

Exhibit No. ___(JRS-4)
Docket UE-14____
Witness: Joelle R. Steward

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Respondent.

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF JOELLE R. STEWARD

Cost of Service Study

May 2014

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 weatherization, 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.

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) and Gross Plant (GP).

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

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item is associated with account 456 and has been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as 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). The SDLF is determined by dividing the average demand by the peak demand. This calculation produces classifications of 57% energy-related and 43% demand-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's 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. (F41)

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

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

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

General & Intangible Plant, Administrative & General Expenses

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

Taxes

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

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

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

Rate Base Additions and Deductions

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

Revenue Credits

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

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

**AMA
RESULTS OF OPERATIONS SUMMARY**

		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>
1	General Business Revenues	321,605,659	209,717,403	50,553,510	61,334,745	48,708,249	6,830,554	5,795,943
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	21,276,368	21,276,368	-	-	-	-	-
5	Other Operating Revenues	7,085,531	2,002,150	6,024,203	(940,823)	1,052,408	915,207	(2,908,439)
6	Total Operating Revenues	349,967,558	232,995,922	56,577,714	60,393,922	49,760,657	7,745,761	2,867,504
7								
8	Operating Expenses:							
9	Steam Production	66,445,152	66,445,152	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	7,625,921	7,625,921	-	-	-	-	-
12	Other Power Supply	85,764,809	85,764,809	-	-	-	-	-
13	Transmission	31,289,089	-	31,289,089	-	-	-	-
14	Distribution	12,252,659	-	-	12,252,659	12,252,659	-	-
15	Customer Accounts	6,967,383	-	-	6,967,383	-	6,967,383	-
16	Customer Service	790,894	-	-	790,894	-	790,894	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	11,236,932	4,287,547	1,904,455	5,044,930	2,343,310	(63,890)	2,765,511
19								
20	Total O & M Expenses	222,372,838	164,123,428	33,193,544	25,055,865	14,595,968	7,694,386	2,765,511
21								
22	Depreciation	44,425,461	25,065,873	5,916,134	13,443,454	13,348,617	94,837	-
23	Amortization Expense	5,116,519	3,742,810	729,561	644,148	376,148	268,000	-
24	Taxes Other Than Income	21,407,838	10,770,766	4,741,834	5,895,238	5,762,877	132,361	-
25	Income Taxes - Federal	2,431,234	(851,839)	(1,067,873)	4,350,946	4,722,777	(362,038)	(9,794)
26	Income Taxes - State	-	-	-	-	-	-	-
27	Income Taxes - Def Net	5,855,792	2,363,337	4,218,063	(725,608)	(758,142)	32,534	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(762,127)	(780,928)	14,631	4,169	0	4,169	-
30								
31	Total Operating Expenses	300,847,555	204,433,448	47,745,894	48,668,212	38,048,245	7,864,250	2,755,717
32								
33	Operating Revenue for Return	49,120,003	28,562,474	8,831,819	11,725,710	11,712,412	(118,489)	131,787
34								
35	Rate Base:							
36	Electric Plant in Service	1,751,925,684	922,962,509	331,585,546	497,377,628	487,184,497	10,193,132	-
37	Plant Held for Future Use	234,062	234,062	-	-	-	-	-
38	Misc Deferred Debits	8,025,149	8,005,060	20,089	0	0	0	-
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	31,018,483	21,926,355	4,644,674	4,447,453	3,159,855	940,426	347,173
45	Weatherization Loans	1,932,316	-	-	1,932,316	-	-	1,932,316
46	Miscellaneous Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant	1,793,135,695	953,127,987	336,250,310	503,757,398	490,344,351	11,133,557	2,279,469
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(639,633,916)	(301,811,038)	(122,330,892)	(215,491,986)	(214,948,823)	(543,163)	-
52	Accum Prov For Amort	(46,269,157)	(25,430,234)	(6,568,381)	(14,270,542)	(6,489,922)	(7,780,620)	-
53	Accum Def Income Taxes	(246,679,935)	(127,355,651)	(53,188,085)	(66,136,199)	(64,647,306)	(1,488,893)	-
54	Unamortized ITC	(246,775)	(127,556)	(48,902)	(70,317)	(70,317)	-	-
55	Customer Adv for Const	(488,824)	-	(311,073)	(177,752)	(177,752)	0	-
56	Customer Service Deposits	(3,361,134)	-	-	(3,361,134)	-	(3,361,134)	-
57	Misc. Rate Base Deductions	(6,838,657)	(4,365,023)	(1,041,050)	(1,432,584)	(1,423,358)	(9,226)	-
58								
59	Total Rate Base Deductions	(943,518,399)	(459,089,503)	(183,488,383)	(300,940,513)	(287,757,477)	(13,183,036)	-
60								
61	Total Rate Base	849,617,296	494,038,484	152,761,927	202,816,885	202,586,874	(2,049,478)	2,279,489
62								
63	Return on Rate Base	5.781%	5.781%	5.781%	5.781%	5.781%	5.781%	5.781%
64								
65	Return on Equity	6.342%	6.342%	6.342%	6.342%	6.342%	6.342%	6.342%
66								
67	100 Basis Points in Equity:	4,395,070	2,555,661	790,237	1,049,172	1,047,982	(10,602)	11,792
68	Revenue Requirement Impact	6,761,647	3,931,786	1,215,750	1,614,110	1,612,280	(16,311)	18,141
69	Rate Base Decrease	(69,777,121)	(40,574,248)	(12,545,987)	(16,656,886)	(16,637,996)	168,319	(187,209)

Description of Account Summary:

DECEMBER 2013 West Control Area

AMA

				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
FERC ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
70	Sales to Ultimate Customers									
71	440	Residential Sales			(0)	(0)	0	0	0	0
72			S	141,060,893	209,717,403	50,553,510	61,334,745	48,708,249	6,830,554	5,795,943
73										
74				141,060,893	209,717,403	50,553,510	61,334,745	48,708,249	6,830,554	5,795,943
75										
76	442	Commercial & Industrial Sales								
77			S	179,391,043						
78		P	SE	-	-	-	-	-	-	-
79		PT	SG	-	-	-	-	-	-	-
80										
81										
82				179,391,043	-	-	-	-	-	-
83										
84	444	Public Street & Highway Lighting								
85			S	1,153,723						
86			SO	-						
87				1,153,723	-	-	-	-	-	-
88										
89	445	Other Sales to Public Authority								
90			S	-						
91										
92				-	-	-	-	-	-	-
93										
94	448	Interdepartmental								
95		DPW	S	-	-	-	-	-	-	-
96		GP	SO	-	-	-	-	-	-	-
97				-	-	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers			321,605,659	209,717,403	50,553,510	61,334,745	48,708,249	6,830,554	5,795,943
100										
101										
102										
103	447	Sales for Resale								
104		P	S	-	-	-	-	-	-	-
105		P	CAGW	-	-	-	-	-	-	-
106				-	-	-	-	-	-	-
107										
108	447NPC	Sales for Resale - NPC								
109		P	SG	-	-	-	-	-	-	-
110		P	SE	-	-	-	-	-	-	-
111		P	DGP	-	-	-	-	-	-	-
112		P	CAGW	21,276,368	21,276,368	-	-	-	-	-
113		P	CAGE	-	-	-	-	-	-	-
114		P	CAEW	-	-	-	-	-	-	-
115		P	CAEE	-	-	-	-	-	-	-
116				21,276,368	21,276,368	-	-	-	-	-
117										
118		Total Sales for Resale		21,276,368	21,276,368	-	-	-	-	-
119										
120	449	Provision for Rate Refund								
121		P	S	-	-	-	-	-	-	-
122		P	SG	-	-	-	-	-	-	-
123										
124										
125										
126										
127	Total Sales from Electricity			342,882,027	230,993,772	50,553,510	61,334,745	48,708,249	6,830,554	5,795,943
128	450	Forfeited Discounts & Interest								
129		CUST	S	693,937	-	-	693,937	-	693,937	-
130		CUST	SO	-	-	-	-	-	-	-
131				693,937	-	-	693,937	-	693,937	-
132										
133	451	Misc Electric Revenue								
134		CUST	S	219,722	-	-	219,722	-	219,722	-
135		GP	SG	-	-	-	-	-	-	-
136		GP	SO	475	239	105	131	128	3	-
137				220,198	239	105	219,853	128	219,725	-
138										
139	453	Water Sales								
140		P	CAGW	-	-	-	-	-	-	-
141		P	CAGE	-	-	-	-	-	-	-
142		P	JBG	-	-	-	-	-	-	-
143		P	SG	-	-	-	-	-	-	-
144				-	-	-	-	-	-	-
145										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
146	454	Rent of Electric Property								
147		DPW	S	984,997	-	-	984,997	984,997	-	-
148		T	CAGW	100,056	-	100,056	-	-	-	-
149		T	CAGE	-	-	-	-	-	-	-
150		T	JBG	1,924	-	1,924	-	-	-	-
151		T	SG	88,875	-	88,875	-	-	-	-
152		GP	SO	249,630	125,439	55,362	68,829	67,283	1,545	-
153				1,425,482	125,439	246,218	1,053,826	1,052,280	1,545	-
154										
155										
156										
157	456	Other Electric Revenue								
158		DMSC	S	(2,967,899)	-	-	(2,967,899)	-	-	(2,967,899)
159		CUST	CAGE	-	-	-	-	-	-	-
160		OTHSE	CAGW	3,185,855	-	3,185,855	-	-	-	-
161		OTHSO	SO	59,460	-	-	59,460	-	-	59,460
162		OTHSGR	SG	(102,299)	(42,959)	(59,340)	-	-	-	-
163		OTHSGR	JBG	261,570	109,842	151,728	-	-	-	-
164		OTHSGR	WRG	3,765,789	1,581,382	2,184,408	-	-	-	-
165		OTHSGR	WRE	543,438	228,208	315,230	-	-	-	-
166		P	CAEW	-	-	-	-	-	-	-
167		P	SE	-	-	-	-	-	-	-
168				4,745,915	1,876,473	5,777,880	(2,908,439)	-	-	(2,908,439)
169										
170		Total Other Electric Revenues		7,085,531	2,002,150	6,024,203	(940,823)	1,052,408	915,207	(2,908,439)
171										
172		Total Electric Operating Revenues		349,967,558	232,995,922	56,577,714	60,393,922	49,760,657	7,745,761	2,887,504
173										
174		Summary of Revenues by Factor								
175		S		320,536,416	209,717,403	50,553,510	60,265,502	49,693,246	7,744,213	2,828,044
176		JBG		263,495	109,842	153,652	-	-	-	-
177		SE		-	-	-	-	-	-	-
178		SO		309,565	125,677	55,468	128,420	67,412	1,548	59,460
179		SG		(13,424)	(42,959)	29,535	-	-	-	-
180		CAEW		-	-	-	-	-	-	-
181		CAEE		-	-	-	-	-	-	-
182		CAGW		24,562,279	21,276,368	3,285,911	-	-	-	-
183		CAGE		-	-	-	-	-	-	-
184		WRG		3,765,789	1,581,382	2,184,408	-	-	-	-
185		WRE		543,438	228,208	315,230	-	-	-	-
186		Total Electric Operating Revenues		349,967,558	232,995,922	56,577,714	60,393,922	49,760,657	7,745,761	2,887,504
187		Miscellaneous Revenues								
188	41160	Gain on Sale of Utility Plant - CR								
189		DPW	S	-	-	-	-	-	-	-
190		T	SG	-	-	-	-	-	-	-
191		G	SO	-	-	-	-	-	-	-
192		T	DGU	-	-	-	-	-	-	-
193		P	DGP	-	-	-	-	-	-	-
194				-	-	-	-	-	-	-
195										
196	41170	Loss on Sale of Utility Plant								
197		DPW	S	-	-	-	-	-	-	-
198		T	CAGW	14,631	-	14,631	-	-	-	-
199		T	CAGE	-	-	-	-	-	-	-
200		T	SG	-	-	-	-	-	-	-
201				14,631	-	14,631	-	-	-	-
202										
203	4118	Gain from Emission Allowances								
204		P	S	(778,052)	(778,052)	-	-	-	-	-
205		P	CAEW	-	-	-	-	-	-	-
206		P	CAEE	-	-	-	-	-	-	-
207		P	SE	(0)	(0)	-	-	-	-	-
208				(778,052)	(778,052)	-	-	-	-	-
209										
210	41181	Gain from Disposition of NOX Credits								
211		P	SE	-	-	-	-	-	-	-
212				-	-	-	-	-	-	-
213										
214	4194	Impact Housing Interest Income								
215		P	DGU	-	-	-	-	-	-	-
216				-	-	-	-	-	-	-
217										
218	421	(Gain) / Loss on Sale of Utility Plant								
219		DPW	S	-	-	-	-	-	-	-
220		T	DGP	-	-	-	-	-	-	-
221		T	DGU	-	-	-	-	-	-	-
222		CUST	CN	-	-	-	-	-	-	-
223		PTD	SO	0	0	0	0	0	-	-
224		P	CAGW	(2,875)	(2,875)	-	-	-	-	-
225		P	CAGE	-	-	-	-	-	-	-
226		P	SG	-	-	-	-	-	-	-
227				(2,875)	(2,875)	0	0	0	-	-
228										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
229	Total Miscellaneous Revenues			(766,296)	(780,928)	14,631	0	0	-	-
230	Miscellaneous Expenses									
231	4311	Interest on Customer Deposits								
232		CUST	S	4,169	-	-	4,169	-	4,169	-
233				4,169	-	-	4,169	-	4,169	-
234	Total Miscellaneous Expenses			4,169	-	-	4,169	-	4,169	-
235										
236	Net Misc Revenue and Expense			(762,127)	(780,928)	14,631	4,169	0	4,169	-
237										
238	500	Operation Supervision & Engineering								
239		P	SG	2,301	2,301	-	-	-	-	-
240		P	CAGW	10,185	10,185	-	-	-	-	-
241		P	CAGE	-	-	-	-	-	-	-
242		P	JBG	3,504,683	3,504,683	-	-	-	-	-
243		P	CAGE	-	-	-	-	-	-	-
244				3,517,169	3,517,169	-	-	-	-	-
245										
246	501	Fuel Related								
247		P	SE	(5,948)	(5,948)	-	-	-	-	-
248		P	SE	-	-	-	-	-	-	-
249		P	SE	-	-	-	-	-	-	-
250		P	CAGW	411,360	411,360	-	-	-	-	-
251		P	CAGE	-	-	-	-	-	-	-
252		P	CAEW	-	-	-	-	-	-	-
253		P	CAEE	-	-	-	-	-	-	-
254		P	JBE	(12,426)	(12,426)	-	-	-	-	-
255		P	CAEE	-	-	-	-	-	-	-
256		P	JBG	-	-	-	-	-	-	-
257				392,986	392,986	-	-	-	-	-
258										
259	501NPC	Fuel Related								
260		P	SE	-	-	-	-	-	-	-
261		P	SE	-	-	-	-	-	-	-
262		P	SE	-	-	-	-	-	-	-
263		P	CAGW	-	-	-	-	-	-	-
264		P	CAGE	-	-	-	-	-	-	-
265		P	CAEW	50,952,026	50,952,026	-	-	-	-	-
266		P	CAEE	-	-	-	-	-	-	-
267		P	JBE	-	-	-	-	-	-	-
268		P	CAEE	-	-	-	-	-	-	-
269		P	JBG	-	-	-	-	-	-	-
270				50,952,026	50,952,026	-	-	-	-	-
271										
272			Total Fuel Related	51,345,012	51,345,012	-	-	-	-	-
273										
274	502	Steam Expenses								
275		P	SG	-	-	-	-	-	-	-
276		P	CAGW	210,410	210,410	-	-	-	-	-
277		P	CAGE	-	-	-	-	-	-	-
278		P	JBG	1,010,691	1,010,691	-	-	-	-	-
279		P	CAGE	-	-	-	-	-	-	-
280				1,221,100	1,221,100	-	-	-	-	-
281										
282	503	Steam From Other Sources								
283		P	SE	-	-	-	-	-	-	-
284		P	CAEW	-	-	-	-	-	-	-
285		P	CAEE	-	-	-	-	-	-	-
286				-	-	-	-	-	-	-
287										
288	503NPC	Steam From Other Sources-NPC								
289		P	SE	-	-	-	-	-	-	-
290		P	CAEW	-	-	-	-	-	-	-
291		P	CAEE	-	-	-	-	-	-	-
292				-	-	-	-	-	-	-
293										
294	505	Electric Expenses								
295		P	SG	-	-	-	-	-	-	-
296		P	CAGW	11,257	11,257	-	-	-	-	-
297		P	CAGE	-	-	-	-	-	-	-
298		P	JBG	708	708	-	-	-	-	-
299		P	CAGE	-	-	-	-	-	-	-
300				11,966	11,966	-	-	-	-	-
301										
302	506	Misc. Steam Expense								
303		P	SG	-	-	-	-	-	-	-
304		P	SE	-	-	-	-	-	-	-
305		P	CAGW	283,853	283,853	-	-	-	-	-
306		P	CAGE	-	-	-	-	-	-	-
307		P	JBG	(2,618,420)	(2,618,420)	-	-	-	-	-
308		P	CAGE	-	-	-	-	-	-	-
309				(2,334,567)	(2,334,567)	-	-	-	-	-
310										

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
311	507	Rents							
312		P	SG	-	-	-	-	-	-
313		P	CAGW	4,990	4,990	-	-	-	-
314		P	CAGE	-	-	-	-	-	-
315		P	JBG	87,275	87,275	-	-	-	-
316		P	CAGE	-	-	-	-	-	-
317				92,265	92,265	-	-	-	-
318									
319	510	Maint Supervision & Engineering							
320		P	SG	-	-	-	-	-	-
321		P	CAGW	59,230	59,230	-	-	-	-
322		P	CAGE	-	-	-	-	-	-
323		P	JBG	148,351	148,351	-	-	-	-
324		P	CAGE	-	-	-	-	-	-
325				207,582	207,582	-	-	-	-
326									
327									
328									
329	511	Maintenance of Structures							
330		P	SG	-	-	-	-	-	-
331		P	CAGW	88,838	88,838	-	-	-	-
332		P	CAGE	-	-	-	-	-	-
333		P	JBG	2,631,060	2,631,060	-	-	-	-
334		P	CAGE	-	-	-	-	-	-
335				2,719,898	2,719,898	-	-	-	-
336									
337	512	Maintenance of Boiler Plant							
338		P	SG	(24,557)	(24,557)	-	-	-	-
339		P	CAGW	645,724	645,724	-	-	-	-
340		P	CAGE	-	-	-	-	-	-
341		P	JBG	6,333,842	6,333,842	-	-	-	-
342		P	CAGE	-	-	-	-	-	-
343				6,955,009	6,955,009	-	-	-	-
344									
345	513	Maintenance of Electric Plant							
346		P	SG	-	-	-	-	-	-
347		P	CAGW	128,955	128,955	-	-	-	-
348		P	CAGE	-	-	-	-	-	-
349		P	JBG	1,886,126	1,886,126	-	-	-	-
350		P	CAGE	-	-	-	-	-	-
351				2,015,081	2,015,081	-	-	-	-
352									
353	514	Maintenance of Misc. Steam Plant							
354		P	SG	-	-	-	-	-	-
355		P	CAGW	83,338	83,338	-	-	-	-
356		P	CAGE	-	-	-	-	-	-
357		P	JBG	611,299	611,299	-	-	-	-
358		P	CAGE	-	-	-	-	-	-
359				694,638	694,638	-	-	-	-
360									
361		Total Steam Power Generation		66,445,152	66,445,152	-	-	-	-
362	517	Operation Super & Engineering							
363		P	SG	-	-	-	-	-	-
364				-	-	-	-	-	-
365									
366	518	Nuclear Fuel Expense							
367		P	SE	-	-	-	-	-	-
368									
369									
370									
371	519	Coolants and Water							
372		P	SG	-	-	-	-	-	-
373				-	-	-	-	-	-
374									
375	520	Steam Expenses							
376		P	SG	-	-	-	-	-	-
377				-	-	-	-	-	-
378									
379									
380									
381	523	Electric Expenses							
382		P	SG	-	-	-	-	-	-
383				-	-	-	-	-	-
384									
385	524	Misc. Nuclear Expenses							
386		P	SG	-	-	-	-	-	-
387				-	-	-	-	-	-
388									

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
389	528	Maintenance Super & Engineering							
390		P	SG	-	-	-	-	-	-
391				-	-	-	-	-	-
392									
393	529	Maintenance of Structures							
394		P	SG	-	-	-	-	-	-
395				-	-	-	-	-	-
396									
397	530	Maintenance of Reactor Plant							
398		P	SG	-	-	-	-	-	-
399				-	-	-	-	-	-
400									
401	531	Maintenance of Electric Plant							
402		P	SG	-	-	-	-	-	-
403				-	-	-	-	-	-
404									
405	532	Maintenance of Misc Nuclear							
406		P	SG	-	-	-	-	-	-
407				-	-	-	-	-	-
408									
409		Total Nuclear Power Generation							
410									
411	535	Operation Super & Engineering							
412		P	DGP	-	-	-	-	-	-
413		P	CN	-	-	-	-	-	-
414		P	SG	(9,318)	(9,318)	-	-	-	-
415		P	CAGW	1,678,274	1,678,274	-	-	-	-
416		P	CAGE	-	-	-	-	-	-
417				1,668,956	1,668,956	-	-	-	-
418									
419	536	Water For Power							
420		P	DGP	-	-	-	-	-	-
421		P	CAGW	-	-	-	-	-	-
422		P	CAGE	-	-	-	-	-	-
423		P	CAGW	42,633	42,633	-	-	-	-
424		P	CAGE	-	-	-	-	-	-
425				42,633	42,633	-	-	-	-
426									
427	537	Hydraulic Expenses							
428		P	DGP	-	-	-	-	-	-
429		P	CAGW	-	-	-	-	-	-
430		P	CAGE	-	-	-	-	-	-
431		P	CAGW	897,795	897,795	-	-	-	-
432		P	CAGE	-	-	-	-	-	-
433				897,795	897,795	-	-	-	-
434									
435	538	Electric Expenses							
436		P	DGP	-	-	-	-	-	-
437		P	CAGW	-	-	-	-	-	-
438		P	CAGE	-	-	-	-	-	-
439		P	CAGW	-	-	-	-	-	-
440		P	CAGE	-	-	-	-	-	-
441				-	-	-	-	-	-
442									
443	539	Misc. Hydro Expenses							
444		P	DGP	-	-	-	-	-	-
445		P	CAGW	-	-	-	-	-	-
446		P	CAGE	-	-	-	-	-	-
447		P	CAGW	2,798,039	2,798,039	-	-	-	-
448		P	CAGE	-	-	-	-	-	-
449				2,798,039	2,798,039	-	-	-	-
450									
451	540	Rents (Hydro Generation)							
452		P	DGP	-	-	-	-	-	-
453		P	CAGW	-	-	-	-	-	-
454		P	CAGE	-	-	-	-	-	-
455		P	CAGW	256,852	256,852	-	-	-	-
456		P	CAGE	-	-	-	-	-	-
457				256,852	256,852	-	-	-	-
458									
459	541	Maint Supervision & Engineering							
460		P	DGP	-	-	-	-	-	-
461		P	CAGW	-	-	-	-	-	-
462		P	CAGE	-	-	-	-	-	-
463		P	CAGW	121	121	-	-	-	-
464		P	CAGE	-	-	-	-	-	-
465				121	121	-	-	-	-
466									

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
467	542	Maintenance of Structures							
468		P	DGP	-	-	-	-	-	-
469		P	CAGW	-	-	-	-	-	-
470		P	CAGE	-	-	-	-	-	-
471		P	CAGW	199,598	199,598	-	-	-	-
472		P	CAGE	-	-	-	-	-	-
473				199,598	199,598	-	-	-	-
474									
475									
476									
477									
478	543	Maintenance of Dams & Waterways							
479		P	DGP	-	-	-	-	-	-
480		P	CAGW	-	-	-	-	-	-
481		P	CAGE	-	-	-	-	-	-
482		P	CAGW	443,876	443,876	-	-	-	-
483		P	CAGE	-	-	-	-	-	-
484				443,876	443,876	-	-	-	-
485									
486	544	Maintenance of Electric Plant							
487		P	DGP	-	-	-	-	-	-
488		P	CAGW	-	-	-	-	-	-
489		P	CAGE	-	-	-	-	-	-
490		P	CAGW	523,502	523,502	-	-	-	-
491		P	CAGE	-	-	-	-	-	-
492				523,502	523,502	-	-	-	-
493									
494	545	Maintenance of Misc. Hydro Plant							
495		P	DGP	-	-	-	-	-	-
496		P	CAGW	-	-	-	-	-	-
497		P	CAGE	-	-	-	-	-	-
498		P	CAGW	794,548	794,548	-	-	-	-
499		P	CAGE	-	-	-	-	-	-
500				794,548	794,548	-	-	-	-
501									
502		Total Hydraulic Power Generation		7,625,921	7,625,921	-	-	-	-
503									
504	546	Operation Super & Engineering							
505		P	SG	-	-	-	-	-	-
506		P	SE	-	-	-	-	-	-
507		P	CAGW	47,500	47,500	-	-	-	-
508		P	CAGE	-	-	-	-	-	-
509		P	CAGE	-	-	-	-	-	-
510				47,500	47,500	-	-	-	-
511									
512	547	Fuel							
513		P	SE	-	-	-	-	-	-
514		P	CAEW	-	-	-	-	-	-
515		P	CAEE	-	-	-	-	-	-
516		P	SSECT	-	-	-	-	-	-
517				-	-	-	-	-	-
518									
519		547NPC Fuel-NPC							
520		P	SE	-	-	-	-	-	-
521		P	CAEW	19,929,229	19,929,229	-	-	-	-
522		P	CAEE	-	-	-	-	-	-
523		P	SSECT	-	-	-	-	-	-
524				19,929,229	19,929,229	-	-	-	-
525									
526	548	Generation Expense							
527		P	SG	(5,456)	(5,456)	-	-	-	-
528		P	CAGW	2,238,336	2,238,336	-	-	-	-
529		P	CAGE	-	-	-	-	-	-
530		P	S	-	-	-	-	-	-
531				2,232,880	2,232,880	-	-	-	-
532									
533	549	Miscellaneous Other							
534		P	SG	156,066	156,066	-	-	-	-
535		P	CAGW	920,113	920,113	-	-	-	-
536		P	CAGE	-	-	-	-	-	-
537		P	CAGE	-	-	-	-	-	-
538				1,076,179	1,076,179	-	-	-	-
539									
540									
541									
542									

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
543	550	Maint Supervision & Engineering							
544		P	SG	795	795	-	-	-	-
545		P	CAGW	423,644	423,644	-	-	-	-
546		P	CAGE	-	-	-	-	-	-
547		P	CAGE	-	-	-	-	-	-
548				424,439	424,439	-	-	-	-
549									
550	551	Maint Supervision & Engineering							
551		P	SG	-	-	-	-	-	-
552		P	CAGW	-	-	-	-	-	-
553		P	CAGE	-	-	-	-	-	-
554				-	-	-	-	-	-
555									
556	552	Maintenance of Structures							
557		P	SG	-	-	-	-	-	-
558		P	CAGW	11,918	11,918	-	-	-	-
559		P	CAGE	-	-	-	-	-	-
560		P	CAGE	-	-	-	-	-	-
561				11,918	11,918	-	-	-	-
562									
563	553	Maint of Generation & Electric Plant							
564		P	SG	-	-	-	-	-	-
565		P	CAGW	1,493,996	1,493,996	-	-	-	-
566		P	CAGE	-	-	-	-	-	-
567		P	CAGE	-	-	-	-	-	-
568				1,493,996	1,493,996	-	-	-	-
569									
570	554	Maintenance of Misc. Other							
571		P	SG	-	-	-	-	-	-
572		P	CAGW	89,748	89,748	-	-	-	-
573		P	CAGE	-	-	-	-	-	-
574		P	CAGE	-	-	-	-	-	-
575				89,748	89,748	-	-	-	-
576									
577		Total Other Power Generation		25,305,890	25,305,890	-	-	-	-
578									
579									
580	555	Purchased Power							
581		P	S	-	-	-	-	-	-
582		P	CAEW	-	-	-	-	-	-
583		P	CAGW	-	-	-	-	-	-
584				-	-	-	-	-	-
585	555NPC	Purchased Power-NPC							
586		P	SG	-	-	-	-	-	-
587		P	SE	-	-	-	-	-	-
588		P	CAGW	-	-	-	-	-	-
589		P	CAGW	52,537,339	52,537,339	-	-	-	-
590		P	CAGE	-	-	-	-	-	-
591		P	CAEW	3,424,662	3,424,662	-	-	-	-
592		P	CAEE	-	-	-	-	-	-
593		P	DGP	-	-	-	-	-	-
594									
595				55,962,001	55,962,001	-	-	-	-
596									
597		Total Purchased Power		55,962,001	55,962,001	-	-	-	-
598									
599	556	System Control & Load Dispatch							
600		P	SG	121,769	121,769	-	-	-	-
601		P	CAGW	-	-	-	-	-	-
602		P	CAGE	-	-	-	-	-	-
603									
604				121,769	121,769	-	-	-	-
605									
606									
607									
608	557	Other Expenses							
609		P	S	(103,782)	(103,782)	-	-	-	-
610		P	SG	3,610,031	3,610,031	-	-	-	-
611		P	SGCT	-	-	-	-	-	-
612		P	SE	-	-	-	-	-	-
613		P	CAGE	-	-	-	-	-	-
614		P	TROJP	-	-	-	-	-	-
615		P	CAGW	346,610	346,610	-	-	-	-
616		P	CAGE	-	-	-	-	-	-
617		P	JBG	520,126	520,126	-	-	-	-
618		P	CAEW	-	-	-	-	-	-
619		P	JBE	2,164	2,164	-	-	-	-
620				4,375,149	4,375,149	-	-	-	-
621									

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
622	Embedded Cost Differentials								
623	P	DGP	-	-	-	-	-	-	-
624	P	SG	-	-	-	-	-	-	-
625	P	MC	-	-	-	-	-	-	-
626	P	SG	-	-	-	-	-	-	-
627	P	S	-	-	-	-	-	-	-
628	P	SG	-	-	-	-	-	-	-
629									
630									
631									
632	Total Other Power Supply		60,458,919	60,458,919	-	-	-	-	-
633									
634	TOTAL PRODUCTION EXPENSE		159,835,881	159,835,881	-	-	-	-	-
635									
636									
637	Summary of Production Expense by Factor								
638	S		(103,782)	(103,782)	-	-	-	-	-
639	SG		3,851,631	3,851,631	-	-	-	-	-
640	SE		(5,948)	(5,948)	-	-	-	-	-
641	JBG		14,115,742	14,115,742	-	-	-	-	-
642	TROJP		-	-	-	-	-	-	-
643	JBE		(10,262)	(10,262)	-	-	-	-	-
644	DGP		-	-	-	-	-	-	-
645	DEU		-	-	-	-	-	-	-
646	DEP		-	-	-	-	-	-	-
647	CAGW		67,682,584	67,682,584	-	-	-	-	-
648	CAGE		-	-	-	-	-	-	-
649	CAEW		74,305,917	74,305,917	-	-	-	-	-
650	CAEE		-	-	-	-	-	-	-
651	SNPPS		-	-	-	-	-	-	-
652	SNPPO		-	-	-	-	-	-	-
653	DGU		-	-	-	-	-	-	-
654	MC		-	-	-	-	-	-	-
655	SSGCT		-	-	-	-	-	-	-
656	SSECT		-	-	-	-	-	-	-
657	SSGC		-	-	-	-	-	-	-
658	SSGCH		-	-	-	-	-	-	-
659	SSECH		-	-	-	-	-	-	-
660	Total Production Expense by Factor		159,835,881	159,835,881	-	-	-	-	-
661	560	Operation Supervision & Engineering							
662	T	SG	383,269	-	383,269	-	-	-	-
663	T	JBG	(155)	-	(155)	-	-	-	-
664	T	CAGW	162,705	-	162,705	-	-	-	-
665	T	CAGE	-	-	-	-	-	-	-
666			545,819	-	545,819	-	-	-	-
667									
668	561	Load Dispatching							
669	T	SG	680,454	-	680,454	-	-	-	-
670	T	CAGW	75,575	-	75,575	-	-	-	-
671	T	CAGE	-	-	-	-	-	-	-
672			756,029	-	756,029	-	-	-	-
673	562	Station Expense							
674	T	SG	82,698	-	82,698	-	-	-	-
675	T	JBG	10,269	-	10,269	-	-	-	-
676	T	CAGW	106,284	-	106,284	-	-	-	-
677	T	CAGE	-	-	-	-	-	-	-
678			199,250	-	199,250	-	-	-	-
679									
680	563	Overhead Line Expense							
681	T	SG	-	-	-	-	-	-	-
682	T	CAGW	3,443	-	3,443	-	-	-	-
683	T	CAGE	-	-	-	-	-	-	-
684			3,443	-	3,443	-	-	-	-
685									
686	564	Underground Line Expense							
687	T	SG	-	-	-	-	-	-	-
688	T	CAGW	-	-	-	-	-	-	-
689	T	CAGE	-	-	-	-	-	-	-
690			-	-	-	-	-	-	-
691									
692	565	Transmission of Electricity by Others							
693	T	SG	-	-	-	-	-	-	-
694	T	SE	-	-	-	-	-	-	-
695	T	CAGW	-	-	-	-	-	-	-
696	T	CAGE	-	-	-	-	-	-	-
697	T	CAEW	-	-	-	-	-	-	-
698	T	CAEE	-	-	-	-	-	-	-
699			-	-	-	-	-	-	-
700									

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
701	565NPC	Transmission of Electricity by Others-NPC								
702		T	SG	-	-	-	-	-	-	-
703		T	SE	-	-	-	-	-	-	-
704		T	CAGW	25,628,414	-	25,628,414	-	-	-	-
705		T	CAGE	-	-	-	-	-	-	-
706		T	CAEW	-	-	-	-	-	-	-
707		T	CAEE	-	-	-	-	-	-	-
708				25,628,414	-	25,628,414	-	-	-	-
709										
710		Total Transmission of Electricity by Others		25,628,414	-	25,628,414	-	-	-	-
711										
712	566	Misc. Transmission Expense								
713		T	SG	152,601	-	152,601	-	-	-	-
714		T	CAGW	144,635	-	144,635	-	-	-	-
715		T	CAGE	-	-	-	-	-	-	-
716				297,236	-	297,236	-	-	-	-
717										
718	567	Rents - Transmission								
719		T	SG	(9)	-	(9)	-	-	-	-
720		T	CAGW	336,521	-	336,521	-	-	-	-
721		T	CAGE	-	-	-	-	-	-	-
722				336,512	-	336,512	-	-	-	-
723										
724	568	Maint Supervision & Engineering								
725		T	SG	65,489	-	65,489	-	-	-	-
726		T	CAGW	83,463	-	83,463	-	-	-	-
727		T	CAGE	-	-	-	-	-	-	-
728				148,952	-	148,952	-	-	-	-
729										
730	569	Maintenance of Structures								
731		T	SG	351,266	-	351,266	-	-	-	-
732		T	CAGW	202	-	202	-	-	-	-
733		T	CAGE	-	-	-	-	-	-	-
734				351,467	-	351,467	-	-	-	-
735										
736	570	Maintenance of Station Equipment								
737		T	SG	39,087	-	39,087	-	-	-	-
738		T	JBG	20,716	-	20,716	-	-	-	-
739		T	CAGW	728,696	-	728,696	-	-	-	-
740		T	CAGE	-	-	-	-	-	-	-
741				788,499	-	788,499	-	-	-	-
742										
743	571	Maintenance of Overhead Lines								
744		T	SG	(14,501)	-	(14,501)	-	-	-	-
745		T	JBG	(29)	-	(29)	-	-	-	-
746		T	CAGW	2,205,121	-	2,205,121	-	-	-	-
747		T	CAGE	-	-	-	-	-	-	-
748				2,190,591	-	2,190,591	-	-	-	-
749										
750	572	Maintenance of Underground Lines								
751		T	SG	-	-	-	-	-	-	-
752		T	CAGW	2,346	-	2,346	-	-	-	-
753		T	CAGE	-	-	-	-	-	-	-
754				2,346	-	2,346	-	-	-	-
755										
756	573	Maint of Misc. Transmission Plant								
757		T	SG	40,529	-	40,529	-	-	-	-
758		T	CAGW	-	-	-	-	-	-	-
759		T	CAGE	-	-	-	-	-	-	-
760				40,529	-	40,529	-	-	-	-
761										
762		TOTAL TRANSMISSION EXPENSE		31,289,089	-	31,289,089	-	-	-	-
763										
764		Summary of Transmission Expense by Factor								
765		SE		-	-	-	-	-	-	-
766		SG		1,780,883	-	1,780,883	-	-	-	-
767		CAGW		29,477,405	-	29,477,405	-	-	-	-
768		CAGE		-	-	-	-	-	-	-
769		JBG		30,801	-	30,801	-	-	-	-
770		Total Transmission Expense by Factor		31,289,089	-	31,289,089	-	-	-	-
771	580	Operation Supervision & Engineering								
772		DPW	S	105,891	-	-	105,891	105,891	-	-
773		DPW	SNPD	757,743	-	-	757,743	757,743	-	-
774				863,635	-	-	863,635	863,635	-	-
775										
776	581	Load Dispatching								
777		DPW	S	-	-	-	-	-	-	-
778		DPW	SNPD	815,328	-	-	815,328	815,328	-	-
779				815,328	-	-	815,328	815,328	-	-
780										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
781	582	Station Expense								
782			DPW	S	283,704	-	-	283,704	283,704	-
783			DPW	SNPD	3,182	-	-	3,182	3,182	-
784					286,885	-	-	286,885	286,885	-
785										
786	583	Overhead Line Expenses								
787			DPW	S	424,114	-	-	424,114	424,114	-
788			DPW	SNPD	1,993	-	-	1,993	1,993	-
789					426,107	-	-	426,107	426,107	-
790										
791	584	Underground Line Expense								
792			DPW	S	-	-	-	-	-	-
793			DPW	SNPD	-	-	-	-	-	-
794					-	-	-	-	-	-
795										
796	585	Street Lighting & Signal Systems								
797			DPW	S	-	-	-	-	-	-
798			DPW	SNPD	13,268	-	-	13,268	13,268	-
799					13,268	-	-	13,268	13,268	-
800										
801	586	Meter Expenses								
802			DPW	S	561,860	-	-	561,860	561,860	-
803			DPW	SNPD	25,715	-	-	25,715	25,715	-
804					587,575	-	-	587,575	587,575	-
805										
806	587	Customer Installation Expenses								
807			DPW	S	980,058	-	-	980,058	980,058	-
808			DPW	SNPD	-	-	-	-	-	-
809					980,058	-	-	980,058	980,058	-
810										
811	588	Misc. Distribution Expenses								
812			DPW	S	49,875	-	-	49,875	49,875	-
813			DPW	SNPD	260,843	-	-	260,843	260,843	-
814					310,718	-	-	310,718	310,718	-
815										
816	589	Rents								
817			DPW	S	136,934	-	-	136,934	136,934	-
818			DPW	SNPD	6,122	-	-	6,122	6,122	-
819					143,056	-	-	143,056	143,056	-
820										
821	590	Maint Supervision & Engineering								
822			DPW	S	146,653	-	-	146,653	146,653	-
823			DPW	SNPD	224,910	-	-	224,910	224,910	-
824					371,563	-	-	371,563	371,563	-
825										
826	591	Maintenance of Structures								
827			DPW	S	110,688	-	-	110,688	110,688	-
828			DPW	SNPD	3,354	-	-	3,354	3,354	-
829					114,042	-	-	114,042	114,042	-
830										
831	592	Maintenance of Station Equipment								
832			DPW	S	767,520	-	-	767,520	767,520	-
833			DPW	SNPD	123,037	-	-	123,037	123,037	-
834					890,557	-	-	890,557	890,557	-
835	593	Maintenance of Overhead Lines								
836			DPW	S	4,520,783	-	-	4,520,783	4,520,783	-
837			DPW	SNPD	96,516	-	-	96,516	96,516	-
838					4,617,299	-	-	4,617,299	4,617,299	-
839										
840	594	Maintenance of Underground Lines								
841			DPW	S	971,187	-	-	971,187	971,187	-
842			DPW	SNPD	2,537	-	-	2,537	2,537	-
843					973,724	-	-	973,724	973,724	-
844										
845	595	Maintenance of Line Transformers								
846			DPW	S	-	-	-	-	-	-
847			DPW	SNPD	66,518	-	-	66,518	66,518	-
848					66,518	-	-	66,518	66,518	-
849										
850	596	Maint of Street Lighting & Signal Sys.								
851			DPW	S	197,396	-	-	197,396	197,396	-
852			DPW	SNPD	-	-	-	-	-	-
853					197,396	-	-	197,396	197,396	-
854										
855	597	Maintenance of Meters								
856			DPW	S	336,946	-	-	336,946	336,946	-
857			DPW	SNPD	118,866	-	-	118,866	118,866	-
858					455,811	-	-	455,811	455,811	-
859										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
860	599	Maint of Misc. Distribution Plant								
861		DPW	S	27,110	-	-	27,110	27,110	-	-
862		DPW	SNPD	112,010	-	-	112,010	112,010	-	-
863				139,120	-	-	139,120	139,120	-	-
864										
865		TOTAL DISTRIBUTION EXPENSE		12,252,659	-	-	12,252,659	12,252,659	-	-
866										
867										
868		Summary of Distribution Expense by Factor								
869		S		9,620,717	-	-	9,620,717	9,620,717	-	-
870		SNPD		2,631,942	-	-	2,631,942	2,631,942	-	-
871		0		-	-	-	-	-	-	-
872		Total Distribution Expense by Factor		12,252,659	-	-	12,252,659	12,252,659	-	-
873										
874	901	Supervision								
875			CUST	-	-	-	-	-	-	-
876			CUST	175,197	-	-	175,197	-	175,197	-
877				175,197	-	-	175,197	-	175,197	-
878										
879	902	Meter Reading Expense								
880			CUST	822,790	-	-	822,790	-	822,790	-
881			CUST	153,941	-	-	153,941	-	153,941	-
882				976,730	-	-	976,730	-	976,730	-
883										
884	903	Customer Receipts & Collections								
885			CUST	604,566	-	-	604,566	-	604,566	-
886			CUST	3,165,705	-	-	3,165,705	-	3,165,705	-
887				3,770,271	-	-	3,770,271	-	3,770,271	-
888										
889	904	Uncollectible Accounts								
890			CUST	2,038,688	-	-	2,038,688	-	2,038,688	-
891			P	-	-	-	-	-	-	-
892			CUST	1,236	-	-	1,236	-	1,236	-
893				2,039,925	-	-	2,039,925	-	2,039,925	-
894										
895	905	Misc. Customer Accounts Expense								
896			CUST	-	-	-	-	-	-	-
897			CUST	5,260	-	-	5,260	-	5,260	-
898				5,260	-	-	5,260	-	5,260	-
899										
900		TOTAL CUSTOMER ACCOUNTS EXPENSE		6,967,383	-	-	6,967,383	-	6,967,383	-
901										
902		Summary of Customer Accts Exp by Factor								
903		S		3,466,044	-	-	3,466,044	-	3,466,044	-
904		CN		3,501,340	-	-	3,501,340	-	3,501,340	-
905		SG		-	-	-	-	-	-	-
906		Total Customer Accounts Expense by Factor		6,967,383	-	-	6,967,383	-	6,967,383	-
907										
908	907	Supervision								
909			CUST	-	-	-	-	-	-	-
910			CUST	23,681	-	-	23,681	-	23,681	-
911				23,681	-	-	23,681	-	23,681	-
912										
913	908	Customer Assistance								
914			CUST	427,453	-	-	427,453	-	427,453	-
915			CUST	93,303	-	-	93,303	-	93,303	-
916				520,756	-	-	520,756	-	520,756	-
917										
918	909	Informational & Instructional Adv								
919			CUST	113,240	-	-	113,240	-	113,240	-
920			CUST	124,847	-	-	124,847	-	124,847	-
921				238,087	-	-	238,087	-	238,087	-
922										
923	910	Misc. Customer Service								
924			CUST	-	-	-	-	-	-	-
925			CUST	8,369	-	-	8,369	-	8,369	-
926				8,369	-	-	8,369	-	8,369	-
927										
928										
929		TOTAL CUSTOMER SERVICE EXPENSE		790,894	-	-	790,894	-	790,894	-
930										
931										
932		Summary of Customer Service Exp by Factor								
933		S		540,694	-	-	540,694	-	540,694	-
934		CN		250,200	-	-	250,200	-	250,200	-
935		0		-	-	-	-	-	-	-
936		Total Customer Service Expense by Factor		790,894	-	-	790,894	-	790,894	-
937										
938										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
939	911	Supervision		-	-	-	-	-	-	-
940		CUST	S	-	-	-	-	-	-	-
941		CUST	CN	-	-	-	-	-	-	-
942				-	-	-	-	-	-	-
943				-	-	-	-	-	-	-
944	912	Demonstration & Selling Expense		-	-	-	-	-	-	-
945		CUST	S	-	-	-	-	-	-	-
946		CUST	CN	-	-	-	-	-	-	-
947				-	-	-	-	-	-	-
948				-	-	-	-	-	-	-
949	913	Advertising Expense		-	-	-	-	-	-	-
950		CUST	S	-	-	-	-	-	-	-
951		CUST	CN	-	-	-	-	-	-	-
952				-	-	-	-	-	-	-
953				-	-	-	-	-	-	-
954	916	Misc. Sales Expense		-	-	-	-	-	-	-
955		CUST	S	-	-	-	-	-	-	-
956		CUST	CN	-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958				-	-	-	-	-	-	-
959		TOTAL SALES EXPENSE		-	-	-	-	-	-	-
960				-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962		Total Sales Expense by Factor		-	-	-	-	-	-	-
963		S		-	-	-	-	-	-	-
964		CN		-	-	-	-	-	-	-
965		Total Sales Expense by Factor		-	-	-	-	-	-	-
966				-	-	-	-	-	-	-
967		Total Customer Service Exp Including Sales		790,894	-	-	790,894	-	790,894	-
968	920	Administrative & General Salaries		-	-	-	-	-	-	-
969		PTD	S	(17,226)	(8,904)	(3,414)	(4,908)	(4,908)	-	-
970		CUST	CN	-	-	-	-	-	-	-
971		PTD	SO	5,422,384	2,802,790	1,074,528	1,545,065	1,545,065	-	-
972				5,405,158	2,793,887	1,071,115	1,540,157	1,540,157	-	-
973				-	-	-	-	-	-	-
974	921	Office Supplies & expenses		-	-	-	-	-	-	-
975		PTD	S	1,210	626	240	345	345	-	-
976		CUST	CN	13,284	-	-	13,284	-	13,284	-
977		PTD	SO	568,657	293,934	112,688	162,034	162,034	-	-
978				583,151	294,560	112,928	175,663	162,379	13,284	-
979				-	-	-	-	-	-	-
980	922	Office Supplies & expenses		-	-	-	-	-	-	-
981		PTD	S	-	-	-	-	-	-	-
982		CUST	CN	-	-	-	-	-	-	-
983		PTD	SO	(2,132,004)	(1,102,017)	(422,489)	(607,497)	(607,497)	-	-
984				(2,132,004)	(1,102,017)	(422,489)	(607,497)	(607,497)	-	-
985				-	-	-	-	-	-	-
986	923	Outside Services		-	-	-	-	-	-	-
987		PTD	S	27,874	14,408	5,524	7,943	7,943	-	-
988		P	CAGW	204,237	204,237	-	-	-	-	-
989		PTD	SO	1,033,116	534,010	204,728	294,378	294,378	-	-
990				1,265,227	752,655	210,251	302,321	302,321	-	-
991				-	-	-	-	-	-	-
992	924	Property Insurance		-	-	-	-	-	-	-
993		PTD	SO	408,206	210,999	80,892	116,315	116,315	-	-
994				408,206	210,999	80,892	116,315	116,315	-	-
995				-	-	-	-	-	-	-
996	925	Injuries & Damages		-	-	-	-	-	-	-
997		PTD	SO	1,138,852	588,664	225,681	324,507	324,507	-	-
998				1,138,852	588,664	225,681	324,507	324,507	-	-
999				-	-	-	-	-	-	-
1000	926	Employee Pensions & Benefits		-	-	-	-	-	-	-
1001		LABOR	S	-	-	-	-	-	-	-
1002		CUST	CN	-	-	-	-	-	-	-
1003		LABOR	SO	-	-	-	-	-	-	-
1004				-	-	-	-	-	-	-
1005				-	-	-	-	-	-	-
1006	927	Franchise Requirements		-	-	-	-	-	-	-
1007		DMSC	S	-	-	-	-	-	-	-
1008		DMSC	SO	-	-	-	-	-	-	-
1009				-	-	-	-	-	-	-
1010				-	-	-	-	-	-	-
1011	928	Regulatory Commission Expense		-	-	-	-	-	-	-
1012		DMSC	S	2,601,179	-	-	2,601,179	-	-	2,601,179
1013		CUST	CN	-	-	-	-	-	-	-
1014		DMSC	SO	164,332	-	-	164,332	-	-	164,332
1015		FERC	CAGW	506,936	271,478	235,458	-	-	-	-
1016		FERC	CAGE	-	-	-	-	-	-	-
1017		FERC	SG	161,511	86,493	75,017	-	-	-	-
1018				3,433,958	357,972	310,475	2,765,511	-	-	2,765,511
1019				-	-	-	-	-	-	-
1020	929	Duplicate Charges		-	-	-	-	-	-	-
1021		LABOR	S	(653,029)	(287,579)	(47,932)	(317,518)	(222,145)	(95,373)	-
1022		LABOR	SO	(625,730)	(275,558)	(45,928)	(304,245)	(212,858)	(91,387)	-
1023				(1,278,759)	(563,137)	(93,859)	(621,763)	(435,003)	(186,760)	-
1024				-	-	-	-	-	-	-

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1025	930	Misc General Expenses									
1026			PTD	S	29,061	15,021	5,759	8,281	8,281	-	
1027			CUST	CAGE	-	-	-	-	-	-	
1028			LABOR	SO	502,529	221,302	36,885	244,341	170,948	73,393	
1029					531,589	236,324	42,644	252,622	179,229	73,393	
1030											
1031	931	Rents									
1032			PTD	S	281	145	56	80	80	-	
1033			PTD	SO	404,973	209,327	80,252	115,394	115,394	-	
1034					405,253	209,473	80,307	115,474	115,474	-	
1035											
1036	935	Maintenance of General Plant									
1037			G	S	506	174	98	233	222	11	
1038			CUST	CN	3,961	-	-	3,961	-	3,961	
1039			G	SO	1,471,834	507,995	286,412	677,428	645,208	32,220	
1040					1,476,301	508,169	286,510	681,622	645,429	36,193	
1041											
1042		TOTAL ADMINISTRATIVE & GEN EXPENSE			11,236,932	4,287,547	1,904,455	5,044,930	2,343,310	(63,890)	2,765,511
1043											
1044		Summary of A&G Expense by Factor									
1045			S		1,989,856	(266,109)	(39,669)	2,295,633	(210,183)	(95,362)	2,601,179
1046			SO		8,357,147	3,991,447	1,633,649	2,732,051	2,553,493	14,227	164,332
1047			SG		577,494	86,493	75,017	-	-	-	-
1048			CN		17,130	-	-	17,245	-	17,245	-
1049			CAGW		1,530,308	475,715	235,458	-	-	-	-
1050			CAGE		-	-	-	-	-	-	-
1051		Total A&G Expense by Factor			12,471,936	4,287,547	1,904,455	5,044,930	2,343,310	(63,890)	2,765,511
1052											
1053		TOTAL O&M EXPENSE			222,372,838	164,123,428	33,193,544	25,055,865	14,595,968	7,694,386	2,765,511
1054	403SP	Steam Depreciation									
1055			P	DGP	-	-	-	-	-	-	-
1056			P	DGU	-	-	-	-	-	-	-
1057			P	SG	-	-	-	-	-	-	-
1058			P	CAGW	1,221,380	1,221,380	-	-	-	-	-
1059			P	CAGE	-	-	-	-	-	-	-
1060			P	JBG	7,035,343	7,035,343	-	-	-	-	-
1061			P	S	-	-	-	-	-	-	-
1062					8,256,723	8,256,723	-	-	-	-	-
1063											
1064	403NP	Nuclear Depreciation									
1065			P	DGP	-	-	-	-	-	-	-
1066					-	-	-	-	-	-	-
1067											
1068	403HP	Hydro Depreciation									
1069		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-	-
1070		Pre-Merger Utah	P	DGU	-	-	-	-	-	-	-
1071		Pre-Merger Pacific	P	CAGW	6,555,387	6,555,387	-	-	-	-	-
1072		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-	-
1073		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-	-
1074		Post-Merger Utah	P	CAGE	-	-	-	-	-	-	-
1075					6,555,387	6,555,387	-	-	-	-	-
1076											
1077	403OP	Other Production Depreciation									
1078			P	DGU	-	-	-	-	-	-	-
1079			P	SG	-	-	-	-	-	-	-
1080			P	CAGW	9,157,538	9,157,538	-	-	-	-	-
1081			P	CAGE	-	-	-	-	-	-	-
1082			P	CAGE	-	-	-	-	-	-	-
1083			P	CAGE	-	-	-	-	-	-	-
1084					9,157,538	9,157,538	-	-	-	-	-
1085											
1086	403TP	Transmission Depreciation									
1087			T	DGP	-	-	-	-	-	-	-
1088			T	DGU	-	-	-	-	-	-	-
1089			T	CAGW	5,163,279	-	5,163,279	-	-	-	-
1090			T	CAGE	-	-	-	-	-	-	-
1091			T	JBG	204,561	-	204,561	-	-	-	-
1092			T	SG	3,585	-	3,585	-	-	-	-
1093					5,371,425	-	5,371,425	-	-	-	-
1094											
1095											
1096											

Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1097	403	Distribution Depreciation									
1098	360	Land & Land Rights	DPW	S	226,418	-	-	226,418	226,418	-	-
1099	361	Structures	DPW	S	43,061	-	-	43,061	43,061	-	-
1100	362	Station Equipment	DPW	S	1,059,743	-	-	1,059,743	1,059,743	-	-
1101	363	Storage Battery Equipm	DPW	S	-	-	-	-	-	-	-
1102	364	Poles & Towers	DPW	S	2,766,161	-	-	2,766,161	2,766,161	-	-
1103	365	OH Conductors	DPW	S	1,773,566	-	-	1,773,566	1,773,566	-	-
1104	366	UG Conduit	DPW	S	730,945	-	-	730,945	730,945	-	-
1105	367	UG Conductor	DPW	S	683,185	-	-	683,185	683,185	-	-
1106	368	Line Trans	DPW	S	2,947,580	-	-	2,947,580	2,947,580	-	-
1107	369	Services	DPW	S	1,334,979	-	-	1,334,979	1,334,979	-	-
1108	370	Meters	DPW	S	440,073	-	-	440,073	440,073	-	-
1109	371	Inst Cust Prem	DPW	S	19,015	-	-	19,015	19,015	-	-
1110	372	Leased Property	DPW	S	-	-	-	-	-	-	-
1111	373	Street Lighting	DPW	S	130,221	-	-	130,221	130,221	-	-
1112					12,154,946	-	-	12,154,946	12,154,946	-	-
1113											
1114	403GP	General Depreciation									
1115		G-SITUS		S	1,232,760	2,510	336,093	894,157	894,157	-	-
1116		G-DGP		DGP	-	-	-	-	-	-	-
1117		G-DGU		DGU	-	-	-	-	-	-	-
1118		P		SE	-	-	-	-	-	-	-
1119		CUST		CN	94,837	-	-	94,837	-	94,837	-
1120		G-SG		SG	125	125	0	-	-	-	-
1121		PTD		SO	1,051,142	543,328	208,300	299,515	299,515	-	-
1122		G-SG		CAGW	453,286	453,025	261	-	-	-	-
1123		G-SG		CAGE	-	-	-	-	-	-	-
1124		G-SG		JBG	97,244	97,188	56	-	-	-	-
1125		P		JBE	48	48	-	-	-	-	-
1126		P		CAEE	-	-	-	-	-	-	-
1127		G-SG		CAGE	-	-	-	-	-	-	-
1128		G-SG		CAGE	-	-	-	-	-	-	-
1129					2,929,442	1,096,224	544,709	1,288,508	1,193,671	94,837	-
1130											
1131	403GV0	General Vehicles									
1132				G-SG	-	-	-	-	-	-	-
1133					-	-	-	-	-	-	-
1134											
1135	403MP	Mining Depreciation									
1136				P	-	-	-	-	-	-	-
1137					-	-	-	-	-	-	-
1138											
1139	403EP	Experimental Plant Depreciation									
1140				P	-	-	-	-	-	-	-
1141				P	-	-	-	-	-	-	-
1142					-	-	-	-	-	-	-
1143	4031	ARO Depreciation									
1144				P	-	-	-	-	-	-	-
1145					-	-	-	-	-	-	-
1146											
1147											
1148		TOTAL DEPRECIATION EXPENSE			44,425,461	25,065,873	5,916,134	13,443,454	13,348,617	94,837	-
1149											
1150		Summary of Amortization Expense by Factor									
1151		S			13,387,706	2,510	336,093	13,049,103	13,049,103	-	-
1152		DGP			-	-	-	-	-	-	-
1153		DGU			-	-	-	-	-	-	-
1154		SG			3,710	125	3,585	-	-	-	-
1155		SO			1,051,142	543,328	208,300	299,515	299,515	-	-
1156		CN			94,837	-	-	94,837	-	94,837	-
1157		SE			-	-	-	-	-	-	-
1158		CAGW			22,550,870	17,387,330	5,163,540	-	-	-	-
1159		CAGE			-	-	-	-	-	-	-
1160		CAEW			-	-	-	-	-	-	-
1161		CAEE			-	-	-	-	-	-	-
1162		JBG			7,337,148	7,132,531	204,617	-	-	-	-
1163		JBE			48	48	-	-	-	-	-
1164		Total Depreciation Expense By Factor			44,425,461	25,065,873	5,916,134	13,443,454	13,348,617	94,837	-
1165											
1166	404GP	Amort of LT Plant - Capital Lease Gen									
1167		I-SITUS		S	72,298	(965)	32,658	40,606	40,606	-	-
1168		I-SG		SG	-	-	-	-	-	-	-
1169		PTD		SO	50,973	26,347	10,101	14,524	14,524	-	-
1170		I-DGU		DGU	-	-	-	-	-	-	-
1171		CUST		CN	4,988	-	-	4,988	-	4,988	-
1172		I-SG		CAGW	-	-	-	-	-	-	-
1173		I-SG		CAGE	-	-	-	-	-	-	-
1174		I-DGP		DGP	-	-	-	-	-	-	-
1175					128,259	25,382	42,759	60,118	55,130	4,988	-
1176											
1177	404SP	Amort of LT Plant - Cap Lease Steam									
1178				P	-	-	-	-	-	-	-
1179				P	-	-	-	-	-	-	-
1180					-	-	-	-	-	-	-
1181											

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1182	404IP	Amort of LT Plant - Intangible Plant							
1183		I-SITUS	S	-	-	-	-	-	-
1184		P	SE	-	-	-	-	-	-
1185		I-SG	SG	391,856	339,250	52,606	-	-	-
1186		PTD	SO	1,126,430	582,244	223,219	320,967	320,967	-
1187		CUST	CN	263,012	-	-	263,012	-	263,012
1188		I-SG	CAGW	-	-	-	-	-	-
1189		I-SG	CAGE	-	-	-	-	-	-
1190		I-DGP	DGP	-	-	-	-	-	-
1191		I-SG	CAGE	-	-	-	-	-	-
1192		I-SG	CAGE	-	-	-	-	-	-
1193		I-SG	CAGW	3,060,877	2,649,959	410,918	-	-	-
1194		I-SG	CAGE	-	-	-	-	-	-
1195		I-SG	JBG	440	381	59	-	-	-
1196		P	CAEW	-	-	-	-	-	-
1197		P	CAEE	-	-	-	-	-	-
1198		I-DGU	DGU	-	-	-	-	-	-
1199				4,842,616	3,571,834	686,802	583,979	320,967	263,012
1200									
1201	404MP	Amort of LT Plant - Mining Plant							
1202		P	SE	-	-	-	-	-	-
1203				-	-	-	-	-	-
1204									
1205	404OP	Amort of LT Plant - Other Plant							
1206		P	CAGE	-	-	-	-	-	-
1207		P	CAGE	-	-	-	-	-	-
1208				-	-	-	-	-	-
1209									
1210									
1211	404HP	Amortization of Other Electric Plant							
1212		Pre-Merger Pacific	P	DGP	-	-	-	-	-
1213		Pre-Merger Utah	P	DGU	-	-	-	-	-
1214		Post-Merger Plant	P	CAGW	63,232	63,232	-	-	-
1215		Post-Merger Plant	P	CAGE	-	-	-	-	-
1216		Post-Merger Plant	P	SG	-	-	-	-	-
1217				63,232	63,232	-	-	-	-
1218									
1219		Total Amortization of Limited Term Plant		5,034,107	3,660,448	729,561	644,098	376,098	268,000
1220									
1221									
1222	405	Amortization of Other Electric Plant							
1223		GP	S	-	-	-	-	-	-
1224				-	-	-	-	-	-
1225				-	-	-	-	-	-
1226									
1227	406	Amortization of Plant Acquisition Adj							
1228		P	S	-	-	-	-	-	-
1229		P	DGP	-	-	-	-	-	-
1230		P	DGU	-	-	-	-	-	-
1231		P	CAGW	-	-	-	-	-	-
1232		P	CAGE	-	-	-	-	-	-
1233		P	SG	-	-	-	-	-	-
1234		P	SO	-	-	-	-	-	-
1235				-	-	-	-	-	-
1236	407	Amort of Prop Losses, Unrec Plant, etc							
1237		DPW	S	50	-	-	50	50	-
1238		GP	SO	-	-	-	-	-	-
1239		P	DGP	-	-	-	-	-	-
1240		P	SE	-	-	-	-	-	-
1241		P	CAGW	82,362	82,362	-	-	-	-
1242		P	CAGE	-	-	-	-	-	-
1243		P	CAEW	-	-	-	-	-	-
1244		P	SG-P	-	-	-	-	-	-
1245		P	SG	-	-	-	-	-	-
1246		P	TROJP	-	-	-	-	-	-
1247				82,412	82,362	-	50	50	-
1248									
1249		TOTAL AMORTIZATION EXPENSE		5,116,519	3,742,810	729,561	644,148	376,148	268,000
1250									
1251									
1252									

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1253	Summary of Amortization Expense by Factor									
1254			S	72,348	(965)	32,658	40,656	40,656	-	-
1255			SE	-	-	-	-	-	-	-
1256			TROJP	-	-	-	-	-	-	-
1257			SG-P	-	-	-	-	-	-	-
1258			DGU	-	-	-	-	-	-	-
1259			SO	1,177,403	608,591	233,320	335,492	335,492	-	-
1260			SSGCT	440	-	-	-	-	-	-
1261			SSGCH	-	-	-	-	-	-	-
1262			CN	268,000	-	-	268,000	-	268,000	-
1263			CAGW	3,206,471	2,795,553	410,918	-	-	-	-
1264			CAGE	-	-	-	-	-	-	-
1265			CAEW	-	-	-	-	-	-	-
1266			CAEE	-	-	-	-	-	-	-
1267			SG	391,856	339,250	52,606	-	-	-	-
1268	Total Amortization Expense by Factor			5,116,519	3,742,429	729,502	644,148	376,148	268,000	-
1269	408	Taxes Other Than Income								
1270		GP	S	12,529,562	6,296,084	2,778,783	3,454,695	3,377,129	77,566	-
1271		GP	GPS	9,023,749	4,534,419	2,001,270	2,488,060	2,432,197	55,863	-
1272		GP	SO	(172,332)	(86,596)	(38,219)	(47,516)	(46,449)	(1,067)	-
1273		P	SE	26,859	26,859	-	-	-	-	-
1274		P	CAGE	-	-	-	-	-	-	-
1275		DMSC	OPRV-ID	-	-	-	-	-	-	-
1276		GP	EXCTAX	-	-	-	-	-	-	-
1277		GP	DGP	-	-	-	-	-	-	-
1278		P	CAEW	-	-	-	-	-	-	-
1279		P	CAEE	-	-	-	-	-	-	-
1280										
1281				21,407,838	10,770,766	4,741,834	5,895,238	5,762,877	132,361	-
1282										
1283										
1284	41140	Deferred Investment Tax Credit - Fed								
1285			PTD							
1286			CAGE	-	-	-	-	-	-	-
1287				-	-	-	-	-	-	-
1288										
1289	41141	Deferred Investment Tax Credit - Idaho								
1290			PTD							
1291			CAGE	-	-	-	-	-	-	-
1292				-	-	-	-	-	-	-
1293										
1294	TOTAL DEFERRED ITC			-	-	-	-	-	-	-
1295										
1296										
1297	427	Interest on Long-Term Debt								
1298		GP	S	(250,073)	(125,661)	(55,461)	(68,951)	(67,403)	(1,548)	-
1299		GP	SNP	22,142,377	11,126,508	4,910,695	6,105,174	5,968,099	137,075	-
1300				21,892,304	11,000,847	4,855,234	6,036,223	5,900,696	135,527	-
1301										
1302	428	Amortization of Debt Disc & Exp								
1303		GP	SNP	330,340	165,995	73,262	91,082	89,037	2,045	-
1304				330,340	165,995	73,262	91,082	89,037	2,045	-
1305										
1306	429	Amortization of Premium on Debt								
1307		GP	SNP	(686)	(345)	(152)	(189)	(185)	(4)	-
1308				(686)	(345)	(152)	(189)	(185)	(4)	-
1309										
1310	431	Other Interest Expense								
1311		NUTIL	OTH	-	-	-	-	-	-	-
1312		GP	SO	-	-	-	-	-	-	-
1313		GP	SNP	833,258	418,711	184,798	229,749	224,590	5,158	-
1314				833,258	418,711	184,798	229,749	224,590	5,158	-
1315										
1316	432	AFUDC - Borrowed								
1317		GP	SNP	(1,820,102)	(914,598)	(403,659)	(501,845)	(490,577)	(11,268)	-
1318				(1,820,102)	(914,598)	(403,659)	(501,845)	(490,577)	(11,268)	-
1319										
1320	Total Electric Interest Deductions for Tax			21,235,114	10,670,610	4,709,484	5,855,020	5,723,561	131,458	-
1321										
1322	Non-Utility Portion of Interest									
1323		427	NUTIL	-	-	-	-	-	-	-
1324		428	NUTIL	-	-	-	-	-	-	-
1325		429	NUTIL	-	-	-	-	-	-	-
1326		431	NUTIL	-	-	-	-	-	-	-
1327										
1328	Total Non-utility Interest			-	-	-	-	-	-	-
1329										
1330	Total Interest Deductions for Tax			21,235,114	10,670,610	4,709,484	5,855,020	5,723,561	131,458	-
1331										
1332										
1333	419	Interest & Dividends								
1334		GP	S	-	-	-	-	-	-	-
1335		GP	SNP	(3,560,992)	(1,789,393)	(789,750)	(981,849)	(959,804)	(22,045)	-
1336	Total Operating Deductions for Tax			(3,560,992)	(1,789,393)	(789,750)	(981,849)	(959,804)	(22,045)	-
1337										
1338										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1339	41010	Deferred Income Tax - Federal-DR								
1340		P	S	1,103,769	1,103,769	-	-	-	-	-
1341		P	TROJD	-	-	-	-	-	-	-
1342		IBT	CIAC	-	-	-	-	-	-	-
1343		LABOR	SO	159,206	70,111	11,686	77,410	54,158	23,252	-
1344		GP	SNP	2,039,984	1,025,088	452,424	562,471	549,843	12,629	-
1345		P	SE	39,614	39,614	-	-	-	-	-
1346		PT	SG	3,040,129	2,197,612	842,516	-	-	-	-
1347		GP	GPS	1,178,948	592,420	261,465	325,064	317,765	7,298	-
1348		TAXDEPR	TAXDEPR	19,993,824	7,962,078	6,915,116	5,116,629	5,036,684	79,944	-
1349		CUST	CAEW	-	-	-	-	-	-	-
1350		CUST	CN	5,410	-	-	5,410	-	5,410	-
1351		P	JBE	1,233,709	1,233,709	-	-	-	-	-
1352		PT	CAGW	1,352,276	977,517	374,759	-	-	-	-
1353		PT	CAGE	-	-	-	-	-	-	-
1354		P	JBG	(719,959)	(719,959)	-	-	-	-	-
1355		P	CAEE	-	-	-	-	-	-	-
1356		DPW	SNPD	2,501	-	-	2,501	2,501	-	-
1357				29,429,410	14,481,959	8,857,966	6,089,485	5,960,951	128,534	-
1358										
1359										
1360										
1361	41110	Deferred Income Tax - Federal-CR								
1362		GP	S	(990,312)	(497,630)	(219,630)	(273,052)	(266,922)	(6,131)	-
1363		DPW	CIAC	(1,163,274)	-	-	(1,163,274)	(1,163,274)	-	-
1364		GP	SCHMDEXP	(18,686,480)	(9,389,926)	(4,144,253)	(5,152,302)	(5,036,621)	(115,681)	-
1365		GP	SNP	(1,224,540)	(615,329)	(271,576)	(337,634)	(330,054)	(7,581)	-
1366		PT	SG	-	-	-	-	-	-	-
1367		PT	SNPD	(45,335)	(32,771)	(12,564)	-	-	-	-
1368		LABOR	SO	228,639	100,687	16,782	111,169	77,777	33,392	-
1369		IBT	TAXDEPR	-	-	-	-	-	-	-
1370		CUST	CN	-	-	-	-	-	-	-
1371		CUST	BADDEBT	-	-	-	-	-	-	-
1372		GP	GPS	-	-	-	-	-	-	-
1373		P	SGCT	-	-	-	-	-	-	-
1374		P	JBE	(1,661,058)	(1,661,058)	-	-	-	-	-
1375		PT	CAGW	(31,257)	(22,595)	(8,662)	-	-	-	-
1376		PT	CAGE	-	-	-	-	-	-	-
1377		P	SE	-	-	-	-	-	-	-
1378		P	CAEE	-	-	-	-	-	-	-
1379				(23,573,618)	(12,118,622)	(4,639,903)	(6,815,093)	(6,719,093)	(96,000)	-
1380										
1381		TOTAL DEFERRED INCOME TAXES		5,855,792	2,363,337	4,218,063	(725,608)	(758,142)	32,534	-
1382	SCHMAF	Additions - Flow Through								
1383		SCHMAF	S	-	-	-	-	-	-	-
1384		SCHMAF	SNP	-	-	-	-	-	-	-
1385		SCHMAF	SO	-	-	-	-	-	-	-
1386		SCHMAF	SE	-	-	-	-	-	-	-
1387		SCHMAF	TROJP	-	-	-	-	-	-	-
1388		SCHMAF	DGP	-	-	-	-	-	-	-
1389				-	-	-	-	-	-	-
1390										
1391	SCHMAP	Additions - Permanent								
1392		P	S	-	-	-	-	-	-	-
1393		P	BADDEBT	-	-	-	-	-	-	-
1394		P	JBE	14,108	14,108	-	-	-	-	-
1395		P	SCHMDEXP	2,324	2,324	-	-	-	-	-
1396		P	CAEE	-	-	-	-	-	-	-
1397		P	CAGW	-	-	-	-	-	-	-
1398		P	CAGE	-	-	-	-	-	-	-
1399		LABOR	SNP	-	-	-	-	-	-	-
1400		SCHMAP-SO	SO	67,079	33,523	15,370	18,186	18,186	(0)	-
1401										
1402				83,510	49,954	15,370	18,186	18,186	(0)	-
1403										
1404	SCHMAT	Additions - Temporary								
1405		SCHMAT-SITUS	S	1,870,605	1,601,550	134,871	134,184	273,473	10,181	(149,469)
1406		P	JBE	4,225,917	4,225,917	-	-	-	-	-
1407		DPW	CIAC	3,065,200	-	-	3,065,200	3,065,200	-	-
1408		SCHMAT-SNP	SNP	3,314,523	1,656,670	758,818	899,035	898,491	544	-
1409		P	TROJD	-	-	-	-	-	-	-
1410		P	CN	(14,256)	(14,256)	-	-	-	-	-
1411		SCHMAT-SE	SE	(9,580)	(9,580)	-	-	-	-	-
1412		P	SG	(44,520)	(44,520)	-	-	-	-	-
1413		SCHMAT	GPS	(116,042)	(55,092)	(24,078)	(36,871)	(36,252)	(114)	(506)
1414		SCHMAT-SO	SO	(687,943)	(295,969)	(32,171)	(359,802)	(242,146)	(117,656)	-
1415		SCHMAT-SNP	SNPD	88,409	44,189	20,240	23,980	23,966	15	-
1416		P	JBG	2,063,152	2,063,152	-	-	-	-	-
1417		CUST	BADDEBT	(222,675)	-	-	(222,675)	-	(222,675)	-
1418		P	CAGW	1,964,035	1,964,035	-	-	-	-	-
1419		P	CAGE	-	-	-	-	-	-	-
1420		SCHMAT-SE	CAEW	-	-	-	-	-	-	-
1421		SCHMAT-SE	CAEE	-	-	-	-	-	-	-
1422		BOOKDEPR	SCHMDEXP	49,238,440	26,014,649	8,515,186	14,708,606	14,577,198	131,408	-
1423				64,735,266	37,150,744	9,372,866	18,211,656	18,559,929	(198,297)	(149,975)
1424										
1425		TOTAL SCHEDULE - M ADDITIONS		64,818,776	37,200,697	9,388,236	18,229,843	18,578,115	(198,297)	(149,975)
1426										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1427	SCHMDF	Deductions - Flow Through		-	-	-	-	-	-	-
1428		SCHMDF	S	-	-	-	-	-	-	-
1429		SCHMDF	CAGW	-	-	-	-	-	-	-
1430		SCHMDF	CAGE	-	-	-	-	-	-	-
1431		SCHMDF	DGP	-	-	-	-	-	-	-
1432		SCHMDF	DGU	-	-	-	-	-	-	-
1433				-	-	-	-	-	-	-
1434	SCHMDP	Deductions - Permanent		-	-	-	-	-	-	-
1435		SCHMDP	S	-	-	-	-	-	-	-
1436		P	SE	-	-	-	-	-	-	-
1437		P	CAEW	-	-	-	-	-	-	-
1438		P	CAEE	-	-	-	-	-	-	-
1439		PTD	SNP	22,013	11,378	4,362	6,272	6,272	-	-
1440		SCHMDP	JBE	-	-	-	-	-	-	-
1441		P	SCHMDEXP	(1,782)	(1,782)	-	-	-	-	-
1442		SCHMDP-SO	SO	(0)	(0)	(0)	(0)	(0)	(0)	-
1443				20,230	9,596	4,362	6,272	6,272	(0)	-
1444				-	-	-	-	-	-	-
1445	SCHMDT	Deductions - Temporary		-	-	-	-	-	-	-
1446		GP	S	1,481,561	744,482	328,578	408,501	399,329	9,172	-
1447		CUST	BADDEBT	-	-	-	-	-	-	-
1448		CUST	CN	1,943	-	-	1,943	-	1,943	-
1449		SCHMDT-SNP	SNP	5,375,309	2,686,303	1,231,658	1,457,349	1,457,349	-	-
1450		DPW	SNPD	(36,235)	-	-	(36,235)	(36,235)	-	-
1451		P	JBE	3,272,776	3,272,776	-	-	-	-	-
1452		P	SE	107,855	107,855	-	-	-	-	-
1453		SCHMDT-SG	SG	8,021,531	8,021,531	-	-	-	-	-
1454		SCHMDT-GPS	GPS	3,106,501	1,552,469	711,800	842,232	842,232	-	-
1455		SCHMDT-SO	SO	227,529	109,333	4,009	114,187	57,264	56,923	-
1456		TAXDEPR	TAXDEPR	52,683,259	20,979,890	18,221,170	13,482,198	13,271,546	210,652	-
1457		SCHMDT-SG	CAGW	5,500,502	5,500,502	-	-	-	-	-
1458		SCHMDT-SG	CAGE	-	-	-	-	-	-	-
1459		P	JBG	166,076	166,076	-	-	-	-	-
1460		P	CAEE	-	-	-	-	-	-	-
1461		P	TROJD	-	-	-	-	-	-	-
1462				79,908,606	43,141,218	20,497,215	16,270,174	15,991,484	278,690	-
1463				-	-	-	-	-	-	-
1464		TOTAL SCHEDULE - M DEDUCTIONS		79,928,836	43,150,814	20,501,577	16,276,446	15,997,757	278,690	-
1465				-	-	-	-	-	-	-
1466		TOTAL SCHEDULE - M ADJUSTMENTS		(15,110,060)	(5,950,116)	(11,113,340)	1,953,396	2,580,359	(476,987)	(149,975)
1467				-	-	-	-	-	-	-
1468		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.								
1469	40911	State Income Taxes		-	0	-	-	-	-	-
1470		IBT	IBT	-	-	-	-	-	-	-
1471		IBT	IBT	-	-	-	-	-	-	-
1472		IBT	CAGE	-	-	-	-	-	-	-
1473		IBT	IBT	-	-	-	-	-	-	-
1474		TOTAL STATE TAXES		-	-	-	-	-	-	-
1475				-	-	-	-	-	-	-
1476				-	-	-	-	-	-	-
1477		Calculation of Taxable Income:		-	-	-	-	-	-	-
1478		Operating Revenues		349,967,558	232,995,922	56,577,714	60,393,922	49,760,657	7,745,761	2,887,504
1479		Operating Deductions:		-	-	-	-	-	-	-
1480		O & M Expenses		222,372,838	164,123,428	33,193,544	25,055,865	14,595,968	7,694,386	2,765,511
1481		Depreciation Expense		44,425,461	25,065,873	5,916,134	13,443,454	13,348,617	94,837	-
1482		Amortization Expense		5,116,519	3,742,810	729,561	644,148	376,148	268,000	-
1483		Taxes Other Than Income		21,407,838	10,770,766	4,741,834	5,895,238	5,762,877	132,361	-
1484		Interest & Dividends (AFUDC-Equity)		(3,560,992)	(1,789,393)	(789,750)	(981,849)	(959,804)	(22,045)	-
1485		Misc Revenue & Expense		(762,127)	(780,928)	14,631	4,169	0	4,169	-
1486		Total Operating Deductions		288,999,537	201,132,557	43,805,954	44,061,026	33,123,806	8,171,710	2,765,511
1487		Other Deductions:		-	-	-	-	-	-	-
1488		Interest Deductions		21,235,114	10,670,610	4,709,484	5,855,020	5,723,561	131,458	-
1489		Interest on PCRBS		-	-	-	-	-	-	-
1490		Schedule M Adjustments		(15,110,060)	(5,950,116)	(11,113,340)	1,953,396	2,580,359	(476,987)	(149,975)
1491				-	-	-	-	-	-	-
1492		Income Before State Taxes		24,622,847	15,242,638	(3,051,065)	12,431,273	13,493,649	(1,034,394)	(27,982)
1493				-	-	-	-	-	-	-
1494		State Income Taxes		-	-	-	-	-	-	-
1495				-	-	-	-	-	-	-
1496		Total Taxable Income		24,622,847	15,242,638	(3,051,065)	12,431,273	13,493,649	(1,034,394)	(27,982)
1497				-	-	-	-	-	-	-
1498		Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1499				-	-	-	-	-	-	-
1500		Federal Income Tax - Calculated		8,617,996	5,334,923	(1,067,873)	4,350,946	4,722,777	(362,038)	(9,794)
1501				-	-	-	-	-	-	-
1502		Adjustments to Calculated Tax:		-	-	-	-	-	-	-
1503	40910	PMI	P SE	(1,057)	(1,057)	-	-	-	-	-
1504	40910	PMI	P JBE	(8,489)	(8,489)	-	-	-	-	-
1505	40910	PMI	P SO	(107)	(107)	-	-	-	-	-
1506	40910		P SG	29,067	29,067	-	-	-	-	-
1507	FITOTH	FIT True-up	P CAGW	(6,206,177)	(6,206,177)	-	-	-	-	-
1508	40910		LABOR CAEE	-	-	-	-	-	-	-
1509		Federal Income Tax		2,431,234	(851,839)	(1,067,873)	4,350,946	4,722,777	(362,038)	(9,794)
1510				-	-	-	-	-	-	-
1511		TOTAL OPERATING EXPENSES		300,847,555	204,433,448	47,745,894	48,668,212	38,048,245	7,864,250	2,755,717

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1512	310	Land and Land Rights								
1513		P	DGP	-	-	-	-	-	-	-
1514		P	DGU	-	-	-	-	-	-	-
1515		P	SG	-	-	-	-	-	-	-
1516		P	CAGW	412,782	412,782	-	-	-	-	-
1517		P	CAGE	-	-	-	-	-	-	-
1518		P	JBG	266,707	266,707	-	-	-	-	-
1519		P	S	-	-	-	-	-	-	-
1520		P	CAGE	-	-	-	-	-	-	-
1521				679,488	679,488	-	-	-	-	-
1522										
1523	311	Structures and Improvements								
1524		P	DGP	-	-	-	-	-	-	-
1525		P	DGU	-	-	-	-	-	-	-
1526		P	SG	-	-	-	-	-	-	-
1527		P	CAGW	15,313,137	15,313,137	-	-	-	-	-
1528		P	CAGE	-	-	-	-	-	-	-
1529		P	JBG	31,820,589	31,820,589	-	-	-	-	-
1530		P	CAGE	-	-	-	-	-	-	-
1531				47,133,726	47,133,726	-	-	-	-	-
1532										
1533	312	Boiler Plant Equipment								
1534		P	DGP	-	-	-	-	-	-	-
1535		P	DGU	-	-	-	-	-	-	-
1536		P	SG	-	-	-	-	-	-	-
1537		P	CAGW	(188,200)	(188,200)	-	-	-	-	-
1538		P	CAGE	-	-	-	-	-	-	-
1539		P	JBG	161,852,932	161,852,932	-	-	-	-	-
1540		P	S	(360,049)	(360,049)	-	-	-	-	-
1541				161,304,683	161,304,683	-	-	-	-	-
1542										
1543	314	Turbogenerator Units								
1544		P	DGP	-	-	-	-	-	-	-
1545		P	DGU	-	-	-	-	-	-	-
1546		P	SG	-	-	-	-	-	-	-
1547		P	CAGW	12,688,143	12,688,143	-	-	-	-	-
1548		P	CAGE	-	-	-	-	-	-	-
1549		P	JBG	45,682,606	45,682,606	-	-	-	-	-
1550		P	CAGE	-	-	-	-	-	-	-
1551				58,370,749	58,370,749	-	-	-	-	-
1552										
1553	315	Accessory Electric Equipment								
1554		P	DGP	-	-	-	-	-	-	-
1555		P	DGU	-	-	-	-	-	-	-
1556		P	SG	-	-	-	-	-	-	-
1557		P	CAGW	3,072,175	3,072,175	-	-	-	-	-
1558		P	CAGE	-	-	-	-	-	-	-
1559		P	JBG	13,842,483	13,842,483	-	-	-	-	-
1560		P	CAGE	-	-	-	-	-	-	-
1561				16,914,659	16,914,659	-	-	-	-	-
1562										
1563										
1564										
1565	316	Misc Power Plant Equipment								
1566		P	DGP	-	-	-	-	-	-	-
1567		P	DGU	-	-	-	-	-	-	-
1568		P	SG	-	-	-	-	-	-	-
1569		P	CAGW	74,331	74,331	-	-	-	-	-
1570		P	CAGE	-	-	-	-	-	-	-
1571		P	JBG	953,639	953,639	-	-	-	-	-
1572		P	CAGE	-	-	-	-	-	-	-
1573				1,027,971	1,027,971	-	-	-	-	-
1574										
1575	317	Steam Plant ARO								
1576		P	S	-	-	-	-	-	-	-
1577				-	-	-	-	-	-	-
1578										
1579	SP	Unclassified Steam Plant - Account 300								
1580		P	CAGW	-	-	-	-	-	-	-
1581		P	CAGE	-	-	-	-	-	-	-
1582		P	SG	405,782	405,782	-	-	-	-	-
1583				405,782	405,782	-	-	-	-	-
1584										
1585										
1586		Total Steam Production Plant		285,837,059	285,837,059	-	-	-	-	-
1587										
1588										
1589		Summary of Steam Production Plant by Factor								
1590		S		(360,049)	(360,049)	-	-	-	-	-
1591		JBG		254,418,957	254,418,957	-	-	-	-	-
1592		JBE		-	-	-	-	-	-	-
1593		SG		405,782	405,782	-	-	-	-	-
1594		CAGW		31,372,368	31,372,368	-	-	-	-	-
1595		CAGE		-	-	-	-	-	-	-
1596		SSGCH		-	-	-	-	-	-	-
1597		Total Steam Production Plant by Factor		285,837,059	285,837,059	-	-	-	-	-

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1598	320	Land and Land Rights		-	-	-	-	-	-	-
1599		P	DGP	-	-	-	-	-	-	-
1600		P	SG	-	-	-	-	-	-	-
1601				-	-	-	-	-	-	-
1602				-	-	-	-	-	-	-
1603	321	Structures and Improvements		-	-	-	-	-	-	-
1604		P	DGP	-	-	-	-	-	-	-
1605		P	SG	-	-	-	-	-	-	-
1606				-	-	-	-	-	-	-
1607				-	-	-	-	-	-	-
1608	322	Reactor Plant Equipment		-	-	-	-	-	-	-
1609		P	DGP	-	-	-	-	-	-	-
1610		P	SG	-	-	-	-	-	-	-
1611				-	-	-	-	-	-	-
1612				-	-	-	-	-	-	-
1613	323	Turbogenerator Units		-	-	-	-	-	-	-
1614		P	DGP	-	-	-	-	-	-	-
1615		P	SG	-	-	-	-	-	-	-
1616				-	-	-	-	-	-	-
1617				-	-	-	-	-	-	-
1618	324	Land and Land Rights		-	-	-	-	-	-	-
1619		P	DGP	-	-	-	-	-	-	-
1620		P	SG	-	-	-	-	-	-	-
1621				-	-	-	-	-	-	-
1622				-	-	-	-	-	-	-
1623	325	Misc. Power Plant Equipment		-	-	-	-	-	-	-
1624		P	DGP	-	-	-	-	-	-	-
1625		P	SG	-	-	-	-	-	-	-
1626				-	-	-	-	-	-	-
1627				-	-	-	-	-	-	-
1628				-	-	-	-	-	-	-
1629	NP	Unclassified Nuclear Plant - Acct 300		-	-	-	-	-	-	-
1630		P	SG	-	-	-	-	-	-	-
1631				-	-	-	-	-	-	-
1632				-	-	-	-	-	-	-
1633				-	-	-	-	-	-	-
1634		Total Nuclear Production Plant		-	-	-	-	-	-	-
1635				-	-	-	-	-	-	-
1636				-	-	-	-	-	-	-
1637				-	-	-	-	-	-	-
1638		Summary of Nuclear Production Plant by Factor		-	-	-	-	-	-	-
1639		DGP		-	-	-	-	-	-	-
1640		DGU		-	-	-	-	-	-	-
1641		SG		-	-	-	-	-	-	-
1642				-	-	-	-	-	-	-
1643		Total Nuclear Plant by Factor		-	-	-	-	-	-	-
1644				-	-	-	-	-	-	-
1645	330	Land and Land Rights		-	-	-	-	-	-	-
1646		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1647		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1648		Pre-Merger Pacific	P	CAGW	5,856,640	5,856,640	-	-	-	-
1649		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1650		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1651		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1652					5,856,640	5,856,640	-	-	-	-
1653					-	-	-	-	-	-
1654	331	Structures and Improvements		-	-	-	-	-	-	-
1655		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1656		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1657		Pre-Merger Pacific	P	CAGW	40,810,817	40,810,817	-	-	-	-
1658		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1659		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1660		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1661					40,810,817	40,810,817	-	-	-	-
1662					-	-	-	-	-	-
1663	332	Reservoirs, Dams & Waterways		-	-	-	-	-	-	-
1664		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1665		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1666		Pre-Merger Pacific	P	CAGW	105,176,947	105,176,947	-	-	-	-
1667		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1668		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1669		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1670					105,176,947	105,176,947	-	-	-	-
1671					-	-	-	-	-	-
1672	333	Water Wheel, Turbines, & Generators		-	-	-	-	-	-	-
1673		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1674		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1675		Pre-Merger Pacific	P	CAGW	18,608,663	18,608,663	-	-	-	-
1676		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1677		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1678		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1679					18,608,663	18,608,663	-	-	-	-
1680					-	-	-	-	-	-

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1681	334	Accessory Electric Equipment								
1682		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1683		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1684		Pre-Merger Pacific	P	CAGW	14,985,007	14,985,007	-	-	-	-
1685		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1686		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1687		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1688					14,985,007	14,985,007	-	-	-	-
1689										
1690										
1691										
1692	335	Misc. Power Plant Equipment								
1693		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1694		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1695		Pre-Merger Pacific	P	CAGW	505,502	505,502	-	-	-	-
1696		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1697		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1698		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1699					505,502	505,502	-	-	-	-
1700										
1701	336	Roads, Railroads & Bridges								
1702		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1703		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1704		Pre-Merger Pacific	P	CAGW	4,112,562	4,112,562	-	-	-	-
1705		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1706		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1707		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1708					4,112,562	4,112,562	-	-	-	-
1709										
1710	337	Hydro Plant ARO								
1711			P	S	-	-	-	-	-	-
1712					-	-	-	-	-	-
1713										
1714	HP	Unclassified Hydro Plant - Acct 300								
1715		Pre-Merger Pacific	P	S	-	-	-	-	-	-
1716		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1717		Pre-Merger Utah	P	CAGW	-	-	-	-	-	-
1718		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1719		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1720			P	CAGE	-	-	-	-	-	-
1721					-	-	-	-	-	-
1722										
1723		Total Hydraulic Plant			190,056,138	190,056,138	-	-	-	-
1724										
1725		Summary of Hydraulic Plant by Factor								
1726		S			-	-	-	-	-	-
1727		SG			-	-	-	-	-	-
1728		CAGW			190,056,138	190,056,138	-	-	-	-
1729		CAGE			-	-	-	-	-	-
1730		DGP			-	-	-	-	-	-
1731		DGU			-	-	-	-	-	-
1732		Total Hydraulic Plant by Factor			190,056,138	190,056,138	-	-	-	-
1733										
1734	340	Land and Land Rights								
1735			P	SG	-	-	-	-	-	-
1736			P	DGU	-	-	-	-	-	-
1737			P	CAGW	650,079	650,079	-	-	-	-
1738			P	CAGE	-	-	-	-	-	-
1739			P	CAGE	-	-	-	-	-	-
1740					650,079	650,079	-	-	-	-
1741										
1742	341	Structures and Improvements								
1743			P	SG	-	-	-	-	-	-
1744			P	DGU	-	-	-	-	-	-
1745			P	CAGW	13,253,304	13,253,304	-	-	-	-
1746			P	CAGE	-	-	-	-	-	-
1747			P	CAGE	-	-	-	-	-	-
1748					13,253,304	13,253,304	-	-	-	-
1749										
1750	342	Fuel Holders, Producers & Accessories								
1751			P	SG	-	-	-	-	-	-
1752			P	DGU	-	-	-	-	-	-
1753			P	CAGW	374,591	374,591	-	-	-	-
1754			P	CAGE	-	-	-	-	-	-
1755			P	CAGE	-	-	-	-	-	-
1756					374,591	374,591	-	-	-	-
1757										
1758	343	Prime Movers								
1759			P	S	-	-	-	-	-	-
1760			P	DGU	-	-	-	-	-	-
1761			P	SG	-	-	-	-	-	-
1762			P	CAGW	220,512,750	220,512,750	-	-	-	-
1763			P	CAGE	-	-	-	-	-	-
1764			P	CAGE	-	-	-	-	-	-
1765					220,512,750	220,512,750	-	-	-	-
1766										

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1767	344	Generators							
1768		P	S	-	-	-	-	-	-
1769		P	DGU	-	-	-	-	-	-
1770		P	SG	-	-	-	-	-	-
1771		P	CAGW	30,041,011	30,041,011	-	-	-	-
1772		P	CAGE	-	-	-	-	-	-
1773		P	CAGE	-	-	-	-	-	-
1774				30,041,011	30,041,011	-	-	-	-
1775									
1776	345	Accessory Electric Plant							
1777		P	SG	-	-	-	-	-	-
1778		P	DGU	-	-	-	-	-	-
1779		P	CAGW	20,152,033	20,152,033	-	-	-	-
1780		P	CAGE	-	-	-	-	-	-
1781		P	CAGE	-	-	-	-	-	-
1782				20,152,033	20,152,033	-	-	-	-
1783									
1784									
1785									
1786	346	Misc. Power Plant Equipment							
1787		P	SG	-	-	-	-	-	-
1788		P	DGU	-	-	-	-	-	-
1789		P	CAGW	929,947	929,947	-	-	-	-
1790		P	CAGE	-	-	-	-	-	-
1791				929,947	929,947	-	-	-	-
1792									
1793	347	Other Production ARO							
1794		P	S	-	-	-	-	-	-
1795				-	-	-	-	-	-
1796									
1797	OP	Unclassified Other Prod Plant-Acct 300							
1798		P	S	-	-	-	-	-	-
1799		P	SG	(257)	(257)	-	-	-	-
1800		P	CAGW	-	-	-	-	-	-
1801		P	CAGE	-	-	-	-	-	-
1802				(257)	(257)	-	-	-	-
1803									
1804		Total Other Production Plant		285,913,457	285,913,457	-	-	-	-
1805									
1806		Summary of Other Production Plant by Factor							
1807		S		-	-	-	-	-	-
1808		DGU		-	-	-	-	-	-
1809		SG		(257)	(257)	-	-	-	-
1810		CAGW		285,913,713	285,913,713	-	-	-	-
1811		CAGE		-	-	-	-	-	-
1812		SSGCT		-	-	-	-	-	-
1813		Total of Other Production Plant by Factor		285,913,457	285,913,457	-	-	-	-
1814									
1815		Experimental Plant							
1816	103	Experimental Plant							
1817		P	DGP	-	-	-	-	-	-
1818		Total Experimental Plant		-	-	-	-	-	-
1819									
1820		TOTAL PRODUCTION PLANT		761,806,654	761,806,654	-	-	-	-
1821	350	Land and Land Rights							
1822		T	DGP	-	-	-	-	-	-
1823		T	DGU	-	-	-	-	-	-
1824		T	CAGW	6,972,276	-	6,972,276	-	-	-
1825		T	CAGE	-	-	-	-	-	-
1826		T	JBG	243,584	-	243,584	-	-	-
1827		T	SG	7,936	-	7,936	-	-	-
1828				7,223,796	-	7,223,796	-	-	-
1829									
1830	352	Structures and Improvements							
1831		T	S	-	-	-	-	-	-
1832		T	DGP	-	-	-	-	-	-
1833		T	DGU	-	-	-	-	-	-
1834		T	CAGW	9,330,988	-	9,330,988	-	-	-
1835		T	CAGE	-	-	-	-	-	-
1836		T	JBG	320,642	-	320,642	-	-	-
1837		T	SG	250	-	250	-	-	-
1838				9,651,881	-	9,651,881	-	-	-
1839									
1840	353	Station Equipment							
1841		T	DGP	-	-	-	-	-	-
1842		T	DGU	-	-	-	-	-	-
1843		T	CAGW	100,588,276	-	100,588,276	-	-	-
1844		T	CAGE	-	-	-	-	-	-
1845		T	JBG	7,269,110	-	7,269,110	-	-	-
1846		T	SG	75,274	-	75,274	-	-	-
1847				107,932,661	-	107,932,661	-	-	-
1848									

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1849	354	Towers and Fixtures								
1850		T	DGP	-	-	-	-	-	-	-
1851		T	DGU	-	-	-	-	-	-	-
1852		T	CAGW	39,667,423	-	39,667,423	-	-	-	-
1853		T	CAGE	-	-	-	-	-	-	-
1854		T	JBG	3,274,141	-	3,274,141	-	-	-	-
1855		T	SG	9,774	-	9,774	-	-	-	-
1856				42,951,338	-	42,951,338	-	-	-	-
1857										
1858	355	Poles and Fixtures								
1859		T	DGP	-	-	-	-	-	-	-
1860		T	DGU	-	-	-	-	-	-	-
1861		T	CAGW	59,469,946	-	59,469,946	-	-	-	-
1862		T	CAGE	-	-	-	-	-	-	-
1863		T	JBG	778,115	-	778,115	-	-	-	-
1864		T	SG	52,314	-	52,314	-	-	-	-
1865				60,300,374	-	60,300,374	-	-	-	-
1866										
1867	356	Clearing and Grading								
1868		T	DGP	-	-	-	-	-	-	-
1869		T	DGU	-	-	-	-	-	-	-
1870		T	CAGW	67,421,635	-	67,421,635	-	-	-	-
1871		T	CAGE	-	-	-	-	-	-	-
1872		T	JBG	1,749,855	-	1,749,855	-	-	-	-
1873		T	SG	118,496	-	118,496	-	-	-	-
1874				69,289,986	-	69,289,986	-	-	-	-
1875										
1876	357	Underground Conduit								
1877		T	DGP	-	-	-	-	-	-	-
1878		T	DGU	-	-	-	-	-	-	-
1879		T	CAGW	54,062	-	54,062	-	-	-	-
1880		T	CAGE	-	-	-	-	-	-	-
1881		T	SG	-	-	-	-	-	-	-
1882				54,062	-	54,062	-	-	-	-
1883										
1884	358	Underground Conductors								
1885		T	DGP	-	-	-	-	-	-	-
1886		T	DGU	-	-	-	-	-	-	-
1887		T	CAGW	74,549	-	74,549	-	-	-	-
1888		T	CAGE	-	-	-	-	-	-	-
1889		T	SG	-	-	-	-	-	-	-
1890				74,549	-	74,549	-	-	-	-
1891										
1892	359	Roads and Trails								
1893		T	DGP	-	-	-	-	-	-	-
1894		T	DGU	-	-	-	-	-	-	-
1895		T	CAGW	1,628,691	-	1,628,691	-	-	-	-
1896		T	CAGE	-	-	-	-	-	-	-
1897		T	SG	1,256	-	1,256	-	-	-	-
1898				1,629,947	-	1,629,947	-	-	-	-
1899										
1900	TP	Unclassified Trans Plant - Acct 300								
1901		T	SG	-	-	-	-	-	-	-
1902		T	CAGW	2,613,813	-	2,613,813	-	-	-	-
1903		T	CAGE	-	-	-	-	-	-	-
1904				2,613,813	-	2,613,813	-	-	-	-
1905										
1906	TS0	Unclassified Trans Sub Plant - Acct 300								
1907		T	SG	-	-	-	-	-	-	-
1908				-	-	-	-	-	-	-
1909										
1910		TOTAL TRANSMISSION PLANT		301,722,407	-	301,722,407	-	-	-	-
1911		Summary of Transmission Plant by Factor								
1912		JBG		13,635,447	-	13,635,447	-	-	-	-
1913		JBE		-	-	-	-	-	-	-
1914		CAGW		287,821,659	-	287,821,659	-	-	-	-
1915		CAGE		-	-	-	-	-	-	-
1916		SG		265,300	-	265,300	-	-	-	-
1917		Total Transmission Plant by Factor		301,722,407	-	301,722,407	-	-	-	-
1918	360	Land and Land Rights								
1919		DPW	S	16,413,698	-	-	16,413,698	16,413,698	-	-
1920				16,413,698	-	-	16,413,698	16,413,698	-	-
1921										
1922	361	Structures and Improvements								
1923		DPW	S	2,499,162	-	-	2,499,162	2,499,162	-	-
1924				2,499,162	-	-	2,499,162	2,499,162	-	-
1925										
1926	362	Station Equipment								
1927		DPW	S	49,398,726	-	-	49,398,726	49,398,726	-	-
1928				49,398,726	-	-	49,398,726	49,398,726	-	-
1929										
1930	363	Storage Battery Equipment								
1931		DPW	S	-	-	-	-	-	-	-
1932				-	-	-	-	-	-	-
1933										

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc		
1934	364	Poles, Towers & Fixtures									
1935			DPW	S	95,776,837	-	-	95,776,837	95,776,837	-	-
1936					95,776,837	-	-	95,776,837	95,776,837	-	-
1937											
1938	365	Overhead Conductors									
1939			DPW	S	60,574,951	-	-	60,574,951	60,574,951	-	-
1940					60,574,951	-	-	60,574,951	60,574,951	-	-
1941											
1942	366	Underground Conduit									
1943			DPW	S	16,649,124	-	-	16,649,124	16,649,124	-	-
1944					16,649,124	-	-	16,649,124	16,649,124	-	-
1945											
1946											
1947											
1948											
1949	367	Underground Conductors									
1950			DPW	S	23,403,850	-	-	23,403,850	23,403,850	-	-
1951					23,403,850	-	-	23,403,850	23,403,850	-	-
1952											
1953	368	Line Transformers									
1954			DPW	S	102,672,472	-	-	102,672,472	102,672,472	-	-
1955					102,672,472	-	-	102,672,472	102,672,472	-	-
1956											
1957	369	Services									
1958			DPW	S	54,899,276	-	-	54,899,276	54,899,276	-	-
1959					54,899,276	-	-	54,899,276	54,899,276	-	-
1960											
1961	370	Meters									
1962			DPW	S	11,507,506	-	-	11,507,506	11,507,506	-	-
1963					11,507,506	-	-	11,507,506	11,507,506	-	-
1964											
1965	371	Installations on Customers' Premises									
1966			DPW	S	513,712	-	-	513,712	513,712	-	-
1967					513,712	-	-	513,712	513,712	-	-
1968											
1969	372	Leased Property									
1970			DPW	S	-	-	-	-	-	-	-
1971					-	-	-	-	-	-	-
1972											
1973	373	Street Lights									
1974			DPW	S	4,161,786	-	-	4,161,786	4,161,786	-	-
1975					4,161,786	-	-	4,161,786	4,161,786	-	-
1976											
1977	DP	Unclassified Dist Plant - Acct 300									
1978			DPW	S	2,094,960	-	-	2,094,960	2,094,960	-	-
1979					2,094,960	-	-	2,094,960	2,094,960	-	-
1980											
1981	DS0	Unclassified Dist Sub Plant - Acct 300									
1982			DPW	S	-	-	-	-	-	-	-
1983					-	-	-	-	-	-	-
1984											
1985											
1986		TOTAL DISTRIBUTION PLANT			440,566,061	-	-	440,566,061	440,566,061	-	-
1987											
1988		Summary of Distribution Plant by Factor									
1989		S			440,566,061	-	-	440,566,061	440,566,061	-	-
1990		0									
1991		Total Distribution Plant by Factor			440,566,061	-	-	440,566,061	440,566,061	-	-
1992	389	Land and Land Rights									
1993			G-SITUS	S	1,098,826	2,238	299,578	797,011	797,011	-	-
1994			CUST	CN	78,063	-	-	78,063	-	78,063	-
1995			G-DGU	DGU	-	-	-	-	-	-	-
1996			G-SG	SG	-	-	-	-	-	-	-
1997			G-SG	CAGW	-	-	-	-	-	-	-
1998			G-SG	CAGE	-	-	-	-	-	-	-
1999			PTD	SO	520,356	268,968	103,117	148,271	148,271	-	-
2000					1,697,245	271,206	402,694	1,023,345	945,282	78,063	-
2001											
2002	390	Structures and Improvements									
2003			G-SITUS	S	13,635,400	27,765	3,717,478	9,890,157	9,890,157	-	-
2004			G-DGP	CAEE	-	-	-	-	-	-	-
2005			G-DGU	DGU	-	-	-	-	-	-	-
2006			CUST	CN	775,373	-	-	775,373	-	775,373	-
2007			G-SG	SG	-	-	-	-	-	-	-
2008			G-SG	CAGW	750,864	750,432	432	-	-	-	-
2009			G-SG	CAGE	-	-	-	-	-	-	-
2010			G-SG	JBG	4,405	4,403	3	-	-	-	-
2011			PTD	SO	6,439,319	3,328,437	1,276,050	1,834,832	1,834,832	-	-
2012					21,605,360	4,111,036	4,993,962	12,500,362	11,724,989	775,373	-
2013											

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2014	391	Office Furniture & Equipment							
2015		G-SITUS S	1,077,845	2,195	293,857	781,792	781,792	-	-
2016		G-DGP DGP	-	-	-	-	-	-	-
2017		G-DGU DGU	-	-	-	-	-	-	-
2018		CUST CN	480,474	-	-	480,474	-	480,474	-
2019		G-SG SG	-	-	-	-	-	-	-
2020		P SE	-	-	-	-	-	-	-
2021		PTD SO	4,466,420	2,308,660	885,090	1,272,671	1,272,671	-	-
2022		G-SG CAGW	194,124	194,012	112	-	-	-	-
2023		G-SG CAGE	-	-	-	-	-	-	-
2024		G-SG JBG	110,492	110,428	64	-	-	-	-
2025		P JBE	242	242	-	-	-	-	-
2026		P CAEE	-	-	-	-	-	-	-
2027		G-SG CAGE	-	-	-	-	-	-	-
2028		G-SG CAGE	-	-	-	-	-	-	-
2029			6,329,596	2,615,536	1,179,122	2,534,937	2,054,463	480,474	-
2030									
2031	392	Transportation Equipment							
2032		G-SITUS S	4,987,375	10,156	1,359,730	3,617,490	3,617,490	-	-
2033		PTD SO	482,126	249,207	95,541	137,378	137,378	-	-
2034		G-SG SG	-	-	-	-	-	-	-
2035		CUST CN	-	-	-	-	-	-	-
2036		G-DGU DGU	-	-	-	-	-	-	-
2037		P SE	-	-	-	-	-	-	-
2038		G-DGP DGP	-	-	-	-	-	-	-
2039		G-SG CAGW	1,213,792	1,213,094	698	-	-	-	-
2040		G-SG CAGE	-	-	-	-	-	-	-
2041		G-SG JBG	340,872	340,676	196	-	-	-	-
2042		P CAEW	-	-	-	-	-	-	-
2043		P CAEE	-	-	-	-	-	-	-
2044		G-SG CAGE	-	-	-	-	-	-	-
2045		G-SG CAGE	-	-	-	-	-	-	-
2046			7,024,165	1,813,132	1,456,165	3,754,868	3,754,868	-	-
2047									
2048	393	Stores Equipment							
2049		G-SITUS S	744,852	1,517	203,072	540,263	540,263	-	-
2050		G-DGP DGP	-	-	-	-	-	-	-
2051		G-DGU DGU	-	-	-	-	-	-	-
2052		PTD SO	21,844	11,291	4,329	6,224	6,224	-	-
2053		G-SG SG	-	-	-	-	-	-	-
2054		G-SG CAGW	160,631	160,538	92	-	-	-	-
2055		G-SG CAGE	-	-	-	-	-	-	-
2056		G-SG JBG	161,363	161,270	93	-	-	-	-
2057		G-SG CAGE	-	-	-	-	-	-	-
2058			1,088,690	334,616	207,586	546,488	546,488	-	-
2059									
2060	394	Tools, Shop & Garage Equipment							
2061		G-SITUS S	2,910,075	5,926	793,386	2,110,763	2,110,763	-	-
2062		G-DGP DGP	-	-	-	-	-	-	-
2063		G-SG SG	-	-	-	-	-	-	-
2064		PTD SO	258,396	133,563	51,205	73,628	73,628	-	-
2065		P SE	-	-	-	-	-	-	-
2066		G-DGU DGU	-	-	-	-	-	-	-
2067		G-SG CAGW	664,066	663,684	382	-	-	-	-
2068		G-SG CAGE	-	-	-	-	-	-	-
2069		G-SG JBG	741,492	741,066	427	-	-	-	-
2070		P CAEW	-	-	-	-	-	-	-
2071		P CAEE	-	-	-	-	-	-	-
2072		G-SG CAGE	-	-	-	-	-	-	-
2073		G-SG CAGE	-	-	-	-	-	-	-
2074			4,574,030	1,544,238	845,400	2,184,391	2,184,391	-	-
2075									
2076	395	Laboratory Equipment							
2077		G-SITUS S	1,667,644	3,396	454,657	1,209,591	1,209,591	-	-
2078		G-DGP DGP	-	-	-	-	-	-	-
2079		G-DGU DGU	-	-	-	-	-	-	-
2080		PTD SO	354,949	183,471	70,339	101,140	101,140	-	-
2081		P SE	-	-	-	-	-	-	-
2082		G-SG SG	-	-	-	-	-	-	-
2083		G-SG CAGW	371,529	371,315	214	-	-	-	-
2084		G-SG CAGE	-	-	-	-	-	-	-
2085		G-SG JBG	50,123	50,094	29	-	-	-	-
2086		P CAEW	-	-	-	-	-	-	-
2087		P CAEE	-	-	-	-	-	-	-
2088		G-SG CAGE	-	-	-	-	-	-	-
2089		G-SG CAGE	-	-	-	-	-	-	-
2090			2,444,244	608,275	525,238	1,310,731	1,310,731	-	-
2091									

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2092	396	Power Operated Equipment								
2093		G-SITUS	S	7,337,076	14,940	2,000,339	5,321,797	5,321,797	-	-
2094		G-DGP	DGP	-	-	-	-	-	-	-
2095		G-SG	SG	-	-	-	-	-	-	-
2096		PTD	SO	94,092	48,635	18,646	26,811	26,811	-	-
2097		G-DGU	DGU	-	-	-	-	-	-	-
2098		P	SE	-	-	-	-	-	-	-
2099		G-SG	CAGW	562,376	562,053	324	-	-	-	-
2100		G-SG	CAGE	-	-	-	-	-	-	-
2101		G-SG	JBG	2,217,147	2,215,871	1,276	-	-	-	-
2102		P	CAEW	-	-	-	-	-	-	-
2103		P	CAEE	-	-	-	-	-	-	-
2104		G-SG	CAGE	-	-	-	-	-	-	-
2105		G-SG	CAGE	-	-	-	-	-	-	-
2106				10,210,691	2,841,500	2,020,584	5,348,608	5,348,608	-	-
2107	397	Communication Equipment								
2108		G-SITUS	S	12,496,359	25,446	3,406,936	9,063,977	9,063,977	-	-
2109		COM_EQ	DGP	-	-	-	-	-	-	-
2110		COM_EQ	DGU	-	-	-	-	-	-	-
2111		PTD	SO	5,398,774	2,790,587	1,069,850	1,538,338	1,538,338	-	-
2112		CUST	CN	236,126	-	-	236,126	-	236,126	-
2113		G-SG	SG	10,964	10,958	6	-	-	-	-
2114		COM_EQ	SE	-	-	-	-	-	-	-
2115		G-SG	CAGW	8,826,256	8,821,177	5,078	-	-	-	-
2116		COM_EQ	CAGE	-	-	-	-	-	-	-
2117		P	JBG	945,410	945,410	-	-	-	-	-
2118		COM_EQ	CAEW	-	-	-	-	-	-	-
2119		COM_EQ	CAEE	-	-	-	-	-	-	-
2120		COM_EQ	CAGE	-	-	-	-	-	-	-
2121		COM_EQ	CAGE	-	-	-	-	-	-	-
2122				27,913,889	12,593,578	4,481,871	10,838,441	10,602,314	236,126	-
2123										
2124	398	Misc. Equipment								
2125		G-SITUS	S	209,523	427	57,123	151,973	151,973	-	-
2126		G-DGP	DGP	-	-	-	-	-	-	-
2127		G-DGU	DGU	-	-	-	-	-	-	-
2128		CUST	CN	14,975	-	-	14,975	-	14,975	-
2129		PTD	SO	198,078	102,385	39,252	56,441	56,441	-	-
2130		P	SE	-	-	-	-	-	-	-
2131		G-SG	SG	-	-	-	-	-	-	-
2132		G-SG	CAGW	90,980	90,927	52	-	-	-	-
2133		G-SG	CAGE	-	-	-	-	-	-	-
2134		G-SG	JBG	27,136	27,120	16	-	-	-	-
2135		P	CAEW	-	-	-	-	-	-	-
2136		P	CAEE	-	-	-	-	-	-	-
2137		G-SG	CAGE	-	-	-	-	-	-	-
2138				540,691	220,859	96,443	223,389	208,414	14,975	-
2139										
2140	399	Coal Mine								
2141		P	SE	-	-	-	-	-	-	-
2142		P	CAEW	-	-	-	-	-	-	-
2143		P	CAEE	-	-	-	-	-	-	-
2144	MP	Unclassified Mine Plant	P	69,500,553	69,500,553	-	-	-	-	-
2145				69,500,553	69,500,553	-	-	-	-	-
2146										
2147	399L	WIDCO Capital Lease								
2148		P	SE	-	-	-	-	-	-	-
2149										
2150										
2151		Remove Capital Leases		-	-	-	-	-	-	-
2152				-	-	-	-	-	-	-
2153										
2154	1011390	General Capital Leases								
2155		G-SITUS	S	-	-	-	-	-	-	-
2156		P	CAGW	880,241	880,241	-	-	-	-	-
2157		P	CAGE	-	-	-	-	-	-	-
2158		PTD	SO	282,000	145,764	55,883	80,354	80,354	-	-
2159				1,162,242	1,026,005	55,883	80,354	80,354	-	-
2160										
2161		Remove Capital Leases		(1,162,242)	(1,026,005)	(55,883)	(80,354)	(80,354)	-	-
2162				-	-	-	-	-	-	-
2163										
2164	1011392	General Vehicles Capital Leases								
2165		LABOR	SO	-	-	-	-	-	-	-
2166				-	-	-	-	-	-	-
2167										
2168		Remove Capital Leases		-	-	-	-	-	-	-
2169				-	-	-	-	-	-	-
2170										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2171	GP	Unclassified Gen Plant - Acct 300								
2172		G-SITUS	S	-	-	-	-	-	-	-
2173		PTD	SO	358,161	185,131	70,975	102,055	102,055	-	-
2174		CUST	CN	-	-	-	-	-	-	-
2175		G-SG	SG	-	-	-	-	-	-	-
2176		G-SG	CAGE	-	-	-	-	-	-	-
2177		G-DGU	CAGW	-	-	-	-	-	-	-
2178				358,161	185,131	70,975	102,055	102,055	-	-
2179										
2180	399G	Unclassified Gen Plant - Acct 300								
2181		G-SITUS	S	-	-	-	-	-	-	-
2182		PTD	SO	-	-	-	-	-	-	-
2183		G-SG	SG	-	-	-	-	-	-	-
2184		G-DGP	DGP	-	-	-	-	-	-	-
2185		G-DGU	DGU	-	-	-	-	-	-	-
2186				-	-	-	-	-	-	-
2187										
2188		TOTAL GENERAL PLANT		153,287,314	96,639,660	16,280,040	40,367,614	38,782,603	1,585,011	-
2189										
2190		Summary of General Plant by Factor								
2191		S		46,164,975	94,004	12,586,156	33,484,815	33,484,815	-	-
2192		JBG		4,598,440	4,596,338	2,102	-	-	-	-
2193		JBE		69,500,794	69,500,794	-	-	-	-	-
2194		SG		10,964	10,958	6	-	-	-	-
2195		SO		18,874,515	9,756,098	3,740,274	5,378,142	5,378,142	-	-
2196		SE		-	-	-	-	-	-	-
2197		CN		1,585,011	-	-	1,585,011	-	1,585,011	-
2198		DEU		-	-	-	-	-	-	-
2199		CAGW		13,714,858	13,707,473	7,384	-	-	-	-
2200		CAGE		-	-	-	-	-	-	-
2201		CAEW		-	-	-	-	-	-	-
2202		CAEE		-	-	-	-	-	-	-
2203		SSGCT		-	-	-	-	-	-	-
2204		SSGCH		-	-	-	-	-	-	-
2205		Less Capital Leases		(1,162,242)	(1,026,005)	(55,883)	(80,354)	(80,354)	-	-
2206		Total General Plant by Factor		153,287,314	96,639,660	16,280,040	40,367,614	38,782,603	1,585,011	-
2207	301	Organization								
2208		I-SITUS	S	-	-	-	-	-	-	-
2209		PTD	SO	-	-	-	-	-	-	-
2210		I-SG	CAGW	-	-	-	-	-	-	-
2211		I-SG	CAGE	-	-	-	-	-	-	-
2212		I-SG	SG	-	-	-	-	-	-	-
2213				-	-	-	-	-	-	-
2214	302	Franchise & Consent								
2215		I-SITUS	S	-	-	-	-	-	-	-
2216		I-SG	SG	-	-	-	-	-	-	-
2217		I-SG	CAGW	-	-	-	-	-	-	-
2218		I-SG	CAGE	-	-	-	-	-	-	-
2219		I-SG	CAGW	41,443,552	35,879,823	5,563,730	-	-	-	-
2220		I-SG	CAGE	-	-	-	-	-	-	-
2221		I-DGP	DGP	-	-	-	-	-	-	-
2222		I-DGU	DGU	-	-	-	-	-	-	-
2223				41,443,552	35,879,823	5,563,730	-	-	-	-
2224										
2225	303	Miscellaneous Intangible Plant								
2226		I-SITUS	S	1,508,049	(20,132)	681,194	846,987	846,987	-	-
2227		I-SG	SG	125,013	108,230	16,783	-	-	-	-
2228		PTD	SO	24,527,256	12,677,959	4,860,452	6,988,845	6,988,845	-	-
2229		P	SE	-	-	-	-	-	-	-
2230		CUST	CN	8,608,121	-	-	8,608,121	-	8,608,121	-
2231		I-SG	CAGW	18,322,340	15,862,595	2,459,744	-	-	-	-
2232		I-SG	CAGE	-	-	-	-	-	-	-
2233		I-SG	JBG	8,918	7,721	1,197	-	-	-	-
2234		P	CAEW	-	-	-	-	-	-	-
2235		P	CAEE	-	-	-	-	-	-	-
2236		I-SG	CAGE	-	-	-	-	-	-	-
2237		I-SG	CAGE	-	-	-	-	-	-	-
2238				53,099,696	28,636,373	8,019,370	16,443,953	7,835,832	8,608,121	-
2239	303	Less Non-Utility Plant								
2240		I-SITUS	S	-	-	-	-	-	-	-
2241				53,099,696	28,636,373	8,019,370	16,443,953	7,835,832	8,608,121	-
2242	IP	Unclassified Intangible Plant - Acct 300								
2243		I-SITUS	S	-	-	-	-	-	-	-
2244		I-SG	SG	-	-	-	-	-	-	-
2245		I-DGU	DGU	-	-	-	-	-	-	-
2246		PTD	SO	-	-	-	-	-	-	-
2247				-	-	-	-	-	-	-
2248				-	-	-	-	-	-	-
2249		TOTAL INTANGIBLE PLANT		94,543,248	64,516,195	13,583,100	16,443,953	7,835,832	8,608,121	-
2250										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2251	Summary of Intangible Plant by Factor									
2252		S		1,508,049	(20,132)	681,194	846,987	846,987	-	-
2253		JBG		8,918	7,721	1,197	-	-	-	-
2254		JBE		-	-	-	-	-	-	-
2255		SG		125,013	108,230	16,783	-	-	-	-
2256		SO		24,527,256	12,677,959	4,860,452	6,988,845	6,988,845	-	-
2257		CN		8,608,121	-	-	8,608,121	-	8,608,121	-
2258		CAGW		59,765,892	51,742,418	8,023,474	-	-	-	-
2259		CAGE		-	-	-	-	-	-	-
2260		CAEW		-	-	-	-	-	-	-
2261		CAEE		-	-	-	-	-	-	-
2262		SSGCT		-	-	-	-	-	-	-
2263		SSGCH		-	-	-	-	-	-	-
2264		SE		-	-	-	-	-	-	-
2265	Total Intangible Plant by Factor			94,543,248	64,516,195	13,583,100	16,443,953	7,835,832	8,608,121	-
2266	Summary of Unclassified Plant (Account 106)									
2267		DP		2,094,960	-	-	2,094,960	2,094,960	-	-
2268		DS0		-	-	-	-	-	-	-
2269		GP		358,161	185,131	70,975	102,055	102,055	-	-
2270		HP		-	-	-	-	-	-	-
2271		NP		-	-	-	-	-	-	-
2272		OP		(257)	(257)	-	-	-	-	-
2273		TP		2,613,813	-	2,613,813	-	-	-	-
2274		TS0		-	-	-	-	-	-	-
2275		IP		-	-	-	-	-	-	-
2276		MP		-	69,500,553	-	-	-	-	-
2277		SP		405,782	405,782	-	-	-	-	-
2278	Total Unclassified Plant by Factor			5,472,459	70,091,208	2,684,788	2,197,015	2,197,015	-	-
2279	TOTAL ELECTRIC PLANT IN SERVICE			1,751,925,684	922,962,509	331,585,546	497,377,628	487,184,497	10,193,132	-
2281	Summary of Electric Plant by Factor									
2282		S		487,879,036	(286,177)	13,267,350	474,897,863	474,897,863	-	-
2283		SE		-	-	-	-	-	-	-
2284		JBG		272,661,762	259,023,016	13,638,746	-	-	-	-
2285		JBE		69,500,794	69,500,794	-	-	-	-	-
2286		SG		806,803	524,713	282,089	-	-	-	-
2287		SO		43,401,770	22,434,057	8,600,726	12,366,988	12,366,988	-	-
2288		CN		10,193,132	-	-	10,193,132	-	10,193,132	-
2289		DEU		-	-	-	-	-	-	-
2290		CAGW		868,644,629	572,792,111	295,852,518	-	-	-	-
2291		CAGE		-	-	-	-	-	-	-
2292		CAEW		-	-	-	-	-	-	-
2293		CAEE		-	-	-	-	-	-	-
2294		SSGCH		-	-	-	-	-	-	-
2295		SSGCT		-	-	-	-	-	-	-
2296		Less Capital Leases		(1,162,242)	(1,026,005)	(55,883)	(80,354)	(80,354)	-	-
2297				1,751,925,684	922,962,509	331,585,546	497,377,628	487,184,497	10,193,132	-
2298	105	Plant Held For Future Use								
2299		DPW	S	-	-	-	-	-	-	-
2300		P	SG	-	-	-	-	-	-	-
2301		T	SG	-	-	-	-	-	-	-
2302		P	SG	-	-	-	-	-	-	-
2303		P	SE	195,066	195,066	-	-	-	-	-
2304		P	SG	-	-	-	-	-	-	-
2305		P	CAGW	38,996	38,996	-	-	-	-	-
2306		P	CAGE	-	-	-	-	-	-	-
2307		P	CAEW	-	-	-	-	-	-	-
2308		P	CAEE	-	-	-	-	-	-	-
2309				234,062	234,062	-	-	-	-	-
2310										
2311	114	Electric Plant Acquisition Adjustments								
2312		P	S	-	-	-	-	-	-	-
2313		P	SG	-	-	-	-	-	-	-
2314		P	CAGW	-	-	-	-	-	-	-
2315		P	CAGE	-	-	-	-	-	-	-
2316		P	DGP	-	-	-	-	-	-	-
2317				-	-	-	-	-	-	-
2318										
2319	115	Accum Provision for Asset Acquisition Adjustments								
2320		P	S	-	-	-	-	-	-	-
2321		P	SG	-	-	-	-	-	-	-
2322		P	CAGW	-	-	-	-	-	-	-
2323		P	CAGE	-	-	-	-	-	-	-
2324		P	DGP	-	-	-	-	-	-	-
2325				-	-	-	-	-	-	-
2326										
2327	120	Nuclear Fuel								
2328		P	SE	-	-	-	-	-	-	-
2329				-	-	-	-	-	-	-
2330										
2331	124	Weatherization								
2332		DMSC	S	1,932,622	-	-	1,932,622	-	-	1,932,622
2333		DMSC	SO	(305)	-	-	(305)	-	-	(305)
2334				1,932,316	-	-	1,932,316	-	-	1,932,316
2335										

Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2336	182W	Weatherization			-	-	-	-	-	-	-
2337			DMSC	S	-	-	-	-	-	-	-
2338			DMSC	SG	-	-	-	-	-	-	-
2339			DMSC	SGCT	-	-	-	-	-	-	-
2340			DMSC	SO	-	-	-	-	-	-	-
2341					-	-	-	-	-	-	-
2342					-	-	-	-	-	-	-
2343	186W	Weatherization			-	-	-	-	-	-	-
2344			DMSC	S	-	-	-	-	-	-	-
2345			DMSC	CN	-	-	-	-	-	-	-
2346			DMSC	CNP	-	-	-	-	-	-	-
2347			DMSC	SG	-	-	-	-	-	-	-
2348			DMSC	SO	-	-	-	-	-	-	-
2349					-	-	-	-	-	-	-
2350					-	-	-	-	-	-	-
2351		Total Weatherization			1,932,316	-	-	1,932,316	-	-	1,932,316
2352					-	-	-	-	-	-	-
2353	151	Fuel Stock			-	-	-	-	-	-	-
2354			P	DEU	-	-	-	-	-	-	-
2355			P	SE	-	-	-	-	-	-	-
2356			P	CAEW	0	0	-	-	-	-	-
2357			P	CAEE	-	-	-	-	-	-	-
2358			P	JBE	(0)	(0)	-	-	-	-	-
2359			P	CAEE	-	-	-	-	-	-	-
2360			P	CAEE	-	-	-	-	-	-	-
2361					(0)	(0)	-	-	-	-	-
2362					-	-	-	-	-	-	-
2363	152	Fuel Stock - Undistributed			-	-	-	-	-	-	-
2364			P	SE	-	-	-	-	-	-	-
2365			P	CAEW	-	-	-	-	-	-	-
2366			P	CAEE	-	-	-	-	-	-	-
2367					-	-	-	-	-	-	-
2368					-	-	-	-	-	-	-
2369	25316	DG&T Working Capital Deposit			-	-	-	-	-	-	-
2370			P	SE	-	-	-	-	-	-	-
2371			P	CAEW	-	-	-	-	-	-	-
2372			P	CAEE	-	-	-	-	-	-	-
2373					-	-	-	-	-	-	-
2374					-	-	-	-	-	-	-
2375	25317	DG&T Working Capital Deposit			-	-	-	-	-	-	-
2376			P	SE	-	-	-	-	-	-	-
2377			P	CAEW	-	-	-	-	-	-	-
2378			P	CAEE	-	-	-	-	-	-	-
2379					-	-	-	-	-	-	-
2380					-	-	-	-	-	-	-
2381	25319	Provo Working Capital Deposit			-	-	-	-	-	-	-
2382			P	SE	-	-	-	-	-	-	-
2383			P	CAEW	-	-	-	-	-	-	-
2384			P	CAEE	-	-	-	-	-	-	-
2385					-	-	-	-	-	-	-
2386					-	-	-	-	-	-	-
2387		Total Fuel Stock			(0)	(0)	-	-	-	-	-
2388	154	Materials and Supplies			-	-	-	-	-	-	-
2389			MSS	S	0	0	0	0	0	-	-
2390			MSS	SG	-	-	-	-	-	-	-
2391			MSS	SE	-	-	-	-	-	-	-
2392			MSS	SO	0	0	0	0	0	-	-
2393			MSS	SNPPS	-	-	-	-	-	-	-
2394			MSS	SNPPH	-	-	-	-	-	-	-
2395			MSS	SNPD	0	0	0	0	0	-	-
2396			MSS	SNPT	-	-	-	-	-	-	-
2397			MSS	DGU	-	-	-	-	-	-	-
2398			MSS	DGP	-	-	-	-	-	-	-
2399			MSS	JBE	-	-	-	-	-	-	-
2400			MSS	SNPP	-	-	-	-	-	-	-
2401			MSS	CAGW	0	0	0	0	0	-	-
2402			MSS	CAGE	-	-	-	-	-	-	-
2403			MSS	JBG	(0)	(0)	(0)	(0)	(0)	-	-
2404			MSS	CAEW	-	-	-	-	-	-	-
2405			MSS	CAEE	-	-	-	-	-	-	-
2406			MSS	CAGE	-	-	-	-	-	-	-
2407					0	0	0	0	0	-	-
2408					-	-	-	-	-	-	-
2409	163	Stores Expense Undistributed			-	-	-	-	-	-	-
2410			MSS	SO	-	-	-	-	-	-	-
2411					-	-	-	-	-	-	-
2412					-	-	-	-	-	-	-
2413					-	-	-	-	-	-	-
2414	25318	Provo Working Capital Deposit			-	-	-	-	-	-	-
2415			MSS	SNPPS	-	-	-	-	-	-	-
2416			MSS	CAGW	-	-	-	-	-	-	-
2417			MSS	CAGE	-	-	-	-	-	-	-
2418					-	-	-	-	-	-	-
2419					-	-	-	-	-	-	-
2420		Total Materials & Supplies			0	0	0	0	0	-	-
2421					-	-	-	-	-	-	-

Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2422	165	Prepayments									
2423			DMSC	S	-	-	-	-	-	-	-
2424			GP	GPS	0	0	0	0	0	0	-
2425			PT	SG	-	-	-	-	-	-	-
2426			PT	CAGW	(0)	(0)	(0)	-	-	-	-
2427			PT	CAGE	-	-	-	-	-	-	-
2428			P	CAEW	-	-	-	-	-	-	-
2429			P	CAEE	-	-	-	-	-	-	-
2430			P	SE	-	-	-	-	-	-	-
2431			PTD	SO	(0)	(0)	(0)	(0)	(0)	-	-
2432					(0)	(0)	(0)	(0)	(0)	0	-
2433											
2434	182M	Misc Regulatory Assets									
2435			P	S	7,895,789	7,895,789	-	-	-	-	-
2436			DEFSG	SG	-	-	-	-	-	-	-
2437			P	CAGE	-	-	-	-	-	-	-
2438			P	CAGE	-	-	-	-	-	-	-
2439			P	CAGW	10,295	10,295	-	-	-	-	-
2440			DEFSG	JBG	-	-	-	-	-	-	-
2441			P	SE	-	-	-	-	-	-	-
2442			P	CAEW	-	-	-	-	-	-	-
2443			P	CAEE	-	-	-	-	-	-	-
2444			T	SO	20,089	-	20,089	-	-	-	-
2445					7,926,173	7,906,084	20,089	-	-	-	-
2446											
2447	186M	Misc Deferred Debits									
2448			LABOR	S	-	-	-	-	-	-	-
2449			P	CAEW	-	-	-	-	-	-	-
2450			P	CAEE	-	-	-	-	-	-	-
2451			P	SG	(0)	(0)	-	-	-	-	-
2452			LABOR	SO	0	0	0	0	0	0	-
2453			P	SE	-	-	-	-	-	-	-
2454			P	CAGW	-	-	-	-	-	-	-
2455			DEFSG	CAGE	-	-	-	-	-	-	-
2456			P	CAEW	-	-	-	-	-	-	-
2457			P	CAEE	-	-	-	-	-	-	-
2458			P	JBE	98,976	98,976	-	-	-	-	-
2459			GP	EXCTAX	-	-	-	-	-	-	-
2460					98,976	98,976	0	0	0	0	-
2461											
2462		Working Capital									
2463	CWC	Cash Working Capital									
2464			CWC	S	31,018,483	21,926,355	4,644,674	4,447,453	3,159,855	940,426	347,173
2465			CWC	SO	-	-	-	-	-	-	-
2466			CWC	SE	-	-	-	-	-	-	-
2467					31,018,483	21,926,355	4,644,674	4,447,453	3,159,855	940,426	347,173
2468											
2469	OWC	Other Working Capital									
2470	131	Cash	GP	SNP	-	-	-	-	-	-	-
2471	135	Working Funds	GP	SG	-	-	-	-	-	-	-
2472	141	Other Accounts Receivable	GP	SO	-	-	-	-	-	-	-
2473	143	Other Accounts Receivable	PTD	SO	-	-	-	-	-	-	-
2474	232	Accounts Payable	PTD	SE	0	0	0	0	0	-	-
2475	232	Accounts Payable	P	SO	-	-	-	-	-	-	-
2476	232	Accounts Payable	P	CAEE	-	-	-	-	-	-	-
2477	232	Accounts Payable	T	CAGE	-	-	-	-	-	-	-
2478	2533	Other Deferred Credits - Iv	P	S	-	-	-	-	-	-	-
2479	2533	Other Deferred Credits - Iv	P	SE	-	-	-	-	-	-	-
2480	2533	Other Deferred Credits - Iv	P	CAEW	-	-	-	-	-	-	-
2481	2533	Other Deferred Credits - Iv	P	CAEE	-	-	-	-	-	-	-
2482	230	Asset Retirement Obligati	P	SE	-	-	-	-	-	-	-
2483	230	Asset Retirement Obligati	P	CAEW	-	-	-	-	-	-	-
2484	230	Asset Retirement Obligati	P	CAEE	-	-	-	-	-	-	-
2485	230	Asset Retirement Obligati	P	S	-	-	-	-	-	-	-
2486	254105	ARO Regulatory Liability	P	S	-	-	-	-	-	-	-
2487	254105	ARO Regulatory Liability	P	SE	-	-	-	-	-	-	-
2488	254105	ARO Regulatory Liability	P	CAGE	-	-	-	-	-	-	-
2489	254105	ARO Regulatory Liability	P	CAEE	-	-	-	-	-	-	-
2490	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	-	-
2491					0	0	0	0	0	-	-
2492											
2493		Total Working Capital			31,018,483	21,926,355	4,644,674	4,447,453	3,159,855	940,426	347,173
2494		Miscellaneous Rate Base									
2495	18221	Unrec Plant & Reg Study Costs									
2496			P	S	-	-	-	-	-	-	-
2497											
2498											
2499											
2500	18222	Nuclear Plant - Trojan									
2501			P	S	-	-	-	-	-	-	-
2502			P	TROJP	-	-	-	-	-	-	-
2503			P	TROJD	-	-	-	-	-	-	-
2504											
2505											
2506											
2507											

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2508	1869	Misc Deferred Debits-Trojan							
2509		P	S	-	-	-	-	-	-
2510		P	SNPPN	-	-	-	-	-	-
2511				-	-	-	-	-	-
2512				-	-	-	-	-	-
2513		TOTAL MISCELLANEOUS RATE BASE		-	-	-	-	-	-
2514				-	-	-	-	-	-
2515		TOTAL RATE BASE ADDITIONS		41,210,011	30,165,478	4,664,763	6,379,770	3,159,855	940,426
2516	235	Customer Service Deposits							
2517		CUST	S	(3,361,134)	-	-	(3,361,134)	-	-
2518		CUST	CN	-	-	-	-	(3,361,134)	-
2519				(3,361,134)	-	-	(3,361,134)	-	-
2520				-	-	-	-	-	-
2521	2281	Prov for Property Insuranc	PTD	-	-	-	-	-	-
2522	2282	Prov for Injuries & Damag	PTD	(3,358,761)	(1,736,119)	(665,590)	(957,052)	(957,052)	-
2523	2283	Prov for Pensions and Ben	PTD	(226,708)	(117,184)	(44,926)	(64,599)	(64,599)	-
2524	2283	Prov for Pensions and Ben	PTD	-	-	-	-	-	-
2525	254	Reg Liabilities - Insurance	PTD	-	-	-	-	-	-
2526				(3,585,469)	(1,853,303)	(710,516)	(1,021,651)	(1,021,651)	-
2527				-	-	-	-	-	-
2528	22841	Accum Misc Oper Provisions - Other							
2529		P	S	-	-	-	-	-	-
2530		P	CAGW	(339,450)	(339,450)	-	-	-	-
2531				(339,450)	(339,450)	-	-	-	-
2532				-	-	-	-	-	-
2533	22842	Accum Misc Oper Prov-Tr	P	-	-	-	-	-	-
2534	230	Asset Retirement Obligati	P	-	-	-	-	-	-
2535	254105	ARO Regulatory Liability	P	-	-	-	-	-	-
2536	254	Regulatory Liability	P	-	-	-	-	-	-
2537	254	Regulatory Liability	P	-	-	-	-	-	-
2538	254		P	86	86	-	-	-	-
2539				86	86	-	-	-	-
2540				-	-	-	-	-	-
2541	252	Customer Advances for Construction							
2542		DPW	S	(177,752)	-	-	(177,752)	(177,752)	-
2543		T	SG	(311,073)	-	(311,073)	-	-	-
2544		T	CAGE	-	-	-	-	-	-
2545		DPW	CAGW	-	-	-	-	-	-
2546		CUST	CN	0	-	-	0	-	0
2547				(488,824)	-	(311,073)	(177,752)	(177,752)	0
2548				-	-	-	-	-	-
2549	25398	SO2 Emissions							
2550		P	S	(402,746)	(402,746)	-	-	-	-
2551				(402,746)	(402,746)	-	-	-	-
2552				-	-	-	-	-	-
2553	25399	Other Deferred Credits							
2554		P	S	(374,770)	(374,770)	-	-	-	-
2555		GP	GPS	-	-	-	-	-	-
2556		GP	SO	(1,490,382)	(748,914)	(330,534)	(410,933)	(401,707)	(9,226)
2557		P	CAGW	(254)	(254)	-	-	-	-
2558		P	CAGE	-	-	-	-	-	-
2559		P	SG	(645,672)	(645,672)	-	-	-	-
2560		P	CAEW	-	-	-	-	-	-
2561		P	CAEE	-	-	-	-	-	-
2562		P	SE	-	-	-	-	-	-
2563				(2,511,078)	(1,769,610)	(330,534)	(410,933)	(401,707)	(9,226)
2564				-	-	-	-	-	-
2565	190	Accumulated Deferred Income Taxes							
2566		P	S	152,821	152,821	-	-	-	-
2567		CUST	CN	-	-	-	-	-	-
2568		LABOR	SO	0	0	0	0	0	-
2569		P	IBT	-	-	-	-	-	-
2570		CUST	BADDEBT	(0)	-	-	(0)	-	(0)
2571		P	TROJD	0	0	-	-	-	-
2572		P	SG	0	0	-	-	-	-
2573		P	SE	0	0	-	-	-	-
2574		PTD	SNP	-	-	-	-	-	-
2575		P	CAGW	0	0	-	-	-	-
2576		P	CAGE	-	-	-	-	-	-
2577		P	CAEW	-	-	-	-	-	-
2578		P	CAEE	-	-	-	-	-	-
2579		P	JBE	(8,026,180)	(8,026,180)	-	-	-	-
2580		DPW	SNPD	-	-	-	-	-	-
2581				-	-	-	-	-	-
2582				(7,873,359)	(7,873,359)	0	(0)	0	(0)
2583				-	-	-	-	-	-
2584	281	Accumulated Deferred Income Taxes							
2585		P	S	-	-	-	-	-	-
2586		PT	SG	(0)	(0)	(0)	-	-	-
2587		PT	CAGW	-	-	-	-	-	-
2588		PT	CAGE	-	-	-	-	-	-
2589		T	SNPT	-	-	-	-	-	-
2590				(0)	(0)	(0)	-	-	-
2591				-	-	-	-	-	-

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2592	282	Accumulated Deferred Income Taxes								
2593		GP	S	(237,161,303)	(119,173,168)	(52,597,190)	(65,390,945)	(63,922,770)	(1,468,175)	-
2594		ACCMDIT	DITBAL	0	0	0	0	0	0	-
2595		GP	JBE	(157)	(79)	(35)	(43)	(42)	(1)	-
2596		LABOR	SO	(21,025)	(9,259)	(1,543)	(10,223)	(7,152)	(3,071)	-
2597		PTD	SNPD	17,799	9,200	3,527	5,072	5,072	-	-
2598		P	CAGW	(497,134)	(497,134)	-	-	-	-	-
2599		P	CAGE	-	-	-	-	-	-	-
2600		P	SE	(3,636)	(3,636)	-	-	-	-	-
2601		P	CAEE	-	-	-	-	-	-	-
2602		P	CN	(5,410)	(5,410)	-	-	-	-	-
2603		P	JBG	708,539	708,539	-	-	-	-	-
2604		P	SG	837,901	837,901	-	-	-	-	-
2605				(236,124,426)	(118,133,046)	(52,595,241)	(65,396,139)	(63,924,893)	(1,471,247)	-
2606										
2607	283	Accumulated Deferred Income Taxes								
2608		GP	S	(2,670,619)	(1,341,982)	(592,285)	(736,352)	(719,820)	(16,533)	-
2609		P	SG	-	-	-	-	-	-	-
2610		P	SE	-	-	-	-	-	-	-
2611		LABOR	SO	(7,624)	(3,357)	(560)	(3,707)	(2,594)	(1,113)	-
2612		GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	-
2613		PTD	SNP	0	0	0	0	0	-	-
2614		P	TROJD	-	-	-	-	-	-	-
2615		PTD	SGCT	-	-	-	-	-	-	-
2616		P	CAGW	(3,907)	(3,907)	-	-	-	-	-
2617		P	CAGE	-	-	-	-	-	-	-
2618		P	CAEW	-	-	-	-	-	-	-
2619		P	CAEE	-	-	-	-	-	-	-
2620		P	JBE	-	-	-	-	-	-	-
2621		P	SGCT	-	-	-	-	-	-	-
2622										
2623				(2,682,150)	(1,349,246)	(592,845)	(740,059)	(722,413)	(17,646)	-
2624										
2625		TOTAL ACCUMULATED DEF INCOME TAX		(246,679,935)	(127,355,651)	(53,188,085)	(66,136,199)	(64,647,306)	(1,488,893)	-
2626	255	Accumulated Investment Tax Credit								
2627		PTD	S	-	-	-	-	-	-	-
2628		PTD	ITC84	(0)	(0)	(0)	(0)	(0)	-	-
2629		PTD	ITC85	(93,358)	(48,256)	(18,500)	(26,602)	(26,602)	-	-
2630		PTD	ITC86	(82,955)	(42,879)	(16,439)	(23,637)	(23,637)	-	-
2631		PTD	ITC88	(18,012)	(9,310)	(3,569)	(5,132)	(5,132)	-	-
2632		PTD	ITC89	(43,405)	(22,436)	(8,601)	(12,368)	(12,368)	-	-
2633		PTD	ITC90	(8,491)	(4,389)	(1,683)	(2,419)	(2,419)	-	-
2634		PTD	SG	(553)	(286)	(110)	(158)	(158)	-	-
2635				(246,775)	(127,556)	(48,902)	(70,317)	(70,317)	-	-
2636										
2637		TOTAL RATE BASE DEDUCTIONS		(257,615,325)	(131,848,230)	(54,589,110)	(71,177,985)	(66,318,732)	(4,859,253)	-
2638										
2639										
2640										
2641	108SP	Steam Prod Plant Accumulated Depr								
2642		P	S	-	-	-	-	-	-	-
2643		P	DGP	-	-	-	-	-	-	-
2644		P	DGU	-	-	-	-	-	-	-
2645		P	SG	-	-	-	-	-	-	-
2646		P	CAGW	(16,290,455)	(16,290,455)	-	-	-	-	-
2647		P	CAGE	-	-	-	-	-	-	-
2648		P	JBG	(115,849,005)	(115,849,005)	-	-	-	-	-
2649		P	CAGE	-	-	-	-	-	-	-
2650				(132,139,461)	(132,139,461)	-	-	-	-	-
2651										
2652	108NP	Nuclear Prod Plant Accumulated Depr								
2653		P	DGP	-	-	-	-	-	-	-
2654		P	DGU	-	-	-	-	-	-	-
2655		P	SG	-	-	-	-	-	-	-
2656				-	-	-	-	-	-	-
2657										
2658										
2659	108HP	Hydraulic Prod Plant Accum Depr								
2660		P	S	-	-	-	-	-	-	-
2661		Pre-Merger Pacific	P	-	-	-	-	-	-	-
2662		Pre-Merger Utah	P	-	-	-	-	-	-	-
2663		Pre-Merger Pacific	P	(53,189,183)	(53,189,183)	-	-	-	-	-
2664		Pre-Merger Utah	P	-	-	-	-	-	-	-
2665		Post-Merger Pacific	P	-	-	-	-	-	-	-
2666		Post-Merger Utah	P	-	-	-	-	-	-	-
2667				(53,189,183)	(53,189,183)	-	-	-	-	-
2668										
2669	108OP	Other Production Plant - Accum Depr								
2670		P	S	-	-	-	-	-	-	-
2671		P	DGU	-	-	-	-	-	-	-
2672		P	DGP	-	-	-	-	-	-	-
2673		P	SG	-	-	-	-	-	-	-
2674		P	CAGW	(68,746,959)	(68,746,959)	-	-	-	-	-
2675		P	CAGE	-	-	-	-	-	-	-
2676		P	CAGE	-	-	-	-	-	-	-
2677				(68,746,959)	(68,746,959)	-	-	-	-	-
2678										

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2679	108EP	Experimental Plant - Accum Depr								
2680		P	DGP	-	-	-	-	-	-	-
2681		P	SG	-	-	-	-	-	-	-
2682				-	-	-	-	-	-	-
2683										
2684		TOTAL PRODUCTION PLANT DEPRECIATION		(254,075,603)	(254,075,603)	-	-	-	-	-
2685										
2686		Summary of Prod Plant Depreciation by Factor								
2687		S		-	-	-	-	-	-	-
2688		DGP		-	-	-	-	-	-	-
2689		DGU		-	-	-	-	-	-	-
2690		SG		-	-	-	-	-	-	-
2691		CAGW		(138,226,598)	(138,226,598)	-	-	-	-	-
2692		CAGE		-	-	-	-	-	-	-
2693		JBG		(115,849,005)	(115,849,005)	-	-	-	-	-
2694		SSGCT		-	-	-	-	-	-	-
2695		Total of Prod Plant Depreciation by Factor		(254,075,603)	(254,075,603)	-	-	-	-	-
2696										
2697										
2698	108TP	Transmission Plant Accumulated Depr								
2699		T	DGP	-	-	-	-	-	-	-
2700		T	DGU	-	-	-	-	-	-	-
2701		T	CAGW	(105,123,429)	-	(105,123,429)	-	-	-	-
2702		T	CAGE	-	-	-	-	-	-	-
2703		T	JBG	(10,329,348)	-	(10,329,348)	-	-	-	-
2704		T	SG	(105,910)	-	(105,910)	-	-	-	-
2705		TOTAL TRANS PLANT ACCUM DEPR		(115,558,686)	-	(115,558,686)	-	-	-	-
2706	108360	Land and Land Rights								
2707		DPW	S	(374,780)	-	-	(374,780)	(374,780)	-	-
2708				(374,780)	-	-	(374,780)	(374,780)	-	-
2709										
2710	108361	Structures and Improvements								
2711		DPW	S	(848,582)	-	-	(848,582)	(848,582)	-	-
2712				(848,582)	-	-	(848,582)	(848,582)	-	-
2713										
2714	108362	Station Equipment								
2715		DPW	S	(18,119,318)	-	-	(18,119,318)	(18,119,318)	-	-
2716				(18,119,318)	-	-	(18,119,318)	(18,119,318)	-	-
2717										
2718	108363	Storage Battery Equipment								
2719		DPW	S	-	-	-	-	-	-	-
2720				-	-	-	-	-	-	-
2721										
2722	108364	Poles, Towers & Fixtures								
2723		DPW	S	(55,055,729)	-	-	(55,055,729)	(55,055,729)	-	-
2724				(55,055,729)	-	-	(55,055,729)	(55,055,729)	-	-
2725										
2726	108365	Overhead Conductors								
2727		DPW	S	(28,528,943)	-	-	(28,528,943)	(28,528,943)	-	-
2728				(28,528,943)	-	-	(28,528,943)	(28,528,943)	-	-
2729										
2730	108366	Underground Conduit								
2731		DPW	S	(8,716,020)	-	-	(8,716,020)	(8,716,020)	-	-
2732				(8,716,020)	-	-	(8,716,020)	(8,716,020)	-	-
2733										
2734	108367	Underground Conductors								
2735		DPW	S	(10,194,409)	-	-	(10,194,409)	(10,194,409)	-	-
2736				(10,194,409)	-	-	(10,194,409)	(10,194,409)	-	-
2737										
2738	108368	Line Transformers								
2739		DPW	S	(49,940,754)	-	-	(49,940,754)	(49,940,754)	-	-
2740				(49,940,754)	-	-	(49,940,754)	(49,940,754)	-	-
2741										
2742	108369	Services								
2743		DPW	S	(21,798,221)	-	-	(21,798,221)	(21,798,221)	-	-
2744				(21,798,221)	-	-	(21,798,221)	(21,798,221)	-	-
2745										
2746	108370	Meters								
2747		DPW	S	(2,777,356)	-	-	(2,777,356)	(2,777,356)	-	-
2748				(2,777,356)	-	-	(2,777,356)	(2,777,356)	-	-
2749										
2750										
2751										
2752	108371	Installations on Customers' Premises								
2753		DPW	S	(358,184)	-	-	(358,184)	(358,184)	-	-
2754				(358,184)	-	-	(358,184)	(358,184)	-	-
2755										
2756	108372	Leased Property								
2757		DPW	S	-	-	-	-	-	-	-
2758				-	-	-	-	-	-	-
2759										
2760	108373	Street Lights								
2761		DPW	S	(1,855,798)	-	-	(1,855,798)	(1,855,798)	-	-
2762				(1,855,798)	-	-	(1,855,798)	(1,855,798)	-	-
2763										

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2764	108D00	Unclassified Dist Plant - Acct 300							
2765		DPW	S	-	-	-	-	-	-
2766				-	-	-	-	-	-
2767									
2768	108DS	Unclassified Dist Sub Plant - Acct 300							
2769		DPW	S	-	-	-	-	-	-
2770				-	-	-	-	-	-
2771									
2772	108DP	Unclassified Dist Sub Plant - Acct 300							
2773		DPW	S	194,555	-	-	194,555	194,555	-
2774				194,555	-	-	194,555	194,555	-
2775									
2776									
2777	TOTAL DISTRIBUTION PLANT DEPR			(198,373,536)	-	-	(198,373,536)	(198,373,536)	-
2778									
2779	Summary of Distribution Plant Depr by Factor								
2780		S		(198,373,536)	-	-	(198,373,536)	(198,373,536)	-
2781		0							
2782	Total Distribution Depreciation by Factor			(198,373,536)	-	-	(198,373,536)	(198,373,536)	-
2783	108GP	General Plant Accumulated Depr							
2784		G-SITUS	S	(20,527,479)	(41,799)	(5,596,495)	(14,889,185)	(14,889,185)	-
2785		G-DGP	DGP	-	-	-	-	-	-
2786		G-DGU	DGU	-	-	-	-	-	-
2787		G-SG	SG	(7)	(7)	(0)	-	-	-
2788		CUST	CN	(543,163)	-	-	(543,163)	-	(543,163)
2789		PTD	SO	(5,917,352)	(3,058,636)	(1,172,614)	(1,686,102)	(1,686,102)	-
2790		P	SE	-	-	-	-	-	-
2791		G-SG	CAGW	(4,212,150)	(4,209,727)	(2,423)	-	-	-
2792		G-SG	CAGE	-	-	-	-	-	-
2793		G-SG	JBG	(1,170,341)	(1,169,668)	(673)	-	-	-
2794		P	CAEW	-	-	-	-	-	-
2795		P	CAEE	-	-	-	-	-	-
2796		G-SG	CAGE	-	-	-	-	-	-
2797		G-SG	CAGE	-	-	-	-	-	-
2798				(32,370,492)	(8,479,837)	(6,772,206)	(17,118,450)	(16,575,287)	(543,163)
2799									
2800									
2801	108MP	Mining Plant Accumulated Depr.							
2802		P	S	-	-	-	-	-	-
2803		P	CAEW	-	-	-	-	-	-
2804		P	CAEE	-	-	-	-	-	-
2805		P	JBE	(39,255,599)	(39,255,599)	-	-	-	-
2806				(39,255,599)	(39,255,599)	-	-	-	-
2807	108MP	Less Centralia Situs Depreciation							
2808		P	S	-	-	-	-	-	-
2809				(39,255,599)	(39,255,599)	-	-	-	-
2810									
2811	1081390	Accum Depr - Capital Lease							
2812		PTD	SO	-	-	-	-	-	-
2813				-	-	-	-	-	-
2814				-	-	-	-	-	-
2815		Remove Capital Leases		-	-	-	-	-	-
2816				-	-	-	-	-	-
2817									
2818	1081399	Accum Depr - Capital Lease							
2819		P	S	-	-	-	-	-	-
2820		P	SE	-	-	-	-	-	-
2821				-	-	-	-	-	-
2822				-	-	-	-	-	-
2823		Remove Capital Leases		-	-	-	-	-	-
2824				-	-	-	-	-	-
2825									
2826									
2827	TOTAL GENERAL PLANT ACCUM DEPR			(71,626,091)	(47,735,435)	(6,772,206)	(17,118,450)	(16,575,287)	(543,163)
2828									
2829									
2830									
2831	Summary of General Depreciation by Factor								
2832		S		(20,527,479)	(41,799)	(5,596,495)	(14,889,185)	(14,889,185)	-
2833		DGP		-	-	-	-	-	-
2834		DGU		-	-	-	-	-	-
2835		SE		-	-	-	-	-	-
2836		SO		(5,917,352)	(3,058,636)	(1,172,614)	(1,686,102)	(1,686,102)	-
2837		CN		(543,163)	-	-	(543,163)	-	(543,163)
2838		SG		(7)	(7)	(0)	-	-	-
2839		DEU		-	-	-	-	-	-
2840		CAGW		(4,212,150)	(4,209,727)	(2,423)	-	-	-
2841		CAGE		-	-	-	-	-	-
2842		CAEW		-	-	-	-	-	-
2843		CAEE		-	-	-	-	-	-
2844		SSGCT		-	-	-	-	-	-
2845		JBG		(1,170,341)	(1,169,668)	(673)	-	-	-
2846		Remove Capital Leases		-	-	-	-	-	-
2847	Total General Depreciation by Factor			(32,370,492)	(8,479,837)	(6,772,206)	(17,118,450)	(16,575,287)	(543,163)
2848									
2849									

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
TOTAL ACCUM DEPR - PLANT IN SERVICE			(639,633,916)	(301,811,038)	(122,330,892)	(215,491,986)	(214,948,823)	(543,163)	-
2850	111SP	Accum Prov for Amort-Steam							
2851									
2852		P	CAGW	-	-	-	-	-	-
2853		P	CAGW	-	-	-	-	-	-
2854		P	CAGE	-	-	-	-	-	-
2855		P	SG	-	-	-	-	-	-
2856				-	-	-	-	-	-
2857									
2858									
2859	111GP	Accum Prov for Amort-General							
2860		G-SITUS	S	(1,285,312)	(2,617)	(350,420)	(932,275)	(932,275)	-
2861		CUST	CN	(216,103)	-	-	(216,103)	-	(216,103)
2862		I-SG	SG	-	-	-	-	-	-
2863		PTD	SO	(861,516)	(445,311)	(170,723)	(245,482)	(245,482)	-
2864		I-SG	CAGW	(5,464)	(4,731)	(734)	-	-	-
2865		I-SG	CAGE	-	-	-	-	-	-
2866		P	CAEW	-	-	-	-	-	-
2867		P	CAEE	-	-	-	-	-	-
2868		P	SE	-	-	-	-	-	-
2869				(2,368,395)	(452,659)	(521,876)	(1,393,860)	(1,177,757)	(216,103)
2870									
2871									
2872	111HP	Accum Prov for Amort-Hydro							
2873		Pre-Merger Pacific	P	DGP	-	-	-	-	-
2874		Pre-Merger Utah	P	DGU	-	-	-	-	-
2875		Post-Merger Pacific	P	SG	-	-	-	-	-
2876		Post-Merger Pacific	P	CAGW	(172,659)	(172,659)	-	-	-
2877		Post-Merger Pacific	P	CAGE	-	-	-	-	-
2878		Post-Merger Utah	P	CAGE	-	-	-	-	-
2879				(172,659)	(172,659)	-	-	-	-
2880									
2881									
2882	111IP	Accum Prov for Amort-Intangible Plant							
2883		I-SITUS	S	-	-	-	-	-	-
2884		I-DGP	DGP	-	-	-	-	-	-
2885		I-DGU	DGU	-	-	-	-	-	-
2886		P	CAEW	-	-	-	-	-	-
2887		P	CAEE	-	-	-	-	-	-
2888		P	SE	-	-	-	-	-	-
2889		I-SG	SG	(1,243,694)	(1,076,730)	(166,964)	-	-	-
2890		I-SG	CAGW	-	-	-	-	-	-
2891		I-SG	CAGE	-	-	-	-	-	-
2892		CUST	CN	(7,564,517)	-	-	(7,564,517)	-	(7,564,517)
2893		P	CAGE	-	-	-	-	-	-
2894		P	CAGE	-	-	-	-	-	-
2895		I-SG	CAGW	(16,274,263)	(14,089,470)	(2,184,793)	-	-	-
2896		I-SG	CAGE	-	-	-	-	-	-
2897		I-SG	JBG	(2,658)	(2,301)	(357)	-	-	-
2898		PTD	SO	(18,642,972)	(9,636,415)	(3,694,391)	(5,312,166)	(5,312,166)	-
2899				(43,728,104)	(24,804,916)	(6,046,505)	(12,876,683)	(5,312,166)	(7,564,517)
2900	111IP	Less Non-Utility Plant							
2901		NUTIL	OTH	-	-	-	-	-	-
2902				(43,728,104)	(24,804,916)	(6,046,505)	(12,876,683)	(5,312,166)	(7,564,517)
2903									
2904	111390	Accum Amtr - Capital Lease							
2905		G-SITUS	S	-	-	-	-	-	-
2906		P	CAGE	-	0	-	-	-	-
2907		P	CAGW	596,489	596,489	-	-	-	-
2908		PTD	SO	596,489	308,321	118,203	169,965	169,965	-
2909				1,192,978	904,810	118,203	169,965	169,965	-
2910									
2911		Remove Capital Lease Amtr		(1,192,978)	(904,810)	(118,203)	(169,965)	(169,965)	-
2912									
2913									
2913		TOTAL ACCUM PROV FOR AMORTIZATION		(46,269,157)	(25,430,234)	(6,568,381)	(14,270,542)	(6,489,922)	(7,780,620)
2914		AMA							
2915									
2916									
2917									
2918		Summary of Amortization by Factor							
2919		S		(1,285,312)	(2,617)	(350,420)	(932,275)	(932,275)	-
2920		DGP		-	-	-	-	-	-
2921		DGU		-	-	-	-	-	-
2922		SE		-	-	-	-	-	-
2923		SO		(18,907,999)	(9,773,406)	(3,746,910)	(5,387,683)	(5,387,683)	-
2924		CN		(7,780,620)	-	-	(7,780,620)	-	(7,780,620)
2925		SSGCT		-	-	-	-	-	-
2926		JBG		(2,658)	(2,301)	(357)	-	-	-
2927		CAGW		(15,855,897)	(13,670,370)	(2,185,527)	-	-	-
2928		CAGE		-	-	-	-	-	-
2929		CAEW		-	-	-	-	-	-
2930		CAEE		-	-	-	-	-	-
2931		SG		(1,171,728)	(1,076,730)	(166,964)	-	-	-
2932		Less Capital Lease		(1,192,978)	(904,810)	(118,203)	(169,965)	(169,965)	-
2933		Total Provision For Amortization by Factor		(46,197,191)	(25,430,234)	(6,568,381)	(14,270,542)	(6,489,922)	(7,780,620)

PacifiCorp
12 Months Ended December 2013
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	79.9854%	8.0907%	11.5625%	0.3614%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	52.8340%	17.2938%	29.6053%	0.2669%	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	70.6880%	14.9739%	10.1870%	3.0318%	1.1192%	100.0000%
DDS2	Deferred Debits - Situs	85.5374%	1.1218%	1.4460%	15.7780%	-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	13.9166%	4.6389%	27.8332%	0.0000%	53.6114%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	72.8593%	27.1407%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	95.5053%	-1.6598%	5.8765%	0.2779%	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	53.5527%	46.4473%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	-35.0373%	-43.9231%	194.2543%	-14.8911%	-0.4028%	100.0000%
G	General Plant	34.5144%	19.4595%	43.8370%	2.1891%	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	50.2498%	22.1778%	26.9533%	0.6191%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	99.9425%	0.0575%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.2036%	27.2634%	72.5329%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	57.9787%	13.5607%	12.2475%	16.2131%	0.0000%	100.0000%
IBT	Income Before Taxes	61.9045%	-12.3912%	54.8013%	-4.2010%	-0.1136%	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	86.5752%	13.4248%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	-1.3350%	45.1706%	56.1644%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%	100.0000%
MSS	Materials & Supplies	87.0695%	0.6665%	12.2640%	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%

PacifiCorp
12 Months Ended December 2013
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
OTHDDP	Other Revenues - DGP Factor	41.9934%	58.0066%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDDG	Other Revenues - DGU Factor	41.9934%	58.0066%	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	41.9934%	58.0066%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	41.9934%	58.0066%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSITUS	Other Revenues - SITUS	-91.7984%	0.0000%	0.0000%	0.0000%	191.7984%	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	72.2868%	27.7132%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	51.6893%	19.8165%	28.4942%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	66.5764%	16.1666%	14.2186%	2.2133%	0.8251%	100.0000%
SCHMA	Schedule M Additions	47.4311%	20.7707%	31.2639%	0.0986%	0.4357%	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	-75.8997%	78.5508%	95.7383%	1.6106%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	49.9748%	22.9132%	27.1119%	0.0000%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	47.4761%	20.7496%	31.2403%	0.0981%	0.4358%	100.0000%
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	85.6167%	7.2100%	14.6195%	0.5442%	-7.9904%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	49.9821%	22.8937%	27.1077%	0.0164%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	43.0224%	4.6764%	35.1986%	17.1026%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	46.1725%	29.6532%	22.4171%	0.1204%	1.6369%	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	54.5382%	34.8833%	21.8040%	-11.2256%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent-SO	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	46.1713%	29.6524%	22.4172%	0.1220%	1.6371%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	49.9748%	22.9132%	27.1119%	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	19.2402%	-12.4718%	-14.9722%	-2.1913%	110.3951%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	49.9748%	22.9132%	27.1119%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	48.0525%	1.7618%	25.1678%	25.0179%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	39.8227%	34.5863%	25.1912%	0.3998%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	45.8034%	54.1966%	0.0000%	0.0000%	100.0000%

Summary

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending December 2013
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 5.78% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	140,088,119	3.55%	0.61	148,986,935	89,572,477	22,273,381	28,884,679	5,770,224	2,486,173	8,898,816	6.35%
2	24	Small General Service	48,473,096	10.17%	1.76	43,376,707	27,990,257	6,954,299	6,834,296	772,448	825,407	(5,096,389)	-10.51%
3	36	Large General Service <1,000 kW	66,810,176	7.56%	1.31	63,823,842	44,597,819	11,115,901	6,865,285	6,817	1,235,020	(2,986,334)	-4.47%
4	48T	Large General Service >1,000 kW	26,035,610	6.62%	1.15	25,479,023	18,193,637	4,533,694	2,228,341	29,032	494,319	(556,587)	-2.14%
5	48T	Dedicated Facilities	24,940,664	4.16%	0.72	25,978,907	20,029,360	4,987,270	435,701	14,806	511,771	1,038,243	4.16%
6	40	Agricultural Pumping Service	12,666,289	9.32%	1.61	11,533,903	7,344,985	1,820,081	2,016,934	134,225	217,678	(1,132,366)	-8.94%
7	15,52,54,57	Street Lighting	1,648,057	9.85%	1.70	1,482,694	493,885	122,152	749,957	96,536	20,165	(165,362)	-10.03%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	208,222,421	51,806,778	48,015,192	6,824,088	5,793,532	(0)	0.00%

Footnotes:

- Column C: Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per January 2013 through December 2013 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 January 2013 through December 2013 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 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 December 2013
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
7.76% = Target Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	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
1	16	Residential	140,088,119	3.55%	0.61	161,763,485	96,371,718	24,378,159	32,778,037	5,717,958	2,517,613	21,675,366	15.47%
2	24	Small General Service	48,473,096	10.17%	1.76	47,098,250	30,115,934	7,607,594	7,771,466	767,852	835,403	(1,374,847)	-2.84%
3	36	Large General Service <1,000 kW	66,810,176	7.56%	1.31	69,207,394	47,987,911	12,166,443	7,799,639	(196)	1,253,598	2,397,218	3.59%
4	48T	Large General Service >1,000 kW	26,035,610	6.62%	1.15	27,595,284	19,576,890	4,962,388	2,526,252	29,123	500,632	1,599,674	5.99%
5	48T	Dedicated Facilities	24,940,664	4.16%	0.72	28,027,123	21,553,079	5,459,581	481,082	14,788	518,593	3,086,459	12.38%
6	40	Agricultural Pumping Service	12,666,289	9.32%	1.61	12,558,974	7,902,882	1,989,846	2,314,120	131,819	220,307	(107,315)	-0.85%
7	15.52,54.57	Street Lighting	1,648,057	9.85%	1.70	1,612,768	531,095	133,578	830,599	97,129	20,367	(35,289)	-2.14%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	224,039,510	56,697,589	54,501,194	6,758,472	5,866,512	27,201,266	8.48%

Footnotes:

- Column C: Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per January 2013 through December 2013 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 January 2013 through December 2013 Embedded COS Study
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- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 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.

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 45%D / 57%E
 12 Months Ending December 2013

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
Operating Revenues		349,967,558	52,445,479	72,969,673	28,477,831	27,555,823	13,924,652	1,733,828		
Operating Expenses										
Operation & Maintenance Expenses		222,372,838	29,847,332	45,138,354	18,221,233	19,468,131	7,924,474	880,068		
Depreciation Expense		44,425,461	6,097,456	8,566,491	3,324,120	3,053,106	1,717,224	264,236		
Amortization Expense		5,116,519	691,610	1,015,170	409,208	434,503	181,229	20,845		
Taxes Other Than Income		21,407,838	2,922,846	4,171,381	1,622,086	1,635,872	813,403	106,871		
Income Taxes - Federal		2,431,234	398,578	227,608	46,479	(153,160)	135,657	57,467		
Income Taxes - State										
Income Taxes Deferred		5,855,792	773,777	1,306,834	541,539	629,717	186,227	5,694		
Investment Tax Credit Adj		(762,127)	(102,865)	(164,110)	(66,963)	(73,766)	(27,020)	(1,803)		
Misc Revenues & Expense										
Total Operating Expenses		300,847,555	40,628,734	60,261,728	24,095,703	24,895,402	10,941,195	1,333,278		
Operating Revenue For Return		49,120,004	11,816,744	12,707,945	4,378,128	2,660,422	2,983,457	400,249		
Rate Base :										
Electric Plant In Service		1,751,925,684	248,056,900	340,240,936	132,550,759	123,934,183	67,199,108	9,353,384		
Plant Held For Future Use		234,062	31,456	50,168	20,470	22,547	8,256	551		
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		8,025,149	1,078,506	1,720,074	701,827	774,063	283,077	18,879		
Cash Working Capital		31,018,483	4,173,354	6,252,341	2,509,870	2,641,434	1,121,228	141,402		
Weatherization Loans		1,932,316	630,636	414,164	168,988	186,138	68,160	4,546		
Miscellaneous Rate Base										
Total Rate Base Additions		1,793,135,695	245,599,901	346,677,682	135,951,914	127,657,355	68,679,829	9,518,762		
Rate Base Deductions :										
Accum Provision For Depreciation		(639,633,916)	(87,713,172)	(122,903,522)	(47,366,388)	(41,966,144)	(25,188,334)	(3,689,517)		
Accum Provision For Amortization		(46,269,157)	(6,283,349)	(7,954,568)	(3,155,143)	(3,194,212)	(1,613,065)	(310,643)		
Accum Deferred Income Taxes		(246,679,935)	(33,831,979)	(47,993,520)	(18,751,841)	(17,837,747)	(9,375,461)	(1,251,978)		
Unamortized ITC		(246,775)	(33,900)	(47,949)	(18,664)	(17,495)	(9,459)	(1,278)		
Customer Advance For Construction		(488,824)	(70,339)	(2,402)	(2,402)	-	(151,101)	(3,837)		
Customer Service Deposits		(3,361,134)	(2,732,690)	(2,287,257)	(227,064)	-	(102,064)	(2,059)		
Misc Rate Base Deductions		(6,838,657)	(3,119,917)	(1,396,221)	(556,571)	(566,814)	(252,796)	(26,664)		
Total Rate Base Deductions		(943,518,399)	(458,881,412)	(180,525,237)	(69,851,607)	(83,562,412)	(36,662,279)	(5,455,970)		
Total Rate Base		849,617,296	116,240,424	166,152,445	66,100,307	63,974,943	32,017,550	4,062,786		
Return On Rate Base		5.78%	3.55%	7.56%	6.62%	4.16%	9.32%	9.85%		
Return On Equity		6.34%	2.03%	9.78%	7.97%	3.20%	13.18%	14.21%		

		PacifiCorp									
		Cost Of Service By Rate Schedule									
		State of Washington									
		WCA Method									
		12 Months Ending December 2013									
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 Schedule 40	
70	Total Rate Base		849,617,296	399,065,840	116,240,424	168,152,445	66,100,307	63,974,943	32,017,950	4,062,786	
71	Return On Ratebase (\$\$)	5.78%	49,120,004	23,071,874	6,720,355	9,721,611	3,821,541	3,696,666	1,851,071	234,887	
72	Operating & Maintenance Expense		222,372,838	100,892,246	29,847,332	45,138,354	18,221,233	19,469,131	7,924,474	880,068	
73	Bad Debt to Produce ROR	F80									
74	Depreciation Expense		44,425,461	21,402,829	6,097,456	8,566,491	3,324,120	3,053,106	1,717,224	264,236	
75	Amortization Expense		5,116,519	2,363,954	691,610	1,015,170	409,208	434,503	181,229	20,645	
76	Taxes Other Than Income		21,407,838	10,235,379	2,922,846	4,171,361	1,622,096	1,536,872	813,403	106,671	
77	Federal Income Taxes		2,431,234	1,716,605	398,578	227,608	48,479	(153,160)	135,657	57,467	
78	State Income Taxes	F101									
79	SIT Adj to Produce Target ROR	F101									
80	Deferred Income Taxes		5,855,792	2,402,003	773,777	1,306,834	541,539	629,717	196,227	5,694	
81	Investment Tax Credit		(762,127)	(325,600)	(102,865)	(184,110)	(66,963)	(73,766)	(27,020)	(1,803)	
82	Misc Revenue & Expenses		(29,305,547)	(12,772,354)	(3,972,382)	(6,159,497)	(2,442,221)	(2,615,159)	(1,258,363)	(85,571)	
83	Revenue Credits										
84	Total Revenue Requirements		320,662,011	148,986,935	43,376,707	63,823,842	25,479,023	25,978,907	11,533,903	1,482,694	
85	Operating Revenues		320,662,012	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057	
86	Increase / (Decrease) Required to Earn Equal Rates of Return		(0)	8,898,816	(5,096,389)	(2,986,334)	(556,587)	1,038,243	(1,132,386)	(165,362)	
87	Existing Revenues		320,662,011	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057	
88	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	6.35%	-10.51%	-4.47%	-2.14%	4.16%	-8.94%	-10.03%	

A	B	C	ELECTRIC REVENUES									
			D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	WCA Method	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		
440	Residential Sales	A	140,088,119	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	-	-		
442	Commercial & Industrial Sales	A	178,925,536	-	-	66,810,176	26,035,610	-	12,666,289	-		
444	Public Street & Highway Lighting	A	1,648,057	-	-	-	-	24,940,664	12,666,289	1,648,057		
445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-		
448	Interdepartmental Demand	A	-	-	-	-	-	-	-	-		
449	Provision for Rate Refund	F10	-	-	-	-	-	-	-	-		
447	Sales for Resale Demand Energy	F10	-	-	-	-	-	-	-	-		
447NFC	Sales for Resale Demand Energy	F10	19,974,335	8,586,273	2,684,366	4,281,208	1,746,825	1,924,105	704,570	46,390		
150		F10	1,302,033	559,689	174,981	279,072	113,867	125,423	45,928	3,063		
151		F10	21,276,368	9,145,971	2,859,347	4,560,279	1,860,693	2,048,528	750,497	50,053		
152		F10	-	-	-	-	-	-	-	-		
153		F10	-	-	-	-	-	-	-	-		
154		F10	-	-	-	-	-	-	-	-		
155		F10	-	-	-	-	-	-	-	-		
156		F10	-	-	-	-	-	-	-	-		
157		F10	-	-	-	-	-	-	-	-		
158		F10	-	-	-	-	-	-	-	-		
159		F10	-	-	-	-	-	-	-	-		
160		F10	-	-	-	-	-	-	-	-		
161		F10	-	-	-	-	-	-	-	-		
162		F10	-	-	-	-	-	-	-	-		
163		F10	-	-	-	-	-	-	-	-		
164		F10	-	-	-	-	-	-	-	-		
165		F10	-	-	-	-	-	-	-	-		
166		F10	-	-	-	-	-	-	-	-		
167		F10	-	-	-	-	-	-	-	-		
168		F10	-	-	-	-	-	-	-	-		
169		F10	-	-	-	-	-	-	-	-		
170		F10	-	-	-	-	-	-	-	-		
171		F10	-	-	-	-	-	-	-	-		
172		F10	-	-	-	-	-	-	-	-		
173		F10	-	-	-	-	-	-	-	-		
174		F10	-	-	-	-	-	-	-	-		
175		F10	-	-	-	-	-	-	-	-		
176		F10	-	-	-	-	-	-	-	-		
177		F10	-	-	-	-	-	-	-	-		
178		F10	-	-	-	-	-	-	-	-		
179		F10	-	-	-	-	-	-	-	-		
180		F10	-	-	-	-	-	-	-	-		
181		F10	-	-	-	-	-	-	-	-		
182		F10	-	-	-	-	-	-	-	-		
183		F10	-	-	-	-	-	-	-	-		
184		F10	-	-	-	-	-	-	-	-		
185		F10	-	-	-	-	-	-	-	-		
186		F10	-	-	-	-	-	-	-	-		
187		F10	-	-	-	-	-	-	-	-		
	Total Sales to Ultimate Customers		320,662,012	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057		
	Total Sales from Electricity		342,882,028	149,369,893	51,536,111	71,638,107	27,860,531	27,014,061	13,662,667	1,700,659		
	Other Electric Operating Revenues		693,937	498,134	63,690	80,903	23,149	14,089	7,155	6,816		
	Forfeited Discounts & Interest Customers		693,937	498,134	63,690	80,903	23,149	14,089	7,155	6,816		
	Misc Electric Revenue Demand Customer		219,722	170,158	31,025	4,126	839	2	8,967	4,006		
	Water Sales		220,198	170,532	31,092	4,129	839	2	8,986	4,617		
	Rent of Electric Property Demand Customer		984,997	481,749	115,383	198,701	66,633	57,844	61,588	3,099		
	Other Electric Revenue Demand Customer		1,425,482	760,511	176,356	241,589	83,438	76,231	78,185	9,171		
	Total Other Electric Operating Revenues		7,085,531	3,490,579	909,368	1,331,566	517,301	541,763	261,995	32,989		
	Total Electric Operating Revenues		349,967,559	152,860,473	52,445,479	72,969,673	28,477,631	27,555,623	13,924,652	1,733,028		

Results of Operations - Gen+Tran+Dist+Rt+Misc - TOTAL Unbundled		STEAM POWER GENERATION										
		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 38	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
188	Miscellaneous Revenues											
189	Gain on Sale of Utility Plant - CR	F10										
190	Loss on Sale of Utility Plant	F10										
191	Gain from Emission Allowances	F10			1,966			3,136				516
192	Gain from Disposition of NOX Credits	F10			(104,963)			(166,704)				(27,445)
193	Impact Housing Interest Income	F10										
194	(Gain)/Loss on Sale of Utility Plant	F10						(616)				(101)
195					(386)			(251)				(277)
196	Miscellaneous Revenues											
197												
198	Miscellaneous Expenses											
199	Interest on Customer Deposits	F80					118	134			50	10
200												
201	DFA											
202	Divergence Fairness Adjustment	F105										
203	Production	F105										
204	Transmission	F105										
205	Distribution	F105										
206	Total DFA											
207	Net Miscellaneous Revenues And Expense											
208												
209												
210												
211												
212												
213												
214												
215												
216	Operation Supvtn & Engineering	F10										
217	JBG	F10			3,504,683	1,506,541	470,997	751,178	306,497	337,602	1,203	8,245
218	Total 500				472,675	1,511,909	472,675	753,854	307,589	338,806	124,064	8,274
219												
220	Fuel Related	F10										
221	CAEW	F10										
222	JBE	F10										
223	Total 501											
224												
225	Fuel Related	F10										
226	CAEW	F10										
227	Total 502											
228												
229	Steam Expenses	F10										
230	JBG	F10										
231	Total 502											
232												
233	Steam From Other Sources	F10										
234												
235	Steam From Other Sources-NFC	F10										
236												
237	Electric Expenses	F10										
238	JBG	F10										
239	Total 505											
240												
241	Misc. Steam Expense	F10										
242	JBG	F10										
243	Total 506											
244												
245	Rents	F10										
246	JBG	F10										
247	Total 507											
248												
249	Maint Supervision & Engineering	F10										
250	JBG	F10										
251	Total 510											
252												
253	Maintenance of Structures	F10										
254	JBG	F10										
255	Total 511											
256												
257	Maintenance of Boiler Plant	F10										
258	JBG	F10										
259	Total 512											
260												

	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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
588	403SP	Steam Depreciation	F10	1,221,380	525,029	164,142	261,785	106,814	117,654	43,683	2,873
589		JBG	F10	7,035,343	3,024,249	945,485	1,507,923	615,285	677,706	248,163	16,551
590		Total 403SP	F10	8,256,723	3,549,278	1,109,627	1,769,708	722,079	795,361	291,245	19,424
591	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
592	403HP	Hydro Depreciation	F10	6,555,387	2,817,933	880,983	1,405,052	573,292	631,473	231,233	15,422
593	403OP	Other Production Depreciation	F10	9,157,538	3,936,507	1,230,688	1,982,785	800,859	882,135	323,021	21,543
594		JBG	F10	9,157,538	3,936,507	1,230,688	1,982,785	800,859	882,135	323,021	21,543
595		Total 403OP	F10	9,157,538	3,936,507	1,230,688	1,982,785	800,859	882,135	323,021	21,543
596	403TP	Transmission Depreciation	F106	5,371,425	2,308,989	721,870	1,151,287	469,750	517,423	189,470	12,636
597	403	Distribution Depreciation	F118	226,418	117,647	28,178	48,524	16,272	-	15,040	767
598		Land Rights	F119	43,061	21,061	5,044	8,687	2,913	-	2,692	136
599		Structures	F120	1,059,743	522,419	125,124	215,475	72,258	54,319	66,787	3,361
600		Poles & Towers	F121	2,766,161	1,451,557	347,115	582,511	195,341	-	180,552	9,085
601		OH Conductors	F122	1,773,566	1,161,444	268,976	206,603	69,283	-	64,038	3,222
602		UG Conduit	F123	730,945	486,957	79,154	26,544	24,534	-	20,000	1,235
603		UG Conductor	F124	883,185	468,216	107,799	64,525	21,638	-	20,000	1,006
604		Line Transformer	F125	2,947,580	1,797,210	405,415	441,469	130,892	-	166,425	6,169
605		Services	F126	1,334,979	975,343	273,537	69,990	18,110	-	-	-
606		Meters	F127	440,073	295,117	75,403	33,569	5,318	-	26,409	19,015
607		Inst Cust Premises	F128	19,015	-	-	-	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-
609		Street Lighting	F130	130,221	-	-	-	-	-	-	130,221
610		Total Distribution Expense		12,154,946	7,294,971	1,749,112	1,750,528	558,568	61,085	566,477	174,205
611	403GP	General Depreciation	F107D	1,232,760	679,771	174,092	203,358	71,494	36,279	53,611	12,156
612		Situs	F105D	550,655	236,707	74,003	118,025	48,157	53,044	19,424	1,295
613		System Generation	F102D	1,051,142	502,045	144,084	204,909	79,781	74,300	40,470	5,573
614		System Overheads	F42	94,837	76,607	12,989	830	156	-	2,271	1,980
615		Customer - System	F10	48	21	7	10	4	-	2	0
616		Energy	F105D	-	-	-	-	-	-	-	-
617		SSGCT	F105D	-	-	-	-	-	-	-	-
618		SSGCH		-	-	-	-	-	-	-	-
619		Total General Expense		2,929,442	1,495,151	405,175	527,132	199,572	165,630	115,777	21,005
620	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
621	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
622	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
623		TOTAL DEPRECIATION EXPENSE		44,425,461	21,402,829	6,097,456	8,566,491	3,324,120	3,053,106	1,717,224	264,236
624		AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-
625	404GP	Amort of LT Plant - Cap. Lease Gen	F10	72,298	31,079	9,716	15,496	6,323	6,964	2,550	170
626		Division	F102D	50,973	24,345	6,987	9,937	3,868	3,603	1,962	270
627		System Overheads	F42	4,988	4,029	683	44	8	0	119	104
628		Customer - System		128,259	56,453	17,386	25,476	10,189	10,588	4,532	544
629		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
630	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
631				-	-	-	-	-	-	-	-
632				-	-	-	-	-	-	-	-
633				-	-	-	-	-	-	-	-
634				-	-	-	-	-	-	-	-
635				-	-	-	-	-	-	-	-
636				-	-	-	-	-	-	-	-
637				-	-	-	-	-	-	-	-
638				-	-	-	-	-	-	-	-
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663				-	-	-	-	-	-	-	-

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. 15.51-54.57
310	Land and Land Rights	F10	679,488	292,088	91,317	145,638	59,424	65,454	23,968	1,599
311	Structures and Improvements	F10	15,313,137	6,892,585	2,057,944	3,282,148	1,339,187	1,475,097	540,152	36,025
312	Boiler Plant Equipment	F10	31,020,589	13,678,585	4,276,392	6,820,279	2,782,822	3,055,240	1,122,431	74,859
313	JBG	F10	47,133,726	20,261,151	6,334,336	10,102,427	4,122,009	4,540,337	1,662,853	110,883
314	Total 311									
315	JBG	F10	181,852,932	69,574,950	21,751,535	34,690,817	14,154,605	15,591,105	5,709,158	380,763
316	Total 312									
317	JBG	F10	161,304,683	69,339,277	21,677,855	34,573,307	14,106,658	15,538,293	5,689,819	379,473
318	JBG	F10	12,688,143	5,454,192	1,705,169	2,719,519	1,109,622	1,222,234	447,558	29,849
319	JBG	F10	45,682,606	19,637,365	6,139,319	9,791,401	3,995,104	4,400,552	1,611,396	107,669
320	Total 314									
321	JBG	F10	58,370,749	25,091,557	7,844,488	12,510,919	5,104,726	5,822,786	2,058,955	137,319
322	Accessory Electric Equipment	F10	3,072,175	1,320,621	412,872	658,476	268,672	295,939	108,367	7,227
323	JBG	F10	13,842,483	5,950,403	1,860,302	2,966,935	1,210,574	1,333,430	488,276	32,565
324	Total 315									
325	JBG	F10	16,914,659	7,271,024	2,273,173	3,625,411	1,479,246	1,629,369	596,643	39,792
326	JBG	F10	74,331	31,952	9,889	15,932	6,501	7,180	2,622	175
327	JBG	F10	953,639	409,936	128,160	83,399	83,863	91,863	33,638	2,243
328	Total 316									
329	JBG	F10	1,027,971	441,859	138,150	220,330	89,900	99,023	36,260	2,418
330	Unclassified Steam Plant - Acct 300	F10	405,782	174,432	54,533	86,974	35,487	39,089	14,313	955
331	Total Steam Production Plant									
332	JBG	F10	285,837,059	122,871,418	38,413,853	61,285,007	24,997,450	27,534,352	10,082,542	672,438
333	Land and Land Rights	F10	-	-	-	-	-	-	-	-
334	Structures and Improvements	F10	-	-	-	-	-	-	-	-
335	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
336	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
337	Land and Land Rights	F10	-	-	-	-	-	-	-	-
338	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
339	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-
340	Total Nuclear Production Plant									
341	JBG	F10	5,856,640	2,517,566	767,078	1,255,285	512,184	564,163	206,586	13,778
342	Land and Land Rights	F10	40,810,817	17,543,152	5,484,596	8,747,204	3,569,049	3,931,258	1,439,550	96,008
343	Structures and Improvements	F10	105,176,947	45,211,914	14,134,807	22,543,145	9,198,092	10,131,573	3,709,984	247,431
344	Reservoirs, Dams & Waterways	F10	18,606,663	7,999,218	2,500,832	3,988,496	1,627,393	1,792,551	656,397	43,777
345	Water Wheel, Turbines, & Generators	F10	14,985,007	6,441,534	2,013,846	3,211,818	1,310,491	1,443,488	528,577	35,253
346	Accessory Electric Equipment	F10	505,502	217,298	67,935	108,347	44,208	49,694	17,931	1,189
347	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-

ACCT	FERC	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	F10 A	Overhead Conductors Demand Direct Assigned	69,289,986	29,785,357	9,311,932	14,851,298	6,059,651	6,874,624	2,444,117	163,006
357	F10 A	Underground Conduit Demand Direct Assigned	54,062	23,239	7,265	11,587	4,728	5,208	1,907	127
358	F10 A	Underground Conductors Demand Direct Assigned	74,549	32,046	10,019	15,978	6,520	7,181	2,630	175
359	F10 A	Roads and Trails Demand Direct Assigned	74,549	32,046	10,019	15,978	6,520	7,181	2,630	175
TP	F10	Unclassified Trans Plant - Acct 300	1,629,947	700,668	219,050	349,355	142,545	157,011	57,494	3,834
TS0	F10	Unclassified Trans Sub - Acct 300	2,613,813	1,123,587	351,272	580,233	228,587	251,786	92,199	6,149
TOTAL TRANSMISSION PLANT			301,722,407	129,699,976	40,548,696	64,669,800	26,386,679	29,064,569	10,642,878	709,909
DISTRIBUTION PLANT										
360	F20A A	Land and Land Rights Demand Primary Assigned	16,413,698	8,528,565	2,042,671	3,517,664	1,179,622	-	1,090,314	54,862
361	F20 A	Structures and Improvements Demand Primary Assigned	2,499,162	1,224,307	292,754	504,149	169,063	146,764	156,263	7,863
362	F20A A	Station Equipment Demand Primary Assigned	2,499,162	1,224,307	292,754	504,149	169,063	146,764	156,263	7,863
364	F20A F22 A	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	46,866,705	24,351,960	5,832,523	10,044,130	3,366,223	2,632,021	3,113,218	156,651
365	F20A F22 A	Overhead Conductors Demand Primary Demand Secondary Assigned	49,398,726	24,351,960	5,832,523	10,044,130	3,366,223	2,632,021	3,113,218	156,651
366	F20A F22 A	Underground Conduit Demand Primary Demand Secondary Assigned	95,776,837	50,259,392	12,018,660	20,169,144	6,763,570	-	6,251,507	314,564
367	F20A F22 A	Underground Conductors Demand Primary Demand Secondary Assigned	32,925,716	17,106,216	4,097,578	7,056,389	2,366,310	-	2,187,159	110,054
368	F20A F22 A	Line Transformers Demand Primary Demand Secondary Assigned	27,649,236	22,860,120	5,089,116	-	-	-	-	-
369	F20A F22 A	Services Customer Assigned	60,574,951	39,668,336	9,186,694	7,056,389	2,366,310	-	2,187,159	110,054
370	F20A F22 A	Meters Customer Assigned	8,412,651	4,371,217	1,046,947	1,802,938	604,602	-	558,828	28,119
942	F20A F22 A	Underground Conduit Demand Primary Demand Secondary Assigned	8,236,474	6,720,469	1,516,005	-	-	-	-	-
943	F20A F22 A	Underground Conductors Demand Primary Demand Secondary Assigned	16,649,124	11,091,686	2,562,952	1,802,938	604,602	-	558,828	28,119
944	F20A F22 A	Line Transformers Demand Primary Demand Secondary Assigned	10,314,040	5,359,179	1,283,574	2,210,430	741,251	-	685,132	34,474
945	F20A F22 A	Services Customer Assigned	13,089,810	10,680,501	2,409,309	-	-	-	-	-
946	F20A F22 A	Meters Customer Assigned	23,403,850	16,039,680	3,692,883	2,210,430	741,251	-	685,132	34,474
947	F20A F22 A	Overhead Conductors Demand Primary Demand Secondary Assigned	102,672,472	62,601,870	14,121,740	15,377,616	4,559,324	-	5,797,047	214,875
948	F20A F22 A	Line Transformers Demand Primary Demand Secondary Assigned	102,672,472	62,601,870	14,121,740	15,377,616	4,559,324	-	5,797,047	214,875
949	F20A F22 A	Services Customer Assigned	54,899,276	40,027,456	11,248,847	2,878,234	744,738	-	-	-
950	F20A F22 A	Meters Customer Assigned	54,899,276	40,027,456	11,248,847	2,878,234	744,738	-	-	-
951	F20A F22 A	Overhead Conductors Demand Primary Demand Secondary Assigned	11,396,717	7,717,033	1,971,727	878,318	138,062	-	690,576	-
952	F20A F22 A	Line Transformers Demand Primary Demand Secondary Assigned	110,789	110,789	110,789	110,789	110,789	-	690,576	-
953	F20A F22 A	Services Customer Assigned	11,507,506	7,717,033	1,971,727	878,318	138,062	-	690,576	-
954	F20A F22 A	Meters Customer Assigned	11,507,506	7,717,033	1,971,727	878,318	138,062	-	690,576	-

Account	Category	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 Schedule 15,51,59,67
371	F20	Install on Customers' Premises								
	F22	Demand Primary								
	A	Demand Secondary Assigned	513,712							513,712
			513,712							513,712
372	F20	Leased Property								
	F22	Demand Primary								
	A	Demand Secondary Assigned								
373	A	Street Lights	4,161,786							4,161,786
DP	F22	Unclassified Dist Plant - Acct 300	2,084,960	1,709,362	385,598					
DS0	F20	Unclassified Dist Sub - Acct 300								
TOTAL DISTRIBUTION PLANT			4,400,566,051	263,217,647	63,357,049	64,439,022	20,635,766	2,789,573	20,530,044	5,596,960
GENERAL PLANT										
A	C	B	D	E	F	G	H	I	J	K
FERC ACCT	Factor	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51,59,67
389	F107D	Land and Land Rights	1,098,826	605,917	155,178	181,264	63,726	34,120	47,786	10,835
	F105D	Situs								
	F102D	System Generation	520,356	248,531	71,327	101,438	39,485	36,781	20,034	2,759
	F42	System Overheads	78,063	63,058	10,692	883	129	2	1,869	1,630
		Customer - System	1,697,245	917,506	237,197	283,385	103,340	70,903	69,690	15,224
390	F107D	Structures and Improvements	13,635,400	7,515,856	1,925,612	2,249,314	790,782	423,397	592,893	134,456
	F105D	Situs	735,269	524,864	101,501	161,861	66,051	72,734	26,641	1,777
	F102D	System Generation	6,439,319	3,075,535	882,664	1,255,275	488,621	455,163	247,919	34,142
	F42	System Overheads	775,373	626,331	106,198	6,787	1,279	21	18,567	16,190
		Customer - System	21,605,360	11,545,387	3,015,976	3,673,256	1,346,732	951,335	886,110	186,564
391	F107D	Office Furniture & Equipment	1,077,945	594,347	152,215	177,803	62,509	33,469	46,874	10,628
	F105D	Situs	304,616	130,944	40,938	65,290	26,343	29,343	10,745	717
	F102D	System Generation	4,466,420	2,133,243	612,231	870,690	338,915	315,708	171,961	23,681
	F42	System Overheads	480,474	388,118	65,608	4,206	792	13	11,505	10,032
	F10	Customer - System	242	104	33	52	21	23	9	1
	F105D	Energy								
	SSGCH	Energy								
	SSGCT	Energy								
TOTAL Office Furniture & Equipment			6,329,596	3,246,756	871,224	1,118,030	428,878	378,556	241,093	45,059
392	F107D	Transportation Equipment	4,987,375	2,750,147	704,325	822,724	289,242	154,865	216,893	49,179
	F105D	Situs	1,554,664	668,296	208,932	333,220	135,981	149,759	54,839	3,657
	F102D	System Generation	482,126	230,272	66,087	93,985	36,594	34,079	18,562	2,556
	F42	System Overheads								
	F10	Customer - System								
	Energy	Energy								
	SSGCH	Energy								
	SSGCT	Energy								
TOTAL Transportation Equipment			7,024,165	3,648,715	979,344	1,249,929	461,786	338,703	290,294	55,393
393	F107D	Stores Equipment	744,852	410,728	105,189	122,872	43,188	23,129	32,392	7,345
	F105D	Situs	321,994	138,414	43,273	69,015	28,159	31,017	11,358	757
	F102D	System Generation	21,844	10,433	2,994	4,258	1,658	1,544	841	116
	F10	Customer - System								
	Energy	Energy								
	SSGCH	Energy								
	SSGCT	Energy								
TOTAL Stores Equipment			1,088,890	559,575	151,456	196,145	73,015	55,690	44,591	8,218
394	F107D	Tools, Shop & Garage Equipment	2,910,075	1,604,879	410,965	480,050	168,769	90,362	126,555	28,696
	F105D	Situs	1,405,558	604,201	188,894	301,261	122,921	135,396	49,579	3,307
	F102D	System Generation	258,396	123,415	35,419	50,372	19,607	18,265	9,948	1,370
	F10	Customer - System								
	Energy	Energy								
	SSGCH	Energy								
	SSGCT	Energy								
TOTAL Tools, Shop & Garage Equipment			4,574,030	2,332,294	635,279	831,682	311,297	244,022	196,082	33,372

Results of Operations - Gen+Tran+Dist+Rt+Misc - TOTAL Unbundled										
395										
1029	Laboratory Equipment									
1030	Situs	1,667,644	919,575	235,507	275,097	96,715	51,783	72,523	16,444	
1031	System Generation	421,651	181,253	56,666	90,375	36,875	40,617	14,873	892	
1032	System Overheads	394,948	169,530	48,654	69,193	28,934	25,990	13,866	1,882	
1033	Energy	-	-	-	-	-	-	-	-	
1034	SSGCH	-	-	-	-	-	-	-	-	
1035	SSGCT	-	-	-	-	-	-	-	-	
1036	Total Laboratory Equipment	2,444,244	1,270,359	340,828	434,665	160,523	117,489	101,062	19,318	
1037	Power Operated Equipment									
1038	Situs	7,337,076	4,045,823	1,036,153	1,210,334	425,512	227,826	319,078	72,349	
1039	System Generation	2,779,523	1,194,821	373,542	595,750	243,079	267,748	98,044	6,539	
1040	System Overheads	94,092	44,940	12,898	18,342	7,140	6,651	3,823	489	
1041	Energy	-	-	-	-	-	-	-	-	
1042	F10	-	-	-	-	-	-	-	-	
1043	F30	-	-	-	-	-	-	-	-	
1044	F105D	-	-	-	-	-	-	-	-	
1045	SSGCH	-	-	-	-	-	-	-	-	
1046	SSGCT	-	-	-	-	-	-	-	-	
1047	Total Power Operated Equipment	10,210,691	5,285,584	1,422,593	1,824,426	675,731	502,225	420,745	79,387	
1048	Communication Equipment									
1049	Situs	12,496,359	6,890,765	1,764,755	2,061,416	724,723	389,029	543,447	123,224	
1050	System Generation	9,782,630	4,205,212	1,314,695	2,096,764	855,525	942,349	345,070	23,014	
1051	System Overheads	5,398,774	2,578,553	740,033	1,052,432	409,653	381,612	207,657	28,625	
1052	Customer - System	236,126	190,739	32,341	2,067	389	6	5,854	4,930	
1053	Energy	-	-	-	-	-	-	-	-	
1054	SSGCH	-	-	-	-	-	-	-	-	
1055	SSGCT	-	-	-	-	-	-	-	-	
1056	Total Communication Equipment	27,913,889	13,865,268	3,851,824	5,212,679	1,990,301	1,711,986	1,102,029	179,793	
1057	GENERAL PLANT (cont'd)									
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TOTAL GENERAL PLANT										
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1101										

INTANGIBLE PLANT

Results of Operations - Gen+Tran+Dist+Rt+Misc - TOTAL Unbundled												
Account	303	Description										Total
1102		Miscellaneous Intangible Plant										
1103	F102D	1,508,049	790,203	210,644	265,573	97,484	69,042	62,787	12,315			
1104	F105D	18,456,271	7,933,709	2,480,352	3,955,833	1,614,085	1,777,871	651,022	43,419			
1105	F102D	24,527,296	11,714,662	3,820,054	4,781,320	1,861,147	1,733,707	944,320	130,046			
1106	F42	8,608,121	6,953,479	1,179,007	75,347	14,196	233	206,125	179,734			
1107	F10	-	-	-	-	-	-	-	-			
1108	F105D	-	-	-	-	-	-	-	-			
1109	F105D	-	-	-	-	-	-	-	-			
1110		53,089,896	27,392,053	7,232,057	9,078,073	3,566,893	3,580,853	1,864,254	365,515			
1111		-	-	-	-	-	-	-	-			
1112		-	-	-	-	-	-	-	-			
1113		-	-	-	-	-	-	-	-			
1114		94,543,248	45,207,196	12,801,686	17,960,894	7,211,276	7,673,062	3,326,123	463,011			
1115		-	-	-	-	-	-	-	-			
1116		-	-	-	-	-	-	-	-			
1117		1,751,925,684	838,590,414	240,056,900	340,240,936	132,550,759	123,934,183	67,199,108	9,353,384			
1118		-	-	-	-	-	-	-	-			
1119		-	-	-	-	-	-	-	-			
1120		-	-	-	-	-	-	-	-			
1121		-	-	-	-	-	-	-	-			
1122		-	-	-	-	-	-	-	-			
1123		-	-	-	-	-	-	-	-			
1124		-	-	-	-	-	-	-	-			
1125		-	-	-	-	-	-	-	-			
1126		234,062	100,615	31,456	50,168	20,470	22,547	8,256	551			
1127		-	-	-	-	-	-	-	-			
1128		-	-	-	-	-	-	-	-			
1129		-	-	-	-	-	-	-	-			
1130		-	-	-	-	-	-	-	-			
1131		195,066	83,852	26,215	41,810	17,059	18,790	6,881	459			
1132		-	-	-	-	-	-	-	-			
1133		-	-	-	-	-	-	-	-			
1134		-	-	-	-	-	-	-	-			
1135		-	-	-	-	-	-	-	-			
1136		-	-	-	-	-	-	-	-			
1137		-	-	-	-	-	-	-	-			
1138		-	-	-	-	-	-	-	-			
1139		-	-	-	-	-	-	-	-			
1140		-	-	-	-	-	-	-	-			
1141		-	-	-	-	-	-	-	-			
1142		-	-	-	-	-	-	-	-			
1143		-	-	-	-	-	-	-	-			
1144		-	-	-	-	-	-	-	-			
1145		-	-	-	-	-	-	-	-			
1146		-	-	-	-	-	-	-	-			
1147		-	-	-	-	-	-	-	-			
1148		-	-	-	-	-	-	-	-			
1149		-	-	-	-	-	-	-	-			
1150		-	-	-	-	-	-	-	-			
1151		-	-	-	-	-	-	-	-			
1152		-	-	-	-	-	-	-	-			
1153		-	-	-	-	-	-	-	-			
1154		-	-	-	-	-	-	-	-			
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1156		-	-	-	-	-	-	-	-			
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1163		-	-	-	-	-	-	-	-			
1164		-	-	-	-	-	-	-	-			
1165		-	-	-	-	-	-	-	-			
1166		-	-	-	-	-	-	-	-			
1167		-	-	-	-	-	-	-	-			
1168		-	-	-	-	-	-	-	-			
1169		-	-	-	-	-	-	-	-			
1170		-	-	-	-	-	-	-	-			
1171		-	-	-	-	-	-	-	-			
1172		-	-	-	-	-	-	-	-			
1173		-	-	-	-	-	-	-	-			

RATE BASE ADDITIONS												
Account	A	B	C	D	E	F	G	H	I	J	K	Total
	FERC ACCT	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 Schedule 15.51-54.57		
105		Plant Held For Future Use	38,996	16,783	5,241	8,388	3,410	3,756	1,376	92		
106		Production	-	-	-	-	-	-	-	-		
107		Transmission	-	-	-	-	-	-	-	-		
108		Distribution	-	-	-	-	-	-	-	-		
109		General	-	-	-	-	-	-	-	-		
110		Mining	195,066	83,852	26,215	41,810	17,059	18,790	6,881	459		
111		Total Plant Held For Future Use	234,062	100,615	31,456	50,168	20,470	22,547	8,256	551		
112		Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-		
113		Nuclear Fuel	-	-	-	-	-	-	-	-		
114		Weatherization	1,932,316	830,636	259,685	414,164	168,988	186,138	68,160	4,546		
115		Fuel Stock	0	0	0	0	0	0	0	0		
116		JBE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
117		SSECH	-	-	-	-	-	-	-	-		
118		Total Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
119		Fuel Stock - Undistributed	-	-	-	-	-	-	-	-		
120		DG&T Working Capital Deposit	-	-	-	-	-	-	-	-		
121		DG&T Working Capital Deposit	-	-	-	-	-	-	-	-		
122		Provo Working Capital Deposit	-	-	-	-	-	-	-	-		
123		Materials and Supplies	0	0	0	0	0	0	0	0		
124		JBG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
125		SSGCH	-	-	-	-	-	-	-	-		
126		Total Material & Supplies	0	0	0	0	0	0	0	0		
127		Stores Expense Undistributed	-	-	-	-	-	-	-	-		
128		Provo Working Capital Deposit	-	-	-	-	-	-	-	-		
129		Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
130		Customer - System	0	0	0	0	0	0	0	0		
131		Total Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
132		Misc Regulatory Assets	7,926,173	3,407,186	1,065,204	1,698,860	693,172	763,519	279,566	16,647		
133		SSGCH	-	-	-	-	-	-	-	-		
134		Total Misc Regulatory Assets	7,926,173	3,407,186	1,065,204	1,698,860	693,172	763,519	279,566	16,647		
135		Misc Deferred Debits	98,976	42,547	13,302	21,214	8,656	9,534	3,491	233		
136		Cash Working Capital	31,018,463	14,178,855	4,173,354	6,252,341	2,509,870	2,641,434	1,121,228	141,402		

OWC	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
1174	Results of Operations - Gen+Tran+Dist+RT+Misc - TOTAL Unbundled								
1175	Other Working Capital								
1176	SSECH								
1177	Total Other Working Capital								
1178	Nuclear Plant								
1179	Misc Deferred Debits-Trojan								
1180	Impact Housing - Notes Receivable								
1181	Impact Housing - Notes Receivable								
1182	Impact Housing - Notes Receivable								
1183	Impact Housing - Notes Receivable								
1184	Impact Housing - Notes Receivable								
1185	Impact Housing - Notes Receivable								
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1242	Impact Housing - Notes Receivable								
1243	Impact Housing - Notes Receivable								
1244	Impact Housing - Notes Receivable								
1245	Impact Housing - Notes Receivable								
18222	Nuclear Plant								
1869	Misc Deferred Debits-Trojan								
141	Impact Housing - Notes Receivable								
TOTAL RATE BASE ADDITIONS		41,210,011	18,559,838	5,543,000	8,436,746	3,401,155	3,623,172	1,490,721	165,378
RATE BASE DEDUCTIONS									
FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
235	Customer Service Deposits	(3,361,134)	(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)
F51		(3,361,134)	(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)
2281	Accum Prov for Property Insurance								
2282	Accum Prov for Injuries & Damages	(3,388,761)	(1,604,205)	(460,399)	(654,754)	(254,865)	(237,414)	(129,315)	(17,808)
2283	Accum Prov for Pension & Benefits	(226,708)	(108,280)	(31,076)	(44,194)	(17,203)	(16,025)	(8,728)	(1,202)
254	Reg Liabilities - Insurance Provision								
22844	Hydro Relicensing Obligations	(339,450)	(145,918)	(45,619)	(72,756)	(29,688)	(32,699)	(11,974)	(799)
22842	Accum Misc Oper Prov - Trojan	86	37	12	18	7	8	3	0
252	Customer Advances for Const	(488,824)	(70,339)	(261,146)	(2,402)	-	-	(151,101)	(3,837)
25398	SO2 Emissions	(402,746)	(173,126)	(64,125)	(86,323)	(35,222)	(38,796)	(14,206)	(947)
25399	Other Deferred Credits	(2,511,078)	(1,079,425)	(337,466)	(538,213)	(219,603)	(241,889)	(88,575)	(5,907)
190	Accum Deferred Income Taxes	(7,873,359)	(3,384,206)	(1,068,092)	(1,687,656)	(688,620)	(756,574)	(277,706)	(18,505)
F138D	Labor	(7,873,359)	(3,384,206)	(1,068,092)	(1,687,656)	(688,620)	(756,574)	(277,706)	(18,505)
F42	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Total Accum Deferred Income Taxes	(7,873,359)	(3,384,207)	(1,068,092)	(1,687,656)	(688,620)	(756,574)	(277,706)	(18,505)
281	Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
282	Accum Deferred Income Taxes	(236,121,200)	(112,873,301)	(32,405,509)	(45,782,449)	(17,859,985)	(16,886,918)	(8,995,262)	(1,219,767)
F104D	Labor	(236,121,200)	(112,873,301)	(32,405,509)	(45,782,449)	(17,859,985)	(16,886,918)	(8,995,262)	(1,219,767)
F138D	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
F42	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Total Accum Deferred Income Taxes	(236,121,200)	(112,873,301)	(32,405,509)	(45,782,449)	(17,859,985)	(16,886,918)	(8,995,262)	(1,219,767)
283	Accum Deferred Income Taxes	(2,674,526)	(1,276,889)	(367,010)	(518,894)	(202,472)	(191,653)	(101,845)	(13,772)
F104D	Labor	(2,674,526)	(1,276,889)	(367,010)	(518,894)	(202,472)	(191,653)	(101,845)	(13,772)
F138D	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
F42	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Total Accum Deferred Income Taxes	(2,674,526)	(1,276,889)	(367,010)	(518,894)	(202,472)	(191,653)	(101,845)	(13,772)
255	Accum Investment Tax Credit	(246,775)	(118,030)	(33,900)	(47,949)	(18,664)	(17,495)	(9,459)	(1,279)
TOTAL RATE BASE DEDUCTIONS		(257,615,325)	(123,669,384)	(35,352,956)	(49,667,157)	(19,327,076)	(18,422,056)	(9,890,880)	(1,285,816)
108SP	Steam Prod Accumulated Depr	(16,290,455)	(7,002,701)	(2,188,266)	(3,481,622)	(1,424,657)	(1,569,241)	(574,625)	(38,324)
F10	JBG	(15,899,905)	(6,799,461)	(1,599,033)	(24,930,545)	(10,131,401)	(11,159,000)	(4,066,428)	(272,537)
108NP	Nuclear Prod Accumulated Depr	(132,139,461)	(56,802,162)	(17,758,319)	(28,322,167)	(11,656,058)	(12,728,941)	(4,661,053)	(310,861)
F10		(132,139,461)	(56,802,162)	(17,758,319)	(28,322,167)	(11,656,058)	(12,728,941)	(4,661,053)	(310,861)
108HP	Hydraulic Prod Accum Depr	(53,189,183)	(22,864,181)	(7,148,134)	(11,400,326)	(4,651,580)	(5,123,652)	(1,876,181)	(125,129)
F10		(53,189,183)	(22,864,181)	(7,148,134)	(11,400,326)	(4,651,580)	(5,123,652)	(1,876,181)	(125,129)

Results of Operations - Gen+Tran+Dist+RIH+Misc - TOTAL Unbundled							
1319	1081390	Accum Depr - Capital Lease	F10	-	-	-	-
1320		Remove Capital Lease	F10	-	-	-	-
1321				0	0	0	0
1322	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-
1323		Remove Capital Lease	F10	-	-	-	-
1324				0	0	0	0
1325		TOTAL GENERAL PLANT ACCUM DEPR		(71,626,091)	(33,772,657)	(9,783,390)	(5,544,153)
1326				(14,112,043)		(2,709,090)	(360,144)
1327				(639,633,916)	(310,663,840)	(87,713,172)	(41,966,144)
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE		(122,903,522)	(47,369,368)	(25,158,334)	(3,859,517)
1329							
1330							
1331							
1332							
1333							
1334	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-
1335				-	-	-	-
1336	111GP	Accum Prov for Amort-General	F108	(1,506,879)	(717,536)	(206,141)	(114,961)
1337		Division	F108	(861,516)	(410,231)	(117,855)	(65,726)
1338		System Overheads		(2,368,395)	(1,127,767)	(323,997)	(180,666)
1339		Total Accum Prov for Amort-General		(172,659)	(74,220)	(23,204)	(15,100)
1340	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-
1341				-	-	-	-
1342	111IP	Accum Prov for Amort-Intangible	F107D	-	-	-	-
1343		Situs	F105D	(17,520,615)	(7,531,504)	(2,354,608)	(1,532,239)
1344		System Generation	F102D	(18,642,972)	(8,904,221)	(2,555,470)	(1,414,643)
1345		System Overheads	F42	(7,564,517)	(6,110,476)	(1,036,070)	(12,475)
1346		Customer - System	F105D	-	-	-	-
1347		SSGCT	F10	-	-	-	-
1348		SSGCH		-	-	-	-
1349		Energy		-	-	-	-
1350		Total Accum Prov for Amort-Intangible		(43,728,104)	(22,546,200)	(5,946,148)	(2,959,357)
1351				(7,455,744)		(1,516,923)	(298,009)
1352	111390	Accum Prov for Amort-Mining	F107D	-	-	-	-
1353		Situs	F105D	596,489	256,410	80,163	52,165
1354		System Generation	F102D	596,489	284,894	81,763	45,262
1355		System Overheads		(1,192,978)	(541,304)	(161,926)	(97,427)
1356		Remove Capital Lease Amtr		(46,269,157)	(23,748,189)	(6,293,349)	(3,155,143)
1357		TOTAL ACCUM PROV FOR AMORTIZATION		(7,954,558)	(4,444,128)	(1,181,355)	(613,643)

PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 43% D / 57% E 12 Months Ending December 2013										
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 48	Street & Area Lighting Schedule 15, 31, 54, 57	
Operating Revenues		233,306,811	95,531,208	34,231,451	51,762,203	20,713,013	21,631,247	8,835,676	602,011	
Operating Expenses										
Operation & Maintenance Expenses		164,123,428	70,653,867	22,064,497	35,123,584	14,327,716	15,771,377	5,790,076	392,312	
Depreciation Expense		25,065,873	10,774,947	3,368,621	5,372,504	2,192,098	2,414,566	884,167	58,968	
Amortization Expense		3,742,810	1,615,936	503,147	798,670	325,694	358,178	132,009	9,176	
Taxes Other Than Income		10,770,766	4,629,984	1,447,496	2,308,509	941,396	1,037,588	379,904	25,338	
Income Taxes - Federal		(851,839)	(366,177)	(114,480)	(182,575)	(74,496)	(82,061)	(30,046)	(2,004)	
Income Taxes - State		2,363,337	1,015,920	317,612	508,536	206,661	227,669	83,359	5,560	
Income Taxes Deferred		(780,928)	(335,694)	(104,949)	(167,380)	(68,295)	(75,226)	(27,546)	(1,837)	
Investment Tax Credit Adj										
Misc Revenues & Expense		204,433,448	87,988,794	27,461,943	43,759,848	17,851,335	19,652,092	7,211,924	487,512	
Total Operating Expenses		28,873,363	7,542,414	6,749,509	8,002,355	2,861,678	1,979,155	1,623,752	114,499	
Operating Revenue For Return		922,962,509	396,749,505	124,037,611	197,823,560	80,716,298	88,907,908	32,556,339	2,171,290	
Electric Plant In Service		234,062	100,615	31,456	50,168	20,470	22,547	8,256	551	
Plant Held For Future Use										
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Materials & Supplies		0	0	0	0	0	0	0	0	
Misc Deferred Debits		8,005,060	3,441,097	1,075,806	1,715,768	700,071	771,118	282,368	18,832	
Cash Working Capital		21,926,355	9,439,126	2,947,745	4,692,396	1,914,136	2,107,005	773,535	52,412	
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions		953,127,987	409,730,344	128,092,618	204,291,892	83,350,974	91,808,575	33,620,499	2,243,095	
Rate Base Deductions :										
Accum Provision For Depreciation		(301,811,038)	(128,738,076)	(40,560,608)	(64,688,796)	(26,394,430)	(29,073,107)	(10,846,004)	(710,017)	
Accum Provision For Amortization		(25,430,234)	(10,952,536)	(3,418,678)	(5,441,842)	(2,218,910)	(2,438,907)	(888,263)	(61,097)	
Accum Deferred Income Taxes		(127,355,651)	(54,737,810)	(17,115,163)	(27,300,591)	(11,139,567)	(12,271,208)	(4,492,148)	(299,165)	
Unamortized ITC		(127,556)	(54,828)	(17,142)	(27,342)	(11,156)	(12,290)	(4,499)	(300)	
Customer Advance For Construction										
Customer Service Deposits										
Misc Rate Base Deductions		(4,365,023)	(1,876,372)	(566,618)	(935,579)	(381,737)	(420,478)	(153,971)	(10,269)	
Total Rate Base Deductions		(459,089,503)	(197,359,621)	(61,698,210)	(98,394,150)	(40,145,800)	(44,215,989)	(16,194,886)	(1,080,848)	
Total Rate Base		494,038,484	212,370,723	66,394,408	105,897,742	43,205,175	47,592,587	17,425,613	1,162,237	
Return On Rate Base		5.84%	3.55%	10.17%	7.56%	6.62%	4.16%	9.32%	9.85%	
Return On Equity		6.46%	2.03%	14.82%	9.78%	7.97%	3.20%	13.16%	14.21%	

PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) 12 Months Ending December 2013										
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 Schedule 54,57
70	Total Rate Base		484,038,484	212,370,723	66,394,408	105,687,742	43,205,175	47,592,587	17,425,613	1,162,237
71	Return On Ratebase (\$\$)	5.78%	28,562,474	12,278,088	3,838,544	6,121,822	2,487,876	2,751,531	1,007,449	67,194
72	Operating & Maintenance Expense		164,123,428	70,653,867	22,064,497	35,123,684	14,327,716	15,771,377	5,790,076	392,312
73	Bad Debt to Produce ROR	F 80								
74	Depreciation Expense		25,065,873	10,774,947	3,388,821	5,372,504	2,192,098	2,414,566	884,167	58,968
75	Amortization Expense		3,742,810	1,615,936	503,147	798,670	325,694	358,178	132,009	9,176
76	Taxes Other Than Income		10,770,766	4,629,994	1,447,496	2,308,609	941,936	1,037,588	379,904	25,338
77	Federal Income Taxes		(851,839)	(366,177)	(114,480)	(182,575)	(74,486)	(82,061)	(30,046)	(2,004)
78	FIT Adj to Produce Target ROR	F 101								
79	State Income Taxes									
80	SIT Adj to Produce Target ROR	F 101								
81	Deferred Income Taxes		2,363,337	1,015,920	317,612	506,536	206,681	227,669	83,359	5,560
82	Investment Tax Credit		(780,928)	(335,694)	(104,949)	(167,380)	(68,295)	(75,226)	(27,546)	(1,837)
83	Misc Revenue & Expenses		(24,773,501)	(10,694,375)	(3,330,230)	(5,283,851)	(2,155,574)	(2,374,263)	(874,388)	(60,821)
84	Revenue Credits									
85	Total Revenue Requirements		208,222,421	89,572,477	27,980,257	44,597,819	18,193,637	20,029,360	7,344,985	493,885
86	Operating Revenues		208,533,309	84,836,833	30,901,222	46,478,352	18,557,440	19,256,984	7,961,288	541,190
87	Increase / (Decrease) Required to Earn Equal Rates of Return		(310,888)	4,735,644	(2,910,964)	(1,880,533)	(383,802)	772,375	(616,303)	(47,305)
88	Existing Revenues		208,533,309	84,836,833	30,901,222	46,478,352	18,557,440	19,256,984	7,961,288	541,190
89	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.15%	5.58%	-9.42%	-4.05%	-1.96%	4.01%	-7.74%	-8.74%
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WCA Method	Generation - Total - Unbundled	DESCRIPTION	D	E	F	G	H	I	J	K
Method	A	B	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
121	121	Residential Sales	84,836,833	84,836,833	30,901,222	-	18,557,440	19,256,984	7,961,288	-
122	122	Commercial & Industrial Sales	76,676,934	-	-	-	18,557,440	-	-	-
123	123	Interruptible Demand	-	-	-	-	-	-	-	-
124	124	Interruptible Energy	-	-	-	-	-	-	-	-
125	125	Public Street & Highway Lighting	47,019,542	-	-	46,478,352	-	-	-	541,190
126	126	Other Sales to Public Authority	-	-	-	-	-	-	-	-
127	127	Interdepartmental Demand	-	-	-	-	-	-	-	-
128	128	Total Sales to Ultimate Customers	208,533,309	84,836,833	30,901,222	46,478,352	18,557,440	19,256,984	7,961,288	541,190
129	129	Sales for Resale Demand	19,974,335	8,586,273	2,684,386	4,281,208	1,746,825	1,924,105	704,570	46,990
130	130	Energy	1,302,033	559,699	174,981	279,072	113,867	125,423	45,928	3,063
131	131	Provision for Rate Refund	21,276,368	9,145,971	2,859,347	4,560,279	1,860,693	2,048,528	750,487	50,053
132	132	State Specific Revenue Credit	194,488	83,686	26,144	41,638	16,986	18,701	6,861	463
133	133	AGA Revenue	-	-	-	-	-	-	-	-
134	134	Total Sales from Electricity	230,004,166	94,066,500	33,786,713	51,080,269	20,435,119	21,325,213	8,718,646	591,706
135	135	Other Electric Operating Revenues	-	-	-	-	-	-	-	-
136	136	Forfeited Discounts & Interest	-	-	-	-	-	-	-	-
137	137	Customers	-	-	-	-	-	-	-	-
138	138	Misc Electric Revenue Demand	-	-	-	-	-	-	-	-
139	139	Customer	239	188	34	2	0	0	0	9
140	140	Water Sales	239	188	34	2	0	0	0	5
141	141	Rent of Electric Property Demand	190,855	82,042	25,649	40,907	16,691	18,385	6,732	449
142	142	Customer	125,439	98,852	17,750	996	58	1	4,957	2,826
143	143	Other Electric Revenue Demand	316,294	180,894	43,399	41,903	16,749	18,386	11,689	3,275
144	144	Energy	2,986,112	1,283,626	401,306	640,030	261,146	287,649	105,331	7,025
145	145	Customer	2,986,112	1,283,626	401,306	640,030	261,146	287,649	105,331	7,025
146	146	Total Other Electric Operating Revenues	3,302,645	1,464,708	444,739	681,934	277,895	306,035	117,030	10,305
147	147	Total Electric Operating Revenues	233,306,811	95,531,208	34,231,451	51,762,203	20,713,013	21,631,247	8,835,676	602,011

Generation - Total - Unbundled	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
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				-	-	-	-	-	-	-	-
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540				-	-	-	-	-	-	-	-
541				-	-	-	-	-	-	-	-
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596				-	-	-	-	-	-	-	-

SALES EXPENSE

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries Customer - System	F102G F42	2,793,887	1,200,995	375,472	598,829	244,335	269,132	98,551	6,573
921	Administrative & General Salaries Administrative - System	F102G F42	2,793,887	1,200,995	375,472	598,829	244,335	269,132	98,551	6,573
922	Administrative & General Salaries Office Supplies & expenses	F102G F42	(807,457)	(347,098)	(108,515)	(173,067)	(70,615)	(77,781)	(28,482)	(1,900)
923	Administrative & General Salaries Office Supplies & expenses Customer - System	F102G F42	(807,457)	(347,098)	(108,515)	(173,067)	(70,615)	(77,781)	(28,482)	(1,900)
924	Administrative & General Salaries Office Supplies & expenses Customer - System	F102G F42	548,418	235,746	73,702	117,545	47,961	52,828	19,345	1,290
925	Administrative & General Salaries Office Supplies & expenses Outside Services	F102G F42	204,237	164,979	27,873	1,788	337	4,891	4,264	4,264
926	Administrative & General Salaries Office Supplies & expenses	F102G F42	752,655	400,725	101,676	119,333	48,288	52,834	24,235	5,555
927	Administrative & General Salaries Property Insurance	F102G	210,999	90,701	28,356	45,225	18,453	20,325	7,443	486
928	Administrative & General Salaries Injuries & Damages	F102G	588,664	263,046	79,111	126,172	51,481	56,705	20,764	1,385
929	Administrative & General Salaries Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-
930	Administrative & General Salaries Franchise Requirements	F102	-	-	-	-	-	-	-	-
931	Administrative & General Salaries Regulatory Commission Expense	F141	357,972	156,071	54,186	74,666	29,052	27,786	14,373	1,837
932	Administrative & General Salaries Duplicate Charges	F138G	(563,137)	(242,073)	(75,680)	(120,700)	(49,248)	(54,246)	(19,864)	(1,325)
933	Administrative & General Salaries Misc General Expenses	F138G	236,324	101,587	31,760	50,653	20,667	22,765	8,336	566
934	Administrative & General Salaries Rents	F102G	209,473	90,045	28,151	44,897	18,319	20,178	7,389	493
935	Administrative & General Salaries Maintenance of General Plant	F108	508,169	241,977	69,518	99,086	38,769	36,874	19,322	2,624
	TOTAL ADMINISTRATION & GEN EXPENSE		4,287,547	1,945,976	584,035	865,093	349,510	374,572	152,067	16,294
	TOTAL O & M EXPENSE		164,123,428	70,653,867	22,064,497	35,123,564	14,327,716	15,771,377	5,790,076	392,312

Generation - 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
597		403SP	Steam Depreciation	F10	1,221,380	525,029	164,142	261,785	106,814	117,654	43,083	2,873
598			JPG	F10	7,035,343	3,024,249	945,485	1,507,923	615,265	677,706	248,163	16,551
599			Total 403SP	F10	8,256,723	3,549,278	1,109,627	1,769,708	722,079	795,361	291,245	19,424
600		403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
601		403HP	Hydro Depreciation	F10	6,555,387	2,817,933	880,863	1,405,052	573,292	631,473	231,233	15,422
602		403OP	Other Production Depreciation	F10	9,157,538	3,938,507	1,230,688	1,962,785	800,859	882,136	323,021	21,543
603			CAGE	F10	9,157,538	3,938,507	1,230,688	1,962,785	800,859	882,136	323,021	21,543
604			Total 403OP	F10	-	-	-	-	-	-	-	-
605		403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
606		403	Distribution Depreciation	F118	-	-	-	-	-	-	-	-
607			Land Rights	F119	-	-	-	-	-	-	-	-
608			Structures	F120	-	-	-	-	-	-	-	-
609			Station Equip	F121	-	-	-	-	-	-	-	-
610			Poles & Towers	F122	-	-	-	-	-	-	-	-
611			OH Conductors	F123	-	-	-	-	-	-	-	-
612			UG Conduit	F124	-	-	-	-	-	-	-	-
613			UG Conductor	F125	-	-	-	-	-	-	-	-
614			Line Transformer	F126	-	-	-	-	-	-	-	-
615			Services	F127	-	-	-	-	-	-	-	-
616			Meters	F128	-	-	-	-	-	-	-	-
617			Inst Cust Premises	F129	-	-	-	-	-	-	-	-
618			Leased Property	F130	-	-	-	-	-	-	-	-
619			Street Lighting	-	-	-	-	-	-	-	-	-
620			Total Distribution Expense	-	-	-	-	-	-	-	-	-
621		403GP	General Depreciation	F107G	2,510	1,079	337	538	220	242	89	6
622			Situs	F108G	580,338	236,571	73,960	117,957	48,129	53,013	19,412	1,285
623			System Generation	F109G	543,328	233,588	73,018	116,454	47,516	52,338	19,165	1,278
624			System Overheads	F10	-	-	-	-	-	-	-	-
625			Customer - System	-	-	-	-	-	-	-	-	-
626			Energy	-	48	21	7	10	4	5	2	0
627			Total General Expense	-	1,086,224	471,229	147,322	234,960	95,669	105,598	38,668	2,579
628		403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
629		403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
630		403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
631			TOTAL DEPRECIATION EXPENSE	-	25,065,873	10,774,947	3,368,621	5,372,504	2,192,098	2,414,566	884,167	58,968
632				-	-	-	-	-	-	-	-	-
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656				-	-	-	-	-	-	-	-	-
657		404GP	Amort of LT Plant - Cap. Lease Gen	F10	(965)	(415)	(130)	(207)	(64)	(93)	(34)	(2)
658			Division	F102G	26,347	11,326	3,541	5,647	2,304	2,538	929	62
659			System Overheads	F42	-	-	-	-	-	-	-	-
660			Customer - System	-	-	-	-	-	-	-	-	-
661			Total Amort. Cap. Lease General	-	25,382	10,911	3,411	5,440	2,220	2,445	895	60
662		404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
663				-	-	-	-	-	-	-	-	-

404IP	Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
		FERC ACCI 404MP	DESCRIPTION Amort of LT Plant - Mining Plant	COS Factor 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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
664	Amort of LT Plant - Intangible Plant			F107G								
665	Situs			F105G	2,989,590	1,285,121	401,773	640,775	261,450	287,984	105,454	7,033
666	System Generation			F102G	582,244	250,286	78,248	124,795	50,919	66,087	20,538	1,370
667	System Overheads			F42								
668	Customer - System			F10								
669	Energy				3,571,834	1,535,407	480,021	765,571	312,369	344,071	125,992	8,403
672	Total Amort. Intangible Plant											
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674	Generation - Total - Unbundled											
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408	Taxes Other Than Income			F101G	4,474,862	1,923,517	601,358	859,063	391,325	431,063	157,830	10,527
701	Customer - System			F101G	6,256,934	2,706,477	846,138	1,389,446	590,812	605,526	222,074	14,812
702	Total Taxes Other Than Income				10,770,766	4,629,994	1,447,496	2,308,509	941,936	1,037,589	379,904	25,338
41140	Deferred ITC - Federal			F101G	3,742,810	1,615,936	503,147	798,670	325,694	358,178	132,009	9,176
41141	Deferred ITC - Idaho			F101G								
41140	Deferred ITC - Federal											
41141	Deferred ITC - Idaho											
41010	Deferred Income Tax - Federal-DR			F101G	14,481,959	6,225,313	1,946,247	3,103,932	1,266,492	1,395,102	510,804	34,069
41110	Deferred Income Tax - Federal-CR			F101G	(12,118,822)	(5,209,393)	(1,628,636)	(2,597,396)	(1,059,811)	(1,167,432)	(427,445)	(28,509)
TOTAL DEFERRED INCOME TAXES					2,363,337	1,015,920	317,612	506,536	206,681	227,669	83,359	5,560
40911	State Income Taxes			F101G								
40910	Federal Income Tax			F101G	(851,839)	(386,177)	(114,480)	(182,575)	(74,496)	(82,061)	(30,046)	(2,004)
TOTAL OPERATING EXPENSES					204,433,448	87,989,794	27,481,843	43,759,848	17,851,335	19,652,092	7,211,924	487,512

Generation - 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 Services <1,000 kW Schedule 36	Large General Services >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,151-54,57
738	310	Land and Land Rights	F10	472,782	177,440	55,474	88,474	36,089	39,763	14,500	971
739		JBG	F10	679,488	114,693	91,317	145,638	57,165	23,692	9,400	627
740		Total 310		1,152,270	292,133	146,791	234,112	93,254	63,455	23,900	1,598
741	311	Structures and Improvements	F10	15,313,137	6,582,585	2,057,944	3,282,148	1,339,187	1,475,097	540,152	36,025
742		JBG	F10	31,820,599	13,678,565	4,276,392	6,820,279	2,782,822	3,065,240	1,122,431	74,859
743		Total 311		47,133,736	20,261,151	6,334,336	10,102,427	4,122,009	4,540,337	1,662,583	110,883
744	312	Boiler Plant Equipment	F10	(548,249)	(235,673)	(73,680)	(117,509)	(47,946)	(52,812)	(19,339)	(1,290)
745		JBG	F10	151,852,932	69,574,950	21,751,535	34,690,817	14,154,605	15,591,105	5,709,159	380,763
746		Total 312		151,304,683	69,339,277	21,677,855	34,573,307	14,106,658	15,538,293	5,689,819	379,473
747	314	Turbogenerator Units	F10	12,688,143	5,454,192	1,705,169	2,719,519	1,109,622	1,222,234	447,558	29,849
748		JBG	F10	45,682,606	19,637,365	6,139,319	9,791,401	3,995,104	4,400,562	1,611,396	107,469
749		Total 314		58,370,749	25,091,557	7,844,488	12,510,919	5,104,726	5,622,796	2,058,955	137,319
750	315	Accessory Electric Equipment	F10	3,072,175	1,320,621	412,872	668,476	268,672	295,939	108,367	7,227
751		JBG	F10	13,842,483	5,950,403	1,860,302	2,966,935	1,210,574	1,333,430	486,276	32,565
752		Total 315		16,914,659	7,271,024	2,273,173	3,625,411	1,479,246	1,629,369	594,643	39,792
753	316	Misc Power Plant Equipment	F10	74,331	31,952	9,989	15,932	6,501	7,160	2,622	175
754		JBG	F10	953,639	409,936	128,160	204,399	83,399	91,863	33,638	2,243
755		Total 316		1,027,971	441,889	138,150	220,330	89,900	99,023	36,260	2,418
756	SP	Unclassified Steam Plant - Acct 300	F10	405,762	174,432	54,533	86,974	35,487	39,089	14,313	955
757		Total Steam Production Plant		285,837,059	122,871,418	38,413,853	61,265,007	24,997,450	27,534,352	10,062,542	672,438
758	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
759		Structures and Improvements	F10	-	-	-	-	-	-	-	-
760	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
761		Turbogenerator Units	F10	-	-	-	-	-	-	-	-
762	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
763		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
764	NP	Unclassified Nuclear Pll - Acct 300	F10	-	-	-	-	-	-	-	-
765		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
766	330	Land and Land Rights	F10	5,856,640	2,517,586	787,078	1,255,285	512,184	564,163	206,586	13,778
767		Structures and Improvements	F10	40,810,817	17,543,152	5,484,696	8,747,204	3,869,049	3,931,259	1,439,550	96,008
768	332	Reservoirs, Dams & Waterways	F10	105,176,947	45,211,914	14,134,807	22,543,145	9,198,092	10,131,573	3,709,984	247,431
769		Water Wheel, Turbines, & Generators	F10	18,608,663	7,999,218	2,500,832	3,988,496	1,627,393	1,792,551	656,397	43,777
770	334	Accessory Electric Equipment	F10	14,985,007	6,441,534	2,013,846	3,211,818	1,310,491	1,443,488	528,577	36,253
771		Misc. Power Plant Equipment	F10	505,502	217,298	67,935	108,347	44,208	48,694	17,831	1,189
772		Total Nuclear Production Plant		175,941,677	73,729,792	24,063,294	40,754,973	18,014,318	20,780,628	8,361,337	531,327
773	335	Land and Land Rights	F10	-	-	-	-	-	-	-	-
774		Structures and Improvements	F10	-	-	-	-	-	-	-	-
775	337	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
776		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
777	339	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
778		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
779		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
780	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781		Structures and Improvements	F10	-	-	-	-	-	-	-	-
782	342	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
783		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
784	344	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
785		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
786		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
787	345	Land and Land Rights	F10	-	-	-	-	-	-	-	-
788		Structures and Improvements	F10	-	-	-	-	-	-	-	-
789	347	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
790		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
791	349	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
792		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
793		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
794	350	Land and Land Rights	F10	-	-	-	-	-	-	-	-
795		Structures and Improvements	F10	-	-	-	-	-	-	-	-
796	352	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
797		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
798	354	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
799		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
800		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
801	355	Land and Land Rights	F10	-	-	-	-	-	-	-	-
802		Structures and Improvements	F10	-	-	-	-	-	-	-	-
803	357	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
804		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
805	359	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
806		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
807		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
808	360	Land and Land Rights	F10	-	-	-	-	-	-	-	-
809		Structures and Improvements	F10	-	-	-	-	-	-	-	-
810	362	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
		Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
		Total Nuclear Production Plant		-	-	-	-	-	-	-	-

Account No.	Description	F10	D	E	F	G	H	I	J	K
811	Roads, Railroads & Bridges									
812										
813										
814										
815	Unclassified Hydro Plant - Acct 300									
816										
817	Total Hydraulic Plant									
818	Generation - Total - Unbundled									
819										
820										
821	FERC									
822	ACCI									
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										
857	Total Other Production Plant									
858	Experimental Plant									
859										
860	TOTAL PRODUCTION PLANT									
861										
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										

Account No.	Description	F10	D	E	F	G	H	I	J	K
336	Roads, Railroads & Bridges	4,112,562								
HP	Unclassified Hydro Plant - Acct 300									
	Total Hydraulic Plant	180,056,138	1,767,848	552,690	881,468	359,658	396,158	145,065	9,675	
	Generation - Total - Unbundled	180,056,138	81,698,528	25,541,784	40,735,763	16,621,074	18,307,887	6,703,981	447,111	
	FERC									
	ACCI									
340	Land and Land Rights									
	SG	650,079	279,446	87,365	139,335	56,852	62,621	22,931	1,529	
	Total 340	650,079	279,446	87,365	139,335	56,852	62,621	22,931	1,529	
341	Structures and Improvements									
	SG	13,253,304	5,697,135	1,781,121	2,840,653	1,159,048	1,276,675	467,494	31,179	
	Total 341	13,253,304	5,697,135	1,781,121	2,840,653	1,159,048	1,276,675	467,494	31,179	
342	Fuel Holders, Producers & Access									
	SG	374,591	161,024	50,342	80,288	32,759	36,084	13,213	881	
	Total 342	374,591	161,024	50,342	80,288	32,759	36,084	13,213	881	
343	Prime Movers									
	Total 343	220,512,750	94,790,767	29,634,871	47,263,693	19,284,611	21,241,737	7,778,309	518,761	
	Total 343	220,512,750	94,790,767	29,634,871	47,263,693	19,284,611	21,241,737	7,778,309	518,761	
344	Generators									
	SG	30,041,011	12,913,586	4,037,234	6,438,853	2,627,191	2,893,816	1,059,659	70,672	
	Total 344	30,041,011	12,913,586	4,037,234	6,438,853	2,627,191	2,893,816	1,059,659	70,672	
345	Accessory Electric Plant									
	SG	20,152,033	8,662,659	2,708,247	4,319,295	1,762,366	1,941,222	710,838	47,408	
	Total 345	20,152,033	8,662,659	2,708,247	4,319,295	1,762,366	1,941,222	710,838	47,408	
346	Misc. Power Plant Equipment									
	Total 346	929,947	399,752	124,976	199,321	81,327	89,581	32,893	2,188	
OP	Unclassified Other Prod - Acct 300									
	Total Other Production Plant	285,913,457	122,904,258	38,424,120	61,281,382	25,004,131	27,541,711	10,085,237	672,618	
	Experimental Plant									
103										
	TOTAL PRODUCTION PLANT	761,806,654	327,474,204	102,379,757	162,292,151	66,622,655	73,383,950	26,871,789	1,792,167	
	Land and Land Rights									
	Demand									
	Direct Assigned									
	Structures and Improvements									
	Demand									
	Direct Assigned									
	Station Equipment									
	Demand									
	Direct Assigned									
	Towers and Fixtures									
	Demand									
	Direct Assigned									
	Poles and Fixtures									
	Demand									
	Direct Assigned									

OWC	Other Working Capital	F137G	D	E	F	G	H	I	J	K
	Total Other Working Capital	0	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
		0	0	0	0	0	0	0	0	0
1174	Other Working Capital	0	0	0	0	0	0	0	0	0
1176	Total Other Working Capital	0	0	0	0	0	0	0	0	0
1177										
1178	Nuclear Plant									
1179										
1180	Misc Deferred Debits-Trojan									
1181										
1182	Misc Deferred Debits-Trojan									
1183	Impact Housing - Notes Receivable									
1184	TOTAL RATE BASE ADDITIONS	30,165,478	12,980,839	4,065,007	6,458,332	2,634,676	2,900,670	1,064,160	71,794	
1185	Generation - Total - Unbonded									
1186										
1187										
1188										
1189	FERC									
1190	ACCI									
1191										
1192	Customer Service Deposits									
1193										
1194										
1195										
1196	Accum Prov for Property Insurance									
1197										
1198	Accum Prov for Injuries & Damages									
1199										
1200	Accum Prov for Pension & Benefits									
1201										
1202	Reg Liabilities - Insurance Provision									
1203										
1204	Hydro Relicensing Obligations									
1205										
1206	Accum Misc Oper Prov - Trojan									
1207										
1208										
1209	Customer Advances for Const									
1210										
1211	SO2 Emissions									
1212										
1213	Other Deferred Credits									
1214										
1215	Accum Deferred Income Taxes									
1216	Customer - System									
1217	Customer - System									
1218	Total Accum Deferred Income Taxes									
1219										
1220	Accum Deferred Income Taxes									
1221										
1222	Accum Deferred Income Taxes									
1223	Customer - System									
1224	Customer - System									
1225	Total Accum Deferred Income Taxes									
1226										
1227	Accum Deferred Income Taxes									
1228	Customer - System									
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										

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	Sub. 15, 51, 54, 57
Operating Revenues	56,664,634		22,878,158	8,490,498	12,709,784	5,088,850	5,202,084	2,176,137	149,022	
Operating Expenses										
Operation & Maintenance Expenses	33,193,544		14,283,920	4,466,867	7,107,222	2,897,738	3,184,878	1,173,163	79,757	
Depreciation Expense	5,916,134		2,543,140	795,074	1,268,037	517,387	569,894	208,684	13,918	
Amortization Expense	729,661		313,613	98,046	156,371	63,803	70,278	25,734	1,716	
Taxes Other Than Income	4,741,834		2,040,665	833,395	1,018,542	415,638	457,924	164,594	11,078	
Income Taxes - Federal	(1,067,873)		(459,563)	(142,642)	(229,376)	(93,602)	(103,126)	(37,067)	(2,495)	
Income Taxes - State										
Income Taxes Deferred	4,218,063		1,815,258	563,432	906,036	369,726	407,343	146,413	9,854	
Investment Tax Credit Adj	14,631		6,290	1,966	3,136	1,280	1,409	516	34	
Misc Revenue & Expense	47,745,894		20,543,323	6,416,138	10,229,966	4,171,966	4,588,601	1,682,038	113,863	
Total Operating Expenses	8,918,639		2,324,835	2,074,360	2,479,818	886,884	613,483	494,100	35,159	
Operating Revenue For Return	331,585,546		142,537,102	44,562,026	71,070,528	28,998,315	31,941,250	11,696,262	790,063	
Rate Base :										
Electric Plant In Service										
Plant Held For Future Use										
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments										
Fuel Stock										
Materials & Supplies										
Misc Deferred Debits										
Cash Working Capital										
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions	336,250,310		144,544,444	45,189,761	72,069,326	29,405,544	32,388,836	11,861,128	791,270	
Rate Base Deductions :										
Accum Provision For Depreciation	(122,330,892)		(52,585,799)	(16,440,138)	(26,219,843)	(10,698,264)	(11,783,983)	(4,315,068)	(287,786)	
Accum Provision For Amortization	(6,568,381)		(2,847,686)	(883,987)	(1,397,739)	(588,602)	(620,322)	(233,126)	(16,919)	
Accum Deferred Income Taxes	(53,188,085)		(22,856,034)	(7,147,647)	(11,403,466)	(4,653,315)	(5,127,141)	(1,875,806)	(124,676)	
Unamortized ITC	(48,902)		(21,016)	(6,572)	(10,484)	(4,278)	(4,714)	(1,725)	(115)	
Customer Advance For Construction	(311,073)		(44,762)	(166,185)	(1,528)			(96,156)	(2,442)	
Customer Service Deposits										
Misc Rate Base Deductions	(1,041,050)		(447,511)	(139,907)	(223,134)	(91,043)	(100,283)	(36,722)	(2,449)	
Total Rate Base Deductions	(183,488,383)		(76,802,808)	(24,784,437)	(39,256,195)	(16,015,503)	(17,636,452)	(6,558,602)	(434,387)	
Total Rate Base	152,761,927		65,741,637	20,405,324	32,813,132	13,390,041	14,752,384	5,302,526	356,883	
Return On Rate Base	5.84%		3.55%	10.17%	7.56%	6.62%	4.16%	9.32%	9.85%	
Return On Equity	6.45%		2.03%	14.82%	9.78%	7.97%	3.20%	13.18%	14.21%	

PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) 12 Months Ending December 2013										
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. 13,31,54,57
70	Total Rate Base		152,761,927	65,741,637	20,405,324	32,813,132	13,390,041	14,762,384	5,302,526	356,883
71	Return On Ratebase (\$\$)	5.78%	8,831,819	3,800,805	1,179,719	1,897,067	774,135	852,898	306,562	20,633
72	Operating & Maintenance Expense		33,193,544	14,283,920	4,466,367	7,107,222	2,897,738	3,184,878	1,173,163	79,757
73	Bad Debt to Produce ROR	F80								
74	Depreciation Expense		5,916,134	2,543,140	795,074	1,269,037	517,387	569,894	208,684	13,918
75	Amortization Expense		729,661	313,613	98,046	156,371	63,803	70,278	25,734	1,716
76	Taxes Other Than Income		4,741,834	2,040,665	633,395	1,018,542	415,636	457,924	164,594	11,078
77	Federal Income Taxes		(1,067,873)	(469,663)	(142,642)	(229,376)	(93,602)	(103,126)	(37,067)	(2,495)
78	FIT Adj to Produce Target ROR	F101								
79	State Income Taxes									
80	SIT Adj to Produce Target ROR	F101	4,218,063	1,815,258	563,432	906,036	369,726	407,343	146,413	9,854
81	Deferred Income Taxes									
82	Investment Tax Credit		14,631	6,290	1,966	3,136	1,280	1,409	516	34
83	Misc Revenue & Expenses		(4,770,936)	(2,070,747)	(641,568)	(1,011,132)	(412,408)	(464,229)	(168,518)	(12,344)
84	Revenue Credits									
85	Total Revenue Requirements		51,806,778	22,273,381	6,954,299	11,115,901	4,533,694	4,987,270	1,820,081	122,152
86	Operating Revenues		51,893,598	20,807,412	7,848,940	11,698,651	4,646,442	4,747,855	2,007,619	136,678
87	Increase / (Decrease) Required to Earn Equal Rates of Return		(86,820)	1,465,969	(894,641)	(582,751)	(112,749)	239,415	(187,538)	(14,526)
88	Existing Revenues		51,893,598	20,807,412	7,848,940	11,698,651	4,646,442	4,747,855	2,007,619	136,678
89	check									
90	Percent Increase / (Decrease) Over Existing Rates To Earn Equal Rates of Return		-0.17%	7.05%	-11.40%	-4.98%	-2.43%	5.04%	-9.34%	-10.63%

WCA Method	ELECTRIC REVENUES										
	A	B	C	D	E	F	G	H	I	J	K
Transmission - Total - Unbundled	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. 15.51-54.5Z	
121	Residential Sales	A	20,807,412	20,807,412	-	-	-	-	-	-	-
122	Commercial & Industrial Sales	A	19,250,857	-	7,848,940	-	4,646,442	4,747,855	2,007,619	-	-
123	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-
124	Interruptible Energy	F10	-	-	-	-	-	-	-	-	-
125	Public Street & Highway Lighting	A	11,895,329	-	-	11,698,851	-	-	-	-	136,678
126	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-
127	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-
128	Interdepartmental Demand	F10	-	-	-	-	-	-	-	-	-
129	Total Sales to Ultimate Customers		51,893,698	20,807,412	7,848,940	11,698,851	4,646,442	4,747,855	2,007,619	-	136,678
130	Sales for Resale Demand	F10	-	-	-	-	-	-	-	-	-
131	Energy	F10	-	-	-	-	-	-	-	-	-
132	Sales for Resale Demand	F10	-	-	-	-	-	-	-	-	-
133	Energy	F10	-	-	-	-	-	-	-	-	-
134	Provision for Rate Refund	F10	-	-	-	-	-	-	-	-	-
135	State Specific Revenue Credit	F140T	47,227	20,321	6,340	10,123	4,129	4,542	1,660	112	-
136	AGA Revenue	A	-	-	-	-	-	-	-	-	-
137	Total Sales from Electricity		51,940,825	20,827,733	7,855,281	11,708,774	4,650,571	4,752,398	2,009,279	-	136,790
138	Other Electric Operating Revenues	A	-	-	-	-	-	-	-	-	-
139	Forfeited Discounts & Interest Customers	F40	-	-	-	-	-	-	-	-	-
140	Misc Electric Revenue Demand	A	-	-	-	-	-	-	-	-	-
141	Customer	F10	105	83	15	1	0	0	4	4	2
142	Water Sales	F10	105	83	15	1	0	0	4	4	2
143	Rent of Electric Property Demand	A	-	-	-	-	-	-	-	-	-
144	Customer	F10	55,382	43,628	7,834	439	25	0	2,188	1,247	-
145	Other Electric Revenue Demand	A	4,124,802	1,773,109	554,335	884,091	360,728	397,337	145,497	9,704	-
146	Customer	F10	543,438	233,605	73,033	116,478	47,526	52,349	19,169	1,278	-
147	Other Electric Revenue Demand	A	4,668,241	2,006,714	627,368	1,000,569	408,254	449,666	164,666	10,982	-
148	Customer	F10	4,723,709	2,050,426	635,217	1,001,010	408,279	449,667	166,658	12,232	-
149	Total Other Electric Operating Revenues		96,664,534	22,878,158	8,490,498	12,709,784	5,058,850	5,202,084	2,176,137	149,022	-
150	Total Electric Operating Revenues		148,585,359	43,705,891	16,345,779	24,418,558	10,109,421	10,254,482	4,185,416	2,195,416	149,022

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 Hjr	F10	545,819	234,628	73,353	116,988	47,724	52,578	19,253	1,284		
401	Company Owned Hjr	F10	756,029	324,991	101,603	162,044	66,117	72,827	26,668	1,779		
402	Mid-C Contract	F106	199,250	85,651	26,777	42,706	17,425	19,194	7,028	469		
403	Mid-C Contract	F106	3,443	1,480	463	738	301	332	121	8		
404	Existing OF Contract	F106	-	-	-	-	-	-	-	-		
405	Existing OF Contract	F106	-	-	-	-	-	-	-	-		
406	Existing OF Contract	F106	-	-	-	-	-	-	-	-		
407	Total Embedded Cost Differential	F106	25,628,414	11,016,785	3,444,221	5,493,077	2,241,294	2,468,755	904,010	60,291		
408	Total Other Power Supply	F106	297,236	127,772	39,946	63,708	25,984	28,632	10,485	699		
409	TOTAL PRODUCTION EXPENSE	F106	336,512	144,655	45,224	72,126	29,429	32,416	11,870	792		
410	Transmission - Total - Unbundled	F106	148,952	64,029	20,018	31,926	13,026	14,348	5,254	350		
411		F106	351,467	151,084	47,234	75,332	30,737	33,856	12,398	827		
412		F106	788,499	338,948	105,867	169,003	68,957	75,955	27,813	1,855		
413		F106	2,190,591	941,659	294,395	469,521	191,575	211,017	77,270	5,153		
414		F106	2,346	1,009	315	503	205	226	83	6		
415		F106	40,529	17,422	5,447	8,687	3,544	3,904	1,430	95		
416		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
417	TOTAL TRANSMISSION EXPENSE	F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
418		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
419		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
420		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
421		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
422		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
423		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
424		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
425		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
426		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
427		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
428		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
429		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
430		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
431		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
432		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
433		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
434		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
435		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
436		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
437		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
438		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
439		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
440		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
441		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
442		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
443		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
444		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
445		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
446		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
447		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
448		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
449		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
450		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
451		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
452		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
453		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
454		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
455		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
456		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
457		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
458		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
459		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
460		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
461		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
462		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		
463		F106	31,289,089	13,450,092	4,204,964	6,706,360	2,736,340	3,014,042	1,103,683	73,608		

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									
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901	Supervision	F136									
902	Meter Reading Expense	F41									
903	Customer Receipts & Collections	F42									
904	Uncollectible Accounts	F80									
905	Misc. Customer Accounts Exp	F136									
TOTAL DISTRIBUTION EXPENSE											
TOTAL CUSTOMER ACCOUNTS EXPENSE											

Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Justification 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		
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-
941	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-
543												
544												
545												
546												
547												
548	Supervision	F40	-	-	-	-	-	-	-	-	-	-
549	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-
550		F40	-	-	-	-	-	-	-	-	-	-
551	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-
552		F40	-	-	-	-	-	-	-	-	-	-
553	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-
554			-	-	-	-	-	-	-	-	-	-
555			-	-	-	-	-	-	-	-	-	-
556	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-
557			-	-	-	-	-	-	-	-	-	-
558			-	-	-	-	-	-	-	-	-	-
559			-	-	-	-	-	-	-	-	-	-
560			-	-	-	-	-	-	-	-	-	-
561			-	-	-	-	-	-	-	-	-	-
562	Administrative & General Salaries	F 102T	1,071,115	460,435	143,948	229,578	93,673	103,179	37,782	2,520		
563	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
564	Administrative & General Salaries	F 102T	1,071,115	460,435	143,948	229,578	93,673	103,179	37,782	2,520		
565			-	-	-	-	-	-	-	-	-	-
566	Office Supplies & expenses	F 102T	(309,561)	(133,070)	(41,602)	(66,350)	(27,072)	(29,820)	(10,919)	(728)		
567	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
568	Office Supplies & expenses	F 102T	(309,561)	(133,070)	(41,602)	(66,350)	(27,072)	(29,820)	(10,919)	(728)		
569			-	-	-	-	-	-	-	-	-	-
570	Outside Services	F 102T	210,251	90,380	28,256	45,064	18,387	20,253	7,416	495		
571	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
572	Outside Services	F 102T	210,251	90,380	28,256	45,064	18,387	20,253	7,416	495		
573			-	-	-	-	-	-	-	-	-	-
574	Property Insurance	F 102T	80,892	34,773	10,871	17,338	7,074	7,792	2,853	190		
575			-	-	-	-	-	-	-	-	-	-
576	Injuries & Damages	F 102T	225,681	97,012	30,329	48,371	19,737	21,740	7,961	531		
577			-	-	-	-	-	-	-	-	-	-
578	Employee Pensions & Benefits	F 138T	-	-	-	-	-	-	-	-	-	-
579			-	-	-	-	-	-	-	-	-	-
580	Franchise Requirements	F 102	-	-	-	-	-	-	-	-	-	-
581			-	-	-	-	-	-	-	-	-	-
582	Regulatory Commission Expense	F 141	310,475	135,364	46,997	64,759	25,197	24,099	12,466	1,594		
583			-	-	-	-	-	-	-	-	-	-
584	Duplicate Charges	F 138T	(93,859)	(40,347)	(12,614)	(20,117)	(6,208)	(9,041)	(3,311)	(221)		
585			-	-	-	-	-	-	-	-	-	-
586	Misc General Expenses	F 138T	42,644	18,331	5,731	9,140	3,729	4,108	1,504	100		
587			-	-	-	-	-	-	-	-	-	-
588	Rents	F 102T	80,307	34,521	10,793	17,213	7,023	7,736	2,833	189		
589			-	-	-	-	-	-	-	-	-	-
590	Maintenance of General Plant	F 108	286,510	136,429	39,195	55,866	21,658	20,790	10,894	1,479		
591			-	-	-	-	-	-	-	-	-	-
592	TOTAL ADMINISTRATIVE & GEN EXPENSE		1,904,455	833,828	261,903	400,882	161,398	170,837	69,479	6,149		
593			-	-	-	-	-	-	-	-	-	-
594	TOTAL O & M EXPENSE		33,193,544	14,283,920	4,466,867	7,107,222	2,897,738	3,184,878	1,173,163	79,757		
595			-	-	-	-	-	-	-	-	-	-
596			-	-	-	-	-	-	-	-	-	-

404IP	DESCRIPTION	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 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,15.54,57
664	Amort of LT Plant - Intangible Plant			F 107T								
665	Situs			F 105T	463,683	199,278	62,301	99,362	40,542			1,091
666	System Generation			F 102T	223,219	95,954	29,999	47,844	19,521			525
667	System Overheads			F 42								
668	Customer - System			F 10	686,802	295,232	92,300	147,206	60,063			1,616
669	Energy											
672	Total Amort. Intangible Plant											
673	Transmission - Total - Unbundled											
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737												
AMORTIZATION EXPENSE (continued)												
404IP					729,661	313,613	98,046	156,371	63,803	70,278	25,734	1,716
TOTAL AMORTIZATION EXPENSE												
408	Taxes Other Than Income			F 091T	1,963,051	844,806	262,216	421,662	172,067	189,574	68,140	4,586
701	Customer - System			F 101T	2,778,783	1,195,859	371,179	596,680	243,569	268,350	96,454	6,492
702	Total Taxes Other Than Income				4,741,834	2,040,665	633,395	1,018,342	415,636	457,924	164,594	11,078
DEFERRED ITC												
41140	Deferred ITC - Federal			F 101T								
41141	Deferred ITC - Idaho			F 101T								
TOTAL DEFERRED ITC												
41010	Deferred Income Tax - Federal-DR			F 101T	8,857,966	3,812,057	1,183,211	1,902,683	776,427	865,423	307,469	20,694
41110	Deferred Income Tax - Federal-CR			F 101T	(4,639,903)	(1,996,799)	(619,780)	(996,647)	(406,701)	(448,080)	(161,056)	(10,840)
TOTAL DEFERRED INCOME TAXES												
726					4,218,063	1,815,258	563,432	906,036	369,726	407,343	146,413	9,854
INCOME TAXES												
40911	State Income Taxes			F 101T								
40910	Federal Income Tax			F 101T	(1,067,873)	(469,563)	(142,642)	(229,378)	(93,602)	(103,126)	(37,067)	(2,495)
TOTAL OPERATING EXPENSES												
737					47,745,694	20,543,323	6,416,138	10,229,966	4,171,966	4,598,601	1,682,038	113,863

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 Services Schedule 24	Large General Services <1,000 kW Schedule 26	Large General Services >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 45,51,54,57
310	Land and Land Rights JBG	F10								
	Total 310									
311	Structures and Improvements JBG	F10								
	Total 311									
312	Boiler Plant Equipment JBG	F10								
	Total 312									
314	Turbogenerator Units JBG	F10								
	Total 314									
315	Accessory Electric Equipment JBG	F10								
	Total 315									
316	Misc Power Plant Equipment JBG	F10								
	Total 316									
SP	Unclassified Steam Plant - Acct 300	F10								
	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 Pll - Acct 300	F10								
	Total Nuclear 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								
NUCLEAR PRODUCTION										
HYDRAULIC PRODUCTION PLANT										

356	Overhead Conductors	F10	69,289,986	29,785,357	9,311,932	14,851,298	6,059,651	6,674,624	2,444,117	163,006
885	Demand	A	69,289,986	29,785,357	9,311,932	14,851,298	6,059,651	6,674,624	2,444,117	163,006
886	Direct Assigned									
357	Underground Conduit	F10	54,062	23,239	7,265	11,587	4,728	5,208	1,907	127
888	Demand	A	54,062	23,239	7,265	11,587	4,728	5,208	1,907	127
889	Direct Assigned									
358	Underground Conductors	F10	74,549	32,046	10,019	15,978	6,520	7,181	2,630	175
890	Demand	A	74,549	32,046	10,019	15,978	6,520	7,181	2,630	175
891	Direct Assigned									
359	Roads and Trails	F10	1,629,947	700,658	219,950	349,355	142,545	157,011	57,484	3,834
892	Demand	A	1,629,947	700,658	219,950	349,355	142,545	157,011	57,484	3,834
893	Direct Assigned									
900	TP	F10	2,613,813	1,123,587	351,272	560,233	228,587	251,786	92,199	6,149
901	Unclassified Trans Plant - Acct 300	F10	2,613,813	1,123,587	351,272	560,233	228,587	251,786	92,199	6,149
902	TSO	F10	2,613,813	1,123,587	351,272	560,233	228,587	251,786	92,199	6,149
903	Unclassified Trans Sub - Acct 300	F10	2,613,813	1,123,587	351,272	560,233	228,587	251,786	92,199	6,149
904	TOTAL TRANSMISSION PLANT		301,722,407	129,699,976	40,549,696	64,669,800	26,396,679	29,064,569	10,642,878	709,899
905	Transmission - Total - Unbundled		301,722,407	129,699,976	40,549,696	64,669,800	26,396,679	29,064,569	10,642,878	709,899
906	A									
907	FERC									
908	ACCT									
909	DESCRIPTION									
910										
911	Land and Land Rights									
912	Demand Primary									
913	Assigned									
914	Structures and Improvements									
915	Demand Primary									
916	Assigned									
917	Station Equipment									
918	Demand Primary									
919	Assigned									
920	Polles, Towers & Fixtures									
921	Demand Primary									
922	Demand Secondary									
923	Assigned									
924	Overhead Conductors									
925	Demand Primary									
926	Demand Secondary									
927	Assigned									
928	Underground Conduit									
929	Demand Primary									
930	Demand Secondary									
931	Assigned									
932	Underground Conductors									
933	Demand Primary									
934	Demand Secondary									
935	Assigned									
936	Line Transformers									
937	Demand Primary									
938	Demand Secondary									
939	Assigned									
940	Underground Conductors									
941	Demand Primary									
942	Demand Secondary									
943	Assigned									
944	Line Transformers									
945	Demand Primary									
946	Demand Secondary									
947	Assigned									
948	Services									
949	Customer									
950	Assigned									
951	Meters									
952	Customer									
953	Assigned									
954										

Account	Description	F 107T	F 105T	F 102T	F 42	F 10	F 102T	D	E	F	G	H	I	J	K
303	Miscellaneous Intangible Plant	681,194	292,822	91,546	146,004	59,573	65,619	24,028	1,603	1,065,088	332,983	216,686	531,064	238,676	87,399
1104	Situs	2,477,724	1,065,088	332,983	531,064	216,686	531,064	238,676	5,829	2,089,339	653,200	1,041,767	468,202	171,446	11,434
1105	System Generation	4,860,452	2,089,339	653,200	1,041,767	425,063	468,202	171,446	18,866	8,019,370	1,077,729	1,718,635	772,497	282,873	18,866
1106	System Overheads	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1108	Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1109	Total Miscellaneous Intangible Plant	8,019,370	3,447,248	1,077,729	1,718,635	701,322	772,497	282,873	18,866	13,583,100	1,825,443	2,911,339	1,308,444	479,127	31,955
1110	Unclass Intangible Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1111	TOTAL INTANGIBLE PLANT	8,019,370	3,447,248	1,077,729	1,718,635	701,322	772,497	282,873	18,866	13,583,100	1,825,443	2,911,339	1,308,444	479,127	31,955
1112	TOTAL ELECTRIC PLANT IN SERVICE	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250	11,696,262	780,063	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250
1113	Transmission - Total - Unbundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1114	Transmission - Total - Bundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1115	Transmission - Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1116	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1117	Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1118	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1119	Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1120	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1121	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1122	Total Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1123	Fuel Stock - Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1124	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1125	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1126	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1127	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1128	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1129	Total Material & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1130	Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1131	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1132	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1133	Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1134	Total Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1135	Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1136	Total Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1137	Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1138	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1139	TOTAL ELECTRIC PLANT IN SERVICE	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250	11,696,262	780,063	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250
1140	Transmission - Total - Unbundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1141	Transmission - Total - Bundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1142	Transmission - Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1143	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1144	Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1145	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1146	Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1147	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1148	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1149	Total Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1150	Fuel Stock - Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1151	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1152	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1153	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1154	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1155	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1156	Total Material & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1157	Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1158	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1159	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1160	Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1161	Total Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1162	Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1163	Total Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1164	Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1165	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1166	TOTAL ELECTRIC PLANT IN SERVICE	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250	11,696,262	780,063	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250
1167	Transmission - Total - Unbundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1168	Transmission - Total - Bundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1169	Transmission - Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1171	Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1172	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1173	Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1174	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1176	Total Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1177	Fuel Stock - Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1178	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1179	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1180	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1181	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1182	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1183	Total Material & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1184	Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1185	Provo Working Capital Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1186	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1187	Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1188	Total Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1189	Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1190	Total Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1191	Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1192	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1193	TOTAL ELECTRIC PLANT IN SERVICE	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250	11,696,262	780,063	331,585,546	142,537,102	44,562,026	71,070,528	28,998,315	31,941,250
1194	Transmission - Total - Unbundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1195	Transmission - Total - Bundled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1196	Transmission - Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1197	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1198	Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1199	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200	Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203	Total Fuel Stock	-	-	-											

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43% D / 57% E
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Services <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		49,336,803	26,733,200	8,412,701	7,798,131	2,416,229	470,954	2,646,623	856,965
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		14,595,968	8,349,093	2,056,953	2,208,357	719,364	269,264	686,786	286,151
18	Amortization Expense		13,348,617	8,008,134	1,920,772	1,925,119	614,479	68,643	622,102	189,370
19	Taxes Other Than Income		376,148	217,920	53,710	57,783	19,269	6,040	17,068	4,388
20	Income Taxes - Federal		5,762,877	3,459,287	832,665	830,183	284,697	40,322	264,053	71,651
21	Income Taxes - State		4,722,777	2,834,945	682,399	680,349	216,924	33,044	216,396	58,719
22	Income Taxes Deferred		(788,142)	(455,090)	(109,545)	(109,216)	(34,823)	(5,305)	(34,738)	(9,426)
23	Investment Tax Credit Adj		0	0	0	0	0	0	0	0
24	Misc Revenues & Expense		0	0	0	0	0	0	0	0
25										
26										
27	Total Operating Expenses		38,048,245	22,414,288	5,436,974	5,592,576	1,799,910	412,008	1,781,666	610,823
28	Operating Revenue For Return		11,288,558	4,318,911	2,975,727	2,205,555	616,319	58,946	864,957	246,143
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		487,184,497	291,069,985	70,061,166	71,257,628	22,819,337	3,084,752	22,702,428	6,189,202
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		-	-	-	-	-	-	-	-
41	Cash Working Capital		3,199,855	1,807,480	445,306	478,083	155,734	58,292	150,846	64,113
42	Weatherization Loans		-	-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
44										
45	Total Rate Base Additions		490,344,351	292,877,465	70,506,472	71,735,711	22,975,071	3,143,044	22,853,274	6,253,315
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(214,948,823)	(127,901,209)	(30,638,032)	(31,990,128)	(10,275,788)	(1,108,030)	(10,184,255)	(2,850,372)
49	Accum Provision For Amortization		(6,489,922)	(3,734,588)	(925,051)	(1,006,627)	(338,669)	(119,097)	(292,324)	(73,567)
50	Accum Deferred Income Taxes		(64,647,306)	(38,783,841)	(9,365,332)	(9,308,369)	(2,989,295)	(451,794)	(2,974,287)	(794,387)
51	Unamortized ITC		(70,317)	(42,186)	(10,187)	(10,124)	(3,229)	(491)	(3,235)	(864)
52	Customer Advance For Construction		(177,752)	(25,577)	(94,961)	(873)	-	-	(54,945)	(1,395)
53	Customer Service Deposits		-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(1,423,358)	(783,068)	(200,908)	(235,531)	(82,984)	(45,165)	(61,778)	(13,924)
55										
56	Total Rate Base Deductions		(287,757,477)	(171,270,469)	(41,234,469)	(42,551,652)	(13,669,976)	(1,725,578)	(13,570,824)	(3,734,509)
57										
58	Total Rate Base		202,586,874	121,606,995	29,272,003	29,184,059	9,305,095	1,417,466	9,282,450	2,518,806
59										
60	Return On Rate Base		5.57%	3.55%	10.17%	7.56%	6.62%	4.16%	9.32%	9.85%
61										
62	Return On Equity		5.94%	2.03%	14.82%	9.78%	7.97%	3.20%	13.18%	14.21%
63										
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PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) 12 Months Ending December 2013										
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 461	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 45,51,54,57
70	Total Rate Base		202,586,874	121,606,985	29,272,003	28,184,059	9,305,095	1,417,466	9,282,450	2,518,806
71	Return On Ratebase (\$\$)	5.76%	11,712,412	7,030,620	1,692,339	1,687,255	537,967	81,950	536,658	145,623
72	Operating & Maintenance Expense		14,595,968	8,349,093	2,056,853	2,208,357	719,364	269,264	696,786	296,151
73	Bad Debt to Produce ROR	F80								
74	Depreciation Expense		13,348,617	8,008,134	1,920,772	1,925,119	614,479	68,643	622,102	189,370
75	Amortization Expense		376,148	217,920	53,710	57,783	19,269	6,040	17,068	4,358
76	Taxes Other Than Income		5,792,877	3,459,287	832,685	830,483	264,697	40,322	264,053	71,651
77	Federal Income Taxes		4,722,777	2,834,945	692,399	680,349	216,924	33,044	216,396	56,719
78	FIT Adj to Produce Target ROR	F101								
79	State Income Taxes									
80	SIT Adj to Produce Target ROR	F101	(758,142)	(465,090)	(109,545)	(109,216)	(34,823)	(5,305)	(34,738)	(9,426)
81	Deferred Income Taxes									
82	Investment Tax Credit		0	0	0	0	0	0	0	0
83	Misc Revenue & Expenses		(1,745,465)	(560,229)	(295,017)	(414,546)	(109,536)	(58,257)	(301,390)	(6,489)
84	Revenue Credits									
85	Total Revenue Requirements		48,045,192	28,884,679	6,834,296	6,865,285	2,228,341	435,701	2,016,934	749,957
86	Operating Revenues		47,591,338	26,172,970	8,117,684	7,383,584	2,306,693	412,697	2,345,232	852,477
87	Increase / (Decrease) Required to Earn Equal Rates of Return		423,855	2,711,708	(1,283,388)	(518,300)	(78,352)	23,004	(328,299)	(102,520)
88	Existing Revenues		47,591,338	26,172,970	8,117,684	7,383,584	2,306,693	412,697	2,345,232	852,477
89	check									
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.89%	10.36%	-15.81%	-7.02%	-3.40%	5.57%	-14.00%	-12.03%
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WCA Method	Distribution - Total - Unbundled	A	B	ELECTRIC REVENUES							
			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
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Distribution - 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 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 26	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
907	Supervisor	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	F102D F42	1,540,157	920,172	221,487	225,270	72,140	72,140	9,752	71,770	19,566
921	Office Supplies & expenses Customer - System	F102D F42	(445,119)	(265,938)	(64,012)	(65,105)	(20,849)	(20,849)	(2,818)	(20,742)	(5,655)
923	Outside Services Customer - System	F102D F42	302,321	180,623	43,476	44,219	14,160	14,160	1,914	14,088	3,841
924	Property Insurance	F102D	116,315	69,483	16,727	17,013	5,448	5,448	736	5,420	1,478
925	Injuries & Damages	F102D	324,507	193,878	46,667	47,464	15,200	15,200	2,055	15,122	4,123
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138D	(435,003)	(249,268)	(61,196)	(65,150)	(20,980)	(20,980)	(7,617)	(21,074)	(9,718)
930	Misc General Expenses	F138D	179,229	102,703	25,214	26,843	8,644	8,644	3,138	8,683	4,004
931	Rents	F102D	115,474	68,990	16,606	16,890	5,409	5,409	731	5,381	1,467
935	Maintenance of General Plant	F108	645,429	307,337	88,295	125,950	49,240	49,240	46,834	24,541	3,332
TOTAL ADMINISTRATIVE & GEN EXPENSE											
TOTAL O & M EXPENSE			2,343,310	1,327,988	333,264	373,293	128,412	128,412	54,726	103,188	22,438
TOTAL O & M EXPENSE			14,595,968	8,349,093	2,056,953	2,208,357	719,364	719,364	269,264	696,796	296,151

Distribution - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI 403SP	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	
598	403SP	F10	226,418	117,647	28,178	48,524	16,272	-	-	-	
599	403SP	F10	43,061	21,061	5,044	8,687	2,913	-	-	-	
600	403NP	F10	1,089,743	522,419	125,124	215,475	72,258	2,529	15,040	757	
601	403HP	F10	2,786,161	1,451,557	347,115	592,511	185,341	54,319	2,692	135	
602	403OP	F10	1,773,566	1,161,444	268,976	206,603	69,283	-	66,787	3,361	
603	403TP	F10	730,945	486,957	112,621	79,154	26,544	-	180,552	9,085	
604	403	F106	683,185	488,216	107,799	64,525	21,638	-	64,038	3,222	
605			2,947,979	1,797,210	405,415	441,469	130,892	-	24,534	1,235	
606			1,334,979	973,343	273,537	69,990	18,110	-	20,000	1,006	
607			440,073	295,117	75,403	33,589	5,318	-	166,425	6,169	
608			19,015	-	-	-	-	-	26,409	-	
609			130,221	-	-	-	-	-	-	19,015	
610			12,154,946	7,294,971	1,749,112	1,750,528	558,568	61,085	566,477	130,221	
611			894,157	534,217	128,587	130,783	41,882	5,662	41,667	11,359	
612			299,515	178,946	43,073	43,808	14,029	1,896	13,957	3,805	
613			1,193,671	713,163	171,660	174,591	55,911	7,558	-	15,164	
614			-	-	-	-	-	-	-	-	
615			-	-	-	-	-	-	-	-	
616			-	-	-	-	-	-	-	-	
617			-	-	-	-	-	-	-	-	
618			-	-	-	-	-	-	-	-	
619			-	-	-	-	-	-	-	-	
620			-	-	-	-	-	-	-	-	
621			-	-	-	-	-	-	-	-	
622			-	-	-	-	-	-	-	-	
623			-	-	-	-	-	-	-	-	
624			-	-	-	-	-	-	-	-	
625			-	-	-	-	-	-	-	-	
626			-	-	-	-	-	-	-	-	
627			-	-	-	-	-	-	-	-	
628			-	-	-	-	-	-	-	-	
629			-	-	-	-	-	-	-	-	
630			-	-	-	-	-	-	-	-	
631			-	-	-	-	-	-	-	-	
632			-	-	-	-	-	-	-	-	
633			-	-	-	-	-	-	-	-	
634			-	-	-	-	-	-	-	-	
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663			-	-	-	-	-	-	-	-	
664			-	-	-	-	-	-	-	-	
665			-	-	-	-	-	-	-	-	
666			-	-	-	-	-	-	-	-	
667			-	-	-	-	-	-	-	-	
668			-	-	-	-	-	-	-	-	
669			-	-	-	-	-	-	-	-	
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701			-	-	-	-	-	-	-	-	
702			-	-	-	-	-	-	-	-	
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710			-	-	-	-	-	-	-	-	
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712			-	-	-	-	-	-	-	-	
713			-	-	-	-	-	-	-	-	
714			-	-	-	-	-	-	-	-	
715			-	-	-	-	-	-	-	-	
716			-	-	-	-	-	-	-	-	
717			-	-	-	-	-	-	-	-	
718			-	-	-	-	-	-	-	-	
719			-	-	-	-	-	-	-	-	
720			-	-	-	-	-	-	-	-	
721			-	-	-	-	-	-	-	-	
722			-	-	-	-	-	-	-	-	
723			-	-	-	-	-	-	-	-	
724			-	-	-	-	-	-	-	-	
725			-	-	-	-	-	-	-	-	
726			-	-	-	-	-	-	-	-	
727			-	-	-	-	-	-	-	-	
728			-	-	-	-	-	-	-	-	
729			-	-	-	-	-	-	-	-	
730			-	-	-	-	-	-	-	-	
731			-	-	-	-	-	-	-	-	
732			-	-	-	-	-	-	-	-	
733			-	-	-	-	-	-	-	-	
734			-	-	-	-	-	-	-	-	
735			-	-	-	-	-	-	-	-	
736			-	-	-	-	-	-	-	-	
737			-	-	-	-	-	-	-	-	
738			-	-	-	-	-	-	-	-	
739			-	-	-	-	-	-	-	-	
740			-	-	-	-	-	-	-	-	
741			-	-	-	-	-	-	-	-	
742			-	-	-	-	-	-	-	-	
743			-	-	-	-	-	-	-	-	
744			-	-	-	-	-	-	-	-	
745			-	-	-	-	-	-	-	-	
746			-	-	-	-	-	-	-	-	
747			-	-	-	-	-	-	-	-	
748			-	-	-	-	-	-	-	-	
749			-	-	-	-	-	-	-	-	
750			-	-	-						

Distribution - 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 Services Schedule 24	Large General Services <1,000 kW Schedule 26	Large General Services >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									
311	Structures and Improvements JBG Total 311	F10									
312	Boiler Plant Equipment JBG Total 312	F10									
314	Turbogenerator Units JBG Total 314	F10									
315	Accessory Electric Equipment JBG Total 315	F10									
316	Misc Power Plant Equipment JBG Total 316	F10									
SP	Unclassified Steam Plant - Acct 300	F10									
771	Total Steam Production Plant										
772											
773											
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 Plt - Acct 300	F10									
793	Total Nuclear Production Plant										
794											
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

395	Laboratory Equipment	F107D	1,209,591	722,674	173,949	56,656	7,659	56,366	15,367
1030	Situs	F105D	-	-	-	-	-	-	-
1031	System Generation	F102D	101,140	60,426	14,545	4,737	640	4,713	1,285
1032	System Overheads	F10	-	-	-	-	-	-	-
1033	Energy	-	-	-	-	-	-	-	-
1036	Total Laboratory Equipment	-	1,310,731	783,101	188,494	61,394	8,299	61,079	16,652
1037	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	F107D	5,321,797	3,179,525	765,318	249,269	33,687	247,992	67,608
1038	Situs	F105D	26,811	16,018	3,856	1,256	170	1,249	341
1039	System Generation	F102D	-	-	-	-	-	-	-
1040	System Overheads	F10	-	-	-	-	-	-	-
1041	System Overheads	-	-	-	-	-	-	-	-
1042	Energy	-	-	-	-	-	-	-	-
1045	Total Power Operated Equipment	-	5,348,608	3,195,543	769,174	250,525	33,866	249,241	67,949
1046	-	-	-	-	-	-	-	-	-
1048	Communication Equipment	F107D	9,063,977	5,415,303	1,303,475	424,550	57,391	422,374	115,149
1049	Situs	F105D	1,538,338	919,085	221,226	72,055	9,740	71,685	19,543
1050	System Generation	F42	-	-	-	-	-	-	-
1051	System Overheads	F10	-	-	-	-	-	-	-
1052	Customer - System	-	-	-	-	-	-	-	-
1055	Energy	-	-	-	-	-	-	-	-
1056	Total Communication Equipment	-	10,602,314	6,334,388	1,524,701	496,604	67,132	494,060	134,692
1057	-	-	-	-	-	-	-	-	-
1058	-	-	-	-	-	-	-	-	-
1059	-	-	-	-	-	-	-	-	-
1060	-	-	-	-	-	-	-	-	-
1061	-	-	-	-	-	-	-	-	-
1062	-	-	-	-	-	-	-	-	-
398	Misc. Equipment	F107D	151,973	90,797	21,855	7,118	962	7,082	1,931
1063	Situs	F105D	-	-	-	-	-	-	-
1065	System Generation	F102D	56,441	33,721	8,117	2,644	357	2,630	717
1066	System Overheads	F42	-	-	-	-	-	-	-
1067	Customer - System	F10	-	-	-	-	-	-	-
1068	Energy	-	-	-	-	-	-	-	-
1070	Total Misc. Equipment	-	208,414	124,518	29,972	30,484	1,320	9,712	2,648
1071	-	-	-	-	-	-	-	-	-
1072	Coal Mine	F10	-	-	-	-	-	-	-
1073	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
399L	Remove Capital Lease	F10	-	-	-	-	-	-	-
1074	-	-	-	-	-	-	-	-	-
1075	-	-	-	-	-	-	-	-	-
1076	General Capital Lease	F10	80,354	34,541	10,799	7,027	7,740	2,894	189
1077	Remove Capital Lease	F10	(80,354)	(34,541)	(10,799)	(7,027)	(7,740)	(2,894)	(189)
1078	-	-	-	-	-	-	-	-	-
1079	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
1080	Remove Capital Lease	F10	-	-	-	-	-	-	-
1081	-	-	-	-	-	-	-	-	-
1082	Unclassified Gen Plant - Acct 300	F102D	102,055	60,973	14,676	4,780	646	4,756	1,297
399G	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-
1083	-	-	-	-	-	-	-	-	-
1084	-	-	-	-	-	-	-	-	-
1085	-	-	-	-	-	-	-	-	-
1086	-	-	-	-	-	-	-	-	-
1087	-	-	-	-	-	-	-	-	-
1088	-	-	-	-	-	-	-	-	-
1089	-	-	-	-	-	-	-	-	-
1090	-	-	-	-	-	-	-	-	-
1091	-	-	-	-	-	-	-	-	-
1092	-	-	-	-	-	-	-	-	-
1093	-	-	-	-	-	-	-	-	-
1094	-	-	-	-	-	-	-	-	-
1095	-	-	-	-	-	-	-	-	-
1096	-	-	-	-	-	-	-	-	-
1097	-	-	-	-	-	-	-	-	-
1098	-	-	-	-	-	-	-	-	-
1099	-	-	-	-	-	-	-	-	-
1100	-	-	-	-	-	-	-	-	-
1101	-	-	-	-	-	-	-	-	-
GENERAL PLANT									
			38,782,603	23,170,794	5,577,260	1,816,546	245,563	1,807,240	492,695
INTANGIBLE PLANT									

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57	
Operating Revenues	7,770,110		6,481,520	861,813	88,044	53,089	28,930	147,877	108,838	
Operating Expenses										
Operation & Maintenance Expenses	7,694,386		6,399,636	840,400	122,362	51,977	28,950	153,408	97,653	
Depreciation Expense	84,837		76,607	12,989	830	156	3	2,271	1,980	
Amortization Expense	268,000		216,486	36,707	2,346	442	7	6,417	5,596	
Taxes Other Than Income	132,361		105,433	9,271	14,148	(183)	37	4,863	(1,197)	
Income Taxes - Federal	(362,038)		(288,382)	(25,358)	(38,697)	501	(102)	(13,273)	3,274	
Income Taxes - State										
Income Taxes Deferred	32,534		25,915	2,279	3,477	(45)	9	1,193	(294)	
Investment Tax Credit Adj	4,169		3,804	118	134	52	50	10	-	
Misc Revenues & Expense										
Total Operating Expenses	7,864,250		6,539,499	876,406	104,600	52,901	28,954	154,878	107,012	
Operating Revenue For Return	(84,140)		(57,979)	(14,593)	(16,556)	188	(24)	(7,002)	1,826	
Rate Base :										
Electric Plant In Service	10,193,132		8,233,822	1,396,897	89,221	16,809	276	244,079	212,829	
Plant Held For Future Use	-		-	-	-	-	-	-	-	
Electric Plant Acquisition Adj	-		-	-	-	-	-	-	-	
Nuclear Fuel	-		-	-	-	-	-	-	-	
Prepayments	0		0	0	0	0	0	0	0	
Fuel Stock	-		-	-	-	-	-	-	-	
Materials & Supplies	-		-	-	-	-	-	-	-	
Misc Deferred Debits	-		-	-	-	-	-	-	-	
Cash Working Capital	0		0	0	0	0	0	0	0	
Weatherization Capital	940,426		782,178	102,716	14,955	6,353	3,538	18,780	11,835	
Weatherization Loans	-		-	-	-	-	-	-	-	
Miscellaneous Rate Base	-		-	-	-	-	-	-	-	
Total Rate Base Additions	11,133,557		9,016,000	1,498,813	104,176	23,162	3,814	262,828	224,764	
Rate Base Deductions :										
Accum Provision For Depreciation	(543,163)		(438,757)	(74,394)	(4,754)	(886)	(15)	(13,006)	(11,341)	
Accum Provision For Amortization	(7,780,620)		(6,213,378)	(1,065,633)	(108,350)	(28,961)	(15,886)	(189,352)	(159,060)	
Accum Deferred Income Taxes	(1,488,893)		(1,259,723)	(203,837)	18,906	10,336	12,395	(33,219)	(33,751)	
Unamortized ITC	0		0	0	0	0	0	0	0	
Customer Advance For Construction	(3,361,134)		(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)	
Customer Service Deposits	(9,226)		(3,966)	(1,240)	(1,978)	(807)	(889)	(325)	(22)	
Misc Rate Base Deductions	(13,153,036)		(10,648,514)	(1,642,361)	(323,240)	(20,328)	(4,394)	(337,967)	(206,232)	
Total Rate Base Deductions	(20,494,478)		(16,322,514)	(2,983,485)	(649,324)	(219,064)	(589)	(75,139)	(18,532)	
Total Rate Base	4,59%		3.55%	10.17%	7.56%	6.62%	4.16%	9.32%	9.85%	
Return On Rate Base	4.05%		2.03%	14.82%	9.78%	7.97%	3.20%	13.18%	14.21%	
Return On Equity										

PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) 12 Months Ending December 2013										
A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	CCS 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 381	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15, 81, 54, 57
70	Total Rate Base		(2,049,478)	(1,632,514)	(143,548)	(219,064)	2,834	(580)	(75,139)	18,532
71	Return On Ratebase (\$\$)		(118,489)	(84,383)	(8,299)	(12,665)	164	(34)	(4,344)	1,071
72	Operating & Maintenance Expense		7,694,366	6,399,636	840,400	122,362	51,977	28,950	153,408	97,653
73	Bad Debt to Produce ROR	F80								
74	Depreciation Expense		94,837	76,607	12,989	830	156		2,271	1,880
75	Amortization Expense		268,000	216,486	36,707	2,346	442		6,417	5,596
76	Taxes Other Than Income		132,361	105,433	9,271	14,148	(183)		4,853	(1,197)
77	Federal Income Taxes		(362,038)	(288,382)	(25,356)	(38,697)	501		(13,273)	3,274
78	FIT Adj to Produce Target ROR	F101								
79	State Income Taxes									
80	SIT Adj to Produce Target ROR	F101								
81	Deferred Income Taxes		32,534	25,915	2,279	3,477	(45)		1,193	(294)
82	Investment Tax Credit		4,169	3,804	118	134	52		10	
83	Misc Revenue & Expenses		(921,673)	(674,892)	(95,658)	(85,117)	(24,033)	(14,115)	(16,309)	(11,548)
84	Revenue Credits									
85	Total Revenue Requirements		6,824,088	5,770,224	772,448	6,817	29,032	14,806	134,225	96,536
86	Operating Revenues		6,848,438	5,806,628	766,154	2,927	29,056	14,816	131,587	97,290
87	Increase / (Decrease) Required to Earn Equal Rates of Return		(24,349)	(36,403)	6,294	3,891	(24)	(9)	2,657	(754)
88	Existing Revenues		6,848,438	5,806,628	766,154	2,927	29,056	14,816	131,587	97,290
89	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.36%	-0.63%	0.82%	132.92%	-0.08%	-0.06%	2.02%	-0.78%
90										
91										
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WCA Method	WCA Method	WCA Method	ELECTRIC REVENUES																																																																
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
Retail - Total - Unbundled	A	B	ELECTRIC REVENUES																																																																
FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K																																																										
440	Residential Sales	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. 15.51-54.5Z																																																										
A	Commercial & Industrial Sales	941,593	-	766,154	-	29,056	14,816	-	-																																																										
F10	Interruptible Demand	-	-	-	-	-	-	-	-																																																										
F10	Interruptible Energy	-	-	-	-	-	-	-	-																																																										
A	Public Street & Highway Lighting	100,217	-	-	2,927	-	-	-	97,290																																																										
A	Other Sales to Public Authority	-	-	-	-	-	-	-	-																																																										
A	Interdepartmental Demand	-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
	Total Sales to Ultimate Customers	6,848,438	5,806,628	766,154	2,927	29,056	14,816	131,567	97,290																																																										
447	Sales for Resale Demand Energy	6,466	5,380	725	77	44	24	126	90																																																										
F10		-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
447NPC	Sales for Resale Demand Energy	-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
449	Provision for Rate Refund	-	-	-	-	-	-	-	-																																																										
F10		-	-	-	-	-	-	-	-																																																										
153		-	-	-	-	-	-	-	-																																																										
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158		-	-	-	-	-	-	-	-																																																										
159		-	-	-	-	-	-	-	-																																																										
160		-	-	-	-	-	-	-	-																																																										
161	Other Electric Operating Revenues	6,854,903	5,812,008	766,879	3,004	29,100	14,840	131,693	97,380																																																										
162	Forfeited Discounts & Interest Customers	683,937	488,134	63,890	80,903	23,149	14,089	7,155	6,816																																																										
163		-	-	-	-	-	-	-	-																																																										
164		683,937	488,134	63,890	80,903	23,149	14,089	7,155	6,816																																																										
165		-	-	-	-	-	-	-	-																																																										
166	Misc Electric Revenue Demand Customer	219,722	170,158	31,025	4,126	839	2	8,967	4,606																																																										
167		-	-	-	-	-	-	-	-																																																										
168		3	2	0	0	0	0	0	0																																																										
169		219,725	170,160	31,025	4,126	839	2	8,967	4,606																																																										
170		-	-	-	-	-	-	-	-																																																										
171	Water Sales	-	-	-	-	-	-	-	-																																																										
172		-	-	-	-	-	-	-	-																																																										
173	Rent of Electric Property Demand Customer	1,545	1,218	219	12	1	0	61	35																																																										
174		-	-	-	-	-	-	-	-																																																										
175		1,545	1,218	219	12	1	0	61	35																																																										
176		-	-	-	-	-	-	-	-																																																										
177		1,545	1,218	219	12	1	0	61	35																																																										
178	Other Electric Revenue Demand Energy Customer	-	-	-	-	-	-	-	-																																																										
179		-	-	-	-	-	-	-	-																																																										
180		-	-	-	-	-	-	-	-																																																										
181		-	-	-	-	-	-	-	-																																																										
182		-	-	-	-	-	-	-	-																																																										
183		-	-	-	-	-	-	-	-																																																										
184	Total Other Electric Operating Revenues	915,207	669,512	94,934	85,041	23,989	14,091	16,184	11,458																																																										
185		-	-	-	-	-	-	-	-																																																										
186	Total Electric Operating Revenues	7,770,110	6,481,520	861,813	88,044	53,089	28,930	147,877	108,838																																																										
187		-	-	-	-	-	-	-	-																																																										

	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		Embedded Cost Differentials									
401		Company Owned Hvc	F10								
402		Company Owned Hvc	F10								
403		Mid-C Contract	F10								
404		Mid-C Contract	F10								
405		Existing OF Contract	F10								
406		Existing OF Contract	F10								
407		Total Embedded Cost Differential									
408		Total Other Power Supply									
409		TOTAL PRODUCTION EXPENSE									
410		Retail - Total - Unbundled									
411		TOTAL PRODUCTION EXPENSE									
412		TOTAL PRODUCTION EXPENSE									
413		TOTAL PRODUCTION EXPENSE									
414		TOTAL PRODUCTION EXPENSE									
415		TOTAL PRODUCTION EXPENSE									
416		TOTAL PRODUCTION EXPENSE									
417		TOTAL PRODUCTION EXPENSE									
418		TOTAL PRODUCTION EXPENSE									
419		TOTAL PRODUCTION EXPENSE									
420		TOTAL PRODUCTION EXPENSE									
421		TOTAL PRODUCTION EXPENSE									
422		TOTAL PRODUCTION EXPENSE									
423		TOTAL PRODUCTION EXPENSE									
424		TOTAL PRODUCTION EXPENSE									
425		TOTAL PRODUCTION EXPENSE									
426		TOTAL PRODUCTION EXPENSE									
427		TOTAL PRODUCTION EXPENSE									
428		TOTAL PRODUCTION EXPENSE									
429		TOTAL PRODUCTION EXPENSE									
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431		TOTAL PRODUCTION EXPENSE									
432		TOTAL PRODUCTION EXPENSE									
433		TOTAL PRODUCTION EXPENSE									
434		TOTAL PRODUCTION EXPENSE									
435		TOTAL PRODUCTION EXPENSE									
436		TOTAL PRODUCTION EXPENSE									
437		TOTAL PRODUCTION EXPENSE									
438		TOTAL PRODUCTION EXPENSE									
439		TOTAL PRODUCTION EXPENSE									
440		TOTAL PRODUCTION EXPENSE									
441		TOTAL PRODUCTION EXPENSE									
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462		TOTAL PRODUCTION EXPENSE									
463		TOTAL PRODUCTION 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 Services Schedule 24	Large General Services <1,000 kW Schedule 26	Large General Services >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sub. 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	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE												
901	Supervision	F136	175,197	146,922	18,459	2,782	1,246	672	3,086	2,032		
902	Meter-Reading Expense	F41	976,730	784,769	140,915	9,025	16,446	1,378	24,198	-		
903	Customer Receipts & Collections	F42	3,770,271	3,045,554	516,393	33,001	6,217	102	80,281	78,722		
904	Uncollectible Accounts	F80	2,039,925	1,861,239	57,756	65,728	25,614	24,537	5,052	-		
905	Misc. Customer Accounts Exp	F136	5,260	4,411	554	84	37	20	93	61		
TOTAL CUSTOMER ACCOUNTS EXPENSE												
			6,967,383	5,842,895	734,077	110,619	49,561	26,708	122,709	80,815		

CUSTOMER ACCOUNTS EXPENSE

Retail - 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
907	Supervision	F40	23,681	18,662	3,351	188	11	0	936	533
908	Customer Assistance	F40	520,756	410,381	73,889	4,133	239	4	20,579	11,730
909	Informational & Instructional Adv	F40	238,087	187,624	33,690	1,890	109	2	9,409	5,363
910	Misc. Customer Service	F40	8,389	6,595	1,184	66	4	0	331	189
541	TOTAL CUSTOMER SERVICE EXPENSE		790,884	623,263	111,914	6,278	363	6	31,254	17,815
542										
543										
544										
545										
546										
547										
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
557	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
558										
559										
560										
561										
562	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-
563	Customer - System	F42	-	-	-	-	-	-	-	-
564	Administrative & General Salaries		-	-	-	-	-	-	-	-
565			-	-	-	-	-	-	-	-
566	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-
567	Customer - System	F42	13,284	10,730	1,819	116	22	0	318	277
568	Office Supplies & expenses		13,284	10,730	1,819	116	22	0	318	277
569			-	-	-	-	-	-	-	-
570	Outside Services	F102R	-	-	-	-	-	-	-	-
571	Customer - System	F42	-	-	-	-	-	-	-	-
572	Outside Services		-	-	-	-	-	-	-	-
573			-	-	-	-	-	-	-	-
574	Property Insurance	F102R	-	-	-	-	-	-	-	-
575			-	-	-	-	-	-	-	-
576	Injuries & Damages	F102R	-	-	-	-	-	-	-	-
577			-	-	-	-	-	-	-	-
578	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-
579			-	-	-	-	-	-	-	-
580	Franchise Requirements	F102	-	-	-	-	-	-	-	-
581			-	-	-	-	-	-	-	-
582	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
583			-	-	-	-	-	-	-	-
584	Duplicate Charges	F138R	(186,760)	(155,656)	(20,365)	(2,814)	(1,202)	(643)	(3,706)	(2,374)
585			-	-	-	-	-	-	-	-
586	Misc General Expenses	F138R	73,393	61,170	8,003	1,106	472	253	1,456	933
587			-	-	-	-	-	-	-	-
588	Rents	F102R	-	-	-	-	-	-	-	-
589			-	-	-	-	-	-	-	-
590	Maintenance of General Plant	F108	36,193	17,234	4,951	7,057	2,761	2,626	1,376	187
591			(63,890)	(66,522)	(5,591)	5,465	2,054	2,236	(556)	(977)
592	TOTAL ADMINISTRATIVE & GEN EXPENSE		(63,890)	(66,522)	(5,591)	5,465	2,054	2,236	(556)	(977)
593			-	-	-	-	-	-	-	-
594	TOTAL O & M EXPENSE		7,694,366	6,399,636	840,400	122,362	51,977	28,950	153,408	97,653
595			-	-	-	-	-	-	-	-
596			-	-	-	-	-	-	-	-

DEPRECIATION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS 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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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AMORTIZATION EXPENSE											
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404P	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 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
664		Amort of LT Plant - Intangible Plant									
665	F 107R	Situs									
666	F 105R	System Generation									
667	F 102R	System Overheads									
668	F 42	Customer - System	212,456	263,012	36,023	2,302	434			7	6,298
669	F 10	Energy									
672		Total Amort. Intangible Plant	212,456	263,012	36,023	2,302	434			7	6,298
673											
674		Retail - Total - Unbundled									
675											
676											
677											
678											
679											
680											
681	404MP	Amort of LT Plant - Mining Plant									
682											
683	404OP	Amort of LT Plant - Other Plant									
684											
685	404HP	Amort of Other Electric Plant									
686											
687	405	Amort of Other Electric Plant									
688											
689	406	Amort of Plant Acquisition Adj									
690											
691	407	Amort of Prop Losses, Unrec Plant,									
692											
693											
694		TOTAL AMORTIZATION EXPENSE	216,486	268,000	36,707	2,346	442			7	6,417
695											5,596
696											
697											
698											
699											
700	408	Taxes Other Than Income	43,648	54,796	3,638	5,957	(76)			16	2,009
701	F 101R	Customer - System	61,785	77,566	5,433	8,281	(107)			22	2,844
702		Total Taxes Other Than Income	105,433	132,361	9,271	14,148	(183)			37	4,853
703											(495)
704											(701)
705											(1,197)
706											
707											
708	41140	Deferred ITC - Federal									
709											
710	41141	Deferred ITC - Idaho									
711											
712		TOTAL DEFERRED ITC									
713											
714											
715											
716											
717	41010	Deferred Income Tax - Federal-DR	102,384	128,534	9,003	13,739	(178)			36	4,712
718											(1,162)
719	41110	Deferred Income Tax - Federal-CR	(76,469)	(86,000)	(6,724)	(10,261)	133			(27)	(3,520)
722											868
723		TOTAL DEFERRED INCOME TAXES	25,915	32,534	2,279	3,477	(45)			9	1,193
726											(294)
727											
728											
729											
730											
731	40911	State Income Taxes									
732											
733	40910	Federal Income Tax	(286,382)	(382,038)	(25,358)	(38,697)	501			(102)	(13,273)
734											3,274
735											
736		TOTAL OPERATING EXPENSES	6,539,499	7,864,250	876,406	104,600	62,901	28,954		154,878	107,012
737											

Retail - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor F10	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Services <1,000 MW Schedule 26	Large General Services >1,000 MW 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									
311	Structures and Improvements JBG Total 311	F10									
312	Boiler Plant Equipment JBG Total 312	F10									
314	Turbogenerator Units JBG Total 314	F10									
315	Accessory Electric Equipment JBG Total 315	F10									
316	Misc Power Plant Equipment JBG Total 316	F10									
SP	Unclassified Steam Plant - Acct 300	F10									
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											
NUCLEAR PRODUCTION											
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									

Account Number	Account Description	COS Factor	D	E	F	G	H	I	J	K
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Services <1,000 MW Schedule 26	Large General Services >1,000 MW Schedule 38I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51E-54,57
811	Roads, Railroads & Bridges	F10								
812	Unclassified Hydro Plant - Acct 300	F10								
813										
814										
815										
816	Total Hydraulic Plant									
817	Retail - Total - Unbundled									
818										
819										
820										
821	FERC ACCT									
822	Land and Land Rights									
823	SG									
824	Total 340									
825										
826										
827	Structures and Improvements									
828	SG									
829	Total 341									
830										
831										
832	Fuel Holders, Producers & Access									
833	SG									
834	Total 342									
835										
836										
837	Prime Movers									
838	Total 343									
839										
840										
841	Generators									
842	SG									
843	Total 344									
844										
845	Accessory Electric Plant									
846	SG									
847	Total 345									
848										
849										
850	Misc. Power Plant Equipment									
851	Total 346									
852										
853	Unclassified Other Prod - Acct 300									
854										
855	Total Other Production Plant									
856										
857	Experimental Plant									
858	103									
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										

ACCT	DESCRIPTION	A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
356	Overhead Conductors			F10								
885	Demand			A								
886	Direct Assigned											
887												
357	Underground Conduit			F10								
888	Demand			A								
889	Direct Assigned											
890												
891												
358	Underground Conductors			F10								
892	Demand			A								
893	Direct Assigned											
894												
895												
359	Roads and Trails			F10								
896	Demand			A								
897	Direct Assigned											
898												
899												
900												
901	Unclassified Trans Plant - Acct 300			F10								
902	TSO			F10								
903	Unclassified Trans Sub - Acct 300											
904												
905	TOTAL TRANSMISSION PLANT											
906	Retail - Total - Unbundled											
907												
908												
909												
910												
360	Land and Land Rights			F20A								
911	Demand Primary			A								
912	Assigned											
913												
914												
361	Structures and Improvements			F20								
915	Demand Primary			A								
916	Assigned											
917												
918												
362	Station Equipment			F20A								
919	Demand Primary			A								
920	Assigned											
921												
922												
364	Poles, Towers & Fixtures			F20A								
923	Demand Primary			F22								
924	Demand Primary			A								
925	Demand Secondary											
926	Assigned											
927												
365	Overhead Conductors			F20A								
928	Demand Primary			F22								
929	Demand Secondary			A								
930	Assigned											
931												
932												
366	Underground Conduit			F20A								
933	Demand Primary			F22								
934	Demand Secondary			A								
935	Assigned											
936												
937												
367	Underground Conductors			F20A								
938	Demand Primary			F22								
939	Demand Secondary			A								
940	Assigned											
941												
942												
368	Line Transformers			F21								
943	Demand Secondary			A								
944	Assigned											
945												
946												
369	Services			F70								
947	Customer			A								
948	Assigned											
949												
950												
370	Meters			F60A								
951	Customer			A								
952	Assigned											
953												
954												

Account	Code	Description	D	E	F	G	H	I	J	K
			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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
1174	OWC	Other Working Capital								
1176		Total Other Working Capital								
1177										
1178	18222	Nuclear Plant								
1179										
1180	1869	Misc Deferred Debits-Trojan								
1181										
1182	141	Impact Housing - Notes Receivable								
1183		TOTAL RATE BASE ADDITIONS	940,426	782,178	102,716	14,955	6,353	3,538	18,750	11,935
1184		Retail - Total - Unbundled								
1186										
1187										
1188										
1189										
1190										
1191	235	Customer Service Deposits	(3,361,134)	(2,732,690)	(297,257)	(227,064)			(102,064)	(2,059)
1192			(3,361,134)	(2,732,690)	(297,257)	(227,064)			(102,064)	(2,059)
1193										
1194										
1195										
1196	2281	Accum Prov for Property Insurance								
1197										
1198	2282	Accum Prov for Injuries & Damages								
1199										
1200	2283	Accum Prov for Pension & Benefits								
1201										
1202	254	Reg Liabilities - Insurance Provision								
1203										
1204	22844	Hydro Relicensing Obligations								
1205										
1206	22842	Accum Misc Oper Prov - Trojan								
1207										
1208										
1209	252	Customer Advances for Const	0	0	0	0			0	0
1210										
1211	25398	SO2 Emissions								
1212										
1213	25399	Other Deferred Credits	(9,226)	(3,966)	(1,246)	(1,978)	(807)	(889)	(325)	(22)
1214										
1215	190	Accum Deferred Income Taxes								
1216		Labor	0	0	0	0	0	0	0	0
1217		Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1218		Total Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1219										
1220	281	Accum Deferred Income Taxes								
1221										
1222	282	Accum Deferred Income Taxes	(1,468,176)	(1,242,248)	(201,116)	18,758	10,247	12,272	(32,767)	(33,322)
1223		Labor	(3,071)	(2,559)	(335)	(46)	(20)	(11)	(61)	(39)
1224		Customer - System								
1225		Total Accum Deferred Income Taxes	(1,471,247)	(1,244,807)	(201,451)	18,712	10,228	12,261	(32,828)	(33,362)
1226										
1227	283	Accum Deferred Income Taxes	(16,533)	(13,989)	(2,265)	211	115	138	(369)	(375)
1228		Labor	(1,113)	(928)	(121)	(17)	(7)	(4)	(22)	(14)
1229		Customer - System								
1230		Total Accum Deferred Income Taxes	(17,646)	(14,917)	(2,386)	194	108	134	(391)	(389)
1231										
1232	265	Accum Investment Tax Credit								
1233		TOTAL RATE BASE DEDUCTIONS	(4,859,253)	(3,986,379)	(502,334)	(210,136)	9,529	11,507	(135,609)	(35,831)
1234										
1235										
1236										
1237										
1238	108SP	Steam Prod Accumulated Depr								
1239		JBG								
1240		Total Steam Prod Accumulated Depr								
1241										
1242	108NP	Nuclear Prod Accumulated Depr								
1243										
1244	108HP	Hydraulic Prod Accum Depr								
1245										

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	COS Factor	Small General Service Schedule 24	Residential Schedule 16	Large General Service <1,000 KW Schedule 39	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sclh. 15.51-54.57		
Operating Revenues	2,889,301	449,015	1,236,387	611,511	236,650	222,607	118,339	14,792		
Operating Expenses										
Operation & Maintenance Expenses	2,765,511	418,615	1,205,730	576,829	224,438	214,662	111,042	14,195		
Depreciation Expense	-	-	-	-	-	-	-	-		
Amortization Expense	-	-	-	-	-	-	-	-		
Taxes Other Than Income	-	-	-	-	-	-	-	-		
Income Taxes - Federal	(6,794)	(1,342)	(4,219)	(2,091)	(847)	(916)	(353)	(27)		
Income Taxes - State	-	-	-	-	-	-	-	-		
Income Taxes Deferred	-	-	-	-	-	-	-	-		
Investment Tax Credit Adj	-	-	-	-	-	-	-	-		
Misc Revenues & Expense	-	-	-	-	-	-	-	-		
Total Operating Expenses	2,755,717	417,274	1,201,511	574,738	223,591	213,746	110,689	14,168		
Operating Revenue For Return	133,584	31,741	34,876	36,773	13,059	8,861	7,650	623		
Rate Base :										
Electric Plant In Service	-	-	-	-	-	-	-	-		
Plant Held For Future Use	-	-	-	-	-	-	-	-		
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-		
Nuclear Fuel	-	-	-	-	-	-	-	-		
Prepayments	-	-	-	-	-	-	-	-		
Fuel Stock	-	-	-	-	-	-	-	-		
Materials & Supplies	-	-	-	-	-	-	-	-		
Misc Deferred Debits	-	-	-	-	-	-	-	-		
Cash Working Capital	347,173	52,552	151,363	75,413	28,175	26,948	13,940	1,782		
Weatherization Loans	1,932,316	259,685	830,635	414,164	168,988	186,138	68,160	4,546		
Miscellaneous Rate Base	-	-	-	-	-	-	-	-		
Total Rate Base Additions	2,279,489	312,237	981,999	486,577	197,163	213,086	82,100	6,328		
Rate Base Deductions :										
Accum Provision For Depreciation	-	-	-	-	-	-	-	-		
Accum Provision For Amortization	-	-	-	-	-	-	-	-		
Accum Deferred Income Taxes	-	-	-	-	-	-	-	-		
Unamortized ITC	-	-	-	-	-	-	-	-		
Customer Advance For Construction	-	-	-	-	-	-	-	-		
Customer Service Deposits	-	-	-	-	-	-	-	-		
Misc Rate Base Deductions	-	-	-	-	-	-	-	-		
Total Rate Base Deductions	-	-	-	-	-	-	-	-		
Total Rate Base	2,279,489	312,237	981,999	486,577	197,163	213,086	82,100	6,328		
Return On Rate Base	5.86%	10.17%	3.55%	7.56%	6.62%	4.15%	9.32%	9.85%		
Return On Equity	6.49%	14.82%	2.03%	9.78%	7.97%	3.20%	13.18%	14.21%		

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours)
 12 Months Ending December 2013

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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57
70	Total Rate Base		2,279,489	981,999	312,237	466,577	197,163	213,086	82,100	6,328
71	Return On Ratebase (\$\$)	5.78%	131,787	56,774	18,052	28,131	11,399	12,319	4,747	366
72	Operating & Maintenance Expense		2,765,511	1,205,730	418,615	576,829	224,438	214,662	111,042	14,195
73	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
74	Depreciation Expense		-	-	-	-	-	-	-	-
75	Amortization Expense		-	-	-	-	-	-	-	-
76	Taxes Other Than Income		-	-	-	-	-	-	-	-
77	Federal Income Taxes		(9,794)	(4,219)	(1,342)	(2,091)	(847)	(916)	(353)	(27)
78	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
79	State Income Taxes		-	-	-	-	-	-	-	-
80	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
81	Deferred Income Taxes		-	-	-	-	-	-	-	-
82	Investment Tax Credit		-	-	-	-	-	-	-	-
83	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
84	Revenue Credits		2,906,028	1,227,889	390,081	635,151	259,330	285,705	102,243	5,631
85	Total Revenue Requirements		5,793,532	2,486,173	825,407	1,238,020	494,319	511,771	217,678	20,165
86	Operating Revenues		5,795,329	2,484,275	839,096	1,246,661	495,979	508,312	220,582	20,422
87	Increase / (Decrease) Required to Earn Equal Rates of Return		(1,797)	21,898	(13,890)	(8,541)	(1,660)	3,458	(2,904)	(258)
88	Existing Revenues		5,795,329	2,484,275	839,096	1,246,661	495,979	508,312	220,582	20,422
89	Percent Increase / (Decrease) Over Existing Rates To Earn Equal Rates of Return		-0.03%	0.89%	-1.63%	-0.69%	-0.33%	0.68%	-1.32%	-1.26%
90	check									
91										
92										
93										
94										
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	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 35	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
400		Embedded Cost Differentials									
401	DGP	Company Owned Hyr	F10								
402	SG	Company Owned Hyr	F10								
403	MC	Mid-C Contract	F10								
404	SG	Mid-C Contract	F10								
405	S	Existing QF Contract	F10								
406	SG	Existing QF Contract	F10								
407		Total Embedded Cost Differential									
408		Total Other Power Supply									
409		TOTAL PRODUCTION EXPENSE									
410											
411											
412											
413		MISC - Total - Unbundled									
414											
415											
416											
417											
418											
419											
420	560	Operation Supervision & Eng	F106								
421											
422	561	Load Dispatching	F106								
423											
424	562	Station Expense	F106								
425											
426	563	Overhead Line Expense	F106								
427											
428	564	Underground Line Expense	F106								
429											
430	565	Transm of Electricity by Others	F10								
431											
432	565NPC	Transm of Electricity by Others	F10								
433											
434											
435											
436	566	Misc. Transmission Expense	F106								
437											
438	567	Rents - Transmission	F106								
439											
440	568	Maint Supervision & Engineering	F106								
441											
442	569	Maintenance of Structures	F106								
443											
444	570	Maint of Station Equipment	F106								
445											
446	571	Maintenance of Overhead Lines	F106								
447											
448	572	Maint of Underground Lines	F106								
449											
450	573	Maint of Misc. Transmission Plant	F106								
451											
452		TOTAL TRANSMISSION EXPENSE									
453											
454											
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456											
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459											
460											
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462											
463											

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
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				-	-	-	-	-	-	-	-
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				2,765,511	1,205,730	418,615	576,829	224,438	214,662	111,042	14,195
583				-	-	-	-	-	-	-	-
584				-	-	-	-	-	-	-	-
585				-	-	-	-	-	-	-	-
586				-	-	-	-	-	-	-	-
587				-	-	-	-	-	-	-	-
588				-	-	-	-	-	-	-	-
589				-	-	-	-	-	-	-	-
590				-	-	-	-	-	-	-	-
591				-	-	-	-	-	-	-	-
592				2,765,511	1,205,730	418,615	576,829	224,438	214,662	111,042	14,195
593				-	-	-	-	-	-	-	-
594				-	-	-	-	-	-	-	-
595				-	-	-	-	-	-	-	-
596				-	-	-	-	-	-	-	-

SALES EXPENSE

ADMINISTRATION & GENERAL EXPENSE

TOTAL O & M EXPENSE

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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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AMORTIZATION EXPENSE

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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
651											
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660											
661											
662											
663											

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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
738	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
739		JBG	F10	-	-	-	-	-	-	-	-
740		Total 310	F10	-	-	-	-	-	-	-	-
741	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
742		JBG	F10	-	-	-	-	-	-	-	-
743		Total 311	F10	-	-	-	-	-	-	-	-
744	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
745		JBG	F10	-	-	-	-	-	-	-	-
746		Total 312	F10	-	-	-	-	-	-	-	-
747	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
748		JBG	F10	-	-	-	-	-	-	-	-
749		Total 314	F10	-	-	-	-	-	-	-	-
750	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
751		JBG	F10	-	-	-	-	-	-	-	-
752		Total 315	F10	-	-	-	-	-	-	-	-
753	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
754		JBG	F10	-	-	-	-	-	-	-	-
755		Total 316	F10	-	-	-	-	-	-	-	-
756	SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-	-
758				-	-	-	-	-	-	-	-
759				-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761				-	-	-	-	-	-	-	-
762				-	-	-	-	-	-	-	-
763				-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768				-	-	-	-	-	-	-	-
769				-	-	-	-	-	-	-	-
770				-	-	-	-	-	-	-	-
771				-	-	-	-	-	-	-	-
772				-	-	-	-	-	-	-	-
773				-	-	-	-	-	-	-	-
774		Total Steam Production Plant		-	-	-	-	-	-	-	-
775				-	-	-	-	-	-	-	-
776				-	-	-	-	-	-	-	-
777				-	-	-	-	-	-	-	-
778				-	-	-	-	-	-	-	-
779				-	-	-	-	-	-	-	-
780	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781		JBG	F10	-	-	-	-	-	-	-	-
782		Total 320	F10	-	-	-	-	-	-	-	-
783	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
784		JBG	F10	-	-	-	-	-	-	-	-
785		Total 321	F10	-	-	-	-	-	-	-	-
786	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
787		JBG	F10	-	-	-	-	-	-	-	-
788		Total 322	F10	-	-	-	-	-	-	-	-
789	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
790		JBG	F10	-	-	-	-	-	-	-	-
791		Total 323	F10	-	-	-	-	-	-	-	-
792	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793		JBG	F10	-	-	-	-	-	-	-	-
794		Total 324	F10	-	-	-	-	-	-	-	-
795	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
796		JBG	F10	-	-	-	-	-	-	-	-
797		Total 325	F10	-	-	-	-	-	-	-	-
798	NP	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-
800		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
801				-	-	-	-	-	-	-	-
802				-	-	-	-	-	-	-	-
803				-	-	-	-	-	-	-	-
804				-	-	-	-	-	-	-	-
805				-	-	-	-	-	-	-	-
806				-	-	-	-	-	-	-	-
807				-	-	-	-	-	-	-	-
808				-	-	-	-	-	-	-	-
809				-	-	-	-	-	-	-	-
810				-	-	-	-	-	-	-	-

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

Account	Other Working Capital	OWC	F137M	D	E	F	G	H	I	J	K
	Total Other Working Capital			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
1174	Other Working Capital										
1176	Total Other Working Capital										
1177											
1178	Nuclear Plant	18222	F10								
1179											
1180	Misc Deferred Debits-Trojan	1869	F10								
1181											
1182	Impact Housing - Notes Receivable	141	F10								
1183											
1184	TOTAL RATE BASE ADDITIONS			2,279,489	951,999	312,237	486,577	197,163	213,066	82,100	6,328
1185	MISC...Total...Unbundled										
1186											
1187											
1188											
1189											
1190	FERC ACCT DESCRIPTION										
1191											
1192	Customer Service Deposits	235	F51								
1193											
1194											
1195											
1196	Accum Prov for Property Insurance	2281	F102M								
1197											
1198	Accum Prov for Injuries & Damages	2282	F102M								
1199											
1200	Accum Prov for Pension & Benefits	2283	F102M								
1201											
1202	Reg Liabilities - Insurance Provision	254	F102M								
1203											
1204	Hydro Relicensing Obligations	22844	F10								
1205											
1206	Accum Misc Oper Prov - Trojan	22842	F10								
1207											
1208											
1209	Customer Advances for Const	252	F50								
1210											
1211	SO2 Emissions	25398	F10								
1212											
1213	Other Deferred Credits	25399	F10								
1214											
1215	Accum Deferred Income Taxes Labor	190	F104M								
1216											
1217	Customer - System		F138M								
1218	Total Accum Deferred Income Taxes		F42								
1219											
1220	Accum Deferred Income Taxes	281	F104M								
1221											
1222	Accum Deferred Income Taxes Labor	282	F104M								
1223											
1224	Customer - System		F138M								
1225	Total Accum Deferred Income Taxes		F42								
1226											
1227	Accum Deferred Income Taxes Labor	283	F104M								
1228											
1229	Customer - System		F138M								
1230	Total Accum Deferred Income Taxes		F42								
1231											
1232	Accum Investment Tax Credit	255	F104M								
1233											
1234	TOTAL RATE BASE DEDUCTIONS										
1235											
1236											
1237	Steam Prod Accumulated Depr JBG	108SP	F10								
1238											
1239	Total Steam Prod Accumulated Depr		F10								
1240											
1241	Nuclear Prod Accumulated Depr	108NP	F10								
1242											
1243											
1244	Hydraulic Prod Accum Depr	108HP	F10								
1245											

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

	1246	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318
	108OP	108EP	108JP	108360	108361	108362	MISC.-Total...Unbundled		A		B		D		E	F	G	H	I	J	K																																																		
	Other Production - Accum Depr	Experimental Plant - Accum Depr	Transmission Plant Accum Depr	Land and Land Rights	Structures and Improvements	Station Equipment			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. 15.61-54.57																																																							
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F10																																																																							
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F102M																																																																							
F107M																																																																							
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F10																																																																							

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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	43% / 57%		0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.43576	0.13414	0.21275	0.08599	0.09419	0.03496	0.00221	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%		0.47787	0.13232	0.20140	0.07567	0.07891	0.03275	0.00118	1.00000
F20	Max. Schedule Peak			0.48909	0.11714	0.20173	0.06785	0.05873	0.06253	0.00315	1.00000
F20A	Max. Schedule Peak Excluding Sch 60			0.51960	0.12445	0.21431	0.07187	-	0.06643	0.00334	1.00000
F21	Transformers - NCP			0.60372	0.13754	0.14977	0.04441	-	0.05646	0.00209	1.00000
F22	Secondary Lines - NCP			0.81594	0.18406	-	-	-	-	-	1.00000
F30	MWH @ Input			0.39365	0.13595	0.22410	0.08642	0.10947	0.03717	0.00324	1.00000
F40	Average Customers			0.78905	0.14150	0.00794	0.00046	0.00001	0.03952	0.02253	1.00000
F41	Weighted Customers Acct 902			0.80347	0.14427	0.00924	0.01684	0.00141	0.02477	-	1.00000
F42	Weighted Customers Acct 903			0.80778	0.13696	0.00875	0.00165	0.00003	0.02395	0.02088	1.00000
F50	Contribution in Aid of Construction			0.14389	0.53423	0.00491	-	-	0.30911	0.00785	1.00000
F51	Security Deposits			0.81303	0.08844	0.06756	-	-	0.03037	0.00061	1.00000
F60	Meters			0.67664	0.17288	0.07701	-	0.00071	0.06055	-	1.00000
F60A	Meters Excluding Sch 60			0.67713	0.17301	0.07707	0.01220	-	0.06059	-	1.00000
F70	Services			0.72911	0.20490	0.05243	0.01357	-	-	-	1.00000
F80	Uncollectibles			0.91241	0.02831	0.03222	0.01256	-	0.00248	-	1.00000
F101	Rate Base			0.46970	0.13682	0.19792	0.07780	0.07530	0.03768	0.00478	1.00000
F101G	Generation Rate Base			0.42987	0.13439	0.21433	0.08745	0.09633	0.03527	0.00235	1.00000
F101T	Transmission Rate Base			0.43035	0.13358	0.21480	0.08765	0.09657	0.03471	0.00234	1.00000
F101D	Distribution Rate Base			0.60027	0.14449	0.14406	0.04593	0.00700	0.04582	0.01243	1.00000
F101R	Retail Rate Base			0.79655	0.07004	0.10689	(0.00138)	0.00028	0.03666	(0.00904)	1.00000
F101M	Misc Rate Base			0.43080	0.13698	0.21346	0.08649	0.09348	0.03602	0.00278	1.00000
F102	SGP - System Gross Plant			0.47895	0.13715	0.19440	0.07556	0.06997	0.03859	0.00538	1.00000
F102G	SGGP - System Gross Generation Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F102T	SGTP - System Gross Transmission Plant			0.59745	0.14381	0.14626	0.04684	0.00633	0.04660	0.01270	1.00000
F102R	SGRP - System Gross Retail Plant			0.47895	0.13715	0.19440	0.07556	0.06997	0.03859	0.00538	1.00000
F102M	SGMP - System Gross Misc Plant			0.47895	0.13715	0.19440	0.07556	0.06997	0.03859	0.00538	1.00000
F104	SNP - System Net Plant			0.47295	0.13700	0.19642	0.07695	0.07390	0.03792	0.00486	1.00000
F104G	SGNP - System Net Generation Plant			0.42983	0.13439	0.21435	0.08746	0.09635	0.03527	0.00235	1.00000
F104T	SGTP - System Net Transmission Plant			0.42975	0.13438	0.21435	0.08748	0.09639	0.03527	0.00235	1.00000
F104D	SGDP - System Net Distribution Plant			0.59995	0.14487	0.14388	0.04593	0.00699	0.04601	0.01229	1.00000
F104R	SGRP - System Net Retail Plant			0.84612	0.13698	(0.01278)	(0.00699)	(0.00836)	0.02232	0.02270	1.00000
F104M	SGMP - System Net Misc Plant			0.47295	0.13700	0.19642	0.07695	0.07390	0.03792	0.00486	1.00000
F105	STP - System Prod & Trans Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F105G	SGGP - System Gross Generation Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F105T	SGTP - System Gross Transmission Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F105D	SGDP - System Gross Distribution Plant			0.59745	0.14381	0.14626	0.04684	0.00633	0.04660	0.01270	1.00000
F105R	SGRP - System Gross Retail Plant			0.59745	0.14381	0.14626	0.04684	0.00633	0.04660	0.01270	1.00000
F105M	SGMP - System Gross Misc Plant			0.59745	0.14381	0.14626	0.04684	0.00633	0.04660	0.01270	1.00000

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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
F106	STP - System Transmission Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F107	STP - System Trans & Dist Plant			0.52933	0.13998	0.17393	0.06335	0.04291	0.04200	0.00850	1.00000
F107G	SGGP - System Gross Generation Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F107T	SGTP - System Gross Transmission Plant			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F107D	SGDP - System Gross Distribution Plant			0.59745	0.14381	0.14826	0.04684	0.00633	0.04660	0.01270	1.00000
F107R	SGTP - System Gross Retail Plant			0.59745	0.14381	0.14826	0.04684	0.00633	0.04660	0.01270	1.00000
F107M	SGDP - System Gross Misc Plant			0.59745	0.14381	0.14826	0.04684	0.00633	0.04660	0.01270	1.00000
F108	SGP - System General Plant			0.47816	0.13680	0.19499	0.07629	0.07256	0.03802	0.00516	1.00000
F110	SIP - System Intangible Plant			0.47816	0.13680	0.19499	0.07629	0.07256	0.03802	0.00516	1.00000
F118	Account 360			0.51960	0.12445	0.21431	0.07187	0.08010	0.03518	0.00490	1.00000
F119	Account 361			0.48909	0.11714	0.20173	0.06765	0.06253	0.06253	0.00315	1.00000
F120	Account 362			0.49297	0.11807	0.20333	0.06818	0.05126	0.06302	0.00317	1.00000
F121	Account 364			0.52476	0.12549	0.21058	0.07062	-	0.06527	0.00328	1.00000
F122	Account 365			0.65486	0.15166	0.11649	0.03906	-	0.03611	0.00182	1.00000
F123	Account 366			0.66620	0.15394	0.10829	0.03631	-	0.03356	0.00169	1.00000
F124	Account 367			0.68534	0.15779	0.09445	0.03167	-	0.02927	0.00147	1.00000
F125	Account 368			0.60972	0.13754	0.14977	0.04441	-	0.05646	0.00209	1.00000
F126	Account 369			0.72911	0.20490	0.05243	0.01357	-	-	-	1.00000
F127	Account 370			0.67061	0.17134	0.07633	0.01208	0.00963	0.06001	-	1.00000
F128	Account 371			0.14286	-	-	-	-	-	1.00000	1.00000
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000
F130	Account 373			0.14286	-	-	-	-	-	-	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.57303	0.14068	0.14977	0.04823	0.01751	0.04845	0.02234	1.00000
F132	Account 364 + 365			0.57516	0.13563	0.17413	0.05839	-	0.05397	0.00272	1.00000
F133	Account 366 + 367			0.67739	0.15619	0.10020	0.03360	-	0.03106	0.00156	1.00000
F134	Account 364 + 365 + 369 (OH)			0.60933	0.15169	0.14617	0.04709	-	0.04353	0.00219	1.00000
F135	Account 366 + 367 + 369 (UG)			0.67827	0.16194	0.10064	0.03640	-	0.02166	0.00109	1.00000
F136	Account 902 + 903 + 904			0.83861	0.10536	0.01588	0.00711	0.00383	0.01761	0.01160	1.00000
F137	Total O & M Expense			0.45371	0.13422	0.20299	0.08194	0.08755	0.03564	0.00396	1.00000
F137G	Generation O & M Exp			0.43049	0.13444	0.21401	0.08730	0.08609	0.03528	0.00239	1.00000
F137T	Transmission O & M Exp			0.43032	0.13457	0.21411	0.08730	0.08595	0.03534	0.00240	1.00000
F137D	Distribution O & M Exp			0.57201	0.14093	0.15130	0.04929	0.07845	0.04774	0.02029	1.00000
F137R	Retail O & M Exp (Customer)			0.83173	0.10922	0.01590	0.00676	0.00376	0.01994	0.01269	1.00000
F137M	Misc & Customer O & M Exp			0.43599	0.15137	0.20858	0.08116	0.07762	0.04015	0.00513	1.00000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.45305	0.13382	0.20324	0.08219	0.08833	0.03547	0.00390	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.42987	0.13439	0.21434	0.08745	0.09633	0.03527	0.00235	1.00000
F138T	Transmission O & M Exp - (less wheeling exp)			0.57303	0.14068	0.14977	0.04823	0.01751	0.04845	0.02234	1.00000
F138R	Retail O & M Exp (Customer)			0.83345	0.10904	0.01507	0.00843	0.00344	0.01885	0.01271	1.00000
F138M	Misc & Customer O & M Exp			0.46221	-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.43034	0.13443	0.21409	0.08734	0.09615	0.03528	0.00448	1.00000
F140G	Revenue Requirement Before Rev Credits			0.43028	0.13426	0.21434	0.08742	0.09618	0.03515	0.00238	1.00000
F140T	Revenue Requirement Before Rev Credits			0.59173	0.14327	0.14630	0.04698	0.00993	0.04659	0.01520	1.00000
F140D	Revenue Requirement Before Rev Credits			0.83208	0.11208	0.01187	0.00685	0.00373	0.01943	0.01395	1.00000
F140R	Revenue Requirement Before Rev Credits			0.43577	0.15076	0.20879	0.08138	0.07829	0.03998	0.00503	1.00000
F141	Firm Revenues			0.43599	0.15137	0.20858	0.08116	0.07762	0.04015	0.00513	1.00000

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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	69,587,573	19,268,453	28,793,590	8,759,113	-	4,769,559	171,533	131,349,821
2								
3 Primary	-	-	533,854	2,245,399	11,490,153	-	-	14,269,406
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	69,587,573	19,268,453	29,327,445	11,004,512	11,490,153	4,769,559	171,533	145,619,227
10								
11 Total MWH @ Input	1,724,928	595,729	981,962	422,493	479,699	162,897	14,191	4,381,899
12								
13 MWH %	39.3648%	13.5952%	22.4095%	9.6418%	10.9473%	3.7175%	0.3239%	100.0000%
14								
15								
16 FACTOR 10 - 43% D / 57% E	42.9865%	13.4391%	21.4335%	8.7453%	9.6329%	3.5274%	0.2353%	100.0000%
17								
18 FACTOR 11 - 50% D / 50% E	43.5761%	13.4137%	21.2747%	8.5994%	9.4189%	3.4964%	0.2208%	100.0000%
19								
20 FACTOR 12 - 100% D	47.7874%	13.2321%	20.1398%	7.5570%	7.8905%	3.2754%	0.1178%	100.0000%

Distribution Factors (F20-F22)

PacificCorp
 Cost of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Distribution Factors - Schedule Peaks (maximum)

Description	A	B	C	D	E	F	G	H	I
	Residential Schedule 16	Small General Service Schedule 21	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. 15,51-51,57	Total	Total
1 Secondary	519,875	124,515	210,522	57,707	-	66,462	3,344	982,424	
2 Primary	-	-	3,904	14,200	62,422	-	-	80,525	
3 Sub-Transmission	-	-	-	-	-	-	-	-	
4 Transmission	-	-	-	-	-	-	-	-	
5 Schedule Peaks (max)	519,875	124,515	214,426	71,906	62,422	66,462	3,344	1,062,950	
6 @ Input									
7 Substations	48,9087%	11,7141%	20,1727%	6,7648%	5,8725%	6,2526%	0,3146%	100,0000%	
8 FACTOR 20	51,9600%	12,4449%	21,4313%	7,1868%	0,0000%	6,6427%	0,3342%	100,0000%	
9 FACTOR 20A									
10 Max NCP - See	1,454,203	255,566	239,332	70,960	0	90,223	3,344	2,113,629	
11 Curt/Transformer	4,00	3,00	1,00	1,00	1,00	1,00	1,00	1,00	
12 Consequence Factor	0,67	0,86	1,00	1,00	1,00	1,00	1,00	1,00	
13 Max NCP - Wgt	974,316	219,786	239,332	70,960	0	90,223	3,344	1,397,963	
14 Line Transformers									
15 FACTOR 21	60,9724%	13,7542%	14,9774%	4,4406%	0,0000%	5,6462%	0,2093%	100,0000%	
16 Max NCP - Wgt *	974,316	219,786	0	0	0	0	0	1,194,103	
17 (Less Reg & St Lig)									
18 Secondary Lines	81,5940%	18,4060%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	100,0000%	
19 FACTOR 22									
20 * E/Lane 19 > 1, Lane 30 = Lane 23									

Distribution Factors Detail

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Distribution Peaks @ Input

Description	COS	Sch	A		B		C		D		E		F		G		H		I		J		K		L		M		N		O			
			Jan-13 15 08:00	Feb-13 15 08:00	Mar-13 04 08:00	Apr-13 17 08:00	May-13 10 16:00	Jun-13 05 16:00	Jul-13 02 16:00	Aug-13 06 15:00	Sep-13 10 14:00	Oct-13 30 07:00	Nov-13 22 08:00	Dec-13 09 08:00	Sum of 12 Dist Peaks	Jan-13 15 08:00	Feb-13 21 08:00	Mar-13 04 08:00	Apr-13 17 08:00	May-13 10 16:00	Jun-13 05 16:00	Jul-13 02 16:00	Aug-13 06 15:00	Sep-13 10 14:00	Oct-13 30 07:00	Nov-13 22 08:00	Dec-13 09 08:00	Sum of 12 Dist Peaks						
1 Residential		16	414,716	354,879	342,450	277,758	224,447	223,188	351,516	286,219	331,791	293,856	419,935	519,556	4,040,272																			
2 Sch 16 sec																																		
3 General Service		24	82,216	70,588	66,605	61,436	117,643	106,656	116,231	119,616	110,914	63,764	71,678	86,924	1,074,270																			
4 Sch 24 sec																																		
5 Sch 36 sec		36	146,091	136,909	128,937	117,411	162,920	166,115	166,023	154,188	197,790	148,415	150,072	154,166	1,828,397																			
6 Sch 48T pri, ded fac		48T	2,711	2,538	2,377	2,177	3,020	3,080	3,078	2,859	4,981	2,752	2,782	2,858	33,899																			
7 Sch 48T pri, ded fac		48T	59,600	59,791	57,064	58,888	56,825	55,151	57,303	49,841	41,997	60,078	59,503	61,895	657,936																			
8 Sch 48T sec		48T	44,462	44,176	41,609	41,014	47,351	51,786	55,572	51,829	44,721	40,294	37,016	40,294	554,911																			
9 Sch 48T pri		48T	17,045	10,893	11,490	11,991	11,490	12,092	13,261	12,602	13,799	10,240	11,201	12,015	142,480																			
10 General Service Total			347,124	324,894	307,342	271,676	399,753	394,880	411,467	390,936	423,348	330,659	355,530	354,874	4,291,894																			
11 Irrigation		40	657	1,419	7,341	22,389	27,768	52,365	51,849	52,293	43,931	13,982	4,488	793	279,295																			
12 Sch 040 sec																																		
13 Street Lights		40	2,183	338	23	-	-	-	-	-	-	2,088	781	1,728	7,141																			
14 Sch 15,52,54,57 sec																																		
15 State of Washington			764,680	681,631	657,156	571,803	651,969	670,452	814,833	729,448	799,070	639,976	760,734	876,951	8,618,602																			

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Distribution Peaks @ Sales

Description	COS	Sch	A		B		C		D		E		F		G		H		I		J		K		L		M		N		O				
			Jan-13 15 08:00	Feb-13 21 08:00	Mar-13 04 08:00	Apr-13 17 08:00	May-13 10 16:00	Jun-13 05 16:00	Jul-13 02 16:00	Aug-13 06 15:00	Sep-13 10 14:00	Oct-13 30 07:00	Nov-13 22 08:00	Dec-13 09 08:00	Sum of 12 Dist Peaks	Jan-13 15 08:00	Feb-13 21 08:00	Mar-13 04 08:00	Apr-13 17 08:00	May-13 10 16:00	Jun-13 05 16:00	Jul-13 02 16:00	Aug-13 06 15:00	Sep-13 10 14:00	Oct-13 30 07:00	Nov-13 22 08:00	Dec-13 09 08:00	Sum of 12 Dist Peaks							
1 Residential		16	373,763	319,835	308,633	250,311	202,283	201,148	316,804	257,955	299,027	264,820	378,466	468,250	3,641,295																				
2 Sch 16 sec																																			
3 General Service		24	74,097	65,617	60,028	55,369	106,026	96,124	104,753	107,804	99,961	57,467	64,600	78,340	968,186																				
4 Sch 24 sec																																			
5 Sch 36 sec		36	131,755	123,389	115,538	105,817	146,832	149,711	149,628	138,962	178,258	133,759	135,252	138,942	1,647,843																				
6 Sch 36 pri		36	2,501	2,342	2,193	2,009	2,787	2,840	2,638	2,638	3,384	2,539	2,567	2,637	31,279																				
7 Sch 48T pri, ded fac		48T	54,993	55,169	52,653	52,882	52,433	50,888	52,874	45,989	38,751	55,434	54,904	57,111	607,081																				
8 Sch 48T pri, ded fac		48T	39,981	39,814	37,500	36,964	42,675	46,711	46,672	49,732	49,732	40,305	36,315	33,361	500,114																				
9 Sch 48T sec		48T	11,114	10,051	10,602	9,919	11,066	11,157	12,236	11,628	12,732	9,541	10,335	11,086	131,467																				
10 General Service Total			314,441	294,382	278,514	245,960	361,819	357,394	372,415	333,732	382,818	299,045	303,975	321,477	3,885,970																				
11 Irrigation		40	592	1,279	6,616	20,178	25,026	47,212	46,729	47,129	39,593	12,601	4,045	715	251,715																				
12 Sch 040 sec																																			
13 Street Lights		40	1,967	305	21	-	-	-	-	-	-	1,882	704	1,557	6,436																				
14 Sch 15,52,54,57 sec																																			
15 State of Washington			690,763	615,801	593,784	516,449	589,128	605,754	735,948	658,816	721,438	578,348	687,188	791,999	7,795,416																				

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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 Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57			Total
1 Secondary	1,572,835	543,202	879,086	316,540	-	148,533	12,940	-	-	3,473,136
2 Primary	-	-	16,687	70,362	447,982	-	-	-	-	535,031
3 Primary	-	-	-	-	-	-	-	-	-	-
4 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
5 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
6 Transmission	-	-	-	-	-	-	-	-	-	-
7 Transmission	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-
10 Total MWH	1,572,835	543,202	895,773	386,902	447,982	148,533	12,940	-	-	4,008,167
11 @ Sales	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-
14 Total MWH	1,572,835	543,202	895,773	386,902	447,982	148,533	12,940	-	-	4,008,167
15 @ Input	1,724,928	595,729	981,962	422,493	479,699	162,897	14,191	-	-	4,381,899
16	-	-	-	-	-	-	-	-	-	-
17 Energy	-	-	-	-	-	-	-	-	-	-
18 FACTOR 30	39.3648%	13.5952%	22.4095%	9.6418%	10.9473%	3.7175%	0.3239%	0.0000%	0.0000%	100.0000%
19	-	-	-	-	-	-	-	-	-	-
20 MWH @ sales	1,572,835	543,202	895,773	386,902	447,982	148,533	12,940	-	-	4,008,167
21 (less special contracts)	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-
23 FACTOR 31	39.2408%	13.5524%	22.3487%	9.6529%	11.1767%	3.7058%	0.3228%	0.0000%	0.0000%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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 Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total		
1 Avg Customers	104,635	18,788	1,054	61	1	5,247	2,991	132,777		
2										
3 FACTOR 40	78.8049%	14.1504%	0.7937%	0.0460%	0.0008%	3.9517%	2.2526%	100.0000%		
4										
5										
6 Wt Customers Acct 902	104,635	18,788	1,203	2,193	184	3,226	-	130,230		
7										
8 FACTOR 41	80.3465%	14.4272%	0.9240%	1.6837%	0.1411%	2.4775%	0.0000%	100.0000%		
9										
10 Wt Customers Acct 903	104,635	17,742	1,134	214	4	3,102	2,705	129,534		
11										
12 FACTOR 42	80.7781%	13.6964%	0.8753%	0.1649%	0.0027%	2.3945%	2.0880%	100.0000%		

Customer Advances Factors (F50-F51)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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	140,088,119							140,088,119
3 Com / Ind		48,473,096	66,810,176	26,035,610	24,940,664			166,259,547
4 Irrigation						12,666,289		12,666,289
5								
6 Customer Advances								
7	27,589	102,429	942			59,266	1,505	191,731
8 Total Cust Advances	27,589	102,429	942	-	-	59,266	1,505	191,731
9								
10 FACTOR 50	14.3894%	53.4233%	0.4913%	0.0000%	0.0000%	30.9110%	0.7850%	100.0000%
11								
12								
13 Security Deposits	1,873,095	203,752	155,639	-	-	69,959	1,411	2,303,855
14								
15 FACTOR 51	81.3026%	8.8439%	6.7556%	0.0000%	0.0000%	3.0366%	0.0612%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Meter & Services Factor

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 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 Average Customer	104,635	18,788	1,054	61	1	5,247	2,991	132,777	
2									
3									
4 Meter Cost	13,331,233	3,406,173	1,517,301	240,231	14,062	1,192,976	-	19,701,976	
5									
6									
7 FACTOR 60	67.6644%	17.2885%	7.7013%	1.2193%	0.0714%	6.0551%	0.0000%	100.0000%	
8									
9 FACTOR 60A	67.7128%	17.3008%	7.7068%	1.2202%	0.0000%	6.0594%	0.0000%	100.0000%	
10									
11 Service Cost	71,189,755	20,006,335	5,119,006	1,324,535	-	-	-	97,639,630	
12									
13									
14 FACTOR 70	72.9107%	20.4900%	5.2428%	1.3566%	0.0000%	0.0000%	0.0000%	100.0000%	

Meter/Service Detail

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 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	Total Services Cost
1 Residential							
2 Sch 016 sec	16	104,635	\$127	\$13,331,233	\$680	\$71,189,755	
3							
4 Commercial							
5 Sch 024 sec	24	18,788	\$181	\$3,406,173	\$1,065	\$20,006,335	
6 Sch 036 sec	36	1,041	\$1,320	\$1,374,266	\$4,916	\$5,119,006	
7 Sch 036 pri	36	13	\$11,362	\$143,035	\$0	\$0	
8							
9 Industrial							
10 Sch 048T pri, ded fac	48T-p	1	\$14,062	\$14,062	\$0	\$0	
11 Sch 048T sec	48T-s	50	\$1,746	\$87,573	\$26,408	\$1,324,535	
12 Sch 048T pri	48T-p	11	\$14,062	\$152,658	\$0	\$0	
13							
14 Irrigation							
15 Sch 040 sec	40	5,247	\$227	\$1,192,976	\$0	\$0	
16							
17 Street Lighting							
18 Sch 15,52,54,57 sec	15,52,54,57	2,991	\$0	\$0	\$0	\$0	
19							
20							
21 State of Washington		132,777		\$19,701,976		\$97,639,630	

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 -	104,635	100.00%	\$127.41	\$127.41	\$680.36	\$680.36
Sch 24						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	9,217	57.31%	\$105.00	\$60.17	\$823.87	\$472.14
kW = 0, 3 Phase	591	3.68%	\$255.00	\$9.38	\$1,042.55	\$38.33
kW > 1, 1 Phase	3,487	21.68%	\$215.00	\$46.62	\$912.27	\$197.81
kW > 1, 3 Phase	2,788	17.33%	\$255.00	\$44.20	\$1,124.16	\$194.85
	16,083	100.00%		\$160.37		\$903.13
<i>15 - 100 kW</i>						
1 Phase	795	31.23%	\$215.00	\$67.15	\$1,648.24	\$514.80
3 Phase W/O KVAR	774	30.43%	\$255.00	\$77.60	\$2,041.12	\$621.18
3 Phase With KVAR	975	38.33%	\$248.00	\$95.07	\$2,041.12	\$782.43
	2,544	100.00%		\$239.82		\$1,918.41
<i>100 kW+</i>						
1 Phase	18	10.90%	\$1,176.00	\$128.22	\$3,449.94	\$376.15
3 Phase W/O KVAR	48	29.43%	\$1,363.00	\$401.09	\$3,752.74	\$1,104.33
3 Phase With KVAR	96	59.67%	\$1,363.00	\$813.30	\$3,752.74	\$2,239.25
	162	100.00%		\$1,342.61		\$3,719.73
<i>0 - 15 kW</i>						
<i>15 - 100 kW</i>						
<i>100 kW+</i>						
Total Sch 24	18,788	100.00%		\$181.29		\$1,064.82
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	2	5.18%	\$215.00	\$11.15	\$1,495.18	\$77.51
3 Phase W/O KVAR	13	31.33%	\$255.00	\$79.88	\$1,972.82	\$617.99
3 Phase With KVAR	26	63.49%	\$248.00	\$157.46	\$1,972.82	\$1,252.56
	40	100.00%		\$248.48		\$1,948.06
<i>100 - 300 kW</i>						
1 Phase	10	1.44%	\$1,176.00	\$16.90	\$3,746.46	\$53.84
3 Phase W/O KVAR	150	21.93%	\$1,363.00	\$298.84	\$3,781.57	\$829.11
3 Phase With KVAR	524	76.64%	\$1,363.00	\$1,044.57	\$3,781.57	\$2,898.11
	684	100.00%		\$1,360.31		\$3,781.07
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$1,176.00	\$0.00	\$7,472.94	\$0.00
3 Phase W/O KVAR	26	8.27%	\$1,363.00	\$112.73	\$7,472.94	\$618.05
3 Phase With KVAR	286	91.73%	\$1,363.00	\$1,250.27	\$7,472.94	\$6,854.89
	312	100.00%		\$1,363.00		\$7,472.94
<i>1000 kW+</i>						
3 Phase With KVAR	5	100.00%	\$1,746.00	\$1,746.00	\$26,408.00	\$26,408.00
	5	100.00%		\$1,746.00		\$26,408.00
<i>0 - 100 kW</i>						
<i>100-300 kW</i>						
<i>300-1000 kW</i>						
<i>1000 kW+</i>						
Total Secondary 36	1,041	100.00%		\$1,319.73		\$4,915.86
Primary Voltage						
<i>100 - 1000 kW</i>						
1 Phase		0.00%	\$11,362.00	\$0.00		
3 Phase W/O KVAR	1	11.36%	\$11,362.00	\$1,291.14		
3 Phase With KVAR	11	88.64%	\$11,362.00	\$10,070.86		
Total Primary 36	13	100.00%		\$11,362.00		
Combined Total						
	1,054					
Sch 40						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,050	21.83%	\$105.00	\$22.92		
kW = 0, 3 Phase	991	20.59%	\$255.00	\$52.51		
kW > 1, 1 Phase	0	0.00%	\$215.00	\$0.00		
kW > 1, 3 Phase	2,771	57.58%	\$255.00	\$146.82		
	4,812	100.00%		\$222.25		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$215.00	\$0.00		
3 Phase W/O KVAR	162	38.45%	\$255.00	\$98.06		
3 Phase With KVAR	260	61.55%	\$248.00	\$152.63		
	422	100.00%		\$250.69		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$1,176.00	\$0.00		
3 Phase W/O KVAR	1	7.69%	\$1,363.00	\$104.85		
3 Phase With KVAR	12	92.31%	\$1,363.00	\$1,258.15		
	13	100.00%		\$1,363.00		
<i>0 - 50 kW</i>						
<i>51 - 300 kW</i>						
<i>301 - 1000 kW</i>						
Total Sch 40	5,247	100.00%		\$227.36		

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

Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
Residential					
1	Small Load	DM221F	\$105.00	39.44%	\$41.41
2	All Electric	DM221G	\$142.00	60.56%	\$85.99
3					\$127.41
4					
0 - 10 kW					
5					
6	kW = 0, 1 Phase	DM221F	\$105.00	100.00%	\$105.00
7					
8					
9	kW = 0, 3 Phase	DM241C	\$255.00	100.00%	\$255.00
10					
11					
12	kW > 1, 1 Phase	DM221H	\$215.00	100.00%	\$215.00
13					
14					
15	kW > 1, 3 Phase	DM241A	\$255.00	100.00%	\$255.00
16					
11-100 kW					
17					
18	1 phase	DM221H	\$215.00	100.00%	\$215.00
19					
20					
21	3 phase w/o KVAR	DM241C	\$255.00	100.00%	\$255.00
22					
23					
24	3 phase with KVAR	DM241B	\$248.00	100.00%	\$248.00
25					
101 - 1000 kW					
26					
27	1 Phase (sec)	DM231AFE	\$1,176.00	100.00%	\$1,176.00
28					
29					
30	3 phase w/o KVAR	DM271AEC	\$1,363.00	100.00%	\$1,363.00
31					
32					
33	3 phase with KVAR	DM271AEC	\$1,363.00	100.00%	\$1,363.00
34					
Over 1 MW					
35					
36	3 phase secondary volt	DM271AEG	\$1,746.00	100.00%	\$1,746.00
37					
38					
Primary Metering					
39					
40	13.8 kV 3-wire	DM101ACBI	\$8,184.00		
41	12.47 kV 4-wire Wye	DM121DBBI	\$11,362.00		
42	24.9 kV 4-wire Wye	DM121DGBI	\$14,062.00		
43	35 kV 4-wire Wye	DM131DBH	\$31,388.00		

PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost	(D) Residential Percent Use	(E) Schedule 24 Percent Use	(F) Schedule 36 Percent Use	
1	Residential						
2	Small load - O/H	#2 Triplex	\$607.00	31.30%	-	-	
3	Large load - O/H	1/0 Triplex	\$698.00	39.16%	-	-	
4	Small load - U/G	1/0 Triplexed	\$705.00	8.14%	-	-	
5	Large load - U/G	4/0 Triplexed	\$746.00	21.40%	-	-	
6	Weighted Cost per Service			\$680.36			
7							
8	0 - 30 kW						
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$868.00	-	72.92%	-	
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$705.00	-	27.08%	-	
11	Weighted Cost per Service				\$823.87		
12							
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$1,068.00	-	72.92%	-	
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$974.00	-	27.08%	-	
15	Weighted Cost per Service				\$1,042.55		
16							
17	30 - 50 kW						
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$974.00	-	72.92%	-	
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$746.00	-	27.08%	-	
20	Weighted Cost per Service				\$912.27		
21							
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,158.00	-	72.92%	-	
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$1,033.00	-	27.08%	-	
24	Weighted Cost per Service				\$1,124.16		
25							
26	50 - 100 kW						
27	1 Phase O/H	2 - 4/0 Triplex	\$1,769.00	-	72.92%	38.60%	
28	1 Phase U/G	2 - 4/0 Triplex	\$1,323.00	-	27.08%	61.40%	
29	Weighted Cost per Service				\$1,648.24	\$1,495.18	
30							
31	3 Phase O/H	2-4/0 Quadruplex	\$2,095.00	-	72.92%	38.60%	
32	3 Phase U/G	2-4/0 Quadruplex	\$1,896.00	-	27.08%	61.40%	
33	Weighted Cost per Service				\$2,041.12	\$1,972.82	
34							
35	100-300 kW						
36	1 Phase O/H	3-500 & 350N	\$3,216.00	-	72.92%	38.60%	
37	1 Phase U/G	3-750 & 500N	\$4,080.00	-	27.08%	61.40%	
38	Weighted Cost per Service				\$3,449.94	\$3,746.46	
39							
40	3 Phase O/H	3-4/0 Quadruplex	\$3,730.00	-	72.92%	38.60%	
41	3 Phase U/G	4-350 Quadruplex	\$3,814.00	-	27.08%	61.40%	
42	Weighted Cost per Service				\$3,752.74	\$3,781.57	
43							
44	300-1000 kW						
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$8,074.00	-	-	38.60%	
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$7,095.00	-	-	61.40%	
47	Weighted Cost per Service					\$7,472.94	
48							
49	1000 kW and Over						
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$26,408.00				
51							
52							
53		Overhead % =		Residential	Schedule 24	Schedule 36	Schedule 48
54		% of Overhead Which Are Small Load=		31.30%			
55		% of Overhead Which Are All Electric=		39.16%			
56		Total % Overhead		70.45%	72.92%	38.60%	0.00%
57		Account 369 - Overhead	37,515,218	28,200,968	8,203,117	1,111,132	-
58							
59		Underground % =					
60		% of Underground Which Are Small Load=		8.14%			
61		% of Underground Which Are All Electric=		21.40%			
62		Total % Underground		29.55%	27.08%	61.40%	100.00%
63		Account 369 - Underground	17,384,058	11,826,488	3,045,730	1,767,102	744,738
64							
65							

Uncollectables Factor (F80)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Uncollectables Factor

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1 Revenue									
2 Residential	140,088,119	818,419						140,906,538	
3 Com / Ind		47,654,678	66,810,176	26,035,610	24,940,664			165,441,128	
4 Irrigation						12,666,289		12,666,289	
5 Total	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	-	319,013,955	
6									
7									
8 Uncollectables									
9 Write-off	(2,351,390)	(63,520)	(69,793)	(27,198)	(26,054)	(7,660)	0	(2,545,615)	
10 Recovery	901,382	18,525	18,588	7,244	6,939	3,724	0	956,402	
11 Net Write Off	(1,450,008)	(44,995)	(51,205)	(19,954)	(19,115)	(3,936)	-	(1,589,214)	
12									
13									
14 FACTOR 80	91.2406%	2.8313%	3.2221%	1.2556%	1.2028%	0.2477%	0.0000%	100.0000%	

Revenues

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Revenue - Normalized

Line	A Customer Class	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 Service >1,000 KW Schedule 48T	G Dedicated Facilities Schedule 48T	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15,51,54,57	J	K	L Total
1	Residential	140,088,119	818,419	-	-	-	-	-	153,572	-	-	141,060,110
2	Commercial	-	46,025,153	58,669,984	11,474,458	-	-	-	321,842	-	-	116,491,437
3	Industrial	-	1,629,524	8,140,192	14,561,152	24,940,664	12,666,289	19,011	-	-	-	61,956,833
4	Lighting	-	-	-	-	-	-	-	1,153,632	-	-	1,153,632
5	OSPFA	-	-	-	-	-	-	-	-	-	-	-
6	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-
7	Tariff Revenues	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057	-	-	-	320,662,012
8	Total AGA Revenues	778	164,144	209,234	40,921	-	235,203	1,240	-	-	-	651,520,1700
9	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-
10	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-
11	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-
12	Firm Revenue	140,088,897	48,637,240	67,019,410	26,076,531	24,940,664	12,901,492	1,649,297	-	-	-	321,313,532
13	Firm Revenue factor	43.60%	15.14%	20.86%	8.12%	7.76%	4.02%	0.51%	-	-	-	100.00%
14	Non-Firm	-	-	-	-	-	-	-	-	-	-	-
15	Total Revenue	140,088,897	48,637,240	67,019,410	26,076,531	24,940,664	12,901,492	1,649,297	-	-	-	321,313,532

Distribution Plant Investment to Serve

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Distribution Direct Assignments

Line	A 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 09	Primary	Secondary	Primary	Secondary			
1	360	16,413,698	-	-	-	-	16,413,698	-	-	-	-	
2	361	2,499,162	-	-	-	-	2,499,162	-	-	-	-	
3	362	49,398,726	-	-	2,532,021	-	46,866,705	-	-	-	-	
4	364	95,776,837	-	-	-	-	94,110,820	1,666,017	-	-	-	
5	365	60,574,951	-	-	-	-	32,925,716	27,649,236	-	-	-	
6	366	16,649,124	-	-	-	-	8,412,651	8,236,474	-	-	-	
7	367	23,403,850	-	-	-	-	10,314,040	13,089,810	-	-	-	
8	368	102,672,472	-	-	-	-	-	102,672,472	-	-	-	
9	369	54,899,276	-	-	-	-	-	-	-	54,899,276	-	
10	370	11,507,506	-	-	110,789	-	-	-	-	-	11,396,717	
11	371	513,712	-	513,712	-	-	-	-	-	-	-	
12	372	-	-	-	-	-	-	-	-	-	-	
13	373	4,161,786	-	4,161,786	-	-	-	-	-	-	-	
14												
15	TOTAL	438,471,101	-	4,675,498	2,642,810	-	211,542,791	153,314,009	-	54,899,276	11,396,717	

PacifiCorp
State of Washington
Peak Credit Calculation
Twelve Months Ended December 31, 2013
Classification of Generation and Transmission Costs

	Total Monthly		Average MW	Peak MW
	<u>Energy</u>	<u>Hours</u>	<u>Energy</u>	<u>Demand</u>
Jan-13	2,017,358,472	744	2,711,503	3,596,801
Feb-13	1,630,550,825	672	2,426,415	3,123,618
Mar-13	1,621,729,343	743	2,182,677	3,081,150
Apr-13	1,475,719,366	720	2,049,610	2,831,206
May-13	1,516,396,454	744	2,038,167	2,668,069
Jun-13	1,526,463,960	720	2,120,089	3,027,051
Jul-13	1,775,870,641	744	2,386,923	2,068,985
Aug-13	1,697,715,524	744	2,281,876	3,213,378
Sep-13	1,529,012,946	720	2,123,629	3,141,829
Oct-13	1,574,707,913	744	2,116,543	2,932,888
Nov-13	1,683,653,590	721	2,335,164	3,381,279
Dec-13	2,070,625,330	744	2,783,099	4,047,920
Annual Total	20,119,804,364	8,760	2,296,781	4,047,920

Peak Credit Ratio (Demand) = 43%
SDLF 57%

Source: WCA 8,760 Hourly Load Data

