



**PacifiCorp  
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**PACIFICORP  
COST OF SERVICE  
FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES**

**INTRODUCTION**

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

**Functionalization**

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

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

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

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

The Retail Service function includes the retail activities associated with customer service including Meter Reading, Customer Accounting, Customer Service activities and Sales.

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

**Classification**

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

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses.

Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

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

### **Allocation**

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

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

### **FUNCTIONALIZATION PROCEDURES**

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

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

When the various account balances from BW that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Within the Schedule M additions temporary account balances allocated on the SO factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary balance allocated to a state using the SO factor is then assigned to functions using the SCHMAT-SO FUNC factor.

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

#### **Operating Revenues:**

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

**Interdepartmental:** Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW)

**Special Sales:** Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated on the Wholesale Sales Factor, "WSF". This factor is developed by identifying the production / transmission components of wholesale sales.

**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 926, Pension Benefits and 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. Detail to develop this factor is supplied by the Tax Department, as described on page 10. 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 and allocate generation and transmission costs is a Peak Credit method where the cost of a current peaking resource (Simple Cycle Combustion Turbine, SCCT) is compared to the cost of a current baseload resource (Combined Cycle Combustion Turbine, CCCT). The SCCT is deemed to provide benefits in addition to peaking capability, therefore only one-half of the fixed costs are considered in determination of the demand component. One-half of the fixed costs of a simple-cycle combustion turbine plus the expected operating costs for 200 hours become the numerator in this calculation. The denominator is the total cost, both fixed and variable, of a base load combined-cycle plant consistent with the Company's resource planning and avoided cost calculations. This calculation produces a 12% demand-related and 88% energy-related classification of costs in the current case. 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 west control area loads. The energy portion is allocated using class annual MWh's 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 subclassifications: 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), also identified as class non-coincident peaks, 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 new 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 Job Designer's Manual 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 exception of the new level 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 time, including travel time between meters, to read meters for different classes of customers. Typical meter reading time is calculated from the elapsed time between meter reads captured by the itron meter reading system. (F47)

The customer weighting for Customer Accounting and Records expenses, Account 903, are a composite of several factors such as number of customers receiving manual bills, number of billing adjustments, and average account balances 90 days delinquent. (F48)

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

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

### **General & Intangible Plant, Administrative & General Expenses**

Most general plant, intangible plant, and administrative and general expenses are

functionalized and allocated to classes based on generation, transmission, and distribution plant (F102). Coal mine plant is allocated consistent with generation and transmission resources (F10). Employee Pensions and Benefits costs have been assigned to functions and classes on the basis of labor (F138). Costs that have been identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

### **Taxes**

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

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

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

### **Rate Base Additions and Deductions**

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

### **Revenue Credits**

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

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



**JUNE 2008 West Control Area  
AMA  
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		WASHINGTON						
		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1	General Business Revenues	254,946,525	199,659,370	18,310,118	36,977,037	32,100,414	4,869,966	6,656
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	57,839,509	49,637,434	8,202,076	-	-	-	-
5	Other Operating Revenues	13,203,963	3,003,476	7,582,427	2,617,660	1,206,754	807,476	603,429
6	Total Operating Revenues	325,989,598	252,300,280	34,094,621	39,594,697	33,307,169	5,677,443	610,086
7								
8	Operating Expenses:							
9	Steam Production	49,549,557	49,549,557	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	4,901,308	4,901,308	-	-	-	-	-
12	Other Power Supply	119,561,300	119,561,300	-	-	-	-	-
13	Transmission	25,350,836	-	25,350,836	-	-	-	-
14	Distribution	14,138,542	-	-	14,138,542	14,138,542	-	-
15	Customer Accounts	7,981,987	-	-	7,981,987	-	7,981,987	-
16	Customer Service	570,083	-	-	570,083	-	570,083	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	12,502,549	4,974,042	2,481,763	5,046,744	4,449,201	131,849	465,694
19								
20	Total O & M Expenses	234,556,164	178,986,208	27,832,599	27,737,357	18,587,743	8,683,919	465,694
21								
22	Depreciation	36,318,858	18,273,962	5,077,995	12,966,901	12,864,430	102,471	-
23	Amortization Expense	4,324,354	2,567,853	626,540	1,129,961	726,347	403,614	-
24	Taxes Other Than Income	15,649,076	7,503,037	2,927,193	5,218,847	5,093,355	125,493	-
25	Income Taxes - Federal	(14,407,697)	473,672	(4,895,825)	(9,985,544)	(6,347,527)	(3,670,024)	32,007
26	Income Taxes - State	-	-	-	-	-	-	-
27	Income Taxes - Def Net	11,251,046	24,147,451	(4,355,726)	(8,540,679)	(8,338,139)	(202,540)	-
28	Investment Tax Credit Adj	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(666,901)	(708,634)	3,292	39,440	(145,632)	185,072	-
30								
31	Total Operating Expenses	287,024,899	231,242,548	27,216,068	28,566,284	22,440,578	5,628,004	497,701
32								
33	Operating Revenue for Return	38,964,698	21,057,732	6,878,553	11,028,414	10,866,591	49,438	112,384
34								
35	Rate Base:							
36	Electric Plant in Service	1,328,727,328	659,284,625	248,242,931	421,199,772	411,388,807	9,810,965	-
37	Plant Held for Future Use	102,719	27,084	22,161	53,474	50,726	2,748	-
38	Misc Deferred Debits	7,849,151	2,205,716	4,361,056	1,282,379	452,414	824,646	5,318
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	0	0	0	0	0	0	-
42	Fuel Stock	2,516,744	2,516,744	-	-	-	-	-
43	Material & Supplies	6,714,432	5,393,784	453,578	867,071	867,071	-	-
44	Working Capital	10,809,977	8,571,187	1,185,716	1,053,074	794,646	235,612	22,817
45	Weatherization Loans	2,100,039	-	-	2,100,039	-	-	2,100,039
46	Miscellaneous Rate Base	(0)	(0)	-	-	-	-	-
47								
48	Total Electric Plant	1,358,820,390	677,999,139	254,265,442	426,555,809	413,553,664	10,873,972	2,128,174
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(456,141,363)	(184,324,256)	(101,838,094)	(169,979,013)	(169,502,640)	(476,373)	-
52	Accum Prov For Amort	(32,538,491)	(14,325,464)	(4,819,303)	(13,393,724)	(7,373,679)	(6,020,045)	-
53	Accum Def Income Taxes	(120,123,532)	(73,572,215)	(16,705,515)	(29,845,802)	(29,129,186)	(716,615)	-
54	Unamortized ITC	(1,021,651)	(448,534)	(215,058)	(358,060)	(358,060)	-	-
55	Customer Adv for Const	(695,487)	-	-	(695,487)	(695,487)	(0)	-
56	Customer Service Deposits	(2,724,400)	-	-	(2,724,400)	-	(2,724,400)	-
57	Misc. Rate Base Deductions	(7,717,851)	(6,567,522)	(431,296)	(719,033)	(718,689)	(345)	-
58								
59	Total Rate Base Deductions	(620,962,775)	(279,237,991)	(124,009,265)	(217,715,519)	(207,777,741)	(9,937,778)	-
60								
61	Total Rate Base	737,857,615	398,761,148	130,256,177	208,840,290	205,775,923	936,194	2,128,174
62								
63	Return on Rate Base	5.281%	5.281%	5.281%	5.281%	5.281%	5.281%	5.281%
64								
65	Return on Equity	4.548%	4.548%	4.548%	4.548%	4.548%	4.548%	4.548%
66								
67	100 Basis Points in Equity:	3,696,667	1,997,793	652,583	1,046,290	1,030,937	4,690	10,662
68	Revenue Requirement Impact	5,687,179	3,073,528	1,003,975	1,609,677	1,586,057	7,216	16,403
69	Rate Base Decrease	(63,936,389)	(34,553,208)	(11,286,879)	(18,096,302)	(17,830,770)	(81,122)	(184,409)

Description of Account Summary:

70	JUNE 2008 West Control Area				WASHINGTON						
71	AMA				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
72	FERC	BUSINESS	PITA								
73	ACCT	DESCRIPTION	FUNCTION	FACTOR							
74	Sales to Ultimate Customers										
75	440	Residential Sales		S	111,839,329	(0)	(0)	0	0	0	0
76						199,659,370	18,310,118	36,977,037	32,100,414	4,869,966	6,656
77											
78					111,839,329	199,659,370	18,310,118	36,977,037	32,100,414	4,869,966	6,656
79											
80	442	Commercial & Industrial Sales		S	141,974,070						
81				SE	-	-	-	-	-	-	-
82			P	SE	-	-	-	-	-	-	-
83			PT	SG	-	-	-	-	-	-	-
84											
85											
86					141,974,070	-	-	-	-	-	-
87											
88	444	Public Street & Highway Lighting		S	1,133,127						
89				SO	-	-	-	-	-	-	-
90					1,133,127	-	-	-	-	-	-
91											
92											
93	445	Other Sales to Public Authority		S	-	-	-	-	-	-	-
94											
95											
96											
97											
98	448	Interdepartmental		S	-	-	-	-	-	-	-
99			DPW	S	-	-	-	-	-	-	-
100			GP	SO	-	-	-	-	-	-	-
101											
102											
103		Total Sales to Ultimate Customers			264,946,825	199,659,370	18,310,118	36,977,037	32,100,414	4,869,966	6,656
104											
105											
106											
107	447	Sales for Resale		S	-	-	-	-	-	-	-
108			WSF	SG	-	-	-	-	-	-	-
109			WSF	SE	-	-	-	-	-	-	-
110			WSF	DGP	-	-	-	-	-	-	-
111			WSF	CAGW	57,839,509	49,637,434	8,202,076	-	-	-	-
112			WSF	CAGE	-	-	-	-	-	-	-
113			WSF	CAEW	-	-	-	-	-	-	-
114			WSF	CAEE	-	-	-	-	-	-	-
115			WSF	CAEE	57,839,509	49,637,434	8,202,076	-	-	-	-
116											
117	449	Provision for Rate Refund		S	-	-	-	-	-	-	-
118			WSF	SG	-	-	-	-	-	-	-
119			WSF	SG	-	-	-	-	-	-	-
120											
121											
122											
123											
124		Total Sales from Electricity			312,786,035	249,296,804	26,512,194	36,977,037	32,100,414	4,869,966	6,656
125	450	Forfeited Discounts & Interest		S	542,245	-	-	542,245	-	542,245	-
126			CUST	SO	-	-	-	-	-	-	-
127			CUST	SO	542,245	-	-	542,245	-	542,245	-
128											
129											
130	451	Misc Electric Revenue		S	263,705	-	-	263,705	-	263,705	-
131			CUST	SG	-	-	-	-	-	-	-
132			GP	SO	968	463	181	324	316	8	-
133			GP	SO	264,673	463	181	264,028	316	263,712	-
134											
135											
136	453	Water Sales		P	1,626	1,626	-	-	-	-	-
137			P	CAGW	-	-	-	-	-	-	-
138			P	CAGE	-	-	-	-	-	-	-
139			P	JBG	12,805	12,805	-	-	-	-	-
140			P	SG	-	-	-	-	-	-	-
141					14,432	14,432	-	-	-	-	-
142											
143	454	Rent of Electric Property		S	1,144,783	-	-	1,144,783	1,144,783	-	-
144			DPW	SG	163,077	-	163,077	-	-	-	-
145			T	CAGW	-	-	-	-	-	-	-
146			T	CAGE	-	-	-	-	-	-	-
147			T	JBG	-	-	-	-	-	-	-
148			T	SG	17,907	-	17,907	-	-	-	-
149			GP	SO	189,036	90,429	35,434	63,174	61,655	1,519	-
150					1,514,805	90,429	216,418	1,207,958	1,206,439	1,519	-
151											



				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
152										
153										
154	456	Other Electric Revenue								
155		DMSC	S	603,194	-	-	603,194	-	-	603,194
156		CUST	CAGE	-	-	-	-	-	-	-
157		OTHSE	CAGW	4,000,379	691	3,999,688	-	-	-	-
158		OTHSO	SO	235	0	0	235	0	-	235
159		OTHSGR	SG	784,269	362,793	421,476	-	-	-	-
160		OTHSGR	JBG	310,461	143,615	166,846	-	-	-	-
161		OTHSGR	WRG	4,075,695	1,885,364	2,190,331	-	-	-	-
162		OTHSGR	WRE	1,093,176	505,689	587,487	-	-	-	-
163		WSF	CAEW	-	-	-	-	-	-	-
164		WSF	CAEE	-	-	-	-	-	-	-
165				10,867,409	2,898,152	7,365,828	603,429	0	-	603,429
166										
167		Total Other Electric Revenues		13,203,563	3,003,476	7,582,427	2,617,660	1,206,754	807,476	603,429
168										
169		Total Electric Operating Revenues		325,989,598	252,300,280	34,094,621	39,594,697	33,307,169	5,677,443	610,086
170										
171		Summary of Revenues by Factor								
172		S		257,500,452	199,659,370	18,310,118	39,530,964	33,245,198	5,675,916	609,850
173		JBG		323,266	156,421	166,846	-	-	-	-
174		SE		-	-	-	-	-	-	-
175		SO		190,241	90,893	35,615	63,733	61,971	1,527	235
176		SG		802,176	362,793	439,383	-	-	-	-
177		CAEW		-	-	-	-	-	-	-
178		CAEE		-	-	-	-	-	-	-
179		CAGW		62,004,592	49,639,751	12,364,841	-	-	-	-
180		CAGE		-	-	-	-	-	-	-
181		WRG		4,075,695	1,885,364	2,190,331	-	-	-	-
182		WRE		1,093,176	505,689	587,487	-	-	-	-
183		Total Electric Operating Revenues		325,989,598	252,300,280	34,094,621	39,594,697	33,307,169	5,677,443	610,086
184		Miscellaneous Revenues								
185	41160	Gain on Sale of Utility Plant - CR								
186		DPW	S	-	-	-	-	-	-	-
187		T	SG	-	-	-	-	-	-	-
188		G	SO	-	-	-	-	-	-	-
189		T	DGU	-	-	-	-	-	-	-
190		P	DGP	-	-	-	-	-	-	-
191										
192										
193	41170	Loss on Sale of Utility Plant								
194		DPW	S	-	-	-	-	-	-	-
195		T	CAGW	-	-	-	-	-	-	-
196		T	CAGE	-	-	-	-	-	-	-
197		T	SG	-	-	-	-	-	-	-
198										
199										
200	4118	Gain from Emission Allowances								
201		P	S	(562,832)	(562,832)	-	-	-	-	-
202		P	CAEW	-	-	-	-	-	-	-
203		P	CAEE	-	-	-	-	-	-	-
204		P	SE	(0)	(0)	-	-	-	-	-
205				(562,832)	(562,832)	-	-	-	-	-
206										
207	41181	Gain from Disposition of NOX Credits								
208		P	SE	-	-	-	-	-	-	-
209										
210										
211	4194	Impact Housing Interest Income								
212		P	DGU	-	-	-	-	-	-	-
213										
214										
215	421	(Gain) / Loss on Sale of Utility Plant								
216		DPW	S	(151,113)	-	-	(151,113)	(151,113)	-	-
217		T	DGP	-	-	-	-	-	-	-
218		T	DGU	-	-	-	-	-	-	-
219		PTD	CN	49	22	10	17	17	-	-
220		PTD	SO	15,590	6,844	3,282	5,464	5,464	-	-
221		P	CAGW	(153,668)	(153,668)	-	-	-	-	-
222		P	CAGE	-	-	-	-	-	-	-
223		P	SG	-	-	-	-	-	-	-
224				(289,141)	(146,802)	3,292	(145,632)	(145,632)	-	-
225										
226		Total Miscellaneous Revenues		(851,973)	(709,634)	3,292	(145,632)	(145,632)	-	-
227		Miscellaneous Expenses								
228	4311	Interest on Customer Deposits								
229		CUST	S	185,072	-	-	185,072	-	185,072	-
230				185,072	-	-	185,072	-	185,072	-
231		Total Miscellaneous Expenses		185,072	-	-	185,072	-	185,072	-
232										
233		Net Misc Revenue and Expense		(666,901)	(709,634)	3,292	39,440	(145,632)	185,072	-
234										

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
235	500	Operation Supervision & Engineering							
236		P	SG	(1)	(1)	-	-	-	-
237		P	CAGW	3,449	3,449	-	-	-	-
238		P	CAGE	-	-	-	-	-	-
239		P	JBG	3,715,025	3,715,025	-	-	-	-
240		P	CAGE	-	-	-	-	-	-
241				3,718,473	3,718,473	-	-	-	-
242									
243	501	Fuel Related							
244		P	SE	152	152	-	-	-	-
245		P	SE	-	-	-	-	-	-
246		P	SE	-	-	-	-	-	-
247		P	CAGW	-	-	-	-	-	-
248		P	CAGE	-	-	-	-	-	-
249		P	CAEW	37,678,510	37,678,510	-	-	-	-
250		P	CAEE	-	-	-	-	-	-
251		P	JBE	277,991	277,991	-	-	-	-
252		P	CAEE	-	-	-	-	-	-
253		P	JBG	-	-	-	-	-	-
254				37,956,653	37,956,653	-	-	-	-
255									
256	502	Steam Expenses							
257		P	SG	-	-	-	-	-	-
258		P	CAGW	167,582	167,582	-	-	-	-
259		P	CAGE	-	-	-	-	-	-
260		P	JBG	776,343	776,343	-	-	-	-
261		P	CAGE	-	-	-	-	-	-
262				943,925	943,925	-	-	-	-
263									
264	503	Steam From Other Sources							
265		P	SE	-	-	-	-	-	-
266		P	CAEW	-	-	-	-	-	-
267		P	CAEE	-	-	-	-	-	-
268									
269									
270	505	Electric Expenses							
271		P	SG	-	-	-	-	-	-
272		P	CAGW	4,632	4,632	-	-	-	-
273		P	CAGE	-	-	-	-	-	-
274		P	JBG	(2,127)	(2,127)	-	-	-	-
275		P	CAGE	-	-	-	-	-	-
276				2,505	2,505	-	-	-	-
277									
278	506	Misc. Steam Expense							
279		P	SG	20	20	-	-	-	-
280		P	SE	-	-	-	-	-	-
281		P	CAGW	557,309	557,309	-	-	-	-
282		P	CAGE	-	-	-	-	-	-
283		P	JBG	(3,079,020)	(3,079,020)	-	-	-	-
284		P	CAGE	-	-	-	-	-	-
285				(2,521,691)	(2,521,691)	-	-	-	-
286									
287	507	Rents							
288		P	SG	-	-	-	-	-	-
289		P	CAGW	6,163	6,163	-	-	-	-
290		P	CAGE	-	-	-	-	-	-
291		P	JBG	92,914	92,914	-	-	-	-
292		P	CAGE	-	-	-	-	-	-
293				99,077	99,077	-	-	-	-
294									
295	510	Maint Supervision & Engineering							
296		P	SG	-	-	-	-	-	-
297		P	CAGW	53,236	53,236	-	-	-	-
298		P	CAGE	-	-	-	-	-	-
299		P	JBG	101,706	101,706	-	-	-	-
300		P	CAGE	-	-	-	-	-	-
301				154,942	154,942	-	-	-	-
302									
303									
304									
305	511	Maintenance of Structures							
306		P	SG	-	-	-	-	-	-
307		P	CAGW	63,141	63,141	-	-	-	-
308		P	CAGE	-	-	-	-	-	-
309		P	JBG	2,192,987	2,192,987	-	-	-	-
310		P	CAGE	-	-	-	-	-	-
311				2,256,128	2,256,128	-	-	-	-
312									
313	512	Maintenance of Boiler Plant							
314		P	SG	-	-	-	-	-	-
315		P	CAGW	429,408	429,408	-	-	-	-
316		P	CAGE	-	-	-	-	-	-
317		P	JBG	4,324,930	4,324,930	-	-	-	-
318		P	CAGE	-	-	-	-	-	-
319				4,754,338	4,754,338	-	-	-	-
320									
321	513	Maintenance of Electric Plant							
322		P	SG	-	-	-	-	-	-
323		P	CAGW	76,914	76,914	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
324	P	CAGE	-	-	-	-	-	-	-
325	P	JBG	1,528,382	1,528,382	-	-	-	-	-
326	P	CAGE	-	-	-	-	-	-	-
327			1,605,296	1,605,296	-	-	-	-	-
328									
329	514	Maintenance of Misc. Steam Plant							
330	P	SG	-	-	-	-	-	-	-
331	P	CAGW	72,325	72,325	-	-	-	-	-
332	P	CAGE	-	-	-	-	-	-	-
333	P	JBG	507,586	507,586	-	-	-	-	-
334	P	CAGE	-	-	-	-	-	-	-
335			579,911	579,911	-	-	-	-	-
336									
337		<b>Total Steam Power Generation</b>	<b>49,549,557</b>	<b>49,549,557</b>	-	-	-	-	-
338	517	Operation Super & Engineering							
339	P	SG	-	-	-	-	-	-	-
340			-	-	-	-	-	-	-
341									
342	518	Nuclear Fuel Expense							
343	P	SE	-	-	-	-	-	-	-
344			-	-	-	-	-	-	-
345			-	-	-	-	-	-	-
346									
347	519	Coolants and Water							
348	P	SG	-	-	-	-	-	-	-
349			-	-	-	-	-	-	-
350									
351	520	Steam Expenses							
352	P	SG	-	-	-	-	-	-	-
353			-	-	-	-	-	-	-
354									
355									
356									
357	523	Electric Expenses							
358	P	SG	-	-	-	-	-	-	-
359			-	-	-	-	-	-	-
360									
361	524	Misc. Nuclear Expenses							
362	P	SG	-	-	-	-	-	-	-
363			-	-	-	-	-	-	-
364									
365	528	Maintenance Super & Engineering							
366	P	SG	-	-	-	-	-	-	-
367			-	-	-	-	-	-	-
368									
369	529	Maintenance of Structures							
370	P	SG	-	-	-	-	-	-	-
371			-	-	-	-	-	-	-
372									
373	530	Maintenance of Reactor Plant							
374	P	SG	-	-	-	-	-	-	-
375			-	-	-	-	-	-	-
376									
377	531	Maintenance of Electric Plant							
378	P	SG	-	-	-	-	-	-	-
379			-	-	-	-	-	-	-
380									
381	532	Maintenance of Misc Nuclear							
382	P	SG	-	-	-	-	-	-	-
383			-	-	-	-	-	-	-
384									
385		<b>Total Nuclear Power Generation</b>	-	-	-	-	-	-	-
386									
387	535	Operation Super & Engineering							
388	P	DGP	-	-	-	-	-	-	-
389	P	CAGW	-	-	-	-	-	-	-
390	P	CAGE	-	-	-	-	-	-	-
391	P	CAGW	1,113,178	1,113,178	-	-	-	-	-
392	P	CAGE	-	-	-	-	-	-	-
393			1,113,178	1,113,178	-	-	-	-	-
394									
395	536	Water For Power							
396	P	DGP	-	-	-	-	-	-	-
397	P	CAGW	-	-	-	-	-	-	-
398	P	CAGE	-	-	-	-	-	-	-
399	P	CAGW	37,435	37,435	-	-	-	-	-
400	P	CAGE	-	-	-	-	-	-	-
401			37,435	37,435	-	-	-	-	-

			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>
402									
403	537	Hydraulic Expenses							
404		P	DGP	-	-	-	-	-	-
405		P	CAGW	-	-	-	-	-	-
406		P	CAGE	-	-	-	-	-	-
407		P	CAGW	736,822	736,822	-	-	-	-
408		P	CAGE	-	-	-	-	-	-
409				736,822	736,822	-	-	-	-
410									
411	538	Electric Expenses							
412		P	DGP	-	-	-	-	-	-
413		P	CAGW	-	-	-	-	-	-
414		P	CAGE	-	-	-	-	-	-
415		P	CAGW	-	-	-	-	-	-
416		P	CAGE	-	-	-	-	-	-
417				-	-	-	-	-	-
418									
419	539	Misc. Hydro Expenses							
420		P	DGP	-	-	-	-	-	-
421		P	CAGW	-	-	-	-	-	-
422		P	CAGE	-	-	-	-	-	-
423		P	CAGW	2,078,696	2,078,696	-	-	-	-
424		P	CAGE	-	-	-	-	-	-
425				2,078,696	2,078,696	-	-	-	-
426									
427	540	Rents (Hydro Generation)							
428		P	DGP	-	-	-	-	-	-
429		P	CAGW	-	-	-	-	-	-
430		P	CAGE	-	-	-	-	-	-
431		P	CAGW	32,393	32,393	-	-	-	-
432		P	CAGE	-	-	-	-	-	-
433				32,393	32,393	-	-	-	-
434									
435	541	Maint Supervision & Engineering							
436		P	DGP	-	-	-	-	-	-
437		P	CAGW	-	-	-	-	-	-
438		P	CAGE	-	-	-	-	-	-
439		P	CAGW	-	-	-	-	-	-
440		P	CAGE	-	-	-	-	-	-
441				-	-	-	-	-	-
442									
443	542	Maintenance of Structures							
444		P	DGP	-	-	-	-	-	-
445		P	CAGW	-	-	-	-	-	-
446		P	CAGE	-	-	-	-	-	-
447		P	CAGW	185,595	185,595	-	-	-	-
448		P	CAGE	-	-	-	-	-	-
449				185,595	185,595	-	-	-	-
450									
451									
452									
453									
454	543	Maintenance of Dams & Waterways							
455		P	DGP	-	-	-	-	-	-
456		P	CAGW	-	-	-	-	-	-
457		P	CAGE	-	-	-	-	-	-
458		P	CAGW	179,985	179,985	-	-	-	-
459		P	CAGE	-	-	-	-	-	-
460				179,985	179,985	-	-	-	-
461									
462	544	Maintenance of Electric Plant							
463		P	DGP	-	-	-	-	-	-
464		P	CAGW	-	-	-	-	-	-
465		P	CAGE	-	-	-	-	-	-
466		P	CAGW	246,467	246,467	-	-	-	-
467		P	CAGE	-	-	-	-	-	-
468				246,467	246,467	-	-	-	-
469									
470	545	Maintenance of Misc. Hydro Plant							
471		P	DGP	-	-	-	-	-	-
472		P	CAGW	-	-	-	-	-	-
473		P	CAGE	-	-	-	-	-	-
474		P	CAGW	290,737	290,737	-	-	-	-
475		P	CAGE	-	-	-	-	-	-
476				290,737	290,737	-	-	-	-
477									
478		<b>Total Hydraulic Power Generation</b>		<b>4,901,308</b>	<b>4,901,308</b>	-	-	-	-
479									
480	546	Operation Super & Engineering							
481		P	SG	554	554	-	-	-	-
482		P	SE	-	-	-	-	-	-
483		P	CAGW	88	88	-	-	-	-
484		P	CAGE	-	-	-	-	-	-
485		P	CAGE	-	-	-	-	-	-
486				642	642	-	-	-	-

Description of Account Summary:					WASHINGTON								
					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc		
487													
488	547	Fuel											
489			P	SE	-	-	-	-	-	-	-	-	-
490			P	CAEW	37,644,802	37,644,802	-	-	-	-	-	-	-
491			P	CAEE	-	-	-	-	-	-	-	-	-
492			P	SSECT	-	-	-	-	-	-	-	-	-
493					37,644,802	37,644,802	-	-	-	-	-	-	-
494													
495	548	Generation Expense											
496			P	SG	-	-	-	-	-	-	-	-	-
497			P	CAGW	1,756,175	1,756,175	-	-	-	-	-	-	-
498			P	CAGE	-	-	-	-	-	-	-	-	-
499			P	CAGE	-	-	-	-	-	-	-	-	-
500					1,756,175	1,756,175	-	-	-	-	-	-	-
501													
502	549	Miscellaneous Other											
503			P	SG	26,406	26,406	-	-	-	-	-	-	-
504			P	CAGW	3,726,443	3,726,443	-	-	-	-	-	-	-
505			P	CAGE	-	-	-	-	-	-	-	-	-
506			P	CAGE	-	-	-	-	-	-	-	-	-
507					26,406	26,406	-	-	-	-	-	-	-
508													
509													
510													
511													
512	550	Maint Supervision & Engineering											
513			P	SG	-	-	-	-	-	-	-	-	-
514			P	CAGW	297,163	297,163	-	-	-	-	-	-	-
515			P	CAGE	-	-	-	-	-	-	-	-	-
516			P	CAGE	-	-	-	-	-	-	-	-	-
517					297,163	297,163	-	-	-	-	-	-	-
518													
519	551	Maint Supervision & Engineering											
520			P	SG	-	-	-	-	-	-	-	-	-
521			P	CAGW	-	-	-	-	-	-	-	-	-
522			P	CAGE	-	-	-	-	-	-	-	-	-
523					-	-	-	-	-	-	-	-	-
524													
525	552	Maintenance of Structures											
526			P	SG	-	-	-	-	-	-	-	-	-
527			P	CAGW	-	-	-	-	-	-	-	-	-
528			P	CAGE	-	-	-	-	-	-	-	-	-
529			P	CAGE	-	-	-	-	-	-	-	-	-
530					-	-	-	-	-	-	-	-	-
531													
532	553	Maint of Generation & Electric Plant											
533			P	SG	-	-	-	-	-	-	-	-	-
534			P	CAGW	-	-	-	-	-	-	-	-	-
535			P	CAGE	-	-	-	-	-	-	-	-	-
536			P	CAGE	-	-	-	-	-	-	-	-	-
537					-	-	-	-	-	-	-	-	-
538													
539	554	Maintenance of Misc. Other											
540			P	SG	-	-	-	-	-	-	-	-	-
541			P	CAGW	-	-	-	-	-	-	-	-	-
542			P	CAGE	-	-	-	-	-	-	-	-	-
543			P	CAGE	-	-	-	-	-	-	-	-	-
544					-	-	-	-	-	-	-	-	-
545													
546		<b>Total Other Power Generation</b>			<b>43,451,631</b>	<b>43,451,631</b>	-	-	-	-	-	-	-
547													
548													
549	555	Purchased Power											
550			P	S	1,924,216	1,924,216	-	-	-	-	-	-	-
551			P	SG	-	-	-	-	-	-	-	-	-
552			P	SE	-	-	-	-	-	-	-	-	-
553			P	CAGW	-	-	-	-	-	-	-	-	-
554			P	CAGW	68,924,335	68,924,335	-	-	-	-	-	-	-
555			P	CAGE	-	-	-	-	-	-	-	-	-
556			P	CAEW	1,626,340	1,626,340	-	-	-	-	-	-	-
557			P	CAEE	-	-	-	-	-	-	-	-	-
558			P	DGP	-	-	-	-	-	-	-	-	-
559					-	-	-	-	-	-	-	-	-
560					72,474,892	72,474,892	-	-	-	-	-	-	-
561													
562	556	System Control & Load Dispatch											
563			P	SG	177,298	177,298	-	-	-	-	-	-	-
564			P	CAGW	-	-	-	-	-	-	-	-	-
565			P	CAGE	-	-	-	-	-	-	-	-	-
566					-	-	-	-	-	-	-	-	-
567					177,298	177,298	-	-	-	-	-	-	-
568													

				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>
569										
570										
571	557	Other Expenses								
572			P S	(97,006)	(97,006)	-	-	-	-	-
573			P SG	2,931,159	2,931,159	-	-	-	-	-
574			P SGCT	-	-	-	-	-	-	-
575			P SE	-	-	-	-	-	-	-
576			P CAGE	-	-	-	-	-	-	-
577			P TROJP	-	-	-	-	-	-	-
578			P CAGW	174,828	174,828	-	-	-	-	-
579			P CAGE	-	-	-	-	-	-	-
580			P JBG	448,498	448,498	-	-	-	-	-
581			P CAEW	-	-	-	-	-	-	-
582			P CAEE	-	-	-	-	-	-	-
583										
584										
585		Embedded Cost Differentials								
586			P DGP	-	-	-	-	-	-	-
587			P SG	-	-	-	-	-	-	-
588			P MC	-	-	-	-	-	-	-
589			P SG	-	-	-	-	-	-	-
590			P S	-	-	-	-	-	-	-
591			P SG	-	-	-	-	-	-	-
592										
593										
594										
595		Total Other Power Supply		76,109,669	76,109,669	-	-	-	-	-
596										
597		TOTAL PRODUCTION EXPENSE		174,012,166	174,012,166	-	-	-	-	-
598										
599										
600		Summary of Production Expense by Factor								
601			S	1,827,210	1,827,210	-	-	-	-	-
602			SG	3,135,437	3,135,437	-	-	-	-	-
603			SE	152	152	-	-	-	-	-
604			JBG	10,607,224	10,607,224	-	-	-	-	-
605			TROJP	-	-	-	-	-	-	-
606			JBE	277,991	277,991	-	-	-	-	-
607			DGP	-	-	-	-	-	-	-
608			DEU	-	-	-	-	-	-	-
609			DEP	-	-	-	-	-	-	-
610			CAGW	81,214,499	81,214,499	-	-	-	-	-
611			CAGE	-	-	-	-	-	-	-
612			CAEW	76,949,653	76,949,653	-	-	-	-	-
613			CAEE	-	-	-	-	-	-	-
614			SNPPS	-	-	-	-	-	-	-
615			SNPPO	-	-	-	-	-	-	-
616			DGU	-	-	-	-	-	-	-
617			MC	-	-	-	-	-	-	-
618			SSGCT	-	-	-	-	-	-	-
619			SSECT	-	-	-	-	-	-	-
620			SSGC	-	-	-	-	-	-	-
621			SSGCH	-	-	-	-	-	-	-
622			SSECH	-	-	-	-	-	-	-
623		Total Production Expense by Factor		174,012,166	174,012,166	-	-	-	-	-
624	560	Operation Supervision & Engineering								
625			T SG	867,915	-	867,915	-	-	-	-
626			T JBG	(301)	-	(301)	-	-	-	-
627			T CAGW	1,682	-	1,682	-	-	-	-
628			T CAGE	-	-	-	-	-	-	-
629				869,296	-	869,296	-	-	-	-
630										
631	561	Load Dispatching								
632			T SG	673,744	-	673,744	-	-	-	-
633			T CAGW	3,326	-	3,326	-	-	-	-
634			T CAGE	-	-	-	-	-	-	-
635				677,070	-	677,070	-	-	-	-
636	562	Station Expense								
637			T SG	36	-	36	-	-	-	-
638			T JBG	10,027	-	10,027	-	-	-	-
639			T CAGW	89,389	-	89,389	-	-	-	-
640			T CAGE	-	-	-	-	-	-	-
641				99,452	-	99,452	-	-	-	-
642										
643	563	Overhead Line Expense								
644			T SG	-	-	-	-	-	-	-
645			T CAGW	(55,805)	-	(55,805)	-	-	-	-
646			T CAGE	-	-	-	-	-	-	-
647				(55,805)	-	(55,805)	-	-	-	-
648										
649	564	Underground Line Expense								
650			T SG	-	-	-	-	-	-	-
651			T CAGW	-	-	-	-	-	-	-
652			T CAGE	-	-	-	-	-	-	-
653				-	-	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
654										
655	565	Transmission of Electricity by Others								
656		T	SG	-	-	-	-	-	-	-
657		T	SE	-	-	-	-	-	-	-
658		T	CAGW	21,009,742	-	21,009,742	-	-	-	-
659		T	CAGE	-	-	-	-	-	-	-
660		T	CAEW	-	-	-	-	-	-	-
661		T	CAEE	-	-	-	-	-	-	-
662				21,009,742	-	21,009,742	-	-	-	-
663										
664	566	Misc. Transmission Expense								
665		T	SG	190,071	-	190,071	-	-	-	-
666		T	CAGW	1,945	-	1,945	-	-	-	-
667		T	CAGE	-	-	-	-	-	-	-
668				192,016	-	192,016	-	-	-	-
669										
670	567	Rents - Transmission								
671		T	SG	3,777	-	3,777	-	-	-	-
672		T	CAGW	125,486	-	125,486	-	-	-	-
673		T	CAGE	-	-	-	-	-	-	-
674				129,263	-	129,263	-	-	-	-
675										
676	568	Maint Supervision & Engineering								
677		T	SG	2,694	-	2,694	-	-	-	-
678		T	CAGW	2,424	-	2,424	-	-	-	-
679		T	CAGE	-	-	-	-	-	-	-
680				5,118	-	5,118	-	-	-	-
681										
682	569	Maintenance of Structures								
683		T	SG	299,866	-	299,866	-	-	-	-
684		T	CAGW	2,766	-	2,766	-	-	-	-
685		T	CAGE	-	-	-	-	-	-	-
686				302,631	-	302,631	-	-	-	-
687										
688	570	Maintenance of Station Equipment								
689		T	SG	(317)	-	(317)	-	-	-	-
690		T	JBG	7,079	-	7,079	-	-	-	-
691		T	CAGW	621,173	-	621,173	-	-	-	-
692		T	CAGE	-	-	-	-	-	-	-
693				627,934	-	627,934	-	-	-	-
694										
695	571	Maintenance of Overhead Lines								
696		T	SG	(24,881)	-	(24,881)	-	-	-	-
697		T	JBG	(255)	-	(255)	-	-	-	-
698		T	CAGW	1,473,933	-	1,473,933	-	-	-	-
699		T	CAGE	-	-	-	-	-	-	-
700				1,448,798	-	1,448,798	-	-	-	-
701										
702	572	Maintenance of Underground Lines								
703		T	SG	-	-	-	-	-	-	-
704		T	CAGW	-	-	-	-	-	-	-
705		T	CAGE	-	-	-	-	-	-	-
706				-	-	-	-	-	-	-
707										
708	573	Maint of Misc. Transmission Plant								
709		T	SG	45,322	-	45,322	-	-	-	-
710		T	CAGW	-	-	-	-	-	-	-
711		T	CAGE	-	-	-	-	-	-	-
712				45,322	-	45,322	-	-	-	-
713										
714		<b>TOTAL TRANSMISSION EXPENSE</b>		<b>25,350,836</b>	<b>-</b>	<b>25,350,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
715										
716		Summary of Transmission Expense by Factor								
717		SE		-	-	-	-	-	-	-
718		SG		2,058,227	-	2,058,227	-	-	-	-
719		CAGW		23,276,059	-	23,276,059	-	-	-	-
720		CAGE		-	-	-	-	-	-	-
721		JBG		16,550	-	16,550	-	-	-	-
722		Total Transmission Expense by Factor		25,350,836	-	25,350,836	-	-	-	-
723	580	Operation Supervision & Engineering								
724		DPW	S	120,817	-	-	120,817	120,817	-	-
725		DPW	SNPD	1,368,220	-	-	1,368,220	1,368,220	-	-
726				1,489,037	-	-	1,489,037	1,489,037	-	-
727										
728	581	Load Dispatching								
729		DPW	S	-	-	-	-	-	-	-
730		DPW	SNPD	876,331	-	-	876,331	876,331	-	-
731				876,331	-	-	876,331	876,331	-	-
732										
733	582	Station Expense								
734		DPW	S	204,342	-	-	204,342	204,342	-	-
735		DPW	SNPD	(2,619)	-	-	(2,619)	(2,619)	-	-
736				201,723	-	-	201,723	201,723	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
737										
738	583	Overhead Line Expenses								
739		DPW	S	(130,222)	-	-	(130,222)	(130,222)	-	-
740		DPW	SNPD	15,258	-	-	15,258	15,258	-	-
741				(114,963)	-	-	(114,963)	(114,963)	-	-
742										
743	584	Underground Line Expense								
744		DPW	S	(22,682)	-	-	(22,682)	(22,682)	-	-
745		DPW	SNPD	-	-	-	-	-	-	-
746				(22,682)	-	-	(22,682)	(22,682)	-	-
747										
748	585	Street Lighting & Signal Systems								
749		DPW	S	-	-	-	-	-	-	-
750		DPW	SNPD	15,178	-	-	15,178	15,178	-	-
751				15,178	-	-	15,178	15,178	-	-
752										
753	586	Meter Expenses								
754		DPW	S	751,799	-	-	751,799	751,799	-	-
755		DPW	SNPD	84,447	-	-	84,447	84,447	-	-
756				836,245	-	-	836,245	836,245	-	-
757										
758	587	Customer Installation Expenses								
759		DPW	S	1,136,731	-	-	1,136,731	1,136,731	-	-
760		DPW	SNPD	-	-	-	-	-	-	-
761				1,136,731	-	-	1,136,731	1,136,731	-	-
762										
763	588	Misc. Distribution Expenses								
764		DPW	S	208,037	-	-	208,037	208,037	-	-
765		DPW	SNPD	395,126	-	-	395,126	395,126	-	-
766				603,163	-	-	603,163	603,163	-	-
767										
768	589	Rents								
769		DPW	S	147,646	-	-	147,646	147,646	-	-
770		DPW	SNPD	17,818	-	-	17,818	17,818	-	-
771				165,464	-	-	165,464	165,464	-	-
772										
773	590	Maint Supervision & Engineering								
774		DPW	S	17,441	-	-	17,441	17,441	-	-
775		DPW	SNPD	381,065	-	-	381,065	381,065	-	-
776				398,506	-	-	398,506	398,506	-	-
777										
778	591	Maintenance of Structures								
779		DPW	S	112,477	-	-	112,477	112,477	-	-
780		DPW	SNPD	12,850	-	-	12,850	12,850	-	-
781				125,327	-	-	125,327	125,327	-	-
782										
783	592	Maintenance of Station Equipment								
784		DPW	S	558,907	-	-	558,907	558,907	-	-
785		DPW	SNPD	122,671	-	-	122,671	122,671	-	-
786				681,578	-	-	681,578	681,578	-	-
787	593	Maintenance of Overhead Lines								
788		DPW	S	5,568,154	-	-	5,568,154	5,568,154	-	-
789		DPW	SNPD	122,612	-	-	122,612	122,612	-	-
790				5,690,766	-	-	5,690,766	5,690,766	-	-
791										
792	594	Maintenance of Underground Lines								
793		DPW	S	1,003,173	-	-	1,003,173	1,003,173	-	-
794		DPW	SNPD	438	-	-	438	438	-	-
795				1,003,611	-	-	1,003,611	1,003,611	-	-
796										
797	595	Maintenance of Line Transformers								
798		DPW	S	-	-	-	-	-	-	-
799		DPW	SNPD	72,319	-	-	72,319	72,319	-	-
800				72,319	-	-	72,319	72,319	-	-
801										
802	596	Maint of Street Lighting & Signal Sys.								
803		DPW	S	187,019	-	-	187,019	187,019	-	-
804		DPW	SNPD	-	-	-	-	-	-	-
805				187,019	-	-	187,019	187,019	-	-
806										
807	597	Maintenance of Meters								
808		DPW	S	402,245	-	-	402,245	402,245	-	-
809		DPW	SNPD	113,743	-	-	113,743	113,743	-	-
810				515,988	-	-	515,988	515,988	-	-
811										
812	599	Maint of Misc. Distribution Plant								
813		DPW	S	284,506	-	-	284,506	284,506	-	-
814		DPW	SNPD	(7,305)	-	-	(7,305)	(7,305)	-	-
815				277,200	-	-	277,200	277,200	-	-
816										
817		TOTAL DISTRIBUTION EXPENSE		14,138,542	-	-	14,138,542	14,138,542	-	-
818										



				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>
819										
820	Summary of Distribution Expense by Factor									
821	S			10,550,391	-	-	10,550,391	10,550,391	-	-
822	SNPD			3,588,151	-	-	3,588,151	3,588,151	-	-
823	0			-	-	-	-	-	-	-
824	Total Distribution Expense by Factor			14,138,542	-	-	14,138,542	14,138,542	-	-
825										
826	901	Supervision								
827			CUST	S	(32,855)	-	(32,855)	-	(32,855)	-
828			CUST	CN	172,072	-	172,072	-	172,072	-
829					139,216	-	139,216	-	139,216	-
830										
831	902	Meter Reading Expense								
832			CUST	S	1,905,492	-	1,905,492	-	1,905,492	-
833			CUST	CN	53,847	-	53,847	-	53,847	-
834					1,959,339	-	1,959,339	-	1,959,339	-
835										
836	903	Customer Receipts & Collections								
837			CUST	S	531,997	-	531,997	-	531,997	-
838			CUST	CN	3,640,867	-	3,640,867	-	3,640,867	-
839					4,172,865	-	4,172,865	-	4,172,865	-
840										
841	904	Uncollectible Accounts								
842			CUST	S	1,683,961	-	1,683,961	-	1,683,961	-
843			P	SG	-	-	-	-	-	-
844			CUST	CN	280	-	280	-	280	-
845					1,684,240	-	1,684,240	-	1,684,240	-
846										
847	905	Misc. Customer Accounts Expense								
848			CUST	S	-	-	-	-	-	-
849			CUST	CN	26,327	-	26,327	-	26,327	-
850					26,327	-	26,327	-	26,327	-
851										
852	TOTAL CUSTOMER ACCOUNTS EXPENSE				7,981,987	-	7,981,987	-	7,981,987	-
853										
854	Summary of Customer Accts Exp by Factor									
855	S			4,088,594	-	-	4,088,594	-	4,088,594	-
856	CN			3,893,392	-	-	3,893,392	-	3,893,392	-
857	SG			-	-	-	-	-	-	-
858	Total Customer Accounts Expense by Factor			7,981,987	-	-	7,981,987	-	7,981,987	-
859										
860	907	Supervision								
861			CUST	S	-	-	-	-	-	-
862			CUST	CN	20,826	-	20,826	-	20,826	-
863					20,826	-	20,826	-	20,826	-
864										
865	908	Customer Assistance								
866			CUST	S	2,322	-	2,322	-	2,322	-
867			CUST	CN	314,480	-	314,480	-	314,480	-
868					316,801	-	316,801	-	316,801	-
869										
870	909	Informational & Instructional Adv								
871			CUST	S	600	-	600	-	600	-
872			CUST	CN	227,094	-	227,094	-	227,094	-
873					227,694	-	227,694	-	227,694	-
874										
875	910	Misc. Customer Service								
876			CUST	S	-	-	-	-	-	-
877			CUST	CN	4,763	-	4,763	-	4,763	-
878					4,763	-	4,763	-	4,763	-
879					4,763	-	4,763	-	4,763	-
880										
881	TOTAL CUSTOMER SERVICE EXPENSE			570,083	-	-	570,083	-	570,083	-
882										
883										
884	Summary of Customer Service Exp by Factor									
885	S			2,922	-	-	2,922	-	2,922	-
886	CN			567,162	-	-	567,162	-	567,162	-
887	0			-	-	-	-	-	-	-
888	Total Customer Service Expense by Factor			570,083	-	-	570,083	-	570,083	-
889										
890										
891	911	Supervision								
892			CUST	S	-	-	-	-	-	-
893			CUST	CN	-	-	-	-	-	-
894					-	-	-	-	-	-
895										
896	912	Demonstration & Selling Expense								
897			CUST	S	-	-	-	-	-	-
898			CUST	CN	-	-	-	-	-	-
899					-	-	-	-	-	-
900										

				WASHINGTON						
<u>Description of Account Summary:</u>				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
901	913	Advertising Expense		-	-	-	-	-	-	-
902		CUST	S	-	-	-	-	-	-	-
903		CUST	CN	-	-	-	-	-	-	-
904				-	-	-	-	-	-	-
905				-	-	-	-	-	-	-
906	916	Misc. Sales Expense		-	-	-	-	-	-	-
907		CUST	S	-	-	-	-	-	-	-
908		CUST	CN	-	-	-	-	-	-	-
909				-	-	-	-	-	-	-
910				-	-	-	-	-	-	-
911		<b>TOTAL SALES EXPENSE</b>		-	-	-	-	-	-	-
912				-	-	-	-	-	-	-
913				-	-	-	-	-	-	-
914		Total Sales Expense by Factor		-	-	-	-	-	-	-
915		S		-	-	-	-	-	-	-
916		CN		-	-	-	-	-	-	-
917		Total Sales Expense by Factor		-	-	-	-	-	-	-
918				-	-	-	-	-	-	-
919		<b>Total Customer Service Exp Including Sales</b>		<b>570,083</b>	<b>-</b>	<b>-</b>	<b>570,083</b>	<b>-</b>	<b>570,083</b>	<b>-</b>
920	920	Administrative & General Salaries		-	-	-	-	-	-	-
921		PTD	S	654,319	287,265	137,734	229,320	229,320	-	-
922		CUST	CN	-	-	-	-	-	-	-
923		PTD	SO	5,544,075	2,434,006	1,167,028	1,943,041	1,943,041	-	-
924				<b>6,198,394</b>	<b>2,721,271</b>	<b>1,304,762</b>	<b>2,172,362</b>	<b>2,172,362</b>	<b>-</b>	<b>-</b>
925				-	-	-	-	-	-	-
926	921	Office Supplies & expenses		-	-	-	-	-	-	-
927		PTD	S	445	196	94	156	156	-	-
928		CUST	CN	-	-	-	-	-	-	-
929		PTD	SO	884,025	388,112	186,087	309,826	309,826	-	-
930				<b>884,471</b>	<b>388,308</b>	<b>186,181</b>	<b>309,982</b>	<b>309,982</b>	<b>-</b>	<b>-</b>
931				-	-	-	-	-	-	-
932	922	Office Supplies & expenses		-	-	-	-	-	-	-
933		PTD	S	-	-	-	-	-	-	-
934		CUST	CN	-	-	-	-	-	-	-
935		PTD	SO	(1,525,991)	(669,953)	(321,221)	(534,817)	(534,817)	-	-
936				<b>(1,525,991)</b>	<b>(669,953)</b>	<b>(321,221)</b>	<b>(534,817)</b>	<b>(534,817)</b>	<b>-</b>	<b>-</b>
937				-	-	-	-	-	-	-
938	923	Outside Services		-	-	-	-	-	-	-
939		PTD	S	-	-	-	-	-	-	-
940		CUST	CN	-	-	-	-	-	-	-
941		PTD	SO	732,770	321,707	154,248	256,815	256,815	-	-
942				<b>732,770</b>	<b>321,707</b>	<b>154,248</b>	<b>256,815</b>	<b>256,815</b>	<b>-</b>	<b>-</b>
943				-	-	-	-	-	-	-
944	924	Property Insurance		-	-	-	-	-	-	-
945		PTD	SO	2,391,092	1,049,757	503,325	838,010	838,010	-	-
946				<b>2,391,092</b>	<b>1,049,757</b>	<b>503,325</b>	<b>838,010</b>	<b>838,010</b>	<b>-</b>	<b>-</b>
947				-	-	-	-	-	-	-
948	925	Injuries & Damages		-	-	-	-	-	-	-
949		PTD	SO	521,820	229,094	109,843	182,883	182,883	-	-
950				<b>521,820</b>	<b>229,094</b>	<b>109,843</b>	<b>182,883</b>	<b>182,883</b>	<b>-</b>	<b>-</b>
951				-	-	-	-	-	-	-
952	926	Employee Pensions & Benefits		-	-	-	-	-	-	-
953		LABOR	S	-	-	-	-	-	-	-
954		CUST	CN	-	-	-	-	-	-	-
955		LABOR	SO	-	-	-	-	-	-	-
956				-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958	927	Franchise Requirements		-	-	-	-	-	-	-
959		DMSC	S	-	-	-	-	-	-	-
960		DMSC	SO	-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962				-	-	-	-	-	-	-
963	928	Regulatory Commission Expense		-	-	-	-	-	-	-
964		DMSC	S	465,694	-	-	465,694	-	-	465,694
965		CUST	CN	-	-	-	-	-	-	-
966		DMSC	SO	-	-	-	-	-	-	-
967		FERC	CAGW	33,528	17,257	16,270	-	-	-	-
968		FERC	CAGE	-	-	-	-	-	-	-
969		FERC	SG	57,198	29,441	27,757	-	-	-	-
970				<b>556,420</b>	<b>46,698</b>	<b>44,028</b>	<b>465,694</b>	<b>-</b>	<b>-</b>	<b>465,694</b>
971				-	-	-	-	-	-	-
972	929	Duplicate Charges		-	-	-	-	-	-	-
973		LABOR	S	-	-	-	-	-	-	-
974		LABOR	SO	(337,048)	(145,828)	(19,902)	(171,317)	(121,802)	(49,516)	-
975				<b>(337,048)</b>	<b>(145,828)</b>	<b>(19,902)</b>	<b>(171,317)</b>	<b>(121,802)</b>	<b>(49,516)</b>	<b>-</b>
976				-	-	-	-	-	-	-
977	930	Misc General Expenses		-	-	-	-	-	-	-
978		PTD	S	24	10	5	8	8	-	-
979		CUST	CN	373	-	-	373	-	373	-
980		LABOR	SO	906,330	392,136	53,518	460,676	327,527	133,149	-
981				<b>906,726</b>	<b>392,146</b>	<b>53,523</b>	<b>461,057</b>	<b>327,535</b>	<b>133,522</b>	<b>-</b>
982				-	-	-	-	-	-	-
983	931	Rents		-	-	-	-	-	-	-
984		PTD	S	-	-	-	-	-	-	-
985		PTD	SO	385,758	169,359	81,202	135,197	135,197	-	-
986				<b>385,758</b>	<b>169,359</b>	<b>81,202</b>	<b>135,197</b>	<b>135,197</b>	<b>-</b>	<b>-</b>
987				-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
988	935	Maintenance of General Plant	-	-	-	-	-	-	-
989		G	-	-	-	-	-	-	-
990		CUST	-	-	-	-	-	-	-
991		G	1,788,137	471,484	385,775	930,878	883,035	47,843	-
992			1,788,137	471,484	385,775	930,878	883,035	47,843	-
993									
994		TOTAL ADMINISTRATIVE & GEN EXPENSE	12,502,549	4,974,042	2,481,763	5,046,744	4,449,201	131,849	465,694
995									
996		Summary of A&G Expense by Factor							
997		S	1,120,462	287,471	137,833	695,179	229,485	-	465,694
998		SO	11,290,968	4,639,873	2,299,902	4,351,193	4,219,716	131,476	-
999		SG	57,198	29,441	27,757	-	-	-	-
1000		CN	373	-	-	373	-	373	-
1001		CAGW	33,528	17,257	16,270	-	-	-	-
1002		CAGE	-	-	-	-	-	-	-
1003		Total A&G Expense by Factor	12,502,549	4,974,042	2,481,763	5,046,744	4,449,201	131,849	465,694
1004									
1005		TOTAL O&M EXPENSE	234,556,164	178,986,208	27,832,599	27,737,357	18,587,743	8,683,919	465,694
1006	403SP	Steam Depreciation							
1007		P	-	-	-	-	-	-	-
1008		P	-	-	-	-	-	-	-
1009		P	-	-	-	-	-	-	-
1010		P	591,554	591,554	-	-	-	-	-
1011		P	-	-	-	-	-	-	-
1012		P	3,877,841	3,877,841	-	-	-	-	-
1013		P	-	-	-	-	-	-	-
1014			4,469,395	4,469,395	-	-	-	-	-
1015									
1016	403NP	Nuclear Depreciation							
1017		P	-	-	-	-	-	-	-
1018			-	-	-	-	-	-	-
1019									
1020	403HP	Hydro Depreciation							
1021		Pre-Merger Pacific	-	-	-	-	-	-	-
1022		Pre-Merger Utah	-	-	-	-	-	-	-
1023		Pre-Merger Pacific	2,048,192	2,048,192	-	-	-	-	-
1024		Pre-Merger Utah	-	-	-	-	-	-	-
1025		Post-Merger Pacific	-	-	-	-	-	-	-
1026		Post-Merger Utah	-	-	-	-	-	-	-
1027			2,048,192	2,048,192	-	-	-	-	-
1028									
1029	403OP	Other Production Depreciation							
1030		P	-	-	-	-	-	-	-
1031		P	-	-	-	-	-	-	-
1032		P	10,986,348	10,986,348	-	-	-	-	-
1033		P	-	-	-	-	-	-	-
1034		P	-	-	-	-	-	-	-
1035		P	-	-	-	-	-	-	-
1036			10,986,348	10,986,348	-	-	-	-	-
1037									
1038	403TP	Transmission Depreciation							
1039		T	-	-	-	-	-	-	-
1040		T	-	-	-	-	-	-	-
1041		T	4,123,582	-	4,123,582	-	-	-	-
1042		T	-	-	-	-	-	-	-
1043		T	178,294	-	178,294	-	-	-	-
1044		T	129,815	-	129,815	-	-	-	-
1045			4,431,691	-	4,431,691	-	-	-	-
1046									
1047									
1048									
1049	403	Distribution Depreciation							
1050	360	Land & Land Rights	5,053	-	-	5,053	5,053	-	-
1051	361	Structures	38,836	-	-	38,836	38,836	-	-
1052	362	Station Equipment	1,053,142	-	-	1,053,142	1,053,142	-	-
1053	363	Storage Battery Equipm	-	-	-	-	-	-	-
1054	364	Poles & Towers	4,102,761	-	-	4,102,761	4,102,761	-	-
1055	365	OH Conductors	1,463,823	-	-	1,463,823	1,463,823	-	-
1056	366	UG Conduit	435,402	-	-	435,402	435,402	-	-
1057	367	UG Conductor	494,522	-	-	494,522	494,522	-	-
1058	368	Line Trans	2,165,858	-	-	2,165,858	2,165,858	-	-
1059	369	Services	959,009	-	-	959,009	959,009	-	-
1060	370	Meters	505,855	-	-	505,855	505,855	-	-
1061	371	Inst Cust Prem	19,465	-	-	19,465	19,465	-	-
1062	372	Leased Property	-	-	-	-	-	-	-
1063	373	Street Lighting	115,692	-	-	115,692	115,692	-	-
1064			11,359,417	-	-	11,359,417	11,359,417	-	-
1065									

				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>
1066	403GP	General Depreciation		1,369,494	201	285,127	1,084,166	1,084,166	-	-
1067		G-SITUS	S	-	-	-	-	-	-	-
1068		G-DGP	DGP	-	-	-	-	-	-	-
1069		G-DGU	DGU	-	-	-	-	-	-	-
1070		P	SE	-	-	-	-	-	-	-
1071		CUST	CN	102,471	-	-	102,471	-	102,471	-
1072		G-SG	SG	150	103	46	1	1	-	-
1073		PTD	SO	1,194,011	524,205	251,339	418,467	418,467	-	-
1074		G-SG	CAGW	279,527	191,841	85,827	1,859	1,859	-	-
1075		G-SG	CAGE	-	-	-	-	-	-	-
1076		G-SG	JBG	78,051	53,567	23,965	519	519	-	-
1077		P	JBE	110	110	-	-	-	-	-
1078		P	CAEE	-	-	-	-	-	-	-
1079		G-SG	CAGE	-	-	-	-	-	-	-
1080		G-SG	CAGE	-	-	-	-	-	-	-
1081				3,023,815	770,027	646,304	1,607,484	1,505,013	102,471	-
1082				-	-	-	-	-	-	-
1083	403GV0	General Vehicles		-	-	-	-	-	-	-
1084		G-SG	SG	-	-	-	-	-	-	-
1085				-	-	-	-	-	-	-
1086				-	-	-	-	-	-	-
1087	403MP	Mining Depreciation		-	-	-	-	-	-	-
1088		P	CAEE	-	-	-	-	-	-	-
1089				-	-	-	-	-	-	-
1090				-	-	-	-	-	-	-
1091	403EP	Experimental Plant Depreciation		-	-	-	-	-	-	-
1092		P	DGP	-	-	-	-	-	-	-
1093		P	SG	-	-	-	-	-	-	-
1094				-	-	-	-	-	-	-
1095	4031	ARO Depreciation		-	-	-	-	-	-	-
1096		P	S	-	-	-	-	-	-	-
1097				-	-	-	-	-	-	-
1098				-	-	-	-	-	-	-
1099				-	-	-	-	-	-	-
1100		<b>TOTAL DEPRECIATION EXPENSE</b>		<b>36,318,858</b>	<b>18,273,962</b>	<b>5,077,995</b>	<b>12,966,901</b>	<b>12,864,430</b>	<b>102,471</b>	<b>-</b>
1101		Summary of Amortization Expense by Factor								
1102		S		12,728,911	201	285,127	12,443,583	12,443,583	-	-
1103		DGP		-	-	-	-	-	-	-
1104		DGU		-	-	-	-	-	-	-
1105		SG		129,965	103	129,861	1	1	-	-
1106		SO		1,194,011	524,205	251,339	418,467	418,467	-	-
1107		CN		102,471	-	-	102,471	-	102,471	-
1108		SE		-	-	-	-	-	-	-
1109		CAGW		18,029,203	13,817,935	4,209,409	1,859	1,859	-	-
1110		CAGE		-	-	-	-	-	-	-
1111		CAEW		-	-	-	-	-	-	-
1112		CAEE		-	-	-	-	-	-	-
1113		JBG		4,134,186	3,931,408	202,259	519	519	-	-
1114		JBE		110	110	-	-	-	-	-
1115				-	-	-	-	-	-	-
1116		<b>Total Depreciation Expense By Factor</b>		<b>36,318,858</b>	<b>18,273,962</b>	<b>5,077,995</b>	<b>12,966,901</b>	<b>12,864,430</b>	<b>102,471</b>	<b>-</b>
1117				-	-	-	-	-	-	-
1118	404GP	Amort of LT Plant - Capital Lease Gen								
1119		I-SITUS	S	66,747	-	24,616	42,131	42,131	-	-
1120		I-SG	SG	-	-	-	-	-	-	-
1121		PTD	SO	123,904	54,397	26,082	43,425	43,425	-	-
1122		I-DGU	DGU	-	-	-	-	-	-	-
1123		CUST	CN	18,100	-	-	18,100	-	18,100	-
1124		I-SG	CAGW	-	-	-	-	-	-	-
1125		I-SG	CAGE	-	-	-	-	-	-	-
1126		I-DGP	DGP	-	-	-	-	-	-	-
1127				208,750	54,397	50,698	103,655	85,555	18,100	-
1128				-	-	-	-	-	-	-
1129	404SP	Amort of LT Plant - Cap Lease Steam								
1130		P	SG	-	-	-	-	-	-	-
1131		P	DGP	-	-	-	-	-	-	-
1132				-	-	-	-	-	-	-
1133				-	-	-	-	-	-	-
1134	404IP	Amort of LT Plant - Intangible Plant								
1135		I-SITUS	S	540	-	199	341	341	-	-
1136		P	SE	-	-	-	-	-	-	-
1137		I-SG	SG	354,142	317,053	36,979	110	110	-	-
1138		PTD	SO	1,825,778	801,568	384,326	639,884	639,884	-	-
1139		CUST	CN	385,514	-	-	385,514	-	385,514	-
1140		I-SG	CAGW	-	-	-	-	-	-	-
1141		I-SG	CAGE	-	-	-	-	-	-	-
1142		I-DGP	DGP	-	-	-	-	-	-	-
1143		I-SG	CAGE	-	-	-	-	-	-	-
1144		I-SG	CAGE	-	-	-	-	-	-	-
1145		I-SG	CAGW	1,477,321	1,322,602	154,261	458	458	-	-
1146		I-SG	CAGE	-	-	-	-	-	-	-
1147		I-SG	JBG	736	659	77	0	0	-	-
1148		P	CAEW	-	-	-	-	-	-	-
1149		P	CAEE	-	-	-	-	-	-	-
1150		I-DGU	DGU	-	-	-	-	-	-	-
1151				4,044,030	2,441,882	575,842	1,026,306	640,792	385,514	-
1152				-	-	-	-	-	-	-
1153	404MP	Amort of LT Plant - Mining Plant								
1154		P	SE	-	-	-	-	-	-	-
1155				-	-	-	-	-	-	-
1156				-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1157	404OP	Amort of LT Plant - Other Plant							
1158		P	CAGE	-	-	-	-	-	-
1159		P	CAGE	-	-	-	-	-	-
1160				-	-	-	-	-	-
1161									
1162									
1163	404HP	Amortization of Other Electric Plant							
1164		Pre-Merger Pacific	P	DGP	-	-	-	-	-
1165		Pre-Merger Utah	P	DGU	-	-	-	-	-
1166		Post-Merger Plant	P	CAGW	487	487	-	-	-
1167		Post-Merger Plant	P	CAGE	-	-	-	-	-
1168		Post-Merger Plant	P	SG	-	-	-	-	-
1169				487	487	-	-	-	-
1170									
1171		Total Amortization of Limited Term Plant		4,253,267	2,496,766	626,540	1,129,961	726,347	403,614
1172									
1173									
1174	405	Amortization of Other Electric Plant							
1175		GP	S	-	-	-	-	-	-
1176				-	-	-	-	-	-
1177				-	-	-	-	-	-
1178				-	-	-	-	-	-
1179	406	Amortization of Plant Acquisition Adj							
1180		P	S	-	-	-	-	-	-
1181		P	DGP	-	-	-	-	-	-
1182		P	DGU	-	-	-	-	-	-
1183		P	CAGW	-	-	-	-	-	-
1184		P	CAGE	-	-	-	-	-	-
1185		P	SG	-	-	-	-	-	-
1186		P	SO	-	-	-	-	-	-
1187				-	-	-	-	-	-
1188	407	Amort of Prop Losses, Unrec Plant, etc							
1189		DPW	S	-	-	-	-	-	-
1190		GP	SO	-	-	-	-	-	-
1191		P	DGP	-	-	-	-	-	-
1192		P	SE	-	-	-	-	-	-
1193		P	CAGW	71,087	71,087	-	-	-	-
1194		P	CAGE	-	-	-	-	-	-
1195		P	CAEW	-	-	-	-	-	-
1196		P	SG-P	-	-	-	-	-	-
1197		P	SG	0	0	-	-	-	-
1198		P	TROJP	-	-	-	-	-	-
1199				71,087	71,087	-	-	-	-
1200									
1201		TOTAL AMORTIZATION EXPENSE		4,324,354	2,567,853	626,540	1,129,961	726,347	403,614
1202									
1203									
1204									
1205		Summary of Amortization Expense by Factor							
1206		S		67,287	-	24,815	42,471	42,471	-
1207		SE		-	-	-	-	-	-
1208		TROJP		-	-	-	-	-	-
1209		SG-P		-	-	-	-	-	-
1210		DGU		-	-	-	-	-	-
1211		SO		1,949,682	855,965	410,408	683,308	683,308	-
1212		SSGCT		736	-	-	-	-	-
1213		SSGCH		-	-	-	-	-	-
1214		CN		403,614	-	-	403,614	-	403,614
1215		CAGW		1,548,895	1,394,176	154,261	458	458	-
1216		CAGE		-	-	-	-	-	-
1217		CAEW		-	-	-	-	-	-
1218		CAEE		-	-	-	-	-	-
1219		SG		354,142	317,053	36,979	110	110	-
1220		Total Amortization Expense by Factor		4,324,354	2,567,194	626,463	1,129,961	726,347	403,614
1221	408	Taxes Other Than Income							
1222		GP	S	9,835,024	4,704,757	1,843,507	3,286,760	3,207,726	79,034
1223		GP	GPS	5,805,281	2,777,058	1,088,159	1,940,063	1,893,412	46,651
1224		GP	SO	(23,866)	(11,417)	(4,473)	(7,976)	(7,784)	(192)
1225		P	SE	32,637	32,637	-	-	-	-
1226		P	SG	-	-	-	-	-	-
1227		DMSC	OPRV-ID	-	-	-	-	-	-
1228		GP	EXCTAX	-	-	-	-	-	-
1229		GP	DGP	-	-	-	-	-	-
1230		P	CAEW	-	-	-	-	-	-
1231		P	CAEE	-	-	-	-	-	-
1232				-	-	-	-	-	-
1233				15,649,076	7,503,037	2,927,193	5,218,847	5,093,355	125,493
1234									
1235									
1236	41140	Deferred Investment Tax Credit - Fed							
1237		PTD	CAGE	-	-	-	-	-	-
1238				-	-	-	-	-	-
1239				-	-	-	-	-	-
1240				-	-	-	-	-	-
1241	41141	Deferred Investment Tax Credit - Idaho							
1242		PTD	CAGE	-	-	-	-	-	-
1243				-	-	-	-	-	-
1244				-	-	-	-	-	-
1245				-	-	-	-	-	-
1246		TOTAL DEFERRED ITC		-	-	-	-	-	-
1247				-	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1248	427	Interest on Long-Term Debt								
1250		GP	S	1,336,507	639,341	250,519	446,646	435,906	10,740	-
1251		GP	SNP	20,693,639	9,899,167	3,878,878	6,915,593	6,749,300	166,293	-
1252				22,030,145	10,538,509	4,129,397	7,362,239	7,185,207	177,033	-
1253										
1254	428	Amortization of Debt Disc & Exp								
1255		GP	SNP	530,291	253,674	99,399	177,218	172,956	4,261	-
1256				530,291	253,674	99,399	177,218	172,956	4,261	-
1257										
1258	429	Amortization of Premium on Debt								
1259		GP	SNP	(1,174)	(561)	(220)	(392)	(383)	(9)	-
1260				(1,174)	(561)	(220)	(392)	(383)	(9)	-
1261										
1262	431	Other Interest Expense								
1263		NUTIL	OTH	-	-	-	-	-	-	-
1264		GP	SO	-	-	-	-	-	-	-
1265		GP	SNP	1,433,550	685,764	268,709	479,077	467,557	11,520	-
1266				1,433,550	685,764	268,709	479,077	467,557	11,520	-
1267										
1268	432	AFUDC - Borrowed								
1269		GP	SNP	(2,001,742)	(957,568)	(375,213)	(668,961)	(652,875)	(16,086)	-
1270				(2,001,742)	(957,568)	(375,213)	(668,961)	(652,875)	(16,086)	-
1271										
1272		Total Electric Interest Deductions for Tax		21,991,071	10,519,817	4,122,073	7,349,181	7,172,463	176,719	-
1273										
1274		Non-Utility Portion of Interest								
1275		427 NUTIL	NUTIL	-	-	-	-	-	-	-
1276		428 NUTIL	NUTIL	-	-	-	-	-	-	-
1277		429 NUTIL	NUTIL	-	-	-	-	-	-	-
1278		431 NUTIL	NUTIL	-	-	-	-	-	-	-
1279										
1280		Total Non-utility Interest		-	-	-	-	-	-	-
1281										
1282		Total Interest Deductions for Tax		21,991,071	10,519,817	4,122,073	7,349,181	7,172,463	176,719	-
1283										
1284										
1285	419	Interest & Dividends								
1286		GP	S	-	-	-	-	-	-	-
1287		GP	SNP	(3,297,732)	(1,577,528)	(618,137)	(1,102,067)	(1,075,566)	(26,500)	-
1288		Total Operating Deductions for Tax		(3,297,732)	(1,577,528)	(618,137)	(1,102,067)	(1,075,566)	(26,500)	-
1289										
1290										
1291	41010	Deferred Income Tax - Federal-DR								
1292		P	S	34,097,557	34,097,557	-	-	-	-	-
1293		P	TROJD	-	-	-	-	-	-	-
1294		PT	IBT	-	-	-	-	-	-	-
1295		LABOR	SO	-	-	-	-	-	-	-
1296		GP	SNP	-	-	-	-	-	-	-
1297		P	SE	-	-	-	-	-	-	-
1298		PT	SG	-	-	-	-	-	-	-
1299		GP	GPS	-	-	-	-	-	-	-
1300		DITEXP	DITEXP	909,444	811,172	955	97,317	92,334	4,983	-
1301		CUST	BADDEBT	-	-	-	-	-	-	-
1302		CUST	CN	-	-	-	-	-	-	-
1303		P	JBE	1,980,293	1,980,293	-	-	-	-	-
1304		PT	CAGW	6,515,922	4,404,234	2,111,689	-	-	-	-
1305		PT	CAGE	-	-	-	-	-	-	-
1306		P	JBG	417,757	417,757	-	-	-	-	-
1307		P	CAEE	-	-	-	-	-	-	-
1308		DPW	SNPD	-	-	-	-	-	-	-
1309				43,920,973	41,711,013	2,112,644	97,317	92,334	4,983	-
1310										
1311										
1312										
1313	41120	Deferred Income Tax - Nonutility-CR								
1314		GP	S	(25,868,112)	(12,374,468)	(4,848,797)	(8,644,847)	(8,436,972)	(207,874)	-
1315		P	SE	-	-	-	-	-	-	-
1316		PT	DGP	-	-	-	-	-	-	-
1317		GP	SNP	-	-	-	-	-	-	-
1318		PT	SG	-	-	-	-	-	-	-
1319		GP	GPS	-	-	-	-	-	-	-
1320		LABOR	SO	-	-	-	-	-	-	-
1321		PT	SNPD	-	-	-	-	-	-	-
1322		CUST	CN	-	-	-	-	-	-	-
1323		CUST	BADDEBT	-	-	-	-	-	-	-
1324		DITEXP	DITEXP	64,020	57,102	67	6,851	6,500	351	-
1325		P	TROJD	-	-	-	-	-	-	-
1326		P	JBE	(1,868,203)	(1,868,203)	-	-	-	-	-
1327		PT	CAGW	(4,997,633)	(3,377,994)	(1,619,639)	-	-	-	-
1328		PT	CAGE	-	-	-	-	-	-	-
1329		P	CAEW	-	-	-	-	-	-	-
1330		P	CAEE	-	-	-	-	-	-	-
1331				(32,669,928)	(17,563,562)	(6,468,370)	(8,637,996)	(8,430,473)	(207,524)	-
1332										
1333		TOTAL DEFERRED INCOME TAXES		11,251,046	24,147,451	(4,355,726)	(8,540,679)	(8,338,139)	(202,540)	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1334	SCHMAF	Additions - Flow Through	-	-	-	-	-	-	-
1335		SCHMAF S	-	-	-	-	-	-	-
1336		SCHMAF SNP	-	-	-	-	-	-	-
1337		SCHMAF SO	-	-	-	-	-	-	-
1338		SCHMAF SE	-	-	-	-	-	-	-
1339		SCHMAF TROJP	-	-	-	-	-	-	-
1340		SCHMAF DGP	-	-	-	-	-	-	-
1341			-	-	-	-	-	-	-
1342			-	-	-	-	-	-	-
1343	SCHMAP	Additions - Permanent	-	-	-	-	-	-	-
1344		P S	-	-	-	-	-	-	-
1345		P BADDEBT	-	-	-	-	-	-	-
1346		P JBE	12,056	12,056	-	-	-	-	-
1347		P SG	9,751	9,751	-	-	-	-	-
1348		P CAEE	-	-	-	-	-	-	-
1349		P CAGW	-	-	-	-	-	-	-
1350		P CAGE	-	-	-	-	-	-	-
1351		LABOR SNP	74,238	32,120	4,384	37,734	26,828	10,906	-
1352		SCHMAP-SO SO	935,858	406,399	59,248	470,212	337,161	133,051	-
1353			-	-	-	-	-	-	-
1354			1,031,903	460,326	63,631	507,946	363,989	143,957	-
1355			-	-	-	-	-	-	-
1356	SCHMAT	Additions - Temporary	-	-	-	-	-	-	-
1357		SCHMAT-SITUS S	556,506	293,305	34,037	229,165	173,479	55,685	-
1358		P JBE	5,213,229	5,213,229	-	-	-	-	-
1359		DPW CIAC	4,152,198	-	-	4,152,198	4,152,198	-	-
1360		SCHMAT-SNP SNP	2,893,472	1,393,760	552,194	947,517	946,054	1,463	-
1361		P TROJD	-	-	-	-	-	-	-
1362		P JBG	379,811	379,811	-	-	-	-	-
1363		SCHMAT-SE SE	-	-	-	-	-	-	-
1364		P SG	974,616	974,616	-	-	-	-	-
1365		SCHMAT-GPS GPS	620,878	298,854	118,267	203,756	202,951	806	-
1366		SCHMAT-SO SO	207,429	91,526	30,980	84,924	74,903	6,325	3,695
1367		SCHMAT-SNP SNPD	(545,181)	(262,609)	(104,043)	(178,529)	(178,253)	(276)	-
1368		CUST CN	-	-	-	-	-	-	-
1369		DPW BADDEBT	-	-	-	-	-	-	-
1370		P CAGW	26,800	26,800	-	-	-	-	-
1371		P CAGE	-	-	-	-	-	-	-
1372		SCHMAT-SE CAEW	-	-	-	-	-	-	-
1373		SCHMAT-SE CAEE	-	-	-	-	-	-	-
1374		BOOKDEPR SCHMDEXP	34,784,085	16,893,581	5,403,568	12,486,935	12,360,705	126,230	-
1375			49,263,842	25,302,874	6,035,003	17,925,966	17,732,037	190,234	3,695
1376			-	-	-	-	-	-	-
1377	TOTAL SCHEDULE - M ADDITIONS		50,295,746	25,763,200	6,098,634	18,433,912	18,096,025	334,192	3,695
1378			-	-	-	-	-	-	-
1379	SCHMDF	Deductions - Flow Through	-	-	-	-	-	-	-
1380		SCHMDF S	-	-	-	-	-	-	-
1381		SCHMDF CAGW	-	-	-	-	-	-	-
1382		SCHMDF CAGE	-	-	-	-	-	-	-
1383		SCHMDF DGP	-	-	-	-	-	-	-
1384		SCHMDF DGU	-	-	-	-	-	-	-
1385			-	-	-	-	-	-	-
1386	SCHMDP	Deductions - Permanent	-	-	-	-	-	-	-
1387		SCHMDP S	-	-	-	-	-	-	-
1388		P SE	41,630	41,630	-	-	-	-	-
1389		P CAEW	-	-	-	-	-	-	-
1390		P CAEE	-	-	-	-	-	-	-
1391		PTD SNP	27,073	11,886	5,699	9,488	9,488	-	-
1392		SCHMDP JBE	597,374	312,387	30,579	254,408	181,509	72,899	-
1393		P SG	0	0	-	-	-	-	-
1394		SCHMDP-SO SO	2,050,403	887,135	121,074	1,042,195	740,970	301,225	-
1395			2,716,481	1,253,038	157,352	1,306,091	931,967	374,124	-
1396			-	-	-	-	-	-	-
1397	SCHMDT	Deductions - Temporary	-	-	-	-	-	-	-
1398		GP S	2,186,554	1,045,977	409,854	730,723	713,152	17,571	-
1399		DPW BADDEBT	719,911	-	-	719,911	719,911	-	-
1400		CUST CN	4,628	-	-	4,628	-	4,628	-
1401		SCHMDT-SNP SNP	5,797,469	2,793,885	1,107,720	1,895,864	1,895,864	-	-
1402		DPW SNPD	-	-	-	-	-	-	-
1403		CUST JBE	5,958,173	-	-	5,958,173	-	5,958,173	-
1404		P SE	1,828,324	1,828,324	-	-	-	-	-
1405		SCHMDT-SG SG	11,256	5,432	2,093	3,731	3,642	90	-
1406		SCHMDT-GPS GPS	5,539,073	2,669,360	1,058,349	1,811,365	1,811,365	-	-
1407		SCHMDT-SO SO	1,276,817	534,310	175,612	566,895	465,496	44,762	56,638
1408		TAXDEPR TAXDEPR	48,986,143	26,196,202	8,161,549	14,628,392	14,315,607	312,784	-
1409		SCHMDT-SG CAGW	16,873,065	8,142,483	3,137,242	5,593,340	5,458,842	134,498	-
1410		SCHMDT-SG CAGE	-	-	-	-	-	-	-
1411		P JBG	1,585,087	1,585,087	-	-	-	-	-
1412		P CAEE	-	-	-	-	-	-	-
1413		P TROJD	-	-	-	-	-	-	-
1414			90,766,501	44,801,059	14,052,419	31,913,023	25,383,879	6,472,506	56,638
1415			-	-	-	-	-	-	-
1416	TOTAL SCHEDULE - M DEDUCTIONS		93,482,982	46,054,097	14,209,771	33,219,114	26,315,846	6,846,630	56,638
1417			-	-	-	-	-	-	-
1418	TOTAL SCHEDULE - M ADJUSTMENTS		(43,187,236)	(20,290,898)	(8,111,137)	(14,785,202)	(8,219,821)	(6,512,438)	(52,943)
1419			-	-	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1420	Negative Schedule M amounts decrease taxable income and therefore increase tax expense.									
1421	40911	State Income Taxes								
1422		IBT	IBT	-	0	-	-	-	-	-
1423		IBT	IBT	-	-	-	-	-	-	-
1424		IBT	IBT	-	-	-	-	-	-	-
1425		IBT	IBT	-	-	-	-	-	-	-
1426	<b>TOTAL STATE TAXES</b>									
1427										
1428										
1429	Calculation of Taxable Income:									
1430	Operating Revenues			325,989,598	252,300,280	34,094,621	39,594,697	33,307,169	5,677,443	610,086
1431	Operating Deductions:									
1432	O & M Expenses			234,556,164	178,986,208	27,832,599	27,737,357	18,587,743	8,683,919	465,694
1433	Depreciation Expense			36,318,858	18,273,962	5,077,995	12,966,901	12,864,430	102,471	-
1434	Amortization Expense			4,324,354	2,567,853	626,540	1,129,961	726,347	403,614	-
1435	Taxes Other Than Income			15,649,076	7,503,037	2,927,193	5,218,847	5,093,355	125,493	-
1436	Interest & Dividends (AFUDC-Equity)			(3,297,732)	(1,577,528)	(618,137)	(1,102,067)	(1,075,566)	(26,500)	-
1437	Misc Revenue & Expense			(666,901)	(709,634)	3,292	39,440	(145,632)	185,072	-
1438	Total Operating Deductions			286,863,818	205,043,897	35,849,482	45,990,440	36,050,677	9,474,068	465,694
1439	Other Deductions:									
1440	Interest Deductions			21,991,071	10,519,817	4,122,073	7,349,181	7,172,463	176,719	-
1441	Interest on PCRBS			-	-	-	-	-	-	-
1442	Schedule M Adjustments			(43,187,236)	(20,290,898)	(8,111,137)	(14,785,202)	(8,219,821)	(6,512,438)	(52,943)
1443										
1444	Income Before State Taxes			(26,072,528)	16,445,668	(13,988,071)	(28,530,126)	(18,135,792)	(10,485,782)	91,448
1445										
1446	State Income Taxes			-	-	-	-	-	-	-
1447										
1448	Total Taxable Income			(26,072,528)	16,445,668	(13,988,071)	(28,530,126)	(18,135,792)	(10,485,782)	91,448
1449										
1450	Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1451										
1452	Federal Income Tax - Calculated			(9,125,385)	5,755,984	(4,895,825)	(9,985,544)	(6,347,527)	(3,670,024)	32,007
1453										
1454	Adjustments to Calculated Tax:									
1455	40910	PMI	P SE	-	-	-	-	-	-	-
1456	40910	PMI	P CAGW	(5,282,312)	(5,282,312)	-	-	-	-	-
1457	40910	PMI	P CAEE	-	-	-	-	-	-	-
1458	40910		P SG	-	-	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL OTH	-	-	-	-	-	-	-
1460	40910		LABOR S	-	-	-	-	-	-	-
1461	Federal Income Tax			(14,407,697)	473,672	(4,895,825)	(9,985,544)	(6,347,527)	(3,670,024)	32,007
1462										
1463	<b>TOTAL OPERATING EXPENSES</b>			<b>287,024,899</b>	<b>231,242,548</b>	<b>27,216,068</b>	<b>28,566,284</b>	<b>22,440,578</b>	<b>5,628,004</b>	<b>497,701</b>
1464	310	Land and Land Rights								
1465		P	DGP	-	-	-	-	-	-	-
1466		P	DGU	-	-	-	-	-	-	-
1467		P	SG	-	-	-	-	-	-	-
1468		P	CAGW	(24,810,382)	(24,810,382)	-	-	-	-	-
1469		P	CAGE	-	-	-	-	-	-	-
1470		P	JBG	237,497	237,497	-	-	-	-	-
1471		P	S	(469,868)	(469,868)	-	-	-	-	-
1472		P	CAGE	-	-	-	-	-	-	-
1473				(25,042,753)	(25,042,753)	-	-	-	-	-
1474										
1475	311	Structures and Improvements								
1476		P	DGP	-	-	-	-	-	-	-
1477		P	DGU	-	-	-	-	-	-	-
1478		P	SG	-	-	-	-	-	-	-
1479		P	CAGW	13,449,292	13,449,292	-	-	-	-	-
1480		P	CAGE	-	-	-	-	-	-	-
1481		P	JBG	27,523,048	27,523,048	-	-	-	-	-
1482		P	CAGE	-	-	-	-	-	-	-
1483				40,972,339	40,972,339	-	-	-	-	-
1484										
1485	312	Boiler Plant Equipment								
1486		P	DGP	-	-	-	-	-	-	-
1487		P	DGU	-	-	-	-	-	-	-
1488		P	SG	-	-	-	-	-	-	-
1489		P	CAGW	24,919,384	24,919,384	-	-	-	-	-
1490		P	CAGE	5,396,783	5,396,783	-	-	-	-	-
1491		P	JBG	118,969,657	118,969,657	-	-	-	-	-
1492		P	S	-	-	-	-	-	-	-
1493				149,285,823	149,285,823	-	-	-	-	-
1494										
1495	314	Turbogenerator Units								
1496		P	DGP	-	-	-	-	-	-	-
1497		P	DGU	-	-	-	-	-	-	-
1498		P	SG	-	-	-	-	-	-	-
1499		P	CAGW	10,825,548	10,825,548	-	-	-	-	-
1500		P	CAGE	-	-	-	-	-	-	-
1501		P	JBG	31,863,245	31,863,245	-	-	-	-	-
1502		P	CAGE	-	-	-	-	-	-	-
1503				42,688,794	42,688,794	-	-	-	-	-
1504										



			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1505	315	Accessory Electric Equipment							
1506		P	DGP	-	-	-	-	-	-
1507		P	DGU	-	-	-	-	-	-
1508		P	SG	-	-	-	-	-	-
1509		P	CAGW	2,820,490	2,820,490	-	-	-	-
1510		P	CAGE	-	-	-	-	-	-
1511		P	JBG	11,067,160	11,067,160	-	-	-	-
1512		P	CAGE	-	-	-	-	-	-
1513				13,887,650	13,887,650	-	-	-	-
1514									
1515									
1516									
1517	316	Misc Power Plant Equipment							
1518		P	DGP	-	-	-	-	-	-
1519		P	DGU	-	-	-	-	-	-
1520		P	SG	-	-	-	-	-	-
1521		P	CAGW	465,537	465,537	-	-	-	-
1522		P	CAGE	-	-	-	-	-	-
1523		P	JBG	696,935	696,935	-	-	-	-
1524		P	CAGE	-	-	-	-	-	-
1525				1,162,472	1,162,472	-	-	-	-
1526									
1527	317	Steam Plant ARO							
1528		P	S	-	-	-	-	-	-
1529				-	-	-	-	-	-
1530									
1531	SP	Unclassified Steam Plant - Account 300							
1532		P	CAGW	-	-	-	-	-	-
1533		P	SG	31,484	31,484	-	-	-	-
1534				31,484	31,484	-	-	-	-
1535									
1536									
1537		<b>Total Steam Production Plant</b>		<b>222,985,810</b>	<b>222,985,810</b>	-	-	-	-
1538									
1539									
1540		Summary of Steam Production Plant by Factor							
1541		S		(469,868)	(469,868)	-	-	-	-
1542		JBG		190,357,541	190,357,541	-	-	-	-
1543		JBE		-	-	-	-	-	-
1544		SG		31,484	31,484	-	-	-	-
1545		CAGW		27,669,870	27,669,870	-	-	-	-
1546		CAGE		5,396,783	5,396,783	-	-	-	-
1547		SSGCH		-	-	-	-	-	-
1548		<b>Total Steam Production Plant by Factor</b>		<b>222,985,810</b>	<b>222,985,810</b>	-	-	-	-
1549	320	Land and Land Rights							
1550		P	DGP	-	-	-	-	-	-
1551		P	SG	-	-	-	-	-	-
1552				-	-	-	-	-	-
1553									
1554	321	Structures and Improvements							
1555		P	DGP	-	-	-	-	-	-
1556		P	SG	-	-	-	-	-	-
1557				-	-	-	-	-	-
1558									
1559	322	Reactor Plant Equipment							
1560		P	DGP	-	-	-	-	-	-
1561		P	SG	-	-	-	-	-	-
1562				-	-	-	-	-	-
1563									
1564	323	Turbogenerator Units							
1565		P	DGP	-	-	-	-	-	-
1566		P	SG	-	-	-	-	-	-
1567				-	-	-	-	-	-
1568									
1569	324	Land and Land Rights							
1570		P	DGP	-	-	-	-	-	-
1571		P	SG	-	-	-	-	-	-
1572				-	-	-	-	-	-
1573									
1574	325	Misc. Power Plant Equipment							
1575		P	DGP	-	-	-	-	-	-
1576		P	SG	-	-	-	-	-	-
1577				-	-	-	-	-	-
1578									
1579									
1580	NP	Unclassified Nuclear Plant - Acct 300							
1581		P	SG	-	-	-	-	-	-
1582				-	-	-	-	-	-
1583									
1584									
1585		<b>Total Nuclear Production Plant</b>							
1586									
1587									
1588									
1589		Summary of Nuclear Production Plant by Factor							
1590		DGP		-	-	-	-	-	-
1591		DGU		-	-	-	-	-	-
1592		SG		-	-	-	-	-	-
1593				-	-	-	-	-	-
1594		<b>Total Nuclear Plant by Factor</b>							
1595									

				WASHINGTON						
<u>Description of Account Summary:</u>				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1596	330	Land and Land Rights		-	-	-	-	-	-	-
1597		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1598		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1599		Pre-Merger Pacific	P	CAGW	2,923,375	2,923,375	-	-	-	-
1600		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1601		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1602		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1603					2,923,375	2,923,375	-	-	-	-
1604										
1605	331	Structures and Improvements			-	-	-	-	-	-
1606		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1607		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1608		Pre-Merger Pacific	P	CAGW	16,187,667	16,187,667	-	-	-	-
1609		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1610		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1611		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1612					16,187,667	16,187,667	-	-	-	-
1613										
1614	332	Reservoirs, Dams & Waterways			-	-	-	-	-	-
1615		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1616		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1617		Pre-Merger Pacific	P	CAGW	48,756,771	48,756,771	-	-	-	-
1618		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1619		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1620		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1621					48,756,771	48,756,771	-	-	-	-
1622										
1623	333	Water Wheel, Turbines, & Generators			-	-	-	-	-	-
1624		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1625		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1626		Pre-Merger Pacific	P	CAGW	14,236,668	14,236,668	-	-	-	-
1627		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1628		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1629		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1630					14,236,668	14,236,668	-	-	-	-
1631										
1632	334	Accessory Electric Equipment			-	-	-	-	-	-
1633		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1634		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1635		Pre-Merger Pacific	P	CAGW	8,041,971	8,041,971	-	-	-	-
1636		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1637		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1638		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1639					8,041,971	8,041,971	-	-	-	-
1640										
1641										
1642										
1643	335	Misc. Power Plant Equipment			-	-	-	-	-	-
1644		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1645		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1646		Pre-Merger Pacific	P	CAGW	497,107	497,107	-	-	-	-
1647		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1648		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1649		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1650					497,107	497,107	-	-	-	-
1651										
1652	336	Roads, Railroads & Bridges			-	-	-	-	-	-
1653		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1654		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1655		Pre-Merger Pacific	P	CAGW	2,761,159	2,761,159	-	-	-	-
1656		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1657		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1658		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1659					2,761,159	2,761,159	-	-	-	-
1660										
1661	337	Hydro Plant ARO	P	S	-	-	-	-	-	-
1662					-	-	-	-	-	-
1663					-	-	-	-	-	-
1664					-	-	-	-	-	-
1665	HP	Unclassified Hydro Plant - Acct 300			-	-	-	-	-	-
1666		Pre-Merger Pacific	P	S	-	-	-	-	-	-
1667		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1668		Pre-Merger Utah	P	CAGW	-	-	-	-	-	-
1669		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
1670		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
1671		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
1672					-	-	-	-	-	-
1673					-	-	-	-	-	-
1674		<b>Total Hydraulic Plant</b>			<b>93,404,718</b>	<b>93,404,718</b>	-	-	-	-
1675										
1676		Summary of Hydraulic Plant by Factor			-	-	-	-	-	-
1677		S			-	-	-	-	-	-
1678		SG			-	-	-	-	-	-
1679		CAGW			93,404,718	93,404,718	-	-	-	-
1680		CAGE			-	-	-	-	-	-
1681		DGP			-	-	-	-	-	-
1682		DGU			-	-	-	-	-	-
1683		<b>Total Hydraulic Plant by Factor</b>			<b>93,404,718</b>	<b>93,404,718</b>	-	-	-	-
1684										

			WASHINGTON						
<u>Description of Account Summary:</u>			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1685	340	Land and Land Rights							
1686		P	SG	-	-	-	-	-	-
1687		P	DGU	-	-	-	-	-	-
1688		P	CAGW	179,741	179,741	-	-	-	-
1689		P	CAGE	-	-	-	-	-	-
1690		P	CAGE	-	-	-	-	-	-
1691				179,741	179,741	-	-	-	-
1692									
1693	341	Structures and Improvements							
1694		P	SG	-	-	-	-	-	-
1695		P	DGU	-	-	-	-	-	-
1696		P	CAGW	4,545,511	4,545,511	-	-	-	-
1697		P	CAGE	-	-	-	-	-	-
1698		P	CAGE	-	-	-	-	-	-
1699				4,545,511	4,545,511	-	-	-	-
1700									
1701	342	Fuel Holders, Producers & Accessories							
1702		P	SG	-	-	-	-	-	-
1703		P	DGU	-	-	-	-	-	-
1704		P	CAGW	5,404	5,404	-	-	-	-
1705		P	CAGE	-	-	-	-	-	-
1706		P	CAGE	-	-	-	-	-	-
1707				5,404	5,404	-	-	-	-
1708									
1709	343	Prime Movers							
1710		P	S	-	-	-	-	-	-
1711		P	DGU	-	-	-	-	-	-
1712		P	SG	-	-	-	-	-	-
1713		P	CAGW	236,167,188	236,167,188	-	-	-	-
1714		P	CAGE	-	-	-	-	-	-
1715		P	CAGE	-	-	-	-	-	-
1716				236,167,188	236,167,188	-	-	-	-
1717									
1718	344	Generators							
1719		P	S	-	-	-	-	-	-
1720		P	DGU	-	-	-	-	-	-
1721		P	SG	-	-	-	-	-	-
1722		P	CAGW	10,470,658	10,470,658	-	-	-	-
1723		P	CAGE	-	-	-	-	-	-
1724		P	CAGE	-	-	-	-	-	-
1725				10,470,658	10,470,658	-	-	-	-
1726									
1727	345	Accessory Electric Plant							
1728		P	SG	-	-	-	-	-	-
1729		P	DGU	-	-	-	-	-	-
1730		P	CAGW	5,147,982	5,147,982	-	-	-	-
1731		P	CAGE	-	-	-	-	-	-
1732		P	CAGE	-	-	-	-	-	-
1733				5,147,982	5,147,982	-	-	-	-
1734									
1735									
1736									
1737	346	Misc. Power Plant Equipment							
1738		P	SG	-	-	-	-	-	-
1739		P	DGU	-	-	-	-	-	-
1740		P	CAGW	144,819	144,819	-	-	-	-
1741		P	CAGE	-	-	-	-	-	-
1742				144,819	144,819	-	-	-	-
1743									
1744	347	Other Production ARO							
1745		P	S	-	-	-	-	-	-
1746				-	-	-	-	-	-
1747									
1748	OP	Unclassified Other Prod Plant-Acct 300							
1749		P	S	-	-	-	-	-	-
1750		P	SG	-	-	-	-	-	-
1751		P	CAGW	-	-	-	-	-	-
1752		P	CAGE	-	-	-	-	-	-
1753				-	-	-	-	-	-
1754									
1755		<b>Total Other Production Plant</b>		<b>256,661,304</b>	<b>256,661,304</b>	-	-	-	-
1756									
1757		Summary of Other Production Plant by Factor							
1758		S		-	-	-	-	-	-
1759		DGU		-	-	-	-	-	-
1760		SG		-	-	-	-	-	-
1761		CAGW		256,661,304	256,661,304	-	-	-	-
1762		CAGE		-	-	-	-	-	-
1763		SSGCT		-	-	-	-	-	-
1764		Total of Other Production Plant by Factor		256,661,304	256,661,304	-	-	-	-
1765									
1766		Experimental Plant							
1767	103	Experimental Plant							
1768		P	DGP	-	-	-	-	-	-
1769		Total Experimental Plant		-	-	-	-	-	-
1770									
1771		<b>TOTAL PRODUCTION PLANT</b>		<b>573,051,832</b>	<b>573,051,832</b>	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1772	350	Land and Land Rights		-	-	-	-	-	-	-
1773			T	DGP	-	-	-	-	-	-
1774			T	DGU	-	-	-	-	-	-
1775			T	CAGW	6,237,768	-	6,237,768	-	-	-
1776			T	CAGE	-	-	-	-	-	-
1777			T	JBG	213,058	-	213,058	-	-	-
1778			T	SG	8,225	-	8,225	-	-	-
1779					6,459,052	-	6,459,052	-	-	-
1780										
1781	352	Structures and Improvements			-	-	-	-	-	-
1782			T	S	-	-	-	-	-	-
1783			T	DGP	-	-	-	-	-	-
1784			T	DGU	-	-	-	-	-	-
1785			T	CAGW	3,763,647	-	3,763,647	-	-	-
1786			T	CAGE	-	-	-	-	-	-
1787			T	JBG	241,705	-	241,705	-	-	-
1788			T	SG	260	-	260	-	-	-
1789					4,005,612	-	4,005,612	-	-	-
1790										
1791	353	Station Equipment			-	-	-	-	-	-
1792			T	DGP	-	-	-	-	-	-
1793			T	DGU	-	-	-	-	-	-
1794			T	CAGW	64,589,768	-	64,589,768	-	-	-
1795			T	CAGE	-	-	-	-	-	-
1796			T	JBG	4,314,213	-	4,314,213	-	-	-
1797			T	SG	3,377,217	-	3,377,217	-	-	-
1798					72,281,197	-	72,281,197	-	-	-
1799										
1800	354	Towers and Fixtures			-	-	-	-	-	-
1801			T	DGP	-	-	-	-	-	-
1802			T	DGU	-	-	-	-	-	-
1803			T	CAGW	33,847,550	-	33,847,550	-	-	-
1804			T	CAGE	-	-	-	-	-	-
1805			T	JBG	2,996,455	-	2,996,455	-	-	-
1806			T	SG	10,129	-	10,129	-	-	-
1807					36,854,134	-	36,854,134	-	-	-
1808										
1809	355	Poles and Fixtures			-	-	-	-	-	-
1810			T	DGP	-	-	-	-	-	-
1811			T	DGU	-	-	-	-	-	-
1812			T	CAGW	38,117,994	-	38,117,994	-	-	-
1813			T	CAGE	-	-	-	-	-	-
1814			T	JBG	91,437	-	91,437	-	-	-
1815			T	SG	69,841	-	69,841	-	-	-
1816					38,279,272	-	38,279,272	-	-	-
1817										
1818	356	Clearing and Grading			-	-	-	-	-	-
1819			T	DGP	-	-	-	-	-	-
1820			T	DGU	-	-	-	-	-	-
1821			T	CAGW	57,872,046	-	57,872,046	-	-	-
1822			T	CAGE	-	-	-	-	-	-
1823			T	JBG	2,396,690	-	2,396,690	-	-	-
1824			T	SG	52,323	-	52,323	-	-	-
1825					60,321,059	-	60,321,059	-	-	-
1826										
1827	357	Underground Conduit			-	-	-	-	-	-
1828			T	DGP	-	-	-	-	-	-
1829			T	DGU	-	-	-	-	-	-
1830			T	CAGW	32,277	-	32,277	-	-	-
1831			T	CAGE	-	-	-	-	-	-
1832			T	SG	-	-	-	-	-	-
1833					32,277	-	32,277	-	-	-
1834										
1835	358	Underground Conductors			-	-	-	-	-	-
1836			T	DGP	-	-	-	-	-	-
1837			T	DGU	-	-	-	-	-	-
1838			T	CAGW	53,314	-	53,314	-	-	-
1839			T	CAGE	-	-	-	-	-	-
1840			T	SG	-	-	-	-	-	-
1841					53,314	-	53,314	-	-	-
1842										
1843	359	Roads and Trails			-	-	-	-	-	-
1844			T	DGP	-	-	-	-	-	-
1845			T	DGU	-	-	-	-	-	-
1846			T	CAGW	1,401,863	-	1,401,863	-	-	-
1847			T	CAGE	-	-	-	-	-	-
1848			T	SG	1,336	-	1,336	-	-	-
1849					1,403,199	-	1,403,199	-	-	-
1850										
1851	TP	Unclassified Trans Plant - Acct 300			-	-	-	-	-	-
1852			T	SG	15,813	-	15,813	-	-	-
1853			T	CAGW	621,801	-	621,801	-	-	-
1854			T	CAGE	-	-	-	-	-	-
1855					637,615	-	637,615	-	-	-
1856										
1857	TS0	Unclassified Trans Sub Plant - Acct 300			-	-	-	-	-	-
1858			T	SG	-	-	-	-	-	-
1859					-	-	-	-	-	-
1860					-	-	-	-	-	-
1861		TOTAL TRANSMISSION PLANT			220,326,731	-	220,326,731	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1862	Summary of Transmission Plant by Factor									
1863		JBG		10,253,559	-	10,253,559	-	-	-	-
1864		JBE		-	-	-	-	-	-	-
1865		CAGW		206,538,028	-	206,538,028	-	-	-	-
1866		CAGE		-	-	-	-	-	-	-
1867		SG		3,535,144	-	3,535,144	-	-	-	-
1868	Total Transmission Plant by Factor			220,326,731	-	220,326,731	-	-	-	-
1869	360	Land and Land Rights								
1870			DPW	1,529,639	-	-	1,529,639	1,529,639	-	-
1871				1,529,639	-	-	1,529,639	1,529,639	-	-
1872										
1873	361	Structures and Improvements								
1874			DPW	2,163,719	-	-	2,163,719	2,163,719	-	-
1875				2,163,719	-	-	2,163,719	2,163,719	-	-
1876										
1877	362	Station Equipment								
1878			DPW	43,187,313	-	-	43,187,313	43,187,313	-	-
1879				43,187,313	-	-	43,187,313	43,187,313	-	-
1880										
1881	363	Storage Battery Equipment								
1882			DPW	-	-	-	-	-	-	-
1883				-	-	-	-	-	-	-
1884										
1885	364	Poles, Towers & Fixtures								
1886			DPW	81,614,025	-	-	81,614,025	81,614,025	-	-
1887				81,614,025	-	-	81,614,025	81,614,025	-	-
1888										
1889	365	Overhead Conductors								
1890			DPW	54,162,974	-	-	54,162,974	54,162,974	-	-
1891				54,162,974	-	-	54,162,974	54,162,974	-	-
1892										
1893	366	Underground Conduit								
1894			DPW	14,080,130	-	-	14,080,130	14,080,130	-	-
1895				14,080,130	-	-	14,080,130	14,080,130	-	-
1896										
1897										
1898										
1899										
1900	367	Underground Conductors								
1901			DPW	18,474,216	-	-	18,474,216	18,474,216	-	-
1902				18,474,216	-	-	18,474,216	18,474,216	-	-
1903										
1904	368	Line Transformers								
1905			DPW	85,424,287	-	-	85,424,287	85,424,287	-	-
1906				85,424,287	-	-	85,424,287	85,424,287	-	-
1907										
1908	369	Services								
1909			DPW	42,477,822	-	-	42,477,822	42,477,822	-	-
1910				42,477,822	-	-	42,477,822	42,477,822	-	-
1911										
1912	370	Meters								
1913			DPW	13,682,255	-	-	13,682,255	13,682,255	-	-
1914				13,682,255	-	-	13,682,255	13,682,255	-	-
1915										
1916	371	Installations on Customers' Premises								
1917			DPW	530,392	-	-	530,392	530,392	-	-
1918				530,392	-	-	530,392	530,392	-	-
1919										
1920	372	Leased Property								
1921			DPW	-	-	-	-	-	-	-
1922				-	-	-	-	-	-	-
1923										
1924	373	Street Lights								
1925			DPW	3,660,513	-	-	3,660,513	3,660,513	-	-
1926				3,660,513	-	-	3,660,513	3,660,513	-	-
1927										
1928	DP	Unclassified Dist Plant - Acct 300								
1929			DPW	1,615,271	-	-	1,615,271	1,615,271	-	-
1930				1,615,271	-	-	1,615,271	1,615,271	-	-
1931										
1932	DS0	Unclassified Dist Sub Plant - Acct 300								
1933			DPW	-	-	-	-	-	-	-
1934				-	-	-	-	-	-	-
1935										
1936										
1937	<b>TOTAL DISTRIBUTION PLANT</b>			<b>362,602,555</b>	<b>-</b>	<b>-</b>	<b>362,602,555</b>	<b>362,602,555</b>	<b>-</b>	<b>-</b>
1938										
1939	Summary of Distribution Plant by Factor									
1940		S		362,602,555	-	-	362,602,555	362,602,555	-	-
1941		0		-	-	-	-	-	-	-
1942	Total Distribution Plant by Factor			362,602,555	-	-	362,602,555	362,602,555	-	-
1943	389	Land and Land Rights								
1944			G-SITUS	1,098,826	161	228,774	869,891	869,891	-	-
1945			CUST	83,227	-	-	83,227	-	83,227	-
1946			G-DGU	-	-	-	-	-	-	-
1947			G-SG	-	-	-	-	-	-	-
1948			G-SG	-	-	-	-	-	-	-
1949			G-SG	-	-	-	-	-	-	-
1950			PTD	400,823	175,973	84,373	140,477	140,477	-	-
1951				1,582,876	176,134	313,147	1,093,594	1,010,368	83,227	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1952										
1953	390	Structures and Improvements								
1954		G-SITUS	S	13,280,467	1,950	2,767,058	10,521,459	10,521,459	-	-
1955		G-DGP	DGP	-	-	-	-	-	-	-
1956		G-DGU	DGU	-	-	-	-	-	-	-
1957		CUST	CN	890,095	-	-	890,095	-	890,095	-
1958		G-SG	SG	237	162	73	2	2	-	-
1959		G-SG	CAGW	481,365	330,363	147,800	3,202	3,202	-	-
1960		G-SG	CAGE	-	-	-	-	-	-	-
1961		G-SG	JBG	4,833	3,317	1,484	32	32	-	-
1962		PTD	SO	7,465,279	3,277,469	1,571,441	2,616,369	2,616,369	-	-
1963				22,132,276	3,613,262	4,487,855	14,031,159	13,141,064	890,095	-
1964										
1965	391	Office Furniture & Equipment								
1966		G-SITUS	S	1,616,431	237	336,539	1,279,655	1,279,655	-	-
1967		G-DGP	DGP	-	-	-	-	-	-	-
1968		G-DGU	DGU	-	-	-	-	-	-	-
1969		CUST	CN	490,446	-	-	490,446	-	490,446	-
1970		G-SG	SG	-	-	-	-	-	-	-
1971		P	SE	-	-	-	-	-	-	-
1972		PTD	SO	5,342,673	2,345,585	1,124,633	1,872,456	1,872,456	-	-
1973		G-SG	CAGW	72,767	49,933	22,339	484	484	-	-
1974		G-SG	CAGE	-	-	-	-	-	-	-
1975		G-SG	JBG	152,577	104,714	46,848	1,015	1,015	-	-
1976		P	JBE	552	552	-	-	-	-	-
1977		P	CAEE	-	-	-	-	-	-	-
1978		G-SG	CAGE	-	-	-	-	-	-	-
1979		G-SG	CAGE	-	-	-	-	-	-	-
1980				7,675,436	2,501,021	1,530,358	3,644,056	3,153,610	490,446	-
1981										
1982	392	Transportation Equipment								
1983		G-SITUS	S	4,695,284	689	977,552	3,717,043	3,717,043	-	-
1984		PTD	SO	601,610	264,124	126,639	210,847	210,847	-	-
1985		G-SG	SG	1,668	1,145	512	11	11	-	-
1986		CUST	CN	59	-	-	59	-	59	-
1987		G-DGU	DGU	-	-	-	-	-	-	-
1988		P	SE	-	-	-	-	-	-	-
1989		G-DGP	DGP	-	-	-	-	-	-	-
1990		G-SG	CAGW	658,072	451,638	202,056	4,378	4,378	-	-
1991		G-SG	CAGE	-	-	-	-	-	-	-
1992		G-SG	JBG	284,317	195,128	87,297	1,891	1,891	-	-
1993		P	CAEW	-	-	-	-	-	-	-
1994		P	CAEE	-	-	-	-	-	-	-
1995		G-SG	CAGE	-	-	-	-	-	-	-
1996		G-DGU	CAGE	-	-	-	-	-	-	-
1997				6,241,009	912,724	1,394,057	3,934,229	3,934,170	59	-
1998										
1999	393	Stores Equipment								
2000		G-SITUS	S	534,222	78	111,224	422,919	422,919	-	-
2001		G-DGP	DGP	-	-	-	-	-	-	-
2002		G-DGU	DGU	-	-	-	-	-	-	-
2003		PTD	SO	35,409	15,546	7,454	12,410	12,410	-	-
2004		G-SG	SG	-	-	-	-	-	-	-
2005		G-SG	CAGW	28,882	19,822	8,868	192	192	-	-
2006		G-SG	CAGE	-	-	-	-	-	-	-
2007		G-SG	JBG	101,084	69,375	31,037	672	672	-	-
2008		G-DGU	CAGE	-	-	-	-	-	-	-
2009				699,597	104,820	158,583	436,194	436,194	-	-
2010										
2011	394	Tools, Shop & Garage Equipment								
2012		G-SITUS	S	2,438,480	358	507,688	1,930,434	1,930,434	-	-
2013		G-DGP	DGP	-	-	-	-	-	-	-
2014		G-SG	SG	-	-	-	-	-	-	-
2015		PTD	SO	300,966	132,132	63,353	105,480	105,480	-	-
2016		P	SE	-	-	-	-	-	-	-
2017		G-DGU	DGU	-	-	-	-	-	-	-
2018		G-SG	CAGW	454,153	311,687	139,444	3,021	3,021	-	-
2019		G-SG	CAGE	-	-	-	-	-	-	-
2020		G-SG	JBG	734,480	504,077	225,517	4,886	4,886	-	-
2021		P	CAEW	-	-	-	-	-	-	-
2022		P	CAEE	-	-	-	-	-	-	-
2023		G-SG	CAGE	-	-	-	-	-	-	-
2024		G-SG	CAGE	-	-	-	-	-	-	-
2025				3,928,078	948,255	936,003	2,043,821	2,043,821	-	-
2026										
2027	395	Laboratory Equipment								
2028		G-SITUS	S	2,147,806	315	447,170	1,700,321	1,700,321	-	-
2029		G-DGP	DGP	-	-	-	-	-	-	-
2030		G-DGU	DGU	-	-	-	-	-	-	-
2031		PTD	SO	404,756	177,699	85,201	141,855	141,855	-	-
2032		P	SE	-	-	-	-	-	-	-
2033		G-SG	SG	-	-	-	-	-	-	-
2034		G-SG	CAGW	244,909	168,082	75,198	1,629	1,629	-	-
2035		G-SG	CAGE	-	-	-	-	-	-	-
2036		G-SG	JBG	86,423	59,312	26,535	575	575	-	-
2037		P	CAEW	-	-	-	-	-	-	-
2038		P	CAEE	-	-	-	-	-	-	-
2039		G-SG	CAGE	-	-	-	-	-	-	-
2040		G-SG	CAGE	-	-	-	-	-	-	-
2041				2,883,894	405,409	634,105	1,844,380	1,844,380	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2042										
2043	396	Power Operated Equipment								
2044		G-SITUS	S	6,531,084	958	1,359,763	5,170,363	5,170,363	-	-
2045		G-DGP	DGP	-	-	-	-	-	-	-
2046		G-SG	SG	-	-	-	-	-	-	-
2047		PTD	SO	127,241	55,862	26,784	44,594	44,594	-	-
2048		G-DGU	DGU	-	-	-	-	-	-	-
2049		P	SE	-	-	-	-	-	-	-
2050		G-SG	CAGW	502,626	344,955	154,328	3,343	3,343	-	-
2051		G-SG	CAGE	-	-	-	-	-	-	-
2052		G-SG	JBG	1,165,207	799,687	357,769	7,751	7,751	-	-
2053		P	CAEW	-	-	-	-	-	-	-
2054		P	CAEE	-	-	-	-	-	-	-
2055		P	CAGE	-	-	-	-	-	-	-
2056		G-SG	CAGE	-	-	-	-	-	-	-
2057				8,326,158	1,201,463	1,898,644	5,226,051	5,226,051	-	-
2058	397	Communication Equipment								
2059		COM_EQ	S	9,792,534	1,561,263	3,856,760	4,374,511	4,237,758	136,753	-
2060		COM_EQ	DGP	-	-	-	-	-	-	-
2061		COM_EQ	DGU	-	-	-	-	-	-	-
2062		COM_EQ	SO	3,496,974	557,537	1,377,273	1,562,165	1,513,330	48,835	-
2063		COM_EQ	CN	335,989	53,568	132,328	150,093	145,401	4,692	-
2064		COM_EQ	SG	8,960	1,428	3,529	4,002	3,877	125	-
2065		COM_EQ	SE	-	-	-	-	-	-	-
2066		COM_EQ	CAGW	5,252,658	837,452	2,068,744	2,346,462	2,273,109	73,353	-
2067		COM_EQ	CAGE	-	-	-	-	-	-	-
2068		COM_EQ	JBG	394,513	62,899	155,378	176,236	170,727	5,509	-
2069		COM_EQ	CAEW	-	-	-	-	-	-	-
2070		COM_EQ	CAEE	-	-	-	-	-	-	-
2071		COM_EQ	CAGE	-	-	-	-	-	-	-
2072		COM_EQ	CAGE	-	-	-	-	-	-	-
2073				19,281,628	3,074,147	7,594,011	8,613,469	8,344,202	269,268	-
2074										
2075	398	Misc. Equipment								
2076		G-SITUS	S	92,483	14	19,255	73,214	73,214	-	-
2077		G-DGP	DGP	-	-	-	-	-	-	-
2078		G-DGU	DGU	-	-	-	-	-	-	-
2079		CUST	CN	14,548	-	-	14,548	-	14,548	-
2080		PTD	SO	229,741	100,863	48,360	80,518	80,518	-	-
2081		P	SE	-	-	-	-	-	-	-
2082		G-SG	SG	-	-	-	-	-	-	-
2083		G-SG	CAGW	53,170	36,491	16,325	354	354	-	-
2084		G-SG	CAGE	-	-	-	-	-	-	-
2085		G-SG	JBG	26,738	18,351	8,210	178	178	-	-
2086		P	CAEW	-	-	-	-	-	-	-
2087		P	CAEE	-	-	-	-	-	-	-
2088		G-SG	CAGE	-	-	-	-	-	-	-
2089				416,680	155,718	92,150	168,812	154,264	14,548	-
2090										
2091	399	Coal Mine								
2092		P	SE	-	-	-	-	-	-	-
2093		P	CAEW	-	-	-	-	-	-	-
2094		P	CAEE	-	-	-	-	-	-	-
2095	MP	Unclassified Mine Plant	P	34,006,312	34,006,312	-	-	-	-	-
2096				34,006,312	34,006,312	-	-	-	-	-
2097										
2098	399L	WIDCO Capital Lease								
2099		P	SE	-	-	-	-	-	-	-
2100										
2101										
2102		Remove Capital Leases		-	-	-	-	-	-	-
2103										
2104										
2105	1011390	General Capital Leases								
2106		G-SITUS	S	-	-	-	-	-	-	-
2107		P	CAGW	-	-	-	-	-	-	-
2108		P	CAGE	-	-	-	-	-	-	-
2109		PTD	SO	923,820	405,583	194,464	323,773	323,773	-	-
2110				923,820	405,583	194,464	323,773	323,773	-	-
2111										
2112		Remove Capital Leases		(923,820)	(405,583)	(194,464)	(323,773)	(323,773)	-	-
2113										
2114										
2115	1011392	General Vehicles Capital Leases								
2116		LABOR	SO	-	-	-	-	-	-	-
2117										
2118										
2119		Remove Capital Leases		-	-	-	-	-	-	-
2120										
2121										
2122	GP	Unclassified Gen Plant - Acct 300								
2123		G-SITUS	S	-	-	-	-	-	-	-
2124		PTD	SO	31,508	13,833	6,633	11,043	11,043	-	-
2125		CUST	CN	-	-	-	-	-	-	-
2126		G-SG	SG	-	-	-	-	-	-	-
2127		G-DGP	DGP	-	-	-	-	-	-	-
2128		G-DGU	DGU	-	-	-	-	-	-	-
2129				31,508	13,833	6,633	11,043	11,043	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2130										
2131	399G	Unclassified Gen Plant - Acct 300								
2132		G-SITUS	S	-	-	-	-	-	-	-
2133		PTD	SO	-	-	-	-	-	-	-
2134		G-SG	SG	-	-	-	-	-	-	-
2135		G-DGP	DGP	-	-	-	-	-	-	-
2136		G-DGU	DGU	-	-	-	-	-	-	-
2137				-	-	-	-	-	-	-
2138				-	-	-	-	-	-	-
2139	<b>TOTAL GENERAL PLANT</b>			<b>107,205,452</b>	<b>47,113,098</b>	<b>19,045,546</b>	<b>41,046,808</b>	<b>39,299,166</b>	<b>1,747,642</b>	<b>-</b>
2140										
2141		Summary of General Plant by Factor								
2142		S		42,237,619	1,566,024	10,611,784	30,059,811	29,923,058	136,753	-
2143		JBG		2,950,170	1,816,859	940,074	193,237	187,727	5,509	-
2144		JBE		34,006,864	34,006,864	-	-	-	-	-
2145		SG		10,865	2,736	4,114	4,015	3,890	125	-
2146		SO		19,360,799	7,522,205	4,716,608	7,121,986	7,073,151	48,835	-
2147		SE		-	-	-	-	-	-	-
2148		CN		1,814,363	53,568	132,328	1,628,467	145,401	1,483,066	-
2149		DEU		-	-	-	-	-	-	-
2150		CAGW		7,748,591	2,550,424	2,835,102	2,363,065	2,289,712	73,353	-
2151		CAGE		-	-	-	-	-	-	-
2152		CAEW		-	-	-	-	-	-	-
2153		CAEE		-	-	-	-	-	-	-
2154		SSGCT		-	-	-	-	-	-	-
2155		SSGCH		-	-	-	-	-	-	-
2156		Less Capital Leases		(923,820)	(405,583)	(194,464)	(323,773)	(323,773)	-	-
2157		Total General Plant by Factor		<b>107,205,452</b>	<b>47,113,098</b>	<b>19,045,546</b>	<b>41,046,808</b>	<b>39,299,166</b>	<b>1,747,642</b>	<b>-</b>
2158	301	Organization								
2159		I-SITUS	S	-	-	-	-	-	-	-
2160		PTD	SO	-	-	-	-	-	-	-
2161		I-SG	CAGW	-	-	-	-	-	-	-
2162		I-SG	CAGE	-	-	-	-	-	-	-
2163		I-SG	SG	-	-	-	-	-	-	-
2164				-	-	-	-	-	-	-
2165	302	Franchise & Consent								
2166		I-SITUS	S	-	-	-	-	-	-	-
2167		I-SG	SG	-	-	-	-	-	-	-
2168		I-SG	CAGW	-	-	-	-	-	-	-
2169		I-SG	CAGE	-	-	-	-	-	-	-
2170		I-SG	CAGW	21,225,424	19,002,500	2,216,344	6,579	6,579	-	-
2171		I-SG	CAGE	-	-	-	-	-	-	-
2172		I-DGP	DGP	-	-	-	-	-	-	-
2173		I-DGU	DGU	-	-	-	-	-	-	-
2174				<b>21,225,424</b>	<b>19,002,500</b>	<b>2,216,344</b>	<b>6,579</b>	<b>6,579</b>	<b>-</b>	<b>-</b>
2175										
2176	303	Miscellaneous Intangible Plant								
2177		I-SITUS	S	2,833	-	1,045	1,788	1,788	-	-
2178		I-SG	SG	157,094	140,642	16,404	49	49	-	-
2179		PTD	SO	27,037,457	11,870,209	5,691,384	9,475,863	9,475,863	-	-
2180		P	SE	-	-	-	-	-	-	-
2181		CUST	CN	8,063,323	-	-	8,063,323	-	8,063,323	-
2182		I-SG	CAGW	9,045,620	8,098,279	944,538	2,804	2,804	-	-
2183		I-SG	CAGE	-	-	-	-	-	-	-
2184		I-SG	JBG	9,008	8,064	941	3	3	-	-
2185		P	CAEW	-	-	-	-	-	-	-
2186		P	CAEE	-	-	-	-	-	-	-
2187		P	CAGE	-	-	-	-	-	-	-
2188		I-DGP	CAGE	-	-	-	-	-	-	-
2189				<b>44,315,335</b>	<b>20,117,195</b>	<b>6,654,311</b>	<b>17,543,830</b>	<b>9,480,507</b>	<b>8,063,323</b>	<b>-</b>
2190	303	Less Non-Utility Plant								
2191		I-SITUS	S	-	-	-	-	-	-	-
2192				<b>44,315,335</b>	<b>20,117,195</b>	<b>6,654,311</b>	<b>17,543,830</b>	<b>9,480,507</b>	<b>8,063,323</b>	<b>-</b>
2193	IP	Unclassified Intangible Plant - Acct 300								
2194		I-SITUS	S	-	-	-	-	-	-	-
2195		I-SG	SG	-	-	-	-	-	-	-
2196		I-DGU	DGU	-	-	-	-	-	-	-
2197		PTD	SO	-	-	-	-	-	-	-
2198				-	-	-	-	-	-	-
2199				-	-	-	-	-	-	-
2200	<b>TOTAL INTANGIBLE PLANT</b>			<b>65,540,759</b>	<b>39,119,695</b>	<b>8,870,655</b>	<b>17,550,409</b>	<b>9,487,086</b>	<b>8,063,323</b>	<b>-</b>
2201										
2202		Summary of Intangible Plant by Factor								
2203		S		2,833	-	1,045	1,788	1,788	-	-
2204		JBG		9,008	8,064	941	3	3	-	-
2205		JBE		-	-	-	-	-	-	-
2206		SG		157,094	140,642	16,404	49	49	-	-
2207		SO		27,037,457	11,870,209	5,691,384	9,475,863	9,475,863	-	-
2208		CN		8,063,323	-	-	8,063,323	-	8,063,323	-
2209		CAGW		30,271,044	27,100,779	3,160,882	9,383	9,383	-	-
2210		CAGE		-	-	-	-	-	-	-
2211		CAEW		-	-	-	-	-	-	-
2212		CAEE		-	-	-	-	-	-	-
2213		SSGCT		-	-	-	-	-	-	-
2214		SSGCH		-	-	-	-	-	-	-
2215		SE		-	-	-	-	-	-	-
2216		Total Intangible Plant by Factor		<b>65,540,759</b>	<b>39,119,695</b>	<b>8,870,655</b>	<b>17,550,409</b>	<b>9,487,086</b>	<b>8,063,323</b>	<b>-</b>



				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2217	Summary of Unclassified Plant (Account 106)									
2218			DP	1,615,271	-	-	1,615,271	1,615,271	-	-
2219			DSD	-	-	-	-	-	-	-
2220			GP	31,508	13,833	6,633	11,043	11,043	-	-
2221			HP	-	-	-	-	-	-	-
2222			NP	-	-	-	-	-	-	-
2223			OP	-	-	-	-	-	-	-
2224			TP	637,615	-	637,615	-	-	-	-
2225			TSO	-	-	-	-	-	-	-
2226			IP	-	-	-	-	-	-	-
2227			MP	-	34,006,312	-	-	-	-	-
2228			SP	31,484	31,484	-	-	-	-	-
2229	Total Unclassified Plant by Factor			2,315,878	34,051,629	644,247	1,626,314	1,626,314	-	-
2230										
2231	TOTAL ELECTRIC PLANT IN SERVICE			1,328,727,328	659,284,625	248,242,931	421,199,772	411,388,807	9,810,965	-
2232	Summary of Electric Plant by Factor									
2233			S	404,373,138	1,096,156	10,612,828	392,664,154	392,527,401	136,753	-
2234			SE	-	-	-	-	-	-	-
2235			JBG	203,570,278	192,182,465	11,194,574	193,239	187,730	5,509	-
2236			JBE	34,006,864	34,006,864	-	-	-	-	-
2237			SG	3,734,587	174,862	3,555,661	4,064	3,939	125	-
2238			SO	46,398,256	19,392,415	10,407,992	16,597,850	16,549,014	48,835	-
2239			CN	9,877,687	53,568	132,328	9,691,790	145,401	9,546,390	-
2240			DEU	-	-	-	-	-	-	-
2241			CAGW	622,293,556	407,387,095	212,534,012	2,372,448	2,299,095	73,353	-
2242			CAGE	5,396,783	5,396,783	-	-	-	-	-
2243			CAEW	-	-	-	-	-	-	-
2244			CAEE	-	-	-	-	-	-	-
2245			SSGCH	-	-	-	-	-	-	-
2246			SSGCT	-	-	-	-	-	-	-
2247			Less Capital Leases	(923,820)	(405,583)	(194,464)	(323,773)	(323,773)	-	-
2248				1,328,727,328	659,284,625	248,242,931	421,199,772	411,388,807	9,810,965	-
2249	105	Plant Held For Future Use								
2250			DPW	S	-	-	-	-	-	-
2251			P	SG	-	-	-	-	-	-
2252			T	SG	-	-	-	-	-	-
2253			P	SG	-	-	-	-	-	-
2254			P	SE	-	-	-	-	-	-
2255			G	SG	-	-	-	-	-	-
2256			G	CAGW	102,719	27,084	22,161	53,474	50,726	2,748
2257			G	CAGE	-	-	-	-	-	-
2258			P	CAEW	-	-	-	-	-	-
2259			P	CAEE	-	-	-	-	-	-
2260				102,719	27,084	22,161	53,474	50,726	2,748	-
2261										
2262	114	Electric Plant Acquisition Adjustments								
2263			P	S	-	-	-	-	-	-
2264			P	SG	-	-	-	-	-	-
2265			P	CAGW	-	-	-	-	-	-
2266			P	CAGE	-	-	-	-	-	-
2267			P	DGP	-	-	-	-	-	-
2268										
2269										
2270	115	Accum Provision for Asset Acquisition Adjustments								
2271			P	S	-	-	-	-	-	-
2272			P	SG	-	-	-	-	-	-
2273			P	CAGW	-	-	-	-	-	-
2274			P	CAGE	-	-	-	-	-	-
2275			P	DGP	-	-	-	-	-	-
2276										
2277										
2278	120	Nuclear Fuel								
2279			P	SE	-	-	-	-	-	-
2280										
2281										
2282	124	Weatherization								
2283			DMSC	S	2,100,215	-	2,100,215	-	-	2,100,215
2284			DMSC	SO	(176)	-	(176)	-	-	(176)
2285				2,100,039	-	-	2,100,039	-	-	2,100,039
2286										
2287	182W	Weatherization								
2288			DMSC	S	-	-	-	-	-	-
2289			DMSC	SG	-	-	-	-	-	-
2290			DMSC	SGCT	-	-	-	-	-	-
2291			DMSC	SO	-	-	-	-	-	-
2292										
2293										
2294	186W	Weatherization								
2295			DMSC	S	-	-	-	-	-	-
2296			DMSC	CN	-	-	-	-	-	-
2297			DMSC	CNP	-	-	-	-	-	-
2298			DMSC	SG	-	-	-	-	-	-
2299			DMSC	SO	-	-	-	-	-	-
2300										
2301										
2302	Total Weatherization			2,100,039	-	-	2,100,039	-	-	2,100,039

				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>
2303										
2304	151	Fuel Stock								
2305			P DEU	-	-	-	-	-	-	-
2306			P SE	-	-	-	-	-	-	-
2307			P CAEW	272,154	272,154	-	-	-	-	-
2308			P CAEE	-	-	-	-	-	-	-
2309			P JBE	2,244,590	2,244,590	-	-	-	-	-
2310			P CAEE	-	-	-	-	-	-	-
2311			P CAEE	-	-	-	-	-	-	-
2312				2,516,744	2,516,744	-	-	-	-	-
2313										
2314	152	Fuel Stock - Undistributed								
2315			P SE	-	-	-	-	-	-	-
2316			P CAEW	-	-	-	-	-	-	-
2317			P CAEE	-	-	-	-	-	-	-
2318										
2319										
2320	25316	DG&T Working Capital Deposit								
2321			P SE	-	-	-	-	-	-	-
2322			P CAEW	-	-	-	-	-	-	-
2323			P CAEE	-	-	-	-	-	-	-
2324										
2325										
2326	25317	DG&T Working Capital Deposit								
2327			P SE	-	-	-	-	-	-	-
2328			P CAEW	-	-	-	-	-	-	-
2329			P CAEE	-	-	-	-	-	-	-
2330										
2331										
2332	25319	Provo Working Capital Deposit								
2333			P SE	-	-	-	-	-	-	-
2334			P CAEW	-	-	-	-	-	-	-
2335			P CAEE	-	-	-	-	-	-	-
2336										
2337										
2338		Total Fuel Stock		2,516,744	2,516,744	-	-	-	-	-
2339	154	Materials and Supplies								
2340			MSS S	4,713,009	3,786,016	318,376	608,616	608,616	-	-
2341			MSS SG	62,851	50,489	4,246	8,116	8,116	-	-
2342			MSS SE	-	-	-	-	-	-	-
2343			MSS SO	1,202	965	81	155	155	-	-
2344			MSS SNPPS	-	-	-	-	-	-	-
2345			MSS SNPPH	-	-	-	-	-	-	-
2346			MSS SNPD	(312,764)	(251,247)	(21,128)	(40,389)	(40,389)	-	-
2347			MSS SNPT	-	-	-	-	-	-	-
2348			MSS DGU	-	-	-	-	-	-	-
2349			MSS DGP	-	-	-	-	-	-	-
2350			MSS CAGE	-	-	-	-	-	-	-
2351			MSS SNPP	-	-	-	-	-	-	-
2352			MSS CAGW	547,145	439,528	36,961	70,656	70,656	-	-
2353			MSS CAGE	-	-	-	-	-	-	-
2354			MSS JBG	1,702,989	1,368,032	115,041	219,916	219,916	-	-
2355			MSS CAEW	-	-	-	-	-	-	-
2356			MSS CAEE	-	-	-	-	-	-	-
2357			MSS CAGE	-	-	-	-	-	-	-
2358				6,714,432	5,393,784	453,578	867,071	867,071	-	-
2359										
2360	163	Stores Expense Undistributed								
2361			MSS SO	-	-	-	-	-	-	-
2362										
2363										
2364										
2365	25318	Provo Working Capital Deposit								
2366			MSS SNPPS	-	-	-	-	-	-	-
2367			MSS CAGW	-	-	-	-	-	-	-
2368			MSS CAGE	-	-	-	-	-	-	-
2369										
2370										
2371		Total Materials & Supplies		6,714,432	5,393,784	453,578	867,071	867,071	-	-
2372										
2373	165	Prepayments								
2374			DMSC S	-	-	-	-	-	-	-
2375			GP GPS	0	0	0	0	0	0	-
2376			PT SG	-	-	-	-	-	-	-
2377			PT CAGW	0	0	0	-	-	-	-
2378			PT CAGE	-	-	-	-	-	-	-
2379			P CAEW	-	-	-	-	-	-	-
2380			P CAEE	-	-	-	-	-	-	-
2381			P SE	-	-	-	-	-	-	-
2382			PTD SO	-	-	-	-	-	-	-
2383				0	0	0	0	0	0	-
2384										

			WASHINGTON							
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2385	182M	Misc Regulatory Assets								
		DDS2	S	2,302,453	837,855	250,245	1,214,354	428,295	824,646	(38,587)
2386		DEFSG	SG	20	5	16	-	-	-	-
2388		P	CAGE	-	-	-	-	-	-	-
2389		P	CAGE	-	-	-	-	-	-	-
2390		DEFSG	CAGW	1,251,856	303,524	948,332	-	-	-	-
2391		DEFSG	JBG	-	-	-	-	-	-	-
2392		P	SE	(0)	(0)	-	-	-	-	-
2393		P	CAEW	-	-	-	-	-	-	-
2394		P	CAEE	-	-	-	-	-	-	-
2395		DDSO2	SO	131,713	54,949	8,739	68,025	24,120	-	43,906
2396				3,686,043	1,196,332	1,207,332	1,282,379	452,414	824,646	5,318
2397										
2398	186M	Misc Deferred Debits								
2399		LABOR	S	-	-	-	-	-	-	-
2400		P	CAEW	-	-	-	-	-	-	-
2401		P	CAEE	-	-	-	-	-	-	-
2402		DEFSG	SG	(0)	(0)	(0)	-	-	-	-
2403		LABOR	SO	0	0	0	0	0	0	-
2404		P	SE	-	-	-	-	-	-	-
2405		DEFSG	CAGW	4,163,108	1,009,383	3,153,724	-	-	-	-
2406		DEFSG	CAGE	-	-	-	-	-	-	-
2407		P	CAEW	-	-	-	-	-	-	-
2408		P	CAEE	-	-	-	-	-	-	-
2409		P	SNPPS	-	-	-	-	-	-	-
2410		GP	EXCTAX	-	-	-	-	-	-	-
2411				4,163,108	1,009,383	3,153,724	0	0	0	-
2412										
2413		Working Capital								
2414	CWC	Cash Working Capital								
2415		CWC	S	10,809,977	8,571,187	1,185,716	1,053,074	794,646	235,612	22,817
2416		CWC	SO	-	-	-	-	-	-	-
2417		CWC	SE	-	-	-	-	-	-	-
2418				10,809,977	8,571,187	1,185,716	1,053,074	794,646	235,612	22,817
2419										
2420	OWC	Other Working Capital								
2421	131	Cash	GP	-	-	-	-	-	-	-
2422	135	Working Funds	GP	-	-	-	-	-	-	-
2423	141	Other Accounts Receivable	GP	-	-	-	-	-	-	-
2424	143	Other Accounts Receivable	GP	-	-	-	-	-	-	-
2425	232	Accounts Payable	PTD	-	-	-	-	-	-	-
2426	232	Accounts Payable	PTD	-	-	-	-	-	-	-
2427	232	Accounts Payable	P	-	-	-	-	-	-	-
2428	232	Accounts Payable	T	0	-	0	-	-	-	-
2429	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-
2430	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-
2431	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-
2432	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-
2433	230	Asset Retirement Obligatio	P	-	-	-	-	-	-	-
2434	230	Asset Retirement Obligatio	P	-	-	-	-	-	-	-
2435	230	Asset Retirement Obligatio	P	-	-	-	-	-	-	-
2436	230	Asset Retirement Obligatio	P	-	-	-	-	-	-	-
2437	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-
2438	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-
2439	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-
2440	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-
2441	2533	Cholla Reclamation	P	-	-	-	-	-	-	-
2442				0	-	0	-	-	-	-
2443										
2444		Total Working Capital		10,809,977	8,571,187	1,185,716	1,053,074	794,646	235,612	22,817
2445		Miscellaneous Rate Base								
2446	18221	Unrec Plant & Reg Study Costs								
2447		P	S	-	-	-	-	-	-	-
2448				-	-	-	-	-	-	-
2449				-	-	-	-	-	-	-
2450										
2451	18222	Nuclear Plant - Trojan								
2452		P	S	-	-	-	-	-	-	-
2453		P	TROJP	-	-	-	-	-	-	-
2454		P	TROJD	(0)	(0)	-	-	-	-	-
2455				(0)	(0)	-	-	-	-	-
2456										
2457										
2458										
2459	1869	Misc Deferred Debits-Trojan								
2460		P	S	-	-	-	-	-	-	-
2461		P	SNPPN	-	-	-	-	-	-	-
2462				-	-	-	-	-	-	-
2463										
2464		TOTAL MISCELLANEOUS RATE BASE		(0)	(0)	-	-	-	-	-
2465										
2466		TOTAL RATE BASE ADDITIONS		30,093,062	18,714,515	6,022,511	5,356,037	2,164,857	1,063,006	2,128,174
2467	235	Customer Service Deposits								
2468		CUST	S	(2,724,400)	-	-	(2,724,400)	-	(2,724,400)	-
2469		CUST	CN	-	-	-	-	-	-	-
2470				(2,724,400)	-	-	(2,724,400)	-	(2,724,400)	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2471									
2472	2281	Prov for Property Insurance PT	SO	(7,851)	(3,447)	(1,653)	(2,751)	(2,751)	-
2473	2282	Prov for Injuries & Damage PT	SO	(450,397)	(197,737)	(94,809)	(157,851)	(157,851)	-
2474	2283	Prov for Pensions and Ben PT	SO	(1,469,133)	(644,991)	(309,252)	(514,889)	(514,889)	-
2475	2283	Prov for Pensions and Ben PT	S	-	-	-	-	-	-
2476	254	Reg Liabilities - Insurance f PT	SO	(83,345)	(36,591)	(17,544)	(29,210)	(29,210)	-
2477				(2,010,725)	(882,765)	(423,258)	(704,702)	(704,702)	-
2478									
2479	22844	Accum Hydro Relicensing Obligation							
2480		P	S	-	-	-	-	-	-
2481		P	SG	-	-	-	-	-	-
2482									
2483									
2484	22842	Accum Misc Oper Prov-Trc P	TROJD	0	0	-	-	-	-
2485	230	Asset Retirement Obligatio P	TROJP	-	-	-	-	-	-
2486	254105	ARO Regulatory Liability P	TROJP	(0)	(0)	-	-	-	-
2487	254	Regulatory Liability P	CAEE	-	-	-	-	-	-
2488	254	Regulatory Liability P	SE	4,883	4,883	-	-	-	-
2489	254	Regulatory Liability P	S	149,412	149,412	-	-	-	-
2490				154,295	154,295	-	-	-	-
2491									
2492	252	Customer Advances for Construction							
2493		DPW	S	(300,794)	-	-	(300,794)	(300,794)	-
2494		DPW	SG	(394,693)	-	-	(394,693)	(394,693)	-
2495		T	CAGE	-	-	-	-	-	-
2496		DPW	SO	-	-	-	-	-	-
2497		CUST	CN	(0)	-	-	(0)	(0)	-
2498				(695,487)	-	-	(695,487)	(695,487)	(0)
2499									
2500	25398	SO2 Emissions							
2501		P	S	(4,207,450)	(4,207,450)	-	-	-	-
2502				(4,207,450)	(4,207,450)	-	-	-	-
2503									
2504	25399	Other Deferred Credits							
2505		P	S	(357,187)	(357,187)	-	-	-	-
2506		GP	GPS	-	-	-	-	-	-
2507		GP	SO	(42,883)	(20,514)	(8,038)	(14,331)	(13,986)	(345)
2508		P	CAGW	(226,122)	(226,122)	-	-	-	-
2509		P	CAGE	-	-	-	-	-	-
2510		P	SG	(1,027,780)	(1,027,780)	-	-	-	-
2511		P	CAEW	-	-	-	-	-	-
2512		P	CAEE	-	-	-	-	-	-
2513		P	SE	-	-	-	-	-	-
2514				(1,653,971)	(1,631,602)	(8,038)	(14,331)	(13,986)	(345)
2515									
2516	190	Accumulated Deferred Income Taxes							
2517		P	S	1,626,587	1,626,587	-	-	-	-
2518		P	CN	-	-	-	-	-	-
2519		LABOR	SO	0	0	0	0	0	0
2520		P	DGP	-	-	-	-	-	-
2521		CUST	BADDEBT	0	-	-	0	-	0
2522		P	TROJD	-	-	-	-	-	-
2523		P	SG	(0)	(0)	-	-	-	-
2524		P	SE	(0)	(0)	-	-	-	-
2525		PTD	SNP	-	-	-	-	-	-
2526		P	CAGW	(0)	(0)	-	-	-	-
2527		P	CAGE	-	-	-	-	-	-
2528		P	CAEW	0	0	-	-	-	-
2529		P	CAEE	-	-	-	-	-	-
2530		P	JBE	(19,770)	(19,770)	-	-	-	-
2531		DPW	SNPD	0	-	-	0	0	-
2532									
2533				1,606,817	1,606,817	0	0	0	0
2534									
2535	281	Accumulated Deferred Income Taxes							
2536		P	S	-	-	-	-	-	-
2537		PT	SG	-	-	-	-	-	-
2538		PT	CAGW	(0)	(0)	(0)	-	-	-
2539		PT	CAGE	-	-	-	-	-	-
2540		T	SNPT	-	-	-	-	-	-
2541				(0)	(0)	(0)	-	-	-
2542									
2543	282	Accumulated Deferred Income Taxes							
2544		GP	S	(90,899,981)	(43,483,609)	(17,038,568)	(30,377,803)	(29,647,337)	(730,466)
2545		ACCMDIT	DITBAL	2,734,056	1,869,002	333,053	532,001	518,150	13,851
2546		PT	DGP	-	-	-	-	-	-
2547		LABOR	SO	(0)	(0)	(0)	(0)	(0)	(0)
2548		PTD	SNP	-	-	-	-	-	-
2549		P	CAGW	(29,825,702)	(29,825,702)	-	-	-	-
2550		P	CAGE	-	-	-	-	-	-
2551		P	CAEW	-	-	-	-	-	-
2552		P	CAEE	-	-	-	-	-	-
2553		P	SE	-	-	-	-	-	-
2554		P	JBG	(359,339)	(359,339)	-	-	-	-
2555		P	SG	(282,366)	(282,366)	-	-	-	-
2556				(118,633,333)	(72,082,016)	(16,705,515)	(29,845,802)	(29,129,187)	(716,615)

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2557										
2558	283	Accumulated Deferred Income Taxes								
2559		GP	S	-	-	-	-	-	-	-
2560		P	SG	0	0	-	-	-	-	-
2561		P	SE	-	-	-	-	-	-	-
2562		LABOR	SO	(0)	(0)	(0)	(0)	(0)	(0)	-
2563		GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	-
2564		PTD	SNP	0	0	0	0	0	-	-
2565		P	TROJD	(0)	(0)	-	-	-	-	-
2566		PTD	SNPD	-	-	-	-	-	-	-
2567		P	CAGW	(0)	(0)	-	-	-	-	-
2568		P	CAGE	-	-	-	-	-	-	-
2569		P	CAEW	-	-	-	-	-	-	-
2570		P	CAEE	-	-	-	-	-	-	-
2571		P	JBE	(3,097,017)	(3,097,017)	-	-	-	-	-
2572		P	SGCT	-	-	-	-	-	-	-
2573										
2574				(3,097,017)	(3,097,017)	(0)	(0)	(0)	(0)	-
2575										
2576		TOTAL ACCUMULATED DEF INCOME TAX		(120,123,532)	(73,572,215)	(16,705,515)	(29,845,802)	(29,129,186)	(716,615)	-
2577	255	Accumulated Investment Tax Credit								
2578		PTD	S	-	-	-	-	-	-	-
2579		PTD	ITC84	(140,267)	(61,581)	(29,526)	(49,160)	(49,160)	-	-
2580		PTD	ITC85	(512,991)	(225,218)	(107,985)	(179,789)	(179,789)	-	-
2581		PTD	ITC86	(231,793)	(101,764)	(48,792)	(81,237)	(81,237)	-	-
2582		PTD	ITC88	(38,346)	(16,835)	(8,072)	(13,439)	(13,439)	-	-
2583		PTD	ITC89	(84,615)	(37,148)	(17,811)	(29,655)	(29,655)	-	-
2584		PTD	ITC90	(13,638)	(5,988)	(2,871)	(4,780)	(4,780)	-	-
2585		PTD	CAGE	-	-	-	-	-	-	-
2586				(1,021,651)	(448,534)	(215,058)	(358,060)	(358,060)	-	-
2587										
2588		TOTAL RATE BASE DEDUCTIONS		(132,282,921)	(80,588,272)	(17,351,868)	(34,342,781)	(30,901,422)	(3,441,360)	-
2589										
2590										
2591										
2592	108SP	Steam Prod Plant Accumulated Depr								
2593		P	S	-	-	-	-	-	-	-
2594		P	DGP	-	-	-	-	-	-	-
2595		P	DGU	-	-	-	-	-	-	-
2596		P	SG	-	-	-	-	-	-	-
2597		P	CAGW	(12,220,269)	(12,220,269)	-	-	-	-	-
2598		P	CAGE	-	-	-	-	-	-	-
2599		P	JBG	(99,352,072)	(99,352,072)	-	-	-	-	-
2600		P	CAGE	-	-	-	-	-	-	-
2601				(111,572,341)	(111,572,341)	-	-	-	-	-
2602										
2603	108NP	Nuclear Prod Plant Accumulated Depr								
2604		P	DGP	-	-	-	-	-	-	-
2605		P	DGU	-	-	-	-	-	-	-
2606		P	SG	-	-	-	-	-	-	-
2607										
2608										
2609										
2610	108HP	Hydraulic Prod Plant Accum Depr								
2611		P	S	-	-	-	-	-	-	-
2612		Pre-Merger Pacific	DGP	-	-	-	-	-	-	-
2613		Pre-Merger Utah	DGU	-	-	-	-	-	-	-
2614		Pre-Merger Pacific	CAGW	(42,404,215)	(42,404,215)	-	-	-	-	-
2615		Pre-Merger Utah	CAGE	-	-	-	-	-	-	-
2616		Post-Merger Pacific	CAGW	-	-	-	-	-	-	-
2617		Post-Merger Utah	CAGE	-	-	-	-	-	-	-
2618				(42,404,215)	(42,404,215)	-	-	-	-	-
2619										
2620	108OP	Other Production Plant - Accum Depr								
2621		P	S	-	-	-	-	-	-	-
2622		P	DGU	-	-	-	-	-	-	-
2623		P	DGP	-	-	-	-	-	-	-
2624		P	SG	-	-	-	-	-	-	-
2625		P	CAGW	(24,515,834)	(24,515,834)	-	-	-	-	-
2626		P	CAGE	-	-	-	-	-	-	-
2627		P	CAGE	-	-	-	-	-	-	-
2628				(24,515,834)	(24,515,834)	-	-	-	-	-
2629										
2630	108EP	Experimental Plant - Accum Depr								
2631		P	DGP	-	-	-	-	-	-	-
2632		P	SG	-	-	-	-	-	-	-
2633										
2634										
2635		TOTAL PRODUCTION PLANT DEPRECIATION		(178,492,390)	(178,492,390)	-	-	-	-	-
2636										
2637		Summary of Prod Plant Depreciation by Factor								
2638		S		-	-	-	-	-	-	-
2639		DGP		-	-	-	-	-	-	-
2640		DGU		-	-	-	-	-	-	-
2641		SG		-	-	-	-	-	-	-
2642		CAGW		(79,140,318)	(79,140,318)	-	-	-	-	-
2643		CAGE		-	-	-	-	-	-	-
2644		JBG		(99,352,072)	(99,352,072)	-	-	-	-	-
2645		SSGCT		-	-	-	-	-	-	-
2646		Total of Prod Plant Depreciation by Factor		(178,492,390)	(178,492,390)	-	-	-	-	-
2647										

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2648										
2649	108TP	Transmission Plant Accumulated Depr								
2650		T	DGP	-	-	-	-	-	-	-
2651		T	DGU	-	-	-	-	-	-	-
2652		T	CAGW	(84,505,239)	-	(84,505,239)	-	-	-	-
2653		T	CAGE	-	-	-	-	-	-	-
2654		T	JBG	(9,365,900)	-	(9,365,900)	-	-	-	-
2655		T	SG	(2,158,058)	-	(2,158,058)	-	-	-	-
2656		<b>TOTAL TRANS PLANT ACCUM DEPR</b>		<b>(96,029,197)</b>	-	<b>(96,029,197)</b>	-	-	-	-
2657	108360	Land and Land Rights								
2658		DPW	S	(163,041)	-	-	(163,041)	(163,041)	-	-
2659				(163,041)	-	-	(163,041)	(163,041)	-	-
2660										
2661	108361	Structures and Improvements								
2662		DPW	S	(634,974)	-	-	(634,974)	(634,974)	-	-
2663				(634,974)	-	-	(634,974)	(634,974)	-	-
2664										
2665	108362	Station Equipment								
2666		DPW	S	(16,079,700)	-	-	(16,079,700)	(16,079,700)	-	-
2667				(16,079,700)	-	-	(16,079,700)	(16,079,700)	-	-
2668										
2669	108363	Storage Battery Equipment								
2670		DPW	S	-	-	-	-	-	-	-
2671				-	-	-	-	-	-	-
2672										
2673	108364	Poles, Towers & Fixtures								
2674		DPW	S	(51,235,380)	-	-	(51,235,380)	(51,235,380)	-	-
2675				(51,235,380)	-	-	(51,235,380)	(51,235,380)	-	-
2676										
2677	108365	Overhead Conductors								
2678		DPW	S	(22,171,697)	-	-	(22,171,697)	(22,171,697)	-	-
2679				(22,171,697)	-	-	(22,171,697)	(22,171,697)	-	-
2680										
2681	108366	Underground Conduitt								
2682		DPW	S	(5,288,694)	-	-	(5,288,694)	(5,288,694)	-	-
2683				(5,288,694)	-	-	(5,288,694)	(5,288,694)	-	-
2684										
2685	108367	Underground Conductors								
2686		DPW	S	(6,280,710)	-	-	(6,280,710)	(6,280,710)	-	-
2687				(6,280,710)	-	-	(6,280,710)	(6,280,710)	-	-
2688										
2689	108368	Line Transformers								
2690		DPW	S	(31,836,169)	-	-	(31,836,169)	(31,836,169)	-	-
2691				(31,836,169)	-	-	(31,836,169)	(31,836,169)	-	-
2692										
2693	108369	Services								
2694		DPW	S	(12,673,405)	-	-	(12,673,405)	(12,673,405)	-	-
2695				(12,673,405)	-	-	(12,673,405)	(12,673,405)	-	-
2696										
2697	108370	Meters								
2698		DPW	S	(6,885,546)	-	-	(6,885,546)	(6,885,546)	-	-
2699				(6,885,546)	-	-	(6,885,546)	(6,885,546)	-	-
2700										
2701										
2702										
2703	108371	Installations on Customers' Premises								
2704		DPW	S	(290,917)	-	-	(290,917)	(290,917)	-	-
2705				(290,917)	-	-	(290,917)	(290,917)	-	-
2706										
2707	108372	Leased Property								
2708		DPW	S	-	-	-	-	-	-	-
2709				-	-	-	-	-	-	-
2710										
2711	108373	Street Lights								
2712		DPW	S	(1,724,765)	-	-	(1,724,765)	(1,724,765)	-	-
2713				(1,724,765)	-	-	(1,724,765)	(1,724,765)	-	-
2714										
2715	108D00	Unclassified Dist Plant - Acct 300								
2716		DPW	S	-	-	-	-	-	-	-
2717				-	-	-	-	-	-	-
2718										
2719	108DS	Unclassified Dist Sub Plant - Acct 300								
2720		DPW	S	-	-	-	-	-	-	-
2721				-	-	-	-	-	-	-
2722										
2723	108DP	Unclassified Dist Sub Plant - Acct 300								
2724		DPW	S	-	-	-	-	-	-	-
2725				-	-	-	-	-	-	-
2726										
2727										
2728		<b>TOTAL DISTRIBUTION PLANT DEPR</b>		<b>(155,264,998)</b>	-	-	<b>(155,264,998)</b>	<b>(155,264,998)</b>	-	-
2729										
2730		Summary of Distribution Plant Depr by Factor								
2731		S		(155,264,998)	-	-	(155,264,998)	(155,264,998)	-	-
2732		0								
2733		Total Distribution Depreciation by Factor		(155,264,998)	-	-	(155,264,998)	(155,264,998)	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2734	108GP	General Plant Accumulated Depr							
2735		G-SITUS	S	(14,908,947)	(2,188)	(3,104,023)	(11,802,736)	(11,802,736)	-
2736		G-DGP	DGP	-	-	-	-	-	-
2737		G-DGU	DGU	-	-	-	-	-	-
2738		G-SG	SG	(32)	(22)	(10)	(0)	(0)	-
2739		CUST	CN	(476,373)	-	-	(476,373)	-	(476,373)
2740		PTD	SO	(6,869,695)	(3,015,991)	(1,446,071)	(2,407,634)	(2,407,634)	-
2741		P	SE	-	-	-	-	-	-
2742		G-SG	CAGW	(3,173,945)	(2,178,294)	(974,537)	(21,113)	(21,113)	-
2743		G-SG	CAGE	-	-	-	-	-	-
2744		G-SG	JBG	(925,785)	(635,371)	(284,256)	(6,158)	(6,158)	-
2745		P	CAEW	-	-	-	-	-	-
2746		P	CAEE	-	-	-	-	-	-
2747		G-SG	CAGE	-	-	-	-	-	-
2748		G-SG	CAGE	-	-	-	-	-	-
2749				(26,354,778)	(5,831,866)	(5,808,897)	(14,714,015)	(14,237,642)	(476,373)
2750									
2751									
2752	108MP	Mining Plant Accumulated Depr.							
2753		P	S	-	-	-	-	-	-
2754		P	CAEW	-	-	-	-	-	-
2755		P	CAEE	-	-	-	-	-	-
2756		P	SE	-	-	-	-	-	-
2757									
2758	108MP	Less Centralia Situs Depreciation							
2759		P	S	-	-	-	-	-	-
2760									
2761									
2762	1081390	Accum Depr - Capital Lease							
2763		PTD	SO	-	-	-	-	-	-
2764									
2765									
2766		Remove Capital Leases							
2767									
2768									
2769	1081399	Accum Depr - Capital Lease							
2770		P	S	-	-	-	-	-	-
2771		P	SE	-	-	-	-	-	-
2772									
2773									
2774		Remove Capital Leases							
2775									
2776									
2777									
2778		<b>TOTAL GENERAL PLANT ACCUM DEPR</b>		<b>(26,354,778)</b>	<b>(5,831,866)</b>	<b>(5,808,897)</b>	<b>(14,714,015)</b>	<b>(14,237,642)</b>	<b>(476,373)</b>
2779									
2780									
2781									
2782		Summary of General Depreciation by Factor							
2783		S		(14,908,947)	(2,188)	(3,104,023)	(11,802,736)	(11,802,736)	-
2784		DGP		-	-	-	-	-	-
2785		DGU		-	-	-	-	-	-
2786		SE		-	-	-	-	-	-
2787		SO		(6,869,695)	(3,015,991)	(1,446,071)	(2,407,634)	(2,407,634)	-
2788		CN		(476,373)	-	-	(476,373)	-	(476,373)
2789		SG		(32)	(22)	(10)	(0)	(0)	-
2790		DEU		-	-	-	-	-	-
2791		CAGW		(3,173,945)	(2,178,294)	(974,537)	(21,113)	(21,113)	-
2792		CAGE		-	-	-	-	-	-
2793		CAEW		-	-	-	-	-	-
2794		CAEE		-	-	-	-	-	-
2795		SSGCT		-	-	-	-	-	-
2796		JBG		(925,785)	(635,371)	(284,256)	(6,158)	(6,158)	-
2797		Remove Capital Leases		-	-	-	-	-	-
2798		Total General Depreciation by Factor		(26,354,778)	(5,831,866)	(5,808,897)	(14,714,015)	(14,237,642)	(476,373)
2799									
2800									
2801		<b>TOTAL ACCUM DEPR - PLANT IN SERVICE</b>		<b>(456,141,363)</b>	<b>(184,324,256)</b>	<b>(101,838,094)</b>	<b>(169,979,013)</b>	<b>(169,502,640)</b>	<b>(476,373)</b>
2802	111SP	Accum Prov for Amort-Steam							
2803		P	CAGW	-	-	-	-	-	-
2804		P	CAGW	-	-	-	-	-	-
2805		P	CAGE	-	-	-	-	-	-
2806		P	SG	-	-	-	-	-	-
2807									
2808									
2809									
2810	111GP	Accum Prov for Amort-General							
2811		G-SITUS	S	(1,275,361)	(187)	(265,528)	(1,009,645)	(1,009,645)	-
2812		CUST	CN	(145,523)	-	-	(145,523)	-	(145,523)
2813		I-SG	SG	-	-	-	-	-	-
2814		PTD	SO	(496,632)	(218,035)	(104,541)	(174,055)	(174,055)	-
2815		I-SG	CAGW	-	-	-	-	-	-
2816		I-SG	CAGE	-	-	-	-	-	-
2817		P	CAEW	-	-	-	-	-	-
2818		P	CAEE	-	-	-	-	-	-
2819		P	SE	-	-	-	-	-	-
2820				(1,917,516)	(218,223)	(370,069)	(1,329,224)	(1,183,701)	(145,523)
2821									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2822									
2823	111HP	Accum Prov for Amort-Hydro							
2824		Pre-Merger Pacific P	DGP	-	-	-	-	-	-
2825		Pre-Merger Utah P	DGU	-	-	-	-	-	-
2826		Post-Merger Pacific P	SG	-	-	-	-	-	-
2827		Post-Merger Pacific P	CAGW	(74,422)	(74,422)	-	-	-	-
2828		Post-Merger Pacific P	CAGE	-	-	-	-	-	-
2829		Post-Merger Utah P	CAGE	-	-	-	-	-	-
2830				(74,422)	(74,422)	-	-	-	-
2831									
2832									
2833	111IP	Accum Prov for Amort-Intangible Plant							
2834		I-SITUS S	S	(1,019)	-	(376)	(643)	(643)	-
2835		I-DGP	DGP	-	-	-	-	-	-
2836		I-DGU	DGU	-	-	-	-	-	-
2837		P	CAEW	-	-	-	-	-	-
2838		P	CAEE	-	-	-	-	-	-
2839		P	SE	-	-	-	-	-	-
2840		I-SG	SG	(1,147,920)	(1,027,699)	(119,865)	(356)	(356)	-
2841		I-SG	CAGW	-	-	-	-	-	-
2842		I-SG	CAGE	-	-	-	-	-	-
2843		CUST	CN	(5,874,521)	-	-	(5,874,521)	-	(5,874,521)
2844		P	CAGE	-	-	-	-	-	-
2845		P	CAGE	-	-	-	-	-	-
2846		I-SG	CAGW	(5,868,430)	(5,253,834)	(612,777)	(1,819)	(1,819)	-
2847		I-SG	CAGE	-	-	-	-	-	-
2848		I-SG	JBG	(853)	(764)	(89)	(0)	(0)	-
2849		PTD	SO	(17,653,809)	(7,750,522)	(3,716,126)	(6,187,160)	(6,187,160)	-
2850				(30,546,553)	(14,032,819)	(4,449,234)	(12,064,500)	(6,189,979)	(5,874,521)
2851	111IP	Less Non-Utility Plant							
2852		NUTIL	OTH	-	-	-	-	-	-
2853				(30,546,553)	(14,032,819)	(4,449,234)	(12,064,500)	(6,189,979)	(5,874,521)
2854									
2855	111390	Accum Amtr - Capital Lease							
2856		G-SITUS S	S	-	-	-	-	-	-
2857		P	SG	-	0	-	-	-	-
2858		PTD	SO	-	-	-	-	-	-
2859				-	-	-	-	-	-
2860									
2861		Remove Capital Lease Amtr							
2862									
2863		<b>TOTAL ACCUM PROV FOR AMORTIZATION</b>		<b>(32,538,491)</b>	<b>(14,325,464)</b>	<b>(4,819,303)</b>	<b>(13,393,724)</b>	<b>(7,373,679)</b>	<b>(6,020,045)</b>





12 Months Ended June 2008  
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
BOOKDEPR	Book Depreciation	48.5670%	15.5346%	35.5355%	0.3629%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	15.9434%	39.3847%	43.2754%	1.3965%	0.0000%	100.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
DDS2	Deferred Debits - Situs	36.3897%	10.8686%	18.6017%	35.8160%	-1.6759%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	41.7184%	6.6350%	18.3124%	0.0000%	33.3342%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	24.2459%	75.7541%	0.0000%	0.0000%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	51.4718%	48.5282%	0.0000%	0.0000%	0.0000%	100.0000%
G	General Plant	26.3674%	21.5741%	49.3829%	2.6756%	0.0000%	100.0000%
GP	Total Plant	47.8368%	18.7443%	32.6153%	0.8036%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	68.6305%	30.7043%	0.6652%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0147%	20.8199%	79.1655%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	48.4620%	14.0360%	19.9681%	17.5339%	0.0000%	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	89.5271%	10.4419%	0.0310%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	0.0000%	36.8799%	63.1201%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	43.2664%	5.9049%	36.1378%	14.6910%	0.0000%	100.0000%
MSS	Materials & Supplies	80.3312%	6.7553%	12.9135%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	46.2587%	53.7413%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	46.2587%	53.7413%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0173%	99.9827%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	46.2587%	53.7413%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	46.2587%	53.7413%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSITUS	Other Revenues - SITUS	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0049%	0.0020%	0.0034%	0.0000%	99.9898%	100.0000%

**PacifiCorp**  
**12 Months Ended June 2008**  
**FUNCTIONAL FACTORS**

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMA	Schedule M Additions	43.7140%	15.7631%	38.2198%	1.1165%	1.1866%	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	44.3899%	7.1220%	35.3930%	13.0951%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	43.4253%	6.3308%	36.0269%	14.2170%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	43.7011%	15.9279%	38.2737%	0.8880%	1.2093%	0.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	48.1342%	19.0484%	32.6877%	0.1298%	0.0000%	100.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	98.5002%	0.1561%	0.9553%	0.3884%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	52.7047%	6.1161%	31.1729%	10.0062%	0.0000%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	48.1691%	19.0841%	32.6962%	0.0506%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	44.1241%	14.9350%	36.1103%	3.0495%	1.7812%	100.0000%
SCHMD	Schedule M Deductions	52.5811%	15.8552%	30.0569%	0.9831%	0.5236%	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	52.2934%	5.1190%	30.3844%	12.2032%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent-SO	43.2664%	5.9049%	36.1378%	14.6910%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	52.5891%	16.1516%	30.0478%	0.6733%	0.5381%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	48.1915%	19.1070%	32.7016%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	48.2573%	18.5932%	32.3524%	0.7971%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	35.7841%	13.7027%	42.2817%	1.2744%	6.9572%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	48.1915%	19.1070%	32.7016%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	41.8470%	13.7539%	36.4575%	3.5057%	4.4358%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	53.4768%	16.6609%	29.2238%	0.6385%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	36.8799%	63.1201%	0.0000%	0.0000%	100.0000%
WSF	Wholesale Sales Firm	85.8193%	14.1807%	0.0000%	0.0000%	0.0000%	100.0000%



Summary

PacifiCorp  
 Cost of Service By Rate Schedule  
 State of Washington  
 12 Months Ending June 2008  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 5.28% = Earned Return on Rate Base

Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
			C	D	E	F	G	H	I	J	K	L	M
1	16	Residential	111,684,857	5.65%	1.07	110,492,573	79,548,470	8,116,479	16,837,181	5,971,221	19,222	(1,192,284)	-1.07%
2	24	Small General Service	36,589,457	8.62%	1.63	33,219,659	25,896,500	2,641,362	4,668,701	6,168	6,926	(3,369,798)	-9.21%
3	36	Large General Service <1,000 kW	52,917,936	5.48%	1.04	52,620,263	43,339,886	4,413,603	5,293,333	(422,891)	(3,668)	(297,673)	-0.56%
4	48T	Large General Service >1,000 kW	21,698,559	2.53%	0.48	23,460,791	19,905,473	2,023,518	1,752,406	(214,059)	(6,546)	1,762,232	8.12%
5	48T	Dedicated Facilities	19,442,584	-0.73%	(0.14)	22,882,005	20,661,187	2,083,916	337,025	(197,615)	(12,509)	3,439,421	17.69%
6	40	Agricultural Pumping Service	10,501,902	4.86%	0.92	10,648,892	7,695,600	788,178	2,296,746	(133,094)	1,461	146,990	1.40%
7	15,52,54,57	Street Lighting	1,616,139	16.23%	3.07	1,127,251	638,886	66,201	563,239	(142,544)	1,470	(488,888)	-30.25%
8		Total Washington Jurisdiction	254,451,434	5.28%	1.00	254,451,434	197,686,003	20,143,257	31,748,631	4,867,187	6,357	0	0.00%

Footnotes:

- Column C: Annual revenues based on July 2007 thru June 2008 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per July 2007 thru June 2008 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per July 2007 thru June 2008 Embedded COS Study.
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per July 2007 thru June 2008 Embedded COS Study.
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study.
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study.
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study.
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 12 Months Ending June 2008  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 8.51% = Target Return on Rate Base

Line No.	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	111,684,857	5.65%	1.07	127,426,138	87,919,497	10,854,658	22,602,610	5,985,385	63,989	15,741,281	14.09%
2	24	Small General Service	36,589,457	8.62%	1.63	38,486,654	28,622,781	3,531,791	6,292,694	17,893	21,494	1,897,197	5.19%
3	36	Large General Service <1,000 kW	52,917,936	5.48%	1.04	60,553,869	47,905,117	5,902,705	7,140,713	(415,326)	20,660	7,635,933	14.43%
4	48T	Large General Service >1,000 kW	21,698,559	2.53%	0.48	26,867,754	22,002,824	2,707,764	2,303,014	(210,463)	4,615	5,109,196	23.55%
5	48T	Dedicated Facilities	19,442,584	-0.73%	(0.14)	25,867,954	22,839,304	2,804,709	419,431	(194,553)	(938)	6,425,370	33.05%
6	40	Agricultural Pumping Service	10,501,902	4.86%	0.92	12,463,388	8,505,151	1,052,491	3,027,790	(127,832)	5,788	1,961,486	18.68%
7	15,52,54,57	Street Lighting	1,616,139	16.23%	3.07	1,360,311	705,831	88,241	703,454	(139,050)	1,834	(255,828)	-15.83%
8		Total Washington Jurisdiction	254,451,434	5.28%	1.00	292,966,068	218,500,506	26,942,359	42,489,706	4,916,054	117,444	38,514,634	15.14%

Footnotes:

- Column C: Annual revenues based on July 2007 thru June 2008 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per July 2007 thru June 2008 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per July 2007 thru June 2008 Embedded COS Study.
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- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 Embedded COS Study.
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2007 thru June 2008 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) - 12%/D / 88%E  
 12 Months Ending June 2008

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		325,989,600	140,694,751	46,098,628	68,428,748	28,758,666	26,735,340	13,415,585	1,857,882
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		234,556,164	100,160,584	30,929,566	48,643,864	21,948,207	21,987,669	9,739,130	1,148,143
18	Amortization Expense		36,318,658	16,255,254	4,964,350	7,372,813	3,070,591	2,515,641	1,872,201	268,003
19	Taxes Other Than Income		4,324,354	1,991,920	578,242	829,008	362,246	341,368	191,522	30,048
20	Income Taxes - Federal		15,649,076	6,966,681	2,166,297	3,182,176	1,320,960	1,138,104	765,784	109,083
21	Income Taxes - State		(14,407,697)	(6,239,148)	(2,415,201)	(2,621,186)	(1,037,176)	(737,592)	(997,868)	(359,526)
22	Income Taxes Deferred		11,251,046	3,422,959	1,283,114	2,876,831	1,552,510	1,994,871	180,545	(59,785)
23	Investment Tax Credit Adj		(666,901)	(187,226)	(106,082)	(178,746)	(82,509)	(86,143)	(23,439)	(2,755)
24	Misc Revenues & Expense									
25	Total Operating Expenses		287,024,899	122,371,024	37,400,287	60,104,760	27,134,823	27,153,919	11,726,875	1,133,212
26	Operating Revenue For Return		38,964,701	18,323,727	8,698,341	8,323,988	1,623,842	(418,579)	1,688,710	724,670
27	Rate Base :									
28	Electric Plant In Service		1,328,727,328	591,775,926	181,606,947	270,315,093	113,265,573	97,813,781	64,885,440	9,064,568
29	Plant Held For Future Use		102,719	41,345	13,454	22,511	10,342	10,739	3,996	332
30	Electric Plant Acquisition Adj									
31	Nuclear Fuel		0	0	0	0	0	0	0	0
32	Prepayments		2,516,744	1,012,998	329,645	551,557	253,118	263,178	97,902	8,139
33	Fuel Stock		6,714,432	2,786,073	891,402	1,441,934	645,260	638,954	281,910	28,898
34	Materials & Supplies		7,849,151	3,251,264	1,041,239	1,687,616	756,387	751,198	328,151	33,296
35	Misc Deferred Debits		10,809,977	4,541,944	1,426,798	2,278,200	1,029,773	1,035,317	447,714	50,231
36	Cash Working Capital		2,100,039	845,273	275,064	460,234	211,431	219,552	81,692	6,792
37	Weatherization Loans		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Total Rate Base Additions		1,358,820,390	604,254,822	185,584,550	276,757,146	116,172,151	100,732,659	66,126,806	9,192,256
40	Rate Base Deductions :									
41	Accum Provision For Depreciation		(456,141,363)	(204,527,461)	(62,347,837)	(92,558,593)	(38,292,096)	(30,986,524)	(23,816,969)	(3,611,882)
42	Accum Provision For Amortization		(32,538,491)	(16,302,941)	(4,375,077)	(5,570,440)	(2,373,646)	(2,113,217)	(1,501,757)	(301,404)
43	Accum Deferred Income Taxes		(120,123,532)	(62,685,656)	(16,335,489)	(24,707,163)	(10,542,132)	(9,618,231)	(5,530,644)	(704,288)
44	Unamortized ITC		(1,021,651)	(459,382)	(141,235)	(206,763)	(85,062)	(72,059)	(50,240)	(6,919)
45	Customer Advance For Construction		(695,487)	(340,595)	(203,925)	(340,595)	(15,043)	(83,346)	(59,201)	(67,621)
46	Customer Service Deposits		(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	(2,444)	(59,201)	(2,444)
47	Misc Rate Base Deductions		(7,717,851)	(3,197,377)	(1,023,893)	(1,659,209)	(743,550)	(738,255)	(322,786)	(32,782)
48	Total Rate Base Deductions		(620,962,775)	(279,844,110)	(84,680,250)	(124,766,306)	(52,051,529)	(43,528,266)	(31,364,953)	(4,727,341)
49	Total Rate Base		737,857,615	324,410,712	100,904,300	151,990,841	64,120,621	57,204,373	34,761,853	4,464,915
50	Return On Rate Base		5.28%	5.65%	8.62%	5.48%	2.63%	-0.73%	4.86%	16.23%
51	Return On Equity		4.55%	5.28%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%



PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method 12 Months Ending June 2008										
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 48E	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
73	Total Rate Base		737,857,615	324,410,712	100,904,300	151,990,841	64,120,621	57,204,373	34,761,853	4,464,915
74	Return On Ratebase (\$\$)	5.28%	38,964,701	17,131,444	5,328,543	8,026,315	3,386,074	3,020,842	1,835,700	235,783
75	Operating & Maintenance Expense		234,556,164	100,160,584	30,929,566	48,643,864	21,948,207	21,987,669	9,738,130	1,148,143
76	Bad Debt to Produce ROR	F80								
77	Depreciation Expense		36,318,858	16,255,254	4,964,350	7,372,813	3,070,595	2,515,641	1,872,201	268,003
78	Amortization Expense		4,324,354	1,991,920	578,242	829,008	362,246	341,368	191,522	30,048
79	Taxes Other Than Income		15,649,076	6,966,681	2,166,297	3,182,176	1,320,950	1,138,104	765,784	109,083
80	Federal Income Taxes		(14,407,697)	(6,239,148)	(2,415,201)	(2,621,186)	(1,037,176)	(737,592)	(997,868)	(359,526)
81	FIT Adj to Produce Target ROR	F101								
82	State Income Taxes									
83	SIT Adj to Produce Target ROR	F101								
84	Deferred Income Taxes		11,251,046	3,422,959	1,283,114	2,876,831	1,552,510	1,994,871	180,545	(59,785)
85	Investment Tax Credit		(666,901)	(187,226)	(106,082)	(178,746)	(82,509)	(86,143)	(23,439)	(2,755)
86	Misc Revenue & Expenses		(71,538,165)	(29,009,894)	(9,509,171)	(15,510,812)	(7,060,106)	(7,292,766)	(2,913,683)	(241,743)
87	Revenue Credits									
88	Total Revenue Requirements		254,451,434	110,492,573	33,219,659	52,620,263	23,460,791	22,882,005	10,648,892	1,127,251
89	Operating Revenues		254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139
90	Increase / (Decrease) Required to Earn Equal Rates of Return		0	(1,192,284)	(3,369,798)	(297,673)	1,762,232	3,439,421	146,990	(488,888)
91	Existing Revenues		254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139
92	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	-1.07%	-9.21%	-0.56%	8.12%	17.69%	1.40%	-30.25%

WCA Method	DESCRIPTION	ELECTRIC REVENUES									
		A	B	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 Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57	
110		111,684,857	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	-	-	-
111		141,150,438	-	-	-	-	-	-	-	-	-
112		1,616,139	-	-	-	-	-	-	-	-	1,616,139
113		-	-	-	-	-	-	-	-	-	-
114		-	-	-	-	-	-	-	-	-	-
115		-	-	-	-	-	-	-	-	-	-
116	Residential Sales	111,684,857	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	-	-	-
117		-	-	-	-	-	-	-	-	-	-
118	Commercial & Industrial Sales	141,150,438	-	-	-	-	-	-	-	-	-
119	Interruptible Demand	-	-	-	-	-	-	-	-	-	-
120	Interruptible Energy	-	-	-	-	-	-	-	-	-	-
121		141,150,438	-	-	-	-	-	-	-	-	-
122		1,616,139	-	-	-	-	-	-	-	-	1,616,139
123		-	-	-	-	-	-	-	-	-	-
124	Public Street & Highway Lighting	-	-	-	-	-	-	-	-	-	-
125		-	-	-	-	-	-	-	-	-	-
126	Other Sales to Public Authority	-	-	-	-	-	-	-	-	-	-
127		-	-	-	-	-	-	-	-	-	-
128	Interdepartmental Demand	-	-	-	-	-	-	-	-	-	-
129		-	-	-	-	-	-	-	-	-	-
130		-	-	-	-	-	-	-	-	-	-
131	Total Sales to Ultimate Customers	254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139	-	-
132		1,535,645	618,103	201,140	336,544	154,608	160,547	59,737	4,966	-	-
133	Sales for Resale Demand	55,005,943	22,140,086	7,204,713	12,054,825	5,537,977	5,750,698	2,139,752	177,990	-	-
134	Energy	1,297,922	522,418	170,003	284,446	130,674	135,694	50,490	4,197	-	-
135		57,839,509	23,280,607	7,575,855	12,675,816	5,823,260	6,046,339	2,249,979	187,053	-	-
136		-	-	-	-	-	-	-	-	-	-
137		-	-	-	-	-	-	-	-	-	-
138	Provision for Rate Refund	-	-	-	-	-	-	-	-	-	-
139		159,617	68,306	20,922	33,360	14,944	14,775	6,641	670	-	-
140	State Revenue Credit	-	-	-	-	-	-	-	-	-	-
141		335,476	629	106,723	134,506	22,734	-	68,849	1,035	-	-
142	AGA Revenue	-	-	-	-	-	-	-	-	-	-
143		312,786,037	135,034,399	44,292,957	65,761,618	27,559,497	25,504,297	12,828,371	1,804,898	-	-
144	Total Sales from Electricity	542,245	374,805	122,743	7,369	376	6	33,414	3,532	-	-
145	Other Electric Operating Revenues	542,245	374,805	122,743	7,369	376	6	33,414	3,532	-	-
146	Forfeited Discounts & Interest Customers	-	-	-	-	-	-	-	-	-	-
147		263,705	165,657	64,617	15,408	2,734	1	10,759	4,530	-	-
148		968	765	132	8	0	0	39	25	-	-
149		264,673	166,421	64,748	15,416	2,734	1	10,798	4,554	-	-
150		14,432	5,809	1,890	3,163	1,453	1,509	561	47	-	-
151	Water Sales	-	-	-	-	-	-	-	-	-	-
152		1,144,783	516,936	143,465	218,379	82,195	74,474	105,014	4,319	-	-
153	Rent of Electric Property Demand	180,984	72,847	23,705	39,863	18,221	18,921	7,040	585	-	-
154	Customer	189,038	149,273	25,698	1,543	86	1	4,796	2,641	-	-
155		1,514,805	739,055	192,868	259,586	100,503	93,397	119,695	9,701	-	-
156		603,194	242,788	79,007	132,193	60,729	63,062	23,464	1,951	-	-
157	Other Electric Revenue Demand	10,263,980	4,131,288	1,344,383	2,249,402	1,033,374	1,073,067	399,273	33,194	-	-
158	Energy Customer	235	186	32	2	0	0	10	6	-	-
159		10,867,403	4,374,262	1,423,421	2,381,697	1,094,103	1,136,129	422,747	35,151	-	-
160		13,203,563	5,660,353	1,805,671	2,667,130	1,199,169	1,231,042	587,215	52,984	-	-
161	Total Other Electric Operating Revenues	325,989,600	140,694,751	46,098,628	68,428,748	28,758,666	26,735,340	13,415,585	1,857,882	-	-
162	Total Electric Operating Revenues	666,901	187,226	106,082	178,746	82,509	86,143	23,439	2,755	-	-
163	Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-
164	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-	-	-
165	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	-
166	Gain from Emission Allowances	(562,832)	(226,542)	(73,720)	(123,347)	(56,566)	(58,842)	(21,894)	(1,820)	-	-
167	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-	-	-
168	Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	(289,141)	(116,380)	(37,872)	(63,367)	(29,111)	(30,229)	(11,248)	(935)	-	-
169	Total Miscellaneous Revenues	(851,973)	(342,922)	(111,592)	(186,714)	(85,776)	(89,071)	(33,142)	(2,765)	-	-
170	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-
171	Interest on Customer Deposits	185,072	155,696	5,510	7,968	3,267	2,928	9,703	-	-	-
172	DFA	-	-	-	-	-	-	-	-	-	-
173	Divergence Fairness Adjustment	-	-	-	-	-	-	-	-	-	-
174	Production Transmission Distribution	-	-	-	-	-	-	-	-	-	-
175	Total DFA	-	-	-	-	-	-	-	-	-	-
176	Net Miscellaneous Revenues And Expense	(666,901)	(187,226)	(106,082)	(178,746)	(82,509)	(86,143)	(23,439)	(2,755)	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
194		F10	3,448	1,388	452	756	347	360	134	11
195		F10	3,715,025	1,495,311	486,596	814,166	374,027	388,394	144,516	12,014
196		F10	3,718,473	1,496,699	487,048	814,922	374,374	388,755	144,650	12,026
197	Fuel Related	F10	152	61	20	33	15	16	6	0
198	CAEW	F10	37,678,510	15,165,734	4,935,155	8,257,433	3,793,458	3,939,170	1,465,708	121,853
199	JBE	F10	277,991	111,892	36,411	60,923	27,988	29,063	10,814	899
200	Total 501	F10	37,956,653	15,277,687	4,971,566	8,318,389	3,821,461	3,968,249	1,476,528	122,752
201	Steam Expenses	F10	167,582	67,452	21,950	36,726	16,872	17,520	6,519	542
202	JBG	F10	776,343	312,481	101,686	170,139	78,162	81,164	30,200	2,511
203	Total 502	F10	943,925	379,933	123,636	206,866	95,034	98,684	36,719	3,053
204	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
205	Electric Expenses	F10	4,632	1,864	607	1,015	466	484	180	15
206	JBG	F10	(2,127)	(856)	(279)	(466)	(214)	(222)	(85)	(7)
207	Total 505	F10	2,505	1,008	328	549	252	262	97	8
208	Misc. Steam Expense	F10	557,329	224,327	72,999	122,141	56,112	58,267	21,680	1,802
209	JBG	F10	(3,079,020)	(1,239,316)	(403,292)	(674,783)	(309,995)	(321,902)	(119,775)	(9,958)
210	Total 506	F10	(2,521,691)	(1,014,990)	(330,293)	(552,641)	(253,883)	(263,635)	(98,095)	(8,155)
211	Rents	F10	6,163	2,481	807	1,351	621	644	240	20
212	JBG	F10	92,914	37,398	12,170	20,363	9,355	9,714	3,614	300
213	Total 507	F10	99,077	39,879	12,977	21,713	9,975	10,358	3,854	320
214	Maint Supervision & Engineering	F10	53,236	21,428	6,973	11,667	5,360	5,566	2,071	172
215	JBG	F10	101,706	40,937	13,321	22,289	10,240	10,633	3,956	329
216	Total 510	F10	154,942	62,365	20,294	33,956	15,599	16,199	6,027	501
217	Maintenance of Structures	F10	63,141	25,415	8,270	13,838	6,357	6,601	2,456	204
218	JBG	F10	2,192,987	882,685	287,239	480,604	229,789	229,270	85,308	7,092
219	Total 511	F10	2,256,128	908,100	295,509	494,442	227,146	235,871	87,764	7,296
220	Maintenance of Boiler Plant	F10	429,408	172,838	56,244	94,107	43,233	44,893	16,704	1,389
221	JBG	F10	4,324,930	1,740,800	566,482	947,830	435,432	452,158	168,241	13,987
222	Total 512	F10	4,754,338	1,913,638	622,726	1,041,937	478,665	497,051	184,946	15,376
223	Maintenance of Electric Plant	F10	76,914	30,958	10,074	16,856	7,744	8,041	2,992	249
224	JBG	F10	1,528,382	615,179	200,188	334,953	153,877	159,788	59,455	4,943
225	Total 513	F10	1,605,296	646,137	210,263	351,809	161,621	167,829	62,447	5,192
226	Maint of Misc. Steam Plant	F10	72,325	29,111	9,473	15,850	7,282	7,561	2,813	234
227	JBG	F10	507,686	204,305	66,484	111,240	51,104	53,067	19,745	1,542
228	Total 514	F10	579,911	233,416	75,957	127,090	58,385	60,628	22,559	1,875
229	Total Steam Power Generation	F10	49,549,557	19,943,872	6,490,032	10,859,032	4,988,630	5,180,250	1,927,497	160,244
230	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
231	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
232	Coolants and Water	F10	-	-	-	-	-	-	-	-
233	Steam Expenses	F10	-	-	-	-	-	-	-	-
234	Electric Expenses	F10	-	-	-	-	-	-	-	-
235	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
236	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
237	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
238	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
239	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
240	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
241	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COG Factor	Washington 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
274			1,111,178	448,058	145,805	243,958	112,074	116,379	43,303	3,600
275	Operation Super & Engineering	F10	37,435	15,068	4,903	8,204	3,769	3,914	1,456	121
276	Water For Power	F10	736,822	296,574	96,508	161,478	74,183	77,032	28,563	2,383
277	Hydraulic Expenses	F10								
278	Electric Expenses	F10								
279	Misc. Hydro Expenses	F10	2,078,686	836,682	272,268	455,556	209,282	217,321	80,862	6,723
280	Rents (Hydro Generation)	F10	32,393	13,038	4,243	7,099	3,261	3,387	1,260	105
281	Maint Supervision & Engineering	F10								
282	Maintenance of Structures	F10	185,595	74,702	24,309	40,874	18,686	19,403	7,220	600
283	Maint of Dams & Waterways	F10	179,985	72,445	23,575	39,445	18,121	18,817	7,002	562
284	Maintenance of Electric Plant	F10	246,467	99,204	32,282	54,015	24,814	25,767	9,588	797
285	Maint of Misc. Hydro Plant	F10	280,737	117,023	38,081	63,716	29,271	30,396	11,310	940
286	Total Hydraulic Power Generation		4,901,308	1,972,784	641,976	1,074,146	493,462	512,416	180,663	15,851
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307										
308	Operation Super & Engineering	F10	554	223	73	121	56	58	22	2
309	CAGE	F10	86	12	12	19	9	0	3	0
310	Total 546		642	259	84	141	65	67	25	2
311	Fuel	F10	37,644,802	15,152,166	4,930,740	8,250,046	3,780,064	3,935,646	1,464,397	121,744
312	SE	F10	37,644,802	15,152,166	4,930,740	8,250,046	3,780,064	3,935,646	1,464,397	121,744
313	Total 547									
314	Generation Expense	F10	1,756,175	706,867	230,025	384,874	176,811	183,603	68,316	5,679
315	CAGE	F10	1,756,175	706,867	230,025	384,874	176,811	183,603	68,316	5,679
316	Total 548									
317	Miscellaneous Other	F10	26,406	10,628	3,459	5,787	2,659	2,761	1,027	85
318	CAGE	F10	3,726,443	1,489,906	486,092	816,668	375,177	389,588	144,960	12,051
319	Total 549		3,752,849	1,510,535	491,550	822,455	377,835	392,349	145,987	12,137
320	Maint Supervision & Engineering	F10								
321	SG	F10	297,163	119,609	38,923	65,125	29,918	31,067	11,560	961
322	CAGE	F10	297,163	119,609	38,923	65,125	29,918	31,067	11,560	961
323	Total 550									
324	Maintenance of Structures	F10								
325	SG	F10								
326	CAGE	F10								
327	Total 552									
328	Maint of Generation & Elect Plant	F10								
329	SG	F10								
330	CAGE	F10								
331	Total 553									
332	Maintenance of Misc. Other	F10								
333	SG	F10								
334	CAGE	F10								
335	Total 554									
336	Maintenance of Misc. Other	F10								
337	SG	F10								
338	CAGE	F10								
339	Total 555									
340	Total Other Power Generation		43,451,631	17,489,435	5,691,322	9,522,641	4,374,694	4,542,731	1,690,285	140,523
341										
342										
343										
344										
345										
346										
347	Purchased Power	F10								
348	Demand	F10	68,924,335	27,742,289	9,027,753	15,106,111	6,838,276	7,205,822	2,681,183	222,992
349	Energy	F10	1,626,340	654,608	213,019	386,421	163,729	170,285	61,285	5,260
350	Total 555		72,474,682	29,171,400	9,492,807	15,886,233	7,286,744	7,377,022	2,819,301	234,384
351										
352	System Control & Lead Dispatch	F10	177,298	71,383	23,223	38,856	17,850	18,536	6,897	573
353	Other Expenses	F10	340,849	137,193	44,645	74,689	34,317	35,635	13,259	1,102
354	CAGE/JBG	F10	3,116,630	1,254,454	408,218	683,025	313,781	325,834	121,238	10,079
355	Total 557		3,457,478	1,381,648	452,863	757,724	348,098	361,469	134,487	11,182
356	Embedded Cost Differentials	F10								
357	Company Owned Hyd DGP	F10								
358	Company Owned Hyd SG	F10								
359	Mid-C Contract	F10								
360	Mid-C Contract	F10								
361	Mid-C Contract	F10								
362	Existing QF Contract	F10								
363	Existing QF Contract	F10								
364	Existing QF Contract	F10								
365	Total Embedded Cost Differential									
366	Total Other Power Supply		76,109,689	30,634,411	9,988,893	16,678,813	7,662,682	7,957,026	2,980,695	246,139
367										
368										
369										
370	TOTAL PRODUCTION EXPENSE		174,012,166	70,040,512	22,792,223	38,135,632	17,519,478	18,192,424	6,769,140	562,757
371										

A		B		C		TRANSMISSION EXPENSE						
FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K			
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57			
372												
373												
374												
375												
376												
377												
378												
379	560	869,296	349,895	113,861	190,510	87,520	90,882	33,816	2,811			
380												
381	561	677,070	272,523	88,683	148,383	68,167	70,786	26,338	2,190			
382												
383	562	99,452	40,030	13,026	21,795	10,013	10,397	3,869	322			
384												
385	563	(55,905)	(22,462)	(7,309)	(12,230)	(5,618)	(5,834)	(2,171)	(180)			
386												
387	564	-	-	-	-	-	-	-	-			
388												
389	565	21,009,742	8,456,495	2,751,869	4,604,389	2,115,253	2,196,502	817,287	67,946			
390	F10	21,009,742	8,456,495	2,751,869	4,604,389	2,115,253	2,196,502	817,287	67,946			
391												
392												
393	566	192,016	77,287	25,150	42,081	19,332	20,075	7,469	621			
394												
395	567	129,263	52,029	16,931	28,329	13,014	13,514	5,028	418			
396												
397	568	5,118	2,060	670	1,122	515	535	199	17			
398												
399	569	302,631	121,810	39,639	66,323	30,469	31,639	11,772	979			
400												
401	570	627,934	252,746	82,247	137,615	63,220	65,649	24,427	2,031			
402												
403	571	1,448,798	583,146	189,764	317,511	145,864	151,467	56,359	4,685			
404												
405	572	-	-	-	-	-	-	-	-			
406												
407	573	45,322	18,242	5,936	9,933	4,563	4,738	1,763	147			
408												
409												
410		25,350,836	10,203,801	3,320,469	5,555,762	2,552,312	2,650,350	986,157	81,965			
411												

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
580	Operation Supervision & Eng	F131	1,489,037	772,571	221,325	240,996	82,744	25,985	114,342	31,073
581	Load Dispatching	F20	876,331	395,714	109,822	167,169	62,920	57,010	80,388	3,307
582	Station Expense	F120	201,723	92,058	25,549	38,890	14,638	11,119	18,701	769
583	Overhead Line Expenses	F132	(114,963)	(58,643)	(16,071)	(21,443)	(8,071)	-	(10,311)	(424)
584	Underground Line Expense	F133	(22,682)	(12,711)	(3,413)	(3,493)	(1,315)	-	(1,660)	(69)
585	Street Lighting & Signal Systems	F130	15,178	-	-	-	-	-	-	15,178
586	Meter Expenses	F127	836,245	537,888	155,777	71,069	10,340	4,784	56,386	-
587	Customer Installation Expenses	F20	1,136,731	513,300	142,456	216,843	81,617	73,951	104,275	4,289
588	Misc. Distribution Expenses	F131	603,163	312,945	89,652	97,620	33,517	10,526	46,317	12,587
589	Rents	F131	165,464	85,849	24,594	26,780	9,195	2,887	12,706	3,453
590	Maint Supervision & Engineering	F131	398,506	206,761	59,233	64,497	22,145	6,954	30,601	8,316
591	Maintenance of Structures	F119	125,327	56,592	15,706	23,907	8,998	8,153	11,497	473
592	Maint of Station Equipment	F120	681,578	311,042	86,323	131,400	49,457	37,570	63,187	2,599
593	Maintenance of Overhead Lines	F134	5,690,766	2,996,640	853,197	1,004,215	360,446	-	457,453	18,816
594	Maint of Underground Lines	F135	1,003,611	611,666	190,381	125,419	33,768	-	40,798	1,678
595	Maint of Line Transformers	F125	72,319	38,346	9,652	15,696	3,481	-	4,951	193
596	Maint of Street Lighting & Signals	F130	187,019	-	-	-	-	-	-	187,019
597	Maintenance of Meters	F127	515,988	331,893	96,119	43,852	6,380	2,952	34,792	-
598	Maint of Misc. Distribution Plant	F131	277,200	143,823	41,202	44,864	15,404	4,837	21,286	5,785
599	TOTAL DISTRIBUTION EXPENSE		14,138,542	7,335,632	2,101,504	2,288,281	785,666	246,730	1,085,689	295,041
901	Supervision	F136	139,216	113,190	15,986	2,517	896	481	4,368	1,779
902	Meter Reading Expense	F47	1,959,339	1,568,056	300,414	33,494	6,199	105	61,071	-
903	Customer Receipts & Collections	F48	4,172,865	3,380,211	547,004	35,284	14,364	243	95,847	99,911
904	Uncollectible Accounts	F80	1,684,240	1,416,906	50,141	72,516	29,735	26,643	88,299	-
905	Misc. Customer Accounts Exp	F136	26,327	21,405	3,023	476	169	91	826	337
906	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,981,987	6,489,768	916,567	144,287	51,363	27,563	250,412	102,027

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 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
473										
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479										
480	Supervision	F40	20,826	16,445	2,831	170	9	0	842	528
481										
482	Customer Assistance	F40	316,801	250,161	43,066	2,585	144	2	12,805	8,037
483										
484	Informational & Instructional Adv	F40	227,694	179,797	30,953	1,858	104	2	9,203	5,776
485										
486	Misc. Customer Service	F40	4,763	3,761	647	39	2	0	193	121
487										
488	TOTAL CUSTOMER SERVICE EXPENSE		570,083	450,164	77,498	4,653	259	4	23,043	14,463
489										
490										
491										
492	Supervision	F40	-	-	-	-	-	-	-	-
493										
494	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
495										
496	Advertising Expense	F40	-	-	-	-	-	-	-	-
497										
498	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
499										
500	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
501										
502										
503										
504										
505	Administrative & General Salaries	F102M	6,198,394	2,775,133	851,956	1,259,159	520,844	436,483	310,660	44,159
506	Customer - System	F42	6,198,394	2,775,133	851,956	1,259,159	520,844	436,483	310,660	44,159
507	Administrative & General Salaries	F102M	(641,521)	(287,220)	(88,176)	(130,320)	(53,906)	(45,175)	(32,153)	(4,570)
508	Office Supplies & expenses	F42	(641,521)	(287,220)	(88,176)	(130,320)	(53,906)	(45,175)	(32,153)	(4,570)
509	Customer - System	F102M	732,770	328,074	100,718	148,857	61,574	51,601	36,726	5,220
510	Office Supplies & expenses	F42	732,770	328,074	100,718	148,857	61,574	51,601	36,726	5,220
511	Customer - System	F102M	521,820	233,628	71,723	106,004	43,848	36,746	26,153	3,718
512	Outside Services	F42	521,820	233,628	71,723	106,004	43,848	36,746	26,153	3,718
513	Customer - System	F102M	2,391,092	1,070,535	328,651	485,733	200,921	168,378	119,840	17,035
514	Outside Services	F42	2,391,092	1,070,535	328,651	485,733	200,921	168,378	119,840	17,035
515	Property Insurance	F102M	521,820	233,628	71,723	106,004	43,848	36,746	26,153	3,718
516	Customer - System	F102M	521,820	233,628	71,723	106,004	43,848	36,746	26,153	3,718
517	Outside Services	F42	521,820	233,628	71,723	106,004	43,848	36,746	26,153	3,718
518	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-
519	Customer - System	F102M	-	-	-	-	-	-	-	-
520	Outside Services	F42	-	-	-	-	-	-	-	-
521	Franchise Requirements	F102	-	-	-	-	-	-	-	-
522	Customer - System	F102M	-	-	-	-	-	-	-	-
523	Outside Services	F42	-	-	-	-	-	-	-	-
524	Regulatory Commission Expense	F141	556,420	243,906	80,140	115,859	47,436	42,460	23,087	3,532
525	Duplicate Charges	F138M	(337,048)	(170,084)	(45,567)	(56,896)	(23,753)	(19,612)	(17,383)	(3,752)
526	Misc General Expenses	F138M	906,726	457,673	122,578	153,007	63,877	52,739	46,757	10,095
527	Rents	F102M	385,758	172,711	53,022	78,364	32,415	27,165	19,334	2,748
528	Maintenance of General Plant	F102M	1,798,137	816,350	246,261	355,485	145,874	119,813	90,667	13,688
529										
530	TOTAL ADMINISTRATIVE & GEN EXPENSE		12,502,549	5,640,707	1,721,305	2,515,251	1,039,129	870,598	623,689	91,872
531										
532										
533										
534	TOTAL O & M EXPENSE		234,556,164	100,160,584	30,929,566	48,643,864	21,948,207	21,987,669	9,738,130	1,148,143
535										
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A	B	C	D	E	F	G	H	I	J	K	
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48J	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
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			AMORTIZATION EXPENSE								
403GP	General Depreciation		1,359,417	5,974,641	1,667,619	1,993,195	639,161	63,472	852,827	115,692	
403MP	Situs		1,359,494	691,095	199,383	250,598	86,372	37,603	87,979	16,463	
403EP	System Generation		357,728	144,294	46,899	78,289	35,903	37,168	13,992	1,183	
TOTAL DEPRECIATION EXPENSE	System Overheads		1,194,011	534,580	164,114	242,585	100,331	84,081	59,843	8,506	
404GP	Customer - System		102,471	81,433	13,178	860	346	4,252	2,407	6	
404MP	Energy		110	44	14	24	11	12	4	0	
404EP	Total General Expense		3,023,815	1,451,446	423,589	572,316	222,963	158,869	166,071	28,560	
404SP	General Vehicles										
404IP	Mining Depreciation										
TOTAL DEPRECIATION EXPENSE	Experimental Plant Depreciation										
404GP	Amort of LT Plant - Cap. Lease Gen		36,318,858	16,255,254	4,964,350	7,372,813	3,070,595	2,515,641	1,872,201	268,003	
404MP	Division										
404EP	System Overheads		66,747	26,866	8,743	14,628	6,720	6,978	2,596	216	
404SP	Customer - System		123,904	55,474	17,030	25,170	10,411	8,725	6,210	883	
404IP	Total Amort. Cap. Lease General		18,100	14,384	2,328	150	61	1	751	425	
404GP	Amort of LT Plant - Cap Lease Steam		208,750	96,723	28,100	39,948	17,193	15,704	9,557	1,524	
404MP	Amort of LT Plant - Intangible Plant										
404EP	Situs										
404SP	System Generation		540	261	77	103	38	23	32	6	
404IP	System Overheads		1,832,198	737,540	239,993	401,509	184,438	191,495	71,291	5,932	
TOTAL DEPRECIATION EXPENSE	Customer - System		1,825,778	817,434	250,949	370,894	153,418	128,569	91,507	13,007	
404GP	Energy		385,514	306,364	49,577	3,198	1,302	22	15,996	9,065	
404MP	Total Amort. Intangible Plant		4,044,030	1,861,598	540,597	775,704	339,196	320,110	178,826	28,000	
404EP											



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

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
619	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0
620	Amort of LT Plant-Other Plant	F30	487	229	65	91	40	38	21	4
621	Amort of Other Electric Plant	F110								
622	Amort of Other Electric Plant	F110								
623	Amort of Plant Acquisition Adj	F10								
624	Amort of Prop Losses, Unrec Plant,	F110	71,087	33,370	9,480	13,265	5,817	5,516	3,117	521
625	TOTAL AMORTIZATION EXPENSE		4,324,354	1,991,920	578,242	829,008	362,246	341,368	191,522	30,048
626	Taxes Other Than Income	F101M	5,814,053	2,687,425	804,685	1,182,593	491,105	423,492	284,303	40,450
627	Customer - System	F101M	9,835,024	4,379,256	1,361,613	1,999,584	829,846	714,612	481,481	68,633
628	Total Taxes Other Than Income		15,649,076	6,966,681	2,166,297	3,182,176	1,320,950	1,138,104	765,784	109,083
629	Deferred I T C - Federal	F101M								
630	Deferred I T C - Idaho	F101M								
631	TOTAL DEFERRED ITC									
632	DEFERRED INCOME TAX - FEDERAL-DR	F101M	43,920,973	17,676,858	5,755,136	9,627,800	4,420,677	4,586,696	1,711,241	142,564
633	DEFERRED INCOME TAX - FEDERAL-CR	F101M	(32,669,928)	(14,253,900)	(4,472,022)	(6,750,970)	(2,868,167)	(2,591,825)	(1,530,695)	(202,349)
634	TOTAL DEFERRED INCOME TAXES		11,251,046	3,422,959	1,283,114	2,876,831	1,552,510	1,994,871	180,545	(59,785)
635	State Income Taxes	F101M								
636	Federal Income Tax	F101M	(14,407,697)	(6,239,148)	(2,415,201)	(2,621,186)	(1,037,176)	(737,592)	(997,868)	(369,526)
637	TOTAL OPERATING EXPENSES		287,024,899	122,371,024	37,400,287	60,104,760	27,134,823	27,153,919	11,726,875	1,133,212

	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 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57
675	310	Land and Land Rights	F10	(25,280,250)	(10,175,390)	(3,311,223)	(5,540,292)	(2,545,206)	(2,642,971)	(983,411)	(81,757)
676		JBG	F10	237,487	95,593	31,108	52,049	23,911	24,830	9,239	768
677		Total 310		(25,042,763)	(10,079,797)	(3,280,116)	(5,488,244)	(2,521,295)	(2,618,141)	(974,173)	(80,988)
678	311	Structures and Improvements	F10	13,449,292	5,413,387	1,761,597	2,947,479	1,354,070	1,406,081	523,183	43,495
679		JBG	F10	27,523,048	11,078,124	3,604,986	6,031,813	2,771,010	2,877,448	1,070,657	89,010
680		Total 311		40,972,339	16,491,511	5,366,583	8,979,292	4,125,079	4,283,529	1,593,840	132,505
681	312	Boiler Plant Equipment	F10	30,316,166	12,202,364	3,970,831	6,643,939	3,052,220	3,169,460	1,179,310	98,043
682		JBG	F10	118,969,657	47,885,708	15,552,721	26,072,792	11,977,819	12,437,903	4,627,965	384,749
683		Total 312		149,285,823	60,088,072	19,523,551	32,716,731	15,030,039	15,607,363	5,807,276	482,792
684	314	Turbogenerator Units	F10	10,825,548	4,357,322	1,417,937	2,372,473	1,089,912	1,131,777	421,118	35,010
685		JBG	F10	31,863,245	12,825,069	4,173,468	6,982,989	3,207,979	3,331,202	1,239,492	103,046
686		Total 314		42,688,794	17,182,390	5,591,405	9,355,461	4,297,891	4,462,979	1,660,610	138,056
687	315	Accessory Electric Equipment	F10	2,820,490	1,135,257	369,430	618,125	283,966	294,873	109,718	9,121
688		JBG	F10	11,067,160	4,454,571	1,449,584	2,425,423	1,114,237	1,157,037	430,517	35,791
689		Total 315		13,887,650	5,589,828	1,819,013	3,043,548	1,398,203	1,451,910	540,235	44,913
690	316	Misc Power Plant Equipment	F10	465,537	187,380	60,976	102,025	46,870	48,670	18,110	1,506
691		JBG	F10	696,935	280,519	91,285	152,737	70,167	72,862	27,111	2,254
692		Total 316		1,162,472	467,899	152,261	254,761	117,037	121,533	45,221	3,759
693	SP	Unclassified Steam Plant - Acct 300	F10	31,484	12,672	4,124	6,900	3,170	3,292	1,225	102
694		Total Steam Production Plant		222,985,810	89,752,577	29,206,822	48,868,449	22,450,126	23,312,464	8,674,233	721,138
695	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
696	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
697	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
698	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
699	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
700	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
701	NP	Unclassified Nuclear Pfl - Acct 300	F10	-	-	-	-	-	-	-	-
702		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
703	330	Land and Land Rights	F10	2,923,375	1,176,669	382,906	640,672	294,324	305,630	113,720	9,454
704	331	Structures and Improvements	F10	16,187,667	6,515,593	2,120,271	3,547,608	1,629,768	1,692,370	629,706	52,351
705	332	Reservoirs, Dams & Waterways	F10	48,756,771	19,624,773	6,386,193	10,685,289	4,908,813	5,097,367	1,896,657	157,680
706	333	Water Wheel, Turbines, & Generators	F10	14,236,668	5,730,309	1,864,728	3,120,037	1,433,342	1,488,399	553,812	46,042
707	334	Accessory Electric Equipment	F10	8,041,971	3,236,922	1,053,342	1,762,438	809,663	840,763	312,836	26,008
708	335	Misc. Power Plant Equipment	F10	497,107	200,087	65,111	108,943	50,049	51,971	19,338	1,608
709	336	Roads, Railroads & Bridges	F10	2,761,169	1,111,376	361,658	605,122	277,992	288,670	107,410	8,930
710	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
711		Total Hydraulic Plant		93,404,718	37,595,729	12,234,209	20,470,109	9,403,951	9,765,169	3,633,479	302,072

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 Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
749										
750										
751										
752										
753										
754	DESCRIPTION									
755	Land and Land Rights	F10	179,741	72,346	23,543	39,391	18,096	18,791	6,992	581
756	SG		179,741	72,346	23,543	39,391	18,096	18,791	6,992	581
757	Total 340									
758	Structures and Improvements	F10	4,545,511	1,829,584	595,374	896,171	457,640	475,219	176,822	14,700
759	SG		4,545,511	1,829,584	595,374	896,171	457,640	475,219	176,822	14,700
760	Total 341									
761	Fuel Holders, Producers & Access	F10	5,404	2,175	708	1,184	544	565	210	17
762	SG		5,404	2,175	708	1,184	544	565	210	17
763	Total 342									
764	Prime Movers	F10	236,167,188	95,058,128	30,933,327	51,757,214	23,777,222	24,690,536	9,186,994	763,767
765	SG		236,167,188	95,058,128	30,933,327	51,757,214	23,777,222	24,690,536	9,186,994	763,767
766	Total 343									
767	Generators	F10	10,470,658	4,214,477	1,371,453	2,294,697	1,054,182	1,094,674	407,313	33,862
768	SG		10,470,658	4,214,477	1,371,453	2,294,697	1,054,182	1,094,674	407,313	33,862
769	Total 344									
770	Accessory Electric Plant	F10	5,147,982	2,072,081	674,286	1,128,206	518,297	538,205	200,258	16,649
771	SG		5,147,982	2,072,081	674,286	1,128,206	518,297	538,205	200,258	16,649
772	Total 345									
773	Misc. Power Plant Equipment	F10	144,819	58,290	18,969	31,738	14,580	15,140	5,634	468
774	SG		144,819	58,290	18,969	31,738	14,580	15,140	5,634	468
775	Total 346									
776	Unclassified Other Prod - Acct 300	F10								
777	Total Other Production Plant		256,661,304	103,307,083	33,617,659	56,248,601	25,840,562	26,833,131	9,984,223	830,045
778	Experimental Plant	F10								
779	103 Experimental Plant									
780	TOTAL PRODUCTION PLANT		573,051,832	230,655,389	75,058,690	125,587,159	57,694,639	59,910,765	22,291,936	1,853,255
781										
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TRANSMISSION PLANT

Results of Operations - Gen+Tran+Dist+Rtr+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 Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
838										
839										
840										
841										
842										
843										
844	Land and Land Rights	F20A	1,529,639	738,782	205,034	312,098	117,470	-	150,081	6,173
845	Demand Primary	A	1,529,639	738,782	205,034	312,098	117,470	-	150,081	6,173
846	Assigned									
847										
848	Structures and Improvements	F20	2,163,719	977,044	271,159	412,752	155,355	140,762	198,483	8,164
849	Demand Primary	A	2,163,719	977,044	271,159	412,752	155,355	140,762	198,483	8,164
850	Assigned									
851										
852	Station Equipment	F20A	2,163,719	977,044	271,159	412,752	155,355	140,762	198,483	8,164
853	Demand Primary	A	2,163,719	977,044	271,159	412,752	155,355	140,762	198,483	8,164
854	Assigned									
855										
856	Poles, Towers & Fixtures	F20A	40,806,735	19,708,768	5,469,763	8,325,963	3,133,787	-	4,003,772	164,683
857	Demand Primary	A	40,806,735	19,708,768	5,469,763	8,325,963	3,133,787	-	4,003,772	164,683
858	Assigned									
859										
860	Demand Primary	F20A	43,187,313	19,708,768	5,469,763	8,325,963	3,133,787	2,380,578	4,003,772	164,683
861	Demand Secondary	F22	75,093,064	36,268,320	10,065,527	15,321,541	5,766,834	-	7,367,792	303,051
862	Assigned	A	6,520,961	5,209,673	1,311,287	-	-	-	-	-
863										
864	Overhead Conductors	F20A	81,614,025	41,477,994	11,376,814	15,321,541	5,766,834	-	7,367,792	303,051
865	Demand Primary	F22	49,028,324	23,679,617	6,571,791	10,003,447	3,765,170	-	4,810,437	197,862
866	Demand Secondary	F22	5,134,650	4,102,133	1,032,517	-	-	-	-	-
867	Assigned	A	54,162,974	27,781,750	7,604,308	10,003,447	3,765,170	-	4,810,437	197,862
868										
869	Underground Conduit	F20A	9,349,206	4,516,464	1,253,174	1,907,556	717,980	-	917,302	37,730
870	Demand Primary	F22	4,730,924	3,779,591	951,332	-	-	-	-	-
871	Demand Secondary	F22	14,080,130	8,295,055	2,204,506	1,907,556	717,980	-	917,302	37,730
872	Assigned	A	15,224,601	7,353,152	2,040,716	3,106,337	1,169,186	-	1,493,769	61,441
873										
874	Line Transformers	F20A	3,249,615	2,596,156	653,459	-	-	-	-	-
875	Demand Primary	F22	18,474,216	9,949,308	2,694,175	3,106,337	1,169,186	-	1,493,769	61,441
876	Demand Secondary	F21	85,424,287	45,294,830	11,400,817	18,540,129	4,112,399	-	5,848,561	227,550
877	Assigned	A	85,424,287	45,294,830	11,400,817	18,540,129	4,112,399	-	5,848,561	227,550
878										
879	Services	F70	42,477,822	28,413,748	10,084,848	3,807,073	172,154	-	-	-
880	Customer	F70	42,477,822	28,413,748	10,084,848	3,807,073	172,154	-	-	-
881	Assigned	A	42,477,822	28,413,748	10,084,848	3,807,073	172,154	-	-	-
882										
883	Meters	F60A	13,603,976	8,800,670	2,548,757	1,162,796	169,186	-	922,567	-
884	Customer	F60A	13,603,976	8,800,670	2,548,757	1,162,796	169,186	-	922,567	-
885	Assigned	A	78,279	-	-	-	-	78,279	-	-
886										
887	Install on Customers' Premises	F20	13,682,255	8,800,670	2,548,757	1,162,796	169,186	-	922,567	-
888	Demand Primary	F22	-	-	-	-	-	-	-	-
889	Demand Secondary	F22	-	-	-	-	-	-	-	-
890	Assigned	A	530,392	-	-	-	-	-	-	530,392
891										
892	Leased Property	F20	530,392	-	-	-	-	-	-	530,392
893	Demand Primary	F22	-	-	-	-	-	-	-	-
894	Demand Secondary	F22	-	-	-	-	-	-	-	-
895	Assigned	A	-	-	-	-	-	-	-	-
896										
897										
898	Street Lights	F70	3,660,513	-	-	-	-	-	-	3,660,513
899										
900										
901										
902	Unclassified Dist Plant - Acct 300	F22	1,615,271	1,290,459	324,812	-	-	-	-	-
903	DSO	F20	-	-	-	-	-	-	-	-
904	Unclassified Dist Sub - Acct 300	F20	362,602,555	192,728,408	54,184,992	62,899,693	19,279,520	2,599,619	25,712,764	5,197,560
905	TOTAL DISTRIBUTION PLANT									

GENERAL PLANT

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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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. 16,51-54,57
990										
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993										
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995										
996	Misc. Equipment	F107M	92,483	46,670	13,464	16,923	5,833	2,539	5,941	1,112
997	Situs	F105M	79,908	32,232	10,476	17,488	8,020	8,302	3,125	264
998	System Generation	F102M	229,741	102,859	31,577	46,670	19,305	16,178	11,514	1,637
999	System Overheads	F42	14,548	11,561	1,871	121	49	1	604	342
1000	Customer - System Energy	F10	-	-	-	-	-	-	-	-
1001										
1002	Total Misc. Equipment		416,680	193,322	57,389	81,202	33,207	27,021	21,185	3,355
1003										
1004										
1005	Coal Mine	F10	34,006,312	13,687,661	4,454,168	7,452,652	3,423,742	3,555,253	1,322,859	109,977
1006	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1007	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1008										
1009	General Capital Lease	F10	923,820	371,841	121,003	202,460	93,010	96,582	35,937	2,988
1010	Remove Capital Lease	F10	(923,820)	(371,841)	(121,003)	(202,460)	(93,010)	(96,582)	(35,937)	(2,988)
1011										
1012	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1013	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1014										
1015	Unclassified Gen Plant - Acct 300	F102M	31,508	14,107	4,331	6,401	2,648	2,219	1,579	224
1016	Unclassified Gen Veh - Acct 300	F102M	-	-	-	-	-	-	-	-
1017										
1018	TOTAL GENERAL PLANT		107,205,452	48,943,202	14,764,285	21,312,632	8,745,697	7,183,214	5,435,795	820,626
1019										
1020										
1021										
1022										
1023										
1024	Organization		-	-	-	-	-	-	-	-
1025	Situs	F107M	-	-	-	-	-	-	-	-
1026	System Generation	F105M	-	-	-	-	-	-	-	-
1027	System Overheads	F102M	-	-	-	-	-	-	-	-
1028	Total Organization		-	-	-	-	-	-	-	-
1029										
1030	Franchise & Consent		-	-	-	-	-	-	-	-
1031	Situs	F107M	-	-	-	-	-	-	-	-
1032	System Generation	F105M	-	-	-	-	-	-	-	-
1033	Total Franchise & Consent		21,225,424	8,544,157	2,780,241	4,651,357	2,136,655	2,218,411	825,888	68,716
1034			21,225,424	8,544,157	2,780,241	4,651,357	2,136,655	2,218,411	825,888	68,716
1035	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
1036	Situs	F107M	2,833	1,371	404	539	200	122	167	29
1037	System Generation	F105M	9,211,722	3,708,119	1,206,610	2,018,664	927,297	962,779	358,431	29,822
1038	System Overheads	F102M	27,037,457	12,105,159	3,716,241	5,492,463	2,271,925	1,903,945	1,355,102	192,622
1039	Customer - System Energy	F42	8,063,323	6,407,832	1,036,950	66,888	27,230	462	334,562	189,400
1040	Total Miscellaneous Intangible Plant	F10	44,315,335	22,222,482	5,960,204	7,578,555	3,226,651	2,867,307	2,049,263	411,873
1041										
1042	Unclass Intangible Plant - Acct 300	F102M	-	-	-	-	-	-	-	-
1043										
1044	TOTAL INTANGIBLE PLANT		65,540,759	30,766,639	8,740,445	12,229,911	5,363,306	5,085,718	2,874,151	480,589
1045										
1046										
1047										
1048										
1049										
1050	TOTAL ELECTRIC PLANT IN SERVICE		1,328,727,328	591,775,926	181,606,947	270,315,093	113,265,573	97,813,781	64,885,440	9,054,568
1051										

A	B	C	D	E	F	G	H	I	J	K
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1052		F10	102,719	41,345	13,454	22,511	10,342	10,739	3,996	332
1054	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-
1055	Production	F10	-	-	-	-	-	-	-	-
1056	Transmission	F20	-	-	-	-	-	-	-	-
1057	Distribution	F102	-	-	-	-	-	-	-	-
1058	General	F10	-	-	-	-	-	-	-	-
1059	Mining	F10	-	-	-	-	-	-	-	-
1060	Total Plant Held For Future Use		102,719	41,345	13,454	22,511	10,342	10,739	3,996	332
1064	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1065	Nuclear Fuel	F10	-	-	-	-	-	-	-	-
1066	Weatherization	F10	2,100,039	845,273	275,064	460,234	211,431	219,552	81,692	6,792
1067	Fuel Stock	F10	272,154	109,543	35,647	59,644	27,400	28,453	10,587	880
1070	JBE	F10	2,244,590	903,455	293,998	491,913	225,984	234,665	87,315	7,259
1071	Fuel Stock - Undistributed	F10	2,516,744	1,012,898	329,645	551,557	253,385	263,118	97,902	8,139
1072			-	-	-	-	-	-	-	-
1073			-	-	-	-	-	-	-	-
1074			-	-	-	-	-	-	-	-
1075			-	-	-	-	-	-	-	-
1076			-	-	-	-	-	-	-	-
1077			-	-	-	-	-	-	-	-
1078	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1079	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1080	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1081	Materials and Supplies	F102M	5,011,443	2,100,613	668,344	1,068,716	473,804	460,912	215,663	23,390
1082	JBG	F10	1,702,989	685,459	223,059	373,219	171,456	178,042	66,247	5,507
1083	Total Material & Supplies	F102M	6,714,432	2,786,073	891,402	1,441,934	645,260	638,954	281,910	28,898
1084	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-
1088	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-
1089	Prepayments	F102M	0	0	0	0	0	0	0	0
1090	Customer - System	F42	0	0	0	0	0	0	0	0
1091	Total Prepayments		0	0	0	0	0	0	0	0
1092	Misc Regulatory Assets	F102M	3,686,043	1,575,598	495,953	775,251	337,247	315,958	166,205	19,832
1093	Total Misc Regulatory Assets		3,686,043	1,575,598	495,953	775,251	337,247	315,958	166,205	19,832
1094	Misc Deferred Debits	F102M	4,163,108	1,675,666	545,286	912,366	419,140	435,240	161,946	13,464
1095	Cash Working Capital	F137M	10,809,977	4,541,943	1,425,798	2,278,200	1,029,773	1,035,317	447,714	50,231
1100	Other Working Capital	F137M	0	0	0	0	0	0	0	0
1101	Total Other Working Capital		0	0	0	0	0	0	0	0
1102	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1103	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1104	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1105	TOTAL RATE BASE ADDITIONS		30,093,062	12,478,896	3,971,603	6,442,033	2,906,578	2,918,878	1,241,366	127,687

A	B	C	D	E	F	G	H	I	J	K
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 Sch. 15.51-54.57	
1116										
1117										
1118										
1119										
1120										
1121										
1122										
1123	Customer Service Deposits	(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	-	(59,201)	(2,444)	
1124		(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	-	(59,201)	(2,444)	
1125										
1126										
1127	Accum Prov for Property Insurance	(7,851)	(3,515)	(1,078)	(1,595)	(660)	(553)	(393)	(56)	
1128		(450,397)	(201,851)	(61,906)	(91,495)	(37,846)	(31,716)	(22,574)	(3,209)	
1129	Accum Prov for Injuries & Damages	(1,469,133)	(657,757)	(201,929)	(298,444)	(123,449)	(103,455)	(73,632)	(10,466)	
1130		(83,345)	(37,315)	(11,456)	(16,931)	(7,003)	(5,869)	(4,177)	(594)	
1131	Accum Prov for Pension & Benefits									
1132	Reg Liabilities - Insurance Provision									
1133										
1134	Hydro Relicensing Obligations									
1135										
1136	Accum Misc Oper Prov - Trojan	154,295	62,104	20,210	33,814	15,534	16,131	6,002	499	
1137										
1138										
1139										
1140	Customer Advances for Const	(695,487)	(340,595)	(203,925)	-	-	-	(83,346)	(67,621)	
1141		(4,207,450)	(1,693,514)	(551,094)	(922,084)	(423,604)	(439,876)	(163,671)	(13,607)	
1142	SO2 Emissions	(1,653,971)	(665,729)	(216,638)	(382,476)	(166,521)	(172,917)	(64,340)	(5,349)	
1143										
1144	Other Deferred Credits	1,606,817	646,782	210,456	352,118	161,770	167,997	62,497	5,197	
1145	Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	
1146	Customer - System	0	0	0	0	0	0	0	0	
1147	Labor	0	0	0	0	0	0	0	0	
1148	Customer - System	0	0	0	0	0	0	0	0	
1149	Total Accum Deferred Income Taxes	1,606,817	646,782	210,456	352,118	161,770	167,997	62,497	5,197	
1150										
1151	Accum Deferred Income Taxes									
1152										
1153	Accum Deferred Income Taxes	(118,273,993)	(51,800,152)	(16,094,106)	(24,377,640)	(10,390,889)	(9,462,406)	(5,457,773)	(691,028)	
1154	Labor	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1155	Customer - System	(359,338)	(285,563)	(46,211)	(2,981)	(1,213)	(21)	(14,910)	(8,441)	
1156	Total Accum Deferred Income Taxes	(118,633,333)	(52,085,715)	(16,140,317)	(24,380,621)	(10,392,103)	(9,462,426)	(5,472,682)	(699,469)	
1157										
1158	Accum Deferred Income Taxes	(3,097,017)	(1,246,622)	(405,638)	(678,681)	(311,799)	(323,801)	(120,459)	(10,017)	
1159	Labor	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1160	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1161	Total Accum Deferred Income Taxes	(3,097,017)	(1,246,622)	(405,638)	(678,681)	(311,799)	(323,801)	(120,459)	(10,017)	
1162										
1163	Accum Investment Tax Credit	(1,021,651)	(459,382)	(141,235)	(206,763)	(85,062)	(72,059)	(50,240)	(6,919)	
1164	TOTAL RATE BASE DEDUCTIONS	(32,282,521)	(9,073,708)	(17,957,356)	(26,637,273)	(11,385,787)	(10,425,545)	(6,046,117)	(614,055)	
1165										
1166										
1167										
1168										
1169	Steam Prod Accumulated Depr	(12,220,269)	(4,918,701)	(1,600,619)	(2,678,133)	(1,230,332)	(1,277,591)	(475,373)	(39,520)	
1170	JBG	(99,352,072)	(39,989,560)	(13,013,197)	(21,773,501)	(10,002,728)	(10,386,946)	(3,864,834)	(321,305)	
1171	Total Steam Prod Accumulated Depr	(111,572,341)	(44,908,262)	(14,613,816)	(24,451,633)	(11,233,060)	(11,664,537)	(4,340,207)	(360,826)	
1172										
1173	Nuclear Prod Accumulated Depr									
1174										
1175	Hydraulic Prod Accum Depr	(42,404,215)	(17,067,847)	(5,554,131)	(9,293,095)	(4,269,240)	(4,433,227)	(1,649,540)	(137,136)	
1176										
1177	Other Production - Accum Depr	(24,515,834)	(9,867,710)	(3,211,099)	(5,372,767)	(2,468,245)	(2,563,053)	(853,675)	(79,284)	
1178	Total Other Production - Accum Depr	(24,515,834)	(9,867,710)	(3,211,099)	(5,372,767)	(2,468,245)	(2,563,053)	(853,675)	(79,284)	
1179										
1180	Experimental Plant - Accum Depr									
1181										
1182										
1183										
1184	TOTAL PRODUCTION PLANT DEPRECIATION	(178,492,390)	(71,843,818)	(23,379,046)	(39,117,495)	(17,970,545)	(18,660,817)	(6,943,422)	(577,246)	
1185										
1186										
1187										
1188										
1189	Transmission Plant Accum Depr	(96,029,197)	(38,652,091)	(12,577,965)	(21,045,276)	(9,668,183)	(10,039,550)	(3,735,573)	(310,559)	
1190										
1191	Land and Land Rights	(163,041)	(78,745)	(21,854)	(33,266)	(12,521)	-	(15,997)	(658)	
1192										
1193	Structures and Improvements	(634,974)	(286,728)	(79,575)	(121,128)	(45,591)	(41,309)	(58,248)	(2,396)	
1194										
1195	Station Equipment	(16,079,700)	(7,338,059)	(2,036,528)	(3,059,961)	(1,166,786)	(886,348)	(1,490,703)	(61,315)	
1196										



A	B	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
1197									
1198									
1199									
1200									
1201									
1202									
1203	Poles, Towers & Fixtures	(51,235,380)	(26,038,917)	(7,142,098)	(9,618,506)	(3,620,284)	-	(4,625,328)	(190,248)
1204		(22,171,697)	(11,372,502)	(3,112,835)	(4,094,926)	(1,541,278)	-	(1,969,160)	(80,995)
1205	Overhead Conductors	(5,288,694)	(3,115,739)	(828,043)	(716,505)	(269,683)	-	(344,551)	(14,172)
1207	Underground Conduit	(6,280,710)	(3,382,483)	(915,943)	(397,490)	-	-	(507,839)	(20,888)
1209	Underground Conductors	(31,836,169)	(16,880,608)	(4,248,889)	(6,909,589)	(1,532,621)	-	(2,179,659)	(84,804)
1210	Line Transformers	(12,673,405)	(8,477,339)	(3,008,849)	(1,135,853)	(51,363)	-	-	-
1211	Services	(6,885,546)	(4,428,906)	(1,282,653)	(585,173)	(85,142)	(39,394)	(464,278)	-
1212	Meters	(290,917)	-	-	-	-	-	-	(290,917)
1214	Install on Customers' Premises	-	-	-	-	-	-	-	-
1216		-	-	-	-	-	-	-	-
1217	Leased Property	(1,724,765)	-	-	-	-	-	-	(1,724,765)
1218	Street Lights	-	-	-	-	-	-	-	-
1219		-	-	-	-	-	-	-	-
1220		-	-	-	-	-	-	-	-
1221		-	-	-	-	-	-	-	-
1222		-	-	-	-	-	-	-	-
1223	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-
1224	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
1225	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
1226	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
1227		-	-	-	-	-	-	-	-
1228		-	-	-	-	-	-	-	-
1229		-	-	-	-	-	-	-	-
1230	TOTAL DISTRIBUTION PLANT DEPR	(155,264,998)	(81,400,026)	(22,677,268)	(27,370,974)	(8,722,759)	(967,050)	(11,655,763)	(2,471,158)
1231									
1232									
1233									
1234	General Plant Accumulated Depr	(14,908,947)	(7,523,583)	(2,170,578)	(2,728,131)	(940,282)	(409,362)	(957,785)	(179,226)
1235	Situs	(4,099,762)	(1,653,687)	(537,493)	(897,237)	(411,467)	(425,962)	(160,355)	(13,561)
1236	System Generation	(6,869,695)	(3,075,687)	(944,225)	(1,395,529)	(577,252)	(483,756)	(344,305)	(48,941)
1237	System Overheads	(476,373)	(378,569)	(61,262)	(3,952)	(1,609)	(27)	(19,766)	(11,190)
1238	Customer - System								
1239	Energy								
1241	Total General Plant Accumulated Depr	(26,354,778)	(12,631,526)	(3,713,558)	(5,024,848)	(1,930,609)	(1,319,107)	(1,482,211)	(252,919)
1242									
1243	Mining Plant Accumulated Depr.	-	-	-	-	-	-	-	-
1244		-	-	-	-	-	-	-	-
1245	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-
1246	Remove Capital Lease	-	-	-	-	-	-	-	-
1247	Accum Depr - Capital Lease	0	0	0	0	0	0	0	0
1248	Remove Capital Lease	-	-	-	-	-	-	-	-
1249		-	-	-	-	-	-	-	-
1250		-	-	-	-	-	-	-	-
1251	TOTAL GENERAL PLANT ACCUM DEPR	(26,354,778)	(12,631,526)	(3,713,558)	(5,024,848)	(1,930,609)	(1,319,107)	(1,482,211)	(252,919)
1252									
1253									
1254	TOTAL ACCUM DEPR - PLANT IN SERVICE	(456,141,363)	(204,527,461)	(62,347,837)	(92,558,593)	(38,292,096)	(30,986,524)	(23,816,969)	(3,611,882)
1255									
1256									
1257	Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-
1258	Accum Prov for Amort-General	-	-	-	-	-	-	-	-
1259	Division	(1,420,884)	(648,686)	(195,684)	(282,474)	(115,914)	(95,205)	(72,045)	(10,876)
1260	System Overheads	(486,632)	(226,731)	(68,396)	(98,731)	(40,515)	(33,276)	(25,181)	(3,802)
1261	Total Accum Prov for Amort-General	(1,917,516)	(875,416)	(264,079)	(381,206)	(156,429)	(128,482)	(97,227)	(14,678)
1262									
1263	Accum Prov for Amort-Hydro	(74,422)	(29,955)	(9,748)	(16,310)	(7,493)	(7,781)	(2,895)	(241)
1264									
1265									
1266	Accum Prov for Amort-Intangible	(1,019)	(493)	(145)	(194)	(72)	(44)	(60)	(10)
1267	Situs	(7,017,203)	(2,824,730)	(919,158)	(1,537,756)	(706,386)	(733,415)	(273,042)	(22,718)
1268	System Generation	(17,653,809)	(7,903,930)	(2,426,478)	(3,586,243)	(1,483,428)	(1,243,160)	(884,799)	(125,770)
1269	System Overheads	(5,874,521)	(4,668,416)	(755,468)	(48,731)	(19,838)	(336)	(243,745)	(137,987)
1270	Customer - System								
1271	Energy								
1272	Total Accum Prov for Amort-Intangible	(30,546,553)	(15,397,569)	(4,101,250)	(5,172,924)	(2,209,724)	(1,976,955)	(1,401,646)	(286,485)
1273									
1274	Accum Prov for Amort-Mining	-	-	-	-	-	-	-	-
1275	Situs	0	0	0	0	0	0	0	0
1276	System Generation	0	0	0	0	0	0	0	0
1277	System Overheads	0	0	0	0	0	0	0	0
1278	Remove Capital Lease Amtr	0	0	0	0	0	0	0	0
1279		0	0	0	0	0	0	0	0
1280	TOTAL ACCUM PROV FOR AMORTIZATION	(32,538,491)	(16,302,941)	(4,375,077)	(5,570,440)	(2,373,646)	(2,113,217)	(1,501,767)	(301,404)
1281									



PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008

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 Facility Schedule 48J	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
14	Operating Revenues		251,266,888	102,155,506	34,794,627	55,460,987	24,290,614	23,852,524	9,754,677	957,952
15	Operating Expenses									
16	Depreciation & Maintenance Expenses		178,986,208	72,069,731	23,447,513	39,215,611	18,010,537	18,693,425	6,966,318	581,073
17	Depreciation Expense		18,273,962	7,355,334	2,393,535	4,004,830	1,839,816	1,910,485	710,864	59,098
18	Amortization Expense		2,567,853	1,038,360	336,509	560,428	257,181	266,532	100,245	8,598
19	Taxes Other Than Income		7,503,037	3,017,517	982,747	1,645,636	756,035	785,149	291,820	24,132
20	Income Taxes - Federal		473,672	190,498	62,041	103,890	47,729	49,567	18,423	1,523
21	Income Taxes - State									
22	Income Taxes Deferred		24,147,451	9,711,448	3,162,830	5,296,244	2,433,192	2,526,891	939,181	77,665
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		(709,634)	(285,630)	(92,948)	(155,520)	(71,446)	(74,190)	(27,605)	(2,295)
25										
26										
27	Total Operating Expenses		231,242,548	93,097,258	30,292,227	50,671,119	23,273,044	24,157,859	9,001,247	749,794
28	Operating Revenue For Return		20,024,340	9,058,247	4,502,400	4,789,869	1,017,569	(305,335)	753,430	208,158
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		659,284,625	265,385,402	86,353,388	144,474,209	66,371,311	68,920,534	25,646,563	2,133,217
34	Plant Held For Future Use		27,084	10,902	3,548	5,936	2,727	2,932	1,054	88
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		0	0	0	0	0	0	0	0
38	Fuel Stock		2,516,744	1,012,998	329,645	551,557	253,385	263,118	97,902	8,139
39	Materials & Supplies		5,393,784	2,171,017	706,481	1,182,075	543,044	563,903	209,820	17,444
40	Misc Deferred Debits		2,205,716	887,808	288,906	483,394	222,071	230,801	85,803	7,133
41	Cash Working Capital		8,571,187	3,451,233	1,122,841	1,877,934	862,478	895,180	333,695	27,826
42	Weatherization Loans									
43	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44	Total Rate Base Additions		677,999,139	272,919,360	88,804,809	148,575,104	68,255,015	70,876,167	26,374,837	2,193,847
45										
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(184,324,256)	(74,191,165)	(24,142,907)	(40,395,577)	(18,557,695)	(19,270,521)	(7,170,284)	(596,106)
48	Accum Provision For Amortization		(14,325,464)	(5,777,841)	(1,877,829)	(3,135,055)	(1,438,114)	(1,489,489)	(559,842)	(47,293)
49	Accum Deferred Income Taxes		(73,572,215)	(29,755,469)	(9,635,426)	(16,046,857)	(7,372,092)	(7,654,609)	(2,862,531)	(245,231)
50	Unamortized ITC		(448,534)	(180,545)	(58,748)	(98,292)	(45,157)	(46,895)	(17,446)	(1,451)
51	Customer Advance For Construction									
52	Customer Service Deposits									
53	Misc Rate Base Deductions		(6,567,522)	(2,643,451)	(860,218)	(1,439,305)	(661,216)	(686,614)	(255,479)	(21,239)
54	Total Rate Base Deductions		(279,237,991)	(112,548,472)	(36,575,128)	(61,115,087)	(28,074,274)	(29,148,128)	(10,865,582)	(911,321)
55	Total Rate Base		398,761,148	160,370,888	52,229,681	87,460,017	40,180,741	41,728,039	15,509,255	1,282,527
56										
57										
58										
59										
60	Return On Rate Base		5.02%	5.65%	8.62%	5.48%	2.53%	-0.73%	4.86%	16.23%
61	Return On Equity		4.03%	5.26%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%
62										
63										
64										
65										
66										
67										
68										
69										
70										

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours)  
 12 Months Ending June 2008

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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
71	Total Rate Base		398,761,148	160,370,888	52,229,681	87,460,017	40,180,741	41,728,039	15,509,255	1,282,527
72	Return On Ratebase (\$\$)	5.28%	21,057,733	8,468,848	2,758,139	4,618,579	2,121,860	2,203,570	819,011	67,728
73	Operating & Maintenance Expense		178,986,208	72,069,731	23,447,513	39,215,611	18,010,537	18,693,425	6,968,318	581,073
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		18,273,962	7,355,334	2,393,535	4,004,830	1,839,816	1,910,485	710,864	59,098
76	Amortization Expense		2,567,853	1,038,360	336,509	560,428	257,181	266,532	100,245	8,598
77	Taxes Other Than Income		7,503,037	3,017,517	982,747	1,645,636	756,035	785,149	291,820	24,132
78	Federal Income Taxes		473,672	190,498	62,041	103,890	47,729	49,567	18,423	1,523
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		24,147,451	9,711,448	3,162,830	5,296,244	2,433,192	2,526,891	939,181	77,665
83	Investment Tax Credit									
84	Misc Revenue & Expenses		(709,634)	(285,630)	(92,948)	(155,520)	(71,446)	(74,190)	(27,605)	(2,295)
85	Revenue Credits		(54,614,278)	(22,017,635)	(7,153,865)	(11,949,811)	(5,489,432)	(5,700,241)	(2,124,657)	(178,636)
86	Total Revenue Requirements		197,686,003	79,548,470	25,896,500	43,339,886	19,905,473	20,661,187	7,695,600	638,886
87	Operating Revenues		196,652,609	80,137,870	27,640,762	43,511,176	18,801,182	18,152,283	7,630,020	779,316
88	Increase / (Decrease) Required to Earn Equal Rates of Return		1,033,393	(589,400)	(1,744,261)	(171,290)	1,104,291	2,508,904	65,580	(140,431)
89	Existing Revenues		196,652,609	80,137,870	27,640,762	43,511,176	18,801,182	18,152,283	7,630,020	779,316
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.53%	-0.74%	-6.31%	-0.39%	5.87%	13.82%	0.86%	-18.02%

Generation - Total - Unbundled	WCA Method	DESCRIPTION	ELECTRIC REVENUES									
			A	B	C	D	E	F	G	H	I	J
ACCII	FERC	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		
121		Residential Sales	80,137,870	80,137,870	27,640,762	18,801,192	18,801,192	18,152,283	7,630,020	-	-	-
122		Commercial & Industrial Sales	72,224,247	-	-	-	-	18,152,283	-	-	-	-
123		Interruptible Demand	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	-	-	-	-	-	-	-	-	-	-
125		Public Street & Highway Lighting	44,290,492	-	-	43,511,176	-	-	-	-	-	779,316
126		Other Sales to Public Authority	-	-	-	-	-	-	-	-	-	-
127		Interdepartmental Demand	-	-	-	-	-	-	-	-	-	-
128		Total Sales to Ultimate Customers	196,652,609	80,137,870	27,640,762	43,511,176	18,801,192	18,152,283	7,630,020	779,316	-	-
129	F10	Sales for Resale Demand	1,317,879	530,451	172,617	288,820	132,684	137,780	51,266	4,262	-	-
130	F10	Energy	47,205,688	19,000,456	6,183,031	10,345,361	4,752,651	4,935,206	1,836,319	152,664	-	-
131	F10	Energy	1,113,867	448,335	145,895	244,109	112,144	116,451	43,330	3,602	-	-
132	F10	Provision for Rate Refund	49,637,434	19,979,243	6,501,542	10,878,290	4,997,478	5,189,437	1,930,915	160,528	-	-
133	F10	State Specific Revenue Credit	123,536	49,731	16,183	27,072	12,434	12,908	4,808	400	-	-
134	F10	AGA Revenue	-	-	-	-	-	-	-	-	-	-
135	F10	Total Sales from Electricity	246,413,579	100,166,843	34,158,487	54,416,538	23,811,034	23,354,628	9,585,743	940,245	-	-
136	F10	Other Electric Operating Revenues	-	-	-	-	-	-	-	-	-	-
137	F40	Forfeited Discounts & Interest Customers	-	-	-	-	-	-	-	-	-	-
138	F40	Misc Electric Revenue Demand	463	366	63	4	0	0	0	19	12	-
139	F40	Customer	463	366	63	4	0	0	0	19	12	-
140	F10	Water Sales	14,432	5,809	1,890	3,163	1,453	1,509	561	47	-	-
141	F10	Rent of Electric Property Demand	-	-	-	-	-	-	-	-	-	-
142	F40	Customer	90,429	71,407	12,293	738	41	1	3,655	2,294	-	-
143	F40	Other Electric Revenue Demand	4,747,984	1,911,080	621,894	1,040,544	478,025	486,387	184,698	15,355	-	-
144	F40	Energy Customer	4,747,984	1,911,080	621,894	1,040,544	478,025	486,387	184,698	15,355	-	-
145	F40	Total Other Electric Operating Revenues	4,747,984	1,911,080	621,894	1,040,544	478,025	486,387	184,698	15,355	-	-
146	F40	Total Electric Operating Revenues	251,266,888	102,155,506	34,794,627	55,460,987	24,290,614	23,852,524	9,754,677	957,952	-	-
147	F10	Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-
148	F10	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-	-	-
149	F10	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	-
150	F10	Gain from Emission Allowances	(562,832)	(226,542)	(73,720)	(123,347)	(56,666)	(58,842)	(21,894)	(1,820)	-	-
151	F10	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-	-	-
152	F10	Impact Housing Interest Income	(146,802)	(69,088)	(19,228)	(32,172)	(14,780)	(15,348)	(5,711)	(475)	-	-
153	F10	(Gain)/Loss on Sale of Utility Plant	(709,634)	(285,630)	(92,948)	(155,520)	(71,446)	(74,190)	(27,605)	(2,295)	-	-
154	F80	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-
155	F80	Interest on Customer Deposits	-	-	-	-	-	-	-	-	-	-
156	F105	Divergence Fairness Adjustment	-	-	-	-	-	-	-	-	-	-
157	F105	Production	-	-	-	-	-	-	-	-	-	-
158	F105	Transmission Distribution	-	-	-	-	-	-	-	-	-	-
159	F105	Net Miscellaneous Revenues And Expense	(709,634)	(285,630)	(92,948)	(155,520)	(71,446)	(74,190)	(27,605)	(2,295)	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
500	Operation Suprn & Engineering	F10	3,448	1,388	452	756	347	360	134	11
210	JBG	F10	3,715,025	1,495,311	485,596	814,166	374,027	388,394	144,516	12,014
211	Total 500	F10	3,718,473	1,496,699	487,048	814,922	374,374	388,755	144,650	12,026
501	Fuel Related	F10	152	61	20	33	15	16	6	0
215	CAEW	F10	37,678,510	15,165,734	4,935,155	8,267,433	3,793,458	3,939,170	1,465,708	121,853
216	JBE	F10	27,951	111,892	35,411	60,353	27,958	23,063	10,814	893
218	Total 501	F10	37,956,653	15,277,687	4,971,586	8,318,389	3,821,461	3,966,249	1,476,528	122,752
502	Steam Expenses	F10	167,582	67,452	21,950	36,726	16,872	17,520	6,519	542
220	JBG	F10	776,343	312,481	101,686	170,139	78,162	81,164	30,200	2,511
221	Total 502	F10	943,925	379,933	123,636	206,866	95,034	98,684	36,719	3,053
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	4,632	1,864	607	1,015	466	484	180	15
226	JBG	F10	(2,127)	(856)	(279)	(466)	(214)	(222)	(83)	(7)
228	Total 505	F10	2,505	1,008	328	549	252	262	97	8
506	Misc. Steam Expense	F10	557,329	224,327	72,999	122,141	56,112	58,267	21,680	1,802
230	JBG	F10	(3,079,020)	(1,239,316)	(403,292)	(674,783)	(309,995)	(321,902)	(119,775)	(9,958)
232	Total 506	F10	(2,521,691)	(1,014,990)	(330,293)	(552,641)	(253,883)	(263,635)	(98,095)	(8,155)
507	Rents	F10	6,163	2,481	807	1,351	621	644	240	20
233	JBG	F10	92,914	37,398	12,170	20,353	9,355	9,714	3,614	300
235	Total 507	F10	99,077	39,879	12,977	21,713	9,975	10,358	3,854	320
510	Maint Supervision & Engineering	F10	53,236	21,428	6,873	11,667	5,360	5,566	2,071	172
238	JBG	F10	101,706	40,937	13,321	22,289	10,240	10,633	3,956	329
240	Total 510	F10	154,942	62,365	20,294	33,956	15,599	16,199	6,027	501
511	Maintenance of Structures	F10	63,141	25,415	8,270	13,838	6,357	6,601	2,456	204
242	JBG	F10	2,192,987	882,685	287,239	480,604	229,270	235,871	85,308	7,092
243	Total 511	F10	2,256,128	908,100	295,509	494,442	235,627	242,472	87,764	7,296
512	Maintenance of Boiler Plant	F10	429,408	172,838	56,244	94,107	43,233	44,893	16,704	1,389
246	JBG	F10	4,324,930	1,740,800	566,482	947,830	435,432	452,158	168,241	13,987
247	Total 512	F10	4,754,338	1,913,638	622,726	1,041,937	478,665	497,051	184,945	15,376
513	Maintenance of Electric Plant	F10	76,914	30,958	10,074	16,866	7,744	8,041	2,992	249
250	JBG	F10	1,528,382	615,179	200,166	334,953	153,877	155,788	55,455	4,943
251	Total 513	F10	1,605,296	646,137	210,263	351,809	161,621	163,829	62,447	5,192
514	Maint of Misc. Steam Plant	F10	72,325	29,111	9,473	15,650	7,282	7,561	2,813	234
254	JBG	F10	507,586	204,305	66,484	111,240	51,104	53,067	19,745	1,642
255	Total 514	F10	579,911	233,416	75,957	127,090	58,385	60,628	22,559	1,875
257	Total Steam Power Generation	F10	49,549,557	19,943,872	6,490,032	10,859,032	4,988,630	5,180,250	1,927,497	160,244

NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
286	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 280-317. Includes descriptions like 'Operation Super & Engineering', 'Water For Power', 'Hydraulic Expenses', 'Electric Expenses', 'Misc. Hydro Expenses', 'Rents (Hydro Generation)', 'Maint Supervision & Engineering', 'Maintenance of Structures', 'Maint of Dams & Waterways', 'Maintenance of Electric Plant', 'Maint of Misc. Hydro Plant', 'Total Hydraulic Power Generation'.

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 318-365. Includes descriptions like 'Operation Super & Engineering', 'Water For Power', 'Hydraulic Expenses', 'Electric Expenses', 'Misc. Hydro Expenses', 'Rents (Hydro Generation)', 'Maint Supervision & Engineering', 'Maintenance of Structures', 'Maint of Dams & Waterways', 'Maintenance of Electric Plant', 'Maint of Misc. Hydro Plant', 'Total Hydraulic Power Generation'.

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 366-435. Includes descriptions like 'Operation Super & Engineering', 'Water For Power', 'Hydraulic Expenses', 'Electric Expenses', 'Misc. Hydro Expenses', 'Rents (Hydro Generation)', 'Maint Supervision & Engineering', 'Maintenance of Structures', 'Maint of Dams & Waterways', 'Maintenance of Electric Plant', 'Maint of Misc. Hydro Plant', 'Total Hydraulic Power Generation'.

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 436-505. Includes descriptions like 'Operation Super & Engineering', 'Water For Power', 'Hydraulic Expenses', 'Electric Expenses', 'Misc. Hydro Expenses', 'Rents (Hydro Generation)', 'Maint Supervision & Engineering', 'Maintenance of Structures', 'Maint of Dams & Waterways', 'Maintenance of Electric Plant', 'Maint of Misc. Hydro Plant', 'Total Hydraulic Power Generation'.

OTHER POWER GENERATION

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 506-565. Includes descriptions like 'Operation Super & Engineering', 'Fuel SE', 'Generation Expense', 'Miscellaneous Other', 'Total 549', 'Maint Supervision & Engineering', 'Maintenance of Structures', 'Maint of Generation & Elect Plant', 'Maintenance of Misc. Other', 'Total Other Power Generation', 'TOTAL PRODUCTION EXPENSE'.

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 566-625. Includes descriptions like 'Purchased Power Demand', 'System Control & Load Dispatch', 'Other Expenses', 'Embedded Cost Differentials', 'Company Owned Hyr', 'Mid-C Contract', 'Mid-S Contract', 'Existing Contract', 'Total Embedded Cost Differential', 'Total Other Power Supply', 'TOTAL PRODUCTION EXPENSE'.

Table with columns A, B, C, D, E, F, G, H, I, J, K. Rows 626-685. Includes descriptions like 'Purchased Power Demand', 'System Control & Load Dispatch', 'Other Expenses', 'Embedded Cost Differentials', 'Company Owned Hyr', 'Mid-C Contract', 'Mid-S Contract', 'Existing Contract', 'Total Embedded Cost Differential', 'Total Other Power Supply', 'TOTAL PRODUCTION EXPENSE'.

Generation - Total - Unbundled		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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
560	Operation Supervision & Eng	F106										
561	Load Dispatching	F106										
562	Station Expense	F106										
563	Overhead Line Expense	F106										
564	Underground Line Expense	F106										
565	Transm of Electricity by Others	F10										
566	Misc. Transmission Expense	F106										
567	Rents - Transmission	F106										
568	Maint Supervision & Engineering	F106										
569	Maintenance of Structures	F106										
570	Maint of Station Equipment	F106										
571	Maintenance of Overhead Lines	F106										
572	Maint of Underground Lines	F106										
573	Maint of Misc Transmission Plant	F106										
	TOTAL TRANSMISSION EXPENSE											



Generation - Total - Unbundled	A	B	C	DISTRIBUTION EXPENSE							
	FERC ACCT	DESCRIPTION	COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facility Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
439	580	Operation Supervision & Eng	F131								
440	581	Load Dispatching	F20								
441	582	Station Expense	F120								
442	583	Overhead Line Expenses	F132								
443	584	Underground Line Expense	F133								
444	585	Street Lighting & Signal Systems	F130								
445	586	Meter Expenses	F127								
446	587	Customer Installation Expenses	F20								
447	588	Misc. Distribution Expenses	F131								
448	589	Rents	F131								
449	590	Maint Supervision & Engineering	F131								
450	591	Maintenance of Structures	F119								
451	592	Maint of Station Equipment	F120								
452	593	Maintenance of Overhead Lines	F134								
453	594	Maint of Underground Lines	F135								
454	595	Maint of Line Transformers	F125								
455	596	Maint of Street Lighting & Signals	F130								
456	597	Maintenance of Meters	F127								
457	598	Maint of Misc. Distribution Plant	F131								
458		TOTAL DISTRIBUTION EXPENSE									
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490	901	Supervision	F136								
491	902	Meter Reading Expense	F47								
492	903	Customer Receipts & Collections	F48								
493	904	Uncollectible Accounts	F80								
494	905	Misc. Customer Accounts Exp	F136								
495		TOTAL CUSTOMER ACCOUNTS EXPENSE									
496											
497											
498											
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501											

502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	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
Generation - Total - Unbundled		A	B	C	CUSTOMER SERVICE EXPENSE											ADMINISTRATION & GENERAL EXPENSE																																																			
		FERC ACCI	DESCRIPTION	COS Factor	D	E	F	G	H	I	J	K																																																							
		907	Supervision	F40	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57																																																							
		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		-	-	-	-	-	-	-	-																																																							
		920	Administrative & General Salaries Customer - System	F102G F42	2,721,271	1,095,321	355,434	596,380	273,976	284,500	105,858	8,801																																																							
			Administrative & General Salaries Administrative & General Salaries		2,721,271	1,095,321	355,434	596,380	273,976	284,500	105,858	8,801																																																							
		921	Office Supplies & expenses Customer - System	F102G F42	(281,646)	(113,363)	(36,890)	(61,724)	(28,356)	(29,445)	(10,956)	(911)																																																							
			Office Supplies & expenses Office Supplies & expenses		(281,646)	(113,363)	(36,890)	(61,724)	(28,356)	(29,445)	(10,956)	(911)																																																							
		923	Outside Services Customer - System	F102G F42	321,707	129,488	42,137	70,504	32,389	33,633	12,515	1,040																																																							
			Outside Services Outside Services		321,707	129,488	42,137	70,504	32,389	33,633	12,515	1,040																																																							
		924	Property Insurance	F102G	1,049,757	422,531	137,498	230,060	105,689	109,749	40,836	3,395																																																							
		925	Injuries & Damages	F102G	229,094	92,211	30,007	50,207	23,065	23,951	8,912	741																																																							
		926	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-																																																							
		927	Franchise Requirements	F102	-	-	-	-	-	-	-	-																																																							
		928	Regulatory Commission Expense	F141	46,698	20,470	6,726	9,724	3,981	3,564	1,938	296																																																							
		929	Duplicate Charges	F138G	(145,828)	(58,696)	(19,101)	(31,959)	(14,682)	(15,246)	(5,673)	(472)																																																							
		930	Misc General Expenses	F138G	392,146	157,840	51,364	85,941	39,481	40,998	15,255	1,268																																																							
		931	Rents	F102G	169,359	68,168	22,183	37,116	17,051	17,706	6,588	548																																																							
		935	Maintenance of General Plant	F108	471,484	215,250	64,933	93,732	38,463	31,591	23,906	3,609																																																							
			TOTAL ADMINISTRATIVE & GEN EXPENSE		4,974,042	2,029,219	655,290	1,079,979	491,059	501,001	199,179	18,316																																																							
			TOTAL O & M EXPENSE		178,986,208	72,069,731	23,447,513	39,215,611	18,010,537	18,693,425	6,968,318	581,073																																																							

Generation - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.5I-54.57		
403SP	Steam Depreciation	F10	3,877,841	1,560,845	507,922	849,848	390,420	405,416	150,850	12,541		
403NP	Nuclear Depreciation	F10	4,469,395	1,798,947	585,404	979,490	449,977	467,261	173,861	14,454		
403HP	Hydro Depreciation	F10	2,048,192	824,405	268,274	448,872	206,211	214,132	79,675	6,624		
403OP	Other Production Depreciation	F10	10,986,348	4,422,044	1,438,999	2,407,713	1,106,101	1,148,588	427,373	35,530		
403TP	Transmission Depreciation	F106	10,986,348	4,422,044	1,438,999	2,407,713	1,106,101	1,148,588	427,373	35,530		
403	Distribution Depreciation	F118	-	-	-	-	-	-	-	-	-	
591	Land Rights	F119	-	-	-	-	-	-	-	-	-	
592	Structures	F120	-	-	-	-	-	-	-	-	-	
593	Station Equip	F121	-	-	-	-	-	-	-	-	-	
594	Poles & Towers	F122	-	-	-	-	-	-	-	-	-	
595	OH Conductors	F123	-	-	-	-	-	-	-	-	-	
596	OH Conduits	F124	-	-	-	-	-	-	-	-	-	
597	UG Conduit	F125	-	-	-	-	-	-	-	-	-	
598	UG Conductor	F126	-	-	-	-	-	-	-	-	-	
599	Line Transformer	F127	-	-	-	-	-	-	-	-	-	
600	Services	F128	-	-	-	-	-	-	-	-	-	
601	Meters	F129	-	-	-	-	-	-	-	-	-	
602	Inst Cust Premises	F130	-	-	-	-	-	-	-	-	-	
603	Leased Property		-	-	-	-	-	-	-	-	-	
604	Street Lighting		-	-	-	-	-	-	-	-	-	
605	Total Distribution Expense		-	-	-	-	-	-	-	-	-	
606	General Depreciation		-	-	-	-	-	-	-	-	-	
607	Situs	F107G	201	81	26	44	20	21	8	1		
608	System Generation	F105G	245,510	98,819	32,157	53,805	24,718	25,667	9,550	794		
609	System Overheads	F102G	524,205	210,994	68,661	114,882	52,777	54,804	20,392	1,695		
610	Customer - System	F42	-	-	-	-	-	-	-	-	-	
611	Energy	F10	110	44	14	24	11	12	4	0		
612	Total General Expense		770,027	309,938	100,859	168,755	77,526	80,504	29,954	2,490		
613	General Vehicles	F105G	-	-	-	-	-	-	-	-	-	
614	Mining Depreciation	F10	-	-	-	-	-	-	-	-	-	
615	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	
616			-	-	-	-	-	-	-	-	-	
617			-	-	-	-	-	-	-	-	-	
618			-	-	-	-	-	-	-	-	-	
619			-	-	-	-	-	-	-	-	-	
620			-	-	-	-	-	-	-	-	-	
621			-	-	-	-	-	-	-	-	-	
622			-	-	-	-	-	-	-	-	-	
623			-	-	-	-	-	-	-	-	-	
624			-	-	-	-	-	-	-	-	-	
625			-	-	-	-	-	-	-	-	-	
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628			-	-	-	-	-	-	-	-	-	
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631			-	-	-	-	-	-	-	-	-	
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635			-	-	-	-	-	-	-	-	-	
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637			-	-	-	-	-	-	-	-	-	
638			-	-	-	-	-	-	-	-	-	
639			-	-	-	-	-	-	-	-	-	
640			-	-	-	-	-	-	-	-	-	
641			-	-	-	-	-	-	-	-	-	
642			-	-	-	-	-	-	-	-	-	
			18,273,962	7,355,334	2,393,535	4,004,830	1,839,816	1,910,485	710,864	59,098		
AMORTIZATION EXPENSE												
			54,397	21,895	7,125	11,921	5,477	5,687	2,116	176		
			54,397	21,895	7,125	11,921	5,477	5,687	2,116	176		
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			1,640,313	660,232	214,849	359,483	165,146	171,490	63,809	5,305		
			801,568	322,634	104,990	175,668	80,702	83,801	31,181	2,592		
			-	-	-	-	-	-	-	-	-	
			2,441,882	982,866	319,839	535,151	245,848	255,291	94,990	7,897		

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 48I	Large General Jedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
643	404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
644	404HP	Amort of Other Electric Plant	F110	487	229	65	91	40	38	21	4
645	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
646	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
647	407	Amort of Prop Losses, Unrec Plant,	F110	71,087	33,370	9,480	13,265	5,817	5,516	3,117	521
648	TOTAL AMORTIZATION EXPENSE			2,567,853	1,038,360	336,509	560,428	257,181	266,532	100,245	8,598
649	408	Taxes Other Than Income	F101G	2,798,279	1,125,392	366,518	613,745	281,966	292,824	108,835	9,000
650	670	Customer - System	F101G	4,704,757	1,892,125	616,228	1,031,891	474,070	492,326	182,985	15,132
651	671	Total Taxes Other Than Income		7,503,037	3,017,517	982,747	1,645,636	756,035	785,149	291,820	24,132
652	41140	Deferred I T C - Federal	F101G	-	-	-	-	-	-	-	-
653	41141	Deferred I T C - Idaho	F101G	-	-	-	-	-	-	-	-
654	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
655	41010	Deferred Income Tax - Federal-DR	F101G	41,711,013	16,775,035	5,463,303	9,148,449	4,202,966	4,364,815	1,622,291	134,154
656	41110	Deferred Income Tax - Federal-CR	F101G	(17,563,562)	(7,063,587)	(2,300,473)	(3,852,204)	(1,769,774)	(1,857,925)	(683,110)	(56,489)
657	TOTAL DEFERRED INCOME TAXES			24,147,451	9,711,448	3,162,830	5,296,244	2,433,192	2,526,891	939,181	77,665
658	40911	State Income Taxes	F101G	-	-	-	-	-	-	-	-
659	40910	Federal Income Tax	F101G	473,672	190,498	62,041	103,890	47,729	49,567	18,423	1,523
660	TOTAL OPERATING EXPENSES			231,242,548	93,057,258	30,292,227	50,671,119	23,273,044	24,157,859	9,001,247	749,794

AMORTIZATION EXPENSE (continued)

TAX OTHER THAN INCOME

DEFERRED ITC

DEFERRED INCOME TAXES

INCOME TAXES

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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.5.1-54.57
310	Land and Land Rights JBG Total 310	F10 F10 F10	(25,042,763) 237,497 96,593	(10,079,797) 5,413,387 11,078,124	(3,280,116) 1,761,597 3,604,986	(5,640,292) 52,049 23,911	(2,546,206) 2,618,141 2,171,010	(2,642,971) 24,830 4,283,529	(983,411) 9,239 (974,173)	(61,757) 768 (60,988)
311	Structures and Improvements JBG Total 311	F10 F10	13,449,292 27,523,048	5,413,387 11,078,124	1,761,597 3,604,986	2,947,479 6,031,813	1,354,070 2,171,010	1,406,081 2,877,448	523,183 1,070,657	43,495 89,010
312	Boiler Plant Equipment JBG Total 312	F10 F10	30,316,166 118,969,657	12,202,364 47,885,708	3,970,831 15,582,721	6,643,939 26,072,792	3,052,220 11,977,819	3,169,460 12,437,903	1,179,310 4,627,965	98,043 384,749
314	Turbogenerator Units JBG Total 314	F10 F10	149,286,823 42,688,794	60,086,072 17,182,390	19,553,551 5,591,405	32,716,731 9,355,461	15,030,039 4,297,891	15,607,363 4,462,979	5,807,276 1,660,610	482,792 138,056
315	Accessory Electric Equipment JBG Total 315	F10 F10	2,820,490 13,887,650	1,135,257 5,589,828	369,430 1,819,013	618,125 3,043,548	283,966 1,398,203	294,873 1,451,910	109,718 540,235	9,121 44,913
316	Misc Power Plant Equipment JBG Total 316	F10 F10	465,537 1,162,472	187,380 467,899	60,976 152,261	102,025 254,761	46,870 117,037	48,670 121,533	18,110 45,221	1,506 3,759
SP	Unclassified Steam Plant - Acct 300	F10	31,484	12,672	4,124	6,900	3,170	3,292	1,225	102
Total Steam Production Plant			222,985,810	89,752,577	29,206,822	48,868,449	22,450,126	23,312,464	8,674,233	721,138
NUCLEAR PRODUCTION										
Total Nuclear Production Plant										
HYDRAULIC 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										
330	Land and Land Rights	F10	2,923,375	1,176,669	382,906	640,672	294,324	305,630	113,720	9,454
331	Structures and Improvements	F10	16,187,667	6,515,593	2,120,271	3,547,608	1,629,768	1,692,370	629,706	52,351
332	Reservoirs, Dams & Waterways	F10	48,756,771	19,624,773	6,386,193	10,685,289	4,908,813	5,097,367	1,896,657	157,680
333	Water Wheel, Turbines, & Generators	F10	14,236,668	5,730,309	1,864,728	3,120,037	1,433,342	1,486,399	553,812	45,042
334	Accessory Electric Equipment	F10	8,041,971	3,236,922	1,053,342	1,762,438	809,663	840,763	312,836	26,008
335	Misc. Power Plant Equipment	F10	497,107	200,087	65,111	108,943	50,049	51,971	19,338	1,608
336	Roads, Railroads & Bridges	F10	2,761,159	1,111,376	361,658	606,122	277,992	288,670	107,410	8,930
HP	Unclassified Hydro Plant - Acct 300	F10								
Total Hydraulic Plant			93,404,718	37,595,729	12,234,209	20,470,109	9,403,951	9,765,169	3,633,479	302,072

783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863	A Generation - Total - Unbundled	B DESCRIPTION	C COS Factor	OTHER PRODUCTION PLANT							K Street & Area Lighting Sch. 15.51-54.57
				D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 38	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facility Schedule 48I	J Agricultural Pumping Schedule 40	
340	Land and Land Rights	SG Total 340	F10	179,741 179,741	72,346 72,346	23,543 23,543	39,391 39,391	18,096 18,096	18,791 18,791	6,992 6,992	581 581
341	Structures and Improvements	SG Total 341	F10	4,545,511 4,545,511	1,829,584 1,829,584	595,374 595,374	996,171 996,171	457,640 457,640	475,219 475,219	176,822 176,822	14,700 14,700
342	Fuel Holders, Producers & Access	SG Total 342	F10	5,404 5,404	2,175 2,175	708 708	1,184 1,184	544 544	565 565	210 210	17 17
343	Prime Movers	Total 343	F10	236,167,188 236,167,188	95,058,128 95,058,128	30,933,327 30,933,327	51,757,214 51,757,214	24,690,536 24,690,536	24,690,536 24,690,536	9,186,994 9,186,994	763,767 763,767
344	Generators	SG Total 344	F10	10,470,658 10,470,658	4,214,477 4,214,477	1,371,453 1,371,453	2,294,697 2,294,697	1,054,182 1,054,182	1,084,674 1,084,674	407,313 407,313	33,862 33,862
345	Accessory Electric Plant	SG Total 345	F10	5,147,982 5,147,982	2,072,081 2,072,081	674,286 674,286	1,128,206 1,128,206	518,297 518,297	538,205 538,205	200,258 200,258	16,649 16,649
346	Misc. Power Plant Equipment		F10	144,819	58,290	18,969	31,738	14,580	15,140	5,634	468
OP	Unclassified Other Prod - Acct 300		F10								
Total Other Production Plant				256,661,304	103,307,083	33,617,659	56,248,601	25,840,562	26,833,131	9,984,223	830,045
Experimental Plant											
Experimental Plant											
TOTAL PRODUCTION PLANT				573,051,832	230,655,389	75,058,690	125,587,159	57,694,639	59,910,765	22,291,936	1,853,255
TRANSMISSION PLANT											
350	Land and Land Rights	Demand Direct Assigned	F10 A								
352	Structures and Improvements	Demand Direct Assigned	F10 A								
353	Station Equipment	Demand Direct Assigned	F10 A								
354	Towers and Fixtures	Demand Direct Assigned	F10 A								
355	Poles and Fixtures	Demand Direct Assigned	F10 A								
356	Overhead Conductors	Demand Direct Assigned	F10 A								
357	Underground Conduit	Demand Direct Assigned	F10 A								
358	Underground Conductors	Demand Direct Assigned	F10 A								
359	Roads and Trails	Demand Direct Assigned	F10 A								
TP	Unclassified Trans Plant - Acct 300		F10								
TS0	Unclassified Trans Sub - Acct 300		F10								
TOTAL TRANSMISSION PLANT											

864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931	A		B		C	DISTRIBUTION PLANT							K
	Generation - Total - Unbundled	ACC	FERC	DESCRIPTION		COS Factor	D	E	F	G	H	I	
						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
360			Land and Land Rights Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-	-
361			Structures and Improvements Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-	-
362			Station Equipment Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-	-
364			Poles, Towers & Fixtures Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	-
365			Overhead Conductors Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	-
366			Underground Conduit Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	-
367			Underground Conductors Demand Primary Assigned	F21 A	-	-	-	-	-	-	-	-	-
368			Line Transformers Demand Secondary Assigned	F70 A	-	-	-	-	-	-	-	-	-
369			Services Customer Assigned	F60A A	-	-	-	-	-	-	-	-	-
370			Meters Customer Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-
371			Install on Customers' Premises Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-
372			Leased Property Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-
373			Street Lights	A	-	-	-	-	-	-	-	-	-
DP			Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-	-
DSO			Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-	-
			TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
389	Land and Land Rights	F107G F105G F102G F42	161 175,973 176,134	65 70,830 70,884	21 23,049 23,070	35 38,565 38,601	16 17,717 17,733	17 18,397 18,414	6 6,845 6,852	1 569 570
390	Structures and Improvements	F107G F105G F102G F42	1,950 333,843 3,277,469	785 134,373 1,319,193	255 43,727 429,285	427 73,163 718,274	196 33,611 329,974	204 34,902 342,649	76 12,987 127,495	6 1,080 10,599
391	Office Furniture & Equipment	F107G F105G F102G F42 F10	237 154,647 2,345,585 552 2,501,021	95 62,246 944,106 222 1,006,670	31 20,256 307,226 72 327,585	52 33,892 514,047 121 548,111	24 15,570 236,153 56 251,802	25 16,168 245,224 58 261,474	9 6,016 91,244 21 97,291	1 500 7,586 2 8,088
392	Transportation Equipment	F107G F105G F102G F42 F10	689 647,911 264,124 912,724	277 260,786 106,311 367,374	90 84,864 34,595 119,549	151 141,993 57,884 200,028	69 65,231 26,592 91,893	72 67,737 27,613 95,422	27 25,204 10,275 35,505	2 2,095 854 2,952
393	Stores Equipment	F107G F105G F102G	78 89,196 15,546 104,820	32 35,902 6,257 42,191	10 11,683 2,036 13,729	17 19,548 3,407 22,972	8 8,980 1,565 10,553	8 9,325 1,625 10,959	3 3,470 605 4,078	0 288 50 339
394	Tools, Shop & Garage Equipment	F107G F105G F102G F10	358 815,764 132,132 948,255	144 328,348 53,184 381,676	47 106,849 17,307 124,203	78 178,779 28,957 207,815	36 82,131 13,303 95,470	37 85,286 13,914 99,137	14 31,734 5,140 36,887	1 2,638 427 3,067
395	Laboratory Equipment	F107G F105G F102G F10	315 227,394 177,699 405,409	127 91,527 71,525 163,179	41 29,784 23,275 53,101	69 49,835 38,944 88,847	32 22,894 17,891 40,816	33 23,773 18,578 42,384	12 8,846 6,913 15,771	1 735 575 1,311
396	Power Operated Equipment	F107G F105G F102G F10	958 1,144,642 55,862 1,201,463	386 460,723 22,485 483,593	126 149,926 7,317 157,368	210 250,854 12,243 263,307	96 115,242 5,624 120,963	100 119,669 5,840 125,609	37 44,527 2,173 46,737	3 3,702 181 3,886
397	Communication Equipment	F107G F105G F102G F42 F10	1,561,263 901,779 557,537 53,568 3,074,147	628,414 362,969 224,410 42,570 1,258,364	204,495 118,116 73,026 6,889 402,526	342,159 197,629 122,187 444 662,419	157,187 90,791 56,133 181 304,292	163,225 94,278 58,289 3 315,795	60,734 35,080 21,688 2,223 119,724	5,049 2,916 1,803 1,258 11,027



Generation - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48J	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57	
398	Misc. Equipment										
1010	Situs	F107G	14	5	2	3	1	1	1	0	
1011	System Generation	F105G	54,841	22,074	7,183	12,019	5,521	5,733	2,133	177	
1012	System Overheads	F102G	100,863	40,598	13,211	22,105	10,155	10,545	3,924	326	
1013	Customer - System	F42	-	-	-	-	-	-	-	-	
1014	Energy	F10	-	-	-	-	-	-	-	-	
1015	Total Misc. Equipment		155,718	62,677	20,396	34,126	15,678	16,280	6,057	504	
1016											
1017	Coal Mine	F10	34,006,312	13,687,661	4,454,168	7,452,652	3,423,742	3,555,253	1,322,859	109,977	
1018	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	
1019	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1020											
1021	General Capital Lease	F10	405,583	163,249	53,124	88,886	40,834	42,402	15,777	1,312	
1022	Remove Capital Lease	F10	(405,583)	(163,249)	(53,124)	(88,886)	(40,834)	(42,402)	(15,777)	(1,312)	
1023											
1024	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	
1025	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1026											
1027	Unclassified Gen Plant - Acct 300	F102G	13,833	5,568	1,812	3,032	1,393	1,446	538	45	
1028	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-	
1029											
1030	TOTAL GENERAL PLANT		47,113,098	18,984,197	6,170,776	10,313,774	4,738,116	4,919,929	1,832,856	153,449	
1031											
1032											
1033											
1034											
1035											
1036											
1037	Organization										
1038	Situs	F107G	-	-	-	-	-	-	-	-	
1039	System Generation	F105G	-	-	-	-	-	-	-	-	
1040	System Overheads	F102G	-	-	-	-	-	-	-	-	
1041	Total Organization										
1042											
1043	Franchise & Consent										
1044	Situs	F107G	-	-	-	-	-	-	-	-	
1045	System Generation	F105G	19,002,500	7,648,574	2,488,959	4,164,492	1,913,164	1,986,652	739,205	61,454	
1046	Total Franchise & Consent		19,002,500	7,648,574	2,488,959	4,164,492	1,913,164	1,986,652	739,205	61,454	
1047											
1048	Miscellaneous Intangible Plant										
1049	Situs	F107G	-	-	-	-	-	-	-	-	
1050	System Generation	F105G	8,246,985	3,319,441	1,080,195	1,807,368	830,303	862,196	320,811	26,671	
1051	System Overheads	F102G	11,870,209	4,777,801	1,554,768	2,601,415	1,195,088	1,240,993	461,756	38,388	
1052	Customer - System	F42	-	-	-	-	-	-	-	-	
1053	Energy	F10	-	-	-	-	-	-	-	-	
1054	Total Miscellaneous Intangible Plant		20,117,195	8,097,242	2,634,963	4,408,783	2,025,391	2,103,189	782,567	65,059	
1055											
1056	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-	
1057	TOTAL INTANGIBLE PLANT		39,119,695	15,745,816	5,123,922	8,573,276	3,938,556	4,089,841	1,521,771	126,513	
1058											
1059											
1060	TOTAL ELECTRIC PLANT IN SERVICE		659,284,625	265,385,402	86,353,388	144,474,209	66,371,311	68,920,534	25,646,563	2,133,217	
1061											
1062											

Generation - Total - Unbundled		MISC RATE BASE									
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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1063											
1064											
1065											
1066											
1067											
1068											
1069	Plant Held For Future Use										
1070	Production	F10	27,084	10,902	3,548	5,936	2,727	2,832	1,054	88	
1071	Transmission	F10	-	-	-	-	-	-	-	-	
1072	Distribution	F20	-	-	-	-	-	-	-	-	
1073	General	F102	-	-	-	-	-	-	-	-	
1074	Mining	F10	-	-	-	-	-	-	-	-	
1075	Total Plant Held For Future Use		27,084	10,902	3,548	5,936	2,727	2,832	1,054	88	
1076											
1077	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1078											
1079	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1080											
1081	Weatherization	F10	-	-	-	-	-	-	-	-	
1082											
1083	Fuel Stock	F10	272,154	109,543	35,647	59,644	27,400	28,453	10,587	880	
1084	JBE	F10	2,244,590	903,455	293,998	491,913	225,984	234,665	87,315	7,259	
1085	Total Fuel Stock		2,516,744	1,012,998	329,645	551,557	253,385	263,118	97,902	8,139	
1086											
1087	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1088											
1089	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1090											
1091	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1092											
1093	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1094											
1095	Materials and Supplies	F102G	4,025,752	1,620,379	527,296	882,264	405,311	420,880	156,603	13,019	
1096	JBG	F10	1,368,032	550,638	179,186	299,811	137,733	143,023	53,217	4,424	
1097	Total Material & Supplies		5,393,784	2,171,017	706,481	1,182,075	543,044	563,903	209,820	17,444	
1098											
1099	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	
1100											
1101	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-	
1102											
1103	Prepayments	F102G	0	0	0	0	0	0	0	0	
1104	Customer - System	F42	0	0	0	0	0	0	0	0	
1105	Total Prepayments		0	0	0	0	0	0	0	0	
1106											
1107	Misc Regulatory Assets	F102G	1,196,332	481,528	156,696	262,182	120,446	125,073	46,538	3,869	
1108	Total Misc Regulatory Assets		1,196,332	481,528	156,696	262,182	120,446	125,073	46,538	3,869	
1109											
1110	Misc Deferred Debits	F102G	1,009,383	406,280	132,210	221,211	101,624	105,528	39,265	3,264	
1111	Cash Working Capital	F137G	8,571,187	3,451,233	1,122,841	1,877,934	862,478	895,180	333,695	27,826	
1112	Other Working Capital	F137G	0	0	0	0	0	0	0	0	
1113	Total Other Working Capital		0	0	0	0	0	0	0	0	
1114											
1115	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1116											
1117	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1118											
1119	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1120											
1121	TOTAL RATE BASE ADDITIONS		18,714,515	7,533,958	2,451,420	4,100,995	1,883,704	1,955,633	728,274	60,630	
1122											
1123											

Generation - Total - Unbundled	A	B	D	E	F	G	H	I	J	K
	ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1124	235	Customer Service Deposits	-	-	-	-	-	-	-	-
1125	F51		-	-	-	-	-	-	-	-
1126	F51		-	-	-	-	-	-	-	-
1127			-	-	-	-	-	-	-	-
1128	2281	Accum Prov for Property Insurance	(3,447)	(1,387)	(451)	(755)	(347)	(360)	(134)	(11)
1129	2282	Accum Prov for Injuries & Damages	(197,737)	(79,590)	(25,900)	(43,335)	(19,908)	(20,673)	(7,692)	(639)
1130	2283	Accum Prov for Pension & Benefits	(644,991)	(259,611)	(84,481)	(141,353)	(64,432)	(67,432)	(25,090)	(2,086)
1131	254	Reg Liabilities - Insurance Provision	(36,591)	(14,728)	(4,793)	(8,019)	(3,684)	(3,825)	(1,423)	(118)
1132			-	-	-	-	-	-	-	-
1133			-	-	-	-	-	-	-	-
1134	22844	Hydro Relicensing Obligations	-	-	-	-	-	-	-	-
1135	22842	Accum Misc Oper Prov - Trojan	154,295	62,104	20,210	33,814	15,534	16,131	6,002	499
1136			-	-	-	-	-	-	-	-
1137	252	Customer Advances for Const	-	-	-	-	-	-	-	-
1138	25398	SO2 Emissions	(4,207,450)	(1,693,514)	(551,094)	(922,084)	(423,604)	(439,876)	(163,671)	(13,607)
1139	25399	Other Deferred Credits	(1,631,602)	(656,725)	(213,708)	(357,574)	(164,269)	(170,579)	(63,470)	(5,277)
1140	190	Accum Deferred Income Taxes	1,606,817	646,782	210,456	352,118	161,770	167,997	62,497	5,197
1141	F104G	Customer - System	0	0	0	0	0	0	0	0
1142	F138G	Customer - System	0	0	0	0	0	0	0	0
1143	F42	Total Accum Deferred Income Taxes	1,606,817	646,782	210,456	352,118	161,770	167,997	62,497	5,197
1144			-	-	-	-	-	-	-	-
1145	281	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-
1146	282	Accum Deferred Income Taxes	(71,722,676)	(28,870,066)	(9,394,033)	(15,717,314)	(7,220,849)	(7,498,784)	(2,789,860)	(231,971)
1147	161	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1148	162	Customer - System	(359,339)	(285,563)	(46,213)	(2,961)	(1,213)	(21)	(14,910)	(8,441)
1149	163	Total Accum Deferred Income Taxes	(72,082,016)	(29,155,629)	(9,440,244)	(15,720,295)	(7,222,062)	(7,498,805)	(2,804,570)	(240,411)
1150	283	Accum Deferred Income Taxes	(3,097,017)	(1,246,622)	(405,638)	(678,681)	(311,799)	(323,801)	(120,459)	(10,017)
1151	F104G	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1152	F138G	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1153	F42	Total Accum Deferred Income Taxes	(3,097,017)	(1,246,622)	(405,638)	(678,681)	(311,799)	(323,801)	(120,459)	(10,017)
1154			-	-	-	-	-	-	-	-
1155	255	Accum Investment Tax Credit	(448,534)	(180,545)	(58,748)	(98,282)	(45,157)	(46,895)	(17,446)	(1,451)
1156	1172	TOTAL RATE BASE DEDUCTIONS	(80,586,272)	(32,579,466)	(10,554,392)	(17,584,454)	(8,073,465)	(8,388,118)	(3,135,456)	(267,921)
1157			-	-	-	-	-	-	-	-
1158	100SP	Steam Prod Accumulated Depr	(12,220,269)	(4,918,701)	(1,600,619)	(2,678,133)	(1,230,332)	(1,277,591)	(475,373)	(39,520)
1159	F10	J&G	(99,352,072)	(39,989,560)	(13,013,197)	(21,775,501)	(10,002,729)	(10,386,946)	(3,864,834)	(321,305)
1160		Total Steam Prod Accumulated Depr	(111,572,341)	(44,908,262)	(14,613,816)	(24,453,633)	(11,233,060)	(11,664,537)	(4,340,207)	(360,826)
1161	100NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-
1162	F10	Hydraulic Prod Accum Depr	(42,404,215)	(17,067,847)	(5,554,131)	(9,293,095)	(4,269,240)	(4,433,227)	(1,649,540)	(137,136)
1163	108HP	Other Production - Accum Depr	(24,515,834)	(9,867,710)	(3,211,099)	(5,372,767)	(2,468,245)	(2,563,053)	(953,675)	(79,284)
1164	108OP	Total Other Production - Accum Depr	(24,515,834)	(9,867,710)	(3,211,099)	(5,372,767)	(2,468,245)	(2,563,053)	(953,675)	(79,284)
1165	108EP	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-
1166			-	-	-	-	-	-	-	-
1167			-	-	-	-	-	-	-	-
1168			-	-	-	-	-	-	-	-
1169			-	-	-	-	-	-	-	-
1170			-	-	-	-	-	-	-	-
1171			-	-	-	-	-	-	-	-
1172			-	-	-	-	-	-	-	-
1173			-	-	-	-	-	-	-	-
1174			-	-	-	-	-	-	-	-
1175			-	-	-	-	-	-	-	-
1176			-	-	-	-	-	-	-	-
1177			-	-	-	-	-	-	-	-
1178			-	-	-	-	-	-	-	-
1179			-	-	-	-	-	-	-	-
1180			-	-	-	-	-	-	-	-
1181			-	-	-	-	-	-	-	-
1182			-	-	-	-	-	-	-	-
1183			-	-	-	-	-	-	-	-
1184			-	-	-	-	-	-	-	-
1185			-	-	-	-	-	-	-	-
1186			-	-	-	-	-	-	-	-
1187			-	-	-	-	-	-	-	-
1188			-	-	-	-	-	-	-	-
1189			-	-	-	-	-	-	-	-
1190			-	-	-	-	-	-	-	-
1191			-	-	-	-	-	-	-	-
1192			-	-	-	-	-	-	-	-
1193			-	-	-	-	-	-	-	-
1194			-	-	-	-	-	-	-	-
1195			-	-	-	-	-	-	-	-
1196			-	-	-	-	-	-	-	-
1197			-	-	-	-	-	-	-	-
1198			-	-	-	-	-	-	-	-
1199			-	-	-	-	-	-	-	-
1200			-	-	-	-	-	-	-	-
1201			-	-	-	-	-	-	-	-
1202			-	-	-	-	-	-	-	-
1203			-	-	-	-	-	-	-	-
1204			-	-	-	-	-	-	-	-
1205			-	-	-	-	-	-	-	-
1206			-	-	-	-	-	-	-	-
1207			-	-	-	-	-	-	-	-

Generation - Total - Unbundled	A	B	D	E	F	G	H	I	J	K
	ACC1	DESCRIPTION	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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1208										
1209										
1210										
1211										
1212										
1213										
1214										
1215	108364	Poles, Towers & Fixtures								
1216										
1217	108365	Overhead Conductors								
1218										
1219	108366	Underground Conduit								
1220										
1221	108367	Underground Conductors								
1222										
1223	108368	Line Transformers								
1224										
1225	108369	Services								
1226										
1227	108370	Meters								
1228										
1229	108371	Install on Customers' Premises								
1230										
1231	108372	Leased Property								
1232										
1233	108373	Street Lights								
1234										
1235	108D00	Unclassified Dist Plant - Acct 300								
1236										
1237	108DS	Unclassified Dist Sub - Acct 300								
1238										
1239	108DP	Unclassified Dist Sub - Acct 300								
1240										
1241										
1242										
1243										
1244										
1245	108GP	General Plant Accumulated Depr								
1246		Situs	(2,188)	(881)	(287)	(480)	(220)	(228)	(85)	(7)
1247		System Generation	(2,813,687)	(1,132,519)	(368,539)	(616,634)	(283,281)	(294,162)	(109,454)	(9,099)
1248		System Overheads	(3,015,951)	(1,213,947)	(395,036)	(660,965)	(303,649)	(315,312)	(117,323)	(9,734)
1249		Customer - System								
1250		Energy								
1251		Total General Plant Accumulated Depr	(5,831,866)	(2,347,347)	(763,861)	(1,278,082)	(587,150)	(609,703)	(226,862)	(18,860)
1252										
1253	108MP	Mining Plant Accumulated Depr.								
1254										
1255	108I390	Accum Depr - Capital Lease								
1256		Remove Capital Lease								
1257										
1258	108I399	Accum Depr - Capital Lease								
1259		Remove Capital Lease								
1260										
1261		TOTAL GENERAL PLANT ACCUM DEPR	(5,831,866)	(2,347,347)	(763,861)	(1,278,082)	(587,150)	(609,703)	(226,862)	(18,860)
1262										
1263		TOTAL ACCUM DEPR - PLANT IN SERVICE	(184,324,256)	(74,191,165)	(24,142,907)	(40,395,577)	(18,557,695)	(19,270,521)	(7,170,284)	(596,106)
1264										
1265										
1266										
1267										
1268										
1269	111SP	Accum Prov for Amort-Steam								
1270										
1271	111GP	Accum Prov for Amort-General								
1272		Division	(187)	(85)	(37)	(15)	(13)	(9)		(1)
1273		System Overheads	(218,035)	(99,541)	(30,028)	(43,346)	(17,787)	(14,609)	(11,055)	(1,669)
1274		Total Accum Prov for Amort-General	(218,223)	(99,627)	(30,064)	(43,363)	(17,802)	(14,622)	(11,065)	(1,670)
1275										
1276	111HP	Accum Prov for Amort-Hydro								
1277			(74,422)	(29,955)	(9,748)	(16,310)	(7,493)	(7,781)	(2,895)	(241)
1278	111IP	Accum Prov for Amort-Intangible								
1279		Situs								
1280		System Generation	(6,282,296)	(2,528,647)	(822,859)	(1,376,796)	(632,499)	(656,794)	(244,384)	(20,317)
1281		System Overheads	(7,750,522)	(3,119,613)	(1,015,188)	(1,698,566)	(780,320)	(810,293)	(301,498)	(25,065)
1282		Customer - System								
1283		Energy								
1284		Total Accum Prov for Amort-Intangible	(14,032,819)	(5,648,259)	(1,838,027)	(3,075,362)	(1,412,819)	(1,467,087)	(545,882)	(45,382)
1285										
1286		Accum Amtr - Capital Lease								
1287		Situs								
1288		System Generation								
1289		System Overheads								
1290		Remove Capital Lease Amtr								
1291		TOTAL ACCUM PROV FOR AMORTIZATION	(14,325,464)	(5,777,841)	(1,877,829)	(3,135,055)	(1,438,114)	(1,489,489)	(559,842)	(47,293)



PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008

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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		33,758,795	13,938,546	5,038,591	7,519,467	3,064,295	2,730,017	1,309,536	158,343
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		27,832,599	11,225,142	3,648,705	6,091,319	2,794,128	2,894,084	1,087,367	91,853
18	Amortization Expense		5,077,995	2,043,911	665,119	1,112,868	511,251	530,888	197,536	16,422
19	Taxes Other Than Income		626,540	252,185	82,065	137,309	63,080	65,503	24,373	2,026
20	Income Taxes - Federal		2,827,193	1,178,858	383,353	641,098	294,586	306,015	113,794	9,489
21	Income Taxes - State		(4,895,825)	(1,971,678)	(641,170)	(1,072,257)	(492,705)	(511,820)	(190,324)	(15,871)
22	Income Taxes Deferred		(4,355,726)	(1,754,166)	(570,438)	(953,967)	(438,350)	(455,357)	(169,328)	(14,120)
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		3,292	1,325	431	721	331	344	128	11
25										
26										
27	Total Operating Expenses		27,216,068	10,975,576	3,568,065	5,957,092	2,732,320	2,829,658	1,063,546	89,811
28	Operating Revenue For Return		6,542,727	2,962,970	1,470,526	1,562,375	331,975	(99,841)	245,990	68,532
29										
30										
31										
32	Rate Base :									
33	Electric Plant in Service		248,242,931	99,970,555	32,514,701	54,375,770	24,980,127	25,939,190	9,657,088	805,500
34	Plant Held For Future Use		22,161	8,920	2,903	4,957	2,231	2,317	862	72
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		0	0	0	0	0	0	0	0
38	Fuel Stock									
39	Materials & Supplies		453,578	182,567	59,410	99,404	45,666	47,420	17,644	1,467
40	Misc Deferred Debits		4,361,056	1,755,340	571,214	955,747	438,069	455,935	169,647	14,104
41	Cash Working Capital		1,185,716	478,210	155,441	259,501	119,035	123,293	46,324	3,913
42	Weatherization Loans									
43	Miscellaneous Rate Base									
44										
45	Total Rate Base Additions		254,265,442	102,395,592	33,303,668	55,695,278	25,586,128	26,568,154	9,891,565	825,055
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(101,838,094)	(40,990,193)	(13,338,818)	(22,318,325)	(10,253,020)	(10,646,852)	(3,961,541)	(329,345)
48	Accum Provision For Amortization		(4,819,303)	(1,959,783)	(633,729)	(1,048,642)	(478,137)	(489,950)	(191,841)	(17,222)
49	Accum Deferred Income Taxes		(16,705,515)	(6,727,793)	(2,187,767)	(3,658,693)	(1,681,220)	(1,746,517)	(649,376)	(54,149)
50	Unamortized ITC		(215,058)	(86,610)	(28,164)	(47,100)	(21,643)	(22,484)	(8,360)	(697)
51	Customer Advance For Construction									
52	Customer Service Deposits									
53	Misc Rate Base Deductions		(431,296)	(173,598)	(56,491)	(94,521)	(43,423)	(45,091)	(16,778)	(1,395)
54										
55	Total Rate Base Deductions		(124,009,265)	(49,937,976)	(16,244,970)	(27,167,281)	(12,477,443)	(12,950,853)	(4,827,895)	(402,808)
56	Total Rate Base		130,256,177	52,457,616	17,058,698	28,527,998	13,108,686	13,617,262	5,063,670	422,248
57										
58										
59										
60	Return On Rate Base		5.02%	5.65%	8.62%	5.48%	2.53%	-0.75%	4.86%	16.23%
61	Return On Equity		4.03%	5.28%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%
62										
63										
64										
65										
66										
67										
68										
69										
70										

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours)  
 12 Months Ending June 2008

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
71	Total Rate Base		130,256,177	52,457,616	17,058,698	28,527,998	13,108,686	13,617,262	5,063,670	422,248
72	Return On Ratebase (\$\$)	5.28%	6,876,553	2,770,176	900,834	1,506,503	692,242	719,099	267,402	22,298
73	Operating & Maintenance Expense		27,832,599	11,225,142	3,648,705	6,091,319	2,794,128	2,894,084	1,087,367	91,853
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		5,077,995	2,043,911	665,119	1,112,868	511,251	530,888	197,536	16,422
76	Amortization Expense		626,540	252,185	82,065	137,309	63,080	65,503	24,373	2,026
77	Taxes Other Than Income		2,927,193	1,178,858	383,353	641,098	294,586	306,015	113,794	9,489
78	Federal Income Taxes		(4,895,825)	(1,971,678)	(641,170)	(1,072,257)	(492,705)	(511,820)	(190,324)	(15,871)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		(4,355,726)	(1,754,166)	(570,438)	(953,967)	(438,350)	(455,357)	(169,328)	(14,120)
83	Investment Tax Credit		3,292	1,325	431	721	331	344	128	11
84	Misc Revenue & Expenses		(13,851,364)	(5,629,273)	(1,827,537)	(3,049,992)	(1,401,045)	(1,454,840)	(542,770)	(45,908)
85	Revenue Credits									
86	Total Revenue Requirements		20,143,257	8,116,479	2,641,362	4,413,603	2,023,518	2,093,916	788,178	66,201
87	Operating Revenues		19,807,430	8,309,273	3,211,054	4,469,475	1,663,251	1,275,176	766,766	112,435
88	Increase / (Decrease) Required to Earn Equal Rates of Return		335,827	(192,794)	(569,692)	(55,872)	360,267	818,740	21,412	(46,234)
89	Existing Revenues		19,807,430	8,309,273	3,211,054	4,469,475	1,663,251	1,275,176	766,766	112,435
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		1.70%	-2.32%	-17.74%	-1.25%	21.66%	64.21%	2.79%	-41.12%

120	Transmission - Total - Unbundled	A	B	ELECTRIC REVENUES										
				D	E	F	G	H	I	J	K			
121	ACCENT	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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57				
122			8,309,273	8,309,273	-	-	-	-	-	-	-	-		
123			6,916,248	6,916,248	3,211,054	1,663,251	1,275,176	766,766	-	-	-	-		
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	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
204	500	Operation Supvsn & Engineering	F10	-	-	-	-	-	-	-	-
205	211	JBG	F10	-	-	-	-	-	-	-	-
206	212	Total 500	F10	-	-	-	-	-	-	-	-
207	501	Fuel Related	F10	-	-	-	-	-	-	-	-
208	215	CAEW	F10	-	-	-	-	-	-	-	-
209	216	JBE	F10	-	-	-	-	-	-	-	-
210	217	Total 501	F10	-	-	-	-	-	-	-	-
211	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
212	220	JBG	F10	-	-	-	-	-	-	-	-
213	221	Total 502	F10	-	-	-	-	-	-	-	-
214	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
215	224	Electric Expenses	F10	-	-	-	-	-	-	-	-
216	225	JBG	F10	-	-	-	-	-	-	-	-
217	226	Total 505	F10	-	-	-	-	-	-	-	-
218	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
219	230	JBG	F10	-	-	-	-	-	-	-	-
220	231	Total 506	F10	-	-	-	-	-	-	-	-
221	507	Rents	F10	-	-	-	-	-	-	-	-
222	232	JBG	F10	-	-	-	-	-	-	-	-
223	233	Total 507	F10	-	-	-	-	-	-	-	-
224	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
225	237	JBG	F10	-	-	-	-	-	-	-	-
226	238	Total 510	F10	-	-	-	-	-	-	-	-
227	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
228	242	JBG	F10	-	-	-	-	-	-	-	-
229	243	Total 511	F10	-	-	-	-	-	-	-	-
230	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
231	244	JBG	F10	-	-	-	-	-	-	-	-
232	245	Total 512	F10	-	-	-	-	-	-	-	-
233	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
234	246	JBG	F10	-	-	-	-	-	-	-	-
235	247	Total 513	F10	-	-	-	-	-	-	-	-
236	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
237	248	JBG	F10	-	-	-	-	-	-	-	-
238	249	Total 514	F10	-	-	-	-	-	-	-	-
239	250	Total Steam Power Generation	F10	-	-	-	-	-	-	-	-
240	251	JBG	F10	-	-	-	-	-	-	-	-
241	252	Total 515	F10	-	-	-	-	-	-	-	-
242	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
243	253	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
244	254	Coolants and Water	F10	-	-	-	-	-	-	-	-
245	255	Steam Expenses	F10	-	-	-	-	-	-	-	-
246	256	Electric Expenses	F10	-	-	-	-	-	-	-	-
247	257	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
248	258	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
249	259	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
250	260	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
251	261	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
252	262	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
253	263	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-
254	264	JBG	F10	-	-	-	-	-	-	-	-
255	265	Total 516	F10	-	-	-	-	-	-	-	-
256	266	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
257	267	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
258	268	Coolants and Water	F10	-	-	-	-	-	-	-	-
259	269	Steam Expenses	F10	-	-	-	-	-	-	-	-
260	270	Electric Expenses	F10	-	-	-	-	-	-	-	-
261	271	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
262	272	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
263	273	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
264	274	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
265	275	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
266	276	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
267	277	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-
268	278	JBG	F10	-	-	-	-	-	-	-	-
269	279	Total 517	F10	-	-	-	-	-	-	-	-
270	280	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
271	281	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
272	282	Coolants and Water	F10	-	-	-	-	-	-	-	-
273	283	Steam Expenses	F10	-	-	-	-	-	-	-	-
274	284	Electric Expenses	F10	-	-	-	-	-	-	-	-
275	285	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
276	286	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
277	287	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
278	288	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
279	289	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
280	290	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
281	291	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-
282	292	JBG	F10	-	-	-	-	-	-	-	-
283	293	Total 518	F10	-	-	-	-	-	-	-	-
284	294	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
285	295	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
286	296	Coolants and Water	F10	-	-	-	-	-	-	-	-
287	297	Steam Expenses	F10	-	-	-	-	-	-	-	-
288	298	Electric Expenses	F10	-	-	-	-	-	-	-	-
289	299	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Transmission - 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		
287	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-
288	Water For Power	F10	-	-	-	-	-	-	-	-	-	-
289	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-
300	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-
302	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-
303	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-
304	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-
306	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-
308	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-
310	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-
311	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-
312	Total Hydraulic Power Generation	F10	-	-	-	-	-	-	-	-	-	-
316												
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HYDRAULIC POWER GENERATION

OTHER POWER GENERATION

OTHER POWER SUPPLY

Transmission...Total - Unbundled		TRANSMISSION EXPENSE								
A	B	C	D	E	F	G	H	I	J	K
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
560	Operation Supervision & Eng	F106	869,296	349,895	113,861	190,510	87,520	90,882	33,816	2,811
397										
398	Load Dispatching	F106	677,070	272,523	88,683	148,383	68,167	70,786	26,338	2,190
399										
400	Station Expense	F106	99,452	40,030	13,026	21,795	10,013	10,397	3,869	322
401										
402	Overhead Line Expense	F106	(55,805)	(22,462)	(7,309)	(12,230)	(5,618)	(5,834)	(2,171)	(180)
403										
404	Underground Line Expense	F106	-	-	-	-	-	-	-	-
405										
406	Transm of Electricity by Others	F10	21,009,742	8,456,495	2,751,869	4,604,389	2,115,253	2,196,502	817,287	67,946
407	Energy	F10	21,009,742	8,456,495	2,751,869	4,604,389	2,115,253	2,196,502	817,287	67,946
408										
409										
410	Misc. Transmission Expense	F106	192,016	77,287	25,150	42,081	19,332	20,075	7,469	621
411										
412	Rents - Transmission	F106	129,263	52,029	16,931	28,329	13,014	13,514	5,028	418
413										
414	Maint Supervision & Engineering	F106	5,118	2,060	670	1,122	515	535	199	17
415										
416	Maintenance of Structures	F106	302,631	121,810	39,639	66,323	30,469	31,539	11,772	979
417										
418	Maint of Station Equipment	F106	627,934	252,746	82,247	137,615	63,220	65,649	24,427	2,031
419										
420	Maintenance of Overhead Lines	F106	1,448,798	583,146	189,764	317,511	145,864	151,467	56,359	4,685
421										
422	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
423										
424	Maint of Misc Transmission Plant	F106	45,322	18,242	5,936	9,833	4,563	4,738	1,763	147
425										
426										
427	TOTAL TRANSMISSION EXPENSE		25,350,836	10,203,801	3,320,469	5,555,762	2,552,312	2,650,350	986,157	81,985
428										
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Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 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	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
516	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	
517			-	-	-	-	-	-	-	-	
518			-	-	-	-	-	-	-	-	
519			-	-	-	-	-	-	-	-	
520			-	-	-	-	-	-	-	-	
521			-	-	-	-	-	-	-	-	
522	Supervision	F40	-	-	-	-	-	-	-	-	
523			-	-	-	-	-	-	-	-	
524	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
525			-	-	-	-	-	-	-	-	
526	Advertising Expense	F40	-	-	-	-	-	-	-	-	
527			-	-	-	-	-	-	-	-	
528	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
529			-	-	-	-	-	-	-	-	
530	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	
531			-	-	-	-	-	-	-	-	
532			-	-	-	-	-	-	-	-	
533			-	-	-	-	-	-	-	-	
534			-	-	-	-	-	-	-	-	
535			-	-	-	-	-	-	-	-	
536	Administrative & General Salaries	F102T	1,304,762	525,171	170,899	285,945	131,363	136,409	50,756	4,220	
537	Customer - System	F42	1,304,762	525,171	170,899	285,945	131,363	136,409	50,756	4,220	
538	Administrative & General Salaries	F102T	(135,040)	(54,354)	(17,688)	(29,595)	(13,596)	(14,118)	(5,253)	(437)	
539	Customer - System	F42	(135,040)	(54,354)	(17,688)	(29,595)	(13,596)	(14,118)	(5,253)	(437)	
540	Office Supplies & expenses	F102T	154,248	62,085	20,204	33,804	15,530	16,126	6,000	499	
541	Customer - System	F42	154,248	62,085	20,204	33,804	15,530	16,126	6,000	499	
542	Office Supplies & expenses	F102T	109,843	44,212	14,387	24,073	11,059	11,484	4,273	355	
543	Customer - System	F42	109,843	44,212	14,387	24,073	11,059	11,484	4,273	355	
544	Outside Services	F102T	-	-	-	-	-	-	-	-	
545	Customer - System	F42	-	-	-	-	-	-	-	-	
546	Outside Services	F102T	-	-	-	-	-	-	-	-	
547	Customer - System	F42	-	-	-	-	-	-	-	-	
548	Property Insurance	F102T	503,325	202,590	65,926	110,306	50,675	52,621	19,580	1,628	
549			503,325	202,590	65,926	110,306	50,675	52,621	19,580	1,628	
550	Injuries & Damages	F102T	-	-	-	-	-	-	-	-	
551	Customer - System	F42	-	-	-	-	-	-	-	-	
552	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-	
553	Customer - System	F42	-	-	-	-	-	-	-	-	
554	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
555			-	-	-	-	-	-	-	-	
556	Regulatory Commission Expense	F141	44,028	19,299	6,341	9,168	3,753	3,360	1,827	279	
557			44,028	19,299	6,341	9,168	3,753	3,360	1,827	279	
558	Duplicate Charges	F138T	(19,902)	(8,011)	(2,607)	(4,362)	(2,004)	(2,081)	(774)	(64)	
559	Customer - System	F42	(19,902)	(8,011)	(2,607)	(4,362)	(2,004)	(2,081)	(774)	(64)	
560	Misc General Expenses	F138T	53,523	21,543	7,010	11,730	5,389	5,596	2,082	173	
561	Customer - System	F42	53,523	21,543	7,010	11,730	5,389	5,596	2,082	173	
562	Rents	F102T	81,202	32,684	10,636	17,796	8,175	8,489	3,159	263	
563	Customer - System	F42	81,202	32,684	10,636	17,796	8,175	8,489	3,159	263	
564	Maintenance of General Plant	F108	385,775	176,120	53,129	76,693	31,471	25,849	19,561	2,953	
565			385,775	176,120	53,129	76,693	31,471	25,849	19,561	2,953	
566	TOTAL ADMINISTRATIVE & GEN EXPENSE		2,481,763	1,021,341	328,237	535,588	241,815	243,734	101,209	9,869	
567			2,481,763	1,021,341	328,237	535,588	241,815	243,734	101,209	9,869	
568			-	-	-	-	-	-	-	-	
569	TOTAL O & M EXPENSE		27,832,599	11,225,142	3,648,705	6,091,319	2,794,128	2,894,084	1,087,367	91,853	
570			27,832,599	11,225,142	3,648,705	6,091,319	2,794,128	2,894,084	1,087,367	91,853	

Transmission - Total - Unbundled		DEPRECIATION 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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
571	403SP	F10	-	-	-	-	-	-	-	-	
572	JBG	F10	-	-	-	-	-	-	-	-	
573	Total 403SP	F10	-	-	-	-	-	-	-	-	
574	403NP	F10	-	-	-	-	-	-	-	-	
575	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	
576	403HP	F10	-	-	-	-	-	-	-	-	
577	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	
578	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	
579	CAGE	F10	-	-	-	-	-	-	-	-	
580	Total 403OP	F10	-	-	-	-	-	-	-	-	
581	403TP	F106	4,431,691	1,783,771	580,466	971,227	446,181	463,319	172,394	14,332	
582	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	
583	403	F118	-	-	-	-	-	-	-	-	
584	Distribution Depreciation	F119	-	-	-	-	-	-	-	-	
585	Land Rights	F120	-	-	-	-	-	-	-	-	
586	Structures	F121	-	-	-	-	-	-	-	-	
587	Station Equip	F122	-	-	-	-	-	-	-	-	
588	Poles & Towers	F123	-	-	-	-	-	-	-	-	
589	OH Conductors	F124	-	-	-	-	-	-	-	-	
590	UG Conduit	F125	-	-	-	-	-	-	-	-	
591	UG Conductor	F126	-	-	-	-	-	-	-	-	
592	Line Transformer	F127	-	-	-	-	-	-	-	-	
593	Services	F128	-	-	-	-	-	-	-	-	
594	Meters	F129	-	-	-	-	-	-	-	-	
595	Inst Cust Premises	F130	-	-	-	-	-	-	-	-	
596	Leased Property	F130	-	-	-	-	-	-	-	-	
597	Street Lighting	F130	-	-	-	-	-	-	-	-	
598	Total Distribution Expense	F130	-	-	-	-	-	-	-	-	
599	403GP	F107T	285,127	114,765	37,346	62,487	28,706	29,809	11,092	922	
600	General Depreciation	F105T	109,838	44,210	14,387	24,072	11,058	11,483	4,273	355	
601	Situs	F102T	251,339	101,165	32,921	55,082	25,305	26,277	9,777	813	
602	System Generation	F42	-	-	-	-	-	-	-	-	
603	System Overheads	F10	-	-	-	-	-	-	-	-	
604	Customer - System	F10	-	-	-	-	-	-	-	-	
605	Energy	F10	646,304	260,140	84,653	141,641	65,070	67,569	25,141	2,090	
606	Total General Expense	F105T	-	-	-	-	-	-	-	-	
607	General Vehicles	F10	-	-	-	-	-	-	-	-	
608	403GV0	F10	-	-	-	-	-	-	-	-	
609	Mining Depreciation	F10	-	-	-	-	-	-	-	-	
610	403MP	F10	-	-	-	-	-	-	-	-	
611	403EP	F10	-	-	-	-	-	-	-	-	
612	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	
613	TOTAL DEPRECIATION EXPENSE		5,077,995	2,043,911	665,119	1,112,868	511,251	530,888	197,536	16,422	
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628	Amort of LT Plant - Cap. Lease Gen Division	F10	24,616	9,908	3,224	5,395	2,478	2,574	958	80	
629	System Overheads	F102T	26,082	10,498	3,416	5,716	2,626	2,727	1,015	84	
630	Customer - System	F42	-	-	-	-	-	-	-	-	
631	Total Amort. Cap. Lease General	F10	50,698	20,406	6,640	11,111	5,104	5,300	1,972	164	
632		F10	-	-	-	-	-	-	-	-	
633	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	
634		F107T	199	80	26	44	20	21	8	1	
635	Amort of LT Plant - Intangible Plant	F105T	191,317	77,006	25,059	41,928	19,262	20,002	7,442	619	
636	Situs	F102T	384,326	154,693	50,339	84,227	38,694	40,180	14,950	1,243	
637	System Generation	F42	-	-	-	-	-	-	-	-	
638	System Overheads	F10	-	-	-	-	-	-	-	-	
639	Customer - System	F10	-	-	-	-	-	-	-	-	
640	Energy	F10	575,842	231,778	75,424	126,199	57,976	60,202	22,400	1,862	
641	Total Amort. Intangible Plant	F10	-	-	-	-	-	-	-	-	
642		F10	-	-	-	-	-	-	-	-	

AMORTIZATION EXPENSE (continued)										
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
404MP	Amort of LT Plant - Mining Plant	F10								
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			626,540	252,185	82,065	137,309	63,080	65,503	24,373	2,026
Taxes Other Than Income		F101T								
Customer - System		F101T	1,083,686	436,429	141,922	237,343	109,060	113,291	42,128	3,513
Other Than Income		F101T	1,843,507	742,429	241,431	403,755	185,526	192,724	71,666	5,976
			2,927,193	1,178,858	383,353	641,098	294,586	306,015	113,794	9,489
Deferred ITC - Federal		F101T								
Deferred ITC - Idaho		F101T								
TOTAL DEFERRED ITC										
Deferred Income Tax - Federal-DR		F101T								
Deferred Income Tax - Federal-CR		F101T								
TOTAL DEFERRED INCOME TAXES										
State Income Taxes		F101T								
Federal Income Tax		F101T								
TOTAL OPERATING EXPENSES			27,216,068	10,975,576	3,568,065	5,957,092	2,732,320	2,829,658	1,063,546	89,811
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Transmission - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	-	
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	-	
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	-	
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	-	
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	-	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	-	
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Steam Production Plant												
NUCLEAR PRODUCTION												
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 Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Nuclear Production Plant												
HYDRAULIC PRODUCTION PLANT												
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Hydraulic Plant												



Transmission - Total - Unbundled	A	B	C	OTHER PRODUCTION PLANT							K																																																																					
				D	E	F	G	H	I	J																																																																						
783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863
FERC	ACCT	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Agricultural	Street & Area																																																																				
340		Land and Land Rights	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 48I	Pumping	Lighting																																																																				
		SG									Schedule 40	Sch. 15.51-54.57																																																																				
		Total 340	F10	-	-	-	-	-	-	-	-	-																																																																				
		Structures and Improvements	F10	-	-	-	-	-	-	-	-	-																																																																				
		SG																																																																														
		Total 341	F10	-	-	-	-	-	-	-	-	-																																																																				
		Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	-																																																																				
		SG																																																																														
		Total 342	F10	-	-	-	-	-	-	-	-	-																																																																				
		Prime Movers	F10	-	-	-	-	-	-	-	-	-																																																																				
		SG																																																																														
		Total 343	F10	-	-	-	-	-	-	-	-	-																																																																				
		Generators	F10	-	-	-	-	-	-	-	-	-																																																																				
		SG																																																																														
		Total 344	F10	-	-	-	-	-	-	-	-	-																																																																				
		Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	-																																																																				
		SG																																																																														
		Total 345	F10	-	-	-	-	-	-	-	-	-																																																																				
		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-																																																																				
		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-																																																																				
		Total Other Production Plant	F10	-	-	-	-	-	-	-	-	-																																																																				
		Experimental Plant	F10	-	-	-	-	-	-	-	-	-																																																																				
		103 Experimental Plant	F10	-	-	-	-	-	-	-	-	-																																																																				
		TOTAL PRODUCTION PLANT																																																																														
		Land and Land Rights	F10	6,459,052	2,599,791	846,011	1,415,533	650,295	675,274	251,260	20,889																																																																					
		Demand	A																																																																													
		Direct Assigned		6,459,052	2,599,791	846,011	1,415,533	650,295	675,274	251,260	20,889																																																																					
		Structures and Improvements	F10	4,005,612	1,612,273	524,658	877,850	403,283	418,774	155,820	12,954																																																																					
		Demand	A																																																																													
		Direct Assigned		4,005,612	1,612,273	524,658	877,850	403,283	418,774	155,820	12,954																																																																					
		Station Equipment	F10	72,281,197	29,083,438	9,467,437	15,840,784	7,277,243	7,556,772	2,811,766	233,758																																																																					
		Demand	A																																																																													
		Direct Assigned		72,281,197	29,083,438	9,467,437	15,840,784	7,277,243	7,556,772	2,811,766	233,758																																																																					
		Towers and Fixtures	F10	36,854,134	14,833,919	4,827,178	8,076,767	3,710,460	3,852,984	1,433,640	119,187																																																																					
		Demand	A																																																																													
		Direct Assigned		36,854,134	14,833,919	4,827,178	8,076,767	3,710,460	3,852,984	1,433,640	119,187																																																																					
		Poles and Fixtures	F10	38,279,272	15,407,542	5,013,843	8,389,093	3,853,942	4,001,977	1,489,078	123,796																																																																					
		Demand	A																																																																													
		Direct Assigned		38,279,272	15,407,542	5,013,843	8,389,093	3,853,942	4,001,977	1,489,078	123,796																																																																					
		Overhead Conductors	F10	60,321,059	24,279,440	7,900,890	13,219,660	6,073,101	6,306,377	2,346,512	195,079																																																																					
		Demand	A																																																																													
		Direct Assigned		60,321,059	24,279,440	7,900,890	13,219,660	6,073,101	6,306,377	2,346,512	195,079																																																																					
		Underground Conduit	F10	32,277	12,992	4,228	7,074	3,250	3,374	1,256	104																																																																					
		Demand	A																																																																													
		Direct Assigned		32,277	12,992	4,228	7,074	3,250	3,374	1,256	104																																																																					
		Underground Conductors	F10	53,314	21,459	6,983	11,684	5,368	5,574	2,074	172																																																																					
		Demand	A																																																																													
		Direct Assigned		53,314	21,459	6,983	11,684	5,368	5,574	2,074	172																																																																					
		Roads and Trails	F10	1,403,199	564,793	183,792	307,518	141,274	146,700	54,585	4,538																																																																					
		Demand	A																																																																													
		Direct Assigned		1,403,199	564,793	183,792	307,518	141,274	146,700	54,585	4,538																																																																					
		Unclassified Trans Plant - Acct 300	F10	637,615	256,642	83,515	139,736	64,195	66,661	24,803	2,082																																																																					
		Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-																																																																					
		TOTAL TRANSMISSION PLANT		220,326,731	88,682,288	28,858,534	48,285,699	22,182,411	23,034,466	8,570,794	712,539																																																																					

864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931	Transmission - Total - Unbundled		B DESCRIPTION	DISTRIBUTION PLANT								
	A FERC ACCI	COS Factor		C	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facility Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
360			Land and Land Rights Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-
361			Structures and Improvements Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-
362			Station Equipment Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-
364			Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
365			Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
366			Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
367			Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
368			Line Transformers Demand Secondary Assigned	F21 A	-	-	-	-	-	-	-	-
369			Services Customer Assigned	F70 A	-	-	-	-	-	-	-	-
370			Meters Customer Assigned	F60A A	-	-	-	-	-	-	-	-
371			Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	-	-	-	-	-	-	-	-
372			Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	-	-	-	-	-	-	-	-
373			Street Lights	A	-	-	-	-	-	-	-	-
DP			Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-
DS0			Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
TOTAL			DISTRIBUTION PLANT		-	-	-	-	-	-	-	-

Transmission--Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
389	Land and Land Rights	F107T	228,774	92,082	29,965	50,137	23,033	23,918	8,899	740	
	Situs	F105T	-	-	-	-	-	-	-	-	
	System Generation	F102T	84,373	33,961	11,051	18,491	8,495	8,821	3,282	273	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Land & Land Rights		313,147	126,043	41,016	68,628	31,528	32,739	12,182	1,013	
390	Structures and Improvements	F107T	2,767,058	1,113,750	362,431	606,414	278,586	289,287	107,640	8,949	
	Situs	F105T	149,356	60,116	19,563	32,732	15,037	15,615	5,810	483	
	System Generation	F102T	1,571,441	632,511	205,828	344,389	158,212	164,289	61,130	5,082	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Land & Land Rights		4,487,855	1,806,377	587,822	983,536	451,836	469,191	174,579	14,514	
391	Office Furniture & Equipment	F107T	336,539	135,458	44,080	73,754	33,883	35,184	13,091	1,088	
	Situs	F105T	69,187	27,848	9,062	15,163	6,966	7,233	2,691	224	
	System Generation	F102T	1,124,633	452,669	147,305	246,469	113,228	117,577	43,749	3,637	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System	F10	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		1,530,358	615,975	200,447	335,386	154,076	159,994	59,532	4,949	
	Office Furniture & Equipment		-	-	-	-	-	-	-	-	
392	Transportation Equipment	F107T	977,552	393,468	128,040	214,235	98,420	102,200	38,027	3,161	
	Situs	F105T	289,866	116,672	37,967	63,526	29,184	30,305	11,276	937	
	System Generation	F102T	126,639	50,973	16,587	27,754	12,750	13,240	4,926	410	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System	F10	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		1,394,057	561,113	182,594	305,514	140,353	145,744	54,229	4,508	
	Transportation Equipment		-	-	-	-	-	-	-	-	
393	Stores Equipment	F107T	111,224	44,768	14,568	24,375	11,198	11,628	4,327	360	
	Situs	F105T	39,905	16,062	5,227	8,745	4,018	4,172	1,552	129	
	System Generation	F102T	7,454	3,000	976	1,633	750	779	290	24	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System	F10	158,583	63,830	20,771	34,754	15,966	16,579	6,169	513	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		507,688	204,346	66,487	111,262	51,114	53,077	19,749	1,642	
	Stores Equipment	F105T	364,961	146,898	47,803	79,983	36,744	38,156	14,197	1,180	
	System Generation	F102T	63,353	25,500	8,298	13,884	6,378	6,623	2,464	205	
	System Overheads	F10	936,003	376,744	122,598	205,130	94,236	97,856	36,411	3,027	
	Energy		-	-	-	-	-	-	-	-	
	Shop & Garage Equipment		-	-	-	-	-	-	-	-	
395	Laboratory Equipment	F107T	447,170	179,888	58,571	98,000	45,021	46,750	17,395	1,446	
	Situs	F105T	101,733	40,948	13,325	22,295	10,242	10,636	3,957	329	
	System Generation	F102T	85,201	34,294	11,160	18,672	8,578	8,908	3,314	276	
	System Overheads	F10	634,105	255,229	83,055	138,967	63,841	66,294	24,667	2,051	
	Energy		-	-	-	-	-	-	-	-	
	Laboratory Equipment		-	-	-	-	-	-	-	-	
396	Power Operated Equipment	F107T	1,359,763	547,309	178,103	297,999	136,900	142,159	52,895	4,397	
	Situs	F105T	512,096	206,121	67,075	112,228	51,558	53,538	19,921	1,656	
	System Generation	F102T	26,784	10,781	3,508	5,870	2,697	2,800	1,042	87	
	System Overheads	F10	1,898,644	764,211	248,686	416,097	191,155	198,497	73,858	6,140	
	Energy		-	-	-	-	-	-	-	-	
	Power Operated Equipment		-	-	-	-	-	-	-	-	
397	Communication Equipment	F107T	3,856,760	1,552,360	505,161	845,228	388,297	403,212	150,029	12,473	
	Situs	F105T	2,227,650	896,637	291,779	488,201	224,279	232,894	86,656	7,204	
	System Generation	F102T	1,377,273	554,357	180,396	301,336	138,663	143,990	53,576	4,454	
	System Overheads	F42	132,328	105,160	17,018	1,098	447	8	5,491	3,108	
	Customer - System	F10	7,594,011	3,108,514	994,353	1,636,363	751,686	780,103	295,753	27,239	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		-	-	-	-	-	-	-	-	
	Communication Equipment		-	-	-	-	-	-	-	-	

Transmission - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51.54.57		
398	Misc. Equipment											
1010	Situs	F107T	19,255	7,750	2,522	4,220	1,939	2,013	749	62		
1011	System Generation	F105T	24,535	9,875	3,214	5,377	2,470	2,565	954	79		
1012	System Overheads	F102T	48,360	19,465	6,334	10,598	4,869	5,056	1,881	156		
1013	Customer - System	F42	-	-	-	-	-	-	-	-		
1014	Energy	F10	-	-	-	-	-	-	-	-		
1015	Total Misc. Equipment		92,150	37,091	12,070	20,195	9,278	9,634	3,585	298		
1016	Coal Mine	F10	-	-	-	-	-	-	-	-		
1017	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-		
1018	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1019	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1020												
1021	General Capital Lease	F10	194,464	78,272	25,471	42,618	19,579	20,331	7,565	629		
1022	Remove Capital Lease	F10	(194,464)	(78,272)	(25,471)	(42,618)	(19,579)	(20,331)	(7,565)	(629)		
1023												
1024	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-		
1025	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1026												
1027	Unclassified Gen Plant - Acct 300	F102T	6,633	2,670	869	1,454	668	693	258	21		
1028	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-		
1029												
1030	TOTAL GENERAL PLANT		19,045,546	7,717,797	2,494,283	4,146,023	1,904,622	1,977,325	741,222	64,274		
1031												
1032												
1033												
1034												
1035												
1036												
1037	Organization											
1038	Situs	F107T	-	-	-	-	-	-	-	-		
1039	System Generation	F105T	-	-	-	-	-	-	-	-		
1040	System Overheads	F102T	-	-	-	-	-	-	-	-		
1041	Total Organization		-	-	-	-	-	-	-	-		
1042												
1043	Franchise & Consent											
1044	Situs	F107T	-	-	-	-	-	-	-	-		
1045	System Generation	F105T	2,216,344	892,086	290,298	485,723	223,141	231,712	86,217	7,168		
1046	Total Franchise & Consent		2,216,344	892,086	290,298	485,723	223,141	231,712	86,217	7,168		
1047												
1048	Miscellaneous Intangible Plant											
1049	Situs	F107T	1,045	420	137	229	105	109	41	3		
1050	System Generation	F105T	961,862	387,161	125,988	210,801	96,842	100,562	37,418	3,111		
1051	System Overheads	F102T	5,691,384	2,290,802	745,461	1,247,295	573,006	595,016	221,397	18,406		
1052	Customer - System	F42	-	-	-	-	-	-	-	-		
1053	Energy	F10	-	-	-	-	-	-	-	-		
1054	Total Miscellaneous Intangible Plant		6,654,311	2,678,384	871,586	1,458,325	669,953	695,687	258,855	21,520		
1055												
1056	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-		
1057												
1058	TOTAL INTANGIBLE PLANT		8,870,655	3,570,470	1,161,884	1,944,048	893,094	927,399	345,072	28,688		
1059												
1060	TOTAL ELECTRIC PLANT IN SERVICE		248,242,931	99,970,555	32,514,701	54,375,770	24,980,127	25,939,190	9,657,088	805,500		
1061												
1062												

Transmission - Total - Unbundled		MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51,54,57	
1063											
1064											
1065											
1066											
1067											
1068											
1069	Plant Held For Future Use	F10	22,161	8,920	2,903	4,857	2,231	2,317	862	72	
1070	Production	F10									
1071	Transmission	F10									
1072	Distribution	F20									
1073	General	F102									
1074	Mining	F10									
1075	Total Plant Held For Future Use	F10	22,161	8,920	2,903	4,857	2,231	2,317	862	72	
1076											
1077	Electric Plant Acquisition Adjust	F10									
1078											
1079	Nuclear Fuel	F10									
1080											
1081	Weatherization	F10									
1082											
1083	Fuel Stock	F10									
1084	JBE	F10									
1085	Total Fuel Stock										
1086											
1087	Fuel Stock - Undistributed	F10									
1088											
1089	DG&T Working Capital Deposit	F10									
1090											
1091	DG&T Working Capital Deposit	F10									
1092											
1093	Provo Working Capital Deposit	F10									
1094											
1095	Materials and Supplies	F102T	338,536	136,262	44,342	74,192	34,084	35,393	13,169	1,095	
1096	JBG	F10	115,041	46,305	15,068	25,212	11,582	12,027	4,475	372	
1097	Total Material & Supplies		453,578	182,567	59,410	99,404	45,666	47,420	17,644	1,467	
1098											
1099	Stores Expense Undistributed	F102T									
1100											
1101	Provo Working Capital Deposit	F102T									
1102											
1103	Prepayments	F102T	0	0	0	0	0	0	0	0	
1104	Customer - System	F42	0	0	0	0	0	0	0	0	
1105	Total Prepayments		0	0	0	0	0	0	0	0	
1106											
1107	Misc Regulatory Assets	F102T	1,207,332	485,955	158,137	264,593	121,554	126,223	46,966	3,905	
1108	Total Misc Regulatory Assets		1,207,332	485,955	158,137	264,593	121,554	126,223	46,966	3,905	
1109											
1110	Misc Deferred Debits	F102T	3,153,724	1,269,385	413,077	691,154	317,516	329,712	122,661	10,199	
1111											
1112	Cash Working Capital	F137T	1,185,716	478,210	155,441	259,501	119,035	123,293	46,324	3,913	
1113											
1114	Other Working Capital	F137T									
1115	Total Other Working Capital										
1116											
1117	Nuclear Plant	F10									
1118											
1119	Misc Deferred Debits-Trojan	F10									
1120											
1121	Impact Housing - Notes Receivable	F10									
1122	TOTAL RATE BASE ADDITIONS		6,022,510	2,425,037	788,967	1,319,508	606,001	628,965	234,477	19,655	
1123											

Transmission...Total - Unbundled	A	B	D	E	F	G	H	I	J	K
	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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1124	235	Customer Service Deposits								
1125	F51									
1126	F51									
1127	F102T	Accum Prov for Property Insurance	(1,653)	(665)	(216)	(362)	(166)	(173)	(64)	(5)
1128	F102T	Accum Prov for Injuries & Damages	(94,809)	(38,161)	(12,418)	(20,778)	(9,545)	(9,912)	(3,688)	(307)
1129	F102T	Accum Prov for Pension & Benefits	(309,252)	(124,475)	(40,506)	(67,774)	(31,135)	(32,331)	(12,030)	(1,000)
1130	F102T	Reg Liabilities - Insurance Provision	(17,544)	(7,062)	(2,298)	(3,845)	(1,766)	(1,834)	(682)	(57)
1131	F10	Hydro Relicensing Obligations								
1132	F10	Accum Misc Oper Prov - Trojan								
1133	F10									
1134	F50	Customer Advances for Const								
1135	F10	SO2 Emissions								
1136	F10	Other Deferred Credits	(8,038)	(3,235)	(1,053)	(1,762)	(809)	(840)	(313)	(26)
1137	F104T	Accum Deferred Income Taxes Labor								
1138	F138T	Customer - System								
1139	F42	Total Accum Deferred Income Taxes								
1140	F104T	Accum Deferred Income Taxes								
1141	F104T	Accum Deferred Income Taxes Labor	(16,705,515)	(6,727,793)	(2,187,767)	(3,658,693)	(1,681,220)	(1,746,517)	(649,376)	(54,149)
1142	F138T	Customer - System								
1143	F42	Total Accum Deferred Income Taxes	(16,705,515)	(6,727,793)	(2,187,767)	(3,658,693)	(1,681,220)	(1,746,517)	(649,376)	(54,149)
1144	F104T	Accum Deferred Income Taxes Labor								
1145	F138T	Customer - System								
1146	F42	Total Accum Deferred Income Taxes								
1147	F104T	Accum Deferred Income Taxes Labor								
1148	F138T	Customer - System								
1149	F42	Total Accum Deferred Income Taxes								
1150	F104T	Accum Deferred Income Taxes Labor								
1151	F138T	Customer - System								
1152	F42	Total Accum Deferred Income Taxes								
1153	F104T	Accum Deferred Income Taxes Labor								
1154	F138T	Customer - System								
1155	F42	Total Accum Deferred Income Taxes								
1156	F104T	Accum Deferred Income Taxes Labor								
1157	F138T	Customer - System								
1158	F42	Total Accum Deferred Income Taxes								
1159	F104T	Accum Deferred Income Taxes Labor								
1160	F138T	Customer - System								
1161	F42	Total Accum Deferred Income Taxes								
1162	F104T	Accum Deferred Income Taxes Labor								
1163	F138T	Customer - System								
1164	F42	Total Accum Deferred Income Taxes								
1165	F104T	Accum Deferred Income Taxes Labor								
1166	F138T	Customer - System								
1167	F42	Total Accum Deferred Income Taxes								
1168	F104T	Accum Deferred Income Taxes Labor								
1169	F138T	Customer - System								
1170	F42	Total Accum Deferred Income Taxes								
1171	F104T	Accum Investment Tax Credit	(215,058)	(86,610)	(28,164)	(47,100)	(21,643)	(22,484)	(8,360)	(687)
1172	TOTAL RATE BASE DEDUCTIONS		(17,351,868)	(6,369,001)	(2,272,423)	(3,800,314)	(1,746,265)	(1,814,091)	(674,513)	(56,241)
1173										
1174										
1175										
1176										
1177	108SP	Steam Prod Accumulated Depr								
1178	JBG	Total Steam Prod Accumulated Depr								
1179										
1180	108NP	Nuclear Prod Accumulated Depr								
1181										
1182	108HP	Hydraulic Prod Accum Depr								
1183										
1184	108OP	Other Production - Accum Depr								
1185		Total Other Production - Accum Depr								
1186										
1187	108EP	Experimental Plant - Accum Depr								
1188										
1189										
1190										
1191										
1192		TOTAL PRODUCTION PLANT DEPRECIATION								
1193										
1194										
1195										
1196										
1197	108TP	Transmission Plant Accum Depr	(96,029,197)	(38,652,091)	(12,577,965)	(21,045,276)	(9,668,183)	(10,039,550)	(3,735,573)	(310,559)
1198										
1199										
1200										
1201										
1202	108360	Land and Land Rights								
1203										
1204	108361	Structures and Improvements								
1205										
1206	108362	Station Equipment								
1207										

Transmission - Total - Unbundled		A	B	D	E	F	G	H	I	J	K
ACC	DESCRIPTION	Washington Jurisdiction Normalized	Residential Service Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51-54,57		
1208											
1209											
1210											
1211											
1212											
1213											
1214											
1215	Poles, Towers & Fixtures										
1216											
1217	Overhead Conductors										
1218											
1219	Underground Conduit										
1220											
1221	Underground Conductors										
1222											
1223	Line Transformers										
1224											
1225	Services										
1226											
1227	Meters										
1228											
1229	Install on Customers' Premises										
1230											
1231	Leased Property										
1232											
1233	Street Lights										
1234											
1235	Unclassified Dist Plant - Acct 300										
1236											
1237	Unclassified Dist Sub - Acct 300										
1238											
1239	Unclassified Dist Sub - Acct 300										
1240											
1241											
1242											
1243											
1244											
1245											
1246	General Plant Accumulated Depr										
1247	Situs	(3,104,023)	(1,249,380)	(406,667)	(680,262)	(312,512)	(324,516)	(120,748)	(10,038)		
1248	System Generation	(1,258,803)	(606,673)	(164,879)	(275,873)	(126,736)	(131,604)	(48,968)	(4,071)		
1249	System Overheads	(1,446,071)	(562,049)	(189,407)	(316,914)	(145,590)	(151,182)	(56,253)	(4,677)		
1250	Customer - System Energy										
1251	Total General Plant Accumulated Depr	(5,808,897)	(2,338,101)	(760,853)	(1,273,049)	(584,837)	(607,302)	(225,968)	(18,786)		
1252											
1253	Mining Plant Accumulated Depr.										
1254											
1255	Accum Depr - Capital Lease										
1256	Remove Capital Lease										
1257											
1258	Accum Depr - Capital Lease										
1259	Remove Capital Lease										
1260											
1261											
1262											
1263											
1264											
1265											
1266											
1267											
1268											
1269											
1270	Accum Prov for Amort-Steam										
1271											
1272	Accum Prov for Amort-General										
1273	Division	(265,528)	(121,223)	(36,568)	(52,788)	(21,662)	(17,792)	(13,463)	(2,033)		
1274	System Overheads	(104,541)	(47,727)	(14,397)	(20,783)	(8,528)	(7,005)	(5,301)	(600)		
1275	Total Accum Prov for Amort-General	(370,069)	(168,950)	(50,966)	(73,570)	(30,190)	(24,796)	(18,764)	(2,633)		
1276											
1277	Accum Prov for Amort-Hydro										
1278											
1279	Accum Prov for Amort-Intangible										
1280	Situs	(376)	(151)	(49)	(82)	(38)	(39)	(15)	(1)		
1281	System Generation	(732,732)	(294,927)	(95,974)	(160,582)	(73,771)	(76,605)	(28,504)	(2,370)		
1282	System Overheads	(3,716,126)	(1,495,754)	(486,741)	(814,408)	(374,138)	(388,509)	(144,559)	(12,018)		
1283	Customer - System Energy										
1284	Total Accum Prov for Amort-Intangible	(4,449,234)	(1,790,832)	(582,763)	(975,072)	(441,947)	(465,153)	(173,077)	(14,389)		
1285											
1286	Accum Amtr - Capital Lease										
1287	Situs										
1288	System Generation										
1289	System Overheads										
1290	Remove Capital Lease Amtr										
1291	TOTAL ACCUM PROV FOR AMORTIZATION	(4,819,303)	(1,959,783)	(633,729)	(1,048,642)	(478,137)	(489,950)	(191,841)	(17,222)		





PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008

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
14	Operating Revenues		34,671,531	17,818,147	5,968,750	5,718,805	1,568,368	316,781	2,416,105	864,574
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262
18	Amortization Expense		12,864,430	6,774,576	1,852,519	2,254,265	719,183	74,262	959,550	190,075
19	Taxes Other Than Income		726,347	380,629	107,763	127,922	40,621	9,310	50,158	9,944
20	Income Taxes - Federal		5,093,355	2,733,932	770,088	876,017	261,095	39,076	346,656	66,489
21	Income Taxes - State		(6,347,527)	(3,407,128)	(959,712)	(1,091,725)	(325,387)	(48,698)	(432,016)	(82,861)
22	Income Taxes Deferred		(8,338,139)	(4,475,618)	(1,260,682)	(1,434,094)	(427,429)	(63,971)	(567,498)	(108,847)
23	Investment Tax Credit Adj		(145,632)	(58,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)	(471)
24	Misc Revenues & Expense									
25	Total Operating Expenses		22,440,578	11,579,405	3,286,757	3,780,522	1,301,230	328,333	1,735,740	428,591
26	Operating Revenue For Return		12,230,953	6,238,742	2,681,994	1,938,283	267,138	(11,552)	680,365	435,983
27	Rate Base :									
28	Electric Plant In Service		411,388,807	218,697,259	61,472,266	71,338,497	21,866,237	2,948,350	29,168,003	5,898,195
29	Plant Held For Future Use		50,726	20,417	6,644	11,117	5,107	5,303	1,973	164
30	Electric Plant Acquisition Adj									
31	Nuclear Fuel		0	0	0	0	0	0	0	0
32	Prepayments									
33	Fuel Stock									
34	Materials & Supplies		867,071	432,489	125,511	160,456	56,550	27,631	54,446	9,988
35	Misc Deferred Debits		452,414	240,465	67,606	78,479	24,055	3,244	32,081	6,485
36	Cash Working Capital		794,646	411,762	117,816	131,675	44,795	14,261	59,191	15,145
37	Weatherization Loans									
38	Miscellaneous Rate Base									
39	Total Rate Base Additions		413,553,664	219,802,393	61,785,843	71,720,224	21,986,744	2,998,788	29,315,694	5,929,977
40	Rate Base Deductions :									
41	Accum Provision For Depreciation		(169,502,640)	(88,967,535)	(24,804,850)	(29,840,739)	(9,479,772)	(1,069,124)	(12,665,378)	(2,675,241)
42	Accum Provision For Amortization		(7,373,679)	(3,830,464)	(1,088,009)	(1,309,081)	(425,685)	(123,691)	(498,961)	(97,788)
43	Accum Deferred Income Taxes		(29,129,186)	(15,638,157)	(4,419,377)	(4,991,902)	(1,485,668)	(218,068)	(1,987,842)	(388,182)
44	Unamortized ITC		(358,060)	(192,226)	(54,324)	(61,361)	(18,262)	(2,680)	(24,435)	(4,772)
45	Customer Advance For Construction		(695,487)	(340,595)	(203,925)	-	-	-	(83,346)	(67,621)
46	Customer Service Deposits									
47	Misc Rate Base Deductions		(718,689)	(380,189)	(107,138)	(125,308)	(38,877)	(6,514)	(50,516)	(10,146)
48	Total Rate Base Deductions		(207,777,741)	(109,349,166)	(30,677,623)	(36,328,392)	(11,448,265)	(1,420,068)	(15,310,477)	(3,243,750)
49	Total Rate Base		205,775,923	110,453,226	31,112,220	35,391,832	10,548,480	1,578,720	14,005,217	2,686,226
50	Return On Rate Base		5.94%	5.65%	8.62%	5.48%	2.53%	-0.73%	4.86%	16.23%
51	Return On Equity		5.87%	5.28%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%

PacificCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours)  
 12 Months Ending June 2008

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
71	Total Rate Base		205,775,923	110,453,226	31,112,220	35,391,832	10,548,480	1,578,720	14,005,217	2,686,226
72	Return On Ratebase (\$\$)	5.28%	10,865,591	5,832,801	1,642,971	1,868,968	557,043	83,369	739,586	141,854
73	Operating & Maintenance Expense		18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		12,864,430	6,774,576	1,892,519	2,254,265	719,183	74,262	959,550	190,075
76	Amortization Expense		726,347	380,629	107,763	127,922	40,621	9,310	50,158	9,944
77	Taxes Other Than Income		5,093,355	2,733,932	770,088	876,017	261,095	39,076	346,656	66,489
78	Federal Income Taxes		(6,347,527)	(3,407,128)	(959,712)	(1,091,725)	(325,387)	(48,698)	(432,016)	(82,861)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		(8,338,139)	(4,475,618)	(1,260,682)	(1,434,094)	(427,429)	(63,971)	(567,498)	(108,847)
83	Investment Tax Credit									
84	Misc Revenue & Expenses		(145,632)	(58,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)	(471)
85	Revenue Credits		(1,558,539)	(575,026)	(261,026)	(356,157)	(105,867)	(74,676)	(178,580)	(7,206)
86	Total Revenue Requirements		31,748,631	16,837,181	4,668,701	5,293,333	1,752,406	337,025	2,296,746	563,239
87	Operating Revenues		33,112,993	17,243,122	5,707,724	5,362,648	1,462,501	242,105	2,237,526	857,368
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(1,364,362)	(405,941)	(1,039,023)	(69,315)	289,905	94,921	59,221	(294,129)
89	Existing Revenues		33,112,993	17,243,122	5,707,724	5,362,648	1,462,501	242,105	2,237,526	857,368
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-4.12%	-2.35%	-18.20%	-1.29%	19.82%	39.21%	2.65%	-34.31%

WCA Method	DESCRIPTION	ELECTRIC REVENUES											
		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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57				
120	Distribution - Total - Unbundled												
121	A												
122	FERC ACCI												
123	440	Residential Sales	17,243,122										
124	442	Commercial & Industrial Sales	9,649,855		5,707,724					1,462,501		2,237,526	
125		Interruptible Demand											
126		Interruptible Energy											
127			9,649,855		5,707,724					1,462,501		2,237,526	
128													
129													
130			6,220,016		5,362,648								857,368
131													
132	444	Public Street & Highway Lighting								242,105			
133													
134	445	Other Sales to Public Authority											
135													
136	448	Interdepartmental Demand											
137													
138													
139													
140													
141			33,112,993	17,243,122	5,707,724	5,362,648	1,462,501	242,105	2,237,526				857,368
142	447	Sales for Resale Demand Energy											
143													
144													
145													
146													
147	448	Provision for Rate Refund											
148													
149													
150	449	State Specific Revenue Credit	16,308	8,526	2,414	2,766	910	202	1,212				279
151													
152	450	AGA Revenue	335,476	629	106,723	134,506	22,734		69,849				1,035
153													
154			33,464,777	17,252,276	5,816,861	5,499,920	1,486,145	242,306	2,308,586				858,682
155													
156													
157	451	Other Electric Operating Revenues Forfeited Discounts & Interest Customers											
158													
159													
160													
161													
162	451	Misc Electric Revenue Demand Customer	316	249	43	3	0	0	13				8
163													
164			316	249	43	3	0	0	13				8
165													
166	453	Water Sales											
167													
168	454	Rent of Electric Property Demand Customer	1,144,783	516,936	143,465	218,379	82,195	74,474	105,014				4,319
169													
170			61,655	48,686	8,381	503	28	0	2,492				1,564
171			1,206,439	565,622	151,846	218,883	82,223	74,475	107,506				5,884
172													
173	456	Other Electric Revenue Demand Energy Customer											
174													
175													
176													
177			0	0	0	0	0	0	0				0
178													
179			1,206,754	565,871	151,889	218,885	82,223	74,475	107,519				5,882
180													
181			34,671,531	17,818,147	5,968,750	5,718,805	1,568,368	316,781	2,416,105				864,574
182													
183													
184													
185													
186													
187													
188													
189			(145,632)	(68,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)				(471)
190													
191			(145,632)	(68,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)				(471)
192													
193													
194													
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196													
197													
198													
199													
200													
201													
202			(145,632)	(68,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)				(471)
203													

	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
204	500	Operation Suprn & Engineering	F10								
205		JBG	F10								
206		Total 500									
207	501	Fuel Related	F10								
208		CAEW	F10								
209		JBE	F10								
210		Total 501									
211	502	Steam Expenses	F10								
212		JBG	F10								
213		Total 502									
214	503	Steam From Other Sources	F10								
215		Electric Expenses	F10								
216		JBG	F10								
217		Total 505									
218	506	Misc. Steam Expense	F10								
219		JBG	F10								
220		Total 506									
221	507	Rents	F10								
222		JBG	F10								
223		Total 507									
224	510	Maint Supervision & Engineering	F10								
225		JBG	F10								
226		Total 510									
227	511	Maintenance of Structures	F10								
228		JBG	F10								
229		Total 511									
230	512	Maintenance of Boiler Plant	F10								
231		JBG	F10								
232		Total 512									
233	513	Maintenance of Electric Plant	F10								
234		JBG	F10								
235		Total 513									
236	514	Maint of Misc. Steam Plant	F10								
237		JBG	F10								
238		Total 514									
239		Total Steam Power Generation									
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NUCLEAR POWER GENERATION

	C	D	E	F	G	H	I	J	K
	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
<b>HYDRAULIC POWER GENERATION</b>									
280									
281	Distribution - Total - Unbundled								
282									
283	A								
284	FERC								
285	ACCT								
286	535	Operation Super & Engineering							
287									
288	536	Water For Power							
289									
290	537	Hydraulic Expenses							
291									
292	538	Electric Expenses							
293									
294	539	Misc. Hydro Expenses							
295									
296	540	Rents (Hydro Generation)							
297									
298	541	Maint Supervision & Engineering							
299									
300	542	Maintenance of Structures							
301									
302	543	Maint of Dams & Waterways							
303									
304	544	Maintenance of Electric Plant							
305									
306	545	Maint of Misc. Hydro Plant							
307									
308	546	Total Hydraulic Power Generation							
309									
310	547	Operation Super & Engineering							
311									
312	548	Fuel SE							
313									
314	549	Generation Expense							
315									
316	550	Miscellaneous Other							
317									
318	551	Maint Supervision & Engineering							
319									
320	552	Maintenance of Structures							
321									
322	553	Maint of Generation & Elect Plant							
323									
324	554	Maintenance of Misc. Other							
325									
326	555	Purchased Power							
327									
328	556	Demand							
329									
330	557	Energy							
331									
332	558	System Control & Load Dispatch							
333									
334	559	Other Expenses							
335									
336	560	Embedded Cost Differentials							
337									
338	561	Company Owned Hy							
339									
340	562	Mid-C Contract							
341									
342	563	Existing O&M Contract							
343									
344	564	Existing O&M Contract							
345									
346	565	Total Embedded Cost Differential							
347									
348	566	Total Other Power Supply							
349									
350	567	TOTAL PRODUCTION EXPENSE							
351									
352	568								
353									
354	569								
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386	585								
387									
388	586								

Distribution - 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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
389	560	Operation Supervision & Eng	F106								
390	561	Load Dispatching	F106								
391	562	Station Expense	F106								
392	563	Overhead Line Expense	F106								
393	564	Underground Line Expense	F106								
394	565	Transm of Electricity by Others	F10								
395	566	Energy	F10								
396	567	Misc. Transmission Expense	F106								
397	568	Rents - Transmission	F106								
398	569	Maint Supervision & Engineering	F106								
399	570	Maintenance of Structures	F106								
400	571	Maint of Station Equipment	F106								
401	572	Maintenance of Overhead Lines	F106								
402	573	Maint of Underground Lines	F106								
403		Maint of Misc Transmission Plant	F106								
404											
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		TOTAL TRANSMISSION EXPENSE									

Distribution - Total - Unbundled

A		B		C		DISTRIBUTION EXPENSE										
ACCI	DESCRIPTION	Factor	DESCRIPTION	Factor	DESCRIPTION	D	E	F	G	H	I	J	K			
580	Operation Supervision & Eng	F131		F131		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Schedule 15.51-54.57			
439						1,489,037	772,571	221,325	240,996	82,744	25,965	114,342	31,073			
440						876,331	395,714	109,822	167,169	62,920	57,010	80,388	3,307			
441						201,723	92,058	25,549	39,890	14,638	11,119	18,701	769			
442						(114,963)	(58,643)	(16,071)	(21,443)	(8,071)	-	(10,311)	(424)			
443						(22,682)	(12,711)	(3,413)	(3,493)	(1,315)	-	(1,680)	(69)			
444						15,178	-	-	-	-	-	-	15,178			
445						836,245	537,888	155,777	71,069	10,340	4,784	56,386	-			
446						1,136,731	513,300	142,456	216,843	81,617	73,951	104,275	4,289			
447						603,163	312,945	89,652	97,620	33,517	10,526	46,317	12,567			
448						165,464	85,849	24,594	26,780	9,195	2,887	12,706	3,453			
449						398,506	206,761	59,233	64,497	22,145	6,954	30,601	8,316			
450						125,327	56,592	15,706	23,907	8,998	8,153	11,497	473			
451						681,578	311,042	86,323	131,400	49,457	37,570	63,187	2,599			
452						5,690,766	2,996,640	853,197	1,004,215	360,446	-	457,453	18,816			
453						1,003,611	611,566	190,381	125,419	33,768	-	40,798	1,678			
454						72,319	38,346	9,652	15,696	3,481	-	4,951	193			
455						187,019	-	-	-	-	-	-	187,019			
456						515,988	331,893	96,119	43,852	6,380	2,952	34,792	-			
457						277,200	143,823	41,202	44,864	15,404	4,837	21,286	-			
458						14,138,542	7,335,632	2,101,504	2,288,281	785,666	246,730	1,085,689	295,041			
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CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136											
902	Meter Reading Expense	F47											
903	Customer Receipts & Collections	F48											
904	Uncollectible Accounts	F80											
905	Misc. Customer Accounts Exp	F136											
500	TOTAL CUSTOMER ACCOUNTS 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 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
502											
503											
504											
505											
506											
507											
508		Supervision	F40								
509											
510		Customer Assistance	F40								
511											
512		Informational & Instructional Adv	F40								
513											
514		Misc. Customer Service	F40								
515											
516		TOTAL CUSTOMER SERVICE EXPENSE									
517											
518											
519											
520											
521											
522		Supervision	F40								
523											
524		Demonstration & Selling Expense	F40								
525											
526		Advertising Expense	F40								
527											
528		Misc. Sales Expense	F40								
529											
530		TOTAL SALES EXPENSE									
531											
532											
533											
534											
535											
536		Administrative & General Salaries	F102D	2,172,362	1,154,641	324,624	376,834	115,504	15,574	154,046	31,139
537		Customer - System	F42	2,172,362	1,154,641	324,624	376,834	115,504	15,574	154,046	31,139
538		Administrative & General Salaries	F102D	(224,835)	(119,503)	(33,598)	(39,001)	(11,954)	(1,612)	(15,943)	(3,223)
539			F42	(224,835)	(119,503)	(33,598)	(39,001)	(11,954)	(1,612)	(15,943)	(3,223)
540		Office Supplies & expenses	F102D	256,815	136,501	38,377	44,549	13,655	1,841	18,211	3,681
541		Customer - System	F42	256,815	136,501	38,377	44,549	13,655	1,841	18,211	3,681
542		Office Supplies & expenses	F102D	256,815	136,501	38,377	44,549	13,655	1,841	18,211	3,681
543		Customer - System	F42	256,815	136,501	38,377	44,549	13,655	1,841	18,211	3,681
544		Outside Services	F102D	838,010	445,414	125,227	145,367	44,557	6,008	59,425	12,012
545		Customer - System	F42	838,010	445,414	125,227	145,367	44,557	6,008	59,425	12,012
546		Outside Services	F102D	838,010	445,414	125,227	145,367	44,557	6,008	59,425	12,012
547		Customer - System	F42	838,010	445,414	125,227	145,367	44,557	6,008	59,425	12,012
548		Property Insurance	F102D	182,883	97,205	27,329	31,724	9,724	1,311	12,969	2,621
549		Injuries & Damages	F102D	182,883	97,205	27,329	31,724	9,724	1,311	12,969	2,621
550			F102D	182,883	97,205	27,329	31,724	9,724	1,311	12,969	2,621
551		Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
552			F102	-	-	-	-	-	-	-	-
553		Franchise Requirements	F102	-	-	-	-	-	-	-	-
554			F141	-	-	-	-	-	-	-	-
555		Regulatory Commission Expense	F138D	(121,802)	(63,195)	(18,104)	(19,713)	(6,768)	(2,126)	(9,353)	(2,542)
556		Duplicate Charges	F138D	(121,802)	(63,195)	(18,104)	(19,713)	(6,768)	(2,126)	(9,353)	(2,542)
557			F138D	(121,802)	(63,195)	(18,104)	(19,713)	(6,768)	(2,126)	(9,353)	(2,542)
558		Misc General Expenses	F102D	327,535	169,938	48,684	53,011	18,201	5,716	25,151	6,835
559			F102D	327,535	169,938	48,684	53,011	18,201	5,716	25,151	6,835
560		Rents	F102D	135,197	71,859	20,203	23,452	7,188	969	9,587	1,938
561			F108	135,197	71,859	20,203	23,452	7,188	969	9,587	1,938
562		Maintenance of General Plant	F108	883,035	403,138	121,611	175,549	72,037	59,167	44,774	6,759
563			F108	883,035	403,138	121,611	175,549	72,037	59,167	44,774	6,759
564			F108	883,035	403,138	121,611	175,549	72,037	59,167	44,774	6,759
565		TOTAL ADMINISTRATIVE & GEN EXPENSE		4,449,201	2,295,988	654,352	791,771	262,143	86,849	298,866	59,221
566				4,449,201	2,295,988	654,352	791,771	262,143	86,849	298,866	59,221
567				4,449,201	2,295,988	654,352	791,771	262,143	86,849	298,866	59,221
568		TOTAL O & M EXPENSE		18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262
569				18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262
570				18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262



A	B	C	DEPRECIATION EXPENSE							
			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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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TOTAL DEPRECIATION EXPENSE			12,864,430	6,774,576	1,892,519	2,254,265	719,183	74,262	959,550	190,075
AMORTIZATION EXPENSE										
404GP	Amort of LT Plant - Cap. Lease Gen Division	F10	42,131	16,958	5,518	9,233	4,242	4,405	1,639	136
628	System Overheads	F102D	43,425	23,081	6,489	7,533	2,309	311	3,079	622
629	Customer - System	F42	-	-	-	-	-	-	-	-
630	Total Amort. Cap. Lease General		85,555	40,039	12,007	16,766	6,551	4,716	4,718	759
631										
632										
633	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
634										
635	Amort of LT Plant - Intangible Plant	F107D	341	181	51	59	18	2	24	5
636	Situs	F105D	568	302	85	99	30	4	40	8
637	System Generation	F102D	639,884	340,107	95,620	110,999	34,023	4,588	45,375	9,172
638	System Overheads	F42	-	-	-	-	-	-	-	-
639	Customer - System	F10	-	-	-	-	-	-	-	-
640	Energy		-	-	-	-	-	-	-	-
641	Total Amort. Intangible Plant		640,792	340,590	95,756	111,156	34,071	4,594	45,440	9,185
642										

Distribution - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
404MP	Amort of LT Plant - Mining Plant	F10		Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15.51-54.57	
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	
TOTAL AMORTIZATION EXPENSE			726,347	380,629	107,763	127,922	40,621	9,310	50,158	9,944	
408	Taxes Other Than Income	F101D	1,885,628	1,012,138	285,087	324,313	96,661	14,467	128,337	24,615	
670	Customer - System	F101D	3,207,726	1,721,794	484,991	551,704	164,434	24,610	218,320	41,874	
671	Total Taxes Other Than Income		5,093,355	2,733,932	770,088	876,017	261,095	39,076	346,656	66,489	
672											
673											
674											
675											
676											
677											
678	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-	
679	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-	
680	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
681											
682											
683											
684											
685											
686											
687	Deferred Income Tax - Federal-DR	F101D	92,334	49,562	13,960	15,881	4,733	708	6,284	1,205	
688	Deferred Income Tax - Federal-CR	F101D	(8,430,473)	(4,525,179)	(1,274,642)	(1,449,975)	(432,163)	(64,679)	(573,782)	(110,053)	
689	TOTAL DEFERRED INCOME TAXES		(8,338,139)	(4,475,618)	(1,260,682)	(1,434,094)	(427,429)	(63,971)	(567,498)	(108,847)	
690											
691											
692											
693											
694											
695											
696											
697	State Income Taxes	F101D	-	-	-	-	-	-	-	-	
698	Federal Income Tax	F101D	(6,347,527)	(3,407,128)	(959,712)	(1,091,725)	(325,387)	(48,698)	(432,016)	(82,861)	
699	TOTAL OPERATING EXPENSES		22,440,578	11,579,405	3,286,757	3,780,522	1,301,230	328,333	1,735,740	428,591	
700											
701											
702											
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704											

	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. 15.51-54.67
705		Distribution - Total - Unbundled									
706											
707											
708											
709											
710											
711	310	Land and Land Rights	F10								
712		JBG	F10								
713		Total 310									
714											
715	311	Structures and Improvements	F10								
716		JBG	F10								
717		Total 311									
718											
719	312	Boiler Plant Equipment	F10								
720		JBG	F10								
721		Total 312									
722											
723	314	Turbogenerator Units	F10								
724		JBG	F10								
725		Total 314									
726											
727	315	Accessory Electric Equipment	F10								
728		JBG	F10								
729		Total 315									
730											
731	316	Misc Power Plant Equipment	F10								
732		JBG	F10								
733		Total 316									
734											
735	SP	Unclassified Steam Plant - Acct 300	F10								
736											
737											
738											
739		Total Steam Production Plant									
740											
741											
742											
743											
744											
745	320	Land and Land Rights	F10								
746											
747	321	Structures and Improvements	F10								
748											
749	322	Reactor Plant Equipment	F10								
750											
751	323	Turbogenerator Units	F10								
752											
753	324	Land and Land Rights	F10								
754											
755	325	Misc. Power Plant Equipment	F10								
756											
757	NP	Unclassified Nuclear Pit - Acct 300	F10								
758											
759		Total Nuclear Production Plant									
760											
761											
762											
763											
764											
765	330	Land and Land Rights	F10								
766											
767	331	Structures and Improvements	F10								
768											
769	332	Reservoirs, Dams & Waterways	F10								
770											
771	333	Water Wheel, Turbines, & Generators	F10								
772											
773	334	Accessory Electric Equipment	F10								
774											
775	335	Misc. Power Plant Equipment	F10								
776											
777	336	Roads, Railroads & Bridges	F10								
778											
779	HP	Unclassified Hydro Plant - Acct 300	F10								
780											
781		Total Hydraulic Plant									
782											

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863	A Distribution - Total - Unbundled FERC ACCT	B DESCRIPTION	C COS Factor	OTHER PRODUCTION PLANT							K Street & Area Lighting Sch. 15.51-54.57	
				D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facility Schedule 48T	J Agricultural Pumping Schedule 40		
340	Land and Land Rights SG Total 340	F10										
341	Structures and Improvements SG Total 341	F10										
342	Fuel Holders, Producers & Access SG Total 342	F10										
343	Prime Movers Total 343	F10										
344	Generators SG Total 344	F10										
345	Accessory Electric Plant SG Total 345	F10										
346	Misc. Power Plant Equipment	F10										
OP	Unclassified Other Prod - Acct 300	F10										
TOTAL OTHER PRODUCTION PLANT												
TRANSMISSION PLANT												
350	Land and Land Rights Demand Direct Assigned	F10 A										
352	Structures and Improvements Demand Direct Assigned	F10 A										
353	Station Equipment Demand Direct Assigned	F10 A										
354	Towers and Fixtures Demand Direct Assigned	F10 A										
355	Poles and Fixtures Demand Direct Assigned	F10 A										
356	Overhead Conductors Demand Direct Assigned	F10 A										
357	Underground Conduit Demand Direct Assigned	F10 A										
358	Underground Conductors Demand Direct Assigned	F10 A										
359	Roads and Trails Demand Direct Assigned	F10 A										
TP	Unclassified Trans Plant - Acct 300	F10										
TS0	Unclassified Trans Sub - Acct 300	F10										
TOTAL TRANSMISSION PLANT												

A	B	C	DISTRIBUTION PLANT							
			D	E	F	G	H	I	J	K
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
360	Land and Land Rights Demand Primary Assigned	F20A A	1,529,639	738,782	205,034	312,098	117,470	-	150,081	6,173
361	Structures and Improvements Demand Primary Assigned	F20 A	2,163,719	977,044	271,159	412,752	155,355	140,762	198,483	8,164
362	Station Equipment Demand Primary Assigned	F20A A	40,806,735	19,708,768	5,469,763	8,325,963	3,133,787	2,380,578	4,003,772	164,683
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A	81,614,025	41,477,994	11,376,814	15,321,541	5,766,834	-	-	303,051
365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	49,028,324	23,679,617	6,571,791	10,003,447	3,765,170	-	4,810,437	197,862
366	Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A	54,162,974	27,781,750	7,604,308	10,003,447	3,765,170	-	4,810,437	197,862
367	Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	14,080,130	8,295,055	2,204,506	1,907,556	717,980	-	917,302	37,730
368	Line Transformers Demand Secondary Assigned	F21 A	85,424,287	45,294,830	11,400,817	18,540,129	4,112,399	-	5,848,561	227,550
369	Services Customer Assigned	F70 A	42,477,822	28,413,748	10,084,848	3,807,073	172,154	-	-	-
370	Meters Customer Assigned	F60A A	42,477,822	28,413,748	10,084,848	3,807,073	172,154	-	-	-
371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	13,603,976	8,800,670	2,548,757	1,162,796	169,186	78,279	922,567	530,392
372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	530,392	-	-	-	-	-	-	530,392
373	Street Lights	A	3,660,513	-	-	-	-	-	-	3,660,513
DP	Unclassified Dist Plant - Acct 300	F22	1,615,271	1,290,459	324,812	-	-	-	-	-
DSO	Unclassified Dist Sub - Acct 300	F20	362,602,555	192,728,408	54,184,992	62,899,693	19,279,520	2,599,619	25,712,764	5,197,560
931	TOTAL DISTRIBUTION PLANT									

Distribution - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
389	Land and Land Rights										
938	Situs	F107D	869,891	462,359	129,991	150,898	46,252	6,237	61,685	12,469	
939	System Generation	F105D	-	-	-	-	-	-	-	-	
940	System Overheads	F102D	140,477	74,666	20,992	24,368	7,469	1,007	9,961	2,014	
941	Customer - System	F42	-	-	-	-	-	-	-	-	
942	Customer - System	F42	-	-	-	-	-	-	-	-	
943	Total Land & Land Rights		1,010,368	537,025	150,983	175,266	53,721	7,244	71,647	14,483	
944											
945	Structures and Improvements										
946	Situs	F107D	10,521,459	5,592,305	1,572,259	1,825,129	559,424	75,432	746,095	150,815	
947	System Generation	F105D	3,236	1,720	484	561	172	23	229	46	
948	System Overheads	F102D	2,616,369	1,390,637	390,973	453,854	139,112	18,758	185,531	37,503	
949	Customer - System	F42	-	-	-	-	-	-	-	-	
950	Customer - System	F42	-	-	-	-	-	-	-	-	
951	Total Structures and Improvements		13,141,064	6,984,662	1,963,716	2,279,545	698,708	94,213	931,855	188,365	
952											
391	Office Furniture & Equipment										
953	Situs	F107D	1,279,655	680,155	191,223	221,978	68,039	9,174	90,743	18,343	
954	System Generation	F105D	1,499	797	224	260	80	11	106	21	
955	System Overheads	F102D	1,872,456	995,237	279,808	324,810	99,558	13,424	132,779	26,840	
956	Customer - System	F42	-	-	-	-	-	-	-	-	
957	Customer - System	F42	-	-	-	-	-	-	-	-	
958	Energy	F10	3,153,610	1,676,188	471,255	547,048	167,677	22,609	223,628	45,204	
959	Total Office Furniture & Equipment		3,934,170	2,091,067	587,897	682,450	209,179	28,205	278,979	56,393	
960											
392	Transportation Equipment										
961	Situs	F107D	3,717,043	1,975,661	555,451	644,786	197,635	26,649	263,582	53,280	
962	System Generation	F105D	6,280	3,338	938	1,089	334	45	445	90	
963	System Overheads	F102D	210,847	112,068	31,508	36,575	11,211	1,512	14,952	3,022	
964	Customer - System	F42	-	-	-	-	-	-	-	-	
965	Customer - System	F42	-	-	-	-	-	-	-	-	
966	Energy	F10	3,934,170	2,091,067	587,897	682,450	209,179	28,205	278,979	56,393	
967	Total Transportation Equipment		3,934,170	2,091,067	587,897	682,450	209,179	28,205	278,979	56,393	
968											
393	Stores Equipment										
969	Situs	F107D	422,919	224,788	63,198	73,363	22,487	3,032	29,990	6,062	
970	System Generation	F105D	865	460	129	150	46	6	61	12	
971	System Overheads	F102D	12,410	6,596	2,153	2,513	880	89	880	178	
972	Customer - System	F42	436,194	231,843	65,182	75,665	23,192	3,127	30,931	6,252	
973	Customer - System	F42	-	-	-	-	-	-	-	-	
974	Energy	F10	1,930,434	1,026,053	288,472	334,867	102,641	13,840	136,890	27,671	
975	System Generation	F105D	7,907	4,203	1,182	1,372	420	57	561	113	
976	System Overheads	F102D	105,480	56,064	15,762	18,297	5,608	756	7,480	1,512	
977	Customer - System	F42	-	-	-	-	-	-	-	-	
978	Customer - System	F42	-	-	-	-	-	-	-	-	
979	Energy	F10	2,043,821	1,086,320	305,415	354,536	108,670	14,653	144,931	29,296	
980	Total Tools, Shop & Garage Equipment		1,930,434	1,026,053	288,472	334,867	102,641	13,840	136,890	27,671	
981											
395	Laboratory Equipment										
982	Situs	F107D	1,700,321	903,745	254,085	294,950	90,406	12,190	120,573	24,372	
983	System Generation	F105D	2,204	1,171	329	382	117	16	156	32	
984	System Overheads	F102D	141,855	75,398	21,198	24,607	7,542	1,017	10,059	2,033	
985	Customer - System	F42	-	-	-	-	-	-	-	-	
986	Customer - System	F42	-	-	-	-	-	-	-	-	
987	Energy	F10	1,844,380	980,314	275,612	319,940	98,065	13,223	130,788	26,437	
988	Total Laboratory Equipment		1,844,380	980,314	275,612	319,940	98,065	13,223	130,788	26,437	
989											
396	Power Operated Equipment										
990	Situs	F107D	5,170,363	2,748,121	772,626	896,889	274,907	37,068	366,639	74,112	
991	System Generation	F105D	11,095	5,897	1,658	1,925	590	80	787	159	
992	System Overheads	F102D	44,594	23,703	6,664	7,736	2,371	320	3,162	639	
993	Customer - System	F42	-	-	-	-	-	-	-	-	
994	Customer - System	F42	-	-	-	-	-	-	-	-	
995	Energy	F10	5,226,051	2,777,721	780,947	906,549	277,868	37,467	370,588	74,910	
996	Total Power Operated Equipment		5,226,051	2,777,721	780,947	906,549	277,868	37,467	370,588	74,910	
997											
397	Communication Equipment										
998	Situs	F107D	4,237,758	2,252,429	633,263	735,113	225,321	30,382	300,507	60,744	
999	System Generation	F105D	2,447,713	1,300,994	365,770	424,598	130,145	17,548	173,571	35,086	
1000	System Overheads	F102D	1,513,330	804,356	226,142	262,513	80,463	10,850	107,313	21,692	
1001	Customer - System	F42	145,401	115,548	18,699	1,206	491	8	6,033	3,415	
1002	Customer - System	F42	-	-	-	-	-	-	-	-	
1003	Energy	F10	8,344,202	4,473,327	1,243,875	1,423,430	436,420	58,788	587,424	120,937	
1004	Total Communication Equipment		8,344,202	4,473,327	1,243,875	1,423,430	436,420	58,788	587,424	120,937	

Distribution - Total - Unbundled	GENERAL PLANT										
	A	B	C	D	E	F	G	H	I	J	K
	ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1003	398	Misc. Equipment									
1004		Situs	F107D	73,214	38,915	10,941	12,700	3,893	525	5,192	1,049
1005		System Generation	F105D	532	283	79	92	28	4	38	8
1006		System Overheads	F102D	80,518	42,796	12,032	13,967	4,281	577	5,710	1,154
1007		Customer - System	F42	-	-	-	-	-	-	-	-
1008		Energy	F10	-	-	-	-	-	-	-	-
1009		Total Misc. Equipment	F10	154,264	81,993	23,052	26,760	8,202	1,106	10,939	2,211
1010											
1011	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1012	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1013		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1014											
1015	1011390	General Capital Lease	F10	323,773	130,320	42,408	70,956	32,597	33,849	12,595	1,047
1016		Remove Capital Lease	F10	(323,773)	(130,320)	(42,408)	(70,956)	(32,597)	(33,849)	(12,595)	(1,047)
1017											
1018	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1019		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1020											
1021	GP	Unclassified Gen Plant - Acct 300	F102D	11,043	5,869	1,650	1,916	587	79	783	158
1022	399G	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1023											
1024											
1025											
1026											
1027											
1028											
1029											
1030		TOTAL GENERAL PLANT		39,299,166	20,926,331	5,869,585	6,793,105	2,082,290	280,715	2,782,493	564,647
1031											
1032											
1033											
1034											
1035											
1036	301	Organization									
1037		Situs	F107D	-	-	-	-	-	-	-	-
1038		System Generation	F105D	-	-	-	-	-	-	-	-
1039		System Overheads	F102D	-	-	-	-	-	-	-	-
1040		Total Organization		-	-	-	-	-	-	-	-
1041											
1042	302	Franchise & Consent									
1043		Situs	F107D	-	-	-	-	-	-	-	-
1044		System Generation	F105D	6,579	3,497	983	1,141	350	47	467	94
1045		Total Franchise & Consent		6,579	3,497	983	1,141	350	47	467	94
1046											
1047	303	Miscellaneous Intangible Plant									
1048		Situs	F107D	1,788	950	267	310	95	13	127	26
1049		System Generation	F105D	2,855	1,518	427	495	152	20	202	41
1050		System Overheads	F102D	9,475,863	5,036,556	1,416,012	1,643,753	503,830	67,936	671,950	135,827
1051		Customer - System	F42	-	-	-	-	-	-	-	-
1052		Energy	F10	-	-	-	-	-	-	-	-
1053		Total Miscellaneous Intangible Plant		9,480,507	5,039,024	1,416,706	1,644,558	504,077	67,969	672,279	135,894
1054											
1055	IP	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1056											
1057		TOTAL INTANGIBLE PLANT		9,487,086	5,042,521	1,417,689	1,645,699	504,427	68,016	672,745	135,988
1058											
1059											
1060		TOTAL ELECTRIC PLANT IN SERVICE		411,388,807	218,697,259	61,472,266	71,338,497	21,866,237	2,948,350	29,168,003	5,898,195
1061											
1062											

Distribution - Total - Unbundled		MISC RATE BASE									
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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1063											
1064											
1065											
1066											
1067											
1068											
1069	Plant Held For Future Use										
1070	Production	F10	50,726	20,417	6,644	11,117	5,107	5,303	1,973	164	
1071	Transmission	F10	-	-	-	-	-	-	-	-	
1072	Distribution	F20	-	-	-	-	-	-	-	-	
1073	General	F102	-	-	-	-	-	-	-	-	
1074	Mining	F10	-	-	-	-	-	-	-	-	
1075	Total Plant Held For Future Use		50,726	20,417	6,644	11,117	5,107	5,303	1,973	164	
1076											
1077	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1078											
1079	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1080											
1081	Weatherization	F10	-	-	-	-	-	-	-	-	
1082											
1083	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1084	JBE	F10	-	-	-	-	-	-	-	-	
1085	Total Fuel Stock		-	-	-	-	-	-	-	-	
1086											
1087	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1088											
1089	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1090											
1091	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1092											
1093	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1094											
1095	Materials and Supplies	F102D	647,155	343,972	96,707	112,260	34,409	4,640	45,891	9,276	
1096	JBG	F10	219,916	88,517	28,805	48,196	22,141	22,992	8,555	711	
1097	Total Material & Supplies		867,071	432,489	125,511	160,456	56,550	27,631	54,446	9,988	
1098											
1099	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	
1100											
1101	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	
1102											
1103	Prepayments	F102D	-	-	-	-	-	-	-	-	
1104	Customer - System	F42	-	-	-	-	-	-	-	-	
1105	Total Prepayments		0	0	0	0	0	0	0	0	
1106											
1107	Misc Regulatory Assets	F102D	452,414	240,465	67,606	78,479	24,055	3,244	32,081	6,485	
1108	Total Misc Regulatory Assets		452,414	240,465	67,606	78,479	24,055	3,244	32,081	6,485	
1109											
1110	Misc Deferred Debits	F102D	0	0	0	0	0	0	0	0	
1111											
1112	Cash Working Capital	F137D	794,646	411,762	117,816	131,675	44,795	14,261	59,191	15,145	
1113											
1114	Other Working Capital	F137D	-	-	-	-	-	-	-	-	
1115	Total Other Working Capital		-	-	-	-	-	-	-	-	
1116											
1117	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1118											
1119	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1120											
1121	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1122	TOTAL RATE BASE ADDITIONS		2,164,857	1,105,133	317,577	381,727	130,507	50,439	147,692	31,762	
1123											



	A	B	D	E	F	G	H	I	J	K
	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Large General	Agricultural	Street & Area
	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facility	Schedule 48I	Schedule 48I	Pumping	Lighting
	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15,51,54,57
1124	Distribution - Total - Unbundled									
1125										
1126										
1127										
1128	FERC									
1129	ACCI									
1130										
1131	235	Customer Service Deposits								
1132										
1133										
1134										
1135	2281	Accum Prov for Property Insurance	(2,751)	(411)	(477)	(146)	(20)	(195)	(195)	(39)
1136										
1137	2282	Accum Prov for Injuries & Damages	(157,851)	(23,588)	(27,382)	(6,393)	(1,132)	(1,194)	(1,194)	(2,263)
1138										
1139	2283	Accum Prov for Pension & Benefits	(514,889)	(76,942)	(89,316)	(27,377)	(3,691)	(3,691)	(36,512)	(7,380)
1140										
1141	254	Reg Liabilities - Insurance Provision	(29,210)	(4,365)	(5,067)	(1,563)	(209)	(209)	(2,071)	(419)
1142										
1143	22844	Hydro Relicensing Obligations								
1144										
1145	22842	Accum Misc Oper Prov - Trojan								
1146										
1147										
1148	252	Customer Advances for Const	(695,487)	(203,925)				(83,346)		(67,621)
1149										
1150	25398	SO2 Emissions								
1151										
1152	25399	Other Deferred Credits	(13,986)	(1,832)	(3,065)	(1,408)	(1,462)	(544)	(544)	(45)
1153										
1154	190	Accum Deferred Income Taxes	0	0	0	0	0	0	0	0
1155										
1156	136	Customer - System	0	0	0	0	0	0	0	0
1157	157	Total Accum Deferred Income Taxes	0	0	0	0	0	0	0	0
1158										
1159	281	Accum Deferred Income Taxes								
1160										
1161	282	Accum Deferred Income Taxes	(29,125,187)	(4,419,377)	(4,991,902)	(1,485,668)	(218,058)	(1,987,842)	(1,987,842)	(388,182)
1162										
1163	163	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1164	164	Total Accum Deferred Income Taxes	(29,125,187)	(4,419,377)	(4,991,902)	(1,485,668)	(218,058)	(1,987,842)	(1,987,842)	(388,182)
1165										
1166	283	Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1167										
1168	168	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1169										
1170	170	Total Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1171										
1172	255	Accum Investment Tax Credit	(358,060)	(192,226)	(54,324)	(61,361)	(18,262)	(2,680)	(24,435)	(4,772)
1173										
1174	174	TOTAL RATE BASE DEDUCTIONS	(30,901,422)	(16,551,167)	(4,784,764)	(5,178,572)	(1,542,808)	(227,253)	(2,146,138)	(470,721)
1175										
1176										
1177	108SP	Steam Prod Accumulated Depr								
1178		JBG								
1179		Total Steam Prod Accumulated Depr								
1180										
1181	108NP	Nuclear Prod Accumulated Depr								
1182										
1183	108HP	Hydraulic Prod Accum Depr								
1184										
1185	108OP	Other Production - Accum Depr								
1186		Total Other Production - Accum Depr								
1187										
1188	108EP	Experimental Plant - Accum Depr								
1189										
1190										
1191										
1192		TOTAL PRODUCTION PLANT DEPRECIATION								
1193										
1194										
1195										
1196										
1197	108TP	Transmission Plant Accum Depr								
1198										
1199										
1200										
1201										
1202	108360	Land and Land Rights	(163,041)	(78,745)	(21,854)	(33,266)	(12,521)	-	(15,997)	(658)
1203										
1204	108361	Structures and Improvements	(634,974)	(286,728)	(79,575)	(121,128)	(45,591)	(41,309)	(56,248)	(2,396)
1205										
1206	108362	Station Equipment	(16,079,700)	(7,338,059)	(2,036,528)	(3,099,961)	(1,166,786)	(886,348)	(1,490,703)	(61,315)
1207										

	A	B	DESCRIPTION									
	ACCT		D	E	F	G	H	I	J	K		
	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Large General	Agricultural	Street & Area		
	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Judicated Facility	Pumping	Lighting	Schedule 40	Sch. 15.51-54.57		
	Normalized	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 40	Schedule 40	Schedule 40	Schedule 40		
1208		F121	(51,235,380)	(26,038,917)	(7,142,098)	(9,618,506)	(3,620,284)	-	(4,625,328)	(190,248)		
1209		F122	(22,171,697)	(11,372,502)	(3,112,835)	(4,094,926)	(1,541,278)	-	(1,969,160)	(80,995)		
1210		F123	(5,288,694)	(3,115,739)	(828,043)	(716,505)	(269,683)	-	(344,551)	(14,172)		
1211		F124	(6,280,710)	(3,382,483)	(915,943)	(1,056,067)	(397,490)	-	(507,839)	(20,886)		
1212		F125	(31,836,189)	(16,880,608)	(4,248,889)	(6,509,589)	(1,532,621)	-	(2,179,659)	(84,804)		
1213		F126	(12,673,405)	(8,477,339)	(3,008,849)	(1,135,853)	(51,363)	-	-	-		
1214		F127	(6,885,546)	(4,428,906)	(1,282,653)	(585,173)	(85,142)	(39,394)	(484,278)	-		
1215		F128	(290,917)	-	-	-	-	-	-	(290,917)		
1216		F129	-	-	-	-	-	-	-	-		
1217		F130	(1,724,765)	-	-	-	-	-	-	(1,724,765)		
1218		F121	-	-	-	-	-	-	-	-		
1219		F120	-	-	-	-	-	-	-	-		
1220		F102D	-	-	-	-	-	-	-	-		
1221			(155,264,998)	(81,400,026)	(22,677,268)	(27,370,974)	(8,722,759)	(967,050)	(11,655,763)	(2,471,158)		
1222			GENERAL PLANT									
1223		F107D	(11,802,736)	(6,273,322)	(1,763,725)	(2,047,388)	(627,550)	(84,618)	(836,952)	(169,181)		
1224		F105D	(27,272)	(14,495)	(4,731)	(1,450)	(196)	(1,934)	(1,934)	(391)		
1225		F102D	(2,407,634)	(1,279,691)	(353,781)	(417,646)	(128,013)	(17,261)	(170,729)	(34,511)		
1226		F42	-	-	-	-	-	-	-	-		
1227		F10	(14,237,642)	(7,567,509)	(2,127,582)	(2,469,766)	(757,013)	(102,074)	(1,009,615)	(204,083)		
1228		F10	-	-	-	-	-	-	-	-		
1229		F10	-	-	-	-	-	-	-	-		
1230		F10	-	-	-	-	-	-	-	-		
1231		F10	-	-	-	-	-	-	-	-		
1232		F10	-	-	-	-	-	-	-	-		
1233		F10	-	-	-	-	-	-	-	-		
1234		F10	-	-	-	-	-	-	-	-		
1235		F10	-	-	-	-	-	-	-	-		
1236		F10	-	-	-	-	-	-	-	-		
1237		F10	-	-	-	-	-	-	-	-		
1238		F10	-	-	-	-	-	-	-	-		
1239		F10	-	-	-	-	-	-	-	-		
1240			(14,237,642)	(7,567,509)	(2,127,582)	(2,469,766)	(757,013)	(102,074)	(1,009,615)	(204,083)		
1241			(169,502,640)	(88,967,535)	(24,804,650)	(29,840,739)	(9,479,772)	(1,065,124)	(12,665,378)	(2,675,241)		
1242			ACCUMULATED AMORTIZATION									
1243		F10	-	-	-	-	-	-	-	-		
1244		F10	-	-	-	-	-	-	-	-		
1245		F10	-	-	-	-	-	-	-	-		
1246		F10	-	-	-	-	-	-	-	-		
1247		F10	-	-	-	-	-	-	-	-		
1248		F10	-	-	-	-	-	-	-	-		
1249		F10	-	-	-	-	-	-	-	-		
1250		F10	-	-	-	-	-	-	-	-		
1251		F10	-	-	-	-	-	-	-	-		
1252		F10	-	-	-	-	-	-	-	-		
1253		F10	-	-	-	-	-	-	-	-		
1254		F10	-	-	-	-	-	-	-	-		
1255		F10	-	-	-	-	-	-	-	-		
1256		F10	-	-	-	-	-	-	-	-		
1257		F10	-	-	-	-	-	-	-	-		
1258		F10	-	-	-	-	-	-	-	-		
1259		F10	-	-	-	-	-	-	-	-		
1260		F10	-	-	-	-	-	-	-	-		
1261		F10	-	-	-	-	-	-	-	-		
1262		F10	-	-	-	-	-	-	-	-		
1263		F10	-	-	-	-	-	-	-	-		
1264		F10	-	-	-	-	-	-	-	-		
1265		F10	-	-	-	-	-	-	-	-		
1266		F10	-	-	-	-	-	-	-	-		
1267		F10	-	-	-	-	-	-	-	-		
1268		F10	-	-	-	-	-	-	-	-		
1269		F10	-	-	-	-	-	-	-	-		
1270		F10	-	-	-	-	-	-	-	-		
1271		F108	(1,009,645)	(460,940)	(139,048)	(200,719)	(82,366)	(67,650)	(51,194)	(7,729)		
1272		F108	(174,955)	(79,463)	(23,971)	(34,603)	(14,199)	(11,662)	(8,825)	(1,332)		
1273		F108	(1,183,701)	(540,403)	(163,019)	(235,322)	(96,565)	(79,313)	(60,019)	(9,061)		
1274		F10	-	-	-	-	-	-	-	-		
1275		F10	-	-	-	-	-	-	-	-		
1276		F107D	(643)	(342)	(96)	(112)	(34)	(5)	(46)	(9)		
1277		F105D	(2,175)	(1,156)	(325)	(377)	(116)	(16)	(154)	(31)		
1278		F102D	(6,187,160)	(3,288,564)	(924,569)	(1,073,270)	(328,970)	(44,358)	(438,742)	(88,697)		
1279		F42	-	-	-	-	-	-	-	-		
1280		F10	-	-	-	-	-	-	-	-		
1281		F10	-	-	-	-	-	-	-	-		
1282		F10	-	-	-	-	-	-	-	-		
1283		F10	-	-	-	-	-	-	-	-		
1284		F10	-	-	-	-	-	-	-	-		
1285		F107D	(6,189,979)	(3,290,062)	(924,991)	(1,073,759)	(329,120)	(44,378)	(438,942)	(88,727)		
1286		F105D	-	-	-	-	-	-	-	-		
1287		F102D	-	-	-	-	-	-	-	-		
1288		F102D	-	-	-	-	-	-	-	-		
1289		F102D	-	-	-	-	-	-	-	-		
1290		F102D	-	-	-	-	-	-	-	-		
1291		F102D	(7,373,679)	(3,830,464)	(1,088,009)	(1,309,081)	(425,685)	(123,691)	(498,961)	(97,788)		



PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12% D / 88% E  
 12 Months Ending June 2008

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	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 Service >1,000 kW Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
Operating Revenues	5,687,709		5,687,709	6,517,076	201,332	(400,014)	(212,945)	(201,231)	(89,329)	(127,180)
Operating Expenses										
Operation & Maintenance Expenses	8,683,919		8,683,919	7,029,944	1,010,419	159,914	56,032	31,044	278,567	118,000
Depreciation Expense	102,471		102,471	81,433	13,178	850	346	6	4,252	2,407
Amortization Expense	403,614		403,614	320,747	51,905	3,348	1,363	23	16,747	9,480
Taxes Other Than Income	125,493		125,493	36,373	30,110	19,425	9,233	7,864	13,513	8,973
Income Taxes - Federal	(3,670,024)		(3,670,024)	(1,063,738)	(880,557)	(568,104)	(270,029)	(229,975)	(395,198)	(262,423)
Income Taxes - State	(202,540)		(202,540)	(58,705)	(48,596)	(31,352)	(14,902)	(12,692)	(21,810)	(14,483)
Income Taxes Deferred	-		-	-	-	-	-	-	-	-
Investment Tax Credit Adj	-		-	-	-	-	-	-	-	-
Misc Revenues & Expense	185,072		185,072	155,696	5,510	7,968	3,267	2,928	9,703	-
Total Operating Expenses	5,628,004		5,628,004	6,501,750	181,968	(407,951)	(214,689)	(200,802)	(94,227)	(138,045)
Operating Revenue For Return	59,704		59,704	15,327	19,363	7,937	1,744	(429)	4,897	10,865
Rate Base :										
Electric Plant In Service	9,810,965		9,810,965	7,722,710	1,266,591	126,617	47,898	5,707	413,786	227,656
Plant Held For Future Use	2,748		2,748	1,106	360	602	277	287	107	9
Electric Plant Acquisition Adj	-		-	-	-	-	-	-	-	-
Nuclear Fuel	-		-	-	-	-	-	-	-	-
Prepayments	0		0	0	0	0	0	0	0	0
Fuel Stock	-		-	-	-	-	-	-	-	-
Materials & Supplies	-		-	-	-	-	-	-	-	-
Misc Deferred Debits	824,646		824,646	365,294	112,786	168,907	70,736	61,025	40,359	5,538
Cash Working Capital	235,612		235,612	190,736	27,415	4,339	1,520	842	7,558	3,202
Weatherization Loans	-		-	-	-	-	-	-	-	-
Miscellaneous Rate Base	-		-	-	-	-	-	-	-	-
Total Rate Base Additions	10,873,972		10,873,972	8,279,847	1,407,152	300,466	120,430	67,862	461,811	236,404
Rate Base Deductions :										
Accum Provision For Depreciation	(476,373)		(476,373)	(378,569)	(61,262)	(3,952)	(1,609)	(27)	(19,766)	(11,190)
Accum Provision For Amortization	(6,020,045)		(6,020,045)	(4,734,853)	(775,510)	(77,662)	(31,710)	(10,087)	(251,124)	(139,101)
Accum Deferred Income Taxes	(716,615)		(716,615)	(564,136)	(92,928)	(9,730)	(3,152)	953	(30,895)	(16,727)
Unamortized ITC	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Customer Advance For Construction	(2,724,400)		(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	(36)	(59,201)	(2,444)
Customer Service Deposits	(345)		(345)	(139)	(45)	(76)	(35)	(13)	(13)	(1)
Misc Rate Base Deductions	(9,937,778)		(9,937,778)	(8,008,496)	(1,182,529)	(155,547)	(51,548)	(9,197)	(360,999)	(169,462)
Total Rate Base Deductions	936,194		936,194	271,351	224,623	144,919	68,882	58,665	100,812	66,942
Total Rate Base										
Return On Rate Base	6.38%		6.38%	5.65%	8.62%	5.48%	2.53%	-0.73%	4.86%	16.23%
Return On Equity	6.74%		6.74%	5.28%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours)  
 12 Months Ending June 2008

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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
Total Rate Base			936,194	271,351	224,623	144,919	68,882	58,665	100,812	66,942
Return On Ratebase (\$\$)		5.28%	49,438	14,329	11,862	7,653	3,638	3,098	5,324	3,535
Operating & Maintenance Expense			8,683,919	7,029,944	1,010,419	159,914	56,032	31,044	278,567	118,000
Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
Depreciation Expense			102,471	81,433	13,178	850	346	6	4,252	2,407
Amortization Expense			403,614	320,747	51,905	3,348	1,363	23	16,747	9,480
Taxes Other Than Income			125,493	36,373	30,110	19,426	9,233	7,864	13,513	8,973
Federal Income Taxes			(3,670,024)	(1,063,738)	(880,557)	(568,104)	(270,029)	(229,975)	(395,198)	(262,423)
FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
State Income Taxes			-	-	-	-	-	-	-	-
SIT Adj to Produce Target ROR		F101	(202,540)	(68,705)	(48,596)	(31,352)	(14,902)	(12,692)	(21,810)	(14,483)
Deferred Income Taxes			-	-	-	-	-	-	-	-
Investment Tax Credit			185,072	155,696	5,510	7,968	3,267	2,928	9,703	-
Misc Revenue & Expenses			(810,256)	(544,859)	(187,662)	(22,593)	(3,007)	89	(44,191)	(8,035)
Revenue Credits			-	-	-	-	-	-	-	-
Total Revenue Requirements			4,867,187	5,971,221	6,168	(422,891)	(214,059)	(197,615)	(133,094)	(142,544)
Operating Revenues			4,877,452	5,972,218	13,670	(422,607)	(215,952)	(201,142)	(133,520)	(135,215)
Increase / (Decrease) Required to Earn Equal Rates of Return			(10,266)	(997)	(7,502)	(284)	1,893	3,527	426	(7,330)
Existing Revenues			4,877,452	5,972,218	13,670	(422,607)	(215,952)	(201,142)	(133,520)	(135,215)
Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR			-0.21%	-0.02%	-54.88%	0.07%	-0.88%	-1.75%	-0.32%	5.42%

WCA Method	Method	ELECTRIC REVENUES										
Method	Method	D	E	F	G	H	I	J	K			
Method	Method	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 48I	Large General Service >1,000 KW Schedule 48J	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
120	Retail - Total - Unbundled	5,972,218	5,972,218	13,670	(215,952)	(201,142)	(133,520)					
121	A	(536,944)										
122	F10	(557,822)			(422,607)	(201,142)	(133,520)		(135,215)			
123	F10											
124	ACCTI											
125	DESCRIPTION											
126	440 Residential Sales	5,972,218	5,972,218	13,670	(215,952)	(201,142)	(133,520)					
127	A											
128	442 Commercial & Industrial Sales											
129	Interruptible Demand											
130	Interruptible Energy											
131	A											
132	444 Public Street & Highway Lighting											
133	A											
134	445 Other Sales to Public Authority											
135	A											
136	448 Interdepartmental Demand											
137	A											
138	F10											
139												
140												
141	Total Sales to Ultimate Customers	4,877,452	5,972,218	13,670	(422,607)	(201,142)	(133,520)		(135,215)			
142	447 Sales for Resale Demand Energy											
143	F10											
144	F10											
145	F10											
146												
147	449 Provision for Rate Refund											
148	F10											
149												
150	State Specific Revenue Credit	2,780	3,191	95	(196)	(97)	(44)		(66)			
151	F140R											
152	AGA Revenue											
153	A											
154	Total Sales from Electricity	4,880,232	5,975,408	13,765	(422,803)	(201,239)	(133,564)		(135,280)			
155	Other Electric Operating Revenues	542,245	374,805	122,743	7,369	6	33,414		3,532			
156	157 Forfeited Discounts & Interest Customers	542,245	374,805	122,743	7,369	6	33,414		3,532			
157	F40											
158												
159	451 Misc Electric Revenue Demand Customer	263,705	165,657	64,617	15,408	2,734	10,759		4,530			
160	A											
161	F10											
162	F40											
163												
164	453 Water Sales	263,712	165,663	64,618	15,408	2,734	10,759		4,530			
165	F10											
166												
167	454 Rent of Electric Property Demand Customer											
168	A											
169	F10											
170	F40											
171												
172	456 Other Electric Revenue Demand Energy Customer											
173	A											
174	F10											
175	F10											
176	F40											
177												
178												
179	Total Other Electric Operating Revenues	807,476	541,668	187,567	22,789	3,110	44,234		8,101			
180	Total Electric Operating Revenues	5,687,709	6,517,076	201,332	(400,014)	(201,231)	(89,329)		(127,180)			
181	Miscellaneous Revenues											
182	183 Gain on Sale of Utility Plant - CR											
183	F10											
184	185 Less on Sale of Utility Plant											
185	F10											
186	4118 Gain from Emission Allowances											
187	F10											
188	41181 Gain from Disposition of NOX Credits											
189	F10											
190	4194 Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant											
191	F10											
192	Total Miscellaneous Revenues											
193	Miscellaneous Expenses											
194	4311 Interest on Customer Deposits	185,072	155,696	5,510	7,968	3,267	2,928	9,703				
195	F80											
196	DFA Divergence Fairness Adjustment											
197	F105 Production											
198	F105 Transmission											
199	F105 Distribution											
200												
201	Net Miscellaneous Revenues And Expense	185,072	155,696	5,510	7,968	3,267	2,928	9,703				
202												
203												

Retail - 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 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40		
500	Operation Suprn & Engineering	F10										
211	JBG	F10										
212	Total 500											
213												
214												
215	Fuel Related	F10										
216	CAEW	F10										
217	JBE	F10										
218	Total 501											
219												
220	Steam Expenses	F10										
221	JBG	F10										
222	Total 502											
223												
224	Steam From Other Sources	F10										
225												
226	Electric Expenses	F10										
227	JBG	F10										
228	Total 505											
229												
230	Misc. Steam Expense	F10										
231	JBG	F10										
232	Total 506											
233												
234												
235	Rents	F10										
236	JBG	F10										
237	Total 507											
238												
239	Maint Supervision & Engineering	F10										
240	JBG	F10										
241	Total 510											
242												
243	Maintenance of Structures	F10										
244	JBG	F10										
245	Total 511											
246												
247	Maintenance of Boiler Plant	F10										
248	JBG	F10										
249	Total 512											
250												
251	Maintenance of Electric Plant	F10										
252	JBG	F10										
253	Total 513											
254												
255	Maint of Misc. Steam Plant	F10										
256	JBG	F10										
257	Total 514											
258												
259	Total Steam Power Generation											
260												
261												
262												
263	Operation Super & Engineering	F10										
264												
265	Nuclear Fuel Expense	F10										
266												
267	Coolants and Water	F10										
268												
269	Steam Expenses	F10										
270												
271	Electric Expenses	F10										
272												
273	Misc. Nuclear Expenses	F10										
274												
275	Maint Supervision & Eng	F10										
276												
277	Maintenance of Structures	F10										
278												
279	Maintenance of Reactor Plant	F10										
280												
281	Maintenance of Electric Plant	F10										
282												
283	Maintenance of Misc Nuclear	F10										
284												
285	Total Nuclear Power Generation											
286												
287												
288												
289												

NUCLEAR POWER GENERATION

280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388
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 Service >1,000 kW Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57																																																																																																
535		535	Operation Super. & Engineering	F10	-	-	-	-	-	-	-	-																																																																																																
536		536	Water For Power	F10	-	-	-	-	-	-	-	-																																																																																																
537		537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-																																																																																																
538		538	Electric Expenses	F10	-	-	-	-	-	-	-	-																																																																																																
539		539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-																																																																																																
540		540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-																																																																																																
541		541	Malnt Supervision & Engineering	F10	-	-	-	-	-	-	-	-																																																																																																
542		542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-																																																																																																
543		543	Malnt of Dams & Waterways	F10	-	-	-	-	-	-	-	-																																																																																																
544		544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-																																																																																																
545		545	Malnt of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-																																																																																																
546		546	Total Hydraulic Power Generation	F10	-	-	-	-	-	-	-	-																																																																																																
<b>OTHER POWER GENERATION</b>																																																																																																												
547		547	Fuel SE	F10	-	-	-	-	-	-	-	-																																																																																																
548		548	Generation Expense CAGE	F10	-	-	-	-	-	-	-	-																																																																																																
549		549	Total 548	F10	-	-	-	-	-	-	-	-																																																																																																
550		550	Miscellaneous Other	F10	-	-	-	-	-	-	-	-																																																																																																
551		551	Total 549	F10	-	-	-	-	-	-	-	-																																																																																																
552		552	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-																																																																																																
553		553	SG	F10	-	-	-	-	-	-	-	-																																																																																																
554		554	Total 550	F10	-	-	-	-	-	-	-	-																																																																																																
555		555	Maintenance of Structures	F10	-	-	-	-	-	-	-	-																																																																																																
556		556	CAGE	F10	-	-	-	-	-	-	-	-																																																																																																
557		557	Total 552	F10	-	-	-	-	-	-	-	-																																																																																																
558		558	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-																																																																																																
559		559	SG	F10	-	-	-	-	-	-	-	-																																																																																																
560		560	Total 553	F10	-	-	-	-	-	-	-	-																																																																																																
561		561	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-																																																																																																
562		562	SG	F10	-	-	-	-	-	-	-	-																																																																																																
563		563	Total 554	F10	-	-	-	-	-	-	-	-																																																																																																
564		564	Total Other Power Generation	F10	-	-	-	-	-	-	-	-																																																																																																
<b>OTHER POWER SUPPLY</b>																																																																																																												
565		565	Purchased Power	F10	-	-	-	-	-	-	-	-																																																																																																
566		566	Demand	F10	-	-	-	-	-	-	-	-																																																																																																
567		567	Energy	F10	-	-	-	-	-	-	-	-																																																																																																
568		568	Total 555	F10	-	-	-	-	-	-	-	-																																																																																																
569		569	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-																																																																																																
570		570	Other Expenses	F10	-	-	-	-	-	-	-	-																																																																																																
571		571	CAGE	F10	-	-	-	-	-	-	-	-																																																																																																
572		572	Total 557	F10	-	-	-	-	-	-	-	-																																																																																																
573		573	Embedded Cost Differentials	F10	-	-	-	-	-	-	-	-																																																																																																
574		574	Company Owned Hyr	F10	-	-	-	-	-	-	-	-																																																																																																
575		575	SG	F10	-	-	-	-	-	-	-	-																																																																																																
576		576	Mid-C Contract	F10	-	-	-	-	-	-	-	-																																																																																																
577		577	Mid-C Contract	F10	-	-	-	-	-	-	-	-																																																																																																
578		578	Existing QF Contract	F10	-	-	-	-	-	-	-	-																																																																																																
579		579	Total Embedded Cost Differential	F10	-	-	-	-	-	-	-	-																																																																																																
580		580	Total Other Power Supply	F10	-	-	-	-	-	-	-	-																																																																																																
581		581	TOTAL PRODUCTION EXPENSE	F10	-	-	-	-	-	-	-	-																																																																																																



Retail - Total - Unbundled		TRANSMISSION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-
427	TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-	-	-
428			-	-	-	-	-	-	-	-	-	-
429			-	-	-	-	-	-	-	-	-	-
430			-	-	-	-	-	-	-	-	-	-
431			-	-	-	-	-	-	-	-	-	-
432			-	-	-	-	-	-	-	-	-	-
433			-	-	-	-	-	-	-	-	-	-
434			-	-	-	-	-	-	-	-	-	-
435			-	-	-	-	-	-	-	-	-	-
436			-	-	-	-	-	-	-	-	-	-
437			-	-	-	-	-	-	-	-	-	-
438			-	-	-	-	-	-	-	-	-	-

Retail - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 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	
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	-	-	-	-	-	-	-	-	
599			-	-	-	-	-	-	-	-	
600	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
CUSTOMER ACCOUNTS EXPENSE											
901	Supervision	F136	139,216	113,190	15,986	2,517	896	481	4,368	1,779	
902	Meter Reading Expense	F47	1,959,339	1,558,056	300,414	33,494	6,199	105	61,071	-	
903	Customer Receipts & Collections	F48	4,172,865	3,380,211	547,004	35,284	14,364	243	95,847	99,911	
904	Uncollectible Accounts	F80	1,684,240	1,416,906	50,141	72,516	29,735	26,643	88,299	-	
905	Misc. Customer Accounts Exp	F136	26,327	21,405	3,023	476	169	91	826	337	
500	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,981,987	6,489,768	916,567	144,287	51,363	27,563	250,412	102,027	

Retail - Total - Unbundled		CUSTOMER SERVICE 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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
907	Supervision	F40	20,826	16,445	2,831	170	9	0	842	528	
908	Customer Assistance	F40	316,801	250,161	43,066	2,585	144	2	12,805	8,037	
909	Informational & Instructional Adv	F40	227,694	179,797	30,953	1,858	104	2	9,203	5,776	
910	Misc. Customer Service	F40	4,763	3,761	647	39	2	0	193	121	
TOTAL CUSTOMER SERVICE EXPENSE			570,083	450,164	77,498	4,653	259	4	23,043	14,463	
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	
Administrative & General Salaries		F102R F42	-	-	-	-	-	-	-	-	
Customer - System		F102R F42	-	-	-	-	-	-	-	-	
Administrative & General Salaries		F102R F42	-	-	-	-	-	-	-	-	
Office Supplies & expenses		F102R F42	-	-	-	-	-	-	-	-	
Customer - System		F102R F42	-	-	-	-	-	-	-	-	
Office Supplies & expenses		F102R F42	-	-	-	-	-	-	-	-	
Outside Services		F102R F42	-	-	-	-	-	-	-	-	
Customer - System		F102R F42	-	-	-	-	-	-	-	-	
Outside Services		F102R F42	-	-	-	-	-	-	-	-	
Property Insurance		F102R	-	-	-	-	-	-	-	-	
Injuries & Damages		F102R	-	-	-	-	-	-	-	-	
Employee Pensions & Benefits		F138R	-	-	-	-	-	-	-	-	
Franchise Requirements		F102	-	-	-	-	-	-	-	-	
Regulatory Commission Expense		F141	-	-	-	-	-	-	-	-	
Duplicate Charges		F138R	(49,516)	(40,182)	(5,756)	(862)	(299)	(160)	(1,583)	(674)	
Misc General Expenses		F138R	133,522	108,352	15,520	2,325	806	430	4,269	1,819	
Rents		F102R	-	-	-	-	-	-	-	-	
Maintenance of General Plant		F108	47,843	21,842	6,589	9,511	3,903	3,206	2,426	366	
TOTAL ADMINISTRATIVE & GEN EXPENSE			131,849	90,012	16,354	10,974	4,410	3,476	5,112	1,510	
TOTAL O & M EXPENSE			8,683,919	7,029,944	1,010,419	159,914	56,032	31,044	278,567	118,000	

Retail - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40		
403SP	Steam Depreciation	F10										
403NP	Nuclear Depreciation	F10										
403HP	Hydro Depreciation	F10										
403OP	Other Production Depreciation	F10										
403TP	Transmission Depreciation	F106										
403	Distribution Depreciation	F118										
403GP	General Depreciation	F107R										
403GV0	General Vehicles	F105R										
403MP	Mining Depreciation	F10										
403EP	Experimental Plant Depreciation	F10										
TOTAL DEPRECIATION EXPENSE			102,471	81,433	13,178	850	346	6	4,252	2,407		
AMORTIZATION EXPENSE												
404GP	Amort of LT Plant - Cap. Lease Gen Division	F10										
404SP	Amort of LT Plant - Cap Lease Steam	F10										
404IP	Amort of LT Plant - Intangible Plant	F107R										
627	System Overheads	F105R										
628	Customer - System	F102R										
629	Total Amort. Cap. Lease General	F42	18,100	14,384	2,328	150	61	1	751	425		
630			18,100	14,384	2,328	150	61	1	751	425		
631												
632												
633												
634												
635												
636												
637												
638												
639			385,514	306,364	49,577	3,198	1,302	22	15,996	9,055		
640												
641			385,514	306,364	49,577	3,198	1,302	22	15,996	9,055		
642												

A	B	C	D	E	F	G	H	I	J	K
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
643	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0
644	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
645	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
646	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
647	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
648	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
649	TOTAL AMORTIZATION EXPENSE		403,614	320,747	51,905	3,348	1,363	23	16,747	9,480
650	Taxes Other Than Income	F101R	46,459	13,466	11,147	7,192	3,418	2,911	5,003	3,322
651	Customer - System	F101R	79,034	22,907	18,963	12,234	5,815	4,952	8,511	5,651
652	Total Taxes Other Than Income		125,493	36,373	30,110	19,426	9,233	7,864	13,513	8,973
653	Deferred ITC - Federal	F101R	-	-	-	-	-	-	-	-
654	Deferred ITC - Idaho	F101R	-	-	-	-	-	-	-	-
655	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-
656	Deferred Income Tax - Federal-DR	F101R	4,983	1,444	1,196	771	367	312	537	356
657	Deferred Income Tax - Federal-CR	F101R	(207,524)	(60,150)	(49,792)	(32,124)	(15,269)	(13,004)	(22,347)	(14,839)
658	TOTAL DEFERRED INCOME TAXES		(202,540)	(58,705)	(48,596)	(31,352)	(14,902)	(12,692)	(21,810)	(14,483)
659	State Income Taxes	F101R	-	-	-	-	-	-	-	-
660	Federal Income Tax	F101R	(3,670,024)	(1,063,738)	(880,557)	(568,104)	(270,029)	(229,975)	(395,198)	(262,423)
661	TOTAL OPERATING EXPENSES		5,628,004	6,501,750	181,968	(407,951)	(214,689)	(200,802)	(94,227)	(138,045)

AMORTIZATION EXPENSE (continued)

Retail - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sct. 15.51-54.57	
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
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 Pft - 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	-	-	-	-	-	-	-	-	
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Hydraulic Plant											

Retail - Total - Unbundled		B		OTHER PRODUCTION PLANT						
A	DESCRIPTION	C	D	E	F	G	H	I	J	K
		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
783										
784		F10								
785	FERC									
786	ACCT									
787	340	F10								
788	Land and Land Rights									
789	SG									
790	Total 340									
791										
792	341	F10								
793	Structures and Improvements									
794	SG									
795	Total 341									
796	342	F10								
797	Fuel Holders, Producers & Access									
798	SG									
799	Total 342									
800	343	F10								
801	Prime Movers									
802	Total 343									
803	344	F10								
804	Generators									
805	SG									
806	Total 344									
807	345	F10								
808	Accessory Electric Plant									
809	SG									
810	Total 345									
811	346	F10								
812	Misc. Power Plant Equipment									
813	OP	F10								
814	Unclassified Other Prod - Acct 300									
815	Total Other Production Plant									
816										
817	Experimental Plant	F10								
818	103 Experimental Plant									
819										
820	TOTAL PRODUCTION PLANT									
821										
822										
823	350	F10								
824	Land and Land Rights	A								
825	Demand									
826	Direct Assigned									
827	352	F10								
828	Structures and Improvements	A								
829	Demand									
830	Direct Assigned									
831	353	F10								
832	Station Equipment	A								
833	Demand									
834	Direct Assigned									
835	354	F10								
836	Towers and Fixtures	A								
837	Demand									
838	Direct Assigned									
839	355	F10								
840	Poles and Fixtures	A								
841	Demand									
842	Direct Assigned									
843	356	F10								
844	Overhead Conductors	A								
845	Demand									
846	Direct Assigned									
847	357	F10								
848	Underground Conduit	A								
849	Demand									
850	Direct Assigned									
851	358	F10								
852	Underground Conductors	A								
853	Demand									
854	Direct Assigned									
855	359	F10								
856	Roads and Trails	A								
857	Demand									
858	Direct Assigned									
859										
860	TP	F10								
861	Unclassified Trans Plant - Acct 300									
862	TS0	F10								
863	Unclassified Trans Sub - Acct 300									
	TOTAL TRANSMISSION PLANT									

864	Retail - Total - Unbundled	A	B	C	DISTRIBUTION PLANT							
					D	E	F	G	H	I	J	K
865			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
866			Land and Land Rights	F20A	-	-	-	-	-	-	-	-
867			Demand Primary	A	-	-	-	-	-	-	-	-
868			Assigned		-	-	-	-	-	-	-	-
869			Structures and Improvements	F20	-	-	-	-	-	-	-	-
870			Demand Primary	A	-	-	-	-	-	-	-	-
871			Assigned		-	-	-	-	-	-	-	-
872			Station Equipment	F20A	-	-	-	-	-	-	-	-
873			Demand Primary	A	-	-	-	-	-	-	-	-
874			Assigned		-	-	-	-	-	-	-	-
875			Poles, Towers & Fixtures	F20A	-	-	-	-	-	-	-	-
876			Demand Primary	F22	-	-	-	-	-	-	-	-
877			Demand Secondary	A	-	-	-	-	-	-	-	-
878			Assigned		-	-	-	-	-	-	-	-
879			Overhead Conductors	F20A	-	-	-	-	-	-	-	-
880			Demand Primary	F22	-	-	-	-	-	-	-	-
881			Demand Secondary	A	-	-	-	-	-	-	-	-
882			Assigned		-	-	-	-	-	-	-	-
883			Underground Conduit	F20A	-	-	-	-	-	-	-	-
884			Demand Primary	F22	-	-	-	-	-	-	-	-
885			Demand Secondary	A	-	-	-	-	-	-	-	-
886			Assigned		-	-	-	-	-	-	-	-
887			Underground Conductors	F20A	-	-	-	-	-	-	-	-
888			Demand Primary	F22	-	-	-	-	-	-	-	-
889			Demand Secondary	A	-	-	-	-	-	-	-	-
890			Assigned		-	-	-	-	-	-	-	-
891			Line Transformers	F21	-	-	-	-	-	-	-	-
892			Demand Secondary	A	-	-	-	-	-	-	-	-
893			Assigned		-	-	-	-	-	-	-	-
894			Services	F70	-	-	-	-	-	-	-	-
895			Customer	A	-	-	-	-	-	-	-	-
896			Assigned		-	-	-	-	-	-	-	-
897			Meters	F60A	-	-	-	-	-	-	-	-
898			Customer	A	-	-	-	-	-	-	-	-
899			Assigned		-	-	-	-	-	-	-	-
900			Install on Customers' Premises	F20	-	-	-	-	-	-	-	-
901			Demand Primary	F22	-	-	-	-	-	-	-	-
902			Demand Secondary	A	-	-	-	-	-	-	-	-
903			Assigned		-	-	-	-	-	-	-	-
904			Leased Property	F20	-	-	-	-	-	-	-	-
905			Demand Primary	F22	-	-	-	-	-	-	-	-
906			Demand Secondary	A	-	-	-	-	-	-	-	-
907			Assigned		-	-	-	-	-	-	-	-
908			Street Lights	A	-	-	-	-	-	-	-	-
909					-	-	-	-	-	-	-	-
910					-	-	-	-	-	-	-	-
911					-	-	-	-	-	-	-	-
912					-	-	-	-	-	-	-	-
913					-	-	-	-	-	-	-	-
914					-	-	-	-	-	-	-	-
915					-	-	-	-	-	-	-	-
916					-	-	-	-	-	-	-	-
917					-	-	-	-	-	-	-	-
918					-	-	-	-	-	-	-	-
919					-	-	-	-	-	-	-	-
920					-	-	-	-	-	-	-	-
921					-	-	-	-	-	-	-	-
922					-	-	-	-	-	-	-	-
923					-	-	-	-	-	-	-	-
924					-	-	-	-	-	-	-	-
925					-	-	-	-	-	-	-	-
926					-	-	-	-	-	-	-	-
927					-	-	-	-	-	-	-	-
928					-	-	-	-	-	-	-	-
929					-	-	-	-	-	-	-	-
930					-	-	-	-	-	-	-	-
931					-	-	-	-	-	-	-	-



Retail - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
389	Land and Land Rights										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Customer - System	F42	83,227	66,139	10,703	690	281	5	3,453	1,955	
	Total Land & Land Rights		83,227	66,139	10,703	690	281	5	3,453	1,955	
390	Structures and Improvements										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Customer - System	F42	890,095	707,348	114,467	7,384	3,006	51	36,932	20,907	
	Total Structures and Improvements		890,095	707,348	114,467	7,384	3,006	51	36,932	20,907	
391	Office Furniture & Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Customer - System	F42	490,446	389,752	63,072	4,068	1,656	28	20,350	11,520	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Office Furniture & Equipment		490,446	389,752	63,072	4,068	1,656	28	20,350	11,520	
392	Transportation Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Customer - System	F42	59	47	8	0	0	0	2	1	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Transportation Equipment		59	47	8	0	0	0	2	1	
393	Stores Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Total Stores Equipment		-	-	-	-	-	-	-	-	
394	Tools, Shop & Garage Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	
395	Laboratory Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Laboratory Equipment		-	-	-	-	-	-	-	-	
396	Power Operated Equipment										
	Situs	F107R	-	-	-	-	-	-	-	-	
	System Generation	F105R	-	-	-	-	-	-	-	-	
	System Overheads	F102R	-	-	-	-	-	-	-	-	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Power Operated Equipment		-	-	-	-	-	-	-	-	
397	Communication Equipment										
	Situs	F107R	136,753	72,686	20,435	23,722	7,271	980	9,697	1,960	
	System Generation	F105R	78,988	41,983	11,803	13,702	4,200	566	5,601	1,132	
	System Overheads	F102R	48,835	21,633	6,679	10,003	4,189	3,614	2,390	328	
	Customer - System	F42	4,692	3,729	603	39	16	0	195	110	
	Energy	F10	-	-	-	-	-	-	-	-	
	Total Communication Equipment		269,268	140,031	39,521	47,465	15,676	5,161	17,883	3,531	

Retail - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57	
398	Misc. Equipment										
1010	Situs	F107R									
1011	System Generation	F105R									
1012	System Overheads	F102R									
1013	Customer - System	F42	14,548	11,561	1,871	121	49		604	342	
1014	Energy	F10									
1015	Total Misc. Equipment		14,548	11,561	1,871	121	49	1	604	342	
1016											
1017	Coal Mine	F10									
1018	WIDCO Capital Lease	F10									
1019	Remove Capital Lease	F10									
1020											
1021	General Capital Lease	F10									
1022	Remove Capital Lease	F10									
1023											
1024	General Vehicles Capital Lease	F10									
1025	Remove Capital Lease	F10									
1026											
1027	Unclassified Gen Plant - Acct 300	F102R									
1028	Unclassified Gen Veh - Acct 300	F102R									
1029											
1030	TOTAL GENERAL PLANT		1,747,642	1,314,878	229,642	59,729	20,668	5,246	79,224	38,256	
1031											
1032											
1033											
1034											
1035											
1036	Organization										
1037	Situs	F107R									
1038	System Generation	F105R									
1039	System Overheads	F102R									
1040	Total Organization										
1041											
1042	Franchise & Consent										
1043	Situs	F107R									
1044	System Generation	F105R									
1045	Total Franchise & Consent										
1046											
1047	Miscellaneous Intangible Plant										
1048	Situs	F107R									
1049	System Generation	F105R									
1050	System Overheads	F102R									
1051	Customer - System	F42	8,063,323	6,407,832	1,036,950	66,888	27,230	462	334,562	189,400	
1052	Energy	F10									
1053	Total Miscellaneous Intangible Plant		8,063,323	6,407,832	1,036,950	66,888	27,230	462	334,562	189,400	
1054											
1055	Unclass Intangible Plant - Acct 300	F102R									
1056											
1057	TOTAL INTANGIBLE PLANT		8,063,323	6,407,832	1,036,950	66,888	27,230	462	334,562	189,400	
1058											
1059											
1060	TOTAL ELECTRIC PLANT IN SERVICE		9,810,965	7,722,710	1,266,591	126,617	47,898	5,707	413,786	227,656	
1061											
1062											

INTANGIBLE PLANT

Retail - Total - Unbundled		MISC RATE BASE									
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 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.5I-54.5I	
1063	Plant Held For Future Use										
1064	Production										
1065	Transmission										
1066	Distribution										
1067	General										
1068	Mining										
1069	Total Plant Held For Future Use		2,748	1,106	360	602	277	287	107	9	
1070											
1071											
1072											
1073											
1074											
1075			2,748	1,106	360	602	277	287	107	9	
1076											
1077	Electric Plant Acquisition Adjust										
1078											
1079	Nuclear Fuel										
1080											
1081	Weatherization										
1082											
1083	Fuel Stock										
1084	JBE										
1085	Total Fuel Stock										
1086											
1087	Fuel Stock - Undistributed										
1088											
1089	DG&T Working Capital Deposit										
1090											
1091	DG&T Working Capital Deposit										
1092											
1093	Provo Working Capital Deposit										
1094											
1095	Materials and Supplies										
1096	JBG										
1097	Total Material & Supplies										
1098											
1099	Stores Expense Undistributed										
1100											
1101	Provo Working Capital Deposit										
1102											
1103	Prepayments										
1104	Customer - System										
1105	Total Prepayments		0	0	0	0	0	0	0	0	
1106											
1107	Misc Regulatory Assets		824,646	365,294	112,786	168,907	70,736	61,025	40,359	5,538	
1108	Total Misc Regulatory Assets		824,646	365,294	112,786	168,907	70,736	61,025	40,359	5,538	
1109											
1110	Misc Deferred Debits		0	0	0	0	0	0	0	0	
1111											
1112	Cash Working Capital		235,612	190,736	27,415	4,339	1,520	842	7,558	3,202	
1113											
1114	Other Working Capital										
1115	Total Other Working Capital										
1116											
1117	Nuclear Plant										
1118											
1119	Misc Deferred Debits-Trojan										
1120											
1121	Impact Housing - Notes Receivable										
1122	TOTAL RATE BASE ADDITIONS		1,063,006	557,137	140,561	173,848	72,533	62,155	48,024	8,749	

	A	B	C	D	E	F	G	H	I	J	K
	ACC	DESCRIPTION	Washing Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57	
1124		Retail - Total - Unbundled	(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	-	(59,201)	(2,444)	
1125			(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	-	(59,201)	(2,444)	
1126			-	-	-	-	-	-	-	-	
1127			-	-	-	-	-	-	-	-	
1128			-	-	-	-	-	-	-	-	
1129			-	-	-	-	-	-	-	-	
1130		Customer Service Deposits	(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	-	(59,201)	(2,444)	
1131			-	-	-	-	-	-	-	-	
1132			-	-	-	-	-	-	-	-	
1133			-	-	-	-	-	-	-	-	
1134			-	-	-	-	-	-	-	-	
1135		Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	
1136			-	-	-	-	-	-	-	-	
1137		Accum Prov for Injuries & Damages	-	-	-	-	-	-	-	-	
1138			-	-	-	-	-	-	-	-	
1139		Accum Prov for Pension & Benefits	-	-	-	-	-	-	-	-	
1140			-	-	-	-	-	-	-	-	
1141		Reg Liabilities - Insurance Provision	-	-	-	-	-	-	-	-	
1142			-	-	-	-	-	-	-	-	
1143		Hydro Relicensing Obligations	-	-	-	-	-	-	-	-	
1144			-	-	-	-	-	-	-	-	
1145		Accum Misc Oper Prov - Trojan	-	-	-	-	-	-	-	-	
1146			-	-	-	-	-	-	-	-	
1147			-	-	-	-	-	-	-	-	
1148		Customer Advances for Const	(0)	(0)	(0)	-	-	-	(0)	(0)	
1149			-	-	-	-	-	-	-	-	
1150		SO2 Emissions	-	-	-	-	-	-	-	-	
1151			-	-	-	-	-	-	-	-	
1152		Other Deferred Credits	(345)	(139)	(45)	(76)	(35)	(36)	(13)	(1)	
1153			-	-	-	-	-	-	-	-	
1154		Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	
1155		Labor	0	0	0	0	0	0	0	0	
1156		Customer - System	0	0	0	0	0	0	0	0	
1157		Total Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	
1158			-	-	-	-	-	-	-	-	
1159		Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	
1160			-	-	-	-	-	-	-	-	
1161		Accum Deferred Income Taxes	(716,615)	(564,136)	(92,928)	(9,730)	(3,152)	953	(30,895)	(16,727)	
1162		Labor	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1163		Customer - System	-	-	-	-	-	-	-	-	
1164		Total Accum Deferred Income Taxes	(716,615)	(564,136)	(92,928)	(9,730)	(3,152)	953	(30,895)	(16,727)	
1165			-	-	-	-	-	-	-	-	
1166		Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	
1167		Labor	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1168		Customer - System	-	-	-	-	-	-	-	-	
1169		Total Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1170			-	-	-	-	-	-	-	-	
1171		Accum Investment Tax Credit	-	-	-	-	-	-	-	-	
1172		TOTAL RATE BASE DEDUCTIONS	(3,441,360)	(2,895,074)	(345,757)	(73,933)	(18,230)	917	(90,110)	(19,172)	
1173			-	-	-	-	-	-	-	-	
1174			-	-	-	-	-	-	-	-	
1175			-	-	-	-	-	-	-	-	
1176		Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	
1177		JBG	-	-	-	-	-	-	-	-	
1178		Total Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	
1179			-	-	-	-	-	-	-	-	
1180			-	-	-	-	-	-	-	-	
1181		Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	
1182			-	-	-	-	-	-	-	-	
1183		Hydraulic Prod Accum Depr	-	-	-	-	-	-	-	-	
1184			-	-	-	-	-	-	-	-	
1185		Other Production - Accum Depr	-	-	-	-	-	-	-	-	
1186		Total Other Production - Accum Depr	-	-	-	-	-	-	-	-	
1187			-	-	-	-	-	-	-	-	
1188		Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	
1189			-	-	-	-	-	-	-	-	
1190			-	-	-	-	-	-	-	-	
1191			-	-	-	-	-	-	-	-	
1192		TOTAL PRODUCTION PLANT DEPRECIATION	-	-	-	-	-	-	-	-	
1193			-	-	-	-	-	-	-	-	
1194			-	-	-	-	-	-	-	-	
1195			-	-	-	-	-	-	-	-	
1196			-	-	-	-	-	-	-	-	
1197		Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	
1198			-	-	-	-	-	-	-	-	
1199			-	-	-	-	-	-	-	-	
1200			-	-	-	-	-	-	-	-	
1201			-	-	-	-	-	-	-	-	
1202		Land and Land Rights	-	-	-	-	-	-	-	-	
1203			-	-	-	-	-	-	-	-	
1204		Structures and Improvements	-	-	-	-	-	-	-	-	
1205			-	-	-	-	-	-	-	-	
1206		Station Equipment	-	-	-	-	-	-	-	-	
1207			-	-	-	-	-	-	-	-	
1208		Retail - Total - Unbundled	-	-	-	-	-	-	-	-	

A	B	D	E	F	G	H	I	J	K
1208	FERC ACCT	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
1210									
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1215	108364								
1216	108365								
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1220	108369								
1221	108370								
1222	108371								
1223	108372								
1224	108373								
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PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008

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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		604,677	265,476	95,327	129,503	48,333	37,249	24,597	4,192
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		465,694	204,136	67,073	96,968	39,702	35,537	19,323	2,956
18	Amortization Expense		-	-	-	-	-	-	-	-
19	Taxes Other Than Income		-	-	-	-	-	-	-	-
20	Income Taxes - Federal		32,007	12,898	4,197	7,010	3,216	3,334	1,247	105
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		-	-	-	-	-	-	-	-
23	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26			-	-	-	-	-	-	-	-
27	Total Operating Expenses		497,701	217,035	71,270	103,978	42,918	38,871	20,570	3,061
28										
29	Operating Revenue For Return		106,976	48,442	24,058	25,525	5,415	(1,622)	4,027	1,132
30										
31										
32	Rate Base :									
33	Electric Plant In Service		-	-	-	-	-	-	-	-
34	Plant Held For Future Use		-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-
37	Prepayments		-	-	-	-	-	-	-	-
38	Fuel Stock		-	-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-	-
40	Misc Deferred Debits		5,318	2,356	727	1,089	456	394	260	36
41	Cash Working Capital		22,817	10,002	3,286	4,751	1,945	1,741	947	145
42	Weatherization Loans		2,100,039	845,273	275,064	460,234	211,431	219,552	81,692	6,792
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
44			-	-	-	-	-	-	-	-
45	Total Rate Base Additions		2,128,174	857,630	279,078	466,074	213,832	221,687	82,899	6,972
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
49	Accum Provision For Amortization		-	-	-	-	-	-	-	-
50	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
51	Unamortized ITC		-	-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
55			-	-	-	-	-	-	-	-
56	Total Rate Base Deductions		-	-	-	-	-	-	-	-
57										
58	Total Rate Base		2,128,174	857,630	279,078	466,074	213,832	221,687	82,899	6,972
59										
60										
61	Return On Rate Base		5.03%	5.65%	8.62%	5.48%	2.53%	-0.73%	4.86%	16.23%
62	Return On Equity		4.04%	5.28%	11.21%	4.94%	-0.94%	-7.45%	3.70%	26.40%
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 June 2008

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 Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.51
	Total Rate Base		2,128,174	857,630	279,078	466,074	213,832	221,687	82,899	6,972
	Return On Ratebase (\$\$)	5.28%	112,384	45,290	14,738	24,612	11,292	11,707	4,378	368
	Operating & Maintenance Expense		465,694	204,136	67,073	96,968	39,702	35,537	19,323	2,956
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
	Depreciation Expense		-	-	-	-	-	-	-	-
	Amortization Expense		-	-	-	-	-	-	-	-
	Taxes Other Than Income		-	-	-	-	-	-	-	-
	Federal Income Taxes		32,007	12,898	4,197	7,010	3,216	3,334	1,247	105
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	Deferred Income Taxes		-	-	-	-	-	-	-	-
	Investment Tax Credit		-	-	-	-	-	-	-	-
	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
	Revenue Credits		(603,728)	(243,102)	(79,081)	(132,258)	(60,756)	(63,087)	(23,486)	(1,958)
	Total Revenue Requirements		6,357	19,222	6,926	(3,668)	(6,546)	(12,509)	1,461	1,470
	Operating Revenues		949	22,374	16,247	(2,755)	(12,423)	(25,838)	1,111	2,234
	Increase / (Decrease) Required to Earn Equal Rates of Return		5,408	(3,152)	(9,320)	(913)	5,877	13,329	351	(763)
	Existing Revenues		949	22,374	16,247	(2,755)	(12,423)	(25,838)	1,111	2,234
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		569.60%	-14.09%	-57.37%	33.13%	-47.31%	-51.59%	31.56%	-34.17%



WCA Method	B	ELECTRIC REVENUES											
		D	E	F	G	H	I	J	K				
	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57				
120	MISC_Total - Unbundled												
121	A												
122	FERC												
123	ACCI												
124	Residential Sales	22,374	22,374	-	-	-	-	-	-	-	-	-	-
125	Commercial & Industrial Sales	(20,904)	-	16,247	-	(12,423)	-	1,111	-	-	-	-	-
126	Interruptible Demand	-	-	-	-	-	-	-	-	-	-	-	-
127	Interruptible Energy	(20,904)	-	16,247	-	(12,423)	-	1,111	-	-	-	-	-
128	Public Street & Highway Lighting	(521)	-	(2,755)	-	-	-	-	-	-	-	-	2,234
129	Other Sales to Public Authority	-	-	-	-	-	-	-	-	-	-	-	-
130	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-
131	Demand	-	-	-	-	-	-	-	-	-	-	-	-
132	Total Sales to Ultimate Customers	949	22,374	16,247	(2,755)	(12,423)	(25,838)	1,111	-	-	-	-	2,234
133	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-
134	Demand	-	-	-	-	-	-	-	-	-	-	-	-
135	Energy	-	-	-	-	-	-	-	-	-	-	-	-
136	Provision for Rate Refund	-	-	-	-	-	-	-	-	-	-	-	-
137	State Specific Revenue Credit	299	128	42	63	27	25	12	-	-	-	-	2
138	AGA Revenue	-	-	-	-	-	-	-	-	-	-	-	-
139	Total Sales from Electricity	1,248	22,503	16,289	(2,692)	(12,396)	(25,813)	1,123	-	-	-	-	2,236
140	Other Electric Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	-
141	Forfeited Discounts & Interest	-	-	-	-	-	-	-	-	-	-	-	-
142	Customers	-	-	-	-	-	-	-	-	-	-	-	-
143	Misc Electric Revenue	-	-	-	-	-	-	-	-	-	-	-	-
144	Demand	-	-	-	-	-	-	-	-	-	-	-	-
145	Customer	-	-	-	-	-	-	-	-	-	-	-	-
146	Water Sales	-	-	-	-	-	-	-	-	-	-	-	-
147	Rent of Electric Property	-	-	-	-	-	-	-	-	-	-	-	-
148	Demand	-	-	-	-	-	-	-	-	-	-	-	-
149	Customer	-	-	-	-	-	-	-	-	-	-	-	-
150	Other Electric Revenue	603,194	242,788	79,007	132,193	60,729	63,062	23,464	1,951	-	-	-	-
151	Demand	0	0	0	0	0	0	0	0	-	-	-	-
152	Energy	-	-	-	-	-	-	-	-	-	-	-	-
153	Customer	235	186	32	2	0	0	10	6	-	-	-	-
154	Total Other Electric Operating Revenues	603,429	242,974	79,039	132,195	60,729	63,062	23,474	1,957	-	-	-	-
155	Total Electric Operating Revenues	604,677	265,476	95,327	129,503	48,333	37,249	24,597	4,192	-	-	-	-
156	Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
157	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-	-	-	-	-
158	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-
159	Gain from Emission Allowances	-	-	-	-	-	-	-	-	-	-	-	-
160	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-	-	-	-	-
161	Impact Housing Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
162	(Gain)/Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-
163	Total Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
164	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-
165	Interest on Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
166	DFA	-	-	-	-	-	-	-	-	-	-	-	-
167	Divergence Fairness Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
168	Production	-	-	-	-	-	-	-	-	-	-	-	-
169	Transmission	-	-	-	-	-	-	-	-	-	-	-	-
170	Distribution	-	-	-	-	-	-	-	-	-	-	-	-
171	Net Miscellaneous Revenues And Expense	-	-	-	-	-	-	-	-	-	-	-	-

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 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15,51-54,57	
500	Operation Supvyn & Engineering	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 500		-	-	-	-	-	-	-	-	
501	Fuel Related	F10	-	-	-	-	-	-	-	-	
	CAEW	F10	-	-	-	-	-	-	-	-	
	JBE	F10	-	-	-	-	-	-	-	-	
	Total 501		-	-	-	-	-	-	-	-	
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 502		-	-	-	-	-	-	-	-	
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-	
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 505		-	-	-	-	-	-	-	-	
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 506		-	-	-	-	-	-	-	-	
507	Rents	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 507		-	-	-	-	-	-	-	-	
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 510		-	-	-	-	-	-	-	-	
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 511		-	-	-	-	-	-	-	-	
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 512		-	-	-	-	-	-	-	-	
513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 513		-	-	-	-	-	-	-	-	
514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	
	JBG	F10	-	-	-	-	-	-	-	-	
	Total 514		-	-	-	-	-	-	-	-	
	Total Steam Power Generation		-	-	-	-	-	-	-	-	
NUCLEAR POWER GENERATION											
517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-	
519	Coolants and Water	F10	-	-	-	-	-	-	-	-	
520	Steam Expenses	F10	-	-	-	-	-	-	-	-	
523	Electric Expenses	F10	-	-	-	-	-	-	-	-	
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	
	Total Nuclear Power Generation		-	-	-	-	-	-	-	-	

A	B	C	D	E	F	G	H	I	J	K
MISC - Total - Unbundled	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 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
290										
291										
292										
293										
294										
295										
296	Operation Super. & Engineering	F10								
297										
298	Water For Power	F10								
299										
300	Hydraulic Expenses	F10								
301										
302	Electric Expenses	F10								
303										
304	Misc. Hydro Expenses	F10								
305										
306	Rents (Hydro Generation)	F10								
307										
308	Maint Supervision & Engineering	F10								
309										
310	Maintenance of Structures	F10								
311										
312	Maint of Dams & Waterways	F10								
313										
314	Maintenance of Electric Plant	F10								
315										
316	Maint of Misc. Hydro Plant	F10								
317										
318	Total Hydraulic Power Generation									
319										
320										
321										
322										
323	Operation Super. & Engineering	F10								
324	CAGE	F10								
325	Total 546									
326										
327	Fuel	F10								
328	SE	F10								
329	Total 547									
330										
331	Generation Expense	F10								
332	CAGE	F10								
333	Total 548									
334										
335	Miscellaneous Other	F10								
336	CAGE	F10								
337	Total 549									
338										
339	Maint Supervision & Engineering	F10								
340	SG	F10								
341	CAGE	F10								
342	Total 550									
343										
344	Maintenance of Structures	F10								
345	SG	F10								
346	CAGE	F10								
347	Total 552									
348										
349	Maint of Generation & Elect Plant	F10								
350	SG	F10								
351	CAGE	F10								
352	Total 553									
353										
354	Maintenance of Misc. Other	F10								
355	SG	F10								
356	CAGE	F10								
357	Total 554									
358										
359	Total Other Power Generation									
360										
361										
362										
363										
364										
365	Purchased Power	F10								
366	Demand	F10								
367	Energy	F10								
368	Total 555									
369										
370	System Control & Load Dispatch	F10								
371										
372	Other Expenses	F10	623,326	250,891	81,644	136,605	62,756	65,167	24,248	2,016
373	CAGE/JIBG	F10	623,326	250,891	81,644	136,605	62,756	65,167	24,248	2,016
374	Total 557									
375										
376	Embedded Cost Differentials									
377	Company Owned Hyr	F10								
378	Company Owned Hyr	F10								
379	Mid-C Contract	F10								
380	Mid-C Contract	F10								
381	Existing QP Contract	F10								
382	Existing QP Contract	F10								
383	Total Embedded Cost Differential									
384										
385	Total Other Power Supply									
386										
387	TOTAL PRODUCTION EXPENSE									
388										

MISC - Total - Unbundled

		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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-
566	Energy	F10	-	-	-	-	-	-	-	-	-	-
567	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-
568	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-
569	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-
570	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-
571	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-
572	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-
573	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-
574	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-
575	TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-	-	-

MISC - 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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	
582	Station Expense	F120	-	-	-	-	-	-	-	-	
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
589	Rents	F131	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
TOTAL DISTRIBUTION EXPENSE											
CUSTOMER ACCOUNTS EXPENSE											
901	Supervision	F136	-	-	-	-	-	-	-	-	
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
TOTAL CUSTOMER ACCOUNTS 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 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
502	907	Supervision	F40	-	-	-	-	-	-	-	-
503	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
504	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
505	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
506		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-
507				-	-	-	-	-	-	-	-
508				-	-	-	-	-	-	-	-
509				-	-	-	-	-	-	-	-
510				-	-	-	-	-	-	-	-
511				-	-	-	-	-	-	-	-
512				-	-	-	-	-	-	-	-
513				-	-	-	-	-	-	-	-
514				-	-	-	-	-	-	-	-
515				-	-	-	-	-	-	-	-
516				-	-	-	-	-	-	-	-
517				-	-	-	-	-	-	-	-
518				-	-	-	-	-	-	-	-
519				-	-	-	-	-	-	-	-
520				-	-	-	-	-	-	-	-
521	911	Supervision	F40	-	-	-	-	-	-	-	-
522	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
523	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
524	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
525				-	-	-	-	-	-	-	-
526				-	-	-	-	-	-	-	-
527				-	-	-	-	-	-	-	-
528				-	-	-	-	-	-	-	-
529				-	-	-	-	-	-	-	-
530		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
531				-	-	-	-	-	-	-	-
532				-	-	-	-	-	-	-	-
533				-	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-	-
535				-	-	-	-	-	-	-	-
536	920	Administrative & General Salaries	F102M	-	-	-	-	-	-	-	-
537		Customer - System	F42	-	-	-	-	-	-	-	-
538		Administrative & General Salaries		-	-	-	-	-	-	-	-
539				-	-	-	-	-	-	-	-
540	921	Office Supplies & expenses	F102M	-	-	-	-	-	-	-	-
541		Customer - System	F42	-	-	-	-	-	-	-	-
542		Office Supplies & expenses		-	-	-	-	-	-	-	-
543				-	-	-	-	-	-	-	-
544	923	Outside Services	F102M	-	-	-	-	-	-	-	-
545		Customer - System	F42	-	-	-	-	-	-	-	-
546		Outside Services		-	-	-	-	-	-	-	-
547				-	-	-	-	-	-	-	-
548	924	Property Insurance	F102M	-	-	-	-	-	-	-	-
549				-	-	-	-	-	-	-	-
550	925	Injuries & Damages	F102M	-	-	-	-	-	-	-	-
551				-	-	-	-	-	-	-	-
552	926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-
553				-	-	-	-	-	-	-	-
554	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
555				-	-	-	-	-	-	-	-
556	928	Regulatory Commission Expense	F141	465,694	204,136	67,073	96,968	39,702	35,537	19,323	2,956
557				-	-	-	-	-	-	-	-
558	929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-
559				-	-	-	-	-	-	-	-
560	930	Misc General Expenses	F138M	-	-	-	-	-	-	-	-
561				-	-	-	-	-	-	-	-
562	931	Rents	F102M	-	-	-	-	-	-	-	-
563				-	-	-	-	-	-	-	-
564	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
565				-	-	-	-	-	-	-	-
566		TOTAL ADMINISTRATIVE & GEN EXPENSE		465,694	204,136	67,073	96,968	39,702	35,537	19,323	2,956
567				-	-	-	-	-	-	-	-
568				-	-	-	-	-	-	-	-
569		TOTAL O & M EXPENSE		465,694	204,136	67,073	96,968	39,702	35,537	19,323	2,956
570				-	-	-	-	-	-	-	-

MISC - Total - Unbundled	A	B	C	DEPRECIATION EXPENSE							
				D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
571											
572											
573											
574											
575	FERC		COS								
576	ACCI		Factor								
577	403SP	Stream Depreciation	F10								
578		JBG	F10								
579		Total 403SP									
580											
581	403NP	Nuclear Depreciation	F10								
582											
583	403HP	Hydro Depreciation	F10								
584											
585	403OP	Other Production Depreciation	F10								
586		CAGE	F10								
587		Total 403OP									
588											
589	403TP	Transmission Depreciation	F106								
590											
591	403	Distribution Depreciation									
592		Land Rights	F118								
593		Structures	F119								
594		Station Equip	F120								
595		Poles & Towers	F121								
596		OH Conductors	F122								
597		UG Conduit	F123								
598		UG Conductor	F124								
599		Line Transformer	F125								
600		Services	F126								
601		Meters	F127								
602		Inst Cust Premises	F128								
603		Leased Property	F129								
604		Street Lighting	F130								
605		Total Distribution Expense									
606											
607											
608	403GP	General Depreciation									
609		Situs	F107M								
610		System Generation	F105M								
611		System Overheads	F102M								
612		Customer - System	F42								
613		Energy	F10								
614		Total General Expense									
615											
616	403GV0	General Vehicles	F105M								
617		Mining Depreciation	F10								
618											
619	403EP	Experimental Plant Depreciation	F10								
620											
621											
622		TOTAL DEPRECIATION EXPENSE									
623											
624											
625											
626											
627	404GP	Amort of LT Plant - Cap. Lease Gen									
628		Division	F10								
629		System Overheads	F102M								
630		Customer - System	F42								
631		Total Amort. Cap. Lease General									
632											
633	404SP	Amort of LT Plant - Cap Lease Steam	F10								
634											
635	404IP	Amort of LT Plant - Intangible Plant									
636		Situs	F107M								
637		System Generation	F105M								
638		System Overheads	F102M								
639		Customer - System	F42								
640		Energy	F10								
641		Total Amort. Intangible Plant									
642											

AMORTIZATION EXPENSE

MISC - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
643	404OP	F30	0	0	0	0	0	0	0	0	
644	404HP	F110	-	-	-	-	-	-	-	-	
645	405	F110	-	-	-	-	-	-	-	-	
646	406	F10	-	-	-	-	-	-	-	-	
647	407	F110	-	-	-	-	-	-	-	-	
648	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-	
649	408	F101M	-	-	-	-	-	-	-	-	
650	Taxes Other Than Income	F101M	-	-	-	-	-	-	-	-	
651	Customer - System	F101M	-	-	-	-	-	-	-	-	
652	Total Taxes Other Than Income		-	-	-	-	-	-	-	-	
653	41140	F101M	-	-	-	-	-	-	-	-	
654	Deferred I T C - Federal		-	-	-	-	-	-	-	-	
655	41141	F101M	-	-	-	-	-	-	-	-	
656	Deferred I T C - Idaho		-	-	-	-	-	-	-	-	
657	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
658	41010	F101M	-	-	-	-	-	-	-	-	
659	Deferred Income Tax - Federal-DR		-	-	-	-	-	-	-	-	
660	41110	F101M	-	-	-	-	-	-	-	-	
661	Deferred Income Tax - Federal-ICR		-	-	-	-	-	-	-	-	
662	TOTAL DEFERRED INCOME TAXES		-	-	-	-	-	-	-	-	
663	40911	F101M	-	-	-	-	-	-	-	-	
664	State Income Taxes		-	-	-	-	-	-	-	-	
665	40910	F101M	32,007	12,898	4,197	7,010	3,216	3,334	1,247	105	
666	Federal Income Tax		-	-	-	-	-	-	-	-	
667	TOTAL OPERATING EXPENSES		497,701	217,035	71,270	103,978	42,918	38,871	20,570	3,061	
668											
669											
670											
671											
672											
673											
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STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facility	Pumping	Lighting
				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15, 51-54, 57
705	MISC - Total - Unbundled										
706											
707											
708											
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863	A MISC - Total - Unbundled FERC ACCT	B DESCRIPTION	C COS Factor	OTHER PRODUCTION PLANT									
				D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facility Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57		
340		Land and Land Rights SG Total 340	F10	-	-	-	-	-	-	-	-	-	-
341		Structures and Improvements SG Total 341	F10	-	-	-	-	-	-	-	-	-	-
342		Fuel Holders, Producers & Access SG Total 342	F10	-	-	-	-	-	-	-	-	-	-
343		Prime Movers Total 343	F10	-	-	-	-	-	-	-	-	-	-
344		Generators SG Total 344	F10	-	-	-	-	-	-	-	-	-	-
345		Accessory Electric Plant SG Total 345	F10	-	-	-	-	-	-	-	-	-	-
346		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
OP		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Other Production Plant													
Experimental Plant			F10	-	-	-	-	-	-	-	-	-	-
103		Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT													
TRANSMISSION PLANT													
350		Land and Land Rights Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
352		Structures and Improvements Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
353		Station Equipment Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
354		Towers and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
355		Poles and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
356		Overhead Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
357		Underground Conduit Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
358		Underground Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
359		Roads and Trails Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-	-
TP		Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
TS0		Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION PLANT													



MISC - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
389	Land and Land Rights Situs System Generation System Overheads Customer - System Total Land & Land Rights	F107M F105M F102M F42	-	-	-	-	-	-	-	-	
390	Structures and Improvements Situs System Generation System Overheads Customer - System Total Structures and Improvements	F107M F105M F102M F42	-	-	-	-	-	-	-	-	
391	Office Furniture & Equipment Situs System Generation System Overheads Customer - System Energy Total Office Furniture & Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	
392	Transportation Equipment Situs System Generation System Overheads Customer - System Energy Total Transportation Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	
393	Stores Equipment Situs System Generation System Overheads Total Stores Equipment	F107M F105M F102M	-	-	-	-	-	-	-	-	
394	Tools, Shop & Garage Equipment Situs System Generation System Overheads Energy Total Tools, Shop & Garage Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	
395	Laboratory Equipment Situs System Generation System Overheads Energy Total Laboratory Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	
396	Power Operated Equipment Situs System Generation System Overheads Energy Total Power Operated Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	
397	Communication Equipment Situs System Generation System Overheads Customer - System Energy Total Communication Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	

MISC - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48J	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1003											
1004											
1005											
1006											
1007											
1008											
1009	Misc. Equipment										
1010	Situs	F107M									
1011	System Generation	F105M									
1012	System Overheads	F102M									
1013	Customer - System	F42									
1014	Energy	F10									
1015	Total Misc. Equipment										
1016											
1017	Coal Mine	F10									
1018	WIDCO Capital Lease	F10									
1019	Remove Capital Lease	F10									
1020											
1021	General Capital Lease	F10									
1022	Remove Capital Lease	F10									
1023											
1024	General Vehicles Capital Lease	F10									
1025	Remove Capital Lease	F10									
1026											
1027	Unclassified Gen Plant - Acct 300	F102M									
1028	Unclassified Gen Veh - Acct 300	F102M									
1029											
1030	TOTAL GENERAL PLANT										
1031											
1032											
1033											
1034											
1035											
1036	Organization										
1037	Situs	F107M									
1038	System Generation	F105M									
1039	System Overheads	F102M									
1040	Total Organization										
1041											
1042	Franchise & Consent										
1043	Situs	F107M									
1044	System Generation	F105M									
1045	Total Franchise & Consent										
1046											
1047	Miscellaneous Intangible Plant										
1048	Situs	F107M									
1049	System Generation	F105M									
1050	System Overheads	F102M									
1051	Customer - System	F42									
1052	Energy	F10									
1053	Total Miscellaneous Intangible Plant										
1054											
1055	Unclass Intangible Plant - Acct 300	F102M									
1056											
1057	TOTAL INTANGIBLE PLANT										
1058											
1059											
1060	TOTAL ELECTRIC PLANT IN SERVICE										
1061											
1062											

INTANGIBLE PLANT

MISC - Total - Unbundled		MISC RATE BASE									
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 48I	Large General Dedicated Facilitie Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1063	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1064	Production	F10	-	-	-	-	-	-	-	-	
1065	Transmission	F10	-	-	-	-	-	-	-	-	
1066	Distribution	F20	-	-	-	-	-	-	-	-	
1067	General	F102	-	-	-	-	-	-	-	-	
1068	Mining	F10	-	-	-	-	-	-	-	-	
1069	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	
1070	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1071		F10	-	-	-	-	-	-	-	-	
1072	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1073	Weatherization	F10	2,100,039	845,273	275,064	460,234	211,431	219,552	81,692	6,792	
1074	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1075	JBE	F10	-	-	-	-	-	-	-	-	
1076	Total Fuel Stock		-	-	-	-	-	-	-	-	
1077	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1078	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1079	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1080	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1081	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	
1082	JBG	F10	-	-	-	-	-	-	-	-	
1083	Total Material & Supplies		-	-	-	-	-	-	-	-	
1084	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-	
1085	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	
1086	Prepayments	F102M	-	-	-	-	-	-	-	-	
1087	Customer - System	F42	-	-	-	-	-	-	-	-	
1088	Total Prepayments		-	-	-	-	-	-	-	-	
1089	Misc Regulatory Assets	F102M	5,318	2,356	727	1,089	456	394	260	36	
1090	Total Misc Regulatory Assets		5,318	2,356	727	1,089	456	394	260	36	
1091	Misc Deferred Debits	F102M	-	-	-	-	-	-	-	-	
1092	Cash Working Capital	F102M	-	-	-	-	-	-	-	-	
1093	Other Working Capital	F137M	22,817	10,002	3,286	4,751	1,945	1,741	947	145	
1094	Total Other Working Capital		-	-	-	-	-	-	-	-	
1095	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1096	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1097	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1098	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1099	TOTAL RATE BASE ADDITIONS		2,128,174	857,630	275,078	466,074	213,832	221,687	82,899	6,972	
1100	MISC - Total - Unbundled										

A	B	D	E	F	G	H	I	J	K
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 Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1125									
1126									
1127									
1128									
1129									
1130									
1131	Customer Service Deposits								
1132									
1133									
1134									
1135									
1136	Accum Prov for Property Insurance								
1137	Accum Prov for Injuries & Damages								
1138	Accum Prov for Pension & Benefits								
1139	Reg Liabilities - Insurance Provision								
1140									
1141	Hydro Relicensing Obligations								
1142	Accum Misc Oper Prov - Trojan								
1143									
1144									
1145									
1146									
1147									
1148	Customer Advances for Const								
1149	SO2 Emissions								
1150	Other Deferred Credits								
1151									
1152	Accum Deferred Income Taxes Labor								
1153	Customer - System								
1154	Total Accum Deferred Income Taxes								
1155									
1156	Accum Deferred Income Taxes Labor								
1157	Customer - System								
1158	Total Accum Deferred Income Taxes								
1159									
1160	Accum Deferred Income Taxes Labor								
1161	Customer - System								
1162	Total Accum Deferred Income Taxes								
1163									
1164	Accum Deferred Income Taxes Labor								
1165	Customer - System								
1166	Total Accum Deferred Income Taxes								
1167									
1168	Accum Deferred Income Taxes Labor								
1169	Customer - System								
1170	Total Accum Deferred Income Taxes								
1171	Accum Investment Tax Credit								
1172	TOTAL RATE BASE DEDUCTIONS								
1173									
1174									
1175									
1176									
1177	Steam Prod Accumulated Depr JBG								
1178	Total Steam Prod Accumulated Depr								
1179									
1180	Nuclear Prod Accumulated Depr								
1181									
1182	Hydraulic Prod Accum Depr								
1183									
1184	Other Production - Accum Depr								
1185	Total Other Production - Accum Depr								
1186									
1187	Experimental Plant - Accum Depr								
1188									
1189									
1190									
1191									
1192									
1193									
1194									
1195									
1196									
1197	Transmission Plant Accum Depr								
1198									
1199									
1200									
1201	Land and Land Rights								
1202									
1203	Structures and Improvements								
1204									
1205	Station Equipment								
1206									
1207	MISC - Total - Unbundled								
1208									

ACCUMULATED DEPRECIATION  
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

A	B	D	E	F	G	H	I	J	K
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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57
1209									
1210									
1211									
1212									
1213									
1214									
1215	Poles, Towers & Fixtures	F121							
1216									
1217	Overhead Conductors	F122							
1218									
1219	Underground Conduit	F123							
1220									
1221	Underground Conductors	F124							
1222									
1223	Line Transformers	F125							
1224									
1225	Services	F126							
1226									
1227	Meters	F127							
1228									
1229	Install on Customers' Premises	F128							
1230									
1231	Leased Property	F129							
1232									
1233	Street Lights	F130							
1234									
1235	Unclassified Dist Plant - Acct 300	F121							
1236									
1237	Unclassified Dist Sub - Acct 300	F120							
1238									
1239	Unclassified Dist Sub - Acct 300	F102M							
1240									
1241									
1242	TOTAL DISTRIBUTION PLANT DEPR								
1243									
1244									
1245	General Plant Accumulated Depr								
1246	Situs	F107M							
1247	System Generation	F105M							
1248	System Overheads	F102M							
1249	Customer - System	F42							
1250	Energy	F10							
1251	Total General Plant Accumulated Depr								
1252									
1253	Mining Plant Accumulated Depr.	F10							
1254									
1255	Accum Depr - Capital Lease	F10							
1256	Remove Capital Lease	F10							
1257									
1258	Accum Depr - Capital Lease	F10							
1259	Remove Capital Lease	F10							
1260									
1261	TOTAL GENERAL PLANT ACCUM DEPR								
1262									
1263									
1264	TOTAL ACCUM DEPR - PLANT IN SERVICE								
1265									
1266									
1267									
1268									
1269	Accum Prov for Amort-Steam	F10							
1270									
1271	Accum Prov for Amort-General	F108							
1272	Division	F108							
1273	System Overheads								
1274	Total Accum Prov for Amort-General								
1275									
1276	Accum Prov for Amort-Hydro	F10							
1277									
1278	Accum Prov for Amort-Intangible								
1279	Situs	F107M							
1280	System Generation	F105M							
1281	System Overheads	F102M							
1282	Customer - System	F42							
1283	Energy	F10							
1284	Total Accum Prov for Amort-Intangible								
1285									
1286	Accum Amtr - Capital Lease								
1287	Situs	F107M							
1288	System Generation	F105M							
1289	System Overheads	F102M							
1290	Remove Capital Lease Amtr								
1291	TOTAL ACCUM PROV FOR AMORTIZATION								

ACCUMULATED AMORTIZATION





PacificCorp  
 Cost Of Service By Rate Schedule - COS Factor Summary  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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	12% / 88%		0.40250	0.13088	0.21915	0.10088	0.10455	0.03890	0.00323	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.43133	0.13727	0.20336	0.09487	0.09396	0.03689	0.00232	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%		0.46885	0.14545	0.18281	0.08732	0.08610	0.03427	0.00112	1.00000
F20	Max. Schedule Peak			0.45156	0.12532	0.19076	0.07180	0.06506	0.09173	0.00377	1.00000
F20A	Max. Schedule Peak Excluding Sch 60			0.48298	0.13404	0.20403	0.07680	-	0.09812	0.00404	1.00000
F21	Transformers - NCP			0.79891	0.13346	0.21704	0.04814	-	0.06846	0.00266	1.00000
F22	Secondary Lines - NCP			0.39381	0.20109	-	-	-	-	-	1.00000
F30	MWH @ Input			0.79891	0.12908	0.22392	0.10243	0.10774	0.03951	0.00351	1.00000
F40	Average Customers			0.79865	0.13594	0.08816	0.00045	0.00001	0.04042	0.02537	1.00000
F41	Weighted Customers Acct 902			0.77487	0.14941	0.07166	0.00308	0.00005	0.05593	-	1.00000
F42	Weighted Customers Acct 903			1.00000	0.12860	0.00830	0.00338	0.00006	0.04149	0.02349	1.00000
F43	Residential Split			-	-	-	-	-	-	-	1.00000
F44	Commercial Split			-	-	-	-	-	-	-	1.00000
F45	Industrial / Irrigation Split			-	-	-	-	-	-	-	1.00000
F46	Lighting / OSPA Split			-	-	-	-	-	-	-	1.00000
F47	Wild Customers Acct 902 - Irrigation			0.79519	0.15332	0.01709	0.00316	0.00005	0.03117	1.00000	1.00000
F48	Wild Customers Acct 903 - Irrigation			0.81005	0.13109	0.00846	0.00344	0.00006	0.02297	0.02394	1.00000
F60	Contribution in Aid of Construction			0.48972	0.29321	-	-	-	0.11984	0.09723	1.00000
F51	Security Deposits			0.85653	0.09279	0.02354	0.00552	-	0.02173	0.00090	1.00000
F60	Meters			0.64652	0.18724	0.08542	0.01243	0.00061	0.06777	-	1.00000
F60A	Meters Excluding Sch 60			0.18735	0.08542	-	-	-	0.06782	-	1.00000
F70	Services			0.66891	0.23741	0.08962	0.00405	-	-	-	1.00000
F80	Uncollectables			0.84127	0.02977	0.04306	0.07165	-	0.05243	-	1.00000
F101	Rate Base			0.13675	0.20599	0.08690	0.07753	0.01582	0.05243	-	1.00000
F101G	Generation Rate Base			0.40217	0.13098	0.21933	0.10076	0.07753	0.04711	0.00605	1.00000
F101T	Transmission Rate Base			0.40273	0.13096	0.21901	0.10454	0.03887	0.03887	0.00324	1.00000
F101D	Distribution Rate Base			0.53676	0.15119	0.17199	0.05126	0.00767	0.10768	0.01305	1.00000
F101R	Retail Rate Base			0.28985	0.23993	0.15480	0.07358	0.06266	0.10768	0.07150	1.00000
F101M	Misc Rate Base			0.40299	0.13113	0.21900	0.10048	0.04147	0.03895	0.00328	1.00000
F102	SGP - System Gross Plant			0.44297	0.13677	0.20482	0.04894	0.07400	0.04894	0.00672	1.00000
F102G	SGGP - System Gross Generation Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F102T	SGTP - System Gross Transmission Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F102D	SGDP - System Gross Distribution Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F102M	SGDP - System Gross Misc Plant			0.44297	0.13677	0.20482	0.04894	0.07400	0.04894	0.00672	1.00000
F104	SNP - System Net Plant			0.44158	0.13676	0.20497	0.08642	0.07704	0.04710	0.00613	1.00000
F104G	SNP - System Net Generation Plant			0.40252	0.13098	0.21914	0.10068	0.10455	0.03890	0.00323	1.00000
F104T	SNP - System Net Transmission Plant			0.40273	0.13096	0.21901	0.10064	0.10455	0.03887	0.00324	1.00000
F104R	SNP - System Net Distribution Plant			0.53686	0.15172	0.17137	0.05100	0.00749	0.06824	0.01333	1.00000
F104M	SNP - System Net Misc Plant			0.78722	0.12968	0.01358	0.00440	(0.00133)	0.04311	0.02334	1.00000
F105	STP - System Prod & Trans Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00613	1.00000
F105G	SGGP - System Gross Generation Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F105T	SGTP - System Gross Transmission Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F105D	SGDP - System Gross Distribution Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F105M	SGDP - System Gross Misc Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F106	STP - System Transmission Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F107	STP - System Trans & Dist Plant			0.48275	0.14246	0.19074	0.07113	0.04387	0.05881	0.01014	1.00000
F107G	SGGP - System Gross Generation Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F107T	SGTP - System Gross Transmission Plant			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000

PacificCorp  
 Cost Of Service By Rate Schedule - COS Factor Summary  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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
F107D	SGDP - System Gross Distribution Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F107R	SGTP - System Gross Retail Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F107M	SGDP - System Gross Misc Plant			0.53151	0.14943	0.17347	0.05317	0.00717	0.07091	0.01433	1.00000
F108	SGP - System General Plant			0.46654	0.13772	0.19880	0.08156	0.06700	0.05070	0.00765	1.00000
F110	SIP - System Intangible Plant			0.46943	0.13336	0.18660	0.08183	0.07760	0.04385	0.00733	1.00000
F118	Account 360			0.48298	0.13404	0.20403	0.07680	-	0.09812	0.00404	1.00000
F119	Account 361			0.45156	0.12532	0.19076	0.07180	0.06506	0.09173	0.00377	1.00000
F120	Account 362			0.45636	0.12665	0.19279	0.07256	0.05512	0.09271	0.00381	1.00000
F121	Account 364			0.50822	0.13940	0.18773	0.07066	-	0.09028	0.00371	1.00000
F122	Account 365			0.51293	0.14040	0.18469	0.06952	-	0.08881	0.00365	1.00000
F123	Account 366			0.58913	0.15667	0.13548	0.05099	-	0.06515	0.00268	1.00000
F124	Account 367			0.53855	0.14583	0.16814	0.05329	-	0.08086	0.00333	1.00000
F125	Account 368			0.53023	0.13346	0.21704	0.04814	-	0.08086	0.00333	1.00000
F126	Account 369			0.68891	0.23741	0.06962	0.00405	-	0.06846	0.00266	1.00000
F127	Account 370			0.64322	0.18628	0.08499	0.01237	0.00572	0.06743	-	1.00000
F128	Account 371			-	-	-	-	-	-	-	1.00000
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000
F130	Account 373			-	-	-	-	-	-	-	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.51884	0.14864	0.16185	0.08557	0.01745	0.07679	0.02087	1.00000
F132	Account 364 + 365			0.51010	0.13980	0.18652	0.07020	-	0.08969	0.00369	1.00000
F133	Account 366 + 367			0.56043	0.15048	0.15402	0.05797	-	0.07406	0.00305	1.00000
F134	Account 364 + 365 + 369 (OH)			0.52658	0.14993	0.17646	0.06334	-	0.08039	0.00331	1.00000
F135	Account 366 + 367 + 369 (UG)			0.60937	0.18970	0.12497	0.03365	-	0.04065	0.00167	1.00000
F136	Account 902 + 903 + 904			0.81305	0.11483	0.01808	0.00643	0.00345	0.03137	0.01278	1.00000
F137	Total O & M Expense			0.42702	0.13186	0.20739	0.09374	0.09374	0.04152	0.00489	1.00000
F137G	Generation O & M Exp			0.40266	0.13100	0.21910	0.10063	0.10444	0.03893	0.00325	1.00000
F137T	Transmission O & M Exp			0.40331	0.13109	0.21886	0.10039	0.10398	0.03907	0.00330	1.00000
F137D	Distribution O & M Exp			0.51817	0.14826	0.16570	0.05637	0.01795	0.07449	0.01906	1.00000
F137R	Retail O & M Exp (Customer)			0.80954	0.11636	0.01841	0.00645	0.00357	0.03208	0.01359	1.00000
F137M	Misc & Customer O & M Exp			0.43835	0.14403	0.20822	0.08525	0.07631	0.04149	0.00635	1.00000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.50022	0.13333	0.17098	0.06468	0.07318	0.04795	0.00966	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F138T	Transmission O & M Exp (less wheeling exp)			0.40250	0.13098	0.21915	0.10068	0.10455	0.03890	0.00323	1.00000
F138D	Distribution O & M Exp			0.51884	0.14864	0.16185	0.05557	0.01745	0.07679	0.02087	1.00000
F138R	Retail O & M Exp (Customer)			0.81149	0.11624	0.01742	0.00604	0.00322	0.03198	0.01362	1.00000
F138M	Misc & Customer O & M Exp			-	-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.42794	0.13107	0.20900	0.09363	0.09256	0.04160	0.00420	1.00000
F140G	Revenue Requirement Before Rev Credits			0.40256	0.13100	0.21914	0.10065	0.10448	0.03892	0.00324	1.00000
F140T	Revenue Requirement Before Rev Credits			0.40316	0.13107	0.21891	0.10044	0.10409	0.03904	0.00329	1.00000
F140D	Revenue Requirement Before Rev Credits			0.52278	0.14801	0.16962	0.05579	0.01236	0.07432	0.01713	1.00000
F140R	Revenue Requirement Before Rev Credits			1.14771	0.03414	(0.07051)	(0.03171)	(0.03482)	(0.01566)	(0.02369)	1.00000
F140M	Revenue Requirement Before Rev Credits			0.42998	0.14098	0.21077	0.08886	0.08290	0.04089	0.00562	1.00000
F141	Firm Revenues			0.43835	0.14403	0.20822	0.08525	0.07631	0.04149	0.00635	1.00000

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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	64,507,514	20,012,327	24,445,474	8,378,902	-	4,715,081	154,357	122,213,655
2 Primary	-	-	706,757	3,634,654	11,030,375	-	-	15,371,786
3 Sub-Transmission	-	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	-	0
5 Total KW @ Input	64,507,514	20,012,327	25,152,231	12,013,556	11,030,375	4,715,081	154,357	137,585,442
6 Total MWH @ Input	1,720,865	564,070	978,459	447,595	470,798	172,636	15,341	4,369,764
7 MWH %	39.3812%	12.9085%	22.3916%	10.2430%	10.7740%	3.9507%	0.3511%	100.0000%
8 FACTOR 10 - 12% D / 88% E	40.2504%	13.0981%	21.9155%	10.0680%	10.4547%	3.8900%	0.3234%	100.0000%
9 FACTOR 11 - 50% D / 50% E	43.1333%	13.7269%	20.3364%	9.4874%	9.3956%	3.6889%	0.2316%	100.0000%
10 FACTOR 12 - 100% D	46.8854%	14.5454%	18.2812%	8.7317%	8.0171%	3.4270%	0.1122%	100.0000%

Distribution Factors (F20-F22)

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Distribution Factors - Schedule Peaks (maximum)

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	473,668	131,457	194,479	52,574	-	96,224	3,958	952,360
2								
3 Primary	-	-	5,622	22,742	68,241	-	-	96,605
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (maximum)								
10 @ Input	473,668	131,457	200,101	75,315	68,241	96,224	3,958	1,048,965
11								
12								
13 Substations								
14 FACTOR 20	45.1558%	12.5321%	19.0761%	7.1800%	6.5055%	9.1733%	0.3773%	100.0000%
15								
16 FACTOR 20A	48.2978%	13.4041%	20.4034%	7.6796%	0.0000%	9.8115%	0.4036%	100.0000%
17								
18								
19 Max NCP - Sec	1,125,474	257,531	322,476	71,529	0	101,726	3,958	1,882,694
20								
21 Cust/Transformer	3.00	2.00	1.00	1.00	1.00	1.00	1.00	
22								
23 Coincidence Factor	0.70	0.77	1.00	1.00	1.00	1.00	1.00	
24								
25 Max NCP - Wgt	787,832	198,299	322,476	71,529	0	101,726	3,958	1,485,820
26								
27								
28 Line Transformers								
29 FACTOR 21	53.0234%	13.3461%	21.7036%	4.8141%	0.0000%	6.8465%	0.2664%	100.0000%
30								
31								
32 Max NCP - Wgt*	787,832	198,299	0	0	0	0	0	986,131
33 (Less Irrg & St Lig)								
34								
35 Secondary Lines								
36 FACTOR 22	79.8912%	20.1088%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
37								
38								
39 * If Line 19 > 1,								
40 Line 30 = Line 23								

Distribution Factors Detail

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Distribution Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec			326,933	258,549	213,656	309,947	384,355	433,814	473,668	350,480	315,540	324,447	256,783	308,886	3,957,059
3															
4 General Service															
5 Sch 24 sec			129,643	119,413	100,698	79,548	98,453	80,172	107,610	87,475	76,154	83,092	91,901	113,287	1,167,447
6 Sch 36 sec			132,082	182,661	188,885	154,059	146,650	103,446	116,819	113,075	156,925	118,010	116,834	139,767	1,668,214
7 Sch 36 pri			3,819	5,281	5,461	4,455	4,240	2,991	3,377	3,269	4,509	3,412	3,377	4,041	48,232
8 Sch 48T pri, ded fac			50,389	58,205	57,349	54,874	57,754	52,038	59,015	56,446	52,528	57,779	52,722	65,403	674,503
9 Sch 48T sec			48,291	51,247	52,432	44,921	37,147	37,812	40,483	41,084	41,000	39,022	42,335	47,146	522,920
10 Sch 48T pri			19,989	19,981	21,521	19,815	20,474	18,076	20,830	20,296	19,557	17,607	18,504	16,866	233,535
11 General Service Total			384,213	436,789	426,346	357,671	364,718	294,535	348,135	321,644	349,673	318,922	325,673	386,530	4,314,850
12 Irrigation															
13 Sch 040			51,956	47,285	38,695	22,164	6,590	249	325	612	403	20,095	25,234	45,341	258,949
14															
15 Street Lights															
16 Sch 15.52.54.57 sec						3,958		3,958							7,916
17															
18															
19															
20															
21 State of Washington			763,103	742,623	678,698	693,740	755,663	732,556	822,129	672,736	665,615	663,464	607,691	740,757	8,538,774

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Distribution Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec			296,463	234,452	193,743	281,060	348,533	383,382	429,522	317,815	286,131	294,208	232,851	280,098	3,586,258
3															
4 General Service															
5 Sch 24 sec			117,560	108,284	91,313	72,134	89,277	72,700	97,581	79,322	69,056	75,348	83,336	102,729	1,058,640
6 Sch 36 sec			119,772	165,637	171,281	139,701	132,982	93,805	105,931	102,536	141,393	107,011	105,945	126,741	1,512,735
7 Sch 36 pri			3,535	4,888	5,055	4,123	3,924	2,768	3,126	3,026	4,173	3,158	3,126	3,740	44,642
8 Sch 48T pri, ded fac			46,639	53,873	53,081	50,790	53,456	48,165	54,623	52,245	48,619	53,479	48,798	60,535	624,303
9 Sch 48T sec			43,790	46,471	47,545	43,790	33,685	36,710	37,255	37,179	35,385	38,389	38,389	47,452	474,183
10 Sch 48T pri			18,501	18,494	19,919	18,340	18,950	16,731	19,280	18,785	18,101	16,297	17,127	15,629	216,154
11 General Service Total			349,797	397,647	388,194	325,822	332,274	288,457	317,251	293,169	318,521	290,678	296,721	352,126	3,930,657
12 Irrigation															
13 Sch 040			47,114	42,878	35,089	20,098	5,976	226	295	555	365	18,222	22,882	41,115	234,815
14															
15 Street Lights															
16 Sch 15.52.54.57 sec						3,589		3,589							7,178
17															
18															
19															
20															
21 State of Washington			693,374	674,977	617,026	630,569	686,783	685,654	747,068	611,539	605,017	603,108	552,454	673,339	7,760,908

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Non Coincident Peaks @ Input

Description	A	B	C	D	E	E	E	E	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP
Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch
1 Residential									822,439	887,255	1,125,474	982,549	919,315	960,912	746,556	864,468	896,429	866,738	10,606,678	1,125,474
2 Sch 16 sec																				
3																				
4 General Service									235,108	248,184	239,503	248,379	257,531	244,461	240,253	248,617	242,322	227,989	2,901,724	257,531
5 Sch 24 sec									322,476	279,172	257,884	191,607	198,348	188,024	218,609	208,329	201,482	217,321	2,726,302	322,476
6 Sch 36 sec									9,333	8,081	7,464	5,546	5,740	5,441	6,327	6,029	5,831	6,290	78,904	9,333
7 Sch 36 pri									62,653	58,225	60,501	63,177	64,981	60,734	59,535	58,115	58,206	68,241	731,908	68,241
8 Sch 48T pri, ded fac									69,616	71,529	59,896	57,624	56,391	57,111	56,466	59,264	61,816	739,022	71,529	
9 Sch 48T sec									29,513	27,928	26,317	26,400	25,870	25,678	24,937	25,118	25,012	315,734	29,513	
10 Sch 48T pri									728,698	694,119	651,365	592,734	608,862	581,447	606,372	602,036	592,223	606,670	7,493,584	758,622
11 General Service Total									101,726	53,785	21,224	794	521	1,782	1,857	95,231	31,440	64,030	549,621	101,726
12 Irrigation																				
13 Sch 40 sec																				
14																				
15																				
16 Street Lights									3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,495	3,958
17 Sch 15,52,54,57 sec																				
18																				
19																				
20 State of Washington									1,656,822	1,639,087	1,802,021	1,580,035	1,532,855	1,548,099	1,358,743	1,565,693	1,524,049	1,541,396	18,697,388	1,989,780

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Non Coincident Peaks @ Sales

Description	A	B	C	D	E	E	E	E	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP
Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch
1 Residential									745,787	804,562	1,020,579	890,975	833,634	871,354	676,977	783,899	812,881	785,957	9,618,127	1,020,579
2 Sch 16 sec																				
3																				
4 General Service									213,195	225,959	217,181	225,230	233,529	221,677	217,861	225,446	219,738	206,740	2,631,281	233,529
5 Sch 24 sec									292,421	253,153	233,849	173,749	179,862	170,500	188,913	182,703	192,703	197,067	2,472,208	292,421
6 Sch 36 sec									8,638	7,480	6,909	5,133	5,312	5,036	5,856	5,397	5,822	6,312	73,032	8,638
7 Sch 36 pri									57,990	53,892	55,998	58,475	60,145	56,214	55,104	53,790	53,874	63,162	677,435	63,162
8 Sch 48T pri, ded fac									63,128	64,862	54,132	52,254	51,135	51,789	51,425	53,740	56,055	67,145	64,862	
9 Sch 48T sec									26,762	25,325	23,864	23,940	23,459	23,283	22,613	22,198	22,777	22,681	286,308	26,762
10 Sch 48T pri									682,134	630,672	591,933	538,781	553,443	528,498	551,094	547,130	536,229	551,527	6,810,408	689,374
11 General Service Total									92,245	48,754	19,246	720	473	1,616	1,684	86,355	28,509	58,062	498,396	92,245
12 Irrigation																				
13 Sch 40 sec																				
14																				
15																				
16 Street Lights									3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	43,068	3,589
17 Sch 15,52,54,57 sec																				
18																				
19																				
20 State of Washington									1,503,756	1,487,577	1,635,347	1,434,065	1,391,138	1,405,057	1,233,344	1,420,973	1,383,209	1,359,136	16,970,000	1,805,787

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Schedule Peaks @ Input

Description	COS Sch	A	B	C	D	E	September	October	November	December	January	February	March	April	May	June	N	O	Schedule Peaks Total	Max Sch Peak	
1 Residential																					
2 Sch 16 sec	16			326,933	321,218	270,978	313,456	432,758	433,814	473,668	369,733	333,194	324,447	290,183	332,819	4,223,203			473,668		
3																					
4 General Service																					
5 Sch 24 sec	24			131,457	119,413	106,447	89,373	111,072	115,255	115,543	108,090	100,516	93,316	98,267	113,287	1,302,038			131,457		
6 Sch 36 sec	36			145,078	183,604	194,479	190,737	175,775	135,710	146,204	137,945	162,981	146,798	143,883	143,127	1,906,321			145,078		
7 Sch 36 pri	36			4,194	5,308	5,622	5,514	5,082	3,924	4,227	3,988	4,712	4,244	4,138	4,138	55,113			4,194		
8 Sch 48T pri, ded fac	48T			54,929	59,527	62,653	56,736	57,754	64,981	60,734	54,982	58,111	55,158	55,588	68,241	716,984			54,929		
9 Sch 48T sec	48T			50,279	52,574	52,432	51,843	44,755	44,552	43,136	43,283	43,283	42,544	45,934	47,198	561,099			50,279		
10 Sch 48T pri	48T			20,512	22,061	22,742	20,899	22,536	21,419	22,286	21,307	20,711	19,804	19,901	19,095	253,273			20,512		
11 General Service Total				406,449	442,488	444,374	415,102	416,976	384,038	395,809	375,200	387,188	364,817	367,303	395,086	4,794,827			406,449		
12																					
13 Irrigation																					
14 Sch 040	40	se		65,890	68,725	96,224	22,164	6,590	249	325	612	403	20,095	25,234	48,733	355,244			65,890		
15																					
16 Street Lights																					
17 Sch 15.52,54.57 sec				3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,485			3,958		
18																					
19																					
20																					
21 State of Washington				803,231	836,389	815,535	754,680	860,282	822,059	873,760	749,503	724,742	713,316	686,678	780,596	9,420,769			803,231		

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Schedule Peaks @ Sales

Description	COS Sch	A	B	C	D	E	September	October	November	December	January	February	March	April	May	June	N	O	Schedule Peaks Total	Max Sch Peak
1 Residential																				
2 Sch 16 sec	16			296,463	291,280	245,723	284,242	392,425	393,382	429,522	335,274	302,140	294,208	263,138	301,800	3,829,597			296,463	
3																				
4 General Service																				
5 Sch 24 sec	24			119,205	108,284	96,526	81,043	100,720	104,513	104,774	98,016	91,150	84,619	89,108	102,729	1,180,687			119,205	
6 Sch 36 sec	36			131,557	166,492	176,353	172,960	159,393	123,062	132,578	125,088	147,791	133,116	130,473	129,787	1,728,650			131,557	
7 Sch 36 pri	36			3,882	4,913	5,204	4,913	3,632	2,632	3,912	3,691	4,361	3,928	3,850	3,830	51,011			3,882	
8 Sch 48T pri, ded fac	48T			50,841	55,097	57,990	52,513	53,456	58,475	60,145	56,214	50,890	53,786	51,053	63,162	663,622			50,841	
9 Sch 48T sec	48T			45,593	47,674	47,543	47,011	40,584	40,400	38,601	39,116	39,249	38,579	41,653	42,799	508,804			45,593	
10 Sch 48T pri	48T			18,985	20,419	21,049	19,344	20,859	19,825	20,627	19,721	19,170	18,330	18,420	17,674	234,423			18,985	
11 General Service Total				370,063	402,879	404,667	377,975	379,716	349,907	360,637	341,846	352,611	332,358	334,557	359,981	4,367,197			370,063	
12																				
13 Irrigation																				
14 Sch 040	40	se		59,749	62,320	87,256	20,098	5,976	226	295	555	365	18,222	22,882	44,191	322,135			59,749	
15																				
16 Street Lights																				
17 Sch 15.52,54.57 sec				3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	43,068			3,589	
18																				
19																				
20																				
21 State of Washington				729,864	760,068	741,235	685,904	781,706	747,104	794,043	681,264	658,705	648,377	624,166	709,561	8,561,997			729,864	



PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Energy Factor

A	B	C	D	E	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	1,580,704	518,127	873,653	290,328	-	158,575	14,091	-	-	-	3,435,478
2 Primary	-	-	25,782	124,028	443,965	-	-	-	-	-	593,775
4 Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
6 Transmission	-	-	-	-	-	-	-	-	-	-	-
8											
9											
10 Total MWH											
11 @ Sales	1,580,704	518,127	899,434	414,356	443,965	158,575	14,091	-	-	-	4,029,253
12											
13											
14 Total MWH											
15 @ Input	1,720,865	564,070	978,459	447,595	470,798	172,636	15,341	-	-	-	4,369,764
16											
17 Energy											
18 FACTOR 30	39.3812%	12.9085%	22.3915%	10.2430%	10.7740%	3.9507%	0.3511%	0.0000%	0.0000%	0.0000%	100.0000%
19											
20 MWH @ sales											
21 (less special contracts)	1,580,704	518,127	899,434	414,356	443,965	158,575	14,091	-	-	-	4,029,253
22											
23 FACTOR 31	39.2307%	12.8591%	22.3226%	10.2837%	11.0785%	3.9356%	0.3497%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Weighted Customer Factors

Description	A	B	C	D	E	E	F	G	H	I	J
	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 Residential	102,466	-	-	-	-	-	-	-	102,466		
2 Commercial	-	17,640	1,059	-	-	-	-	-	18,699		
3 Industrial	-	-	-	59	-	1	-	-	60		
4 Irrigation	-	-	-	-	-	-	5,245	-	5,245		
5 St Lighting	-	-	-	-	-	-	-	3,292	3,292		
6											
7 Avg Customers	102,466	17,640	1,059	59	59	1	5,245	3,292	129,762		
8											
9 <b>FACTOR 40</b>	<b>78.9646%</b>	<b>13.5941%</b>	<b>0.8161%</b>	<b>0.0455%</b>	<b>0.0455%</b>	<b>0.0008%</b>	<b>4.0420%</b>	<b>2.5370%</b>	<b>100.0000%</b>		
10											
11 Residential	102,466	-	-	-	-	-	-	-	102,466		
12 Commercial	-	19,757	2,203	-	-	-	-	-	21,960		
13 Industrial	-	-	-	408	-	7	-	-	415		
14 Irrigation	-	-	-	-	-	-	7,395	-	7,395		
15 St Lighting	-	-	-	-	-	-	-	-	-		
16											
17 Avg Customers	102,466	19,757	2,203	408	408	7	7,395	-	132,236		
18											
19 <b>FACTOR 41</b>	<b>77.4875%</b>	<b>14.9406%</b>	<b>1.6658%</b>	<b>0.3083%</b>	<b>0.3083%</b>	<b>0.0052%</b>	<b>5.5928%</b>	<b>0.0000%</b>	<b>100.0000%</b>		
20											
21 Residential	102,466	-	-	-	-	-	-	-	102,466		
22 Commercial	-	16,582	1,070	-	-	-	-	-	17,651		
23 Industrial	-	-	-	435	-	7	-	-	443		
24 Irrigation	-	-	-	-	-	-	5,350	-	5,350		
25 St Lighting	-	-	-	-	-	-	-	3,029	3,029		
26											
27 Avg Customers	102,466	16,582	1,070	435	435	7	5,350	3,029	128,939		
28											
29 <b>FACTOR 42</b>	<b>79.4689%</b>	<b>12.8601%</b>	<b>0.8295%</b>	<b>0.3377%</b>	<b>0.3377%</b>	<b>0.0057%</b>	<b>4.1492%</b>	<b>2.3489%</b>	<b>100.0000%</b>		
30											
31 Residential	102,466	-	-	-	-	-	-	-	102,466		
32											
33 <b>FACTOR 43</b>	<b>100.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>		
34											
35 Commercial	-	17,640	1,059	-	-	-	-	-	18,699		
36											
37 <b>FACTOR 44</b>	<b>0.0000%</b>	<b>94.3366%</b>	<b>5.6634%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>		
38											
39 Industrial / Irrigation	-	-	-	59	-	1	5,245	-	5,305		
40											
41 <b>FACTOR 45</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>1.1122%</b>	<b>1.1122%</b>	<b>0.0189%</b>	<b>98.8690%</b>	<b>0.0000%</b>	<b>100.0000%</b>		
42											
43 <b>FACTOR 46</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>		
44											
45 Lighting	-	-	-	-	-	-	-	3,292	3,292		
46											
47 <b>FACTOR 47</b>	<b>102,466</b>	<b>19,757</b>	<b>2,203</b>	<b>408</b>	<b>408</b>	<b>7</b>	<b>4,016</b>	<b>-</b>	<b>128,857</b>		
48											
49 Avg Customers	79.5195%	15.3324%	1.7094%	0.3164%	0.3164%	0.0054%	3.1169%	0.0000%	100.0000%		
50											
51											
52 <b>FACTOR 48</b>	<b>81.0046%</b>	<b>13.1086%</b>	<b>0.8456%</b>	<b>0.3442%</b>	<b>0.3442%</b>	<b>0.0058%</b>	<b>2.2969%</b>	<b>2.3943%</b>	<b>100.0000%</b>		
53											
54 Avg Customers	102,466	16,582	1,070	435	435	7	2,905	3,029	126,494		
55											
56											
57											
58											
59											

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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	111,684,857							111,684,857
3 Com / Ind		36,589,457	52,917,936	21,698,559	19,442,584			130,648,536
4 Irrigation						10,501,902		10,501,902
5 Customer Advances								
6	113,430	67,914				27,757	22,520	231,621
7 Total Cust Advances	113,430	67,914	-	-	-	27,757	22,520	231,621
8								
9								
10 FACTOR 50	48.9722%	29.3212%	0.0000%	0.0000%	0.0000%	11.9838%	9.7228%	100.0000%
11								
12								
13 Security Deposits	1,487,464	161,321	40,925	9,600	-	37,781	1,560	1,738,651
14								
15 FACTOR 51	85.5528%	9.2785%	2.3538%	0.5522%	0.0000%	2.1730%	0.0897%	100.0000%

Contribution in Aid of Construction - period ending June 2008

WA Residential Sch 16	113,430
WA Schedule 24	67,914
WA Irrigation Sch 40	27,757
WA Streetlighting	22,520
Total	231,621

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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 Scheduled Facilitie Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Average Customer	102,466	17,640	1,059	59	0	5,245	3,292	129,761
2								
3 Meter Cost	11,184,164	3,239,039	1,477,717	215,007	10,559	1,172,426	0	17,298,913
4								
5								
6								
7 <b>FACTOR 60</b>	<b>64.6524%</b>	<b>18.7239%</b>	<b>8.5423%</b>	<b>1.2429%</b>	<b>0.0610%</b>	<b>6.7775%</b>	<b>0.0000%</b>	<b>100.0000%</b>
8								
9 <b>FACTOR 60A</b>	<b>64.6919%</b>	<b>18.7354%</b>	<b>8.5475%</b>	<b>1.2437%</b>	<b>0.0000%</b>	<b>6.7816%</b>	<b>0.0000%</b>	<b>100.0000%</b>
10								
11 Service Cost	47,595,917	16,893,146	6,377,235	288,375	0	0	0	71,154,673
12								
13								
14 <b>FACTOR 70</b>	<b>66.8908%</b>	<b>23.7414%</b>	<b>8.9625%</b>	<b>0.4053%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>

Meter/Service Detail

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Meter & Service Data

A	B	C	D	E	F	G
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
<b>1 Residential</b>						
2 Sch 016	sec	102,466	109.15	\$11,184,164	464.50	\$47,595,917
<b>3 Commercial</b>						
4 Sch 024	sec	17,640	183.62	\$3,239,039	957.66	\$16,893,146
5 Sch 036	sec	1,045	1,310.66	\$1,369,637	6,102.62	\$6,377,235
6 Sch 036	pri	14	7,720.00	\$108,080	0.00	\$0
<b>7 Industrial</b>						
8 Sch 048T	pri, dec	1	10,559.00	\$10,559	0.00	\$0
9 Sch 048T	sec	46	1,690.00	\$77,740	6,269.02	\$288,375
10 Sch 048T	pri	13	10,559.00	\$137,267	0.00	\$0
<b>11 Irrigation</b>						
12 Sch 040	sec	5,245	223.53	\$1,172,426	0.00	\$0
<b>13 Street Lighting</b>						
14 Sch 15,52,54,57	sec	3,292	0.00	\$0	0.00	\$0
<b>15 State of Washington</b>						
16		<b>129,761</b>		<b>\$17,288,354</b>		<b>\$71,154,673</b>

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
<b>Residential -</b>	100,130	100.00%	\$109.15	\$109.15	\$464.50	\$464.50
<b>Sch 24</b>						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	10,710	72.29%	\$85.00	\$61.45	\$558.18	\$403.52
kW = 0, 3 Phase	869	5.87%	\$250.00	\$14.66	\$793.12	\$46.52
kW > 1, 1 Phase	1,419	9.58%	\$189.00	\$18.10	\$683.32	\$65.45
kW > 1, 3 Phase	1,817	12.26%	\$250.00	\$30.66	\$901.23	\$110.53
	14,815	100.00%		\$124.87		\$626.02
<i>15 - 100 kW</i>						
1 Phase	1,697	37.90%	\$205.00	\$77.70	\$1,240.38	\$470.17
3 Phase W/O KVAR	2,037	45.50%	\$250.00	\$113.75	\$1,665.95	\$757.99
3 Phase With KVAR	743	16.60%	\$407.00	\$67.55	\$1,665.95	\$276.48
	4,477	100.00%		\$259.00		\$1,504.64
<i>100 - 1000 kW</i>						
1 Phase	21	4.53%	\$912.00	\$41.28	\$6,269.02	\$283.73
3 Phase W/O KVAR	212	45.69%	\$1,352.00	\$617.72	\$6,269.02	\$2,864.29
3 Phase With KVAR	231	49.78%	\$1,352.00	\$673.09	\$6,269.02	\$3,121.00
	464	100.00%		\$1,332.09		\$6,269.02
<i>0 - 15 kW</i>	14,815	74.99%	\$124.87	93.64	\$626.02	469.45
<i>15 - 100 kW</i>	4,477	22.66%	\$259.00	58.69	\$1,504.64	340.97
<i>100 - 1000 kW</i>	464	2.35%	\$1,332.09	31.29	\$6,269.02	147.24
<b>Total Sch 24</b>	<b>19,756</b>	<b>100.00%</b>		<b>\$183.62</b>		<b>\$957.66</b>
<b>Sch 36</b>						
<b>Secondary Voltage</b>						
<i>0 - 100 kW</i>						
1 Phase	1	3.32%	\$205.00	\$6.80	\$1,240.38	\$41.16
3 Phase W/O KVAR	18	47.12%	\$250.00	\$117.81	\$1,665.95	\$785.06
3 Phase With KVAR	19	49.56%	\$407.00	\$201.70	\$1,665.95	\$825.60
	38	100.00%		\$326.31		\$1,651.83
<i>100 - 1000 kW</i>						
1 Phase	11	1.11%	\$912.00	\$10.12	\$6,269.02	\$69.55
3 Phase W/O KVAR	206	20.46%	\$1,352.00	\$276.60	\$6,269.02	\$1,282.56
3 Phase With KVAR	789	78.43%	\$1,352.00	\$1,060.40	\$6,269.02	\$4,916.91
	1,007	100.00%		\$1,347.12		\$6,269.02
<i>1000 kW+</i>						
3 Phase With KVAR	1	100.00%	\$1,690.00	\$1,690.00	\$6,269.02	\$6,269.02
	1	100.00%		\$1,690.00		\$6,269.02
<i>0 - 100 kW</i>	38	3.60%	\$326.31	11.76	\$1,651.83	59.53
<i>101-1000 kW</i>	1,007	96.30%	\$1,347.12	1,297.28	\$6,269.02	6,037.09
<i>101-1000 kW</i>	1	0.10%	\$1,690.00	1.62	\$6,269.02	6.00
<b>Total Secondary 36</b>	<b>1,045</b>	<b>100.00%</b>		<b>\$1,310.66</b>		<b>\$6,102.62</b>
<b>Primary Voltage</b>						
<i>100 - 1000 kW</i>						
1 Phase	0	0.00%	\$7,456.00	\$0.00		
3 Phase W/O KVAR	0	1.82%	\$7,720.00	\$140.36		
3 Phase With KVAR	14	98.18%	\$7,720.00	\$7,579.64		
<b>Total Primary 36</b>	<b>14</b>	<b>100.00%</b>		<b>\$7,720.00</b>		
<b>Combined Total</b>	<b>1,059</b>					
<b>Sch 40</b>						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,049	21.63%	\$85.00	\$18.39		
kW = 0, 3 Phase	426	8.79%	\$250.00	\$21.96		
kW > 1, 1 Phase	0	0.00%	\$189.00	\$0.00		
kW > 1, 3 Phase	3,374	69.58%	\$250.00	\$173.95		
	4,849	100.00%		\$214.30		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$205.00	\$0.00		
3 Phase W/O KVAR	245	63.47%	\$250.00	\$158.68		
3 Phase With KVAR	141	36.53%	\$407.00	\$148.67		
	386	100.00%		\$307.35		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$912.00	\$0.00		
3 Phase W/O KVAR	0	0.00%	\$1,352.00	\$0.00		
3 Phase With KVAR	11	100.00%	\$1,352.00	\$1,352.00		
	11	100.00%		\$1,352.00		
<i>0 - 50 kW</i>	4,849	92.43%	\$214.30	198.08		
<i>51 - 300 kW</i>	386	7.36%	\$307.35	22.61		
<i>301 - 1000 kW</i>	11	0.21%	\$1,352.00	2.83		
<b>Total Sch 40</b>	<b>5,246</b>	<b>100.00%</b>		<b>\$223.53</b>		

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

	(A)	(B)	(C)	(D)	(E)
<u>Line</u>	<u>Standard</u>	<u>Installed Cost</u> <u>2008</u>	<u>Indexed to</u> <u>2008</u> Col B x 100.00%	<u>Percent</u> <u>Use</u>	<u>Total Installed</u> <u>Cost / Service</u>
<b>Residential</b>					
1	Small Load	DM221A	\$85.00	\$85.00	\$26.35
2	All Electric	DM221D	\$120.00	\$120.00	\$82.80
3					<b>\$109.15</b>
<hr/>					
4					
5	<b>0 - 10 kW</b>				
6	kW = 0, 1 Phase	DM221A	\$85.00	\$85.00	\$85.00
7					
8					
9	kW = 0, 3 Phase	DM241A	\$250.00	\$250.00	\$250.00
10					
11					
12	kW > 1, 1 Phase	DM221B	\$189.00	\$189.00	\$189.00
13					
14					
15	kW > 1, 3 Phase	DM241A	\$250.00	\$250.00	\$250.00
16					
17	<b>11-100 kW</b>				
18	1 phase	DM221C	\$205.00	\$205.00	\$205.00
19					
20					
21	3 phase w/o KVAR	DM241A	\$250.00	\$250.00	\$250.00
22					
23					
24	3 phase with KVAR	DM241B	\$407.00	\$407.00	\$407.00
25					
26	<b>101 - 1000 kW</b>				
27	1 Phase (sec)	DM231AFE	\$912.00	\$912.00	\$912.00
28					
29					
30	3 phase w/o KVAR	DM271AEC	\$1,352.00	\$1,352.00	\$1,352.00
31					
32					
33	3 phase with KVAR	DM271AEC	\$1,352.00	\$1,352.00	\$1,352.00
34					
35	<b>Over 1 MW</b>				
36	3 phase secondary volt	DM271AFG	\$1,690.00	\$1,690.00	\$1,690.00
37					
38					
39	<b>Primary Metering</b>				
40	13.8 kV 3-wire	DM101ACBI	\$6,552.00	\$6,552.00	
41	12.47 kV 4-wire Wye	DM121ABBI	\$7,720.00	\$7,720.00	
42	24.9 kV 4-wire Wye	DM121AGBI	\$10,559.00	\$10,559.00	
43	35 kV 4-wire Wye	DM131ABH	\$24,297.00	\$24,297.00	
44					
45					
46	<b>Pacific Region</b>				
47	<b>DRI/McGraw-Hill Index</b>				
48				Escalation Factor	
49	<u>2008</u>	<u>2008</u>	<u>2008-2008</u>		
	<b>332.3</b>	<b>332.3</b>	<b>100.00%</b>		

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

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost 2008	(D) Indexed to 2008 Col B x 100.00% - OH Col B x 100.00% - UG	(E) Percent Use	(F) Total Cost per Service
1	<b>Residential</b>					
2	Small load - O/H	#2 Triplex	\$431.00	\$431.00	11.47%	\$49.45
3	Large load - O/H	1/0 Triplex	\$503.00	\$503.00	25.54%	\$128.45
4	Small load - U/G	1/0 Triplexed	\$425.00	\$425.00	31.49%	\$133.85
5	Large load - U/G	4/0 Triplexed	\$485.00	\$485.00	31.49%	\$152.75
6						<b>\$464.50</b>
7						
8	<b>0 - 30 kW</b>					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$567.00	\$567.00	37.01%	\$209.85
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$553.00	\$553.00	62.99%	\$348.33
11						<b>\$558.18</b>
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$761.00	\$761.00	37.01%	\$281.66
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$812.00	\$812.00	62.99%	\$511.47
15						<b>\$793.12</b>
16						
17	<b>30 - 50 kW</b>					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$803.00	\$803.00	37.01%	\$297.20
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$613.00	\$613.00	62.99%	\$386.12
20						<b>\$683.32</b>
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$968.00	\$968.00	37.01%	\$358.27
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$862.00	\$862.00	62.99%	\$542.96
24						<b>\$901.23</b>
25						
26	<b>50 - 100 kW</b>					
27	1 Phase O/H wo kvar	2 - 4/0 Triplex	\$1,481.00	\$1,481.00	37.01%	\$548.14
28	1 Phase U/G wo kvar	2 - 4/0 Triplex	\$1,099.00	\$1,099.00	62.99%	\$692.25
29						<b>\$1,240.38</b>
30						
31	3 Phase O/H wo kvar	2-4/0 Quadruplex	\$1,785.00	\$1,785.00	37.01%	\$660.65
32	3 Phase U/G wo kvar	2-4/0 Quadruplex	\$1,596.00	\$1,596.00	62.99%	\$1,005.30
33						<b>\$1,665.95</b>
34						
35	3 Phase O/H w kvar	2-4/0 Quadruplex	\$1,785.00	\$1,785.00	37.01%	\$660.65
36	3 Phase U/G w kvar	2-4/0 Quadruplex	\$1,596.00	\$1,596.00	62.99%	\$1,005.30
37						<b>\$1,665.95</b>
38						
39	<b>100-300 kW</b>					
40	1 Phase O/H wo kvar	3-500 & 350N	\$3,561.00	\$3,561.00	37.01%	\$1,317.97
41	1 Phase U/G wo kvar	3-750 & 500N	\$3,594.00	\$3,594.00	62.99%	\$2,263.82
42						<b>\$3,581.79</b>
43						
44	3 Phase O/H wo kvar	3-4/0 Quadruplex	\$3,428.00	\$3,428.00	37.01%	\$1,268.75
45	3 Phase U/G wo kvar	4-350 Quadruplex	\$3,560.00	\$3,560.00	62.99%	\$2,242.40
46						<b>\$3,511.15</b>
47						
48	3 Phase O/H w kvar	3-4/0 Quadruplex	\$3,428.00	\$3,428.00	37.01%	\$1,268.75
49	3 Phase U/G w kvar	4-350 Quadruplex	\$3,560.00	\$3,560.00	62.99%	\$2,242.40
50						<b>\$3,511.15</b>
51						
52	<b>300-1000 kW</b>					
53	3 Phase O/H (sec)	3-500 kcmil Quad	\$5,687.00	\$5,687.00	37.01%	\$2,104.83
54	3 Phase U/G (sec)	4-500 kcmil Quad	\$6,611.00	\$6,611.00	62.99%	\$4,164.19
55						<b>\$6,269.02</b>
56						
57						
58		<b>Pacific Region</b>				
59		<b>DRI/McGraw-Hill Index</b>				
60				<b>Escalation Factor</b>		
61	<u>Service Type</u>	<u>2008</u>	<u>2008</u>	<u>2006 - 2008</u>		
62	Overhead	487.5	487.5	1.0000		
63	Underground	369.6	369.6	1.0000		
64						
65						
66	<b>Overhead % =</b>					Residential
67	% of Overhead Which Are Small Load=				31.00%	11.47%
68	% of Overhead Which Are All Electric=				69.00%	25.54%
69						
70	<b>Underground % =</b>					
71	% of Underground Which Are Small Load=				50.00%	31.49%
72	% of Underground Which Are All Electric=				50.00%	31.49%
73	Total OH & UG					100.00%



PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 Uncollectables Factor

	A	B	C	D	E	E	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
<b>1 Revenue</b>									
2 Residential	111,684,857								111,684,857
3 Com / Ind		36,589,457	52,917,936	21,698,559	19,442,584				130,648,536
4 Irrigation							10,501,902		10,501,902
5 Total	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584		10,501,902		252,835,295
6									
7									
<b>8 Uncollectables</b>									
9 Write-off	(1,818,201)	(80,184)	(115,967)	(47,551)	(42,607)	(89,219)		0	(2,193,729)
10 Recovery	683,801	40,041	57,909	23,745	21,276	18,525		0	845,298
11 Net Write Off	(1,134,399)	(40,143)	(58,058)	(23,806)	(21,331)	(70,694)			(1,348,432)
12									
13									
<b>14 FACTOR 80</b>	<b>84.1273%</b>	<b>2.9770%</b>	<b>4.3056%</b>	<b>1.7655%</b>	<b>1.5819%</b>	<b>5.2427%</b>	<b>0.0000%</b>	<b>100.0000%</b>	

Revenues

Line	A Customer Class	B	C	D	E	E	E	F	G	H	I	J	K	L
		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	Residential	111,684,857	-	-	-	-	-	-	153,843	-	-	-	-	111,838,700
2														
3	Commercial	-	35,129,422	44,274,654	7,483,204	-	-	-	310,266	-	-	-	-	87,197,546
4														
5	Industrial	-	1,460,035	8,643,282	14,215,355	19,442,584	10,501,902	-	18,985	-	-	-	-	54,282,153
6														
7	Lighting	-	-	-	-	-	-	-	1,133,035	-	-	-	-	1,133,035
8														
9	OSPA	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
12														
13														
14	Tariff Revenues	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139	-	-	-	-	-	254,451,434
15														
16														
17	Total AGA Revenues	629	106,723	134,506	22,734	-	69,849	1,035	-	-	-	-	-	335,476
18	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Firm Revenue	111,685,486	36,696,180	53,052,442	21,721,293	19,442,584	10,571,751	1,617,174	-	-	-	-	-	254,786,910
22	Firm Revenue factor	43.83%	14.40%	20.82%	8.53%	7.63%	4.15%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
23														
24	Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-
25														
26														
27	Total Revenue	111,685,486	36,696,180	53,052,442	21,721,293	19,442,584	10,571,751	1,617,174	-	-	-	-	-	254,786,910

Distribution Plant Investment to Serve

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E  
 12 Months Ending June 2008  
 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 48 Ded Facilities	Primary	Secondary	Primary	Secondary			
1	360	1,529,639	-	-	-	1,529,639	-	-	-	-	-	-
2	361	2,163,719	-	-	-	2,163,719	-	-	-	-	-	-
3	362	43,187,313	-	-	2,380,578	40,806,735	-	-	-	-	-	-
4	364	81,614,025	-	-	-	75,093,064	6,520,961	-	-	-	-	-
5	365	54,162,974	-	-	-	49,028,324	5,134,650	-	-	-	-	-
6	366	14,080,130	-	-	-	9,349,206	4,730,924	-	-	-	-	-
7	367	18,474,216	-	-	-	15,224,601	3,249,615	-	-	-	-	-
8	368	85,424,287	-	-	-	85,424,287	-	-	-	-	-	-
9	369	42,477,822	-	-	78,279	-	-	-	42,477,822	-	-	-
10	370	13,682,255	-	530,392	-	-	-	-	-	-	-	-
11	371	530,392	-	-	-	-	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-	-	-	-
13	373	3,660,513	-	3,660,513	-	-	-	-	-	-	-	-
14												
15		TOTAL	-	4,190,905	2,458,857	278,619,576	19,636,149	-	42,477,822	-	13,603,976	

