

West Sound Power and Light Company
 Calculation of Unrecorded Depreciation on Colstrip 1 through 4
 Conson Facilities and Colstrip 3 & 4 Conson Facilities

Date	Plant Balance Beginning	Plant Balance Ending	Plant Balance Amorty Average	Annuitly Rate	Pro-rate	Calculated Depreciation
Colstrip 1 through 4 Conson						
Nov. 14, 1975	120,265.00	122,016.08	121,140.50	2.861 1/1	487/315 2/	455.42
Dec. 1975						
Jan. 1976	122,016.00	170,108.00	146,462.00	2.861 3/5	315/315	4,188.81
Dec. 1976						
Jan. 1977	170,998.00	171,167.00	171,407.50	2.881 3/5	315/315	4,903.40
Dec. 1977						
Jan. 1978	171,987.00	257,595.00	215,791.00	2.881 3/5	315/315	6,171.62
Dec. 1978						
Jan. 1979	257,595.00	257,587.00	257,592.00	2.861 3/5	315/315	7,424.35
Dec. 1979						
Jan. 1980	257,587.00	221,541.00	243,075.00	2.881 3/5	315/315	4,923.33
Dec. 1980						
Jan. 1981	221,541.00	258,180.00	241,553.50	2.881 3/5	315/315	4,907.63
Dec. 1981						
Jan. 1982	258,180.00	236,603.50	236,603.50	2.861 3/5	315/315	1,810.22
Mar. 1982						
Apr. 1982						
Dec. 1982		257,877.00	256,603.50	2.951 2/5	275/315	5,705.28
Jan. 1983	251,877.00	255,811.00	255,351.50	2.951 3/5	315/315	7,531.02
Dec. 1983						
Jan. 1984	255,811.00	255,811.00	255,811.00	2.951 1/5	107/315 4/	206.76
Dec. 1984						
Subtotal						52,230.03
Colstrip 3 & 4 Conson - Generation 3/						
Jan. 10, 1984	47,021,428.54	58,468,425.97	52,745,027.77	2.951 3/5	315/315 6/	1,517,611.73
Dec. 1984						
Jan. 1985	58,468,425.97	63,886,512.43	61,177,484.20	2.951 3/5	315/315	1,804,735.78
Dec. 1985						
Jan. 1986	63,886,512.43	57,457,508.45	61,773,025.44	2.951 1/5	107/315 7/	449,333.29
Mar. 1986						
Subtotal						3,771,682.81
Colstrip 3 & 4 Conson - Transmission						
Jan. 10, 1984	26,771,433.74	27,041,310.83	27,904,382.27	1.911 3/5	315/315 8/	538,074.45
Dec. 1984						
Jan. 1985	27,041,310.83	31,215,235.77	30,128,273.31	1.911 3/5	315/315	581,488.50
Dec. 1985						
Jan. 1986	31,215,235.77	32,386,103.63	31,800,689.71	1.911 1/5	107/315	152,420.44
Mar. 1986						
Subtotal						1,271,983.41
Total						
						5,986,536.45

NOTES

Colstrip 1 - 4 Conson facilities allocated to units 3 & 4:
 The Conson allocated a portion of the costs related to the Colstrip 1-4 Conson facilities to units 3 & 4. On January 10, 1984 (in service date of Colstrip 3), these costs were allocated between the two units based on a 50/50 split. The portion of the Conson 1-4 costs allocated to unit 3 (\$123,425) were transferred to plant in service and depreciated (commencing) on January 10, 1984. The portion allocated to unit 4 was placed in service and depreciated (commencing) on March 31, 1984. The instructions to account 107 of facilities which are Conson to the operation of each then one generating unit, which are constructed and/or placed in service separately, should be transferred to plant in service with the costs of the first unit that is placed in service. The staff has proposed a correcting entry to record the unrecorded depreciation related to the 1-4 Conson facilities allocated to units 3 & 4 for the period November 14, 1975 (in service date of Colstrip 1) through December 31, 1984. The unrecorded 1-4 depreciation represents the depreciation of (1) the total Conson 1-4 costs allocated to units 3 & 4 for the period November 14, 1975 through January 10, 1984 and (2) the Conson 1-4 costs allocated to unit 4 for this, for the period January 10, 1984 through March 31, 1986 (in service date of Colstrip 4).

Colstrip 3 & 4 Conson facilities:

The Conson 3 & 4 facilities were allocated to each unit based on a 50/50 split. The Conson 3 & 4 costs were placed in service and depreciated similar to the Conson 1-4 costs as described above. Based on the instructions to account 107, per above, the Conson 3 & 4 costs should have been placed in service on January 10, 1984 (in service date of Colstrip 3). The staff has proposed a correcting entry to record the unrecorded depreciation related to the Conson 3 & 4 costs. The unrecorded depreciation represents the depreciation on the Conson 3 & 4 costs allocated to unit 4, for the period January 10, 1984 through March 31, 1986.

Traced to work order nos. 7918 and 7919 (Conson 1-4) plus \$4,566 of AFUC accrued as of November 14, 1975 (work order 7915).

Traced to Conson facilities costs (transmission & generation) at 61-5 (1/20) plus the related AFUC accrued as of January 10, 1984 at 61-5 (1/20).

- 1/ Annuitly rate represents the depreciation rate for Colstrip Conson facilities (1/75-3/82).
- 2/ Pro-rate for 1975 is 48 days. Colstrip 1 was placed into service on November 14, 1975.
- 3/ Annuitly rate is the depreciation rate for Colstrip Conson facilities (4/82-3/88).
- 4/ Pro-rate to compute depreciation for the period 1/1/84 - 1/10/84.
- 5/ Includes Colstrip 1-4 Conson facilities portion allocated to unit 4).
- 6/ Pro-rate for 1984 is 251 days. Colstrip 3 went into service on January 10, 1984.
- 7/ Pro-rate for 1984 is 70 days. Colstrip 4 went into service on March 31, 1984.
- 8/ Annuitly rate is the depreciation rate for Colstrip transmission facilities (4/82-5/86).

(14)

(14)

(A)

(B)