Exh. RMM-4
Docket UE-19____
Witness: Robert M. Meredith

BEFORE THE WASHINGTON

UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PACIFICORP dba PACIFIC POWER & LIGHT COMPANY Respondent.	Docket UE-19____

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service Study

December 2019

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; Generation, Transmission, Distribution (Poles and Wires), Customer and Common hereafter referred to as G, T, D (or DPW), C, and Co.

The generation function consists of the costs associated with power generation, including coal mining, renewable resources 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 customer function includes the retail activities associated with customer service including meter reading, customer accounting, customer service activities and sales.

The common function includes administrative and other general expenses which include some miscellaneous expenses that are not readily grouped into one of the other four functions.

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: G, T, D (or DPW), C, or Co 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 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 "G" 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 Generation, 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 GTDCCo for retail revenues have been derived to produce an equal jurisdictional normalized ROE for each function.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW) and Gross Plant (GP).

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

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item is associated with account 456 and has been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as GTDCCo.

Operating Expenses:
Production: Accounts 500-557. Generation 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 DPW.

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

Administrative & General: Accounts 920-935. A&G expenses are functionalized on the COMMON 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 G, T, D & C 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 GTDCCo 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 GTDCCo using the "GP" factor and deducted from GTDCCo revenue. Schedule M Additions and Deductions are functionalized and netted against GTDCCo operating revenues to arrive at total taxable income before state income tax.

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

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for GTDCCo 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 GTDCCo 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 generation, transmission, general and mining totals. Generation 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 generation. 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 COMMON.

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated

depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described above.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. The percentage for G in the "ACCMDIT" factor, for example, is developed by taking the total of generation items as determined by the Tax Department and dividing it by the total of all GTDCCo 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 235. Customer service deposits are assigned to CUST.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study to classify generation and transmission costs is the Renewable Future Peak Credit method. The demand-related component is calculated by analyzing the cost of a renewable storage resource including loses due to inefficiencies and charging costs. The energy portion was calculated from the cost of renewable generation minus a portion of the cost that contributes to load capacity. This calculation produces classifications of 59% demand-related and 41% energy-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's 12 monthly retail WCA peak loads net of renewables. The energy portion is allocated using class annual megawatt hours adjusted for losses to the generation level. This produces the Company's allocation factor, F10.

Transmission plant is classified to demand and allocated using class loads coincident with PacifiCorp's 12 monthly peaks.

Distribution Costs

All distribution costs are classified as either demand related or customer related. There are no significant energy-related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand-related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at

different times. Because of this, a piece of equipment, such as a power plant or a substation that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand-related costs fall into two sub-classifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches from the substation to the meter, the number of customers using each piece of equipment declines, and with that decline the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment that is judged to fit best into each of the categories.

Substations and Primary Lines
Distribution substations and primary lines fall into the system costs category. Distribution substations and primary lines are allocated using class loads coincident with the Company's highest Washington distribution system peak in the summer and winter seasons (F20A) to all customer classes except rate Schedule 48T (demand > 30,000 kW with dedicated substation facilities). Following detailed analysis of engineering data and discussion with company personnel, it was determined that this particular level of service under Schedule 48T does not share substation and primary line costs. Exceptions include Account 361 (Structures and Improvements) which are allocated to all customer classes using factor (F20) and Account 362 (Station Equipment) which has a portion of its costs directly assigned to the new Schedule 48T level of service.

Line Transformers
Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. For all classes except Street and Area Lighting, costs are based on average cost per customer. For the Street and Area Lighting class, non-coincident peak is used in determining allocation share.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is calculated by assigning average costs per transformers to each class. This is done by totaling the new install costs of transformers used by customers in each class then dividing that costs by total customers. In cases were a single transformer is used by multiple customers from different classes, the estimated non-coincident peak of the particular class is used to divide up the transformer cost.

Secondary Lines
Distribution secondary lines operate as an extension of the line transformer. They are allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22).

Services and Meters
Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customer classes with the exception of service offered under Schedule 48T (primary demand greater than 30,000 kW with dedicated facilities) which are directly assigned. This direct assignment of meter costs is based on results obtained from the Company's distribution plant analysis. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60A)

Customer Accounting, Customer Services & Sales
Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical cost to read meters for different classes of customers. (F41)

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

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

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

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

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

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

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

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

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

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

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	COS Study Results	State of Washington Results	Error check	Generation TOTAL	Transmission TOTAL	Distribution TOTAL	Customer TOTAL	Common TOTAL
Operating Revenues								
General Business Revenues	366,572,512	366,572,511	-	246,290,264	51,685,219	48,677,995	8,308,331	11,610,702
Special Sales	2,920,283	2,920,283	-	2,920,283	-	-	-	-
Other Operating Revenues	11,781,742	11,781,742	-	2,076,391	8,399,241	835,149	475,340	(4,379)
Total Operating Revenues	381,274,536	381,274,536		251,286,938	60,084,460	49,513,144	8,783,671	11,606,323
Operating Expenses								
Operation & Maintenance Expenses	171,049,912	171,049,912	-	124,723,303	16,428,281	12,374,940	8,133,724	9,389,664
Depreciation Expense	117,365,244	117,365,244	-	89,633,950	11,543,805	16,128,808	58,680	-
Amortization Expense	3,434,163	3,434,163	-	1,591,560	259,489	844,411	738,704	-
Taxes Other Than Income	24,634,546	24,634,546	-	11,752,337	6,057,424	6,657,881	166,903	-
Income Taxes - Federal	3,305,655	3,305,655	-	1,741,822	1,628,428	(313,550)	(209,141)	458,096
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes Deferred	(14,999,259)	(14,999,259)	-	(11,686,120)	370,358	(3,651,115)	(33,648)	1,266
Investment Tax Credit Adj	-	-	-	-	-	-	-	-
Misc Revenues & Expense	65,435	65,435	-	5,947	81	(1,013)	60,420	-
Total Operating Expenses	304,855,695	304,855,695	-	217,762,800	36,287,866	32,040,363	8,915,641	9,849,025
Operating Revenue For Return	76,418,841	76,418,841	-	33,524,138	23,796,594	17,472,782	(131,970)	1,757,298
Rate Base :								
Electric Plant In Service	2,094,412,724	2,094,412,724	-	936,068,943	545,999,121	599,166,792	13,177,869	-
Plant Held For Future Use	34,943	34,943	-	34,943	-	-	-	-
Misc Deferred Debits	680,572	680,572	-	680,572	0	0	0	0
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-
Pensions	-	-	-	-	-	-	-	-
Prepayments	(0)	(0)	-	(0)	(0)	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Materials & Supplies	(0)	(0)	-	(0)	(0)	(0)	-	-
Cash Working Capital	23,459,505	23,459,505	-	-	-	-	-	23,459,505
Weatherization Loans	5,093	5,093	-	-	-	-	-	5,093
Miscellaneous Rate Base	-	-	-	-	-	-	-	-
Total Rate Base Additions	2,118,592,837	2,118,592,837	-	936,784,458	545,999,121	599,166,792	13,177,869	23,464,598
Rate Base Deductions :								
Accum Provision For Depreciation	(755,992,726)	(755,992,726)	-	(305,123,391)	(159,349,391)	(291,187,768)	(332,176)	-
Accum Provision For Amortization	(61,873,797)	(61,873,797)	-	(34,492,103)	(9,414,018)	(7,393,316)	(10,574,360)	-
Accum Deferred Income Taxes	(222,734,017)	(222,734,017)	-	(99,183,931)	(58,413,220)	(64,005,615)	(1,210,322)	79,071
Unamortized ITC	(19,597)	(19,597)	-	(9,596)	(3,986)	(6,015)	-	-
Customer Advance For Construction	(2,479,813)	(2,479,813)	-	-	-	(2,479,813)	-	-
Customer Service Deposits	(2,829,106)	(2,829,106)	-	-	-	-	(2,829,106)	-
Misc Rate Base Deductions	(48,830,671)	(48,830,671)	-	(48,830,671)	-	-	-	-
Total Rate Base Deductions	(1,094,759,728)	(1,094,759,728)	-	(487,639,693)	(227,180,615)	(365,072,527)	(14,945,964)	79,071
Total Rate Base	1,023,833,109	1,023,833,109	-	449,144,765	318,818,505	234,094,265	(1,768,094)	23,543,668
Return On Rate Base	7.464%	7.464%		7.464%	7.464%	7.464%	7.464%	7.464%
Return On Equity	9.761%	9.761%		9.761%	9.761%	9.761%	9.761%	9.761%
Total Rate Base	1,023,833,109	1,023,833,109	-	449,144,765	318,818,505	234,094,265	(1,768,094)	23,543,668
Return On RateBase ($$)	76,418,841	76,418,841	-	33,524,138	23,796,594	17,472,782	(131,970)	1,757,298
Operating & Maintenance Expense	171,049,912	171,049,912	-	124,723,303	16,428,281	12,374,940	8,133,724	9,389,664
Bad Debt to Produce ROR								
Depreciation Expense	117,365,244	117,365,244	-	89,633,950	11,543,805	16,128,808	58,680	-
Amortization Expense	3,434,163	3,434,163	-	1,591,560	259,489	844,411	738,704	-
Taxes Other Than Income	24,634,546	24,634,546	-	11,752,337	6,057,424	6,657,881	166,903	-
Federal Income Taxes	3,305,655	3,305,655	-	1,741,822	1,628,428	(313,550)	(209,141)	458,096
FIT Adj to Produce Target ROR								
State Income Taxes	-	-	-	-	-	-	-	-
SIT Adj to Produce Target ROR								
Deferred Income Taxes	(14,999,259)	(14,999,259)	-	(11,686,120)	370,358	(3,651,115)	(33,648)	1,266
Investment Tax Credit	-	-	-	-	-	-	-	-
Misc Revenue & Expenses	65,435	65,435	-	5,947	81	(1,013)	60,420	-
Revenue Credits	(32,980,736)	(32,980,736)	-	(16,563,965)	(11,165,061)	(3,842,153)	(879,672)	(529,886)
Total Revenue Requirements	348,293,800	348,293,800	-	234,722,973	48,919,399	45,670,992	7,903,999	11,076,438
Operating Revenues	348,293,800							

Generation		Transmission		Distribution				
DEMAND	ENERGY	DEMAND	ENERGY	SUBS	P & C	XFMR	METER	SERVICE
147,578,030	103,708,908	60,084,460	-	10,671,795	20,660,533	9,813,731	1,474,185	6,892,900
15,478,048	109,245,255	16,428,281	1	1,819,572	9,704,448	329,544	366,527	154,849
53,259,975	36,373,976	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
945,695	645,864	259,489	-	126,170	395,503	190,372	22,307	110,059
6,983,171	4,769,167	6,057,424	-	994,809	3,118,401	1,501,015	175,880	867,776
1,034,981	706,842	1,628,428	-	(67,936)	(130,561)	(62,000)	(9,354)	(43,698)
-	-	-	-	-	-	-	-	-
(6,943,825)	(4,742,295)	370,358	-	(545,724)	(1,709,009)	(823,732)	(96,419)	(476,232)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(228)	(27)	(132)
70,761,579	147,001,221	36,287,865	1	4,409,439	19,570,265	4,550,118	1,028,055	2,482,486
76,816,451	(43,292,313)	23,796,595	(1)	6,262,356	1,090,268	5,263,613	446,130	4,410,414
556,206,750	379,862,193	545,999,121	-	90,752,208	284,478,527	132,092,323	15,477,747	76,365,987
20,763	14,180	-	-	-	-	-	-	-
404,392	276,180	0	-	0	0	0	0	0
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(0)	(0)	(0)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
556,631,905	380,152,553	545,999,121	-	90,752,208	284,478,527	132,092,323	15,477,747	76,365,987
(181,302,554)	(123,820,838)	(159,349,391)	-	(28,980,240)	(152,464,602)	(69,109,081)	(6,544,609)	(34,089,237)
(20,495,008)	(13,997,095)	(9,414,018)	-	(1,104,696)	(3,462,862)	(1,666,819)	(195,307)	(963,631)
(58,934,518)	(40,249,413)	(58,413,220)	-	(9,574,892)	(29,910,624)	(14,466,866)	(1,688,849)	(8,364,383)
(5,702)	(3,894)	(3,986)	-	(899)	(2,817)	(1,356)	(159)	(784)
-	-	-	-	(370,529)	(1,161,489)	(559,072)	(65,509)	(323,214)
-	-	-	-	-	-	-	-	-
(29,014,902)	(19,815,769)	-	-	-	-	-	-	-
(289,752,684)	(197,887,009)	(227,180,615)	-	(40,031,257)	(187,002,394)	(85,803,194)	(8,494,433)	(43,741,249)
266,879,221	182,265,544	318,818,505	-	50,720,951	97,476,133	46,289,129	6,983,314	32,624,737
266,879,221	182,265,544	318,818,505	-	50,720,951	97,476,133	46,289,129	6,983,314	32,624,737
19,919,849	13,604,289	23,796,594	-	3,785,809	7,275,613	3,455,018	521,234	2,435,108
15,478,048	109,245,255	16,428,281	1	1,819,572	9,704,448	329,544	366,527	154,849
53,259,975	36,373,976	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
945,695	645,864	259,489	-	126,170	395,503	190,372	22,307	110,059
6,983,171	4,769,167	6,057,424	-	994,809	3,118,401	1,501,015	175,880	867,776
1,034,981	706,842	1,628,428	-	(67,936)	(130,561)	(62,000)	(9,354)	(43,698)
-	-	-	-	-	-	-	-	-
(6,943,825)	(4,742,295)	370,358	-	(545,724)	(1,709,009)	(823,732)	(96,419)	(476,232)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(228)	(27)	(132)
(8,106,997)	(8,456,968)	(11,165,061)	-	(776,311)	(1,643,272)	(782,880)	(111,764)	(527,925)
82,574,430	152,148,543	48,919,398	1	7,418,937	25,202,605	7,222,255	1,437,525	4,389,669

12 Months Ending June 2019

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
	440	Residential Sales								
94			S	NONE	157,899,168	246,290,264	51,685,219	48,677,995	8,308,331	11,610,702
95										
96					157,899,168	246,290,264	51,685,219	48,677,995	8,308,331	11,610,702
97										
98	442	Commercial & Industrial Sales								
99			S	NONE	207,318,638	-	-	-	-	-
100			SE	P	-	-	-	-	-	-
101			SG	PT	-	-	-	-	-	-
102					207,318,638	-	-	-	-	-
103										
104	444	Public Street & Highway Lighting								
105			S	NONE	1,354,705					
106					1,354,705	-	-	-	-	-
107										
108	445	Other Sales to Public Authority								
109			S	NONE	-					
110										
111					-	-	-	-	-	-
112										
113	448	Interdepartmental								
114			S	DPW	-	-	-	-	-	-
115			SO	GP	-	-	-	-	-	-
116					-	-	-	-	-	-
117										
118	Total Sales to Ultimate Customers				366,572,511	246,290,264	51,685,219	48,677,995	8,308,331	11,610,702
119										
120										
121	447	Sales for Resale		P	-	-	-	-	-	-
122										
123	447NPC	Sales for Resale - NPC								
124			S	P	(13,726,164)	(13,726,164)	-	-	-	-
125			SG	P	-	-	-	-	-	-
126			SE	P	-	-	-	-	-	-
127			CAEW	P	-	-	-	-	-	-
128			CAGW	P	16,646,447	16,646,447	-	-	-	-
129			DGP	P	-	-	-	-	-	-
130					2,920,283	2,920,283	-	-	-	-
131										
132	449	Provision for Rate Refund								
133			S	P	-	-	-	-	-	-
134			SG	P	-	-	-	-	-	-
135					-	-	-	-	-	-
136		State Revenue Credit		REVREQ	17,550,907	11,567,291	2,765,820	2,279,199	404,332	534,265
137		AGA Revenue Credit		DPW	727,805	-	-	727,805	-	-
138										
139	Total Sales from Electricity				387,771,505	260,777,838	54,451,039	51,684,999	8,712,662	12,144,967
140										
141	Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest								
143			S	CUST	742,401	-	-	-	742,401	-
144			SO	CUST	-	-	-	-	-	-
145					742,401	-	-	-	742,401	-
146										
147	451	Misc Electric Revenue								
148			S	CUST	(267,856)	-	-	-	(267,856)	-
149			SG	GP	-	-	-	-	-	-
150			SO	GP	2,341	1,106	581	638	16	-
151					(265,514)	1,106	581	638	(267,840)	-
152										
153	453	Water Sales								
154			JBG	P	2,852	2,852	-	-	-	-
155			SG/CAGW/CAGE	P	-	-	-	-	-	-
156					2,852	2,852	-	-	-	-
157										
158	454	Rent of Electric Property								
159			S	DPW	728,891	-	-	728,891	-	-
160			CAGW	P	99,383	99,383	-	-	-	-
161			SG	P	109,170	109,170	-	-	-	-
162			JBG	P	2,206	2,206	-	-	-	-
163			SO	GP	113,926	53,838	28,254	31,055	779	-
164					1,053,576	264,598	28,254	759,946	779	-
165										
166	456	Other Electric Revenue								
167			S	COMMON	(4,379)	-	-	-	-	(4,379)
168			WRG	T	3,194,025	-	3,194,025	-	-	-
169			CAGW	OTHSGR	2,619,163	465,363	2,153,800	-	-	-
170			JBG	OTHSGR	502,044	89,201	412,842	-	-	-
171			SO	OTHSO	274,228	132,077	67,585	74,565	-	-
172			SG	OTHSGR	3,091,426	549,273	2,542,153	-	-	-
173			WRE	P	571,922	571,922	-	-	-	-
174					10,248,428	1,807,835	8,370,406	74,565	-	(4,379)
175										
176		Total Other Electric Revenues			11,781,742	2,076,391	8,399,241	835,149	475,340	(4,379)
177										
178	Total Electric Operating Revenues				399,553,247	262,854,229	62,850,280	52,520,148	9,188,002	12,140,588
179										
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			S	DPW	-	-	-	-	-	-
183			SG	T	-	-	-	-	-	-
184			SO	G	-	-	-	-	-	-
185			DGU	T	-	-	-	-	-	-
186			DGP	P	-	-	-	-	-	-
187					-	-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			S	DPW	-	-	-	-	-	-
191			CAGW	T	-	-	-	-	-	-
192					-	-	-	-	-	-
193										
194	4118	Gain from Emission Allowances	S	P	-	-	-	-	-	-
195			SE	P	(13)	(13)	-	-	-	-
196					(13)	(13)	-	-	-	-
197	41181	Gain from Disposition of NOX Credits								
198			SE	P	-	-	-	-	-	-
199					-	-	-	-	-	-
200										
201	4194	Impact Housing Interest Income								
202			DGU	P	-	-	-	-	-	-
203					-	-	-	-	-	-
204										
205	421	(Gain) / Loss on Sale of Utility Plant								
206			S	DPW	(1,135)	-	-	(1,135)	-	-
207			DGP	T	-	-	-	-	-	-
208			DGU	T	-	-	-	-	-	-
209			CN	CUST	-	-	-	-	-	-
210			SO	PTD	398	195	81	122	-	-
211			CAGW	P	5,765	5,765	-	-	-	-
212					5,028	5,960	81	(1,013)	-	-
213										
214	Total Miscellaneous Revenues				5,016	5,947	81	(1,013)	-	-
215										
216	Miscellaneous Expenses									
217	4311	Interest on Customer Deposits								
218			S	CUST	60,420	-	-	-	60,420	-
219					60,420	-	-	-	60,420	-
220										
221	Total Miscellaneous Expenses				60,420	-	-	-	60,420	-
222										
223	Net Misc Revenue and Expense				65,435	5,947	81	(1,013)	60,420	-

Total	Demand	Energy	Total	Demand	Energy						
D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
						Option2					
59%	146,344,250	99,946,014	100%	51,685,219	-	DRB	10,547,009	20,269,368	9,625,447	1,452,123	6,784,048
	146,344,250	99,946,014		51,685,219	-		10,547,009	20,269,368	9,625,447	1,452,123	6,784,048
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	146,344,250	99,946,014	100%	51,685,219	-		10,547,009	20,269,368	9,625,447	1,452,123	6,784,048
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	(13,726,164)	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	16,646,447	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	2,920,283		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	6,873,218	4,694,074	100%	2,765,820	-	DRB	493,832	949,051	450,682	67,991	317,642
59%	-	-	100%	-	-	DRB	157,693	303,056	143,914	21,711	101,431
	153,217,468	107,560,370		54,451,039	-		11,198,533	21,521,475	10,220,044	1,541,826	7,203,122
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	657	449	100%	581	-	PLNT	95	299	144	17	83
	657	449		581	-		95	299	144	17	83
59%	1,695	1,157	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	1,695	1,157		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	108,910	341,396	164,328	19,255	95,002
59%	59,053	40,330	100%	-	-	PLNT	-	-	-	-	-
59%	64,868	44,302	100%	-	-	PLNT	-	-	-	-	-
59%	1,311	895	100%	-	-	PLNT	-	-	-	-	-
59%	31,991	21,848	100%	28,254	-	PLNT	4,640	14,545	7,001	820	4,048
	157,222	107,375		28,254	-		113,550	355,941	171,329	20,075	99,050
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	3,194,025	-	CUST	-	-	-	-	-
59%	276,515.90	188,847	100%	2,153,800.09	-	PLNT	-	-	-	-	-
59%	53,003	36,198	100%	412,842	-	PLNT	-	-	-	-	-
59%	78,479	53,598	100%	67,585	-	PLNT	11,141	34,925	16,811	1,970	9,719
59%	326,375	222,898	100%	2,542,153	-	PLNT	-	-	-	-	-
59%	339,833	232,089	100%	-	-	PLNT	-	-	-	-	-
	1,074,205	733,630		8,370,406	-		11,141	34,925	16,811	1,970	9,719
	1,233,779	842,611	100%	8,399,241	-		124,787	391,165	188,284	22,062	108,852
	154,451,247	108,402,982	100%	62,850,280	-		11,323,319	21,912,640	10,408,327	1,563,888	7,311,974
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(8)	(5)	100%	-	-	PLNT	-	-	-	-	-
	(8)	(5)		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	(170)	(532)	(256)	(30)	(148)
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	116	79	100%	81	-	PLNT	18	57	28	3	16
59%	3,426	2,339	100%	-	-	PLNT	-	-	-	-	-
	3,541	2,419		81	-		(151)	(474)	(228)	(27)	(132)
	3,534	2,413	100%	81	-		(151)	(474)	(228)	(27)	(132)
59%	-	-	100%	-	-	CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-	100%	-	-		-	-	-	-	-
	3,534	2,413		81	-		(151)	(474)	(228)	(27)	(132)

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
224										
225	500	Operation Supervision & Engineering								
226			SG	P	38,326	38,326	-	-	-	-
227			JBG	P	3,052,057	3,052,057	-	-	-	-
228			CAGW	P	5,168	5,168	-	-	-	-
229					3,095,551	3,095,551	-	-	-	-
230										
231	501	Fuel Related								
232			SE	P	(13,378)	(13,378)	-	-	-	-
233			CAGW	P	218,323	218,323	-	-	-	-
234			JBE	P	661,745	661,745	-	-	-	-
235			CAEE	P	-	-	-	-	-	-
236					866,691	866,691	-	-	-	-
237										
238	501NPC	Fuel Related - NPC								
239			S	P	(3,695,810)	(3,695,810)	-	-	-	-
240			CAEW	P	54,296,795	54,296,795	-	-	-	-
241		Total Fuel Related			51,467,676	51,467,676	-	-	-	-
242										
243										
244	502	Steam Expenses								
245			CAGW	P	159,537	159,537	-	-	-	-
246			JBG	P	4,481,518	4,481,518	-	-	-	-
247					4,641,054	4,641,054	-	-	-	-
248										
249	503	Steam From Other Sources								
250			SE	P	339,903	339,903	-	-	-	-
251										
252	503NPC	Steam From Other Sources-NPC								
253			SE	P	-	-	-	-	-	-
254			CAEW	P	-	-	-	-	-	-
255			CAEE	P	-	-	-	-	-	-
256		Total Steam From Other Sources			339,903	339,903	-	-	-	-
257										
258	505	Electric Expenses								
259			CAGW	P	6,836	6,836	-	-	-	-
260			JBG	P	-	-	-	-	-	-
261					6,836	6,836	-	-	-	-
262										
263	506	Misc. Steam Expense								
264			CAGW	P	308,275	308,275	-	-	-	-
265			SG	P	-	-	-	-	-	-
266			JBG	P	(4,931,721)	(4,931,721)	-	-	-	-
267					(4,623,445)	(4,623,445)	-	-	-	-
268										
269	507	Rents								
270			CAGW	P	3,430	3,430	-	-	-	-
271			JBG	P	70,969	70,969	-	-	-	-
272					74,399	74,399	-	-	-	-
273										
274	510	Maint Supervision & Engineering								
275			CAGW	P	39,073	39,073	-	-	-	-
276			JBG	P	172,308	172,308	-	-	-	-
277					211,381	211,381	-	-	-	-
278										
279	511	Maintenance of Structures								
280			CAGW	P	51,787	51,787	-	-	-	-
281			JBG	P	2,335,259	2,335,259	-	-	-	-
282					2,387,046	2,387,046	-	-	-	-
283										
284	512	Maintenance of Boiler Plant								
285			SG	P	263,779	263,779	-	-	-	-
286			CAGW	P	392,295	392,295	-	-	-	-
287			JBG	P	5,529,432	5,529,432	-	-	-	-
288					6,185,507	6,185,507	-	-	-	-
289										
290	513	Maintenance of Electric Plant								
291			CAGW	P	8,083	8,083	-	-	-	-
292			JBG	P	1,718,173	1,718,173	-	-	-	-
293					1,726,256	1,726,256	-	-	-	-
294										
295	514	Maintenance of Misc. Steam Plant								
296			CAGW	P	63,790	63,790	-	-	-	-
297			JBG	P	452,044	452,044	-	-	-	-
298					515,833	515,833	-	-	-	-
299										
300	Total Steam Power Generation				66,027,999	66,027,999	-	-	-	-
301										
302										
303	517	Operation Super & Engineering								
304			SG	P	-	-	-	-	-	-
305					-	-	-	-	-	-
306										
307	518	Nuclear Fuel Expense								
308			SE	P	-	-	-	-	-	-
309					-	-	-	-	-	-
310										
311										
312	519	Coolants and Water								
313			SG	P	-	-	-	-	-	-
314					-	-	-	-	-	-
315										
316	520	Steam Expenses								
317			SG	P	-	-	-	-	-	-
318					-	-	-	-	-	-
319										
320	523	Electric Expenses								
321			SG	P	-	-	-	-	-	-
322					-	-	-	-	-	-
323										
324	524	Misc. Nuclear Expenses								
325			SG	P	-	-	-	-	-	-
326					-	-	-	-	-	-
327										
328	528	Maintenance Super & Engineering								
329			SG	P	-	-	-	-	-	-
330					-	-	-	-	-	-
331										
332	529	Maintenance of Structures								
333			SG	P	-	-	-	-	-	-
334					-	-	-	-	-	-
335										
336	530	Maintenance of Reactor Plant								
337			SG	P	-	-	-	-	-	-
338					-	-	-	-	-	-
339										
340	531	Maintenance of Electric Plant								
341			SG	P	-	-	-	-	-	-
342					-	-	-	-	-	-
343										
344	532	Maintenance of Misc Nuclear								
345			SG	P	-	-	-	-	-	-
346					-	-	-	-	-	-
347										
348	Total Nuclear Power Generation				-	-	-	-	-	-
349										
350										
351										
352	535	Operation Super & Engineering								
353			SG	P	16,652	16,652	-	-	-	-
354			CAGW	P	1,853,920	1,853,920	-	-	-	-
355					1,870,572	1,870,572	-	-	-	-
356										
357	536	Water For Power								
358			CAGW1	P	8,468	8,468	-	-	-	-
359					8,468	8,468	-	-	-	-
360										
361	537	Hydraulic Expenses								
362			CAGW1	P	865,100	865,100	-	-	-	-
363					865,100	865,100	-	-	-	-
364										
365	538	Electric Expenses								
366			CAGE	P	-	-	-	-	-	-
367					-	-	-	-	-	-
368										
369	539	Misc. Hydro Expenses								
370			CAGW1	P	2,595,248	2,595,248	-	-	-	-
371			CAEW	P	-	-	-	-	-	-
372					2,595,248	2,595,248	-	-	-	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	22,773	15,553	100%	-	-						
59%	1,813,515	1,238,542	100%	-	-						
59%	3,071	2,097	100%	-	-						
	1,839,359	1,256,193		-	-		-	-	-	-	-
0%	-	(13,378)		-	-						
0%	-	218,323		-	-						
0%	-	661,745									
0%	-	-									
	-	866,691		-	-		-	-	-	-	-
0%	-	(3,695,810)									
0%	-	54,296,795					-	-	-	-	-
	-	51,467,676		-	-		-	-	-	-	-
59%	94,796	64,741									
59%	2,662,892	1,818,626									
	2,757,688	1,883,367		-	-		-	-	-	-	-
0%	-	339,903		-	-		0	0	0	0	0
	-	-		-	-		0	0	0	0	0
	-	-		-	-		0	0	0	0	0
	-	-		-	-		0	0	0	0	0
	-	339,903		-	-		-	-	-	-	-
59%	4,062	2,774		-	-						
59%	-	-									
	4,062	2,774		-	-		-	-	-	-	-
59%	183,175	125,100		-	-						
59%	-	-		-	-						
59%	(2,930,400)	(2,001,321)									
	(2,747,225)	(1,876,221)		-	-		-	-	-	-	-
59%	2,038	1,392		-	-						
59%	42,170	28,800									
	44,208	30,192		-	-		-	-	-	-	-
59%	23,217	15,856		-	-						
59%	102,384	69,923									
	125,601	85,780		-	-		-	-	-	-	-
59%	30,772	21,016		-	-						
59%	1,387,597	947,661									
	1,418,369	968,677		-	-		-	-	-	-	-
59%	156,736	107,043		-	-						
59%	233,100	159,196		-	-						
59%	3,285,556	2,243,875		-	-						
	3,675,392	2,510,114		-	-		-	-	-	-	-
59%	4,803	3,280		-	-						
59%	1,020,929	697,245									
	1,025,732	700,525		-	-		-	-	-	-	-
59%	37,903	25,886		-	-						
59%	268,602	183,442									
	306,505	209,328		-	-		-	-	-	-	-
	8,449,691	57,578,308		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	9,894	6,757		-	-						
59%	1,101,589	752,332		-	-						
	1,111,483	759,089		-	-		-	-	-	-	-
59%	5,032	3,436		-	-						
	5,032	3,436		-	-		-	-	-	-	-
59%	514,037	351,063		-	-						
	514,037	351,063		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	1,542,081	1,053,167		-	-						
59%	-	-		-	-						
	1,542,081	1,053,167		-	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
373										
374	540	Rents (Hydro Generation)								
375			CAGW1	P	267,884	267,884	-	-	-	-
376					267,884	267,884	-	-	-	-
377										
378	541	Maint Supervision & Engineering								
379			CAGW1	P	101	101	-	-	-	-
380					101	101	-	-	-	-
381										
382	542	Maintenance of Structures								
383			CAGW1	P	105,174	105,174	-	-	-	-
384					105,174	105,174	-	-	-	-
385										
386	543	Maintenance of Dams & Waterways								
387			CAGW1	P	202,478	202,478	-	-	-	-
388					202,478	202,478	-	-	-	-
389										
390	544	Maintenance of Electric Plant								
391			CAGW1	P	365,811	365,811	-	-	-	-
392					365,811	365,811	-	-	-	-
393										
394	545	Maintenance of Misc. Hydro Plant								
395			SG	P	3,390,356	3,390,356	-	-	-	-
396			CAGW1	P	(6,264,186)	(6,264,186)	-	-	-	-
397					(2,873,830)	(2,873,830)	-	-	-	-
398										
399	Total Hydraulic Power Generation				3,407,008	3,407,008	-	-	-	-
400										
401										
402	546	Operation Super & Engineering								
403			CAGW	P	25,818	25,818	-	-	-	-
404					25,818	25,818	-	-	-	-
405										
406	547	Fuel								
407			SE	P	-	-	-	-	-	-
408			CAEW/CAEE	P	-	-	-	-	-	-
409										
410										
411	547NPC	Fuel-NPC	CAEW	P	13,423,408	13,423,408	-	-	-	-
412			S	P	3,254,493	3,254,493	-	-	-	-
413					16,677,902	16,677,902	-	-	-	-
414										
415										
416	548	Generation Expense								
417			SG	P	6,923	6,923	-	-	-	-
418			CAEW	P	-	-	-	-	-	-
419			CAGW	P	2,020,188	2,020,188	-	-	-	-
420					2,027,111	2,027,111	-	-	-	-
421										
422	549	Miscellaneous Other								
423			SG	P	2,896,506	2,896,506	-	-	-	-
424			CAGW	P	(950,945)	(950,945)	-	-	-	-
425					1,945,561	1,945,561	-	-	-	-
426										
427										
428	550	Maint Supervision & Engineering								
429			CAGW	P	401,873	401,873	-	-	-	-
430			SG	P	3,085	3,085	-	-	-	-
431					404,958	404,958	-	-	-	-
432										
433	552	Maintenance of Structures								
434			SG	P	-	-	-	-	-	-
435			CAGW	P	5,595	5,595	-	-	-	-
436					5,595	5,595	-	-	-	-
437										
438										
439	553	Maint of Generation & Electric Plant								
440			SG	P	-	-	-	-	-	-
441			CAGW	P	1,082,395	1,082,395	-	-	-	-
442					1,082,395	1,082,395	-	-	-	-
443										
444	554	Maintenance of Misc. Other								
445			SG	P	-	-	-	-	-	-
446			CAGW	P	50,217	50,217	-	-	-	-
447					50,217	50,217	-	-	-	-
448										
449	Total Other Power Generation				22,219,556	22,219,556	-	-	-	-
450										
451	555	Purchased Power	S	P	1,401,130	1,401,130	-	-	-	-
452			SG	P	-	-	-	-	-	-
453			SE	P	-	-	-	-	-	-
454										
455										
456	555NPC	Purchased Power-NPC	CAGW1	P	35,111,422	35,111,422	-	-	-	-
457			CAEW	P	232,283	232,283	-	-	-	-
458			DGP	P	-	-	-	-	-	-
459			S	P	(6,555,816)	(6,555,816)	-	-	-	-
460					30,189,019	30,189,019	-	-	-	-
461										
462	556	System Control & Load Dispatch								
463			SG	P	71,078	71,078	-	-	-	-
464					71,078	71,078	-	-	-	-
465	557	Other Expenses								
466			S	P	6,754	6,754	-	-	-	-
467			SG	P	2,155,998	2,155,998	-	-	-	-
468			JBG	P	406,519	406,519	-	-	-	-
469			SO	P	5,290	5,290	-	-	-	-
470			CAGW	P	225,008	225,008	-	-	-	-
471			JBE	P	2,075	2,075	-	-	-	-
472					2,801,644	2,801,644	-	-	-	-
473										
474		Embedded Cost Differentials								
475		Company Owned Hydro	DGP	P	-	-	-	-	-	-
476		Company Owned Hydro	SG	P	-	-	-	-	-	-
477		Mid-C Contract	MC	P	-					
478		Mid-C Contract	SG	P	-	-	-	-	-	-
479		Existing QF Contracts	S	P	-	-	-	-	-	-
480		Existing QF Contracts	SG	P	-	-	-	-	-	-
481					-	-	-	-	-	-
482										
483	Total Other Power Supply				33,061,741	33,061,741	-	-	-	-
484										
485	TOTAL GENERATION EXPENSE				124,716,303	124,716,303	-	-	-	-
486										
487	560	Operation Supervision & Engineering								
488			SG	T	827,900	-	827,900	-	-	-
489			CAGW	T	(120,355)	-	(120,355)	-	-	-
490			JBG	T	(4,574)	-	(4,574)	-	-	-
491					702,971	-	702,971	-	-	-
492										
493	561	Load Dispatching								
494			SG	T	1,374,987	-	1,374,987	-	-	-
495			CAGW	T	99,327	-	99,327	-	-	-
496					1,474,314	-	1,474,314	-	-	-
497										
498	562	Station Expense								
499			SG	T	1,238	-	1,238	-	-	-
500			JBG	T	15,041	-	15,041	-	-	-
501			CAGW	T	135,009	-	135,009	-	-	-
502					151,288	-	151,288	-	-	-
503										

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	159,175	108,709		-	-						
	159,175	108,709		-	-		-	-	-	-	-
59%	60	41		-	-						
	60	41		-	-		-	-	-	-	-
59%	62,494	42,680		-	-						
	62,494	42,680		-	-		-	-	-	-	-
59%	120,311	82,167		-	-						
	120,311	82,167		-	-		-	-	-	-	-
59%	217,363	148,448		-	-						
	217,363	148,448		-	-		-	-	-	-	-
59%	2,014,530	1,375,826		-	-						
59%	(3,722,143)	(2,542,043)		-	-						
	(1,707,613)	(1,166,217)		-	-		-	-	-	-	-
	2,024,424	1,382,584		-	-		-	-	-	-	-
59%	15,341	10,477		-	-						
	15,341	10,477		-	-		-	-	-	-	-
0%	-	-		-	-						
0%	-	-									
0%	-	13,423,408									
0%	-	3,254,493									
	-	16,677,902		-	-		-	-	-	-	-
59%	4,114	2,809		-	-						
59%	-	-		-	-						
59%	1,200,384	819,804									
	1,204,497	822,613		-	-		-	-	-	-	-
59%	1,721,087	1,175,419		-	-						
59%	(565,046)	(385,899)									
	1,156,041	789,520		-	-		-	-	-	-	-
59%	238,790	163,082		-	-						
59%	1,833	1,252									
	240,624	164,334		-	-						
59%	-	-		-	-						
59%	3,324	2,270									
	3,324	2,270		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	643,153	439,242									
	643,153	439,242		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	29,839	20,378									
	29,839	20,378		-	-		-	-	-	-	-
	3,292,819	18,926,737		-	-		-	-	-	-	-
0%	-	1,401,130		-	-						
0%	-	-		-	-						
0%	-	-		-	-						
0%	-	35,111,422		-	-						
0%	-	232,283		-	-						
0%	-	-									
0%	-	(6,555,816)									
	-	30,189,019		-	-		-	-	-	-	-
59%	42,234	28,844		-	-						
	42,234	28,844		-	-		-	-	-	-	-
59%	4,013	2,741		-	-						
59%	1,281,082	874,917		-	-						
59%	241,551	164,968		-	-						
59%	3,143	2,147		-	-						
59%	133,698	91,309		-	-						
59%	1,233	842		-	-						
	1,664,721	1,136,923		-	-		-	-	-	-	-
59%	-	-									
59%	-	-									
59%	-	-									
59%	-	-									
59%	-	-									
	1,706,955	31,354,786		-	-		-	-	-	-	-
	15,473,889	109,242,415	100%	-	-		-	-	-	-	-
			100%	827,899	1						
			100%	(120,355)	-						
			100%	(4,574)	-						
	-	-		702,971	1		-	-	-	-	-
			100%	1,374,987	-						
			100%	99,327	-						
	-	-		1,474,314	-		-	-	-	-	-
			100%	1,238	-						
			100%	15,041	-						
			100%	135,009	-						
	-	-		151,288	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
504	563	Overhead Line Expense								
505			SG	T	-	-	-	-	-	-
506			CAGW	T	29,173	-	29,173	-	-	-
507					29,173	-	29,173	-	-	-
508										
509	564	Underground Line Expense								
510			SG	T	-	-	-	-	-	-
511					-	-	-	-	-	-
512										
513	565	Transmission of Electricity by Others								
514			SG	T	-	-	-	-	-	-
515					-	-	-	-	-	-
516										
517	565NPC	Transmission of Electricity by Others-NPC								
518			CAGW	T	26,272,270	-	26,272,270	-	-	-
519			S	T	(15,247,677)	-	(15,247,677)	-	-	-
520			CAEW	T	-	-	-	-	-	-
521					11,024,593	-	11,024,593	-	-	-
522										
523	566	Misc. Transmission Expense								
524			CAGW	T	17,659	-	17,659	-	-	-
525			SG	T	184,401	-	184,401	-	-	-
526					202,060	-	202,060	-	-	-
527										
528	567	Rents - Transmission								
529			CAGW	T	201,376	-	201,376	-	-	-
530			SG	T	1,382	-	1,382	-	-	-
531					202,758	-	202,758	-	-	-
532										
533	568	Maint Supervision & Engineering								
534			CAGW	T	48,607	-	48,607	-	-	-
535			SG	T	45,144	-	45,144	-	-	-
536					93,751	-	93,751	-	-	-
537										
538	569	Maintenance of Structures								
539			CAGW	T	79,893	-	79,893	-	-	-
540			SG	T	413,969	-	413,969	-	-	-
541					493,862	-	493,862	-	-	-
542										
543	570	Maintenance of Station Equipment								
544			JBG	T	24,819	-	24,819	-	-	-
545			CAGW	T	566,421	-	566,421	-	-	-
546			SG	T	25,909	-	25,909	-	-	-
547					617,149	-	617,149	-	-	-
548										
549	571	Maintenance of Overhead Lines								
550			SG	T	751,286	-	751,286	-	-	-
551			CAGW	T	695,405	-	695,405	-	-	-
552			JBG	T	(20,409)	-	(20,409)	-	-	-
553					1,426,282	-	1,426,282	-	-	-
554										
555	572	Maintenance of Underground Lines								
556			CAGW	T	2,433	-	2,433	-	-	-
557					2,433	-	2,433	-	-	-
558										
559	573	Maint of Misc. Transmission Plant								
560			SG	T	7,647	-	7,647	-	-	-
561					7,647	-	7,647	-	-	-
562										
563	TOTAL TRANSMISSION EXPENSE				16,428,281	-	16,428,281	-	-	-
564										
565	580	Operation Supervision & Engineering								
566			S	DPW	223,567	-	-	223,567	-	-
567			SNPD	DPW	594,316	-	-	594,316	-	-
568					817,884	-	-	817,884	-	-
569										
570	581	Load Dispatching								
571			S	DPW	-	-	-	-	-	-
572			SNPD	DPW	784,173	-	-	784,173	-	-
573					784,173	-	-	784,173	-	-
574										
575	582	Station Expense								
576			S	DPW	297,259	-	-	297,259	-	-
577			SNPD	DPW	236	-	-	236	-	-
578					297,495	-	-	297,495	-	-
579										
580	583	Overhead Line Expenses								
581			S	DPW	231,837	-	-	231,837	-	-
582			SNPD	DPW	10	-	-	10	-	-
583					231,847	-	-	231,847	-	-
584										
585	584	Underground Line Expense								
586			S	DPW	-	-	-	-	-	-
587			SNPD	DPW	-	-	-	-	-	-
588					-	-	-	-	-	-
589										
590	585	Street Lighting & Signal Systems								
591			S	DPW	-	-	-	-	-	-
592			SNPD	DPW	13,699	-	-	13,699	-	-
593					13,699	-	-	13,699	-	-
594										
595	586	Meter Expenses								
596			S	DPW	306,484	-	-	306,484	-	-
597			SNPD	DPW	-	-	-	-	-	-
598					306,484	-	-	306,484	-	-
599										
600	587	Customer Installation Expenses								
601			S	DPW	1,297,988	-	-	1,297,988	-	-
602			SNPD	DPW	-	-	-	-	-	-
603					1,297,988	-	-	1,297,988	-	-
604										
605	588	Misc. Distribution Expenses								
606			S	DPW	(16,076)	-	-	(16,076)	-	-
607			SNPD	DPW	55,877	-	-	55,877	-	-
608			SG	DPW	-	-	-	-	-	-
609					39,801	-	-	39,801	-	-
610										
611	589	Rents								
612			S	DPW	145,359	-	-	145,359	-	-
613			SNPD	DPW	836	-	-	836	-	-
614					146,194	-	-	146,194	-	-
615										
616	590	Maint Supervision & Engineering								
617			S	DPW	209,861	-	-	209,861	-	-
618			SNPD	DPW	160,315	-	-	160,315	-	-
619					370,176	-	-	370,176	-	-
620										
621	591	Maintenance of Structures								
622			S	DPW	120,601	-	-	120,601	-	-
623			SNPD	DPW	11,649	-	-	11,649	-	-
624					132,250	-	-	132,250	-	-
625										
626	592	Maintenance of Station Equipment								
627			S	DPW	280,276	-	-	280,276	-	-
628			SNPD	DPW	119,375	-	-	119,375	-	-
629					399,651	-	-	399,651	-	-
630										
631	593	Maintenance of Overhead Lines								
632			S	DPW	5,604,443	-	-	5,604,443	-	-
633			SNPD	DPW	167,128	-	-	167,128	-	-
634					5,771,572	-	-	5,771,572	-	-
635										
636	594	Maintenance of Underground Lines								
637			S	DPW	1,200,599	-	-	1,200,599	-	-
638			SNPD	DPW	1,587	-	-	1,587	-	-
639					1,202,186	-	-	1,202,186	-	-
640										
641	595	Maintenance of Line Transformers								
642			S	DPW	-	-	-	-	-	-
643			SNPD	DPW	61,697	-	-	61,697	-	-
644					61,697	-	-	61,697	-	-
645										
646	596	Maint of Street Lighting & Signal Sys.								
647			S	DPW	140,545	-	-	140,545	-	-
648			SNPD	DPW	-	-	-	-	-	-
649					140,545	-	-	140,545	-	-
650										
651	597	Maintenance of Meters								
652			S	DPW	32,050	-	-	32,050	-	-
653			SNPD	DPW	(17,091)	-	-	(17,091)	-	-
654					14,959	-	-	14,959	-	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
			100%	-	-						
			100%	29,173	-						
	-	-		29,173	-		-	-	-	-	-
			100%	-	-						
	-	-		-	-		-	-	-	-	-
	-	-	100%	-	-						
	-	-		-	-		-	-	-	-	-
			100%	26,272,270	-						
			100%	(15,247,677)	-						
			100%	-	-						
				11,024,593	-		-	-	-	-	-
			100%	17,658.94	-						
	-	-	100%	184,401	-						
	-	-		202,060	-		-	-	-	-	-
			100%	201,376	-						
	-	-	100%	1,382	-						
	-	-		202,758	-		-	-	-	-	-
	-	-	100%	48,607	-						
	-	-	100%	45,144	-						
	-	-		93,751	-		-	-	-	-	-
			100%	79,893	-						
	-	-	100%	413,969	-						
	-	-		493,862	-		-	-	-	-	-
			100%	24,819	-						
			100%	566,421	-						
			100%	25,909	-						
	-	-		617,149	-		-	-	-	-	-
			100%	751,286	-						
			100%	695,405	-						
			100%	(20,409)	-						
	-	-		1,426,282	-		-	-	-	-	-
			100%	2,433	-						
	-	-		2,433	-		-	-	-	-	-
			100%	7,647	-						
	-	-		7,647	-		-	-	-	-	-
	-	-		16,428,281	1		-	-	-	-	-
						PLNT	33,405	104,714	50,403	5,906	29,139
						PLNT	88,802	278,364	133,988	15,700	77,462
	-	-		-	-		122,207	383,078	184,391	21,606	106,601
						SUBS	-	-	-	-	-
						SUBS	784,173	-	-	-	-
	-	-		-	-		784,173	-	-	-	-
						SUBS	297,259	-	-	-	-
						SUBS	236	-	-	-	-
	-	-		-	-		297,495	-	-	-	-
						PC	-	231,837	-	-	-
						PC	-	10	-	-	-
	-	-		-	-		-	231,847	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						PC	-	-	-	-	-
						METR	-	-	-	13,699	-
	-	-		-	-		-	-	-	13,699	-
						METR	-	-	-	306,484	-
						METR	-	-	-	-	-
	-	-		-	-		-	-	-	306,484	-
						PC	-	1,297,988	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	1,297,988	-	-	-
						PLNT2	(3,888)	(12,188)	-	-	-
						PLNT2	13,514	42,363	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		9,626	30,175	-	-	-
						PLNT2	35,156	110,203	-	-	-
						PLNT2	202	634	-	-	-
	-	-		-	-		35,358	110,836	-	-	-
						PLNT	31,357	98,294	47,313	5,544	27,353
						PLNT	23,954	75,088	36,143	4,235	20,895
	-	-		-	-		55,311	173,382	83,456	9,779	48,248
						PLNT2	29,168	91,433	-	-	-
						PLNT2	2,817	8,831	-	-	-
	-	-		-	-		31,986	100,264	-	-	-
						SUBS	280,276	-	-	-	-
						SUBS	119,375	-	-	-	-
	-	-		-	-		399,651	-	-	-	-
						PC	-	5,604,443	-	-	-
						PC	-	167,128	-	-	-
	-	-		-	-		-	5,771,572	-	-	-
						PC	-	1,200,599	-	-	-
						PC	-	1,587	-	-	-
	-	-		-	-		-	1,202,186	-	-	-
						XFMR	-	-	-	-	-
						XFMR	-	-	61,697	-	-
	-	-		-	-		-	-	61,697	-	-
						PC	-	140,545	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	140,545	-	-	-
						METR	-	-	-	32,050	-
						METR	-	-	-	(17,091)	-
	-	-		-	-		-	-	-	14,959	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
655										
656	598	Maint of Misc. Distribution Plant								
657			S	DPW	127,522	-	-	127,522	-	-
658			SNPD	DPW	218,817	-	-	218,817	-	-
659					346,338	-	-	346,338	-	-
660										
661	TOTAL DISTRIBUTION EXPENSE				12,374,940	-	-	12,374,940	-	-
662										
663	901	Supervision								
664			S	CUST	-	-	-	-	-	-
665			CN	CUST	186,536	-	-	-	186,536	-
666					186,536	-	-	-	186,536	-
667										
668	902	Meter Reading Expense								
669			S	CUST	642,456	-	-	-	642,456	-
670			CN	CUST	51,579	-	-	-	51,579	-
671					694,035	-	-	-	694,035	-
672										
673	903	Customer Receipts & Collections								
674			S	CUST	1,453,295	-	-	-	1,453,295	-
675			CN	CUST	3,010,393	-	-	-	3,010,393	-
676					4,463,688	-	-	-	4,463,688	-
677										
678	904	Uncollectible Accounts								
679			S	CUST	1,732,523	-	-	-	1,732,523	-
680			SG	CUST	-	-	-	-	-	-
681			CN	CUST	4,462	-	-	-	4,462	-
682					1,736,985	-	-	-	1,736,985	-
683										
684	905	Misc. Customer Accounts Expense								
685			CAGW	CUST	20,359	-	-	-	20,359	-
686			CN	CUST	1,407	-	-	-	1,407	-
687					21,766	-	-	-	21,766	-
688										
689	TOTAL CUSTOMER ACCOUNTS EXPENSE				7,103,010	-	-	-	7,103,010	-
690										
691	907	Supervision								
692			S	CUST	-	-	-	-	-	-
693			CN	CUST	11	-	-	-	11	-
694					11	-	-	-	11	-
695										
696	908	Customer Assistance								
697			S	CSDSM	373,876	4,558	-	-	369,319	-
698			CN	CSDSM	200,316	2,442	-	-	197,874	-
699					574,193	7,000	-	-	567,193	-
700										
701	909	Informational & Instructional Adv								
702			S	CUST	290,259	-	-	-	290,259	-
703			CN	CUST	166,103	-	-	-	166,103	-
704			CAGW	CUST	6,009	-	-	-	6,009	-
705					462,371	-	-	-	462,371	-
706										
707	910	Misc. Customer Service								
708			S	CUST	-	-	-	-	-	-
709			CN	CUST	1,139	-	-	-	1,139	-
710					1,139	-	-	-	1,139	-
711										
712	TOTAL CUSTOMER SERVICE EXPENSE				1,037,714	7,000	-	-	1,030,714	-
713										
714	911	Supervision								
715			S	CUST	-	-	-	-	-	-
716			CN	CUST	-	-	-	-	-	-
717					-	-	-	-	-	-
718										
719	912	Demonstration & Selling Expense								
720			S	CUST	-	-	-	-	-	-
721			CN	CUST	-	-	-	-	-	-
722					-	-	-	-	-	-
723										
724	913	Advertising Expense								
725			S	CUST	-	-	-	-	-	-
726			CN	CUST	-	-	-	-	-	-
727					-	-	-	-	-	-
728										
729	916	Misc. Sales Expense								
730			S	CUST	-	-	-	-	-	-
731			CN	CUST	-	-	-	-	-	-
732					-	-	-	-	-	-
733										
734	TOTAL SALES EXPENSE				-	-	-	-	-	-
735										
736										
737	920	Administrative & General Salaries								
738			S	COMMON	199	-	-	-	-	199
739			CN	COMMON	-	-	-	-	-	-
740			SO	COMMON	5,120,216	-	-	-	-	5,120,216.09
741					5,120,415	-	-	-	-	5,120,415
742										
743	921	Office Supplies & expenses								
744			S	COMMON	10,038	-	-	-	-	10,038
745			CN	COMMON	6,193	-	-	-	-	6,193
746			SO	COMMON	711,942	-	-	-	-	711,942
747					728,173	-	-	-	-	728,173
748										
749	922	A&G Expenses Transferred								
750			SO	COMMON	(2,212,940)	-	-	-	-	(2,212,940)
751					(2,212,940)	-	-	-	-	(2,212,940)
752										
753	923	Outside Services								
754			S	COMMON	11,618	-	-	-	-	11,618
755			CAGW	COMMON	64,395	-	-	-	-	64,395
756			SO	COMMON	1,379,817	-	-	-	-	1,379,817
757			JBG	COMMON	2,614	-	-	-	-	2,614
758			SG	COMMON	10,014	-	-	-	-	10,014
759					1,468,458	-	-	-	-	1,468,458
760										
761	924	Property Insurance								
762			SO	COMMON	188,629	-	-	-	-	188,629
763					188,629	-	-	-	-	188,629
764										
765	925	Injuries & Damages								
766			SO	COMMON	1,291,373	-	-	-	-	1,291,373
767			S	COMMON	388	-	-	-	-	388
768					1,291,760	-	-	-	-	1,291,760
769										
770	926	Employee Pensions & Benefits								
771			S	COMMON	73,059	-	-	-	-	73,059
772			CN	COMMON	-	-	-	-	-	-
773			SO	COMMON	7,985,600	-	-	-	-	7,985,600
774					8,058,659	-	-	-	-	8,058,659
775										
776	927	Franchise Requirements								
777			S	COMMON	-	-	-	-	-	-
778			SO	COMMON	-	-	-	-	-	-
779					-	-	-	-	-	-
780										
781	928	Regulatory Commission Expense								
782			S	COMMON	663,204	-	-	-	-	663,204
783			SO	COMMON	89,287	-	-	-	-	89,287
784			CAGW	COMMON	563,700	-	-	-	-	563,700
785			SG	COMMON	188,799	-	-	-	-	188,799
786					1,504,990	-	-	-	-	1,504,990
787										
788	929	Duplicate Charges								
789			S	COMMON	-	-	-	-	-	-
790			CAGW	COMMON	-	-	-	-	-	-
791			CN	COMMON	-	-	-	-	-	-
792			SG	COMMON	-	-	-	-	-	-
793			SNPD	COMMON	-	-	-	-	-	-
794			SO	COMMON	(8,722,011)	-	-	-	-	(8,722,011)
795					(8,722,011)	-	-	-	-	(8,722,011)
796										
797	930	Misc General Expenses								
798			S	COMMON	46,295	-	-	-	-	46,295
799			CAGE	COMMON	-	-	-	-	-	-
800			SO	COMMON	118,789	-	-	-	-	118,789
801			CAGW	COMMON	-	-	-	-	-	-
802			CN	COMMON	-	-	-	-	-	-
803					165,084	-	-	-	-	165,084
804										
805	931	Rents								
806			S	COMMON	41,302	-	-	-	-	41,302
807			SO	COMMON	143,300	-	-	-	-	143,300
808					184,602	-	-	-	-	184,602

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
						PLNT2	30,842	96,680	-	-	-
						PLNT2	52,922	165,894	-	-	-
	-	-		-	-		83,764	262,574	-	-	-
	-	-		-	-		1,819,572	9,704,448	329,544	366,527	154,849
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	2,708	1,850				CUST	-	-	-	-	-
59%	1,451	991				CUST	-	-	-	-	-
	4,159	2,841		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	4,159	2,841		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						CUST	-	-	-	-	-
						CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	200%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
	-	-	5	-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
809										
810	935	Maintenance of General Plant								
811			S	COMMON	46,373	-	-	-	-	46,373
812			CN	COMMON	4,103	-	-	-	-	4,103
813			SO	COMMON	1,563,367	-	-	-	-	1,563,367
814					1,613,843	-	-	-	-	1,613,843
815										
816		Total Adminsitrative & Gen Expense			9,389,664	-	-	-	-	9,389,664
817										
818										
819	TOTAL O&M EXPENSE				171,049,912	124,723,303	16,428,281	12,374,940	8,133,724	9,389,664
820										
821	403SP	Steam Depreciation								
822			SG	P	1,090,087	1,090,087	-	-	-	-
823			DGU	P	-	-	-	-	-	-
824			JBG	P	62,819,911	62,819,911	-	-	-	-
825			CAGE	P	-	-	-	-	-	-
826			CAGW	P	4,445,335	4,445,335	-	-	-	-
827					68,355,333	68,355,333	-	-	-	-
828										
829	403NP	Nuclear Depreciation								
830			DGP	P	-	-	-	-	-	-
831					-	-	-	-	-	-
832										
833	403HP	Hydro Depreciation								
834			DGP	P	-	-	-	-	-	-
835			DGU	P	-	-	-	-	-	-
836			CAGW	P	448,335	448,335	-	-	-	-
837			SG	P	2,385,778	2,385,778	-	-	-	-
838					2,834,113	2,834,113	-	-	-	-
839										
840	403OP	Other Generation Depreciation								
841			DGU	P	-	-	-	-	-	-
842			SG	P	13,312,684	13,312,684	-	-	-	-
843			CAEW	P	-	-	-	-	-	-
844			CAGW	P	4,220,823	4,220,823	-	-	-	-
845			CAGE	P	-	-	-	-	-	-
846					17,533,507	17,533,507	-	-	-	-
847										
848	403TP	Transmission Depreciation								
849			DGP	T	-	-	-	-	-	-
850			SG	T	5,138,362	-	5,138,362	-	-	-
851			JBG	T	1,041,513	-	1,041,513	-	-	-
852			CAGW	T	4,372,115	-	4,372,115	-	-	-
853					10,551,990	-	10,551,990	-	-	-
854										
855	403	Distribution Depreciation								
856	360	Land & Land Rights	S	DPW	14,726	-	-	14,726	-	-
857	361	Structures	S	DPW	102,060	-	-	102,060	-	-
858	362	Station Equipment	S	DPW	1,900,948	-	-	1,900,948	-	-
859	363	Storage Battery Equipme	S	DPW	-	-	-	-	-	-
860	364	Poles & Towers	S	DPW	4,116,330	-	-	4,116,330	-	-
861	365	OH Conductors	S	DPW	1,937,935	-	-	1,937,935	-	-
862	366	UG Conduit	S	DPW	575,435	-	-	575,435	-	-
863	367	UG Conductor	S	DPW	841,302	-	-	841,302	-	-
864	368	Line Trans	S	DPW	3,183,529	-	-	3,183,529	-	-
865	369	Services	S	DPW	1,735,960	-	-	1,735,960	-	-
866	370	Meters	S	DPW	542,002	-	-	542,002	-	-
867	371	Inst Cust Prem	S	DPW	18,731	-	-	18,731	-	-
868	372	Leased Property	S	DPW	-	-	-	-	-	-
869	373	Street Lighting	S	DPW	132,491	-	-	132,491	-	-
870					15,101,449	-	-	15,101,449	-	-
871										
872	403GP	General Depreciation								
873			S	G-SITUS	950,711	-	290,767	659,944	-	-
874			DGP	G-DGP	-	-	-	-	-	-
875			DGU	G-DGU	-	-	-	-	-	-
876			SE	P	-	-	-	-	-	-
877			CN	CUST	58,680	-	-	-	58,680	-
878			CAGW	G-SG	688,224	285,756	402,469	-	-	-
879			SO	PTD	1,197,014	586,119	243,480	367,415	-	-
880			SG	G-SG	466	193	272	-	-	-
881			JBG	G-SG	93,756	38,928	54,828	-	-	-
882			JBE	P	-	-	-	-	-	-
883					2,988,851	910,996	991,816	1,027,359	58,680	-
884										
885	403GV0	General Vehicles								
886			SG	G-SG	-	-	-	-	-	-
887					-	-	-	-	-	-
888										
889	403MP	Mining Depreciation								
890			SE	P	-	-	-	-	-	-
891					-	-	-	-	-	-
892										
893	403EP	Experimental Plant Depreciation								
894			DGP	P	-	-	-	-	-	-
895			SG	P	-	-	-	-	-	-
896					-	-	-	-	-	-
897										
898	TOTAL DEPRECIATION EXPENSE				117,365,244	89,633,950	11,543,805	16,128,808	58,680	-
899										
900	404GP	Amort of LT Plant - Capital Lease Gen								
901			S	I-SITUS	80,507	257,597	(106,076)	(71,014)	-	-
902			SG/CAGW	I-SG	-	-	-	-	-	-
903			SO	PTD	19,057	9,331	3,876	5,849	-	-
904			DGU	I-DGU	-	-	-	-	-	-
905			CN	CUST	-	-	-	-	-	-
906			DGP	I-DGP	-	-	-	-	-	-
907			SG	I-DGP	-	-	-	-	-	-
908					99,564	266,928	(102,199)	(65,165)	-	-
909										
910	404SP	Amort of LT Plant - Cap Lease Steam								
911			SG	P	-	-	-	-	-	-
912			DGP	P	-	-	-	-	-	-
913					-	-	-	-	-	-
914										
915	404IP	Amort of LT Plant - Intangible Plant								
916			S	I-SITUS	3,024	9,675	(3,984)	(2,667)	-	-
917			SE	P	-	-	-	-	-	-
918			SG	I-SG	281,346	234,481	46,865	-	-	-
919			SO	PTD	1,101,916	539,554	224,136	338,226	-	-
920			CN	CUST	738,704	-	-	-	738,704	-
921			DGP	I-DGP	-	-	-	-	-	-
922			DGU	I-DGU	-	-	-	-	-	-
923			CAEW	P	-	-	-	-	-	-
924			CAGW1	I-SG	519,891	433,290	86,601	-	-	-
925			JBG	I-SG	48,447	40,377	8,070	-	-	-
926					2,693,327	1,257,376	361,688	335,559	738,704	-
927										
928	404OP	Amort of LT Plant - Other Plant								
929			CAGE	P	-	-	-	-	-	-
930					-	-	-	-	-	-
931										
932	404HP	Amortization of Other Electric Plant								
933			DGP	P	-	-	-	-	-	-
934			DGU	P	-	-	-	-	-	-
935			CAGW	P	67,255	67,255	-	-	-	-
936					67,255	67,255	-	-	-	-
937										
938	Total Amortization of Limited Term Plant				2,860,146	1,591,560	259,489	270,394	738,704	-
939										
940										
941	405	Amortization of Other Electric Plant								
942			S	GP	-	-	-	-	-	-
943										
944					-	-	-	-	-	-
945										
946	406	Amortization of Plant Acquisition Adj								
947			S	P	-	-	-	-	-	-
948			DGP	P	-					
949			DGU	P	-					
950			SG/CAGW/CAGE	P	-	-	-	-	-	-
951			SO	P	-	-	-	-	-	-
952					-	-	-	-	-	-
953										
954	407	Amort of Prop Losses, Unrec Plant, etc								
955			S	DPW	574,017	-	-	574,017	-	-
956			SO	GP	-	-	-	-	-	-
957			DGP	P	-	-	-	-	-	-
958			SE	P	-	-	-	-	-	-
959			CAGW	P	-	-	-	-	-	-
960			TROJP	P	-	-	-	-	-	-
961					574,017	-	-	574,017	-	-
962										
963	TOTAL AMORTIZATION EXPENSE				3,434,163	1,591,560	259,489	844,411	738,704	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	-	-	100%	-	-	GENL	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	GENL	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	15,478,048	109,245,255		16,428,281	1		1,819,572	9,704,448	329,544	366,527	154,849
59%	647,723	442,364									
59%	-	-									
59%	37,327,228	25,492,683									
59%	-	-									
59%	2,641,393	1,803,943									
	40,616,343	27,738,990		-	-		-	-	-	-	-
59%	-	-									
	-	-		-	-		-	-	-	-	-
59%	-	-									
59%	-	-									
59%	266,398	181,937									
59%	1,417,616	968,163									
	1,684,014	1,150,100		-	-		-	-	-	-	-
59%	-	-									
59%	7,910,320	5,402,364									
59%	-	-									
59%	2,507,989	1,712,834									
59%	-	-									
	10,418,309	7,115,199		-	-		-	-	-	-	-
			100%	-	-						
			100%	5,138,362	-						
			100%	1,041,513	-						
			100%	4,372,115	-						
	-	-		10,551,990	-		-	-	-	-	-
	-	-		-	-	PLNT2	3,562	11,164	-	-	-
	-	-		-	-	PLNT2	24,684	77,376	-	-	-
	-	-		-	-	SUBS	1,900,948	-	-	-	-
	-	-		-	-	PLNT2	-	-	-	-	-
	-	-		-	-	PC	-	4,116,330	-	-	-
	-	-		-	-	PC	-	1,937,935	-	-	-
	-	-		-	-	PC	-	575,435	-	-	-
	-	-		-	-	PC	-	841,302	-	-	-
	-	-		-	-	XFMR	-	-	3,183,529	-	-
	-	-		-	-	SERV	-	-	-	-	1,735,960
	-	-		-	-	METR	-	-	-	542,002	-
	-	-		-	-	PC	-	18,731	-	-	-
	-	-		-	-	PLNT2	-	-	-	-	-
	-	-		-	-	PC	-	132,491	-	-	-
	-	-		-	-		1,929,194	7,710,764	3,183,529	542,002	1,735,960
59%	-	-	100%	290,767	-	PLNT	98,608	309,103	148,784	17,434	86,016
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	169,794	115,961	100%	402,469	-	PLNT	-	-	-	-	-
59%	348,269	237,851	100%	243,480	-	PLNT	54,899	172,089	82,834	9,706	47,888
59%	115	78	100%	272	-	PLNT	-	-	-	-	-
59%	23,131	15,797	100%	54,826	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	541,309	369,688		991,816	-		153,506	481,192	231,618	27,139	133,904
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
	53,259,975	36,373,976		11,543,805	-		2,082,700	8,191,956	3,415,147	569,142	1,869,864
59%	153,063	104,534	100%	(106,076)	-	PLNT	(10,611)	(33,261)	(16,010)	(1,876)	(9,256)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	5,544	3,787	100%	3,876	-	PLNT	874	2,740	1,319	155	762
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	158,607	108,321		(102,199)	-		(9,737)	(30,522)	(14,691)	(1,721)	(8,493)
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	5,749	3,926	100%	(3,984)	-	PLNT	(399)	(1,249)	(601)	(70)	(348)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	139,327	95,154	100%	46,865	-	PLNT	-	-	-	-	-
59%	320,600	218,954	100%	224,136	-	PLNT	50,537	158,417	76,253	8,935	44,084
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	257,458	175,832	100%	86,601	-	PLNT	-	-	-	-	-
59%	23,992	16,385	100%	8,070	-	PLNT	-	-	-	-	-
	747,126	510,251		361,688	-		50,139	157,168	75,651	8,864	43,736
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	39,963	27,293	100%	-	-	PLNT	-	-	-	-	-
	39,963	27,293		-	-		-	-	-	-	-
	945,695	645,864		259,489	-		40,402	126,646	60,960	7,143	35,243
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-						
59%	-	-	100%	-	-						
59%	-	-	100%	-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	85,769	268,856	129,412	15,164	74,816
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		85,769	268,856	129,412	15,164	74,816
	945,695	645,864		259,489	-		126,170	395,503	190,372	22,307	110,059

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
964										
965	408	Taxes Other Than Income								
966			S	GP	12,322,410	5,823,237	3,056,017	3,358,952	84,204	-
967			GPS	GP	12,114,911	5,725,179	3,004,556	3,302,390	82,786	-
968			SO	GP	(12,697)	(6,000)	(3,149)	(3,461)	(87)	-
969			SE	P	29,510	29,510	-	-	-	-
970			SG	P	180,411	180,411	-	-	-	-
971			OPRV-ID	COMMON	-	-	-	-	-	-
972			EXCTAX	GP	-	-	-	-	-	-
973			DGP	GP	-	-	-	-	-	-
974					24,634,546	11,752,337	6,057,424	6,657,881	166,903	-
975										
976	41140	Deferred Investment Tax Credit - Fed								
977			CAGE	PTD	-	-	-	-	-	-
978										
979					-	-	-	-	-	-
980										
981	41141	Deferred Investment Tax Credit - Idaho								
982			CAGE	PTD	-	-	-	-	-	-
983										
984					-	-	-	-	-	-
985										
986	TOTAL DEFERRED ITC				-	-	-	-	-	-
987										
988	427	Interest on Long-Term Debt								
989			S	GP	1,854,285	876,285.11	459,872	505,458	12,671	-
990			SNP	GP	21,983,354	10,388,738	5,451,977	5,992,418	150,221	-
991					23,837,639	11,265,023	5,911,849	6,497,875	162,892	-
992										
993	428	Amortization of Debt Disc & Exp								
994			SNP	GP	271,598	128,350	67,358	74,035	1,856	-
995					271,598	128,350	67,358	74,035	1,856	-
996										
997	429	Amortization of Premium on Debt								
998			SNP	GP	(671)	(317)	(167)	(183)	(5)	-
999					(671)	(317)	(167)	(183)	(5)	-
1000										
1001	431	Other Interest Expense								
1002			SNP	GP	1,338,968	632,760	332,070	364,988	9,150	-
1003					1,338,968	632,760	332,070	364,988	9,150	-
1004										
1005	432	AFUDC - Borrowed								
1006			SNP	GP	(1,550,778)	(732,856)	(384,600)	(422,725)	(10,597)	-
1007					(1,550,778)	(732,856)	(384,600)	(422,725)	(10,597)	-
1008										
1009		Electric Interest Deductions for Tax			59,117	27,937	14,661	16,115	404	-
1010										
1011		Total Electric Interest Deductions for Tax			23,896,756	11,292,960	5,926,510	6,513,990	163,296	-
1012										
1013										
1014	419	Interest & Dividends								
1015			SNP	GP	(3,016,520)	(1,425,526)	(748,111)	(822,270)	(20,613)	-
1016		Total Operating Deductions for Tax			(3,016,520)	(1,425,526)	(748,111)	(822,270)	(20,613)	-
1017										
1018	41010	Deferred Income Tax - Federal-DR								
1019			S	P	1,731,861	1,731,861	-	-	-	-
1020			JBG	P	2,167,649	2,167,649	-	-	-	-
1021			DGP	GP	-	-	-	-	-	-
1022			SO	LABOR	30,759	12,419	2,338	8,207	3,953	3,843
1023			SNP	GP	1,118,473	528,560	277,387	304,883	7,643	-
1024			SE	P	-	-	-	-	-	-
1025			SG	PT	7,928,670	5,601,679	2,326,991	-	-	-
1026			GPS	GP	1,121,823	530,143	278,218	305,797	7,666	-
1027			TAXDEPR	TAXDEPR	13,753,029	6,129,847	3,601,729	3,883,053	138,400	-
1028			CAGW	PT	552,160	390,106	162,054	-	-	-
1029			CN	CUST	(12,430)	-	-	-	(12,430)	-
1030			JBE	P	(11,061)	(11,061)	-	-	-	-
1031			SNPD	DPW	24,167	-	-	24,167	-	-
1032					28,405,098	17,081,202	6,648,716	4,526,106	145,232	3,843
1033										
1034	41011	Deferred Income Tax - State-DR								
1035			S	CUST	-	-	-	-	-	-
1036			SG	PT	-	-	-	-	-	-
1037			SO	LABOR	-	-	-	-	-	-
1038			SE	P	-	-	-	-	-	-
1039			SG	PT	-	-	-	-	-	-
1040			SGPP	GP	-	-	-	-	-	-
1041			TROJP	P	-	-	-	-	-	-
1042			SNP	GP	-	-	-	-	-	-
1043			BADDEBT	CUST	-	-	-	-	-	-
1044			DITEXP	DITEXP	-	-	-	-	-	-
1045			P	P	-	-	-	-	-	-
1046			DPW	DPW	-	-	-	-	-	-
1047					-	-	-	-	-	-
1048										
1049	41110	Deferred Income Tax - Federal-CR								
1050			S	GP	(10,007,151)	(4,729,109)	(2,481,821)	(2,727,838)	(68,383)	-
1051			SG	PT	40,151	28,367	11,784	-	-	-
1052			GPS	GP	9,739	4,602	2,415	2,655	67	-
1053			SNP	GP	(626,520)	(296,076)	(155,380)	(170,782)	(4,281)	-
1054			CAGW	PT	(1,117,962)	(789,851)	(328,112)	-	-	-
1055			SGPP	GP	-	-	-	-	-	-
1056			SO	LABOR	(20,624)	(8,327)	(1,568)	(5,503)	(2,650)	(2,576)
1057			SNPD	PT	(33,238)	(23,483)	(9,755)	-	-	-
1058			SCHMDEXP	GP	(13,370,394)	(6,318,486)	(3,315,922)	(3,644,621)	(91,365)	-
1059			CIAC	DPW	(1,631,132)	-	-	(1,631,132)	-	-
1060			JBG	P	(15,646,352)	(15,646,352)	-	-	-	-
1061			BADDEBT	CUST	(12,266)	-	-	-	(12,266)	-
1062			JBE	P	(988,608)	(988,608)	-	-	-	-
1063					(43,404,357)	(28,767,322)	(6,278,358)	(8,177,221)	(178,880)	(2,576)

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	3,460,134	2,363,103	100%	3,056,017	-	PLNT	501,889	1,573,257	757,274	88,733	437,800
59%	3,401,868	2,323,311	100%	3,004,556	-	PLNT	493,437	1,546,765	744,522	87,238	430,427
59%	(3,565)	(2,435)	100%	(3,149)	-	PLNT	(517)	(1,621)	(780)	(91)	(451)
59%	17,535	11,975	100%	-	-	PLNT	-	-	-	-	-
59%	107,199	73,212	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	6,983,171	4,769,167		6,057,424	-		994,809	3,118,401	1,501,015	175,880	867,776
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	520,684	355,602	100%	459,872	-	PLNT	75,525	236,745	113,955	13,353	65,880
59%	6,172,928	4,215,810	100%	5,451,977	-	PLNT	895,377	2,806,713	1,350,987	158,300	781,041
	6,693,612	4,571,412		5,911,849	-		970,901	3,043,458	1,464,942	171,653	846,921
59%	76,265	52,085	100%	67,358	-	PLNT	11,062	34,676	16,691	1,956	9,650
	76,265	52,085		67,358	-		11,062	34,676	16,691	1,956	9,650
59%	(189)	(129)	100%	(167)	-	PLNT	(27)	(86)	(41)	(5)	(24)
	(189)	(129)		(167)	-		(27)	(86)	(41)	(5)	(24)
59%	375,982	256,778	100%	332,070	-	PLNT	54,536	170,952	82,286	9,642	47,572
	375,982	256,778		332,070	-		54,536	170,952	82,286	9,642	47,572
59%	(435,458.52)	(297,397)	100%	(384,600.28)	-	PLNT	(63,162.80)	(197,994.74)	(95,303.04)	(11,167.01)	(55,097.15)
	(435,459)	(297,397)		(384,600)	-		(63,163)	(197,995)	(95,303)	(11,167)	(55,097)
	16,600	11,337		14,661	-		2,408	7,548	3,633	426	2,100
	6,710,212	4,582,749		5,926,510	-		973,309	3,051,006	1,468,575	172,078	849,021
59%	(847,039)	(578,487)	100%	(748,111)	-	PLNT	(122,862)	(385,133)	(185,380)	(21,722)	(107,173)
	(847,039)	(578,487)		(748,111)	-		(122,862)	(385,133)	(185,380)	(21,722)	(107,173)
59%	1,029,062	702,799	100%	-	-	PLNT	-	-	-	-	-
59%	1,288,004	879,644	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	7,379	5,040	100%	2,338	-	DISom	678	7,156	60	313	-
59%	314,067	214,493	100%	277,387	-	PLNT	45,555	142,800	68,736	8,054	39,738
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	3,328,485	2,273,194	100%	2,326,991	-	PLNT	-	-	-	-	-
59%	315,008	215,135	100%	278,218	-	PLNT	45,692	143,228	68,942	8,078	39,857
59%	3,642,320	2,487,527	100%	3,601,729	-	PLNT	580,199	1,818,734	875,432	102,578	506,110
59%	231,799	158,307	100%	162,054	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(6,573)	(4,489)	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-	PLNT	3,611	11,319	5,448	638	3,150
	10,149,552	6,931,651		6,648,716	-		675,735	2,123,239	1,018,618	119,661	588,855
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(2,810,009)	(1,919,100)	100%	(2,481,821)	-	PLNT	(407,589)	(1,277,658)	(614,989)	(72,061)	(355,541)
59%	16,855	11,511	100%	11,784	-	PLNT	-	-	-	-	-
59%	2,735	1,868	100%	2,415	-	PLNT	397	1,243	598	70	346
59%	(175,927)	(120,149)	100%	(155,380)	-	PLNT	(25,518)	(79,991)	(38,503)	(4,512)	(22,259)
59%	(469,325)	(320,526)	100%	(328,112)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(4,948)	(3,379)	100%	(1,568)	-	DISom	(455)	(4,798)	(40)	(210)	-
59%	(13,953)	(9,529)	100%	(9,755)	-	PLNT	-	-	-	-	-
59%	(3,754,408)	(2,564,078)	100%	(3,315,922)	-	PLNT	(544,573)	(1,707,058)	(821,678)	(96,279)	(475,033)
59%	-	-	100%	-	-	PLNT	(243,721)	(763,985)	(367,738)	(43,089)	(212,599)
59%	(9,296,972)	(6,349,380)	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(587,425)	(401,183)	100%	-	-	PLNT	-	-	-	-	-
	(17,093,376)	(11,673,946)		(6,278,358)	-		(1,221,459)	(3,832,247)	(1,842,349)	(216,080)	(1,065,086)

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1064										
1065	41111	Deferred Income Tax - State-CR								
1066			S	GP	-	-	-	-	-	-
1067			SNP	GP	-	-	-	-	-	-
1068			DITEXP	DITEXP	-	-	-	-	-	-
1069			SG	PT	-	-	-	-	-	-
1070			SGCT	P	-	-	-	-	-	-
1071			SG	PT	-	-	-	-	-	-
1072			BADDEBT	CUST	-	-	-	-	-	-
1073			SGPP	GP	-	-	-	-	-	-
1074			SO	LABOR	-	-	-	-	-	-
1075			SE	P	-	-	-	-	-	-
1076			TROJP	P	-	-	-	-	-	-
1077			SG	PT	-	-	-	-	-	-
1078					-	-	-	-	-	-
1079										
1080	TOTAL DEFERRED INCOME TAXES				(14,999,259)	(11,686,120)	370,358	(3,651,115)	(33,648)	1,266
1081	SCHMAF									
1082			S	SCHMAF	-	-	-	-	-	-
1083			SNP	SCHMAF	-	-	-	-	-	-
1084			SO	SCHMAF	-	-	-	-	-	-
1085			SE	SCHMAF	-	-	-	-	-	-
1086			TROJP	SCHMAF	-	-	-	-	-	-
1087			DGP	SCHMAF	-	-	-	-	-	-
1088										
1089										
1090	SCHMAP									
1091			S	P	-	-	-	-	-	-
1092			BADDEBT	P	-	-	-	-	-	-
1093			JBE	P	4,066	4,066	-	-	-	-
1094			SCHMDEXP	P	9,965	9,965	-	-	-	-
1095			CAEE	P	-	-	-	-	-	-
1096			CAGW	P	-	-	-	-	-	-
1097			CAGE	P	-	-	-	-	-	-
1098			SNP	LABOR	-	-	-	-	-	-
1099			SO	SCHMAP-SO	217,003	170,316	5,952	20,891	10,062	9,782
1100										
1101										
1102										
1103	SCHMAT									
1104			S	SCHMAT-SITUS	17,581,674	33,629,124.66	(5,489,766.55)	(10,397,382.26)	(81,284.15)	(79,018)
1105			JBE	P	4,020,922	4,020,922	-	-	-	-
1106			CIAC	DPW	6,634,231	-	-	6,634,231	-	-
1107			SNP	SCHMAT-SNP	2,548,216	1,226,981	628,081	692,910	243	-
1108			TROJD	P	-	-	-	-	-	-
1109			CN	P	50,557	50,557	-	-	-	-
1110			SE	SCHMAT-SE	-	-	-	-	-	-
1111			SG	P	10,903,219	10,903,219	-	-	-	-
1112			GPS	SCHMAT	(39,610)	(17,516)	(8,620)	(13,041)	(334)	(99)
1113			SO	SCHMAT-SO	594,093	240,220	45,949	158,533	75,751	73,639
1114			SNPD	SCHMAT-SNP	135,186	65,093	33,321	36,760	13	-
1115			JBG	P	55,103,662	55,103,662	-	-	-	-
1116			BADDEBT	CUST	49,891	-	-	-	49,891	-
1117			CAGW	P	2,918,693	2,918,693	-	-	-	-
1118			CAGE	P	-	-	-	-	-	-
1119			CAEW	SCHMAT-SE	-	-	-	-	-	-
1120			CAEE	SCHMAT-SE	-	-	-	-	-	-
1121			SCHMDEXP	BOOKDEPR	54,380,818	32,755,812	8,917,890	12,626,250	80,866	-
1122										
1123										
1124	TOTAL SCHEDULE - M ADDITIONS				155,112,587	141,081,116	4,132,807	9,759,152	135,208	4,304
1125										
1126	SCHMDF									
1127			S	SCHMDF	-	-	-	-	-	-
1128			CAGW	SCHMDF	-	-	-	-	-	-
1129			CAGE	SCHMDF	-	-	-	-	-	-
1130			DGP	SCHMDF	-	-	-	-	-	-
1131			DGU	SCHMDF	-	-	-	-	-	-
1132										
1133	SCHMDP									
1134			S	SCHMDP	-	-	-	-	-	-
1135			SE	P	38,390	38,390	-	-	-	-
1136			CAEW	P	-	-	-	-	-	-
1137			CAEE	P	-	-	-	-	-	-
1138			SNP	PTD	6,573	3,218	1,337	2,017	-	-
1139			JBE	SCHMDP	559,334	279,059	159,001	152,722	(15,946)	(15,502)
1140			SCHMDEXP	P	0	0	-	-	-	-
1141			SO	P	-	-	-	-	-	-
1142			SG	P	-	-	-	-	-	-
1143										
1144										
1145	SCHMDT									
1146			S	GP	1,309,928	619,037	324,869	357,072	8,951	-
1147			BADDEBT	CUST	-	-	-	-	-	-
1148			CN	CUST	-	-	-	-	-	-
1149			SNP	SCHMDT-SNP	4,549,114	2,191,001	1,121,162	1,236,951	-	-
1150			SNPD	DPW	98,293	-	-	98,293	-	-
1151			JBE	P	(44,990)	(44,990)	-	-	-	-
1152			SE	P	-	-	-	-	-	-
1153			SG	SCHMDT-SG	43,301,326	43,753,982	(452,655)	-	-	-
1154			GPS	SCHMDT-GPS	4,562,742	2,197,565	1,124,521	1,240,656	-	-
1155			SO	SCHMDT-SO	635,312	260,783	74,148	187,561	57,762	55,057
1156			TAXDEPR	TAXDEPR	55,937,092	24,931,658	14,649,155	15,793,370	562,909	-
1157			CAGW	SCHMDT-SG	589,968	596,135	(6,167)	-	-	-
1158			CAGE	SCHMDT-SG	-	-	-	-	-	-
1159			JBG	P	282,326	282,326	-	-	-	-
1160			CAEE	P	-	-	-	-	-	-
1161			TROJD	P	-	-	-	-	-	-
1162										
1163										
1164	TOTAL SCHEDULE - M DEDUCTIONS				111,825,408	75,108,164	16,995,370	19,068,642	613,676	39,556
1165										
1166	TOTAL SCHEDULE - M ADJUSTMENTS				43,287,179	65,972,951	(12,862,563)	(9,309,490)	(478,468)	(35,252)
1167										
1168	Negative Schedule M amounts decrease taxable income and therefore increase tax expense.									
1169										
1170	40911	State Income Taxes								
1171			S	IBT	-	-	-	-	-	-
1172			SO	IBT	-	-	-	-	-	-
1173			DGU	IBT	-	-	-	-	-	-
1174			IDSIT	IBT	-	-	-	-	-	-
1175	TOTAL STATE TAXES				-	-	-	-	-	-
1176										
1177	Calculation of Taxable Income:									
1178		Operating Revenues			381,274,536	251,286,938	60,084,460	49,513,144	8,783,671	11,606,323
1179		Operating Deductions:								
1180		O & M Expenses			171,049,912	124,723,303	16,428,281	12,374,940	8,133,724	9,389,664
1181		Depreciation Expense			117,365,244	89,633,950	11,543,805	16,128,808	58,680	0
1182		Amortization Expense			3,434,163	1,591,560	259,489	844,411	738,704	0
1183		Taxes Other Than Income			24,634,546	11,752,337	6,057,424	6,657,881	166,903	0
1184		Interest & Dividends (AFUDC-Equity)			(3,016,520)	-1,425,526	-748,111	-822,270	-20,613	0
1185		Misc Revenue & Expense			65,435	5,947	81	(1,013)	60,420	-
1186		Total Operating Deductions			313,532,780	226,281,572	33,540,969	35,182,758	9,137,817	9,389,664
1187		Other Deductions:								
1188		Interest Deductions			23,896,756	11,292,960	5,926,510	6,513,990	163,296	0
1189		Interest on PCRBS			-					
1190		Schedule M Adjustments			43,287,179	65,972,951	(12,862,563)	(9,309,490)	(478,468)	(35,252)
1191										
1192		Income Before State Taxes			87,132,178	79,685,357	7,754,418	(1,493,093)	(995,911)	2,181,408
1193										
1194		State Income Taxes		IBT	-	-	-	-	-	-
1195										
1196	Total Taxable Income				87,132,178	79,685,357	7,754,418	(1,493,093)	(995,911)	2,181,408
1197										
1198	Tax Rate				21.00%					
1199										
1200	Federal Income Tax - Calculated				18,297,757	16,733,925	1,628,428	(313,550)	(209,141)	458,096

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	(6,943,825)	(4,742,295)		370,358	-		(545,724)	(1,709,009)	(823,732)	(96,419)	(476,232)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	2,416	1,650	100%	-	-	DRB	-	-	-	-	-
59%	5,921	4,044	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	101,201	69,115	100%	5,952	-	DISom	1,726	18,217	153	796	-
59%	19,982,231	13,646,893	100%	(5,489,767)	-	PLNT	(1,553,559)	(4,869,899)	(2,344,084)	(274,665)	(1,355,175)
59%	2,389,209	1,631,714	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	991,275	3,107,324	1,495,683	175,255	864,693
59%	729,065	497,916	100%	628,081	-	DISom	57,234	604,222	5,065	26,390	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	30,041	20,516	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	6,478,630	4,424,589	100%	-	-	DRB	-	-	-	-	-
59%	(10,408)	(7,108)	100%	(8,620)	-	PLNT	(1,949)	(6,108)	(2,940)	(345)	(1,700)
59%	142,737	97,483	100%	45,949	-	DISom	13,095	138,242	1,159	6,038	-
59%	38,678	26,415	100%	33,321	-	DISom	3,036	32,055	269	1,400	-
59%	32,742,277	22,361,385	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	1,734,270	1,184,422	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	19,463,314	13,292,498	100%	8,917,890	-	PLNT	1,886,592	5,913,851	2,846,580	333,544	1,645,682
	83,829,583	57,251,533		4,132,807	-		1,397,451	4,937,903	2,001,886	268,413	1,153,500
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	22,811	15,579	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	1,912	1,306	100%	1,337	-	DISom	167	1,759	15	77	-
59%	165,815	113,244	100%	159,001	-	DISom	12,615	133,174	1,116	5,816	-
59%	0	0	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DISom	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	367,828	251,209	100%	324,869	-	PLNT	53,353	167,244	80,502	9,433	46,540
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	1,301,880	889,121	100%	1,121,162	-	DISom	102,171	1,078,628	9,042	47,109	-
59%	-	-	100%	-	-	PLNT	14,687	46,038	22,160	2,597	12,811
59%	(26,733)	(18,257)	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	25,998,363	17,755,619	100%	(452,655)	-	DRB	-	-	-	-	-
59%	1,305,780	891,785	100%	1,124,521	-	DRB	268,812	516,605	245,324	37,010	172,905
59%	154,956	105,827	100%	74,148	-	DISom	15,492	163,554	1,371	7,143	-
59%	14,814,247	10,117,411	100%	14,649,155	-	DISom	1,304,516	13,771,914	115,449	601,491	-
59%	354,220	241,915	100%	(6,167)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	167,756	114,570	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	44,628,837	30,479,328		16,995,370	-		1,771,812	15,878,918	474,979	710,676	232,256
	39,200,746	26,772,205		(12,862,563)	-		(374,362)	(10,941,015)	1,526,907	(442,264)	921,243
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1201										
1202	Investment Tax Credit Utilized & Other Misc									
1203	40910		SE	P	-	-	-	-	-	-
1204	40910		JBE	P	(4,184)	(4,184)	-	-	-	-
1205	40910		SO	P	(2,782)	(2,782)	-	-	-	-
1206	40910		SG	P	(14,985,137)	(14,985,137)	-	-	-	-
1207	40910		CAGW	P	-	-	-	-	-	-
1208	Federal Income Tax			FIT	3,305,655	1,741,822	1,628,428	(313,550)	(209,141)	458,096
1209										
1210					-					
1211	TOTAL OPERATING EXPENSES				304,855,695	217,762,800	36,287,866	32,040,363	8,915,641	9,849,025
1212										
1213										
1214	310	Land and Land Rights								
1215			DGP	P	-	-	-	-	-	-
1216			DGU	P	-	-	-	-	-	-
1217			CAGW	P	385,939	385,939	-	-	-	-
1218			S	P	-	-	-	-	-	-
1219			JBG	P	257,580	257,580	-	-	-	-
1220					643,519	643,519	-	-	-	-
1221										
1222	311	Structures and Improvements								
1223			DGP	P	-	-	-	-	-	-
1224			DGU	P	-	-	-	-	-	-
1225			CAGW	P	13,617,810	13,617,810	-	-	-	-
1226			JBG	P	32,158,955	32,158,955	-	-	-	-
1227					45,776,764	45,776,764	-	-	-	-
1228										
1229	312	Boiler Plant Equipment								
1230			SG	P	12,254,273	12,254,273	-	-	-	-
1231			S	P	(119,616)	(119,616)	-	-	-	-
1232			CAGW	P	628,249	628,249	-	-	-	-
1233			JBG	P	170,013,136	170,013,136	-	-	-	-
1234					182,776,043	182,776,043	-	-	-	-
1235										
1236	314	Turbogenerator Units								
1237			DGP	P	-	-	-	-	-	-
1238			DGU	P	-	-	-	-	-	-
1239			CAGW	P	8,411,544	8,411,544	-	-	-	-
1240			JBG	P	44,486,336	44,486,336	-	-	-	-
1241					52,897,881	52,897,881	-	-	-	-
1242										
1243	315	Accessory Electric Equipment								
1244			DGP	P	-	-	-	-	-	-
1245			DGU	P	-	-	-	-	-	-
1246			CAGW	P	2,020,188	2,020,188	-	-	-	-
1247			JBG	P	13,147,104	13,147,104	-	-	-	-
1248					15,167,292	15,167,292	-	-	-	-
1249										
1250	316	Misc Power Plant Equipment								
1251			DGP	P	-	-	-	-	-	-
1252			DGU	P	-	-	-	-	-	-
1253			CAGW	P	93,803	93,803	-	-	-	-
1254			CAEW	P	-	-	-	-	-	-
1255			JBG	P	1,112,271	1,112,271	-	-	-	-
1256					1,206,074	1,206,074	-	-	-	-
1257										
1258										
1259	SP	Unclassified Steam Plant - Account 300								
1260			SG	P	5,458,415	5,458,415	-	-	-	-
1261			CAGW	P	119,359	119,359	-	-	-	-
1262					5,577,774	5,577,774	-	-	-	-
1263										
1264										
1265	Total Steam Generation Plant				304,045,347	304,045,347	-	-	-	-
1266										
1267	320	Land and Land Rights								
1268			SG	P	-	-	-	-	-	-
1269					-	-	-	-	-	-
1270										
1271	321	Structures and Improvements								
1272			SG	P	-	-	-	-	-	-
1273					-	-	-	-	-	-
1274										
1275	322	Reactor Plant Equipment								
1276			SG	P	-	-	-	-	-	-
1277					-	-	-	-	-	-
1278										
1279	323	Turbogenerator Units								
1280			SG	P	-	-	-	-	-	-
1281					-	-	-	-	-	-
1282										
1283	324	Land and Land Rights								
1284			SG	P	-	-	-	-	-	-
1285					-	-	-	-	-	-
1286										
1287	325	Misc. Power Plant Equipment								
1288			SG	P	-	-	-	-	-	-
1289					-	-	-	-	-	-
1290										
1291										
1292	N00	Unclassified Nuclear Plant - Acct 300								
1293			SG	P	-	-	-	-	-	-
1294					-	-	-	-	-	-
1295										
1296										
1297	Total Nuclear Generation Plant				-	-	-	-	-	-
1298										
1299	330	Land and Land Rights								
1300			CAGW	P	6,422,856	6,422,856	-	-	-	-
1301			SGU	P	-	-	-	-	-	-
1302					6,422,856	6,422,856	-	-	-	-
1303										
1304	331	Structures and Improvements								
1305			CAGW	P	56,204,825	56,204,825	-	-	-	-
1306			SGU	P	-	-	-	-	-	-
1307					56,204,825	56,204,825	-	-	-	-
1308										
1309	332	Reservoirs, Dams & Waterways								
1310			CAGW	P	(82,295,269)	(82,295,269)	-	-	-	-
1311			SG	P	80,540,696	80,540,696	-	-	-	-
1312					(1,754,573)	(1,754,573)	-	-	-	-
1313										
1314	333	Water Wheel, Turbines, & Generators								
1315			CAGW	P	19,737,628	19,737,628	-	-	-	-
1316			SGU	P	-	-	-	-	-	-
1317					19,737,628	19,737,628	-	-	-	-
1318										
1319	334	Accessory Electric Equipment								
1320			CAGW	P	15,056,809	15,056,809	-	-	-	-
1321			SGU	P	-	-	-	-	-	-
1322					15,056,809	15,056,809	-	-	-	-
1323										
1324	335	Misc. Power Plant Equipment								
1325			CAGW	P	495,321	495,321	-	-	-	-
1326			SGU	P	-	-	-	-	-	-
1327					495,321	495,321	-	-	-	-
1328										
1329	336	Roads, Railroads & Bridges								
1330			CAGW	P	4,799,120	4,799,120	-	-	-	-
1331			CAEW	P	-	-	-	-	-	-
1332			SGU	P	-	-	-	-	-	-
1333					4,799,120	4,799,120	-	-	-	-
1334										
1335										
1336	H00	Unclassified Hydro Plant - Acct 300								
1337			SG	P	-	-	-	-	-	-
1338			DGU	P	-	-	-	-	-	-
1339					-	-	-	-	-	-
1340										
1341										
1342	Total Hydraulic Plant				100,961,987	100,961,987	-	-	-	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	1,034,981	706,842	100%	1,628,428	-	DRB	(67,936)	(130,561)	(62,000)	(9,354)	(43,698)
	70,761,579	147,001,221		36,287,865	1		4,409,439	19,570,265	4,550,118	1,028,055	2,482,486
59%	-	-		-	-						
59%	-	-		-	-						
59%	229,323	156,616		-	-						
59%	-	-		-	-						
59%	153,053	104,527									
	382,375	261,144		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	8,091,624	5,526,186		-	-						
59%	19,108,665	13,050,290									
	27,200,288	18,576,476		-	-		-	-	-	-	-
59%	7,281,418	4,972,855		-	-						
59%	(71,075)	(48,541)		-	-						
59%	373,302	254,947		-	-						
59%	101,020,822	68,992,314									
	108,604,467	74,171,576		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	4,998,091	3,413,453		-	-						
59%	26,433,524	18,052,813									
	31,431,615	21,466,266		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	1,200,384	819,804		-	-						
59%	7,811,933	5,335,171									
	9,012,317	6,154,975		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	55,737	38,066		-	-						
59%	-	-		-	-						
59%	660,905	451,366									
	716,642	489,432		-	-		-	-	-	-	-
59%	3,243,359	2,215,056		-	-						
59%	70,923	48,437		-	-						
	3,314,281	2,263,493		-	-		-	-	-	-	-
	180,661,986	123,383,361		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	3,816,424	2,606,432		-	-						
59%	-	-									
	3,816,424	2,606,432		-	-		-	-	-	-	-
59%	33,396,582	22,808,243		-	-						
59%	-	-									
	33,396,582	22,808,243		-	-		-	-	-	-	-
59%	(48,899,373)	(33,395,896)		-	-						
59%	47,856,816	32,683,880									
	(1,042,557)	(712,016)		-	-		-	-	-	-	-
59%	11,727,985	8,009,644		-	-						
59%	-	-									
	11,727,985	8,009,644		-	-		-	-	-	-	-
59%	8,946,669	6,110,140		-	-						
59%	-	-									
	8,946,669	6,110,140		-	-		-	-	-	-	-
59%	294,317	201,004		-	-						
59%	-	-									
	294,317	201,004		-	-		-	-	-	-	-
59%	2,851,609	1,947,511		-	-						
59%	-	-		-	-						
59%	-	-									
	2,851,609	1,947,511		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-									
	-	-		-	-		-	-	-	-	-
	59,991,028	40,970,958		-	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1343										
1344	340	Land and Land Rights								
1345			CAGW	P	976,898	976,898	-	-	-	-
1346			DGU	P	-	-	-	-	-	-
1347					976,898	976,898	-	-	-	-
1348										
1349	341	Structures and Improvements								
1350			CAGW	P	12,575,345	12,575,345	-	-	-	-
1351			DGU	P	-	-	-	-	-	-
1352					12,575,345	12,575,345	-	-	-	-
1353										
1354	342	Fuel Holders, Producers & Accessories								
1355			CAGW	P	350,126	350,126	-	-	-	-
1356			DGU	P	-	-	-	-	-	-
1357					350,126	350,126	-	-	-	-
1358										
1359	343	Prime Movers								
1360			SG	P	272,522,046	272,522,046	-	-	-	-
1361			DGU	P	-	-	-	-	-	-
1362			CAGW	P	51,794,624	51,794,624	-	-	-	-
1363			CAEW	P	-	-	-	-	-	-
1364			CAGE	P	-	-	-	-	-	-
1365					324,316,670	324,316,670	-	-	-	-
1366										
1367	344	Generators								
1368			S	P	-	-	-	-	-	-
1369			CAGW	P	29,021,302	29,021,302	-	-	-	-
1370			DGU	P	-	-	-	-	-	-
1371			CAGE	P	-	-	-	-	-	-
1372					29,021,302	29,021,302	-	-	-	-
1373										
1374	345	Accessory Electric Plant								
1375			CAGW	P	19,135,022	19,135,022	-	-	-	-
1376			DGU	P	-	-	-	-	-	-
1377					19,135,022	19,135,022	-	-	-	-
1378										
1379	346	Misc. Power Plant Equipment								
1380			CAGW	P	881,794	881,794	-	-	-	-
1381			SG-U	P	-	-	-	-	-	-
1382					881,794	881,794	-	-	-	-
1383										
1384	OP	Unclassified Other Prod Plant-Acct 300								
1385			SG	P	-	-	-	-	-	-
1386			CAGW	P	(119,359)	(119,359)	-	-	-	-
1387					(119,359)	(119,359)	-	-	-	-
1388										
1389	Total Other Generation Plant				387,137,798	387,137,798	-	-	-	-
1390										
1391	Experimental Plant									
1392	103	Experimental Plant								
1393			DGP	P	-	-	-	-	-	-
1394	Total Experimental Plant				-	-	-	-	-	-
1395										
1396	TOTAL GENERATION PLANT				792,145,132	792,145,132	-	-	-	-
1397										
1398	350	Land and Land Rights								
1399			SG	T	7,841	-	7,841	-	-	-
1400			JBG	T	498,315	-	498,315	-	-	-
1401			CAGW	T	7,864,250	-	7,864,250	-	-	-
1402					8,370,406	-	8,370,406	-	-	-
1403										
1404	352	Structures and Improvements								
1405			SG	T	247	-	247	-	-	-
1406			JBG	T	360,664	-	360,664	-	-	-
1407			CAGW	T	15,844,397	-	15,844,397	-	-	-
1408			SG/CAGW	T	-	-	-	-	-	-
1409					16,205,308	-	16,205,308	-	-	-
1410										
1411	353	Station Equipment								
1412			SG	T	190,111,273	-	190,111,273	-	-	-
1413			JBG	T	2,105,041	-	2,105,041	-	-	-
1414			CAGW	T	(4,747,379)	-	(4,747,379)	-	-	-
1415					187,468,934	-	187,468,934	-	-	-
1416										
1417	354	Towers and Fixtures								
1418			SG	T	9,657	-	9,657	-	-	-
1419			JBG	T	6,081,943	-	6,081,943	-	-	-
1420			CAGW	T	39,873,510	-	39,873,510	-	-	-
1421					45,965,110	-	45,965,110	-	-	-
1422										
1423	355	Poles and Fixtures								
1424			SG	T	61,082,351	-	61,082,351	-	-	-
1425			JBG	T	76,336	-	76,336	-	-	-
1426			CAGW	T	96,243,372	-	96,243,372	-	-	-
1427			SG/CAGW	T	-	-	-	-	-	-
1428					157,402,059	-	157,402,059	-	-	-
1429										
1430	356	Clearing and Grading								
1431			SG	T	117,945	-	117,945	-	-	-
1432			JBG	T	4,187,842	-	4,187,842	-	-	-
1433			CAGW	T	72,195,856	-	72,195,856	-	-	-
1434					76,501,643	-	76,501,643	-	-	-
1435										
1436	357	Underground Conduit								
1437			SG	T	-	-	-	-	-	-
1438			JBG	T	-	-	-	-	-	-
1439			CAGW	T	95,169	-	95,169	-	-	-
1440					95,169	-	95,169	-	-	-
1441										
1442	358	Underground Conductors								
1443			SG	T	-	-	-	-	-	-
1444			JBG	T	-	-	-	-	-	-
1445			CAGW	T	66,148	-	66,148	-	-	-
1446					66,148	-	66,148	-	-	-
1447										
1448	359	Roads and Trails								
1449			SG	T	1,241	-	1,241	-	-	-
1450			JBG	T	1,064	-	1,064	-	-	-
1451			CAGW	T	1,522,320	-	1,522,320	-	-	-
1452					1,524,625	-	1,524,625	-	-	-
1453										
1454	TP	Unclassified Trans Plant - Acct 300								
1455			CAGW	T	8,285,355	-	8,285,355	-	-	-
1456			SG	T	2,355,802	-	2,355,802	-	-	-
1457					10,641,157	-	10,641,157	-	-	-
1458										
1459	TS0	Unclassified Trans Sub Plant - Acct 300								
1460			SG	T	-	-	-	-	-	-
1461					-	-	-	-	-	-
1462										
1463	TOTAL TRANSMISSION PLANT				504,240,559	-	504,240,559	-	-	-
1464										
1465	360	Land and Land Rights								
1466										
1467		Demand - Primary	S1	DPW	2,118,955	-	-	2,118,955	-	-
1468			Assigned	DPW	-	-	-	-	-	-
1469					2,118,955	-	-	2,118,955	-	-
1470										
1471	361	Structures and Improvements								
1472										
1473		Demand - Primary	S1	DPW	6,594,538	-	-	6,594,538	-	-
1474			Assigned	DPW	-	-	-	-	-	-
1475					6,594,538	-	-	6,594,538	-	-
1476										
1477	362	Station Equipment								
1478										
1479		Demand - Primary	S1	DPW	80,413,306	-	-	80,413,306	-	-
1480			Assigned	DPW	-	-	-	-	-	-
1481					80,413,306	-	-	80,413,306	-	-
1482										
1483	364	Poles, Towers & Fixtures								
1484										
1485		Demand - Primary	S1	DPW	115,447,521	-	-	115,447,521	-	-
1486			Demand - Secondary	DPW	-	-	-	-	-	-
1487			Assigned	DPW	-	-	-	-	-	-
1488					115,447,521	-	-	115,447,521	-	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	580,467	396,431		-	-						
59%	-	-		-	-						
	580,467	396,431		-	-		-	-	-	-	-
59%	7,472,198	5,103,148		-	-						
59%	-	-		-	-						
	7,472,198	5,103,148		-	-		-	-	-	-	-
59%	208,043	142,083		-	-						
59%	-	-		-	-						
	208,043	142,083		-	-		-	-	-	-	-
59%	161,931,023	110,591,023		-	-						
59%	-	-		-	-						
59%	30,776,066	21,018,558		-	-						
59%	-	-		-	-						
59%	-	-									
	192,707,089	131,609,581		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	17,244,290	11,777,012		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
	17,244,290	11,777,012		-	-		-	-	-	-	-
59%	11,369,919	7,765,103		-	-						
59%	-	-		-	-						
	11,369,919	7,765,103		-	-		-	-	-	-	-
59%	523,957	357,837		-	-						
59%	-	-		-	-						
	523,957	357,837		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	(70,923)	(48,437)		-	-						
	(70,923)	(48,437)		-	-		-	-	-	-	-
	230,035,040	157,102,758		-	-		-	-	-	-	-
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
	470,688,054	321,457,077		-	-		-	-	-	-	-
			100%	7,841	-						
			100%	498,315	-						
			100%	7,864,250	-						
	-	-		8,370,406	-		-	-	-	-	-
			100%	247	-						
			100%	360,664	-						
			100%	15,844,397	-						
			100%	-	-						
	-	-		16,205,308	-		-	-	-	-	-
			100%	190,111,273	-						
			100%	2,105,041	-						
			100%	(4,747,379)	-						
	-	-		187,468,934	-		-	-	-	-	-
			100%	9,657	-						
			100%	6,081,943	-						
			100%	39,873,510	-						
	-	-		45,965,110	-		-	-	-	-	-
			100%	61,082,351	-						
			100%	76,336	-						
			100%	96,243,372	-						
			100%	-	-						
	-	-		157,402,059	-		-	-	-	-	-
			100%	117,945	-						
			100%	4,187,842	-						
			100%	72,195,856	-						
	-	-		76,501,643	-		-	-	-	-	-
			100%	-	-						
			100%	-	-						
			100%	95,169	-						
	-	-		95,169	-		-	-	-	-	-
			100%	-	-						
			100%	-	-						
			100%	66,148	-						
	-	-		66,148	-		-	-	-	-	-
			100%	1,241	-						
			100%	1,064	-						
			100%	1,522,320	-						
	-	-		1,524,625	-		-	-	-	-	-
			100%	8,285,355	-						
			100%	2,355,802	-						
	-	-		10,641,157	-		-	-	-	-	-
			100%	-	-						
	-	-		-	-		-	-	-	-	-
	-	-		504,240,559	-		-	-	-	-	-
						PLNT2	512,484	1,606,471	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		512,484	1,606,471	-	-	-
						PLNT2	1,594,936	4,999,602	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		1,594,936	4,999,602	-	-	-
						SUBS	80,413,306	-	-	-	-
						SUBS	-	-	-	-	-
	-	-		-	-		80,413,306	-	-	-	-
						PC	-	115,447,521	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	115,447,521	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1489										
1490	365	Overhead Conductors								
1491										
1492		Demand - Primary	S1	DPW	77,678,527	-	-	77,678,527	-	-
1493			Demand - Secondary	DPW	-	-	-	-	-	-
1494			Assigned	DPW	-	-	-	-	-	-
1495					77,678,527	-	-	77,678,527	-	-
1496										
1497	366	Underground Conduit								
1498										
1499		Demand - Primary	S1	DPW	20,433,286	-	-	20,433,286	-	-
1500			Demand - Secondary	DPW	-	-	-	-	-	-
1501			Assigned	DPW	-	-	-	-	-	-
1502					20,433,286	-	-	20,433,286	-	-
1503										
1504	367	Underground Conductors								
1505										
1506		Demand - Primary	S1	DPW	32,919,260	-	-	32,919,260	-	-
1507			Demand - Secondary	DPW	-	-	-	-	-	-
1508			Assigned	DPW	-	-	-	-	-	-
1509					32,919,260	-	-	32,919,260	-	-
1510										
1511	368	Line Transformers								
1512										
1513		Demand - Secondary	S1	DPW	121,331,429	-	-	121,331,429	-	-
1514			Assigned	DPW	-	-	-	-	-	-
1515					121,331,429	-	-	121,331,429	-	-
1516										
1517	369	Services								
1518										
1519		Customer OH	S	DPW	70,144,836	-	-	70,144,836	-	-
1520			Customer UG	DPW	-	-	-	-	-	-
1521			Assigned	DPW	-	-	-	-	-	-
1522					70,144,836	-	-	70,144,836	-	-
1523										
1524	370	Meters								
1525										
1526		Customer	S	DPW	14,216,853	-	-	14,216,853	-	-
1527			Assigned	DPW	-	-	-	-	-	-
1528					14,216,853	-	-	14,216,853	-	-
1529										
1530	371	Installations on Customers' Premises								
1531										
1532		Demand - Primary	S	DPW	546,583	-	-	546,583	-	-
1533			Demand - Secondary	DPW	-	-	-	-	-	-
1534			Assigned	DPW	-	-	-	-	-	-
1535					546,583	-	-	546,583	-	-
1536										
1537	372	Leased Property								
1538			S		-					
1539			Demand - Primary	DPW	-	-	-	-	-	-
1540			Demand - Secondary	DPW	-	-	-	-	-	-
1541			Assigned	DPW	-	-	-	-	-	-
1542					-	-	-	-	-	-
1543										
1544	373	Street Lights								
1545			S	DPW	5,044,270	-	-	5,044,270	-	-
1546			Customer	DPW	-	-	-	-	-	-
1547			Public Authority	DPW	-	-	-	-	-	-
1548					5,044,270	-	-	5,044,270	-	-
1549										
1550	DP	Unclassified Dist Plant - Acct 300								
1551			S	DPW	4,546,567	-	-	4,546,567	-	-
1552					4,546,567	-	-	4,546,567	-	-
1553										
1554	DS0	Unclassified Dist Sub Plant - Acct 300								
1555			S	DPW	-	-	-	-	-	-
1556					-	-	-	-	-	-
1557										
1558										
1559	TOTAL DISTRIBUTION PLANT				551,435,929	-	-	551,435,929	-	-
1560										
1561	389	Land and Land Rights								
1562			S	G-SITUS	1,098,826	-	336,067	762,759	-	-
1563			CN	CUST	78,274	-	-	-	78,274	-
1564			DGU	G-DGU	-	-	-	-	-	-
1565			CAGW	G-SG	-	-	-	-	-	-
1566			SO	PTD	503,725	246,649	102,460	154,615	-	-
1567					1,680,825	246,649	438,528	917,374	78,274	-
1568										
1569	390	Structures and Improvements								
1570			S	G-SITUS	13,944,365	-	4,264,771	9,679,593	-	-
1571			DGP	G-DGP	-	-	-	-	-	-
1572			DGU	G-DGU	-	-	-	-	-	-
1573			CN	CUST	569,294	-	-	-	569,294	-
1574			CAGW	G-SG	718,672	298,398	420,274	-	-	-
1575			JBG	G-SG	4,840	2,009	2,830	-	-	-
1576			SO	PTD	6,470,447	3,168,262	1,316,126	1,986,059	-	-
1577					21,707,618	3,468,669	6,004,002	11,665,653	569,294	-
1578										
1579	391	Office Furniture & Equipment								
1580			S	G-SITUS	308,217	-	94,266	213,951	-	-
1581			SGP	G-DGP	-	-	-	-	-	-
1582			SGU	G-DGU	-	-	-	-	-	-
1583			CN	CUST	280,265	-	-	-	280,265	-
1584			CAGW	G-SG	113,964	47,319	66,645	-	-	-
1585			SE	P	-	-	-	-	-	-
1586			SO	PTD	3,448,460	1,688,542	701,437	1,058,481	-	-
1587			JBG	G-SG	47,925	19,899	28,026	-	-	-
1588			JBE	P	-	-	-	-	-	-
1589					4,198,830	1,755,760	890,374	1,272,432	280,265	-
1590										
1591	392	Transportation Equipment								
1592			S	G-SITUS	5,327,125	-	1,629,258	3,697,867	-	-
1593			SO	PTD	462,008	226,223	93,975	141,810	-	-
1594			CAGW	G-SG	1,252,330	519,977	732,354	-	-	-
1595			CN	CUST	-	-	-	-	-	-
1596			SG-U	G-DGU	-	-	-	-	-	-
1597			SE	P	-	-	-	-	-	-
1598			SGP	G-DGP	-	-	-	-	-	-
1599			JBG	G-SG	560,792	232,845	327,947	-	-	-
1600			CAGE	P	-	-	-	-	-	-
1601					7,602,255	979,044	2,783,534	3,839,677	-	-
1602										
1603	393	Stores Equipment								
1604			S	G-SITUS	697,109	-	213,205	483,904	-	-
1605			SG-P	G-DGP	-	-	-	-	-	-
1606			SG-U	G-DGU	-	-	-	-	-	-
1607			SO	PTD	17,095	8,371	3,477	5,247	-	-
1608			CAGW	G-SG	168,998	70,169	98,829	-	-	-
1609			JBG	G-SG	189,174	78,547	110,628	-	-	-
1610					1,072,377	157,087	426,139	489,151	-	-
1611										
1612	394	Tools, Shop & Garage Equipment								
1613			S	G-SITUS	2,744,153	-	839,277	1,904,876	-	-
1614			SG-P	G-DGP	-	-	-	-	-	-
1615			CAGW	G-SG	577,592	239,820	337,771	-	-	-
1616			SO	PTD	142,559	69,804	28,997	43,757	-	-
1617			SE	P	-	-	-	-	-	-
1618			SG-U	G-DGU	-	-	-	-	-	-
1619			JBG	G-SG	661,224	274,545	386,679	-	-	-
1620			CAGE	P	-	-	-	-	-	-
1621					4,125,528	584,169	1,592,725	1,948,634	-	-
1622										
1623	395	Laboratory Equipment			-					
1624			S	G-SITUS	1,277,395	-	390,681	886,714	-	-
1625			SGP	G-DGP	-	-	-	-	-	-
1626			SGU	G-DGU	-	-	-	-	-	-
1627			SO	PTD	333,315	163,208	67,798	102,309	-	-
1628			SE	P	-	-	-	-	-	-
1629			CAGW	G-SG	287,916	119,545	168,371	-	-	-
1630			JBG	G-SG	77,193	32,051	45,142	-	-	-
1631			CAGE	P	-	-	-	-	-	-
1632					1,975,819	314,804	671,992	989,022	-	-
1633										

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
						PC	-	77,678,527	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	77,678,527	-	-	-
						PC	-	20,433,286	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	20,433,286	-	-	-
						PC	-	32,919,260	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	32,919,260	-	-	-
						XFMR	-	-	121,331,429	-	-
						XFMR	-	-	-	-	-
	-	-		-	-		-	-	121,331,429	-	-
						SERV	-	-	-	-	70,144,836
						SERV	-	-	-	-	-
						SERV	-	-	-	-	-
	-	-		-	-		-	-	-	-	70,144,836
						METR	-	-	-	14,216,853	-
						METR	-	-	-	-	-
	-	-		-	-		-	-	-	14,216,853	-
						PC	-	546,583	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	546,583	-	-	-
						PLNT2	-	-	-	-	-
						PLNT2	-	-	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						PC	-	5,044,270	-	-	-
						PC	-	-	-	-	-
						PC	-	-	-	-	-
	-	-		-	-		-	5,044,270	-	-	-
						PLNT2	1,099,619	3,446,947	-	-	-
	-	-		-	-		1,099,619	3,446,947	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		83,620,345	262,122,467	121,331,429	14,216,853	70,144,836
59%	-	-	100%	336,067	-	PLNT	113,970	357,259	171,964	20,150	99,417
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	146,558	100,092	100%	102,460	-	PLNT	23,102	72,418	34,858	4,084	20,152
	146,558	100,092		438,528	-		137,072	429,677	206,821	24,234	119,569
59%	-	-	100%	4,264,771	-	PLNT	1,446,308	4,533,703	2,182,259	255,703	1,261,620
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	177,306	121,092	100%	420,274	-	PLNT	-	-	-	-	-
59%	1,194	815	100%	2,830	-	PLNT	-	-	-	-	-
59%	1,882,563	1,285,699	100%	1,316,126	-	PLNT	296,754	930,225	447,756	52,465	258,859
	2,061,063	1,407,606		6,004,002	-		1,743,062	5,463,929	2,630,014	308,169	1,520,479
59%	-	-	100%	94,266	-	PLNT	31,968	100,210	48,235	5,652	27,886
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	28,116	19,202	100%	66,645	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	1,003,322	685,220	100%	701,437	-	PLNT	158,156	495,769	238,634	27,962	137,960
59%	11,824	8,075	100%	28,026	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	1,043,262	712,497		890,374	-		190,125	595,979	286,869	33,614	165,846
59%	-	-	100%	1,629,258	-	PLNT	552,529	1,731,997	833,682	97,686	481,973
59%	134,420	91,802	100%	93,975	-	PLNT	21,189	66,421	31,971	3,746	18,483
59%	308,967	211,009	100%	732,354	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	138,355	94,490	100%	327,947	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	581,742	397,302		2,783,534	-		573,718	1,798,418	865,653	101,432	500,456
59%	-	-	100%	213,205	-	PLNT	72,304	226,650	109,096	12,783	63,071
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	4,974	3,397	100%	3,477	-	PLNT	784	2,458	1,183	139	684
59%	41,694	28,475	100%	98,829	-	PLNT	-	-	-	-	-
59%	46,672	31,875	100%	110,628	-	PLNT	-	-	-	-	-
	93,340	63,747		426,139	-		73,088	229,107	110,279	12,922	63,755
59%	-	-	100%	839,277	-	PLNT	284,623	892,201	429,453	50,321	248,278
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	142,500	97,320	100%	337,771	-	PLNT	-	-	-	-	-
59%	41,477	28,327	100%	28,997	-	PLNT	6,538	20,495	9,865	1,156	5,703
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	163,133	111,412	100%	386,679	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	347,110	237,059		1,592,725	-		291,161	912,696	439,318	51,477	253,981
59%	-	-	100%	390,681	-	PLNT	132,491	415,317	199,909	23,424	115,573
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	96,977	66,231	100%	67,798	-	PLNT	15,287	47,919	23,065	2,703	13,335
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	71,033	48,512	100%	168,371	-	PLNT	-	-	-	-	-
59%	19,045	13,007	100%	45,142	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	187,055	127,749		671,992	-		147,778	463,236	222,974	26,127	128,907

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1634	396	Power Operated Equipment								
1635			S	G-SITUS	8,938,492	-	2,733,766	6,204,726	-	-
1636			SG-P	G-DGP	-	-	-	-	-	-
1637			CAGW	G-SG	774,025	321,381	452,644	-	-	-
1638			SO	PTD	408,351	199,950	83,061	125,341	-	-
1639			SG-U	G-DGU	-	-	-	-	-	-
1640			SE	P	-	-	-	-	-	-
1641			JBG	G-SG	2,168,844	900,520	1,268,325	-	-	-
1642			CAGE	G-SG	-	-	-	-	-	-
1643					12,289,713	1,421,850	4,537,795	6,330,067	-	-
1644										
1645	397	Communication Equipment								
1646			S	G-SITUS	15,141,288	-	4,630,841	10,510,447	-	-
1647			SGP	G-DGP	-	-	-	-	-	-
1648			SGU	G-DGU	-	-	-	-	-	-
1649			SO	PTD	7,455,707	3,650,695	1,516,534	2,288,478	-	-
1650			CN	CUST	71,893	-	-	-	71,893	-
1651			CAGW	G-SG	13,090,607	5,435,314	7,655,293	-	-	-
1652			SE	P	-	-	-	-	-	-
1653			JBG	P	858,254	858,254	-	-	-	-
1654			SG	G-SG	10,833	4,498	6,335	-	-	-
1655			JBE	G-SG	(72)	(30)	(42)	-	-	-
1656					36,628,510	9,948,731	13,808,960	12,798,925	71,893	-
1657										
1658	398	Misc. Equipment								
1659			S	G-SITUS	180,963	-	55,346	125,617	-	-
1660			SGP	G-DGP	-	-	-	-	-	-
1661			SGU	G-DGU	-	-	-	-	-	-
1662			CN	CUST	5,722	-	-	-	5,722	-
1663			SO	PTD	147,783	72,362	30,060	45,361	-	-
1664			SE	P	-	-	-	-	-	-
1665			CAGW	G-SG	88,351	36,684	51,667	-	-	-
1666			JBG	G-SG	44,670	18,547	26,123	-	-	-
1667					467,490	127,594	163,196	170,978	5,722	-
1668										
1669	399	Coal Mine								
1670			SE-P	P	-	-	-	-	-	-
1671	MP		JBE	P	68,402,454	68,402,454	-	-	-	-
1672			SE-U	P	-	-	-	-	-	-
1673										
1674					68,402,454	68,402,454	-	-	-	-
1675										
1676	399L	WIDCO Capital Lease								
1677			SE-P	P	-	-	-	-	-	-
1678					-	-	-	-	-	-
1679										
1680		Remove Remaining Capital Leases		P	-	-	-	-	-	-
1681					-	-	-	-	-	-
1682										
1683	1011390	General Capital Leases								
1684										
1685			S	G-SITUS	-	-	-	-	-	-
1686			CAGW	P	702,369	702,369	-	-	-	-
1687			SO	PTD	144,505	70,757	29,393	44,355	-	-
1688					846,874	773,126	29,393	44,355	-	-
1689										
1690		Remove Capital Leases			(846,874)	(773,126)	(29,393)	(44,355)	-	-
1691										
1692										
1693	392L	General Vehicles Capital Leases								
1694			SO-P	PTD	-	-	-	-	-	-
1695					-	-	-	-	-	-
1696										
1697		Remove Capital Leases		LABOR	-	-	-	-	-	-
1698					-	-	-	-	-	-
1699										
1700	GP	Unclassified Gen Plant - Acct 300								
1701			S	G-SITUS	-	-	-	-	-	-
1702			SO	PTD	2,642,953	1,294,125	537,592	811,236	-	-
1703			CN	CUST	-	-	-	-	-	-
1704			SG	G-SG	-	-	-	-	-	-
1705			SGP	G-DGP	-	-	-	-	-	-
1706			SGU	G-DGU	-	-	-	-	-	-
1707					2,642,953	1,294,125	537,592	811,236	-	-
1708										
1709	399G	Unclassified Gen Plant - Acct 300								
1710			S	G-SITUS	-	-	-	-	-	-
1711			SO	PTD	-	-	-	-	-	-
1712			SG	G-SG	-	-	-	-	-	-
1713			SG-P	G-DGP	-	-	-	-	-	-
1714			SG-U	G-DGU	-	-	-	-	-	-
1715					-	-	-	-	-	-
1716										
1717	TOTAL GENERAL PLANT				162,794,372	88,700,936	31,854,838	41,233,149	1,005,448	-
1718										
1719	301	Organization								
1720			S	I-SITUS	-	-	-	-	-	-
1721			SO	PTD	-	-	-	-	-	-
1722			SG/CAGE/CAGW	I-SG	-	-	-	-	-	-
1723					-	-	-	-	-	-
1724	302	Franchise & Consent								
1725			S	I-SITUS	-	-	-	-	-	-
1726			CAGW1	I-SG	39,086,508	32,575,680	6,510,828	-	-	-
1727			DGP	I-DGP	-	-	-	-	-	-
1728			DGU	I-DGU	-	-	-	-	-	-
1729					39,086,508	32,575,680	6,510,828	-	-	-
1730										
1731	303	Miscellaneous Intangible Plant								
1732			S	I-SITUS	2,036,363	6,515,684	(2,683,089)	(1,796,233)	-	-
1733			CAGW	I-SG	(6,094,008)	(5,078,899)	(1,015,108)	-	-	-
1734			SO	PTD	27,021,118	13,230,921	5,496,251	8,293,946	-	-
1735			SG	I-SG	9,114,341	7,596,122	1,518,220	-	-	-
1736			CN	CUST	12,172,421	-	-	-	12,172,421	-
1737			DGU	I-DGU	-	-	-	-	-	-
1738			DGP	I-DGP	-	-	-	-	-	-
1739			JBG	I-SG	459,990	383,367	76,623	-	-	-
1740					44,710,225	22,647,195	3,392,896	6,497,714	12,172,421	-
1741	303	Less Non-Utility Plant								
1742			DOTH	I-SITUS	-	-	-	-	-	-
1743					-	-	-	-	-	-
1744										
1745	I00	Unclassified Intangible Plant - Acct 300								
1746			S	I-SITUS	-	-	-	-	-	-
1747			SG	I-SG	-	-	-	-	-	-
1748			DGU	I-DGU	-	-	-	-	-	-
1749			SO	PTD	-	-	-	-	-	-
1750					-	-	-	-	-	-
1751										
1752	TOTAL INTANGIBLE PLANT				83,796,733	55,222,875	9,903,724	6,497,714	12,172,421	-
1753										
1754										
1755	TOTAL ELECTRIC PLANT IN SERVICE				2,094,412,724	936,068,943	545,999,121	599,166,792	13,177,869	-
1756										
1757	105	Plant Held For Future Use								
1758			S	DPW	-	-	-	-	-	-
1759			CAGW	P	34,943	34,943	-	-	-	-
1760			DNPT	T	-	-	-	-	-	-
1761			DNPPOP	P	-	-	-	-	-	-
1762			SE	P	-	-	-	-	-	-
1763			DNPG	G	-	-	-	-	-	-
1764					34,943	34,943	-	-	-	-
1765										
1766	114	Electric Plant Acquisition Adjustments								
1767			S	P	-	-	-	-	-	-
1768			SG/CAGE/CAGW	P	-	-	-	-	-	-
1769			DGP	P	-	-	-	-	-	-
1770					-	-	-	-	-	-
1771										
1772										
1773	128	Pensions	SE	P	-	-	-	-	-	-
1774					-	-	-	-	-	-
1775										
1776	124	Weatherization								
1777			S	COMMON	5,428	-	-	-	-	5,428
1778			SO	COMMON	(336)	-	-	-	-	(336)
1779					5,093	-	-	-	-	5,093
1780										

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	-	-	100%	2,733,766	-	PLNT	927,099	2,906,154	1,398,852	163,909	808,712
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	190,963	130,418	100%	452,644	-	PLNT	-	-	-	-	-
59%	118,809	81,141	100%	83,061	-	PLNT	18,728	58,707	28,258	3,311	16,337
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	535,084	365,436	100%	1,268,325	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	844,855	576,995		4,537,795	-		945,828	2,964,861	1,427,110	167,220	825,049
59%	-	-	100%	4,630,841	-	PLNT	1,570,453	4,922,856	2,369,574	277,652	1,369,912
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	2,169,222	1,481,473	100%	1,516,534	-	PLNT	341,940	1,071,871	515,936	60,454	298,276
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	3,229,632	2,205,682	100%	7,655,293	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	509,970	348,285	100%	-	-	PLNT	-	-	-	-	-
59%	2,673	1,825	100%	6,335	-	PLNT	-	-	-	-	-
59%	(18)	(12)	100%	(42)	-	PLNT	-	-	-	-	-
	5,911,479	4,037,253		13,808,960	-		1,912,393	5,994,728	2,885,510	338,106	1,668,188
59%	-	-	100%	55,346	-	PLNT	18,769	58,836	28,320	3,318	16,373
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	42,997	29,365	100%	30,060	-	PLNT	6,778	21,246	10,227	1,198	5,912
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	21,798	14,887	100%	51,667	-	PLNT	-	-	-	-	-
59%	11,021	7,527	100%	26,123	-	PLNT	-	-	-	-	-
	75,816	51,778		163,196	-		25,547	80,082	38,547	4,517	22,285
59%	-	-	100%	-	-	ZERO	-	-	-	-	-
59%	40,644,342	27,758,112	100%	-	-	ZERO	-	-	-	-	-
59%	-	-	100%	-	-	ZERO	-	-	-	-	-
	40,644,342	27,758,112		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	417,344	285,025	100%	-	-	PLNT	-	-	-	-	-
59%	42,043	28,714	100%	29,393	-	PLNT	6,627	20,775	10,000	1,172	5,781
	459,387	313,739		29,393	-		6,627	20,775	10,000	1,172	5,781
59%	(459,387)	(313,739)	100%	(29,393)	-		(6,627)	(20,775)	(10,000)	(1,172)	(5,781)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	768,962	525,163	100%	537,592	-	PLNT	121,214	379,965	182,893	21,430	105,735
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	768,962	525,163		537,592	-		121,214	379,965	182,893	21,430	105,735
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	52,705,583	35,995,353		31,854,838	-		6,160,986	19,312,678	9,295,989	1,089,245	5,374,251
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	19,356,280	13,219,399	100%	6,510,828	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	19,356,280	13,219,399		6,510,828	-		-	-	-	-	-
59%	3,871,582	2,644,102	100%	(2,683,089)	-	PLNT	(268,390)	(841,315)	(404,960)	(47,451)	(234,118)
59%	(3,017,853)	(2,061,047)	100%	(1,015,108)	-	PLNT	-	-	-	-	-
59%	7,861,737	5,369,184	100%	5,496,251	-	PLNT	1,239,267	3,884,697	1,869,865	219,099	1,081,017
59%	4,513,572	3,082,550	100%	1,518,220	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	227,795	155,573	100%	76,623	-	PLNT	-	-	-	-	-
	13,456,832	9,190,363		3,392,896	-		970,877	3,043,383	1,464,906	171,648	846,900
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	32,813,113	22,409,762		9,903,724	-		970,877	3,043,383	1,464,906	171,648	846,900
	556,206,750	379,862,193		545,999,121	-		90,752,208	284,478,527	132,092,323	15,477,747	76,365,987
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	20,763	14,180	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	20,763	14,180		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1781	182	Weatherization								
1782			S	COMMON	-	-	-	-	-	-
1783			SG	COMMON	-	-	-	-	-	-
1784			SGCT	COMMON	-	-	-	-	-	-
1785			SO	COMMON	-	-	-	-	-	-
1786					-	-	-	-	-	-
1787										
1788	186	Weatherization								
1789			S	COMMON	-	-	-	-	-	-
1790			CN	COMMON	-	-	-	-	-	-
1791			CNP	COMMON	-	-	-	-	-	-
1792			SG	COMMON	-	-	-	-	-	-
1793			SO	COMMON	-	-	-	-	-	-
1794					-	-	-	-	-	-
1795										
1796		Total Weatherization			5,093	-	-	-	-	5,093
1797										
1798	151	Fuel Stock								
1799			SE/CAEE/CAEW	P	-	-	-	-	-	-
1800			JBE	P	-	-	-	-	-	-
1801			DEU	P	-	-	-	-	-	-
1802					-	-	-	-	-	-
1803										
1804	152	Fuel Stock - Undistributed								
1805			SE	P	-	-	-	-	-	-
1806					-	-	-	-	-	-
1807										
1808	25316	DG&T Working Capital Deposit								
1809			SE	P	-	-	-	-	-	-
1810					-	-	-	-	-	-
1811										
1812	25317	DG&T Working Capital Deposit								
1813			SE	P	-	-	-	-	-	-
1814					-	-	-	-	-	-
1815										
1816	25319	Provo Working Capital Deposit								
1817			SE	P	-	-	-	-	-	-
1818					-	-	-	-	-	-
1819										
1820		Total Fuel Stock			-	-	-	-	-	-
1821										
1822	154	Materials and Supplies								
1823			S	MSS	-	-	-	-	-	-
1824			SG/CAGE/CAGW	MSS	-	-	-	-	-	-
1825			SE/CAEE/CAEW	MSS	-	-	-	-	-	-
1826			SO	MSS	(0)	(0)	(0)	(0)	-	-
1827			DNPPS	MSS	-	-	-	-	-	-
1828			DNPPH	MSS	-	-	-	-	-	-
1829			DNPD	MSS	-	-	-	-	-	-
1830			DNPT	MSS	-	-	-	-	-	-
1831			DGU	MSS	-	-	-	-	-	-
1832			DGP	MSS	-	-	-	-	-	-
1833			JBG	MSS	-	-	-	-	-	-
1834			SNPP	MSS	-	-	-	-	-	-
1835			CAGE	MSS	-	-	-	-	-	-
1836					(0)	(0)	(0)	(0)	-	-
1837										
1838	163	Stores Expense Undistributed								
1839			SO	MSS	-	-	-	-	-	-
1840										
1841					-	-	-	-	-	-
1842										
1843	25318	Provo Working Capital Deposit								
1844			SNPPS	MSS	-	-	-	-	-	-
1845										
1846					-	-	-	-	-	-
1847										
1848		Total Materials & Supplies			(0)	(0)	(0)	(0)	-	-
1849										
1850	165	Prepayments								
1851			S	COMMON	-	-	-	-	-	-
1852			GPS	GP	-	-	-	-	-	-
1853			SG	PT	(0)	(0)	(0)	-	-	-
1854			CAEW	P	-	-	-	-	-	-
1855			SO	PTD	-	-	-	-	-	-
1856					(0)	(0)	(0)	-	-	-
1857										
1858	182M	Misc Regulatory Assets								
1859			S	P	250,185	250,185	-	-	-	-
1860			CAGW	P	-	-	-	-	-	-
1861			CAGE	P	-	-	-	-	-	-
1862			CAEW	P	-	-	-	-	-	-
1863			CAEE	P	-	-	-	-	-	-
1864			SE	P	-	-	-	-	-	-
1865			SO	T	-	-	-	-	-	-
1866					250,185	250,185	-	-	-	-
1867										
1868	186M	Misc Deferred Debits								
1869			S	T	-	-	-	-	-	-
1870			CAEW	P	-	-	-	-	-	-
1871			CAEE	P	-	-	-	-	-	-
1872			SG	P	(0)	(0)	-	-	-	-
1873			SO	LABOR	0	0	0	0	0	0
1874			SE	P	-	-	-	-	-	-
1875			JBE	P	430,387	430,387	-	-	-	-
1876			EXCTAX	GP	-	-	-	-	-	-
1877					430,387	430,387	0	0	0	0
1878										
1879	Working Capital									
1880	CWC	Cash Working Capital								
1881			S	COMMON	23,459,505	-	-	-	-	23,459,505
1882			SO	COMMON	-	-	-	-	-	-
1883			SE	COMMON	-	-	-	-	-	-
1884					23,459,505	-	-	-	-	23,459,505
1885										
1886	OWC	Other Working Capital								
1887	131		SNP	COMMON	-	-	-	-	-	-
1888	135		SG	COMMON	-	-	-	-	-	-
1889	143		SO	COMMON	-	-	-	-	-	-
1890	232		S	COMMON	-	-	-	-	-	-
1891	232		SO	COMMON	-	-	-	-	-	-
1892	232		P	COMMON	-	-	-	-	-	-
1893	2533		SE/CAEE/CAEW	COMMON	-	-	-	-	-	-
1894	2533		S	COMMON	-	-	-	-	-	-
1895	2533		DEU	COMMON	-	-	-	-	-	-
1896	2533		CAEE	COMMON	-	-	-	-	-	-
1897					-	-	-	-	-	-
1898										
1899	Total Working Capital				23,459,505	-	-	-	-	23,459,505
1900										
1901	Miscellaneous Rate DRB									
1902	18221	Unrec Plant & Reg Study Costs								
1903			S	P	-	-	-	-	-	-
1904										
1905					-	-	-	-	-	-
1906										
1907	18222	Nuclear Plant - Trojan								
1908			TROJP	P	-	-	-	-	-	-
1909			TROJD	P	-	-	-	-	-	-
1910			SE	P	-	-	-	-	-	-
1911					-	-	-	-	-	-
1912										
1913	1869	Misc Deferred Debits-Trojan								
1914			S	P	-	-	-	-	-	-
1915			SNPPN	P	-	-	-	-	-	-
1916					-	-	-	-	-	-
1917										
1918	141	Impact Housing - Notes Receivable								
1919			DGU	P	-	-	-	-	-	-
1920										
1921					-	-	-	-	-	-
1922										
1923	TOTAL MISCELLANEOUS RATE DRB				-	-	-	-	-	-
1924										
1925										
1926	TOTAL RATE DRB ADDITIONS				24,180,113	715,515	(0)	0	0	23,464,598

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
59%	-	-	100%	-	-	MISC	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-		-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(0)	(0)	100%	(0)	-	PLNT	(0)	(0)	(0)	(0)	(0)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(0)	(0)		(0)	-		(0)	(0)	(0)	(0)	(0)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	(0)	(0)		(0)	-		(0)	(0)	(0)	(0)	(0)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(0)	(0)	100%	(0)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(0)	(0)		(0)	-		-	-	-	-	-
59%	148,658	101,526	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
	148,658	101,526		-	-		-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(0)	(0)	100%	-	-	PLNT	-	-	-	-	-
59%	0	0	100%	0	-	PLNT	0	0	0	0	0
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	255,734	174,654	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	255,734	174,654		0	-		0	0	0	0	0
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-		-	-	-	-	-
59%	425,155	290,360	100%	(0)	-		0	0	0	0	0

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
1927										
1928	235	Customer Service Deposits								
1929			S	CUST	(2,829,106)	-	-	-	(2,829,106)	-
1930			CN	CUST	-	-	-	-	-	-
1931					(2,829,106)	-	-	-	(2,829,106)	-
1932										
1933	2281	Accum Prov for Property Insurance								
1934			SO	PTD	-	-	-	-	-	-
1935					-	-	-	-	-	-
1936										
1937	2282	Accum Prov for Injuries & Damages								
1938			SO	PTD	-	-	-	-	-	-
1939					-	-	-	-	-	-
1940										
1941	2283	Accum Prov for Pensions & Benefits								
1942			SO	PTD	-	-	-	-	-	-
1943			S	PTD	-	-	-	-	-	-
1944					-	-	-	-	-	-
1945										
1946	254	Reg Liabilities - Insurance Provision								
1947			S	P	(44,041,831)	(44,041,831)	-	-	-	-
1948					(44,041,831)	(44,041,831)	-	-	-	-
1949										
1950	22841	Accum Hydro Relicensing Obligation								
1951			CAGW	P	(123,389)	(123,389)	-	-	-	-
1952					(123,389)	(123,389)	-	-	-	-
1953										
1954	22842	Accum Misc Oper Prov-Trojan	TROJD	P	-	-	-	-	-	-
1955	254	Regulatory Liability	SE	P	-	-	-	-	-	-
1956	254	Regulatory Liability	S	P	-	-	-	-	-	-
1957					-	-	-	-	-	-
1958										
1959	252	Customer Advances for Construction								
1960			S	DPW	(426,191)	-	-	(426,191)	-	-
1961			SNPD	DPW	-	-	-	-	-	-
1962			SG	DPW	(2,053,622)	-	-	(2,053,622)	-	-
1963			SO	DPW	-	-	-	-	-	-
1964			CN	DPW	-	-	-	-	-	-
1965					(2,479,813)	-	-	(2,479,813)	-	-
1966										
1967	25398	SO2 Emissions								
1968			S	P	-	-	-	-	-	-
1969					-	-	-	-	-	-
1970										
1971	25399	Other Deferred Credits								
1972			S	P	(303,029)	(303,029)	-	-	-	-
1973			GPS	P	-	-	-	-	-	-
1974			SO	P	(3,732,743)	(3,732,743)	-	-	-	-
1975			CAGW	P	(86,662)	(86,662)	-	-	-	-
1976			SG	P	(543,017)	(543,017)	-	-	-	-
1977					(4,665,451)	(4,665,451)	-	-	-	-
1978										
1979	190	Accumulated Deferred Income Taxes								
1980			S	P	8,972,789.60	8,972,790	-	-	-	-
1981			SG	P	596,327.58	596,328	-	-	-	-
1982			SO	LABOR	932,328.12	376,419	70,872	248,754	119,812	116,471
1983			CN	CUST	-	-	-	-	-	-
1984			BADDEBT	CUST	318,772.08	-	-	-	318,772	-
1985			TROJD	P	-	-	-	-	-	-
1986			JBE	P	(2,793,885.94)	(2,793,886)	-	-	-	-
1987			SE	P	-	-	-	-	-	-
1988			CAGW	P	30,337.21	30,337	-	-	-	-
1989			SNPD	DPW	87,655.74	0	-	87,656	-	-
1990					8,144,324.39	7,181,987	70,872	336,410	438,584	116,471
1991										
1992	281	Accumulated Deferred Income Taxes								
1993			S	P	-	-	-	-	-	-
1994			SG	PT	(0)	(0)	(0)	-	-	-
1995			DNPTU	T	-	-	-	-	-	-
1996					(0)	(0)	(0)	-	-	-
1997										
1998	282	Accumulated Deferred Income Taxes						0.12		
1999			S	GP	(233,703,482)	(110,441,939)	(57,959,582)	(63,704,971)	(1,596,990)	-
2000			SNP	P	-	-	-	-	-	-
2001			CAGW	P	2,106,041	2,106,041	-	-	-	-
2002			DITBAL	ACCMDIT	0	0	0	0	0	-
2003			JBG	P	9,086,341	9,086,341	-	-	-	-
2004			CIAC	ACCMDIT	-	-	-	-	-	-
2005			SNPD	PTD	-	-	-	-	-	-
2006			SO	LABOR	(236,184)	(95,357)	(17,954)	(63,016)	(30,352)	(29,505)
2007			JBE	GP	(1,813,371)	(856,950)	(449,725)	(494,305)	(12,391)	-
2008			CN	P	6,215	6,215	-	-	-	-
2009			SG	P	(5,873,054)	(5,873,054)	-	-	-	-
2010					(230,427,493)	(106,068,703)	(58,427,260)	(64,262,292)	(1,639,733)	(29,505)
2011										
2012	283	Accumulated Deferred Income Taxes								
2013			S	GP	76,999	36,388	19,096	20,989	526	-
2014			CAGW	P	(160,158)	(160,158)	-	-	-	-
2015			SG	P	(373)	(373)	-	-	-	-
2016			SO	LABOR	(63,199)	(25,516)	(4,804)	(16,862)	(8,122)	(7,895)
2017			GPS	GP	(230,854)	(109,096)	(57,253)	(62,928)	(1,578)	-
2018			SNP	PTD	(68,195)	(33,392)	(13,871)	(20,932)	-	-
2019			TROJD	P	-	-	-	-	-	-
2020			SNPD	DPW	-	-	-	-	-	-
2021			JBE	P	(5,069)	(5,069)	-	-	-	-
2022					(450,849)	(297,216)	(56,832)	(79,733)	(9,173)	(7,895)
2023										
2024	TOTAL ACCUMULATED DEF INCOME TAX				(222,734,017)	(99,183,931)	(58,413,220)	(64,005,615)	(1,210,322)	79,071
2025										
2026	255	Accumulated Investment Tax Credit								
2027			SG	PTD	(17,370)	(8,505)	(3,533)	(5,332)	-	-
2028			ITC84	PTD	-	-	-	-	-	-
2029			ITC85	PTD	-	-	-	-	-	-
2030			ITC86	PTD	-	-	-	-	-	-
2031			ITC88	PTD	-	-	-	-	-	-
2032			ITC89	PTD	-	-	-	-	-	-
2033			ITC90	PTD	(2,227)	(1,091)	(453)	(684)	-	-
2034			DGU	PTD	-	-	-	-	-	-
2035					(19,597)	(9,596)	(3,986)	(6,015)	-	-
2036										
2037	TOTAL RATE DRB DEDUCTIONS				(276,893,205)	(148,024,198)	(58,417,206)	(66,491,443)	(4,039,428)	79,071
2038										
2039	108SP	Steam Prod Plant Accumulated Depr								
2040										
2041			SGP	P	-	-	-	-	-	-
2042			DGU/DGP	P	-	-	-	-	-	-
2043			SG	P	(7,275,532)	(7,275,532)	-	-	-	-
2044			CAGW	P	(9,147,375)	(9,147,375)	-	-	-	-
2045			JBG	P	(151,789,286)	(151,789,286)	-	-	-	-
2046					(168,212,193)	(168,212,193)	-	-	-	-
2047										
2048	108NP	Nuclear Prod Plant Accumulated Depr								
2049			DGP	P	-	-	-	-	-	-
2050			DGU	P	-	-	-	-	-	-
2051			SG	P	-	-	-	-	-	-
2052					-	-	-	-	-	-
2053										
2054										
2055	108HP	Hydraulic Prod Plant Accum Depr								
2056			SG	P	(30,964,535)	(30,964,535)	-	-	-	-
2057			DGU/DGP	P	-	-	-	-	-	-
2058			CAGW	P	(20,296,017)	(20,296,017)	-	-	-	-
2059			SG/CAGE/CAGW	P	-	-	-	-	-	-
2060					(51,260,552)	(51,260,552)	-	-	-	-
2061										
2062	108OP	Other Generation Plant - Accum Depr								
2063			S	P	-	-	-	-	-	-
2064			SGU	P	-	-	-	-	-	-
2065			SG-P	P	-	-	-	-	-	-
2066			SG	P	25,935,761	25,935,761	-	-	-	-
2067			CAGW	P	(46,978,665)	(46,978,665)	-	-	-	-
2068			CAGE	P	-	-	-	-	-	-
2069					(21,042,904)	(21,042,904)	-	-	-	-
2070										
2071	108EP	Experimental Plant - Accum Depr								
2072			DGP	P	-	-	-	-	-	-
2073			SG	P	-	-	-	-	-	-
2074					-	-	-	-	-	-
2075										
2076										
2077										
2078	TOTAL GENERATION PLANT DEPRECIATION				(240,515,649)	(240,515,649)	-	-	-	-
2079										
2080	108TP	Transmission Plant Accumulated Depr								
2081			DGP	T	-	-	-	-	-	-
2082			SG	T	(51,547,600)	-	(51,547,600)	-	-	-
2083			JBG	T	(8,149,345)	-	(8,149,345)	-	-	-
2084			CAGW	T	(85,101,738)	-	(85,101,738)	-	-	-
2085	TOTAL TRANS PLANT ACCUM DEPR				(144,798,684)	-	(144,798,684)	-	-	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	(26,169,401)	(17,872,430)	100%	-	-	PLNT	-	-	-	-	-
	(26,169,401)	(17,872,430)		-	-		-	-	-	-	-
59%	(73,317)	(50,072)	100%	-	-	PLNT	-	-	-	-	-
	(73,317)	(50,072)		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	(63,681)	(199,618)	(96,085)	(11,259)	(55,549)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	(306,849)	(961,870)	(462,988)	(54,250)	(267,665)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
	-	-		-	-		(370,529)	(1,161,489)	(559,072)	(65,509)	(323,214)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	(180,058)	(122,971)	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(2,217,974)	(1,514,769)	100%	-	-	PLNT	-	-	-	-	-
59%	(51,494)	(35,168)	100%	-	-	PLNT	-	-	-	-	-
59%	(322,657)	(220,359)	100%	-	-	PLNT	-	-	-	-	-
	(2,772,184)	(1,893,267)		-	-		-	-	-	-	-
59%	5,331,580	3,641,210	100%	-	-	PLNT	-	-	-	-	-
59%	354,334	241,993	100%	-	-	PLNT	-	-	-	-	-
59%	223,666	152,753	100%	70,872	-	DISom	20,547	216,915	1,818	9,474	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(1,660,111)	(1,133,775)	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	18,026	12,311	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	13,097	41,056	19,762	2,316	11,425
	4,267,495	2,914,492		70,872	-		33,644	257,971	21,580	11,789	11,425
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(0)	(0)	100%	(0)	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(0)	(0)		(0)	-		-	-	-	-	-
59%	(65,623,961)	(44,817,978)	100%	(57,959,582)	-	PLNT	(9,518,686)	(29,837,972)	(14,362,248)	(1,682,878)	(8,303,187)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	1,251,398	854,644	100%	-	-	PLNT	-	-	-	-	-
59%	0	0	100%	0	-	PLNT	0	0	0	0	0
59%	5,399,052	3,687,290	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(56,661)	(38,696)	100%	(17,954)	-	DISom	(5,205)	(54,951)	(461)	(2,400)	-
59%	(509,195)	(347,755)	100%	(449,725)	-	PLNT	(73,858)	(231,521)	(111,441)	(13,058)	(64,427)
59%	3,693	2,522	100%	-	-	PLNT	-	-	-	-	-
59%	(3,489,735)	(2,383,319)	100%	-	-	PLNT	-	-	-	-	-
	(63,025,410)	(43,043,293)		(58,427,260)	-		(9,597,750)	(30,124,444)	(14,474,149)	(1,698,336)	(8,367,613)
59%	21,621	14,766	100%	19,096	-	PLNT	3,136	9,831	4,732	554	2,736
59%	(95,165)	(64,993)	100%	-	-	PLNT	-	-	-	-	-
59%	(222)	(152)	100%	-	-	PLNT	-	-	-	-	-
59%	(15,161)	(10,354)	100%	(4,804)	-	DISom	(1,393)	(14,704)	(123)	(642)	-
59%	(64,824)	(44,272)	100%	(57,253)	-	PLNT	(9,403)	(29,474)	(14,187)	(1,662)	(8,202)
59%	(19,841)	(13,550)	100%	(13,871)	-	PLNT	(3,128)	(9,804)	(4,719)	(553)	(2,728)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(3,012)	(2,057)	100%	-	-	PLNT	-	-	-	-	-
	(176,604)	(120,612)		(56,832)	-		(10,787)	(44,151)	(14,298)	(2,303)	(8,194)
	(58,934,518)	(40,249,413)		(58,413,220)	-		(9,574,892)	(29,910,624)	(14,466,866)	(1,688,849)	(8,364,383)
59%	(5,054)	(3,451)	100%	(3,533)	-	PLNT	(797)	(2,497)	(1,202)	(141)	(695)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(648)	(443)	100%	(453)	-	PLNT	(102)	(320)	(154)	(18)	(89)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(5,702)	(3,894)		(3,986)	-		(899)	(2,817)	(1,356)	(159)	(784)
	(87,955,122)	(60,069,076)		(58,417,206)	-		(9,946,320)	(31,074,930)	(15,027,295)	(1,754,517)	(8,688,381)
59%	-	-		-	-						
59%	-	-		-	-						
59%	(4,323,079)	(2,952,453)		-	-						
59%	(5,435,317)	(3,712,058)		-	-						
59%	(90,192,315)	(61,596,970)									
	(99,950,712)	(68,261,481)		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
59%	(18,398,948)	(12,565,588)		-	-						
59%	-	-		-	-						
59%	(12,059,776)	(8,236,241)		-	-						
59%	-	-		-	-						
	(30,458,724)	(20,801,829)		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
59%	15,410,879	10,524,882		-	-						
59%	(27,914,451)	(19,064,214)		-	-						
59%	-	-									
	(12,503,572)	(8,539,332)		-	-		-	-	-	-	-
59%	-	-		-	-						
59%	-	-		-	-						
	-	-		-	-		-	-	-	-	-
	(142,913,007)	(97,602,642)		-	-		-	-	-	-	-
			100%	-	-						
			100%	(51,547,600)	-						
			100%	(8,149,345)	-						
			100%	(85,101,738)	-						
	-	-		(144,798,684)	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
2086										
2087	108360	Land and Land Rights								
2088			S	DPW	(346,810)	-	-	(346,810)	-	-
2089					(346,810)	-	-	(346,810)	-	-
2090										
2091	108361	Structures and Improvements								
2092			S	DPW	(1,512,075)	-	-	(1,512,075)	-	-
2093					(1,512,075)	-	-	(1,512,075)	-	-
2094										
2095	108362	Station Equipment								
2096			S	DPW	(25,618,794)	-	-	(25,618,794)	-	-
2097					(25,618,794)	-	-	(25,618,794)	-	-
2098										
2099	108364	Poles, Towers & Fixtures								
2100			S	DPW	(74,471,963)	-	-	(74,471,963)	-	-
2101					(74,471,963)	-	-	(74,471,963)	-	-
2102										
2103	108365	Overhead Conductors								
2104			S	DPW	(36,416,492)	-	-	(36,416,492)	-	-
2105					(36,416,492)	-	-	(36,416,492)	-	-
2106										
2107	108366	Underground Conduit								
2108			S	DPW	(12,292,782)	-	-	(12,292,782)	-	-
2109					(12,292,782)	-	-	(12,292,782)	-	-
2110										
2111	108367	Underground Conductors								
2112			S	DPW	(15,994,716)	-	-	(15,994,716)	-	-
2113					(15,994,716)	-	-	(15,994,716)	-	-
2114										
2115	108368	Line Transformers								
2116			S	DPW	(64,715,526)	-	-	(64,715,526)	-	-
2117					(64,715,526)	-	-	(64,715,526)	-	-
2118										
2119	108369	Services								
2120			S	DPW	(31,549,210)	-	-	(31,549,210)	-	-
2121					(31,549,210)	-	-	(31,549,210)	-	-
2122										
2123	108370	Meters								
2124			S	DPW	(6,029,800)	-	-	(6,029,800)	-	-
2125					(6,029,800)	-	-	(6,029,800)	-	-
2126										
2127	108371	Installations on Customers' Premises								
2128			S	DPW	(382,101)	-	-	(382,101)	-	-
2129					(382,101)	-	-	(382,101)	-	-
2130										
2131	108372	Leased Property								
2132			S	DPW	-	-	-	-	-	-
2133					-	-	-	-	-	-
2134										
2135	108373	Street Lights								
2136			S	DPW	(2,369,515)	-	-	(2,369,515)	-	-
2137					(2,369,515)	-	-	(2,369,515)	-	-
2138										
2139	108D00	Unclassified Dist Plant - Acct 300								
2140			S	DPW	-	-	-	-	-	-
2141					-	-	-	-	-	-
2142										
2143	108DS	Unclassified Dist Sub Plant - Acct 300								
2144			S	DPW	-	-	-	-	-	-
2145					-	-	-	-	-	-
2146										
2147	108DP	Unclassified Dist Sub Plant - Acct 300								
2148			S	DPW	352,743	-	-	352,743	-	-
2149					352,743	-	-	352,743	-	-
2150										
2151										
2152	TOTAL DISTRIBUTION PLANT DEPR				(271,347,039)	-	-	(271,347,039)	-	-
2153										
2154	108GP	General Plant Accumulated Depr								
2155			S	G-SITUS	(25,429,457)	-	(7,777,394)	(17,652,063)	-	-
2156			SG	G-SG	1,932	802	1,130	-	-	-
2157			SG-U	G-DGU	-	-	-	-	-	-
2158			CAGW	G-SG	(7,791,523)	(3,235,096)	(4,556,427)	-	-	-
2159			CN	CUST	(332,176)	-	-	-	(332,176)	-
2160			SO	PTD	(7,130,526)	(3,491,470)	(1,450,390)	(2,188,666)	-	-
2161			SE	P	-	-	-	-	-	-
2162			JBG	G-SG	(1,312,646)	(545,020)	(767,626)	-	-	-
2163			JBE	P	72	72	-	-	-	-
2164			CAGE	P	-	-	-	-	-	-
2165					(41,994,324)	(7,270,712)	(14,550,707)	(19,840,729)	(332,176)	-
2166										
2167										
2168	108MP	Mining Plant Accumulated Depr.								
2169			JBE	P	(57,337,030)	(57,337,030)	-	-	-	-
2170			SE	P	-	-	-	-	-	-
2171					(57,337,030)	(57,337,030)	-	-	-	-
2172										
2173	108MP	Less Centralia Situs Depreciation								
2174			DOTH	P	-	-	-	-	-	-
2175					-	-	-	-	-	-
2176										
2177	1081390	Accum Depr - Capital Lease								
2178			SO	PTD	-	-	-	-	-	-
2179										
2180										
2181		Remove Capital Leases		P	-	-	-	-	-	-
2182					-	-	-	-	-	-
2183										
2184	1081399	Accum Depr - Capital Lease								
2185			S	P	-	-	-	-	-	-
2186			SE	P	-	-	-	-	-	-
2187										
2188										
2189		Remove Capital Leases		P	-	-	-	-	-	-
2190					-	-	-	-	-	-
2191										
2192										
2193	TOTAL GENERAL PLANT ACCUM DEPR				(99,331,354)	(64,607,742)	(14,550,707)	(19,840,729)	(332,176)	-
2194										
2195										
2196	TOTAL ACCUM DEPR - PLANT IN SERVICE				(755,992,726)	(305,123,391)	(159,349,391)	(291,187,768)	(332,176)	-
2197										
2198										
2199	111SP	Accum Prov for Amort-Steam								
2200			SG-P	P	-	-	-	-	-	-
2201			SG	P	-	-	-	-	-	-
2202					-	-	-	-	-	-
2203										
2204										
2205	111GP	Accum Prov for Amort-General								
2206			S	G-SITUS	(1,811,790)	-	(554,121)	(1,257,669)	-	-
2207			CN	CUST	-	-	-	-	-	-
2208			CAGW	I-SG	-	-	-	-	-	-
2209			SO	PTD	(259,307)	(126,970)	(52,744)	(79,592)	-	-
2210			SE	P	-	-	-	-	-	-
2211					(2,071,097)	(126,970)	(606,866)	(1,337,261)	-	-
2212										
2213										
2214	111HP	Accum Prov for Amort-Hydro								
2215			DGP/DGU	P	-	-	-	-	-	-
2216			CAGW	P	(643,731)	(643,731)	-	-	-	-
2217					(643,731)	(643,731)	-	-	-	-
2218										
2219										

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
						PLNT2	(83,878)	(262,932)	-	-	-
	-	-		-	-		(83,878)	(262,932)	-	-	-
						PLNT2	(365,706)	(1,146,369)	-	-	-
	-	-		-	-		(365,706)	(1,146,369)	-	-	-
						SUBS	(25,618,794)	-	-	-	-
	-	-		-	-		(25,618,794)	-	-	-	-
						PC	-	(74,471,963)	-	-	-
	-	-		-	-		-	(74,471,963)	-	-	-
						PC	-	(36,416,492)	-	-	-
	-	-		-	-		-	(36,416,492)	-	-	-
						PC	-	(12,292,782)	-	-	-
	-	-		-	-		-	(12,292,782)	-	-	-
						PC	-	(15,994,716)	-	-	-
	-	-		-	-		-	(15,994,716)	-	-	-
						XFMR	-	-	(64,715,526)	-	-
	-	-		-	-		-	-	(64,715,526)	-	-
						SERV	-	-	-	-	(31,549,210)
	-	-		-	-		-	-	-	-	(31,549,210)
						METR	-	-	-	(6,029,800)	-
	-	-		-	-		-	-	-	(6,029,800)	-
						PC	-	(382,101)	-	-	-
	-	-		-	-		-	(382,101)	-	-	-
						PLNT2	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						PC	-	(2,369,515)	-	-	-
	-	-		-	-		-	(2,369,515)	-	-	-
						PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
						PLNT	52,706	165,217	79,526	9,318	45,976
	-	-		-	-		52,706	165,217	79,526	9,318	45,976
	-	-		-	-		(26,015,672)	(143,171,652)	(64,636,000)	(6,020,481)	(31,503,234)
59%	-	-	100%	(7,777,394)	-	PLNT	(2,637,541)	(8,267,828)	(3,979,647)	(466,310)	(2,300,737)
59%	477	325	100%	1,130	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(1,922,275)	(1,312,821)	100%	(4,556,427)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	(2,074,611)	(1,416,859)	100%	(1,450,390)	-	PLNT	(327,027)	(1,025,122)	(493,433)	(57,817)	(285,267)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(323,848)	(221,172)	100%	(767,626)	-	PLNT	-	-	-	-	-
59%	43	29	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(4,320,215)	(2,950,497)		(14,550,707)	-		(2,964,567)	(9,292,950)	(4,473,080)	(524,127)	(2,586,003)
59%	(34,069,332)	(23,267,699)	100%	-	-						
59%	-	-	100%	-	-						
	(34,069,332)	(23,267,699)		-	-		-	-	-	-	-
59%	-	-	100%	-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-						
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-						
	-	-		-	-		-	-	-	-	-
	(38,389,547)	(26,218,196)		(14,550,707)	-		(2,964,567)	(9,292,950)	(4,473,080)	(524,127)	(2,586,003)
	(181,302,554)	(123,820,838)		(159,349,391)	-		(28,980,240)	(152,464,602)	(69,109,081)	(6,544,609)	(34,089,237)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	-	-		-	-		-	-	-	-	-
59%	-	-	100%	(554,121)	-	PLNT	(187,919)	(589,064)	(283,541)	(33,224)	(163,922)
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(75,445)	(51,525)	100%	(52,744)	-	PLNT	(11,893)	(37,279)	(17,944)	(2,103)	(10,374)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	(75,445)	(51,525)		(606,866)	-		(199,811)	(626,343)	(301,485)	(35,326)	(174,296)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(382,501)	(261,230)	100%	-	-	PLNT	-	-	-	-	-
	(382,501)	(261,230)		-	-		-	-	-	-	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
2220	111IP	Accum Prov for Amort-Intangible Plant								
2221			S	I-SITUS	(9,071)	(29,024)	11,952	8,001	-	-
2222			DGP	I-DGP	-	-	-	-	-	-
2223			DGU	I-DGU	-	-	-	-	-	-
2224			SE	P	-	-	-	-	-	-
2225			SG	I-SG	(5,677,951)	(4,732,148)	(945,804)	-	-	-
2226			CN	CUST	(10,574,360)	-	-	-	(10,574,360)	-
2227			JBG	I-SG	(356,466)	(297,088)	(59,378)	-	-	-
2228			CAGW1	I-SG	(22,784,836)	(18,989,456)	(3,795,380)	-	-	-
2229			CAGE	P	-	-	-	-	-	-
2230			SO	PTD	(19,756,284)	(9,673,687)	(4,018,542)	(6,064,055)	-	-
2231					(59,158,968)	(33,721,402)	(8,807,152)	(6,056,054)	(10,574,360)	-
2232	111IP	Less Non-Utility Plant								
2233			DOTH	NUTIL	-	-	-	-	-	-
2234					(59,158,968)	(33,721,402)	(8,807,152)	(6,056,054)	(10,574,360)	-
2235										
2236	111390	Accum-Prov for Amort-Mining								
2237			CAGW	PTD	-	-	-	-	-	-
2238			SG	G-SITUS	-	-	-	-	-	-
2239			SO	PTD	-	-	-	-	-	-
2240					-	-	-	-	-	-
2241										
2242	111390	Less Capital Lease			-	-	-	-	-	-
2243						-	-	-	-	-
	TOTAL ACCUM PROV FOR AMORTIZATION				(61,873,797)	(34,492,103)	(9,414,018)	(7,393,316)	(10,574,360)	-

D / E Total	Generation Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
59%	(17,246)	(11,778)	100%	11,952	-	PLNT	1,196	3,748	1,804	211	1,043
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(2,811,815)	(1,920,333)	100%	(945,804)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	(176,528)	(120,560)	100%	(59,378)	-	PLNT	-	-	-	-	-
59%	(11,283,425)	(7,706,031)	100%	(3,795,380)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(5,748,049)	(3,925,638)	100%	(4,018,542)	-	PLNT	(906,081)	(2,840,267)	(1,367,138)	(160,193)	(790,378)
	(20,037,062)	(13,684,340)		(8,807,152)	-		(904,885)	(2,836,519)	(1,365,334)	(159,981)	(789,335)
59%	-	-	100%	-	-						
	(20,037,062)	(13,684,340)		(8,807,152)	-		(904,885)	(2,836,519)	(1,365,334)	(159,981)	(789,335)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
	1,706,816	568,939		649,589	216,530		176,625	495,164	181,583	29,649	98,892
	(1,706,816)	(568,939)		(649,589)	(216,530)		(176,625)	(495,164)	(181,583)	(29,649)	(98,892)
	-	-		-	-		-	-	-	-	-
	(20,495,008)	(13,997,095)		(9,414,018)	-		(1,104,696)	(3,462,862)	(1,666,819)	(195,307)	(963,631)

Func Factor Table

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

12 Months Ended Jun 2019

A	B	C	E	F	G	H	I
FACTOR NAME	Generation	Transmission	Distribution	Customer	Common	TOT	Description
ACCMDIT	0.489578	0.259164	0.250529	0.000729	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.602341	0.163990	0.232182	0.001487	-	1.000000	Book Depreciation
COM_EQ	-	-	-	-	-	-	Communications Equipment
CUST	-	-	-	1.000000	-	1.000000	Distribution Retail
DDS2	0.998928	0.057818	0.317100	(0.379687)	0.005842	1.000000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	Deferred Debits - Situs
DDSO2	0.402816	0.076723	0.282909	0.120455	0.117097	1.000000	Deferred Debits - System Overhead
DDSO6	-	-	-	-	-	-	Deferred Debits - System Overhead
DEFSG	0.836401	0.163599	-	-	-	1.000000	Deferred Debit - System Generation
COMMON	-	-	-	-	1.000000	1.000000	Common Function
DPW	-	-	1.000000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.503966	0.496034	-	-	-	1.000000	FERC Fees
G	0.212500	0.352857	0.420236	0.014407	-	1.000000	General Plant
G-DGP	0.661502	0.338498	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.661502	0.338498	-	-	-	1.000000	General Plant - DGU Factor
GP	0.472573	0.248005	0.272589	0.006833	-	1.000000	Total Plant
G-SG	0.415207	0.584793	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.305842	0.694158	-	-	1.000000	General Plant - SITUS Factor
I	0.379252	0.129150	0.097220	0.197476	0.196902	1.000000	Intangible Plant
I-DGP	1.000000	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.833425	0.166575	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	3.199667	(1.317589)	(0.882079)	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.403741	0.076016	0.266810	0.128508	0.124925	1.000000	Direct Labor Expense
MSS	0.867929	0.004475	0.127596	-	-	1.000000	Materials & Supplies
NONE	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	Non-Utility
OTHDGP	0.177676	0.822324	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDGU	0.177676	0.822324	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.177676	0.822324	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.177676	0.822324	-	-	-	1.000000	Other Revenues - Rolled-In SG Factor
OTHSITUS	(0.041068)	1.041068	-	-	-	1.000000	Other Revenues - Situs
OTHSO	0.481633	0.246457	0.271910	-	-	1.000000	Other Revenues - SO Factor

FACTOR NAME	Generation	Transmission	Distribution	Customer	Common	TOT	Description
P	1.000000	-	-	-	-	1.000000	Generation
SCHMA	0.442908	0.217220	0.328757	0.008527	0.002589	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.770485	0.029261	0.102702	0.049466	0.048087	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.784856	0.027428	0.096271	0.046369	0.045076	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.442211	0.217619	0.329237	0.008440	0.002492	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	-	-	-	-	-	-	Schedule M Additions - Temporary-GPS
SCHMAT-SE	0.999987	0.000002	0.000006	0.000003	0.000003	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	1.912737	(0.312244)	(0.591376)	(0.004623)	(0.004494)	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.481506	0.246479	0.271920	0.000096	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.404347	0.077344	0.266849	0.127507	0.123952	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.561685	0.202280	0.224726	0.008738	0.002571	1.000000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.498913	0.284269	0.273042	(0.028509)	(0.027714)	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO						-	Schedule M Deductions - Permanent SO
SCHMDT	0.561690	0.202273	0.224722	0.008741	0.002574	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.481633	0.246457	0.271910	-	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	1.010454	(0.010454)	-	-	-	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	1.215050	0.031462	0.058538	(0.243149)	(0.061900)	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.481633	0.246457	0.271910	-	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.410481	0.116712	0.295227	0.090919	0.086662	1.000000	Schedule M Deductions - Temporary-SO
T	-	1.000000	-	-	-	1.000000	Transmission
TAXDEPR	0.445709	0.261886	0.282342	0.010063	-	1.000000	Tax Depreciation
TD	-	0.475449	0.524551	-	-	1.000000	Transmission / Distribution
CWC	0.694595	0.121183	0.094071	0.040663	0.049489	1.000000	Cash Working Capital
CSDSM	0.012191	-	-	0.987809	-	1.000000	Customer DSM Expense
DITEXP						-	Deferred Income Tax - Expense
FIT	0.526922	0.492619	(0.094852)	(0.063268)	0.138579	1.000000	Federal Income Taxes
IBT	0.914534	0.088996	(0.017136)	(0.011430)	0.025036	1.000000	Income Before Taxes
PT	0.706509	0.293491				1.000000	Generation / Transmission
PTD	0.489651	0.203406	0.306943			1.000000	Prod, Trans, Dist Plant
REVREQ	0.659071	0.157588	0.129862	0.023038	0.030441	1.000000	Revenue Requirement
SIT	0.200000	0.200000	0.200000	0.200000	0.200000	1.000000	State Income Taxes

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2019
WCA
7.46% = Earned Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	148,284,965	5.66%	0.76	156,792,274	97,973,883	21,796,239	25,543,797	6,364,685	5,113,669	8,507,309	5.74%
2	24	Small General Service	52,501,064	10.69%	1.43	47,851,712	31,377,809	6,491,473	7,315,668	1,062,671	1,604,091	(4,649,353)	-8.86%
3	36	Large General Service <1,000 kW	76,247,630	9.17%	1.23	72,705,521	53,312,883	10,416,253	6,635,446	125,067	2,215,872	(3,542,109)	-4.65%
4	48T	Large General Service >1,000 kW	29,165,517	7.08%	0.95	29,481,606	21,743,009	4,218,037	2,589,900	51,739	878,921	316,090	1.08%
5	48T	Dedicated Facilities	25,129,407	6.05%	0.81	26,133,347	20,578,080	4,139,243	647,772	47,402	720,850	1,003,940	4.00%
6	40	Agricultural Pumping Service	15,164,849	9.84%	1.32	14,119,174	9,358,523	1,803,313	2,335,137	131,096	491,105	(1,045,675)	-6.90%
7	15,52,54,57	Street Lighting	1,800,368	22.11%	2.96	1,210,166	378,786	54,840	603,271	121,339	51,929	(590,202)	-32.78%
12		Total Washington Jurisdiction	348,293,800	7.46%	1.00	348,293,800	234,722,973	48,919,399	45,670,992	7,903,999	11,076,438	(0)	0.00%

Footnotes :

Column C : Annual revenues based on July 2018 thru June 2019 forecasted data.
Column D : Calculated Return on Ratebase per July 2018 thru June 2019 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 2018 thru June 2019 Embedded COS Study
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 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 2019
WCA
7.69% = Target Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
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	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	148,284,965	5.66%	0.76	158,234,542	98,549,620	22,232,254	25,944,930	6,360,756	5,146,983	9,949,577	6.71%
2	24	Small General Service	52,501,064	10.69%	1.43	48,292,792	31,561,765	6,621,155	7,433,160	1,062,171	1,614,541	(4,208,273)	-8.02%
3	36	Large General Service <1,000 kW	76,247,630	9.17%	1.23	73,340,139	53,625,073	10,623,924	6,736,361	124,474	2,230,307	(2,907,491)	-3.81%
4	48T	Large General Service >1,000 kW	29,165,517	7.08%	0.95	29,736,311	21,870,275	4,302,128	2,627,659	51,602	884,647	570,795	1.96%
5	48T	Dedicated Facilities	25,129,407	6.05%	0.81	26,351,201	20,698,441	4,221,770	658,041	47,404	725,545	1,221,795	4.86%
6	40	Agricultural Pumping Service	15,164,849	9.84%	1.32	14,254,202	9,413,363	1,839,330	2,376,426	130,779	494,305	(910,647)	-6.00%
7	15,52,54,57	Street Lighting	1,800,368	22.11%	2.96	1,222,517	381,000	55,972	611,881	121,396	52,268	(577,851)	-32.10%
12		Total Washington Jurisdiction	348,293,800	7.46%	1.00	351,431,706	236,099,539	49,896,533	46,388,458	7,898,580	11,148,596	3,137,905	0.90%

Footnotes :

Column C : Annual revenues based on July 2018 thru June 2019 forecasted data.
Column D : Calculated Return on Ratebase per July 2018 thru June 2019 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.
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Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 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.

G+T+D+C+CO - Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		381,274,536	162,932,316	57,005,046	83,220,643	31,942,717	27,654,079	16,633,822	1,885,911
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		171,049,912	76,882,055	23,082,683	35,927,897	14,624,616	13,287,142	6,669,903	575,616
16		Depreciation Expense		117,365,244	51,536,388	16,235,863	25,148,112	10,168,535	8,960,186	4,968,029	348,131
17		Amortization Expense		3,434,163	1,834,516	478,975	556,296	223,485	196,016	121,220	23,655
18		Taxes Other Than Income		24,634,546	11,461,680	3,480,128	4,907,412	1,962,449	1,634,416	1,084,387	104,074
19		Income Taxes - Federal		3,305,655	1,339,654	444,582	765,776	315,722	315,221	119,439	5,260
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(14,999,259)	(6,787,500)	(2,113,339)	(3,088,549)	(1,241,438)	(1,042,675)	(663,931)	(61,827)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		65,435	48,615	4,980	6,442	2,491	2,198	703	6
24											
25		Total Operating Expenses		304,855,695	136,315,408	41,613,872	64,223,386	26,055,860	23,352,504	12,299,749	994,916
26											
27		Operating Revenue For Return		76,418,841	26,616,908	15,391,175	18,997,257	5,886,857	4,301,575	4,334,073	890,995
28											
29											
30		Rate Base :									
31		Electric Plant In Service		2,094,412,724	978,022,348	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321
32		Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38		Misc Deferred Debits		680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095
39		Cash Working Capital		23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016
40		Weatherization Loans		5,093	2,130	681	1,155	471	445	203	8
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		2,118,592,837	989,154,758	304,369,087	418,198,210	167,110,644	136,008,111	94,145,529	9,606,497
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(755,992,726.40)	(359,562,647.02)	(111,710,195.04)	(144,958,869.94)	(57,475,974.06)	(42,198,608.68)	(35,944,487.34)	(4,141,944.31)
47		Accum Provision For Amortization		(61,873,796.61)	(31,236,367.66)	(8,578,574.12)	(11,026,966.74)	(4,443,824.71)	(3,952,563.73)	(2,289,924.75)	(345,574.91)
48		Accum Deferred Income Taxes		(222,734,017.04)	(104,186,203.06)	(31,923,069.99)	(43,817,846.59)	(17,522,386.95)	(14,504,866.73)	(9,770,339.86)	(1,009,303.86)
49		Unamortized ITC		(19,597.46)	(9,145.75)	(2,821.84)	(3,861.83)	(1,543.40)	(1,260.85)	(872.31)	(91.47)
50		Customer Advance For Construction		(2,479,813.33)	(1,008,690.52)	(1,401,465.34)	(50,326.84)	-	-	(19,330.62)	-
51		Customer Service Deposits		(2,829,106.15)	(2,146,221.94)	(312,193.15)	(203,626.29)	(47,613.32)	-	(118,377.18)	(1,074.29)
52		Misc Rate Base Deductions		(48,830,670.96)	(20,423,414.73)	(6,525,565.34)	(11,074,000.65)	(4,514,369.84)	(4,269,364.33)	(1,945,374.74)	(78,581.33)
53				-	-	-	-	-	-	-	-
54		Total Rate Base Deductions		(1,094,759,728)	(518,572,691)	(160,453,885)	(211,135,499)	(84,005,712)	(64,926,664)	(50,088,707)	(5,576,570)
55											
56		Total Rate Base		1,023,833,109	470,582,068	143,915,203	207,062,711	83,104,932	71,081,447	44,056,823	4,029,926
57											
58											
59		Return On Rate Base		7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		9.76%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		1,023,833,109	470,582,068	143,915,203	207,062,711	83,104,932	71,081,447	44,056,823	4,029,926
80											
81											
82		Return On Ratebase ($$)	7.46%	76,418,841	35,124,217	10,741,822	15,455,148	6,202,947	5,305,515	3,288,399	300,793
83		Operating & Maintenance Expense		171,049,912	76,882,055	23,082,683	35,927,897	14,624,616	13,287,142	6,669,903	575,616
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		117,365,244	51,536,388	16,235,863	25,148,112	10,168,535	8,960,186	4,968,029	348,131
86		Amortization Expense		3,434,163	1,834,516	478,975	556,296	223,485	196,016	121,220	23,655
87		Taxes Other Than Income		24,634,546	11,461,680	3,480,128	4,907,412	1,962,449	1,634,416	1,084,387	104,074
88		Federal Income Taxes		3,305,655	1,339,654	444,582	765,776	315,722	315,221	119,439	5,260
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(14,999,259)	(6,787,500)	(2,113,339)	(3,088,549)	(1,241,438)	(1,042,675)	(663,931)	(61,827)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		65,435	48,615	4,980	6,442	2,491	2,198	703	6
95		Revenue Credits		(32,980,736)	(14,647,351)	(4,503,982)	(6,973,013)	(2,777,200)	(2,524,673)	(1,468,973)	(85,543)
96											
97		Total Revenue Requirements		348,293,800	156,792,274	47,851,712	72,705,521	29,481,606	26,133,347	14,119,174	1,210,166
98		Operating Revenues		348,293,800	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		-	8,507,309	(4,649,353)	(3,542,109)	316,090	1,003,940	(1,045,675)	(590,202)
102											
103		Existing Revenues		348,293,800	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368
104											
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		0.00%	5.74%	-8.86%	-4.65%	1.08%	4.00%	-6.90%	-32.78%

Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbi

ELECTRIC REVENUES

	A	B	WCA Method 0	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A	148,284,965	148,284,965	-	-	-	-	-	-
121											
122	442	Commercial & Industrial Sales	A	198,208,467	-	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	-
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-
124		Interruptible Energy	F10	-	-	-	-	-	-	-	-
125				198,208,467	-	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	-
126											
127	444	Public Street & Highway Lighting	A	1,800,368	-	-	-	-	-	-	1,800,368
128											
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130											
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			348,293,800	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368
136											
137	447	Sales for Resale	F10	-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC	Sales for Resale - NPC									
141		Demand	F10	2,920,283	1,221,407	390,257	662,273	269,979	255,326	116,342	4,699
142		Energy	F10	-	-	-	-	-	-	-	-
143				2,920,283	1,221,407	390,257	662,273	269,979	255,326	116,342	4,699
144											
145	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
146			F10	-	-	-	-	-	-	-	-
147											
148	State Specific Revenue Credit		F140	17,550,907	7,891,744	2,410,048	3,667,778	1,484,944	1,319,192	717,557	59,644
149											
150	AGA Revenue		A	727,805	1,788	179,372	254,560	62,974	16,850	210,969	1,292
151											
152	Total Sales from Electricity			369,492,794	157,399,904	55,480,741	80,832,241	30,983,413	26,720,775	16,209,716	1,866,004
153											
154	Other Electric Operating Revenues										
155	450	Forfeited Discounts & Interest	A	742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083
156		Customers	F40	-	-	-	-	-	-	-	-
157				742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083
158											
159	451	Misc Electric Revenue	A	(267,856)	(210,946)	(39,001)	(2,106)	(126)	(2)	(10,051)	(5,624)
160		Demand	F10	-	-	-	-	-	-	-	-
161		Customer	F40	2,341	1,844	341	18	1	0	88	49
162				(265,514)	(209,103)	(38,660)	(2,088)	(125)	(2)	(9,963)	(5,575)
163											
164	453	Water Sales	F12	2,852	1,273	379	606	245	241	105	3
165											
166	454	Rent of Electric Property	A	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307
167		Demand	F10	99,383	41,567	13,281	22,538	9,188	8,689	3,959	160
168		Demand	F10	109,170	45,660	14,589	24,758	10,093	9,545	4,349	176
169		Jim Bridger Generation	F10	2,206	923	295	500	204	193	88	4
170		Customer	F40	113,926	89,721	16,588	896	54	1	4,275	2,392
171				1,053,576	489,517	139,929	198,460	83,217	85,677	52,737	4,038
172											
173	456	Other Electric Revenue	A	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
174		Wheeling Revenue - Generation	F12	3,194,025	1,425,306	423,951	678,769	274,846	269,670	117,768	3,715
175		Demand	F12	2,619,163	1,168,778	347,648	556,604	225,379	221,135	96,572	3,047
176		Jim Bridger Generation	F12	502,044	224,033	66,638	106,690	43,201	42,387	18,511	584
177		System Overhead	F40	274,228	215,964	39,928	2,156	129	2	10,290	5,758
178		Demand	F12	3,091,426	1,379,521	410,333	656,965	266,017	261,008	113,985	3,596
179		Wheeling Revenue - Energy	F12	571,922	255,215	75,913	121,540	49,214	48,287	21,088	665
180				10,248,428	4,666,986	1,363,825	2,121,731	858,382	842,107	378,039	17,357
181											
182	Total Other Electric Operating Revenues			11,781,742	5,532,412	1,524,306	2,388,402	959,304	933,305	424,106	19,907
183											
184	Total Electric Operating Revenues			381,274,536	162,932,316	57,005,046	83,220,643	31,942,717	27,654,079	16,633,822	1,885,911
185											
186	Miscellaneous Revenues										
187	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12	(13)	(6)	(2)	(3)	(1)	(1)	(0)	(0)
190	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12	5,028	2,244	667	1,069	433	425	185	6
193											
194	Total Miscellaneous Revenues			5,016	2,238	666	1,066	432	423	185	6
195											
196	Miscellaneous Expenses										
197	4311	Interest on Customer Deposits	F80	60,420	46,377	4,314	5,376	2,060	1,775	518	-
198											
199	Net Miscellaneous Revenues And Expense			65,435	48,615	4,980	6,442	2,491	2,198	703	6
200											

Distribution - METER - 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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
206	500	Operation Supervn & Engineering	F10	38.326	16.030	5.122	8.692	3.543	3.351	1.527	62
		JBG	F10								
208		CAGW	F10	5,168	2,162	691	1,172	478	452	206	8
209		Total 500		3,095,551	1,294,713	413,679	702,021	286,182	270,650	123,324	4,982
211	501	Fuel Related	F30	(13,378)	(5,075)	(1,847)	(3,163)	(1,335)	(1,368)	(549)	(42)
212		CAGW	F30	218,323	82,827	30,135	51,624	21,788	22,318	8,952	679
213		JBE	F30	661,745	251,052	91,340	156,475	66,040	67,647	27,134	2,057
214		CAEE	F30	-	-	-	-	-	-	-	-
215		Total 501		866.691	328.803	119.629	204.936	86.493	88.598	35.538	2.694
217	501NPC	Fuel Related - NPC									
218		S	F10	(3,695,810)	(1,545,772)	(493,896)	(838,149)	(341,676)	(323,132)	(147,238)	(5,948)
219		CAEW	F10	54,296,795	22,709,620	7,256,040	12,313,629	5,019,710	4,747,279	2,163,141	87,378
220		Total Fuel Related		51,467,676	21,492,652	6,851,773	11,680,415	4,764,527	4,512,745	2,051,441	84,124
223	502	Steam Expenses	F10	159.537	66.726	21.320	36.180	14.749	13.949	6.356	257
224		SE/CAEW/CAEE	F10	4,481,518	1,874,394	598,895	1,016,335	414,314	391,828	178,540	7,212
225		Total 502		4,641,054	1,941,120	620,215	1,052,516	429,063	405,777	184,896	7,469
227	503	Steam From Other Sources	F30	339.903	128.952	46.917	80.373	33.921	34.747	13.937	1.057
229	503NPC	Steam From Other Sources-NPC									
230		SE	F10	-	-	-	-	-	-	-	-
231		CAEW	F10	-	-	-	-	-	-	-	-
232		CAEE	F10	-	-	-	-	-	-	-	-
233		Total Steam From Other Sources		339,903	128,952	46,917	80,373	33,921	34,747	13,937	1,057
235	505	Electric Expenses	F10	6,836	2,859	914	1,550	632	598	272	11
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 505		6,836	2,859	914	1,550	632	598	272	11
239	506	Misc. Steam Expense	F10	308,275	128,936	41,197	69,912	28,500	26,953	12,281	496
240		SE	F10	-	-	-	-	-	-	-	-
241		JBG	F10	(4,931,721)	(2,062,691)	(659,058)	(1,118,434)	(455,935)	(431,190)	(196,476)	(7,936)
242		Total 506		(4,623,445)	(1,933,755)	(617,862)	(1,048,522)	(427,435)	(404,237)	(184,194)	(7,440)
244	507	Rents	F10	3.430	1.435	458	778	317	300	137	6
245		JBG	F10	70,969	29,683	9,484	16,095	6,561	6,205	2,827	114
246		Total 507		74,399	31,117	9,942	16,873	6,878	6,505	2,964	120
248	510	Maint Supervision & Engineering	F10	39.073	16.342	5.222	8.861	3.612	3.416	1.557	63
249		JBG	F10	172,308	72,068	23,027	39,077	15,930	15,065	6,865	277
250		Total 510		211,381	88,410	28,248	47,938	19,542	18,481	8,421	340
252	511	Maintenance of Structures	F10	51.787	21.660	6.921	11.745	4.788	4.528	2.063	83
253		JBG	F10	2,335,259	976,721	312,076	529,599	215,893	204,176	93,035	3,758
254		Total 511		2,387,046	998,381	318,997	541,343	220,681	208,704	95,098	3,841
256	512	Maintenance of Boiler Plant	F10	263.779	110.326	35.251	59.821	24.386	23.063	10.509	424
257		CAGW	F10	392,295	164,077	52,425	88,966	36,268	34,299	15,629	631
258		JBG	F10	5,529,432	2,312,683	738,935	1,253,985	511,193	483,449	220,288	8,898
259		Total 512		6,185,507	2,587,086	826,610	1,402,772	571,847	540,811	246,426	9,954
261	513	Maintenance of Electric Plant	F10	8,083	3,381	1,080	1,833	747	707	322	13
262		JBG	F10	1,718,173	718,625	229,611	389,654	158,844	150,223	68,451	2,765
263		Total 513		1,726,256	722,006	230,691	391,487	159,591	150,930	68,773	2,778
265	514	Maint of Misc. Steam Plant	F10	63.790	26.680	8.525	14.466	5.897	5.577	2.541	103
266		JBG	F10	452,044	189,067	60,410	102,516	41,791	39,523	18,009	727
267		Total 514		515,833	215,747	68,934	116,983	47,689	45,100	20,550	830
269	Total Steam Power Generation			66.027.999	27.569.290	8.829.058	14.985.747	6.113.119	5.790.811	2.631.908	108.065

NUCLEAR POWER GENERATION

275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
277	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
279	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
281	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
283	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
285	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
287	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
289	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
291	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
293	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
295	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
297	Total Nuclear Power Generation			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

HYDRAULIC POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
535	Operation Super & Engineering									
	SG	F10	16.652	6.965	2.225	3.776	1.539	1.456	663	27
	CAGW	F10	1,853,920	775,402	247,752	420,439	171,394	162,092	73,859	2,983
536	Water For Power	F10	8,468	3,542	1,132	1,920	783	740	337	14
537	Hydraulic Expenses	F10	865,100	361,828	115,609	196,191	79,978	75,637	34,465	1,392
538	Electric Expenses	F10	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	2,595,248	1,085,462	346,820	588,560	239,929	226,908	103,393	4,176
540	Rents (Hydro Generation)	F10	267,884	112,042	35,799	60,752	24,766	23,422	10,672	431
541	Maint Supervision & Engineering	F10	101	42	14	23	9	9	4	0
542	Maintenance of Structures	F10	105,174	43,989	14,055	23,852	9,723	9,196	4,190	169
543	Maint of Dams & Waterways	F10	202,478	84,686	27,059	45,919	18,719	17,703	8,067	326
544	Maintenance of Electric Plant	F10	365,811	153,001	48,886	82,960	33,819	31,984	14,574	589
545	Maint of Misc. Hydro Plant	F10								
	SG	F10	3,390,356	1,418,016	453,076	768,878	313,437	296,426	135,069	5,456
	CAGW	F10	(6,264,186)	(2,619,994)	(837,125)	(1,420,615)	(579,121)	(547,690)	(249,560)	(10,081)
Total Hydraulic Power Generation			3,407,008	1,424,980	455,301	772,654	314,976	297,882	135,732	5,483

OTHER POWER GENERATION

546	Operation Super & Engineering	F10	25,818	10,798	3,450	5,855	2,387	2,257	1,029	42
547	Fuel	F10	-	-	-	-	-	-	-	-
	CAEW/CAEE	F10	-	-	-	-	-	-	-	-
547NPC	Fuel-NPC	F10								
	CAEW	F10	13,423,408	5,614,337	1,793,859	3,044,210	1,240,987	1,173,636	534,778	21,602
	S	F10	3,254,493	1,361,191	434,919	738,066	300,876	284,547	129,656	5,237
	Total 547		16,677,902	6,975,528	2,228,778	3,782,276	1,541,863	1,458,183	664,434	26,839
548	Generation Expense	F10	6,923	2,896	925	1,570	640	605	276	11
	CAGW	F10	2,020,188	844,943	269,971	458,146	186,765	176,629	80,483	3,251
	Total 548		2,027,111	847,838	270,896	459,716	187,405	177,234	80,758	3,262
549	Miscellaneous Other	F10	2,896,506	1,211,463	387,079	656,880	267,780	253,247	115,394	4,661
	CAGE/CAGW	F10	(950,945)	(397,732)	(127,081)	(215,659)	(87,914)	(83,143)	(37,885)	(1,530)
550/551	Maint Supervision & Engineering									
	CAGW	F10	401,873	168,083	53,705	91,138	37,153	35,137	16,010	647
	SG	F10	3,085	1,290	412	700	285	270	123	5
	Total 550		404,958	169,374	54,117	91,838	37,438	35,406	16,133	652
552	Maintenance of Structures	F10	5,595	2,340	748	1,269	517	489	223	9
553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
	CAGW	F10	1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742
	Total 553		1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742
554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
	CAGW	F10	50,217	21,003	6,711	11,388	4,643	4,391	2,001	81
	Total 554		50,217	21,003	6,711	11,388	4,643	4,391	2,001	81
Total Other Power Generation			22,219,556	9,293,323	2,969,346	5,039,033	2,054,186	1,942,701	885,209	35,757

OTHER POWER SUPPLY

555	Purchased Power	F30	1,401,130	531,558	193,397	331,308	139,828	143,232	57,452	4,355
	SG	F30	-	-	-	-	-	-	-	-
	SE	F30	-	-	-	-	-	-	-	-
555NPC	Purchased Power-NPC									
	CAGW	F10	35,111,422	14,685,343	4,692,171	7,962,699	3,246,033	3,069,863	1,398,811	56,503
	CAEW	F10	232,283	97,152	31,042	52,678	21,474	20,309	9,254	374
	DGP	F10	-	-	-	-	-	-	-	-
	DGP	F10	(6,555,816)	(2,741,968)	(876,097)	(1,486,752)	(606,082)	(573,188)	(261,178)	(10,550)
	Total 555		30,189,019	12,572,084	4,040,513	6,859,932	2,801,253	2,660,215	1,204,339	50,682
556	System Control & Load Dispatch	F10	71,078	29,728	9,499	16,119	6,571	6,214	2,832	114
557	Other Expenses	F10	2,801,644	1,171,787	374,402	635,367	259,011	244,953	111,615	4,509
Embedded Cost Differentials										
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Other Power Supply			33,061,741	13,773,599	4,424,414	7,511,419	3,066,835	2,911,383	1,318,786	55,305
TOTAL GENERATION EXPENSE			124,716,303	52,061,193	16,678,119	28,308,853	11,549,116	10,942,777	4,971,635	204,610

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	702,971	313,695	93,307	149,390	60,491	59,352	25,920	818
561	Load Dispatching	F12	1,474,314	657,900	195,689	313,309	126,865	124,476	54,360	1,715
562	Station Expense	F12	151,288	67,511	20,081	32,151	13,018	12,773	5,578	176
563	Overhead Line Expense	F12	29,173	13,018	3,872	6,200	2,510	2,463	1,076	34
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	26,272,270	11,723,769	3,487,184	5,583,174	2,260,732	2,218,158	968,694	30,560
	SE	F12	(15,247,677)	(6,804,141)	(2,023,862)	(3,240,315)	(1,312,064)	(1,287,356)	(562,203)	(17,736)
	SE	F12	-	-	-	-	-	-	-	-
			11,024,593	4,919,628	1,463,322	2,342,859	948,667	930,802	406,492	12,824
566	Misc. Transmission Expense	F12	202,060	90,167	26,820	42,940	17,387	17,060	7,450	235
567	Rents - Transmission	F12	202,758	90,479	26,913	43,089	17,447	17,119	7,476	236
568	Maint Supervision & Engineering	F12	93,751	41,836	12,444	19,923	8,067	7,915	3,457	109
569	Maintenance of Structures	F12	493,862	220,381	65,551	104,952	42,497	41,697	18,209	574
570	Maint of Station Equipment	F12	617,149	275,397	81,916	131,152	53,106	52,106	22,755	718
571	Maintenance of Overhead Lines	F12	1,426,282	636,466	189,314	303,102	122,732	120,420	52,589	1,659
572	Maint of Underground Lines	F12	2,433	1,086	323	517	209	205	90	3
573	Maint of Misc Transmission Plant	F12	7,647	3,413	1,015	1,625	658	646	282	9
TOTAL TRANSMISSION EXPENSE			16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
580	Operation Supervision & Eng	F131	817,884	438,311	120,700	134,610	55,699	19,364	36,025	13,174
581	Load Dispatching	F20	784,173	335,283	102,395	161,126	68,509	72,350	43,105	1,406
582	Station Expense	F120	297,495	130,991	40,004	62,950	26,766	19,393	16,841	549
583	Overhead Line Expenses	F132	231,847	121,083	33,069	45,618	19,396	-	12,204	478
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	13,699	-	-	-	-	-	-	13,699
586	Meter Expenses	F127	306,484	206,408	53,097	23,177	4,068	2,388	17,346	-
587	Customer Installation Expenses	F20	1,297,988	554,971	169,487	266,702	113,398	119,756	71,348	2,327
588	Misc. Distribution Expenses	F131	39,801	21,330	5,874	6,551	2,711	942	1,753	641
589	Rents	F131	146,194	78,347	21,575	24,061	9,956	3,461	6,439	2,355
590	Maint Supervision & Engineering	F131	370,176	198,380	54,629	60,925	25,210	8,764	16,305	5,963
591	Maintenance of Structures	F119	132,250	56,545	17,269	27,174	11,554	12,202	7,270	237
592	Maint of Station Equipment	F120	399,651	175,972	53,742	84,567	35,957	26,053	22,623	738
593	Maintenance of Overhead Lines	F134	5,771,572	3,278,369	901,516	942,734	394,101	-	245,248	9,603
594	Maint of Underground Lines	F135	1,202,186	807,059	184,403	132,999	50,992	-	24,820	1,912
595	Maint of Line Transformers	F125	61,697	33,102	14,783	5,384	656	-	7,645	128
596	Maint of Street Lighting & Signals	F130	140,545	-	-	-	-	-	-	140,545
597	Maintenance of Meters	F127	14,959	10,074	2,591	1,131	199	117	847	-
598	Maint of Misc. Distribution Plant	F131	346,338	185,606	51,111	57,002	23,586	8,200	15,255	5,579
TOTAL DISTRIBUTION EXPENSE			12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	186,536	149,841	23,289	5,374	1,932	1,401	2,421	2,278
902	Meter Reading Expense	F41	694,035	565,491	105,043	7,316	2,800	619	12,765	-
903	Customer Receipts & Collections	F42	4,463,688	3,639,606	631,734	36,768	9,407	146	61,828	84,198
904	Uncollectible Accounts	F80	1,736,985	1,333,284	124,017	154,561	59,214	51,019	14,891	-
905	Misc. Customer Accounts Exp	F136	21,766	17,484	2,717	627	225	163	282	266
TOTAL CUSTOMER ACCOUNTS EXPENSE			7,103,010	5,705,705	886,800	204,647	73,578	53,349	92,188	86,742

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	11	9	2	0	0	0	0	0
908	Customer Assistance	F40	574,193	452,198	83,604	4,515	270	4	21,545	12,056
909	Informational & Instructional Adv	F40	462,371	364,135	67,323	3,635	218	3	17,349	9,708
910	Misc. Customer Service	F40	1,139	897	166	9	1	0	43	24
TOTAL CUSTOMER SERVICE EXPENSE			1,037,714	817,239	151,095	8,159	489	8	38,938	21,788

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102	199	93	29	39	16	13	9	1
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102	5,120,216	2,388,528	737,495	1,011,271	403,827	326,398	229,420	23,277
	Administrative & General Salaries		5,120,415	2,388,620	737,524	1,011,310	403,842	326,411	229,429	23,278
921	Office Supplies & expenses	F102	10,038	4,683	1,446	1,983	792	640	450	46
	Customer - System	F42	6,193	5,050	877	51	13	0	86	117
	System Overheads	F102	711,942	332,113	102,545	140,612	56,150	45,384	31,900	3,237
	Office Supplies & expenses		728,173	341,846	104,868	142,646	56,955	46,024	32,435	3,399
922	A&G Expenses Transferred	F102	(2,212,940)	(1,032,314)	(318,743)	(437,068)	(174,533)	(141,068)	(99,155)	(10,060)
923	Outside Services	F102	11,618	5,420	1,673	2,295	916	741	521	53
	Customer - System	F42	64,395	52,506	9,114	530	136	2	892	1,215
	System Overheads	F102	1,379,817	643,670	198,743	272,521	108,825	87,959	61,825	6,273
	JBG	F102	2,614	1,220	377	516	206	167	117	12
	System Overheads	F102	10,014	4,671	1,442	1,978	790	638	449	46
	Outside Services		1,468,458	707,487	211,349	277,841	110,873	89,507	63,804	7,598
924	Property Insurance									
	System Overheads	F102	188,629	87,994	27,169	37,255	14,877	12,025	8,452	858
925	Injuries & Damages	F102	1,291,373	602,412	186,004	255,053	101,849	82,321	57,862	5,871
	Injuries & Damages	F102	388	181	56	77	31	25	17	2
926	Employee Pensions & Benefits	F138	8,058,659	3,720,601	1,167,095	1,612,063	639,413	524,375	357,319	37,792
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	1,504,990	639,416	227,159	329,879	126,034	108,431	66,301	7,769
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138	(8,722,011)	(4,026,864)	(1,263,165)	(1,744,761)	(692,046)	(567,539)	(386,732)	(40,903)
930	Misc General Expenses									
	Situs	F138	46,295	21,374	6,705	9,261	3,673	3,012	2,053	217
	Customer	F138	-	-	-	-	-	-	-	-
	Labor	F138	118,789	54,844	17,204	23,763	9,425	7,730	5,267	557
	Labor	F138	-	-	-	-	-	-	-	-
	Customer	F138	-	-	-	-	-	-	-	-
931	Rents	F102	184,602	86,115	26,589	36,460	14,559	11,768	8,271	839
935	Maintenance of General Plant	F108	1,613,843	743,400	230,044	324,539	130,068	107,962	71,012	6,818
TOTAL ADMINISTRATIVE & GEN EXPENSE			9,389,664	4,335,113	1,359,858	1,878,319	745,021	610,983	416,336	44,034
TOTAL O & M EXPENSE			171,049,912	76,882,055	23,082,683	35,927,897	14,624,616	13,287,142	6,669,903	575,616

Distribution - METER - Unbundled

DEPRECIATION EXPENSE

FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
403SP	Steam Depreciation	F10	68,355,333	28,589,599	9,134,775	15,501,876	6,319,415	5,976,445	2,723,222	110,002
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	2,834,113	1,185,367	378,741	642,731	262,012	247,792	112,909	4,561
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	Simple Cycle Combustion Turbine	F10	13,312,684	5,568,027	1,779,062	3,019,100	1,230,751	1,163,955	530,367	21,424
	System Generation	F10	-	-	-	-	-	-	-	-
	System Generation	F10	4,220,823	1,765,358	564,056	957,214	390,213	369,035	168,154	6,792
	Wind Generation	F10	-	-	-	-	-	-	-	-
	Total 403OP		17,533,507	7,333,385	2,343,118	3,976,314	1,620,964	1,532,990	698,521	28,216
403TP	Transmission Depreciation	F106	10,551,990	4,708,732	1,400,592	2,242,425	908,000	890,900	389,066	12,274
403	Distribution Depreciation									
	Land Rights	F118	14,726	6,936	2,118	3,333	1,417	-	892	29
	Structures	F119	102,060	43,637	13,327	20,971	8,916	9,416	5,610	183
	Station Equip	F120	1,900,948	837,015	255,622	402,243	171,028	123,921	107,609	3,510
	Poles & Towers	F121	4,116,330	1,946,466	591,947	927,375	394,306	-	248,093	8,143
	OH Conductors	F122	1,937,935	1,154,334	273,038	299,125	127,184	-	80,022	4,233
	UG Conduit	F123	575,435	382,864	80,122	65,649	27,913	-	17,563	1,324
	UG Conductor	F124	841,302	564,815	117,021	93,059	39,567	-	24,895	1,944
	Line Transformer	F125	3,183,529	1,708,021	762,776	277,823	33,870	-	394,458	6,581
	Services	F126	1,736,960	1,269,265	353,130	90,744	22,820	-	-	-
	Meters	F127	542,002	365,023	93,899	40,987	7,194	4,224	30,675	-
	Inst Cust Premises	F128	18,731	-	-	-	-	-	-	18,731
	Leased Property	F129	-	-	-	-	-	-	-	-
	Street Lighting	F130	132,491	-	-	-	-	-	-	132,491
	Total Distribution Expense		15,101,449	8,278,377	2,543,000	2,221,309	834,216	137,561	909,817	177,169
403GP	General Depreciation									
	S	F107	950,711	495,561	150,330	155,322	59,862	31,684	49,789	8,164
	DGP	F105	-	-	-	-	-	-	-	-
	DGU	F105	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	CN	F42	58,680	47,847	8,305	483	124	2	813	1,107
	SG/CAGW/CAGE	F105	688,224	299,115	91,608	150,334	61,050	58,964	26,224	928
	SO	F102	1,197,014	557,454	172,852	236,736	94,535	75,774	54,079	5,583
	CAEW	F105	466	202	62	102	41	40	18	1
	JBG	F105	93,756	40,748	12,480	20,480	8,317	8,033	3,572	126
	JBE	F10	-	-	-	-	-	-	-	-
	Total General Expense		2,988,851	1,440,927	435,636	563,458	223,929	174,497	134,494	15,910
403GV0	General Vehicles	F105	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			117,365,244	51,536,388	16,235,863	25,148,112	10,168,535	8,960,186	4,968,029	348,131

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen									
	S	F12	80,507	35,926	10,686	17,109	6,928	6,797	2,968	94
	SG/CAGW	F10	-	-	-	-	-	-	-	-
	SO	F102	19,057	8,875	2,752	3,769	1,505	1,206	861	89
	DGU	F10	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	0	0	0	0	0	0	0	0
	Total Amort. Cap. Lease General		99,564	44,800	13,438	20,878	8,433	8,004	3,829	183
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant									
	S	F107	3,024	790	313	969	411	481	81	(21)
	SE	F10	-	-	-	-	-	-	-	-
	SG/CAGW	F105	281,346	118,985	37,556	63,136	25,710	24,458	11,069	432
	SO	F102	1,101,916	513,166	159,120	217,929	87,025	69,754	49,782	5,140
	CN	F42	738,704	602,325	104,547	6,085	1,557	24	10,232	13,934
	DGP	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F105	519,891	219,868	69,398	116,667	47,509	45,195	20,455	798
	JBG	F105	48,447	20,489	6,467	10,872	4,427	4,212	1,906	74
	Total Amort. Intangible Plant		2,693,327	1,475,623	377,400	415,657	166,639	144,124	93,526	20,357

686 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

689 A	B	C	D	E	F	G	H	I	J	K
690 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
691 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
693 404HP	Amort of Other Electric Plant	F110	67,255	32,941	9,244	12,560	5,077	4,603	2,603	327
695 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
697 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
699 407	Amort of Prop Losses, Unrec Plant,	F110	574,017	281,151	78,894	107,200	43,335	39,286	21,362	2,788
702 TOTAL AMORTIZATION EXPENSE			3,434,163	1,834,516	478,975	556,296	223,485	196,016	121,220	23,655
						TAX OTHER THAN INCOME				
708 408	Total Taxes Other Than Income	F101	24,634,546	11,461,680	3,480,128	4,907,412	1,962,449	1,634,416	1,084,387	104,074
						DEFERRED ITC				
714 41140	Deferred I T C - Federal	F101	-	-	-	-	-	-	-	-
716 41141	Deferred I T C - Idaho	F101	-	-	-	-	-	-	-	-
718 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
						DEFERRED INCOME TAXES				
724 41010	Deferred Income Tax - Federal-DR	F101	28,405,098	12,748,469	3,920,180	5,940,163	2,393,561	2,120,036	1,194,696	87,993
726 41011	Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-
728 41110	Deferred Income Tax - Federal-CR	F101	(43,404,357)	(19,535,969)	(6,033,519)	(9,028,712)	(3,634,999)	(3,162,711)	(1,858,627)	(149,820)
730 41111	Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-
732 TOTAL DEFERRED INCOME TAXES			(14,999,259)	(6,787,500)	(2,113,339)	(3,088,549)	(1,241,438)	(1,042,675)	(663,931)	(61,827)
738 40911	State Income Taxes	F101	-	-	-	-	-	-	-	-
740 40910	Federal Income Tax	F101	3,305,655	1,339,654	444,582	765,776	315,722	315,221	119,439	5,260
743 TOTAL OPERATING EXPENSES			304,855,695	136,315,408	41,613,872	64,223,386	26,055,860	23,352,504	12,299,749	994,916

746 Distribution - METER - Unbundled

STEAM GENERATION PLANT

748 A	B	C	D	E	F	G	H	I	J	K
749 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750 310	Land and Land Rights	F10	385,939	161,419	51,576	87,525	35,680	33,743	15,376	621
751	JBG	F10	257,580	107,733	34,422	58,415	23,813	22,521	10,262	415
752	Total 310		643,519	269,152	85,998	145,940	59,493	56,264	25,637	1,036
754 311	Structures and Improvements	F10	13,617,810	5,695,645	1,819,838	3,088,297	1,258,959	1,190,633	542,523	21,915
755	JBG	F10	32,158,955	13,450,474	4,297,614	7,293,127	2,973,078	2,811,722	1,281,187	51,752
756	Total 311		45,776,764	19,146,119	6,117,452	10,381,424	4,232,038	4,002,355	1,823,710	73,667
758 312	Boiler Plant Equipment									
759	SG	F10	12,254,273	5,125,347	1,637,620	2,779,070	1,132,901	1,071,416	488,200	19,720
760	S	F10	(119,616)	(50,029)	(15,985)	(27,127)	(11,058)	(10,458)	(4,765)	(192)
761	CAGW	F10	628,249	262,765	83,957	142,477	58,081	54,929	25,029	1,011
762	JBG	F10	170,013,136	71,107,948	22,719,979	38,556,210	15,717,625	14,864,592	6,773,187	273,596
763	Total 312		182,776,043	76,446,030	24,425,571	41,450,629	16,897,549	15,980,479	7,281,651	294,134
765 314	Turbogenerator Units	F10	8,411,544	3,518,126	1,124,090	1,907,601	777,643	735,438	335,109	13,536
766	JBG	F10	44,486,336	18,606,398	5,945,003	10,088,776	4,112,738	3,889,530	1,772,300	71,590
767	Total 314		52,897,881	22,124,524	7,069,093	11,996,378	4,890,381	4,624,969	2,107,409	85,127
769 315	Accessory Electric Equipment	F10	2,020,188	844,943	269,971	458,146	186,765	176,629	80,483	3,251
770	JBG	F10	13,147,104	5,498,773	1,756,934	2,981,549	1,215,443	1,149,478	523,770	21,157
771	Total 315		15,167,292	6,343,716	2,026,906	3,439,695	1,402,208	1,326,107	604,253	24,408
773 316	Misc Power Plant Equipment	F10	93,803	39,233	12,536	21,273	8,672	8,201	3,737	151
774	JBG	F10	1,112,271	465,207	148,640	252,245	102,829	97,248	44,312	1,790
775	Total 316		1,206,074	504,440	161,176	273,518	111,501	105,449	48,049	1,941
777 S00	Unclassified Steam Plant - Acct 300	F10	5,577,774	2,332,903	745,395	1,264,948	515,662	487,676	222,214	8,976
781 Total Steam Generation Plant			304,045,347	127,166,883	40,631,590	68,952,531	28,108,832	26,583,300	12,112,923	489,289
						NUCLEAR GENERATION				
787 320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789 321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
791 322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
793 323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
795 324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
797 325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
799 N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
801 Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
						HYDRAULIC GENERATION PLANT				
807 330	Land and Land Rights	F10	6,422,856	2,686,358	858,329	1,456,599	593,790	561,563	255,881	10,336
809 331	Structures and Improvements	F10	56,204,825	23,507,653	7,511,022	12,746,339	5,196,107	4,914,102	2,239,155	90,448
811 332	Reservoirs, Dams & Waterways	F10	(1,754,573)	(733,850)	(234,475)	(397,909)	(162,209)	(153,406)	(69,901)	(2,824)
813 333	Water Wheel, Turbines, & Generators	F10	19,737,628	8,255,258	2,637,670	4,476,173	1,824,733	1,725,701	786,331	31,763
815 334	Accessory Electric Equipment	F10	15,056,809	6,297,506	2,012,141	3,414,639	1,391,994	1,316,447	599,851	24,230
817 335	Misc. Power Plant Equipment	F10	495,321	207,168	66,193	112,331	45,792	43,307	19,733	797
819 336	Roads, Railroads & Bridges	F10	4,799,120	2,007,231	641,338	1,088,362	443,676	419,597	191,193	7,723
821 H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
823 Total Hydraulic Plant			100,961,987	42,227,323	13,492,218	22,896,534	9,333,883	8,827,311	4,022,245	162,474

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	340	Land and Land Rights	F10	976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
		Total 340		976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
	341	Structures and Improvements	F10	12,575,345	5,259,635	1,680,527	2,851,883	1,162,584	1,099,488	500,992	20,237
		Total 341		12,575,345	5,259,635	1,680,527	2,851,883	1,162,584	1,099,488	500,992	20,237
	342	Fuel Holders, Producers & Access	F10	350,126	146,440	46,790	79,403	32,369	30,612	13,949	563
		Total 342		350,126	146,440	46,790	79,403	32,369	30,612	13,949	563
	343	Prime Movers	F10	324,316,670	135,645,358	43,340,580	73,549,737	29,982,906	28,355,662	12,920,516	521,910
		Total 343		324,316,670	135,645,358	43,340,580	73,549,737	29,982,906	28,355,662	12,920,516	521,910
	344	Generators	F10	29,021,302	12,138,152	3,878,308	6,581,558	2,683,004	2,537,391	1,156,185	46,703
		Total 344		29,021,302	12,138,152	3,878,308	6,581,558	2,683,004	2,537,391	1,156,185	46,703
	345	Accessory Electric Plant	F10	19,135,022	8,003,218	2,557,139	4,339,511	1,769,023	1,673,014	762,324	30,793
		Total 345		19,135,022	8,003,218	2,557,139	4,339,511	1,769,023	1,673,014	762,324	30,793
	346	Misc. Power Plant Equipment	F10	881,794	368,810	117,840	199,977	81,521	77,097	35,130	1,419
	O00	Unclassified Other Prod - Acct 300	F10	(119,359)	(49,922)	(15,951)	(27,069)	(11,035)	(10,436)	(4,755)	(192)
	Total Other Generation Plant			387,137,798	161,920,278	51,735,783	87,796,545	35,790,686	33,848,241	15,423,259	623,006
	Experimental Plant										
	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
	TOTAL GENERATION PLANT			792,145,132	331,314,484	105,859,590	179,645,611	73,233,401	69,258,851	31,558,426	1,274,769
							TRANSMISSION PLANT				
	350	Land and Land Rights									
		Demand	F12	8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
		Direct Assigned	A	-	-	-	-	-	-	-	-
				8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
	352	Structures and Improvements									
		Demand	F12	16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
		Direct Assigned	A	-	-	-	-	-	-	-	-
				16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
	353	Station Equipment									
		Demand	F12	187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
		Direct Assigned	A	-	-	-	-	-	-	-	-
				187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
	354	Towers and Fixtures									
		Demand	F12	45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
		Direct Assigned	A	-	-	-	-	-	-	-	-
				45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
	355	Poles and Fixtures									
		Demand	F12	157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
		Direct Assigned	A	-	-	-	-	-	-	-	-
				157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
	356	Overhead Conductors									
		Demand	F12	76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
		Direct Assigned	A	-	-	-	-	-	-	-	-
				76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
	357	Underground Conduit									
		Demand	F12	95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
		Direct Assigned	A	-	-	-	-	-	-	-	-
				95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
	358	Underground Conductors									
		Demand	F12	66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
		Direct Assigned	A	-	-	-	-	-	-	-	-
				66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
	359	Roads and Trails									
		Demand	F12	1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
		Direct Assigned	A	-	-	-	-	-	-	-	-
				1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
	T00	Unclassified Trans Plant - Acct 300	F10	10,641,157	4,748,522	1,412,427	2,261,374	915,673	898,429	392,354	12,378
	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
	TOTAL TRANSMISSION PLANT			504,240,559	225,012,902	66,929,104	107,157,203	43,389,952	42,572,838	18,592,034	586,525
							DISTRIBUTION PLANT				
	Distribution - METER - Unbundled										
	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	360	Land and Land Rights									
		Demand Primary	F20A	2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
		Assigned	A	-	-	-	-	-	-	-	-
				2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
	361	Structures and Improvements									
		Demand Primary	F20	6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
		Assigned	A	-	-	-	-	-	-	-	-
				6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
	362	Station Equipment									
		Demand Primary	F20A	75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	-	4,552,029	148,475
		Assigned	A	5,242,061	-	-	-	-	5,242,061	-	-
				80,413,306	35,407,144	10,813,257	17,015,572	7,234,769	5,242,061	4,552,029	148,475
	364	Poles, Towers & Fixtures	F20A								
		Demand Primary	F20A	114,903,951	54,122,035	16,528,739	26,009,366	11,058,797	-	6,958,060	226,953
		Demand Secondary	F22	543,570	469,001	73,138	-	-	-	-	1,431
		Assigned	A	-	-	-	-	-	-	-	-
				115,447,521	54,591,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384
	365	Overhead Conductors									
		Demand Primary	F20A	52,968,744	24,949,327	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621
		Demand Secondary	F22	24,709,783	21,320,000	3,324,745	-	-	-	-	65,038
		Assigned	A	-	-	-	-	-	-	-	-
				77,678,527	46,269,327	10,944,210	11,989,870	5,097,915	-	3,207,546	169,659
	366	Underground Conduit									
		Demand Primary	F20A	10,298,530	4,850,811	1,481,426	2,331,149	991,170	-	623,632	20,341
		Demand Secondary	F22	10,134,756	8,744,431	1,363,649	-	-	-	-	26,675
		Assigned	A	-	-	-	-	-	-	-	-
				20,433,286	13,595,242	2,845,076	2,331,149	991,170	-	623,632	47,017
	367	Underground Conductors									
		Demand Primary	F20A	16,086,568	7,577,092	2,314,026	3,641,315	1,548,233	-	974,129	31,773
		Demand Secondary	F22	16,832,692	14,523,518	2,264,869	-	-	-	-	44,305
		Assigned	A	-	-	-	-	-	-	-	-
				32,919,260	22,100,610	4,578,894	3,641,315	1,548,233	-	974,129	76,078
	368	Line Transformers									
		Demand Secondary	F21	121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
		Assigned	A	-	-	-	-	-	-	-	-
				121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
	369	Services									
		Customer	F70	70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-
				70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
	370	Meters									
		Customer	F60A	14,106,064	9,574,639	2,463,004	1,075,090	188,706	-	804,625	-
		Assigned	A	110,789	-	-	-	-	110,789	-	-
				14,216,853	9,574,639	2,463,004	1,075,090	188,706	110,789	804,625	-
	371	Install on Customers' Premises									
		Demand Primary	F20	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-
		Assigned	A	546,583	-	-	-	-	-	-	546,583
				546,583	-	-	-	-	-	-	546,583
	372	Leased Property									
		Demand Primary	F20	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	373	Street Lights	A	5,044,270	-	-	-	-	-	-	5,044,270
	D00	Unclassified Dist Plant - Acct 300	F22	4,546,567	3,922,851	611,749	-	-	-	-	11,967
	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT			551,435,929	305,662,169	93,363,989	78,152,139	29,112,591	5,961,280	32,644,511	6,539,250

964
965 Distribution - METER - Unbundled
966

967	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107	1,098,826	572,766	173,750	179,520	69,188	36,620	57,546	9,436
971		CN	F42	78,274	63,823	11,078	645	165	3	1,084	1,476
972		DGU	F105	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105	-	-	-	-	-	-	-	-
974		SO	F102	503,725	234,586	72,739	99,623	39,782	31,887	22,757	2,350
975		Total Land & Land Rights		1,680,825	871,176	257,567	279,788	109,135	68,510	81,387	13,262
976											
977	390	Structures and Improvements									
978		S	F107	13,944,365	7,268,537	2,204,932	2,278,154	878,010	464,714	730,271	119,747
979		DGP	F105	-	-	-	-	-	-	-	-
980		DGU	F105	-	-	-	-	-	-	-	-
981		CN	F42	569,294	464,192	80,571	4,689	1,200	19	7,886	10,739
982		SG/CAGE/CAGW	F105	718,672	312,348	95,661	156,985	63,751	61,573	27,384	969
983		JBG	F105	4,840	2,103	644	1,057	429	415	184	7
984		SO	F102	6,470,447	3,013,312	934,350	1,279,677	511,009	409,598	292,321	30,181
985											
986		Total Structures and Improvements		21,707,618	11,060,492	3,316,158	3,720,562	1,454,400	936,318	1,058,046	161,642
987											
988	391	Office Furniture & Equipment									
989		S	F107	308,217	160,659	48,736	50,355	19,407	10,272	16,141	2,647
990		SGP	F105	-	-	-	-	-	-	-	-
991		SGU	F105	-	-	-	-	-	-	-	-
992		CN	F42	280,265	228,523	39,665	2,309	591	9	3,882	5,287
993		SG/CAGE/CAGW	F105	113,964	49,531	15,169	24,894	10,109	9,764	4,342	154
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102	3,448,460	1,605,961	497,967	682,011	272,345	218,297	155,794	16,085
996		JBG	F105	47,925	20,829	6,379	10,469	4,251	4,106	1,826	65
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		4,198,830	2,065,502	607,917	770,037	306,703	242,448	181,986	24,237
999											
1000	392	Transportation Equipment									
1001		S	F107	5,327,125	2,776,778	842,344	870,316	335,424	177,533	278,983	45,747
1002		SO	F102	462,008	215,159	66,715	91,372	36,487	29,246	20,873	2,155
1003		SG/CAGE/CAGW	F105	1,252,330	544,286	166,695	273,556	111,091	107,295	47,718	1,689
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105	-	-	-	-	-	-	-	-
1008		JBG	F105	560,792	243,731	74,646	122,498	49,746	48,047	21,368	756
1009	-	CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		7,602,255	3,779,954	1,150,400	1,357,743	532,748	362,121	368,942	50,346
1011											
1012	393	Stores Equipment									
1013		S	F107	697,109	363,370	110,229	113,890	43,894	23,232	36,508	5,986
1014		SG-P	F105	-	-	-	-	-	-	-	-
1015		SG-U	F105	-	-	-	-	-	-	-	-
1016		SO	F102	17,095	7,961	2,469	3,381	1,350	1,082	772	80
1017		SG/CAGE/CAGW	F105	168,998	73,450	22,495	36,916	14,991	14,479	6,439	228
1018		JBG	F105	189,174	82,219	25,181	41,323	16,781	16,208	7,208	255
1019		Total Stores Equipment		1,072,377	527,000	160,374	195,509	77,016	55,001	50,928	6,549
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107	2,744,153	1,430,397	433,915	448,325	172,786	91,452	143,712	23,565
1023		SG-P	F105	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105	577,592	251,032	76,882	126,168	51,237	49,486	22,008	779
1025		SO	F102	142,559	66,390	20,586	28,194	11,259	9,024	6,441	665
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105	-	-	-	-	-	-	-	-
1028		JBG	F105	661,224	287,381	88,014	144,436	58,655	56,651	25,195	892
1029		CAGE	F102	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		4,125,528	2,035,200	619,397	747,123	293,937	206,614	197,356	25,901
1031											
1032	395	Laboratory Equipment									
1033		S	F107	1,277,395	665,845	201,986	208,694	80,431	42,571	66,898	10,970
1034		SGP	F105	-	-	-	-	-	-	-	-
1035		SGU	F105	-	-	-	-	-	-	-	-
1036		SO	F102	333,315	155,226	48,131	65,920	26,324	21,100	15,058	1,555
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105	287,916	125,134	38,324	62,892	25,540	24,668	10,971	388
1039		JBG	F105	77,193	33,550	10,275	16,862	6,848	6,614	2,941	104
1040		CAGE	F102	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		1,975,819	979,755	298,717	354,368	139,143	94,952	95,868	13,017
1042											
1043	396	Power Operated Equipment									
1044		S	F107	8,938,492	4,659,213	1,413,386	1,460,322	562,814	297,887	468,112	76,759
1045		SG-P	F105	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105	774,025	336,406	103,029	169,076	68,662	66,316	29,493	1,044
1047		SO	F102	408,351	190,171	58,967	80,761	32,250	25,850	18,448	1,905
1048		SG-U	F105	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105	2,168,844	942,621	288,690	473,758	192,392	185,818	82,641	2,924
1051		CAGE	F102	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		12,289,713	6,128,410	1,864,072	2,183,916	856,118	575,871	598,694	82,632
1053											
1054	397	Communication Equipment									
1055		S	F107	15,141,288	7,892,436	2,394,194	2,473,700	953,374	504,603	792,954	130,026
1056		SGP	F105	-	-	-	-	-	-	-	-
1057		SGU	F105	-	-	-	-	-	-	-	-
1058		SO	F102	7,455,707	3,472,151	1,076,624	1,474,534	588,821	471,968	336,833	34,777
1059		CN	F42	71,893	58,620	10,175	592	152	2	996	1,356
1060		SG/CAGE/CAGW	F105	13,090,607	5,689,426	1,742,463	2,859,483	1,161,231	1,121,554	498,800	17,651
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105	858,254	358,965	114,694	194,638	79,345	75,039	34,192	1,381
		CAGE	F105	10,833	4,708	1,442	2,366	961	928	413	15
1064		CAGE	F105	(72)	(32)	(10)	(16)	(6)	(6)	(3)	(0)
1065		Total Communication Equipment		36,628,510	17,476,274	5,339,582	7,005,298	2,783,877	2,174,088	1,664,185	185,206

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	398	Misc. Equipment									
		S	F107	180,963	94,327	28,615	29,565	11,394	6,031	9,477	1,554
		SGP	F105	-	-	-	-	-	-	-	-
		SGU	F105	-	-	-	-	-	-	-	-
		CN	F42	5,722	4,666	810	47	12	0	79	108
		SO	F102	147,783	68,823	21,340	29,228	11,671	9,355	6,677	689
		SE	F10	-	-	-	-	-	-	-	-
		SG	F105	88,351	38,399	11,760	19,299	7,837	7,570	3,367	119
		JBG	F105	44,670	19,414	5,946	9,758	3,963	3,827	1,702	60
		Total Misc. Equipment		467,490	225,630	68,471	87,896	34,878	26,783	21,302	2,531
	399	Coal Mine	F10	68,402,454	28,609,308	9,141,072	15,512,562	6,323,771	5,980,565	2,725,099	110,077
	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	390L	General Capital Lease									
		S	F10	-	-	-	-	-	-	-	-
		SG	F10	702,369	293,766	93,862	159,286	64,934	61,410	27,962	1,130
		SO-U	F10	144,505	60,439	19,311	32,771	13,359	12,634	5,757	233
		Remove Capital Lease		(846,874)	(354,205)	(113,173)	(192,057)	(78,293)	(74,044)	(33,739)	(1,363)
	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	G00	Unclassified Gen Plant - Acct 300	F102	2,642,953	1,230,833	381,649	522,703	208,730	167,306	119,403	12,328
	GV0	Unclassified Gen Veh - Acct 300	F102	-	-	-	-	-	-	-	-
	TOTAL GENERAL PLANT			162,794,372	74,989,533	23,205,375	32,737,506	13,120,455	10,890,577	7,163,197	687,729

INTANGIBLE PLANT

	301	Organization									
		S	F107	-	-	-	-	-	-	-	-
		SO	F102	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105	-	-	-	-	-	-	-	-
		Total Organization		-	-	-	-	-	-	-	-
	302	Franchise & Consent									
		S	F107	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105	39,086,508	16,530,169	5,217,502	8,771,263	3,571,862	3,397,864	1,537,852	59,996
		DGP	F105	-	-	-	-	-	-	-	-
		DGU	F105	-	-	-	-	-	-	-	-
		Total Franchise & Consent		39,086,508	16,530,169	5,217,502	8,771,263	3,571,862	3,397,864	1,537,852	59,996
	303	Miscellaneous Intangible Plant									
		S	F107	2,036,363	532,223	210,480	652,892	276,661	323,729	54,315	(13,936)
		SG/CAGW	F105	(6,094,008)	(2,577,231)	(813,465)	(1,367,534)	(556,892)	(529,764)	(239,768)	(9,354)
		SO	F102	27,021,118	12,583,835	3,901,920	5,344,035	2,134,016	1,710,514	1,220,758	126,040
		SE	F105	9,114,341	3,854,568	1,216,637	2,045,317	832,900	792,327	368,602	13,990
		CN	F42	12,172,421	9,925,161	1,722,731	100,267	25,653	398	168,605	229,606
		DGU	F10	-	-	-	-	-	-	-	-
		DGP	F105	-	-	-	-	-	-	-	-
		JBG	F105	459,990	194,535	61,402	103,225	42,036	39,988	18,098	706
		Total Miscellaneous Intangible Plant		44,710,225	24,513,091	6,299,705	6,878,200	2,754,374	2,337,192	1,580,610	347,052
	I00	Unclass Intangible Plant - Acct 300	F102	-	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT			83,796,733	41,043,260	11,517,207	15,649,463	6,326,236	5,735,056	3,118,462	407,048
	TOTAL ELECTRIC PLANT IN SERVICE			2,094,412,724	978,022,348	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321

Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F10	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
		DNPT	F10	-	-	-	-	-	-	-	-
		DNPPOP	F10	-	-	-	-	-	-	-	-
		SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
		DNPG	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
	128	Pensions	F102	-	-	-	-	-	-	-	-
	124	Weatherization	F10	5,093	2,130	681	1,155	471	445	203	8
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-	-	-
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F102	-	-	-	-	-	-	-	-
		SE/CAEE/CAEW	F102	-	-	-	-	-	-	-	-
		SO	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		DNPPS	F102	-	-	-	-	-	-	-	-
		DNPPH	F102	-	-	-	-	-	-	-	-
		DNPD	F102	-	-	-	-	-	-	-	-
		DNPT	F102	-	-	-	-	-	-	-	-
		DGU	F102	-	-	-	-	-	-	-	-
		DGP	F102	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		SNPP	F102	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	163	Stores Expense Undistributed	F102	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102	-	-	-	-	-	-	-	-
	165	Prepayments	F102	-	-	-	-	-	-	-	-
		GPS	F42	-	-	-	-	-	-	-	-
		SG	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		SE	F102	-	-	-	-	-	-	-	-
		SO	F102	-	-	-	-	-	-	-	-
		Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	182	Misc Regulatory Assets	F102	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403
		SG/CAGW	F102	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		SE	F102	-	-	-	-	-	-	-	-
		SO	F102	-	-	-	-	-	-	-	-
		Total Misc Regulatory Assets		250,185	104,640	33,434	56,738	23,129	21,874	9,967	403
	186	Misc Deferred Debits	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F102	-	-	-	-	-	-	-	-
		SG	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		SO	F102	0	0	0	0	0	0	0	0
		SE	F10	-	-	-	-	-	-	-	-
		JBE	F102	430,387	180,009	57,515	97,605	39,789	37,630	17,146	693
		EXCTAX	F102	-	-	-	-	-	-	-	-
		Total Misc Deferred Debits		430,387	180,009	57,515	97,605	39,789	37,630	17,146	693
	CWC	Cash Working Capital	F137	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016
	OWC	Other Working Capital	F137	-	-	-	-	-	-	-	-
		Total Other Working Capital		-	-	-	-	-	-	-	-
	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
	TOTAL RATE BASE ADDITIONS			24,180,113	11,132,410	3,493,822	4,856,288	1,928,010	1,589,509	1,068,898	111,176

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
235	Customer Service Deposits	F51	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)
2281	Accum Prov for Property Insurance	F102	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102	-	-	-	-	-	-	-	-
254	Reg Liabilities - Insurance Provision	F10	(44,041,831)	(18,420,484)	(5,885,601)	(9,987,970)	(4,071,644)	(3,850,666)	(1,754,591)	(70,875)
22844	Accum Hydro Relicensing Obligation	F10	(123,389)	(51,608)	(16,489)	(27,983)	(11,407)	(10,788)	(4,916)	(199)
22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-
25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	(4,665,451)	(1,951,324)	(623,475)	(1,058,048)	(431,318)	(407,910)	(185,868)	(7,508)
190	Accum Deferred Income Taxes	F104	8,972,790	3,752,786	1,199,076	2,034,932	829,552	784,548	357,461	14,435
	SG/CAGW	F104	596,328	249,408	79,690	135,241	55,132	52,141	23,757	959
	DOP	F138	932,328	473,319	128,430	167,509	67,950	52,704	35,623	6,793
	CN	F104	-	-	-	-	-	-	-	-
	BADDEBT	F42	318,772	259,921	45,115	2,626	672	10	4,415	6,013
	TROJD	F104	-	-	-	-	-	-	-	-
	JBE	F104	(2,793,886)	(1,168,517)	(373,360)	(633,623)	(258,300)	(244,287)	(111,304)	(4,495)
	SE/CAEW	F104	-	-	-	-	-	-	-	-
	SNP	F104	30,337	12,688	4,054	6,880	2,805	2,653	1,209	49
	SNPD	F104	87,656	48,869	14,724	12,217	4,564	1,241	5,000	1,041
	Total Accum Deferred Income Taxes		8,144,324	3,626,475	1,097,729	1,725,781	702,374	649,009	316,160	24,794
281	Accum Deferred Income Taxes	F104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
282	Accum Deferred Income Taxes	F104	(233,703,482)	(108,872,516)	(33,378,321)	(46,257,244)	(18,518,734)	(15,453,649)	(10,191,799)	(1,031,219)
	SNP	F104	-	-	-	-	-	-	-	-
	CAGW	F104	2,106,041	880,832	281,440	477,627	194,708	184,145	83,901	3,388
	CN	F104	0	0	0	0	0	0	0	0
	JBG	F104	9,086,341	3,800,278	1,214,251	2,060,684	840,050	794,477	361,985	14,617
	CIAC	F104	-	-	-	-	-	-	-	-
	SNPD	F42	-	-	-	-	-	-	-	-
	SO	F138	(236,184)	(119,905)	(32,535)	(42,435)	(17,214)	(13,351)	(9,024)	(1,721)
	JBE	F104	(1,813,371)	(844,772)	(258,992)	(358,923)	(143,692)	(119,909)	(79,081)	(8,002)
	SE	F104	6,215	2,599	831	1,410	575	543	248	10
	SG	F104	(5,873,054)	(2,456,350)	(784,844)	(1,331,945)	(542,976)	(513,519)	(233,973)	(9,448)
	Total Accum Deferred Income Taxes		(230,427,493)	(107,609,833)	(32,958,170)	(45,450,826)	(18,187,283)	(15,121,263)	(10,067,743)	(1,032,374)
283	Accum Deferred Income Taxes	F104	76,999	35,871	10,997	15,241	6,101	5,092	3,358	340
	SG/CAGW	F104	(160,158)	(66,985)	(21,403)	(36,322)	(14,807)	(14,094)	(6,380)	(258)
	SE	F104	(373)	(156)	(50)	(85)	(35)	(33)	(15)	(1)
	SO	F138	(63,199)	(32,084)	(8,706)	(11,355)	(4,606)	(3,573)	(2,415)	(460)
	GPS	F104	(230,854)	(107,545)	(32,971)	(45,693)	(18,293)	(15,265)	(10,068)	(1,019)
	SNP	F104	(68,195)	(31,825)	(9,819)	(13,438)	(5,371)	(4,387)	(3,035)	(318)
	TROJD	F104	-	-	-	-	-	-	-	-
	SNPD	F104	-	-	-	-	-	-	-	-
	JBE	F104	(5,069)	(2,120)	(677)	(1,150)	(469)	(443)	(202)	(8)
	Total Accum Deferred Income Taxes		(450,849)	(204,845)	(62,629)	(92,802)	(37,478)	(32,613)	(18,757)	(1,724)
255	Accum Investment Tax Credit	F104	(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(872)	(91)
TOTAL RATE BASE DEDUCTIONS			(276,893,205)	(127,773,676)	(40,165,116)	(55,149,662)	(22,085,914)	(18,775,492)	(11,854,295)	(1,089,051)
						ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP	Steam Prod Accumulated Depr	F10	(168,212,193)	(70,354,703)	(22,479,307)	(38,147,785)	(15,551,129)	(14,707,132)	(6,701,439)	(270,697)
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	(51,260,552)	(21,439,712)	(6,850,286)	(11,625,058)	(4,739,011)	(4,481,814)	(2,042,179)	(82,492)
108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
	SGU	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG	F10	25,935,761	10,847,625	3,465,967	5,881,808	2,397,747	2,267,616	1,033,260	41,737
	CAEW	F10	(46,978,665)	(19,648,814)	(6,278,070)	(10,653,996)	(4,343,153)	(4,107,440)	(1,871,592)	(75,601)
	CAGE	F10	-	-	-	-	-	-	-	-
	Total Other Generation - Accum Depr		(21,042,904)	(8,801,189)	(2,812,102)	(4,772,188)	(1,945,405)	(1,839,824)	(838,332)	(33,864)
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION			(240,515,649)	(100,595,604)	(32,141,696)	(54,545,031)	(22,235,545)	(21,028,770)	(9,581,950)	(387,053)
						TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	(144,798,684)	(64,615,136)	(19,219,490)	(30,771,468)	(12,459,942)	(12,225,298)	(5,338,924)	(168,428)
						DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	(346,810)	(163,354)	(49,888)	(78,503)	(33,378)	-	(21,001)	(685)
108361	Structures and Improvements	F119	(1,512,075)	(646,506)	(197,441)	(310,691)	(132,101)	(139,508)	(83,116)	(2,711)
108362	Station Equipment	F120	(25,618,794)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,670,063)	(1,450,226)	(47,302)

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	(74,471,963)	(35,215,148)	(10,709,406)	(16,777,914)	(7,133,720)	-	(4,488,450)	(147,324)
108365	Overhead Conductors	F122	(36,416,492)	(21,691,536)	(5,130,758)	(5,620,974)	(2,389,955)	-	(1,503,731)	(79,538)
108366	Underground Conduit	F123	(12,292,782)	(8,178,976)	(1,711,614)	(1,402,433)	(596,294)	-	(375,181)	(28,285)
108367	Underground Conductors	F124	(15,994,716)	(10,738,181)	(2,224,780)	(1,769,232)	(752,251)	-	(473,307)	(36,965)
108368	Line Transformers	F125	(64,715,526)	(34,721,062)	(15,505,887)	(5,647,652)	(688,512)	-	(8,018,637)	(133,776)
108369	Services	F126	(31,549,210)	(23,067,542)	(6,417,769)	(1,649,170)	(414,729)	-	-	-
108370	Meters	F127	(6,029,800)	(4,060,895)	(1,044,635)	(455,978)	(80,036)	(46,989)	(341,266)	-
108371	Install on Customers' Premises	F128	(382,101)	-	-	-	-	-	-	(382,101)
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	(2,369,515)	-	-	-	-	-	-	(2,369,515)
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102	352,743	195,526	59,723	49,992	18,623	3,813	20,882	4,183
TOTAL DISTRIBUTION PLANT DEPR			(271,347,039)	(149,568,002)	(46,377,439)	(39,083,528)	(14,507,271)	(1,852,747)	(16,734,033)	(3,224,019)
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107	(25,429,457)	(13,255,171)	(4,020,995)	(4,154,525)	(1,601,171)	(847,469)	(1,331,749)	(218,375)
	SG-P	F105	1,932	840	257	422	171	165	74	3
	SG-U	F105	-	-	-	-	-	-	-	-
	CAGW	F105	(7,791,523)	(3,386,343)	(1,037,113)	(1,701,963)	(691,164)	(667,548)	(296,885)	(10,506)
	CN	F42	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
	SO	F102	(7,130,526)	(3,320,713)	(1,029,667)	(1,410,222)	(563,140)	(451,383)	(322,142)	(33,260)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105	(1,312,646)	(570,501)	(174,724)	(286,731)	(116,441)	(112,463)	(50,017)	(1,770)
	CAGE	F105	72	30	10	16	7	6	3	0
	CAGE	F105	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(41,994,324)	(20,802,708)	(6,309,244)	(7,555,739)	(2,972,438)	(2,078,702)	(2,005,318)	(270,174)
108MP	Mining Plant Accumulated Depr.	F10	(57,337,030)	(23,981,197)	(7,662,326)	(13,003,104)	(5,300,778)	(5,013,093)	(2,284,261)	(92,270)
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(99,331,354)	(44,783,905)	(13,971,570)	(20,558,843)	(8,273,216)	(7,091,795)	(4,289,579)	(362,445)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(755,992,726)	(359,562,647)	(111,710,195)	(144,958,870)	(57,475,974)	(42,198,609)	(35,944,487)	(4,141,944)
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	(1,811,790)	(834,582)	(258,260)	(364,346)	(146,022)	(121,205)	(79,722)	(7,654)
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	(259,307)	(119,447)	(36,963)	(52,146)	(20,899)	(17,347)	(11,410)	(1,095)
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		(2,071,097)	(954,029)	(295,223)	(416,492)	(166,921)	(138,552)	(91,131)	(8,749)
111CLH	Accum Prov for Amort-Hydro	F10	(643,731)	(269,240)	(86,026)	(145,988)	(59,513)	(56,283)	(25,646)	(1,036)
111IP	Accum Prov for Amort-Intangible									
	S	F107	(9,071)	(2,371)	(938)	(2,908)	(1,232)	(1,442)	(242)	62
	DGP	F105	-	-	-	-	-	-	-	-
	DGU	F105	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105	(5,677,951)	(2,401,276)	(757,927)	(1,274,169)	(518,871)	(493,595)	(223,398)	(8,715)
	CN	F42	(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)
	JBG	F105	(356,466)	(150,754)	(47,583)	(79,993)	(32,575)	(30,988)	(14,025)	(547)
	CAGE	F105	(22,784,836)	(9,635,990)	(3,041,457)	(5,113,063)	(2,082,158)	(1,980,729)	(896,465)	(34,974)
	CAGE	F105	-	-	-	-	-	-	-	-
	SO	F102	(19,756,284)	(9,200,575)	(2,852,859)	(3,907,250)	(1,560,270)	(1,250,629)	(892,548)	(92,153)
	Total Accum Prov for Amort-Intangible		(59,158,968)	(30,013,098)	(8,197,325)	(10,464,487)	(4,217,391)	(3,757,729)	(2,173,148)	(335,790)
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(61,873,797)	(31,236,368)	(8,578,574)	(11,026,967)	(4,443,825)	(3,952,564)	(2,289,925)	(345,575)

GenerationTotal - **Generation - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		251,390,355	101,617,789	35,531,665	58,747,708	23,089,183	21,451,907	10,437,784	514,319
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		124,723,303	52,066,705	16,679,138	28,308,908	11,549,120	10,942,777	4,971,898	204,757
16		Depreciation Expense		89,633,950	37,489,375	11,978,377	20,327,520	8,286,612	7,836,878	3,570,945	144,244
17		Amortization Expense		1,591,560	677,692	212,714	354,571	144,350	137,103	62,465	2,665
18		Taxes Other Than Income		11,752,337	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905
19		Income Taxes - Federal		1,741,822	728,502	232,767	395,027	161,035	152,298	69,391	2,802
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(11,686,120)	(4,887,620)	(1,561,667)	(2,650,287)	(1,080,404)	(1,021,790)	(465,554)	(18,798)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		5,947	2,654	789	1,264	512	502	219	7
24											
25		Total Operating Expenses		217,762,800	90,992,623	29,112,635	49,402,307	20,147,750	19,075,347	8,677,556	354,582
26											
27		Operating Revenue For Return		33,627,555	10,625,166	6,419,030	9,345,401	2,941,433	2,376,560	1,760,227	159,737
28											
29											
30		Rate Base :									
31		Electric Plant In Service		936,068,943	391,510,578	125,093,080	212,285,186	86,539,081	81,842,401	37,292,235	1,506,380
32		Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38		Misc Deferred Debits		680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		936,784,458	391,809,842	125,188,699	212,447,453	86,605,230	81,904,960	37,320,741	1,507,531
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(305,123,391)	(127,617,775)	(40,775,656)	(69,197,014)	(28,208,497)	(26,677,555)	(12,155,871)	(491,023)
47		Accum Provision For Amortization		(34,492,103)	(14,431,695)	(4,610,539)	(7,818,986)	(3,187,272)	(3,013,107)	(1,374,666)	(55,839)
48		Accum Deferred Income Taxes		(99,183,931)	(41,481,961)	(13,254,506)	(22,494,041)	(9,169,903)	(8,672,589)	(3,951,344)	(159,588)
49		Unamortized ITC		(9,596)	(4,013)	(1,282)	(2,176)	(887)	(839)	(382)	(15)
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(48,830,671)	(20,423,415)	(6,525,565)	(11,074,001)	(4,514,370)	(4,269,364)	(1,945,375)	(78,581)
53											
54		Total Rate Base Deductions		(487,639,693)	(203,958,858)	(65,167,548)	(110,586,218)	(45,080,929)	(42,633,454)	(19,427,638)	(785,047)
55											
56		Total Rate Base		449,144,765	187,850,984	60,021,152	101,861,235	41,524,301	39,271,506	17,893,103	722,484
57											
58											
59		Return On Rate Base		7.49%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		9.80%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		449,144,765	187,850,984	60,021,152	101,861,235	41,524,301	39,271,506	17,893,103	722,484
80											
81											
82		Return On Ratebase ($$)	7.46%	33,524,138	14,021,186	4,479,975	7,602,916	3,099,371	2,931,223	1,335,540	53,926
83		Operating & Maintenance Expense		124,723,303	52,066,705	16,679,138	28,308,908	11,549,120	10,942,777	4,971,898	204,757
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		89,633,950	37,489,375	11,978,377	20,327,520	8,286,612	7,836,878	3,570,945	144,244
86		Amortization Expense		1,591,560	677,692	212,714	354,571	144,350	137,103	62,465	2,665
87		Taxes Other Than Income		11,752,337	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905
88		Federal Income Taxes		1,741,822	728,502	232,767	395,027	161,035	152,298	69,391	2,802
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(11,686,120)	(4,887,620)	(1,561,667)	(2,650,287)	(1,080,404)	(1,021,790)	(465,554)	(18,798)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		5,947	2,654	789	1,264	512	502	219	7
95		Revenue Credits		(16,563,965)	(7,039,926)	(2,214,801)	(3,692,341)	(1,504,112)	(1,428,490)	(654,573)	(29,722)
96											
97		Total Revenue Requirements		234,722,973	97,973,883	31,377,809	53,312,883	21,743,009	20,578,080	9,358,523	378,786
98		Operating Revenues		234,826,390	94,577,863	33,316,864	55,055,368	21,585,071	20,023,417	9,783,210	484,597
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		(103,417)	3,396,020	(1,939,055)	(1,742,485)	157,938	554,663	(424,687)	(105,811)
102											
103		Existing Revenues		234,826,390	94,577,863	33,316,864	55,055,368	21,585,071	20,023,417	9,783,210	484,597
104			check	-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		-0.04%	3.59%	-5.82%	-3.16%	0.73%	2.77%	-4.34%	-21.83%

Generation - Total - Unbundled

ELECTRIC REVENUES

	A	B	WCA Method 0	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A	94,577,863	94,577,863	-	-	-	-	-	-
121											
122	442	Commercial & Industrial Sales	A	118,178,859	-	33,316,864	55,055,368	-	20,023,417	9,783,210	-
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-
124		Interruptible Energy	F10	-	-	-	-	-	-	-	-
125				118,178,859	-	33,316,864	55,055,368	-	20,023,417	9,783,210	-
126											
127	444	Public Street & Highway Lighting	A	22,069,668	-	-	-	21,585,071	-	-	484,597
128											
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130											
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			234,826,390	94,577,863	33,316,864	55,055,368	21,585,071	20,023,417	9,783,210	484,597
136											
137	447	Sales for Resale	F10	-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC	Sales for Resale - NPC									
141		Demand	F10	2,920,283	1,221,407	390,257	662,273	269,979	255,326	116,342	4,699
142		Energy	F10	-	-	-	-	-	-	-	-
143				2,920,283	1,221,407	390,257	662,273	269,979	255,326	116,342	4,699
144											
145	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
146			F10	-	-	-	-	-	-	-	-
147											
148	State Specific Revenue Credit		F140G	11,567,291	4,834,017	1,546,342	2,624,076	1,070,116	1,013,011	460,925	18,805
149											
150	AGA Revenue		A	-	-	-	-	-	-	-	-
151											
152	Total Sales from Electricity			249,313,964	100,633,287	35,253,462	58,341,716	22,925,166	21,291,754	10,360,477	508,101
153											
154	Other Electric Operating Revenues										
155	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
156		Customers	F40	-	-	-	-	-	-	-	-
157				-	-	-	-	-	-	-	-
158											
159	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
160		Demand	F10	-	-	-	-	-	-	-	-
161		Customer	F40	1,106	871	161	9	1	0	42	23
162				1,106	871	161	9	1	0	42	23
163											
164	453	Water Sales	F12	2,852	1,273	379	606	245	241	105	3
165											
166	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
167		Demand	F10	99,383	41,567	13,281	22,538	9,188	8,689	3,959	160
168		Demand	F10	109,170	45,660	14,589	24,758	10,093	9,545	4,349	176
169		Jim Bridger Generation	F10	2,206	923	295	500	204	193	88	4
170		Customer	F40	53,838	42,400	7,839	423	25	0	2,020	1,130
171				264,598	130,550	36,004	48,220	19,510	18,427	10,417	1,470
172											
173	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
174		Customer	F12	-	-	-	-	-	-	-	-
175		Demand	F12	465,363	207,664	61,769	98,895	40,045	39,290	17,159	541
176		Jim Bridger Generation	F12	89,201	39,805	11,840	18,956	7,676	7,531	3,289	104
177		System Overhead	F40	132,077	104,016	19,231	1,038	62	1	4,956	2,773
178		Demand	F12	549,273	245,108	72,906	116,727	47,265	46,375	20,252	639
179		Wheeling Revenue - Energy	F12	571,922	255,215	75,913	121,540	49,214	48,287	21,088	665
180				1,807,835	851,808	241,658	357,157	144,261	141,485	66,743	4,722
181											
182	Total Other Electric Operating Revenues			2,076,391	984,501	278,202	405,992	164,017	160,153	77,307	6,218
183											
184	Total Electric Operating Revenues			251,390,355	101,617,789	35,531,665	58,747,708	23,089,183	21,451,907	10,437,784	514,319
185											
186	Miscellaneous Revenues										
187	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12	(13)	(6)	(2)	(3)	(1)	(1)	(0)	(0)
190	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12	5,960	2,660	791	1,267	513	503	220	7
193											
194	Total Miscellaneous Revenues			5,947	2,654	789	1,264	512	502	219	7
195											
196	Miscellaneous Expenses										
197	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
198											
199	Net Miscellaneous Revenues And Expense			5,947	2,654	789	1,264	512	502	219	7
200											

201 Distribution - METER - Unbundled

STEAM POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K
205	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
206	500	Operation Supervn & Engineering	F10	38,326	16,030	5,122	8,692	3,543	3,351	1,527	62
		JBG	F10	3,052,057	1,276,522	407,867	692,157	282,161	266,848	121,592	4,912
208		CAGW	F10	5,168	2,162	691	1,172	478	452	206	8
209		Total 500		3,095,551	1,294,713	413,679	702,021	286,182	270,650	123,324	4,982
210											
211	501	Fuel Related	F30	(13,378)	(5,075)	(1,847)	(3,163)	(1,335)	(1,368)	(549)	(42)
212		CAGW	F30	218,323	82,827	30,135	51,624	21,788	22,318	8,952	679
213		JBE	F30	661,745	251,052	91,340	156,475	66,040	67,647	27,134	2,057
214		CAEE	F30	-	-	-	-	-	-	-	-
215		Total 501		866,691	328,803	119,629	204,936	86,493	88,598	35,538	2,694
216											
217	501NPC	Fuel Related - NPC									
218		S	F10	(3,695,810)	-1545771.517	(493,896)	(838,149)	(341,676)	(323,132)	(147,238)	(5,948)
219		CAEW	F10	54,296,795	22709619.62	7,256,040	12,313,629	5,019,710	4,747,279	2,163,141	87,378
220		Total Fuel Related		51,467,676	21,492,652	6,881,773	11,680,415	4,764,527	4,512,745	2,051,441	84,124
221											
222											
223	502	Steam Expenses	F10	159,537	66,726	21,320	36,180	14,749	13,949	6,356	257
224		SE/CAEW/CAEE	F10	4,481,518	1,874,394	598,895	1,016,335	414,314	391,828	178,540	7,212
225		Total 502		4,641,054	1,941,120	620,215	1,052,516	429,063	405,777	184,896	7,469
226											
227	503	Steam From Other Sources	F30	339,903	128,952	46,917	80,373	33,921	34,747	13,937	1,057
228											
229	503NPC	Steam From Other Sources-NPC									
230		SE	F10	-	-	-	-	-	-	-	-
231		CAEW	F10	-	-	-	-	-	-	-	-
232		CAEE	F10	-	-	-	-	-	-	-	-
233		Total Steam From Other Sources		339,903	128,952	46,917	80,373	33,921	34,747	13,937	1,057
234											
235	505	Electric Expenses	F10	6,836	2,859	914	1,550	632	598	272	11
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 505		6,836	2,859	914	1,550	632	598	272	11
238											
239	506	Misc. Steam Expense	F10	308,275	128,936	41,197	69,912	28,500	26,953	12,281	496
240		SE	F10	-	-	-	-	-	-	-	-
241		JBG	F10	(4,931,721)	(2,062,691)	(659,058)	(1,118,434)	(455,935)	(431,190)	(196,476)	(7,936)
242		Total 506		(4,623,445)	(1,933,755)	(617,862)	(1,048,522)	(427,435)	(404,237)	(184,194)	(7,440)
243											
244	507	Rents	F10	3,430	1,435	458	778	317	300	137	6
245		JBG	F10	70,969	29,683	9,484	16,095	6,561	6,205	2,827	114
246		Total 507		74,399	31,117	9,942	16,873	6,878	6,505	2,964	120
247											
248	510	Maint Supervision & Engineering	F10	39,073	16,342	5,222	8,861	3,612	3,416	1,557	63
249		JBG	F10	172,308	72,068	23,027	39,077	15,930	15,065	6,865	277
250		Total 510		211,381	88,410	28,248	47,938	19,542	18,481	8,421	340
251											
252	511	Maintenance of Structures	F10	51,787	21,660	6,921	11,745	4,788	4,528	2,063	83
253		JBG	F10	2,335,259	976,721	312,076	529,599	215,893	204,176	93,035	3,758
254		Total 511		2,387,046	998,381	318,997	541,343	220,681	208,704	95,098	3,841
255											
256	512	Maintenance of Boiler Plant	F10	263,779	110,325.69	35,251	59,821	24,386	23,063	10,509	424
257			F10	392,295	164,077.46	52,425	88,966	36,268	34,299	15,629	631
258		JBG	F10	5,529,432	2,312,683	738,935	1,253,985	511,193	483,449	220,288	8,898
259		Total 512		6,185,507	2,587,086	826,610	1,402,772	571,847	540,811	246,426	9,954
260											
261	513	Maintenance of Electric Plant	F10	8,083	3,380.82	1,080	1,833	747	707	322	13
262		JBG	F10	1,718,173	718,625	229,611	389,654	158,844	150,223	68,451	2,765
263		Total 513		1,726,256	722,006	230,691	391,487	159,591	150,930	68,773	2,778
264											
265	514	Maint of Misc. Steam Plant	F10	63,790	26,680	8,525	14,466	5,897	5,577	2,541	103
266		JBG	F10	452,044	189,067	60,410	102,516	41,791	39,523	18,009	727
267		Total 514		515,833	215,747	68,934	116,983	47,689	45,100	20,550	830
268											
269	Total Steam Power Generation			66,027,999	27,569,290	8,829,058	14,985,747	6,113,119	5,790,811	2,631,908	108,065
270											
271											
272							NUCLEAR POWER GENERATION				
273											
274											
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
276											
277	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
278											
279	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
280											
281	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
282											
283	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
284											
285	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
286											
287	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
288											
289	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
290											
291	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
292											
293	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
294											
295	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
296											
297	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
298											
299											
300											

301 Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
302											
303							HYDRAULIC POWER GENERATION				
304	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
305	535	Operation Super & Engineering									
306		SG	F10	16.652	6.965	2.225	3.776	1.539	1.456	663	27
307		CAGW	F10	1,853,920	775,402	247,752	420,439	171,394	162,092	73,859	2,983
308											
309	536	Water For Power	F10	8,468	3,542	1,132	1,920	783	740	337	14
310											
311	537	Hydraulic Expenses	F10	865,100	361,828	115,609	196,191	79,978	75,637	34,465	1,392
312											
313	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
314											
315	539	Misc. Hydro Expenses	F10	2,595,248	1,085,462	346,820	588,560	239,929	226,908	103,393	4,176
316											
317	540	Rents (Hydro Generation)	F10	267,884	112,042	35,799	60,752	24,766	23,422	10,672	431
318											
319	541	Maint Supervision & Engineering	F10	101	42	14	23	9	9	4	0
320											
321	542	Maintenance of Structures	F10	105,174	43,989	14,055	23,852	9,723	9,196	4,190	169
322											
323	543	Maint of Dams & Waterways	F10	202,478	84,686	27,059	45,919	18,719	17,703	8,067	326
324											
325	544	Maintenance of Electric Plant	F10	365,811	153,001	48,886	82,960	33,819	31,984	14,574	589
326											
327	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	3,390,356	1,418,015.59	453,075.72	768,877.57	313,436.66	296,425.71	135,069.07	5,455.97
		CAGW	F10	(6,264,186)	(2,619,994.06)	(837,124.58)	(1,420,615.32)	(579,120.70)	(547,690.45)	(249,560.14)	(10,080.71)
330											
331	Total Hydraulic Power Generation			3,407,008	1,424,980	455,301	772,654	314,976	297,882	135,732	5,483
332											
333											
334							OTHER POWER GENERATION				
335											
336											
337	546	Operation Super & Engineering	F10	25,818	10,798	3,450	5,855	2,387	2,257	1,029	42
338											
339	547	Fuel	F10	-	-	-	-	-	-	-	-
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-
341											
342											
343	547NPC	Fuel-NPC	F10								
344		CAEW	F10	13,423,408	5,614,337	1,793,859	3,044,210	1,240,987	1,173,636	534,778	21,602
345		S	F10	3,254,493	1,361,191	434,919	738,066	300,876	284,547	129,656	5,237
346		Total 547		16,677,902	6,975,528	2,228,778	3,782,276	1,541,863	1,458,183	664,434	26,839
347											
348	548	Generation Expense	F10	6,923	2,896	925	1,570	640	605	276	11
349		CAGW	F10	2,020,188	844,943	269,971	458,146	186,765	176,629	80,483	3,251
350		Total 548		2,027,111	847,838	270,896	459,716	187,405	177,234	80,758	3,262
351											
352	549	Miscellaneous Other	F10	2,896,506	1,211,463	387,079	656,880	267,780	253,247	115,394	4,661
353		CAGE/CAGW	F10	(950,945)	(397,732)	(127,081)	(215,659)	(87,914)	(83,143)	(37,885)	(1,530)
354											
355	550/551	Maint Supervision & Engineering									
356		CAGW	F10	401,873	168,083	53,705	91,138	37,153	35,137	16,010	647
357		SG	F10	3,085	1,290	412	700	285	270	123	5
358		Total 550		404,958	169,374	54,117	91,838	37,438	35,406	16,133	652
359											
360	552	Maintenance of Structures	F10	5,595	2,340	748	1,269	517	489	223	9
361											
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
363		CAGW	F10	1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742
364		Total 553		1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742
365											
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
367		CAGW	F10	50,217	21,003	6,711	11,388	4,643	4,391	2,001	81
368		Total 554		50,217	21,003	6,711	11,388	4,643	4,391	2,001	81
369											
370	Total Other Power Generation			22,219,556	9,293,323	2,969,346	5,039,033	2,054,186	1,942,701	885,209	35,757
371											
372											
373							OTHER POWER SUPPLY				
374											
375											
376	555	Purchased Power	F30	1,401,130	531,557.79	193,397	331,308	139,828	143,232	57,452	4,355
377		SG	F30	-	-	-	-	-	-	-	-
378		SE	F30	-	-	-	-	-	-	-	-
379											
380	555NPC	Purchased Power-NPC									
381		CAGW	F10	35,111,422	14,685,343	4,692,171	7,962,699	3,246,033	3,069,863	1,398,811	56,503
382		CAEW	F10	232,283	97,152	31,042	52,678	21,474	20,309	9,254	374
383		DGP	F10	-	-	-	-	-	-	-	-
384		DGP	F10	(6,555,816)	(2,741,968)	(876,097)	(1,486,752)	(606,082)	(573,188)	(261,178)	(10,550)
385		Total 555		30,189,019	12,572,084	4,040,513	6,859,932	2,801,253	2,660,215	1,204,339	50,682
386											
387											
388	556	System Control & Load Dispatch	F10	71,078	29,728.21	9,499	16,119	6,571	6,214	2,832	114
389											
390	557	Other Expenses	F10	2,801,644	1,171,787	374,402	635,367	259,011	244,953	111,615	4,509
391											
392											
393	Embedded Cost Differentials										
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
395		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
400				-	-	-	-	-	-	-	-
401											
402	Total Other Power Supply			33,061,741	13,773,599	4,424,414	7,511,419	3,066,835	2,911,383	1,318,786	55,305
403											
404	TOTAL GENERATION EXPENSE			124,716,303	52,061,193	16,678,119	28,308,853	11,549,116	10,942,777	4,971,635	204,610
405											

406 Distribution - METER - Unbundled

TRANSMISSION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
409	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
410	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
411	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
412	562	Station Expense	F12	-	-	-	-	-	-	-	-
413	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
414	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
415	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
416	565NPC	Transmission of Electricity by Others-NPC									
417		CAGW	F12	-	-	-	-	-	-	-	-
418		SE	F12	-	-	-	-	-	-	-	-
419		SE	F12	-	-	-	-	-	-	-	-
420	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
421	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
422	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
423	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
424	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
425	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
426	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
427	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
428	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

458 Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
461	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
462	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
463	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
464	582	Station Expense	F120	-	-	-	-	-	-	-	-
465	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
466	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
467	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
468	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
469	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
470	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
471	589	Rents	F131	-	-	-	-	-	-	-	-
472	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
473	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
474	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
475	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
476	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
477	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
478	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
479	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
480	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
481	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

482	901	Supervision	F136	-	-	-	-	-	-	-	-
483	902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
484	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
485	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
486	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
487	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	7,000	5,513	1,019	55	3	0	263	147
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			7,000	5,513	1,019	55	3	0	263	147

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102G	-	-	-	-	-	-	-	-
923	Outside Services	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	JBG	F102G	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance									
	System Overheads	F102G	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102G	-	-	-	-	-	-	-	-
	Injuries & Damages	F102G	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138G	-	-	-	-	-	-	-	-
930	Misc General Expenses									
	Situs	F138G	-	-	-	-	-	-	-	-
	Customer	F138G	-	-	-	-	-	-	-	-
	Labor	F138G	-	-	-	-	-	-	-	-
	Labor	F138G	-	-	-	-	-	-	-	-
	Customer	F138G	-	-	-	-	-	-	-	-
931	Rents	F102G	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
TOTAL O & M EXPENSE			124,723,303	52,066,705	16,679,138	28,308,908	11,549,120	10,942,777	4,971,898	204,757

Distribution - METER - Unbundled

DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
403SP	Steam Depreciation	F10	68,355,333	28,589,599	9,134,775	15,501,876	6,319,415	5,976,445	2,723,222	110,002
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	2,834,113	1,185,367	378,741	642,731	262,012	247,792	112,909	4,561
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	SG	F10	13,312,684	5,568,027	1,779,062	3,019,100	1,230,751	1,163,955	530,367	21,424
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F10	4,220,823	1,765,358	564,056	957,214	390,213	369,035	168,154	6,792
	CAGE	F10	-	-	-	-	-	-	-	-
	Total 403OP		17,533,507	7,333,385	2,343,118	3,976,314	1,620,964	1,532,990	698,521	28,216
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
403	Distribution Depreciation									
	Land Rights	F118	-	-	-	-	-	-	-	-
	Structures	F119	-	-	-	-	-	-	-	-
	Station Equip	F120	-	-	-	-	-	-	-	-
	Poles & Towers	F121	-	-	-	-	-	-	-	-
	OH Conductors	F122	-	-	-	-	-	-	-	-
	UG Conduit	F123	-	-	-	-	-	-	-	-
	UG Conductor	F124	-	-	-	-	-	-	-	-
	Line Transformer	F125	-	-	-	-	-	-	-	-
	Services	F126	-	-	-	-	-	-	-	-
	Meters	F127	-	-	-	-	-	-	-	-
	Inst Cust Premises	F128	-	-	-	-	-	-	-	-
	Leased Property	F129	-	-	-	-	-	-	-	-
	Street Lighting	F130	-	-	-	-	-	-	-	-
	Total Distribution Expense		-	-	-	-	-	-	-	-
403GP	General Depreciation									
	S	F107G	-	-	-	-	-	-	-	-
	DGP	F105G	-	-	-	-	-	-	-	-
	DGU	F105G	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SG/CAGW/CAGE	F105G	285,756	119,517	38,187	64,805	26,418	24,984	11,384	460
	SO	F102G	586,119	245,144	78,327	132,922	54,186	51,246	23,351	943
	CAEW	F105G	193	81	26	44	18	17	8	0
	JBG	F105G	38,928	16,282	5,202	8,828	3,599	3,404	1,551	63
	JBE	F10	-	-	-	-	-	-	-	-
	Total General Expense		910,996	381,024	121,742	206,599	84,221	79,650	36,293	1,466
403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			89,633,950	37,489,375	11,978,377	20,327,520	8,286,612	7,836,878	3,570,945	144,244

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen									
	S	F12	257,597	114,950	34,191	54,742	22,166	21,749	9,498	300
	SG/CAGW	F10	-	-	-	-	-	-	-	-
	SO	F102G	9,331	3,903	1,247	2,116	863	816	372	15
	DGU	F10								
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	0	0	0	0	0	0	0	0
	Total Amort. Cap. Lease General		266,928	118,853	35,438	56,859	23,029	22,565	9,870	315
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant									
	S	F107G	9,675	4,046	1,293	2,194	894	846	385	16
	SE	F10	-	-	-	-	-	-	-	-
	SG/CAGW	F105G	234,481	98,071	31,335	53,176	21,678	20,501	9,342	377
	SO	F102G	539,554	225,669	72,104	122,362	49,882	47,174	21,495	868
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F105G	433,290	181,223	57,903	98,263	40,057	37,883	17,262	697
	JBG	F105G	40,377	16,888	5,396	9,157	3,733	3,530	1,609	65
	Total Amort. Intangible Plant		1,257,376	525,897	168,032	285,152	116,244	109,935	50,093	2,023

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	67,255	32,941	9,244	12,560	5,077	4,603	2,503	327
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Proo Losses. Unrec Plant.	F110	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			1,591,560	677,692	212,714	354,571	144,350	137,103	62,465	2,665
						TAX OTHER THAN INCOME				
408	Total Taxes Other Than Income	F101G	11,752,337	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905
						DEFERRED ITC				
41140	Deferred I T C - Federal	F101G	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101G	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
						DEFERRED INCOME TAXES				
41010	Deferred Income Tax - Federal-DR	F101G	17.081.202	7.144.068	2.282.635	3.873.834	1.579.190	1.493.515	680.484	27.476
41011	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101G	(28.767.322)	(12.031.688)	(3.844.301)	(6.524.121)	(2.659.595)	(2.515.305)	(1.146.037)	(46.274)
41111	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			(11.686.120)	(4.887.620)	(1.561.667)	(2.650.287)	(1.080.404)	(1.021.790)	(465.554)	(18.798)
40911	State Income Taxes	F101G	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101G	1.741.822	728.502	232.767	395.027	161.035	152.298	69.391	2.802
TOTAL OPERATING EXPENSES			217,762,800	90,992,623	29,112,635	49,402,307	20,147,750	19,075,347	8,677,556	354,582

Distribution - METER - Unbundled

STEAM GENERATION PLANT

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
310	Land and Land Rights	F10	385,939	161,419	51,576	87,525	35,680	33,743	15,376	621
	JBG	F10	257,580	107,733	34,422	58,415	23,813	22,521	10,262	415
	Total 310		643,519	269,152	85,998	145,940	59,493	56,264	25,637	1,036
311	Structures and Improvements	F10	13,617,810	5,695,645	1,819,838	3,088,297	1,258,959	1,190,633	542,523	21,915
	JBG	F10	32,158,955	13,450,474	4,297,614	7,293,127	2,973,078	2,811,722	1,281,187	51,752
	Total 311		45,776,764	19,146,119	6,117,452	10,381,424	4,232,038	4,002,355	1,823,710	73,667
312	Boiler Plant Equipment									
	SG	F10	12,254,273	5,125,347	1,637,620	2,779,070	1,132,901	1,071,416	488,200	19,720
	S	F10	(119,616)	(50,029)	(15,985)	(27,127)	(11,058)	(10,458)	(4,765)	(192)
	CAGW	F10	628,249	262,765	83,957	142,477	58,081	54,929	25,029	1,011
	JBG	F10	170,013,136	71,107,948	22,719,979	38,556,210	15,717,625	14,864,592	6,773,187	273,596
	Total 312		182,776,043	76,446,030	24,425,571	41,450,629	16,897,549	15,980,479	7,281,651	294,134
314	Turbogenerator Units	F10	8,411,544	3,518,126	1,124,090	1,907,601	777,643	735,438	335,109	13,536
	JBG	F10	44,486,336	18,606,398	5,945,003	10,088,776	4,112,738	3,889,530	1,772,300	71,590
	Total 314		52.897.881	22.124.524	7.069.093	11.996.378	4.890.381	4.624.969	2.107.409	85.127
315	Accessory Electric Equipment	F10	2,020,188	844,943	269,971	458,146	186,765	176,629	80,483	3,251
	JBG	F10	13,147,104	5,498,773	1,756,934	2,981,549	1,215,443	1,149,478	523,770	21,157
	Total 316		15.167.292	6.343.716	2.026.906	3.439.695	1.402.208	1.326.107	604.253	24.408
316	Misc Power Plant Equipment	F10	93,803	39,233	12,536	21,273	8,672	8,201	3,737	151
	JBG	F10	1,112,271	465,207	148,640	252,245	102,829	97,248	44,312	1,790
	Total 316		1.206.074	504.440	161.176	273.518	111.501	105.449	48.049	1.941
S00	Unclassified Steam Plant - Acct 300	F10	5,577,774	2,332,903	745,395	1,264,948	515,662	487,676	222,214	8,976
Total Steam Generation Plant			304,045,347	127,166,883	40,631,590	68,952,531	28,108,832	26,583,300	12,112,923	489,289
						NUCLEAR GENERATION				
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	-	-	-	-	-	-	-	-
N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
						HYDRAULIC GENERATION PLANT				
330	Land and Land Rights	F10	6,422,856	2,686,358	858,329	1,456,599	593,790	561,563	255,881	10,336
331	Structures and Improvements	F10	56,204,825	23,507,653	7,511,022	12,746,339	5,196,107	4,914,102	2,239,155	90,448
332	Reservoirs, Dams & Waterways	F10	(1,754,573)	(733,850)	(234,475)	(397,909)	(162,209)	(153,406)	(69,901)	(2,824)
333	Water Wheel, Turbines, & Generators	F10	19,737,628	8,255,258	2,637,670	4,476,173	1,824,733	1,725,701	786,331	31,763
334	Accessory Electric Equipment	F10	15,056,809	6,297,506	2,012,141	3,414,639	1,391,994	1,316,447	599,851	24,230
335	Misc. Power Plant Equipment	F10	495.321	207.168	66.193	112.331	45.792	43.307	19.733	797
336	Roads, Railroads & Bridges	F10	4,799,120	2,007,231	641,338	1,088,362	443,676	419,597	191,193	7,723
H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
Total Hydraulic Plant			100,961,987	42,227,323	13,492,218	22,896,534	9,333,883	8,827,311	4,022,245	162,474

824

825 Distribution - METER - Unbundled

826	A	B	C	D	E	F	G	H	I	J	K
827	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
828	340	Land and Land Rights	F10	976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
829		Total 340		976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
830											
831	341	Structures and Improvements	F10	12,575,345	5,259,635	1,680,527	2,851,883	1,162,584	1,099,488	500,992	20,237
832		Total 341		12,575,345	5,259,635	1,680,527	2,851,883	1,162,584	1,099,488	500,992	20,237
833											
834	342	Fuel Holders, Producers & Access	F10	350,126	146,440	46,790	79,403	32,369	30,612	13,949	563
835		Total 342		350,126	146,440	46,790	79,403	32,369	30,612	13,949	563
836											
837	343	Prime Movers	F10	324,316,670	135,645,358	43,340,580	73,549,737	29,982,906	28,355,662	12,920,516	521,910
838		Total 343		324,316,670	135,645,358	43,340,580	73,549,737	29,982,906	28,355,662	12,920,516	521,910
839											
840	344	Generators	F10	29,021,302	12,138,152	3,878,308	6,581,558	2,683,004	2,537,391	1,156,185	46,703
841		Total 344		29,021,302	12,138,152	3,878,308	6,581,558	2,683,004	2,537,391	1,156,185	46,703
842											
843	345	Accessory Electric Plant	F10	19,135,022	8,003,218	2,557,139	4,339,511	1,769,023	1,673,014	762,324	30,793
844		Total 345		19,135,022	8,003,218	2,557,139	4,339,511	1,769,023	1,673,014	762,324	30,793
845											
846	346	Misc. Power Plant Equipment	F10	881,794	368,810	117,840	199,977	81,521	77,097	35,130	1,419
847											
848	O00	Unclassified Other Prod - Acct 300	F10	(119,359)	(49,922)	(15,951)	(27,069)	(11,035)	(10,436)	(4,755)	(192)
849											
850	Total Other Generation Plant			387,137,798	161,920,278	51,735,783	87,796,545	35,790,686	33,848,241	15,423,259	623,006
851											
852	Experimental Plant										
853	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
854											
855	TOTAL GENERATION PLANT			792,145,132	331,314,484	105,859,590	179,645,611	73,233,401	69,258,851	31,558,426	1,274,769
856											
857							TRANSMISSION PLANT				
858	350	Land and Land Rights									
859		Demand	F12	-	-	-	-	-	-	-	-
860		Direct Assigned	A	-	-	-	-	-	-	-	-
861				-	-	-	-	-	-	-	-
862	352	Structures and Improvements									
863		Demand	F12	-	-	-	-	-	-	-	-
864		Direct Assigned	A	-	-	-	-	-	-	-	-
865				-	-	-	-	-	-	-	-
866	353	Station Equipment									
867		Demand	F12	-	-	-	-	-	-	-	-
868		Direct Assigned	A	-	-	-	-	-	-	-	-
869				-	-	-	-	-	-	-	-
870	354	Towers and Fixtures									
871		Demand	F12	-	-	-	-	-	-	-	-
872		Direct Assigned	A	-	-	-	-	-	-	-	-
873				-	-	-	-	-	-	-	-
874	355	Poles and Fixtures									
875		Demand	F12	-	-	-	-	-	-	-	-
876		Direct Assigned	A	-	-	-	-	-	-	-	-
877				-	-	-	-	-	-	-	-
878	356	Overhead Conductors									
879		Demand	F12	-	-	-	-	-	-	-	-
880		Direct Assigned	A	-	-	-	-	-	-	-	-
881				-	-	-	-	-	-	-	-
882	357	Underground Conduit									
883		Demand	F12	-	-	-	-	-	-	-	-
884		Direct Assigned	A	-	-	-	-	-	-	-	-
885				-	-	-	-	-	-	-	-
886	358	Underground Conductors									
887		Demand	F12	-	-	-	-	-	-	-	-
888		Direct Assigned	A	-	-	-	-	-	-	-	-
889				-	-	-	-	-	-	-	-
890	359	Roads and Trails									
891		Demand	F12	-	-	-	-	-	-	-	-
892		Direct Assigned	A	-	-	-	-	-	-	-	-
893				-	-	-	-	-	-	-	-
894											
895	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
896	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
897											
898	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-
899	Distribution - METER - Unbundled						DISTRIBUTION PLANT				
900	A	B	C	D	E	F	G	H	I	J	K
901	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
902											
903	360	Land and Land Rights									
904		Demand Primary	F20A	-	-	-	-	-	-	-	-
905		Assigned	A	-	-	-	-	-	-	-	-
906				-	-	-	-	-	-	-	-
907	361	Structures and Improvements									
908		Demand Primary	F20	-	-	-	-	-	-	-	-
909		Assigned	A	-	-	-	-	-	-	-	-
910				-	-	-	-	-	-	-	-
911	362	Station Equipment									
912		Demand Primary	F20A	-	-	-	-	-	-	-	-
913		Assigned	A	-	-	-	-	-	-	-	-
914				-	-	-	-	-	-	-	-
915	364	Poles, Towers & Fixtures	F20A								
916		Demand Primary	F20A	-	-	-	-	-	-	-	-
917		Demand Secondary	F22	-	-	-	-	-	-	-	-
918		Assigned	A	-	-	-	-	-	-	-	-
919				-	-	-	-	-	-	-	-
920	365	Overhead Conductors									
921		Demand Primary	F20A	-	-	-	-	-	-	-	-
922		Demand Secondary	F22	-	-	-	-	-	-	-	-
923		Assigned	A	-	-	-	-	-	-	-	-
924				-	-	-	-	-	-	-	-
925	366	Underground Conduit									
926		Demand Primary	F20A	-	-	-	-	-	-	-	-
927		Demand Secondary	F22	-	-	-	-	-	-	-	-
928		Assigned	A	-	-	-	-	-	-	-	-
929				-	-	-	-	-	-	-	-
930	367	Underground Conductors									
931		Demand Primary	F20A	-	-	-	-	-	-	-	-
932		Demand Secondary	F22	-	-	-	-	-	-	-	-
933		Assigned	A	-	-	-	-	-	-	-	-
934				-	-	-	-	-	-	-	-
935	368	Line Transformers									
936		Demand Secondary	F21	-	-	-	-	-	-	-	-
937		Assigned	A	-	-	-	-	-	-	-	-
938				-	-	-	-	-	-	-	-
939	369	Services									
940		Customer	F70	-	-	-	-	-	-	-	-
941		Assigned	A	-	-	-	-	-	-	-	-
942				-	-	-	-	-	-	-	-
943	370	Meters									
944		Customer	F60A	-	-	-	-	-	-	-	-
945		Assigned	A	-	-	-	-	-	-	-	-
946				-	-	-	-	-	-	-	-
947	371	Install on Customers' Premises									
948		Demand Primary	F20	-	-	-	-	-	-	-	-
949		Demand Secondary	F22	-	-	-	-	-	-	-	-
950		Assigned	A	-	-	-	-	-	-	-	-
951				-	-	-	-	-	-	-	-
952	372	Leased Property									
953		Demand Primary	F20	-	-	-	-	-	-	-	-
954		Demand Secondary	F22	-	-	-	-	-	-	-	-
955		Assigned	A	-	-	-	-	-	-	-	-
956				-	-	-	-	-	-	-	-
957											
958	373	Street Lights	A	-	-	-	-	-	-	-	-
959											
960											
961	D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-
962	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
963	TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-

964
965 Distribution - METER - Unbundled
966

967	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107G	-	-	-	-	-	-	-	-
971		CN	F42	-	-	-	-	-	-	-	-
972		DGU	F105G	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105G	-	-	-	-	-	-	-	-
974		SO	F102G	246,649	103,161	32,961	55,936	22,803	21,565	9,826	397
975		Total Land & Land Rights		246,649	103,161	32,961	55,936	22,803	21,565	9,826	397
976											
977	390	Structures and Improvements									
978		S	F107G	-	-	-	-	-	-	-	-
979		DGP	F105G	-	-	-	-	-	-	-	-
980		DGU	F105G	-	-	-	-	-	-	-	-
981		CN	F42	-	-	-	-	-	-	-	-
982		SG/CAGE/CAGW	F105G	298,398	124,805	39,877	67,672	27,587	26,090	11,888	480
983		JBG	F105G	2,009	840	269	456	186	176	80	3
984		SO	F102G	3,168,262	1,325,125	423,396	718,510	292,904	277,008	126,221	5,099
985											
986		Total Structures and Improvements		3,468,669	1,450,770	463,541	786,638	320,677	303,273	138,189	5,582
987											
988	391	Office Furniture & Equipment									
989		S	F107G	-	-	-	-	-	-	-	-
990		SGP	F105G	-	-	-	-	-	-	-	-
991		SGU	F105G	-	-	-	-	-	-	-	-
992		CN	F42	-	-	-	-	-	-	-	-
993		SG/CAGE/CAGW	F105G	47,319	19,791	6,323	10,731	4,375	4,137	1,885	76
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102G	1,688,542	706,232	225,651	382,934	156,105	147,633	67,270	2,717
996		JBG	F105G	19,899	8,323	2,659	4,513	1,840	1,740	793	32
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		1,755,760	734,346	234,634	398,178	162,319	153,510	69,948	2,825
999											
1000	392	Transportation Equipment									
1001		S	F107G	-	-	-	-	-	-	-	-
1002		SO	F102G	226,223	94,618	30,232	51,304	20,914	19,779	9,013	364
1003		SG/CAGE/CAGW	F105G	519,977	217,480	69,488	117,922	48,072	45,463	20,715	837
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105G	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105G	-	-	-	-	-	-	-	-
1008		JBG	F105G	232,845	97,387	31,117	52,805	21,526	20,358	9,276	375
1009		CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		979,044	409,485	130,836	222,031	90,512	85,600	39,004	1,576
1011											
1012	393	Stores Equipment									
1013		S	F107G	-	-	-	-	-	-	-	-
1014		SG-P	F105G	-	-	-	-	-	-	-	-
1015		SG-U	F105G	-	-	-	-	-	-	-	-
1016		SO	F102G	8,371	3,501	1,119	1,898	774	732	333	13
1017		SG/CAGE/CAGW	F105G	70,169	29,348	9,377	15,913	6,487	6,135	2,795	113
1018		JBG	F105G	78,547	32,852	10,497	17,813	7,262	6,867	3,129	126
1019		Total Stores Equipment		157,087	65,701	20,993	35,625	14,523	13,734	6,258	253
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107G	-	-	-	-	-	-	-	-
1023		SG-P	F105G	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105G	239,820	100,305	32,049	54,387	22,171	20,968	9,554	386
1025		SO	F102G	69,804	29,196	9,328	15,830	6,453	6,103	2,781	112
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105G	-	-	-	-	-	-	-	-
1028		JBG	F105G	274,545	114,828	36,689	62,262	25,382	24,004	10,938	442
1029		CAGE	F102G	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		584,169	244,329	78,066	132,480	54,006	51,075	23,273	940
1031											
1032	395	Laboratory Equipment									
1033		S	F107G	-	-	-	-	-	-	-	-
1034		SGP	F105G	-	-	-	-	-	-	-	-
1035		SGU	F105G	-	-	-	-	-	-	-	-
1036		SO	F102G	163,208	68,262	21,811	37,013	15,088	14,270	6,502	263
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105G	119,545	50,000	15,976	27,111	11,052	10,452	4,763	192
1039		JBG	F105G	32,051	13,405	4,283	7,269	2,963	2,802	1,277	52
1040		CAGE	F102G	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		314,804	131,667	42,069	71,392	29,103	27,524	12,542	507
1042											
1043	396	Power Operated Equipment									
1044		S	F107G	-	-	-	-	-	-	-	-
1045		SG-P	F105G	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105G	321,381	134,417	42,948	72,884	29,711	28,099	12,804	517
1047		SO	F102G	199,950	83,629	26,721	45,345	18,485	17,482	7,966	322
1048		SG-U	F105G	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105G	900,520	376,642	120,342	204,223	83,253	78,734	35,876	1,449
1051		CAGE	F102G	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		1,421,850	594,688	190,011	322,452	131,449	124,315	56,645	2,288
1053											
1054	397	Communication Equipment									
1055		S	F107G	-	-	-	-	-	-	-	-
1056		SGP	F105G	-	-	-	-	-	-	-	-
1057		SGU	F105G	-	-	-	-	-	-	-	-
1058		SO	F102G	3,650,695	1,526,902	487,867	827,918	337,505	319,188	145,441	5,875
1059		CN	F42	-	-	-	-	-	-	-	-
1060		SG/CAGE/CAGW	F105G	5,435,314	2,273,319	726,357	1,232,641	502,492	475,221	216,539	8,747
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105G	858,254	358,965	114,694	194,638	79,345	75,039	34,192	1,381
		CAGE	F105G	4,498	1,881	601	1,020	416	393	179	7
1064		CAGE	F105G	(30)	(13)	(4)	(7)	(3)	(3)	(1)	(0)
1065		Total Communication Equipment		9,948,731	4,161,054	1,329,515	2,256,210	919,755	869,638	396,349	16,010

Distribution - METER - Unbundled

GENERAL PLANT

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
398	Misc. Equipment									
	S	F107G	-	-	-	-	-	-	-	-
	SGP	F105G	-	-	-	-	-	-	-	-
	SGU	F105G	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102G	72,362	30,266	9,670	16,411	6,690	6,327	2,883	116
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105G	36,684	15,343	4,902	8,319	3,391	3,207	1,461	59
	JBG	F105G	18,547	7,757	2,479	4,206	1,715	1,622	739	30
	Total Misc. Equipment		127,594	53,366	17,051	28,936	11,796	11,156	5,083	205
399	Coal Mine	F10	68,402,454	28,609,308	9,141,072	15,512,562	6,323,771	5,980,565	2,725,099	110,077
399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
390L	General Capital Lease									
	S	F10	-	-	-	-	-	-	-	-
	SG	F10	702,369	293,766	93,862	159,286	64,934	61,410	27,982	1,130
	SO-U	F10	70,757	29,594	9,456	16,046	6,541	6,186	2,819	114
	Remove Capital Lease		(773,126)	(323,360)	(103,318)	(175,332)	(71,475)	(67,596)	(30,801)	(1,244)
392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
G00	Unclassified Gen Plant - Acct 300	F102G	1,294,125	541,267	172,942	293,486	119,641	113,148	51,557	2,083
GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT			88,700,936	37,099,142	11,853,692	20,115,927	8,200,355	7,755,302	3,533,774	142,743

INTANGIBLE PLANT

301	Organization									
	S	F107G	-	-	-	-	-	-	-	-
	SO	F102G	-	-	-	-	-	-	-	-
	SG/CAGE/CAGW	F105G	-	-	-	-	-	-	-	-
	Total Organization		-	-	-	-	-	-	-	-
302	Franchise & Consent									
	S	F107G	-	-	-	-	-	-	-	-
	SG/CAGE/CAGW	F105G	32,575,680	13,624,769	4,353,303	7,387,633	3,011,604	2,848,158	1,297,789	52,423
	DGP	F105G	-	-	-	-	-	-	-	-
	DGU	F105G	-	-	-	-	-	-	-	-
	Total Franchise & Consent		32,575,680	13,624,769	4,353,303	7,387,633	3,011,604	2,848,158	1,297,789	52,423
303	Miscellaneous Intangible Plant									
	S	F107G	6,515,684	2,725,183	870,734	1,477,651	602,372	569,679	259,580	10,485
	SG/CAGW	F105G	(5,078,899)	(2,124,248)	(678,727)	(1,151,812)	(469,542)	(444,058)	(202,339)	(8,173)
	SO	F102G	13,230,921	5,533,829	1,768,135	3,000,557	1,223,192	1,156,806	527,109	21,292
	SE	F105G	7,596,122	3,177,076	1,015,120	1,722,677	702,257	664,144	302,623	12,224
	CN	F42	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	DGP	F105G	-	-	-	-	-	-	-	-
	JBG	F105G	383,367	160,343	51,232	86,941	35,442	33,519	15,273	617
	Total Miscellaneous Intangible Plant		22,647,195	9,472,183	3,026,494	5,136,015	2,093,721	1,980,090	902,246	36,445
I00	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT			55,222,875	23,096,952	7,379,798	12,523,648	5,105,326	4,828,248	2,200,035	88,868
TOTAL ELECTRIC PLANT IN SERVICE			936,068,943	391,510,578	125,093,080	212,285,186	86,539,081	81,842,401	37,292,235	1,506,380

Distribution - METER - Unbundled

MISC RATE BASE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
105	Plant Held For Future Use									
	S	F20	-	-	-	-	-	-	-	-
	SG/CAGE/CAGW	F10	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
	DNPT	F10	-	-	-	-	-	-	-	-
	DNPPOP	F10	-	-	-	-	-	-	-	-
	SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
	DNPG	F102	-	-	-	-	-	-	-	-
	Total Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
128	Pensions	F102G	-	-	-	-	-	-	-	-
124	Weatherization	F10	-	-	-	-	-	-	-	-
151	Fuel Stock	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total Fuel Stock		-	-	-	-	-	-	-	-
152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
154	Materials and Supplies	F102G	-	-	-	-	-	-	-	-
	SG/CAGE/CAGW	F102G	-	-	-	-	-	-	-	-
	SE/CAEE/CAEW	F102G	-	-	-	-	-	-	-	-
	SO	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	DNPPS	F102G	-	-	-	-	-	-	-	-
	DNPPH	F102G	-	-	-	-	-	-	-	-
	DNPD	F102G	-	-	-	-	-	-	-	-
	DNPT	F102G	-	-	-	-	-	-	-	-
	DGU	F102G	-	-	-	-	-	-	-	-
	DGP	F102G	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	SNPP	F102G	-	-	-	-	-	-	-	-
	CAGE	F102G	-	-	-	-	-	-	-	-
	Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
163	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-
25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-
165	Prepayments	F102G	-	-	-	-	-	-	-	-
	GPS	F42	-	-	-	-	-	-	-	-
	SG	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	SE	F102G	-	-	-	-	-	-	-	-
	SO	F102G	-	-	-	-	-	-	-	-
	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
182	Misc Regulatory Assets	F102G	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403
	SG/CAGW	F102G	-	-	-	-	-	-	-	-
	CAGE	F102G	-	-	-	-	-	-	-	-
	CAEW	F102G	-	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-	-
	SE	F102G	-	-	-	-	-	-	-	-
	SO	F102G	-	-	-	-	-	-	-	-
	Total Misc Regulatory Assets		250,185	104,640	33,434	56,738	23,129	21,874	9,967	403
186	Misc Deferred Debits	F102G	-	-	-	-	-	-	-	-
	CAEW	F102G	-	-	-	-	-	-	-	-
	CAEE	F102G	-	-	-	-	-	-	-	-
	SG	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	SO	F102G	0	0	0	0	0	0	0	0
	SE	F10	-	-	-	-	-	-	-	-
	JBE	F102G	430,387	180,009	57,515	97,605	39,789	37,630	17,146	693
	EXCTAX	F102G	-	-	-	-	-	-	-	-
	Total Misc Deferred Debits		430,387	180,009	57,515	97,605	39,789	37,630	17,146	693
CWC	Cash Working Capital	F137G	-	-	-	-	-	-	-	-
OWC	Other Working Capital	F137G	-	-	-	-	-	-	-	-
	Total Other Working Capital		-	-	-	-	-	-	-	-
18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
TOTAL RATE BASE ADDITIONS			715,515	299,264	95,619	162,267	66,149	62,559	28,506	1,151

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102G	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102G	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102G	-	-	-	-	-	-	-	-
254	Reg Liabilities - Insurance Provision	F10	(44,041,831)	(18,420,484)	(5,885,601)	(9,987,970)	(4,071,644)	(3,850,666)	(1,754,591)	(70,875)
22844	Accum Hydro Relicensing Obligation	F10	(123,389)	(51,608)	(16,489)	(27,983)	(11,407)	(10,788)	(4,916)	(199)
22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	(4,665,451)	(1,951,324)	(623,475)	(1,058,048)	(431,318)	(407,910)	(185,868)	(7,508)
190	Accum Deferred Income Taxes	F104G	8,972,790	3,752,786	1,199,076	2,034,932	829,552	784,548	357,461	14,435
	SG/CAGW	F104G	596,328	249,408	79,690	135,241	55,132	52,141	23,757	959
	DOP	F138G	376,419	158,607	50,171	85,075	34,579	32,466	14,961	561
	CN	F104G	-	-	-	-	-	-	-	-
	BADDEBT	F42	-	-	-	-	-	-	-	-
	TROJD	F104G	-	-	-	-	-	-	-	-
	JBE	F104G	(2,793,886)	(1,168,517)	(373,360)	(633,623)	(258,300)	(244,287)	(111,304)	(4,495)
	SE/CAEW	F104G	-	-	-	-	-	-	-	-
	SNP	F104G	30,337	12,688	4,054	6,880	2,805	2,653	1,209	49
	SNPD	F104G	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		7,181,987	3,004,973	959,631	1,628,504	663,767	627,520	286,084	11,509
281	Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
282	Accum Deferred Income Taxes	F104G	(110,441,939)	(46,191,314)	(14,758,877)	(25,047,037)	(10,210,578)	(9,656,645)	(4,399,820)	(177,669)
	SNP	F104G	-	-	-	-	-	-	-	-
	CAGW	F104G	2,106,041	880,832	281,440	477,627	194,708	184,145	83,901	3,388
	CN	F104G	0	0	0	0	0	0	0	0
	JBG	F104G	9,086,341	3,800,278	1,214,251	2,060,684	840,050	794,477	361,985	14,617
	CIAC	F104G	-	-	-	-	-	-	-	-
	SNPD	F42	-	-	-	-	-	-	-	-
	SO	F138G	(95,357)	(40,179)	(12,710)	(21,552)	(8,760)	(8,224)	(3,790)	(142)
	JBE	F104G	(856,950)	(358,411)	(114,518)	(194,347)	(79,227)	(74,929)	(34,139)	(1,379)
	SE	F104G	6,215	2,599	831	1,410	575	543	248	10
	SG	F104G	(5,873,054)	(2,456,350)	(784,844)	(1,331,945)	(542,976)	(513,519)	(233,973)	(9,448)
	Total Accum Deferred Income Taxes		(106,068,703)	(44,362,546)	(14,174,427)	(24,055,159)	(9,806,207)	(9,274,152)	(4,225,589)	(170,622)
283	Accum Deferred Income Taxes	F104G	36,388	15,219	4,863	8,252	3,364	3,182	1,450	59
	SG/CAGW	F104G	(160,158)	(66,985)	(21,403)	(36,322)	(14,807)	(14,004)	(6,380)	(258)
	SE	F104G	(373)	(156)	(50)	(85)	(35)	(33)	(15)	(1)
	SO	F138G	(25,516)	(10,751)	(3,401)	(5,767)	(2,344)	(2,201)	(1,014)	(38)
	GPS	F104G	(109,096)	(45,628)	(14,579)	(24,742)	(10,086)	(9,539)	(4,346)	(176)
	SNP	F104G	(33,392)	(13,966)	(4,462)	(7,573)	(3,087)	(2,920)	(1,330)	(54)
	TROJD	F104G	-	-	-	-	-	-	-	-
	SNPD	F104G	-	-	-	-	-	-	-	-
	JBE	F104G	(5,069)	(2,120)	(677)	(1,150)	(469)	(443)	(202)	(8)
	Total Accum Deferred Income Taxes		(297,216)	(124,387)	(39,709)	(67,385)	(27,463)	(25,957)	(11,838)	(475)
255	Accum Investment Tax Credit	F104G	(9,596)	(4,013)	(1,282)	(2,176)	(887)	(839)	(382)	(15)
TOTAL RATE BASE DEDUCTIONS			(148,024,198)	(61,909,389)	(19,781,353)	(33,570,218)	(13,685,160)	(12,942,792)	(5,897,101)	(238,185)
						ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP	Steam Prod Accumulated Depr	F10	(168,212,193)	(70,354,703)	(22,479,307)	(38,147,785)	(15,551,129)	(14,707,132)	(6,701,439)	(270,697)
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	(51,260,552)	(21,439,712)	(6,850,286)	(11,625,058)	(4,739,011)	(4,481,814)	(2,042,179)	(82,492)
108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
	SGU	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG	F10	25,935,761	10,847,625	3,465,967	5,881,808	2,397,747	2,267,616	1,033,260	41,737
	CAEW	F10	(46,978,665)	(19,648,814)	(6,278,070)	(10,653,996)	(4,343,153)	(4,107,440)	(1,871,592)	(75,601)
	CAGE	F10	-	-	-	-	-	-	-	-
	Total Other Generation - Accum Depr		(21,042,904)	(8,801,189)	(2,812,102)	(4,772,188)	(1,945,405)	(1,839,824)	(838,332)	(33,864)
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION			(240,515,649)	(100,595,604)	(32,141,696)	(54,545,031)	(22,235,545)	(21,028,770)	(9,581,950)	(387,053)
						TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
						DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107G	-	-	-	-	-	-	-	-
	SG-P	F105G	802	335	107	182	74	70	32	1
	SG-U	F105G	-	-	-	-	-	-	-	-
	CAGW	F105G	(3,235,096)	(1,353,078)	(432,327)	(733,667)	(299,083)	(282,851)	(128,884)	(5,206)
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102G	(3,491,470)	(1,460,307)	(466,588)	(791,809)	(322,785)	(305,266)	(139,097)	(5,619)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105G	(545,020)	(227,955)	(72,835)	(123,602)	(50,387)	(47,652)	(21,713)	(877)
	CAGE	F105G	72	30	10	16	7	6	3	0
	CAGE	F105G	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(7,270,712)	(3,040,973)	(971,633)	(1,648,879)	(672,174)	(635,693)	(289,659)	(11,700)
108MP	Mining Plant Accumulated Depr.	F10	(57,337,030)	(23,981,197)	(7,662,326)	(13,003,104)	(5,300,778)	(5,013,093)	(2,284,261)	(92,270)
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(64,607,742)	(27,022,170)	(8,633,960)	(14,651,983)	(5,972,952)	(5,648,786)	(2,573,921)	(103,971)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(305,123,391)	(127,617,775)	(40,775,656)	(69,197,014)	(28,208,497)	(26,677,555)	(12,155,871)	(491,023)
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	-	-	-	-	-	-	-	-
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	(126,970)	(58,487)	(18,099)	(25,533)	(10,233)	(8,494)	(5,587)	(536)
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		(126,970)	(58,487)	(18,099)	(25,533)	(10,233)	(8,494)	(5,587)	(536)
111CLH	Accum Prov for Amort-Hydro	F10	(643,731)	(269,240)	(86,026)	(145,988)	(59,513)	(56,283)	(25,646)	(1,036)
111IP	Accum Prov for Amort-Intangible									
	S	F107G	(29,024)	(12,139)	(3,879)	(6,582)	(2,683)	(2,538)	(1,156)	(47)
	DGP	F105G	-	-	-	-	-	-	-	-
	DGU	F105G	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105G	(4,732,148)	(1,979,219)	(632,388)	(1,073,174)	(437,485)	(413,741)	(188,525)	(7,615)
	CN	F42	-	-	-	-	-	-	-	-
	JBG	F105G	(297,088)	(124,257)	(39,702)	(67,375)	(27,466)	(25,975)	(11,836)	(478)
	CAGE	F105G	(18,989,456)	(7,942,335)	(2,537,687)	(4,306,499)	(1,755,565)	(1,660,287)	(756,525)	(30,559)
	CAGE	F105G	-	-	-	-	-	-	-	-
	SO	F102G	(9,673,687)	(4,046,017)	(1,292,759)	(2,193,835)	(894,327)	(845,790)	(385,392)	(15,567)
	Total Accum Prov for Amort-Intangible		(33,721,402)	(14,103,967)	(4,506,414)	(7,647,465)	(3,117,526)	(2,948,330)	(1,343,434)	(54,267)
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(34,492,103)	(14,431,695)	(4,610,539)	(7,818,986)	(3,187,272)	(3,013,107)	(1,374,666)	(55,839)

TransmissionTotal - **Transmission - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		59,887,005	24,239,562	9,341,614	13,928,368	5,066,196	4,693,499	2,493,951	123,815
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109
16		Depreciation Expense		11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428
17		Amortization Expense		259,489	115,795	34,443	55,144	22,329	21,909	9,568	302
18		Taxes Other Than Income		6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016
19		Income Taxes - Federal		1,628,428	726,634	216,120	346,090	140,141	137,533	60,024	1,886
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		370,358	165,260	49,153	78,712	31,873	31,280	13,651	429
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		81	36	11	17	7	7	3	0
24											
25		Total Operating Expenses		36,287,866	16,192,954	4,816,452	7,711,757	3,122,645	3,063,998	1,337,891	42,170
26											
27		Operating Revenue For Return		23,599,139	8,046,608	4,525,163	6,216,610	1,943,551	1,629,501	1,156,061	81,645
28											
29											
30		Rate Base :									
31		Electric Plant In Service		545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38		Misc Deferred Debits		0	0	0	0	0	0	0	0
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(159,349,391)	(71,108,260)	(21,150,841)	(33,863,668)	(13,712,031)	(13,453,808)	(5,875,429)	(185,353)
47		Accum Provision For Amortization		(9,414,018)	(4,209,660)	(1,255,500)	(1,993,665)	(806,767)	(784,182)	(351,435)	(12,808)
48		Accum Deferred Income Taxes		(58,413,220)	(26,065,030)	(7,752,409)	(12,414,588)	(5,026,977)	(4,933,455)	(2,153,104)	(67,657)
49		Unamortized ITC		(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		(227,180,615)	(101,384,730)	(30,159,280)	(48,272,769)	(19,546,118)	(19,171,782)	(8,380,114)	(265,823)
55											
56		Total Rate Base		318,818,505	142,262,562	42,312,542	67,758,633	27,437,162	26,926,715	11,751,615	369,275
57											
58											
59		Return On Rate Base		7.40%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		9.64%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		318,818,505	142,262,562	42,312,542	67,758,633	27,437,162	26,926,715	11,751,615	369,275
80											
81											
82		Return On Ratebase ($$)	7.46%	23,796,594	10,618,469	3,158,206	5,057,500	2,047,908	2,009,808	877,140	27,563
83		Operating & Maintenance Expense		16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428
86		Amortization Expense		259,489	115,795	34,443	55,144	22,329	21,909	9,568	302
87		Taxes Other Than Income		6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016
88		Federal Income Taxes		1,628,428	726,634	216,120	346,090	140,141	137,533	60,024	1,886
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		370,358	165,260	49,153	78,712	31,873	31,280	13,651	429
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		81	36	11	17	7	7	3	0
95		Revenue Credits		(11,165,061)	(5,015,184)	(1,483,184)	(2,353,005)	(952,516)	(934,563)	(411,717)	(14,892)
96											
97		Total Revenue Requirements		48,919,399	21,796,239	6,491,473	10,416,253	4,218,037	4,139,243	1,803,313	54,840
98		Operating Revenues		48,721,943	19,224,378	7,858,430	11,575,363	4,113,680	3,758,936	2,082,234	108,923
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		197,455	2,571,861	(1,366,957)	(1,159,110)	104,357	380,307	(278,921)	(54,082)
102											
103		Existing Revenues		48,721,943	19,224,378	7,858,430	11,575,363	4,113,680	3,758,936	2,082,234	108,923
104			check	-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		0.41%	13.38%	-17.39%	-10.01%	2.54%	10.12%	-13.40%	-49.65%

Transmission - Total - Unbundled

	A	B	WCA Method 0		D	E	F	G	H	I	J	K
								ELECTRIC REVENUES				
	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		19,224,378	19,224,378	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		25,274,963	-	7,858,430	11,575,363	-	3,758,936	2,082,234	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					25,274,963	-	7,858,430	11,575,363	-	3,758,936	2,082,234	-
126												
127	444	Public Street & Highway Lighting	A		4,222,603	-	-	-	4,113,680	-	-	108,923
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				48,721,943	19,224,378	7,858,430	11,575,363	4,113,680	3,758,936	2,082,234	108,923
136												
137	447	Sales for Resale	F10		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F10		-	-	-	-	-	-	-	-
142		Energy	F10		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140T		2,765,820	1,234,189	367,091	587,797	238,012	233,558	101,963	3,210
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Total Sales from Electricity				51,487,764	20,458,567	8,225,521	12,163,160	4,351,692	3,992,494	2,184,197	112,132
153												
154	Other Electric Operating Revenues											
155	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
156		Customers	F40		-	-	-	-	-	-	-	-
157					-	-	-	-	-	-	-	-
158												
159	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
160		Demand	F10		-	-	-	-	-	-	-	-
161		Customer	F40		581	457	85	5	0	0	22	12
162					581	457	85	5	0	0	22	12
163												
164	453	Water Sales	F12		-	-	-	-	-	-	-	-
165												
166	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
167		Demand	F10		-	-	-	-	-	-	-	-
168		Demand	F10		-	-	-	-	-	-	-	-
169		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
170		Customer	F40		28,254	22,251	4,114	222	13	0	1,060	593
171					28,254	22,251	4,114	222	13	0	1,060	593
172												
173	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
174		Customer	F12		3,194,025	1,425,306	423,951	678,769	274,846	269,670	117,768	3,715
175		Demand	F12		2,153,800	961,114	285,879	457,709	185,335	181,845	79,414	2,505
176		Jim Bridger Generation	F12		412,842	184,227	54,798	87,734	35,525	34,856	15,222	480
177		System Overhead	F40		67,585	53,226	9,841	531	32	0	2,536	1,419
178		Demand	F12		2,542,153	1,134,413	337,426	540,238	218,753	214,633	93,733	2,957
179		Wheeling Revenue - Energy	F12		-	-	-	-	-	-	-	-
180					8,370,406	3,758,287	1,111,895	1,764,981	714,490	701,004	308,672	11,077
181												
182	Total Other Electric Operating Revenues				8,399,241	3,780,995	1,116,093	1,765,208	714,504	701,005	309,754	11,682
183												
184	Total Electric Operating Revenues				59,887,005	24,239,562	9,341,614	13,928,368	5,066,196	4,693,499	2,493,951	123,815
185												
186	Miscellaneous Revenues											
187	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
190	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12		81	36	11	17	7	7	3	0
193												
194	Total Miscellaneous Revenues				81	36	11	17	7	7	3	0
195												
196	Miscellaneous Expenses											
197	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-
198												
199	Net Miscellaneous Revenues And Expense				81	36	11	17	7	7	3	0
200												

201 Distribution - METER - Unbundled

STEAM POWER GENERATION

204	A	B	C	D	E	F	G	H	I	J	K
205	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
206	500	Operation Supervn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
208		CAGW	F10	-	-	-	-	-	-	-	-
209		Total 500		-	-	-	-	-	-	-	-
210											
211	501	Fuel Related	F10	-	-	-	-	-	-	-	-
212		CAGW	F10	-	-	-	-	-	-	-	-
213		JBE	F10	-	-	-	-	-	-	-	-
214		CAEE	F10	-	-	-	-	-	-	-	-
215		Total 501		-	-	-	-	-	-	-	-
216											
217	501NPC	Fuel Related - NPC									
218		S	F10	-	-	-	-	-	-	-	-
219		CAEW	F10	-	-	-	-	-	-	-	-
220		Total Fuel Related		-	-	-	-	-	-	-	-
221											
222											
223	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
224		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
225		Total 502		-	-	-	-	-	-	-	-
226											
227	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
228											
229	503NPC	Steam From Other Sources-NPC									
230		SE	F10	-	-	-	-	-	-	-	-
231		CAEW	F10	-	-	-	-	-	-	-	-
232		CAEE	F10	-	-	-	-	-	-	-	-
233		Total Steam From Other Sources		-	-	-	-	-	-	-	-
234											
235	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 505		-	-	-	-	-	-	-	-
238											
239	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
240		SE	F10	-	-	-	-	-	-	-	-
241		JBG	F10	-	-	-	-	-	-	-	-
242		Total 506		-	-	-	-	-	-	-	-
243											
244	507	Rents	F10	-	-	-	-	-	-	-	-
245		JBG	F10	-	-	-	-	-	-	-	-
246		Total 507		-	-	-	-	-	-	-	-
247											
248	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
249		JBG	F10	-	-	-	-	-	-	-	-
250		Total 510		-	-	-	-	-	-	-	-
251											
252	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
253		JBG	F10	-	-	-	-	-	-	-	-
254		Total 511		-	-	-	-	-	-	-	-
255											
256	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
257			F10	-	-	-	-	-	-	-	-
258		JBG	F10	-	-	-	-	-	-	-	-
259		Total 512		-	-	-	-	-	-	-	-
260											
261	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		Total 513		-	-	-	-	-	-	-	-
264											
265	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
266		JBG	F10	-	-	-	-	-	-	-	-
267		Total 514		-	-	-	-	-	-	-	-
268											
269	Total Steam Power Generation			-	-	-	-	-	-	-	-
270											
271											
272							NUCLEAR POWER GENERATION				
273											
274											
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
276											
277	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
278											
279	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
280											
281	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
282											
283	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
284											
285	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
286											
287	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
288											
289	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
290											
291	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
292											
293	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
294											
295	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
296											
297	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
298											
299											
300											

	A	B	C	D	E	F	G	H	I	J	K
301	Distribution - METER - Unbundled						HYDRAULIC POWER GENERATION				
302											
303	A	B	C	D	E	F	G	H	I	J	K
304	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
305	535	Operation Super & Engineering									
306		SG	F10	-	-	-	-	-	-	-	-
307		CAGW	F10	-	-	-	-	-	-	-	-
308											
309	536	Water For Power	F10	-	-	-	-	-	-	-	-
310											
311	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
312											
313	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
314											
315	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
316											
317	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
318											
319	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
320											
321	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
322											
323	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
324											
325	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
326											
327	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
330											
331	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
332											
333											
334							OTHER POWER GENERATION				
335											
336											
337	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
338											
339	547	Fuel	F10	-	-	-	-	-	-	-	-
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-
341											
342											
343	547NPC	Fuel-NPC	F10								
344		CAEW	F10	-	-	-	-	-	-	-	-
345		S	F10	-	-	-	-	-	-	-	-
346		Total 547		-	-	-	-	-	-	-	-
347											
348	548	Generation Expense	F10	-	-	-	-	-	-	-	-
349		CAGW	F10	-	-	-	-	-	-	-	-
350		Total 548		-	-	-	-	-	-	-	-
351											
352	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
353		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
354											
355	550/551	Maint Supervision & Engineering									
356		CAGW	F10	-	-	-	-	-	-	-	-
357		SG	F10	-	-	-	-	-	-	-	-
358		Total 550		-	-	-	-	-	-	-	-
359											
360	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
361											
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
363		CAGW	F10	-	-	-	-	-	-	-	-
364		Total 553		-	-	-	-	-	-	-	-
365											
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
367		CAGW	F10	-	-	-	-	-	-	-	-
368		Total 554		-	-	-	-	-	-	-	-
369											
370	Total Other Power Generation			-	-	-	-	-	-	-	-
371											
372											
373							OTHER POWER SUPPLY				
374											
375											
376	555	Purchased Power	F10	-	-	-	-	-	-	-	-
377		SG	F10	-	-	-	-	-	-	-	-
378		SE	F10	-	-	-	-	-	-	-	-
379											
380	555NPC	Purchased Power-NPC									
381		CAGW	F10	-	-	-	-	-	-	-	-
382		CAEW	F10	-	-	-	-	-	-	-	-
383		DGP	F10	-	-	-	-	-	-	-	-
384		DGP	F10	-	-	-	-	-	-	-	-
385		Total 555		-	-	-	-	-	-	-	-
386											
387											
388	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
389											
390	557	Other Expenses	F10	-	-	-	-	-	-	-	-
391											
392											
393	Embedded Cost Differentials										
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
395		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
400				-	-	-	-	-	-	-	-
401											
402	Total Other Power Supply			-	-	-	-	-	-	-	-
403											
404	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
405											

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	702,971	313,695	93,307	149,390	60,491	59,352	25,920	818
561	Load Dispatching	F12	1,474,314	657,900	195,689	313,309	126,865	124,476	54,360	1,715
562	Station Expense	F12	151,288	67,511	20,081	32,151	13,018	12,773	5,578	176
563	Overhead Line Expense	F12	29,173	13,018	3,872	6,200	2,510	2,463	1,076	34
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	26,272,270	11,723,769	3,487,184	5,583,174	2,260,732	2,218,158	968,694	30,560
	SE	F12	(15,247,677)	(6,804,141)	(2,023,862)	(3,240,315)	(1,312,064)	(1,287,356)	(562,203)	(17,736)
	SE	F12	-	-	-	-	-	-	-	-
			11,024,593	4,919,628	1,463,322	2,342,859	948,667	930,802	406,492	12,824
566	Misc. Transmission Expense	F12	202,060	90,167	26,820	42,940	17,387	17,060	7,450	235
567	Rents - Transmission	F12	202,758	90,479	26,913	43,089	17,447	17,119	7,476	236
568	Maint Supervision & Engineering	F12	93,751	41,836	12,444	19,923	8,067	7,915	3,457	109
569	Maintenance of Structures	F12	493,862	220,381	65,551	104,952	42,497	41,697	18,209	574
570	Maint of Station Equipment	F12	617,149	275,397	81,916	131,152	53,106	52,106	22,755	718
571	Maintenance of Overhead Lines	F12	1,426,282	636,466	189,314	303,102	122,732	120,420	52,589	1,659
572	Maint of Underground Lines	F12	2,433	1,086	323	517	209	205	90	3
573	Maint of Misc Transmission Plant	F12	7,647	3,413	1,015	1,625	658	646	282	9
TOTAL TRANSMISSION EXPENSE			16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	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	F41	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102T	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102T	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102T	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102T	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102T	-	-	-	-	-	-	-	-
923	Outside Services	F102T	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102T	-	-	-	-	-	-	-	-
	JBG	F102T	-	-	-	-	-	-	-	-
	System Overheads	F102T	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance									
	System Overheads	F102T	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102T	-	-	-	-	-	-	-	-
	Injuries & Damages	F102T	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138T	-	-	-	-	-	-	-	-
930	Misc General Expenses									
	Situs	F138T	-	-	-	-	-	-	-	-
	Customer	F138T	-	-	-	-	-	-	-	-
	Labor	F138T	-	-	-	-	-	-	-	-
	Labor	F138T	-	-	-	-	-	-	-	-
	Customer	F138T	-	-	-	-	-	-	-	-
931	Rents	F102T	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
TOTAL O & M EXPENSE			16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109

Distribution - METER - Unbundled

DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
	Total 403OP		-	-	-	-	-	-	-	-
403TP	Transmission Depreciation	F106	10,551,990	4,708,732	1,400,592	2,242,425	908,000	890,900	389,066	12,274
403	Distribution Depreciation									
	Land Rights	F118	-	-	-	-	-	-	-	-
	Structures	F119	-	-	-	-	-	-	-	-
	Station Equip	F120	-	-	-	-	-	-	-	-
	Poles & Towers	F121	-	-	-	-	-	-	-	-
	OH Conductors	F122	-	-	-	-	-	-	-	-
	UG Conduit	F123	-	-	-	-	-	-	-	-
	UG Conductor	F124	-	-	-	-	-	-	-	-
	Line Transformer	F125	-	-	-	-	-	-	-	-
	Services	F126	-	-	-	-	-	-	-	-
	Meters	F127	-	-	-	-	-	-	-	-
	Inst Cust Premises	F128	-	-	-	-	-	-	-	-
	Leased Property	F129	-	-	-	-	-	-	-	-
	Street Lighting	F130	-	-	-	-	-	-	-	-
	Total Distribution Expense		-	-	-	-	-	-	-	-
403GP	General Depreciation									
	S	F107T	290,767	129,752	38,594	61,792	25,021	24,549	10,721	338
	DGP	F105T	-	-	-	-	-	-	-	-
	DGU	F105T	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SG/CAGW/CAGE	F105T	402,469	179,598	53,421	85,529	34,632	33,980	14,840	468
	SO	F102T	243,480	108,651	32,318	51,742	20,951	20,557	8,977	283
	CAEW	F105T	272	122	36	58	23	23	10	0
	JBG	F105T	54,828	24,466	7,277	11,652	4,718	4,629	2,022	64
	JBE	F10	-	-	-	-	-	-	-	-
	Total General Expense		991,816	442,589	131,646	210,773	85,346	83,739	36,570	1,154
403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen									
	S	F12	(106,076)	(47,335)	(14,080)	(22,542)	(9,128)	(8,956)	(3,911)	(123)
	SG/CAGW	F10	-	-	-	-	-	-	-	-
	SO	F102T	3,876	1,730	515	824	334	327	143	5
	DGU	F10								
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	0	0	0	0	0	0	0	0
	Total Amort. Cap. Lease General		(102,199)	(45,606)	(13,565)	(21,719)	(8,794)	(8,629)	(3,768)	(119)
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant									
	S	F107T	(3,984)	(1,778)	(529)	(847)	(343)	(336)	(147)	(5)
	SE	F10	-	-	-	-	-	-	-	-
	SG/CAGW	F105T	46,865	20,913	6,221	9,959	4,033	3,957	1,728	55
	SO	F102T	224,136	100,019	29,750	47,632	19,287	18,924	8,264	261
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F105T	86,601	38,645	11,495	18,404	7,452	7,312	3,193	101
	JBG	F105T	8,070	3,601	1,071	1,715	694	681	298	9
	Total Amort. Intangible Plant		361,688	161,400	48,008	76,863	31,123	30,537	13,336	421

686 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

	A	B	C	D	E	F	G	H	I	J	K
689	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
691	404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
693	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
695	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
697	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
699	407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
702	TOTAL AMORTIZATION EXPENSE			259,489	115,795	34,443	55,144	22,329	21,909	9,568	302
							TAX OTHER THAN INCOME				
708	408	Total Taxes Other Than Income	F101T	6.057.424	2.702.932	803.921	1.287.387	521.295	511.597	223.276	7.016
							DEFERRED ITC				
714	41140	Deferred I T C - Federal	F101T	-	-	-	-	-	-	-	-
716	41141	Deferred I T C - Idaho	F101T	-	-	-	-	-	-	-	-
718	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
							DEFERRED INCOME TAXES				
724	41010	Deferred Income Tax - Federal-DR	F101T	6,648,716	2,966,777	882,396	1,413,054	572,181	561,536	245,071	7,701
726	41011	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	-
728	41110	Deferred Income Tax - Federal-CR	F101T	(6,278,358)	(2,801,517)	(833,243)	(1,334,342)	(540,308)	(530,256)	(231,420)	(7,272)
730	41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	-
732	TOTAL DEFERRED INCOME TAXES			370,358	165,260	49,153	78,712	31,873	31,280	13,651	429
738	40911	State Income Taxes	F101T	-	-	-	-	-	-	-	-
740	40910	Federal Income Tax	F101T	1,628,428	726,634	216,120	346,090	140,141	137,533	60,024	1,886
743	TOTAL OPERATING EXPENSES			36,287,866	16,192,954	4,816,452	7,711,757	3,122,645	3,063,998	1,337,891	42,170

746 Distribution - METER - Unbundled

STEAM GENERATION PLANT

	A	B	C	D	E	F	G	H	I	J	K
749	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
751		JBG	F10	-	-	-	-	-	-	-	-
752		Total 310		-	-	-	-	-	-	-	-
754	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
755		JBG	F10	-	-	-	-	-	-	-	-
756		Total 311		-	-	-	-	-	-	-	-
758	312	Boiler Plant Equipment									
759		SG	F10	-	-	-	-	-	-	-	-
760		S	F10	-	-	-	-	-	-	-	-
761		CAGW	F10	-	-	-	-	-	-	-	-
762		JBG	F10	-	-	-	-	-	-	-	-
763		Total 312		-	-	-	-	-	-	-	-
765	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
766		JBG	F10	-	-	-	-	-	-	-	-
767		Total 314		-	-	-	-	-	-	-	-
769	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
770		JBG	F10	-	-	-	-	-	-	-	-
771		Total 316		-	-	-	-	-	-	-	-
773	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
774		JBG	F10	-	-	-	-	-	-	-	-
775		Total 316		-	-	-	-	-	-	-	-
777	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
781	Total Steam Generation Plant			-	-	-	-	-	-	-	-
							NUCLEAR GENERATION				
787	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
791	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
793	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
795	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
797	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
799	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
801	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
							HYDRAULIC GENERATION PLANT				
807	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
809	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
811	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
813	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
815	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
817	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
819	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
821	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
823	Total Hydraulic Plant			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-
		Total 340			-	-	-	-	-	-	-	-
	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-
		Total 341			-	-	-	-	-	-	-	-
	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-
		Total 342			-	-	-	-	-	-	-	-
	343	Prime Movers	F10		-	-	-	-	-	-	-	-
		Total 343			-	-	-	-	-	-	-	-
	344	Generators	F10		-	-	-	-	-	-	-	-
		Total 344			-	-	-	-	-	-	-	-
	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-
		Total 345			-	-	-	-	-	-	-	-
	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-
	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-
	Total Other Generation Plant				-	-	-	-	-	-	-	-
	Experimental Plant											
	103	Experimental Plant	F10		-	-	-	-	-	-	-	-
	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
					TRANSMISSION PLANT							
	350	Land and Land Rights										
		Demand	F12		8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
	352	Structures and Improvements										
		Demand	F12		16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
	353	Station Equipment										
		Demand	F12		187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
	354	Towers and Fixtures										
		Demand	F12		45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
	355	Poles and Fixtures										
		Demand	F12		157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
	356	Overhead Conductors										
		Demand	F12		76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
	357	Underground Conduit										
		Demand	F12		95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
	358	Underground Conductors										
		Demand	F12		66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
	359	Roads and Trails										
		Demand	F12		1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
					1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
	T00	Unclassified Trans Plant - Acct 300	F12		10,641,157	4,748,522	1,412,427	2,261,374	915,673	898,429	392,354	12,378
	TS0	Unclassified Trans Sub - Acct 300	F12		-	-	-	-	-	-	-	-
	TOTAL TRANSMISSION PLANT				504,240,559	225,012,902	66,929,104	107,157,203	43,389,952	42,572,838	18,592,034	586,525
					DISTRIBUTION PLANT							
	Distribution - METER - Unbundled											
	A	B	C		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	360	Land and Land Rights										
		Demand Primary	F20A		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	361	Structures and Improvements										
		Demand Primary	F20		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	362	Station Equipment										
		Demand Primary	F20A		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	364	Poles, Towers & Fixtures										
		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	365	Overhead Conductors										
		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	366	Underground Conduit										
		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	367	Underground Conductors										
		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	368	Line Transformers										
		Demand Secondary	F21		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	369	Services										
		Customer	F70		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	370	Meters										
		Customer	F60A		-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	371	Install on Customers' Premises										
		Demand Primary	F20	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	372	Leased Property										
		Demand Primary	F20	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	373	Street Lights	A	-	-	-	-	-	-	-	-	-
	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-

964
965 Distribution - METER - Unbundled
966

967	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107T	336,067	149,967	44,607	71,418	28,919	28,374	12,391	391
971		CN	F42	-	-	-	-	-	-	-	-
972		DGU	F105T	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105T	-	-	-	-	-	-	-	-
974		SO	F102T	102,460	45,722	13,600	21,774	8,817	8,651	3,778	119
975		Total Land & Land Rights		438,528	195,689	58,207	93,192	37,735	37,025	16,169	510
976											
977	390	Structures and Improvements									
978		S	F107T	4,264,771	1,903,117	566,074	906,315	366,984	360,073	157,248	4,961
979		DGP	F105T	-	-	-	-	-	-	-	-
980		DGU	F105T	-	-	-	-	-	-	-	-
981		CN	F42	-	-	-	-	-	-	-	-
982		SG/CAGE/CAGW	F105T	420,274	187,544	55,784	89,313	36,165	35,484	15,496	489
983		JBG	F105T	2,830	1,263	376	601	244	239	104	3
984		SO	F102T	1,316,126	587,310	174,693	279,693	113,253	111,120	48,527	1,531
985											
986		Total Structures and Improvements		6,004,002	2,679,233	796,926	1,275,923	516,645	506,916	221,376	6,984
987											
988	391	Office Furniture & Equipment									
989		S	F107T	94,266	42,065	12,512	20,033	8,112	7,959	3,476	110
990		SGP	F105T	-	-	-	-	-	-	-	-
991		SGU	F105T	-	-	-	-	-	-	-	-
992		CN	F42	-	-	-	-	-	-	-	-
993		SG/CAGE/CAGW	F105T	66,645	29,740	8,846	14,163	5,735	5,627	2,457	78
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102T	701,437	313,010	93,103	149,064	60,359	59,222	25,863	816
996		JBG	F105T	28,026	12,506	3,720	5,956	2,412	2,366	1,033	33
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		890,374	397,321	118,181	189,215	76,617	75,174	32,829	1,036
999											
1000	392	Transportation Equipment									
1001		S	F107T	1,629,258	727,042	216,255	346,237	140,198	137,558	60,073	1,895
1002		SO	F102T	93,975	41,936	12,474	19,971	8,087	7,934	3,465	109
1003		SG/CAGE/CAGW	F105T	732,354	326,806	97,207	155,634	63,019	61,832	27,003	852
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105T	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105T	-	-	-	-	-	-	-	-
1008		JBG	F105T	327,947	146,344	43,529	69,693	28,220	27,688	12,092	381
1009		CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		2,783,534	1,242,128	369,465	591,535	239,523	235,013	102,633	3,238
1011											
1012	393	Stores Equipment									
1013		S	F107T	213,205	95,141	28,299	45,309	18,346	18,001	7,861	248
1014		SG-P	F105T	-	-	-	-	-	-	-	-
1015		SG-U	F105T	-	-	-	-	-	-	-	-
1016		SO	F102T	3,477	1,552	462	739	299	294	128	4
1017		SG/CAGE/CAGW	F105T	98,829	44,102	13,118	21,002	8,504	8,344	3,644	115
1018		JBG	F105T	110,628	49,367	14,684	23,510	9,520	9,340	4,079	129
1019		Total Stores Equipment		426,139	190,161	56,563	90,560	36,669	35,979	15,712	496
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107T	839,277	374,520	111,399	178,357	72,220	70,860	30,945	976
1023		SG-P	F105T	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105T	337,771	150,728	44,833	71,781	29,065	28,518	12,454	393
1025		SO	F102T	28,997	12,940	3,849	6,162	2,495	2,448	1,069	34
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105T	-	-	-	-	-	-	-	-
1028		JBG	F105T	386,679	172,552	51,325	82,174	33,274	32,647	14,257	450
1029		CAGE	F102T	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		1,592,725	710,740	211,406	338,473	137,054	134,473	58,726	1,853
1031											
1032	395	Laboratory Equipment									
1033		S	F107T	390,681	174,338	51,856	83,024	33,618	32,985	14,405	454
1034		SGP	F105T	-	-	-	-	-	-	-	-
1035		SGU	F105T	-	-	-	-	-	-	-	-
1036		SO	F102T	67,798	30,254	8,999	14,408	5,834	5,724	2,500	79
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105T	168,371	75,134	22,348	35,781	14,488	14,216	6,208	196
1039		JBG	F105T	45,142	20,144	5,992	9,593	3,884	3,811	1,664	53
1040		CAGE	F102T	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		671,992	299,871	89,195	142,806	57,825	56,736	24,777	782
1042											
1043	396	Power Operated Equipment									
1044		S	F107T	2,733,766	1,219,919	362,860	580,958	235,241	230,811	100,798	3,180
1045		SG-P	F105T	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105T	452,644	201,988	60,081	96,192	38,950	38,217	16,690	527
1047		SO	F102T	83,061	37,065	11,025	17,651	7,147	7,013	3,063	97
1048		SG-U	F105T	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105T	1,268,325	565,979	168,348	269,534	109,139	107,084	46,765	1,475
1051		CAGE	F102T	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		4,537,795	2,024,951	602,313	964,336	390,478	383,124	167,315	5,278
1053											
1054	397	Communication Equipment									
1055		S	F107T	4,630,841	2,066,472	614,663	984,110	398,484	390,980	170,745	5,387
1056		SGP	F105T	-	-	-	-	-	-	-	-
1057		SGU	F105T	-	-	-	-	-	-	-	-
1058		SO	F102T	1,516,534	676,740	201,293	322,282	130,498	128,040	55,917	1,764
1059		CN	F42	-	-	-	-	-	-	-	-
1060		SG/CAGE/CAGW	F105T	7,655,293	3,416,107	1,016,106	1,626,842	658,739	646,333	282,261	8,905
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105T	-	-	-	-	-	-	-	-
		CAGE	F105T	6,335	2,827	841	1,346	545	535	234	7
1064		CAGE	F105T	(42)	(19)	(6)	(9)	(4)	(4)	(2)	(0)
1065		Total Communication Equipment		13,808,960	6,162,127	1,832,898	2,934,571	1,188,262	1,165,885	509,155	16,062

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1071	398	Misc. Equipment									
1072		S	F107T	55,346	24,698	7,346	11,762	4,763	4,673	2,041	64
1073		SGP	F105T	-	-	-	-	-	-	-	-
1074		SGU	F105T	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1076		SO	F102T	30,060	13,414	3,990	6,388	2,587	2,538	1,108	35
1077		SE	F10	-	-	-	-	-	-	-	-
1078		SG	F105T	51,667	23,056	6,858	10,980	4,446	4,362	1,905	60
1079		JBG	F105T	26,123	11,657	3,467	5,551	2,248	2,206	963	30
1080		Total Misc. Equipment		163,196	72,825	21,661	34,681	14,043	13,779	6,017	190
1081											
1082	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1083	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1084		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1085											
1086	390L	General Capital Lease									
1087		S	F10	-	-	-	-	-	-	-	-
1088		SG	F10	-	-	-	-	-	-	-	-
1089		SO-U	F10	29,393	12,294	3,928	6,666	2,717	2,570	1,171	47
1091		Remove Capital Lease		(29,393)	(12,294)	(3,928)	(6,666)	(2,717)	(2,570)	(1,171)	(47)
1092											
1093	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1094		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1095											
1096	G00	Unclassified Gen Plant - Acct 300	F102T	537,592	239,896	71,356	114,245	46,260	45,389	19,822	625
1097	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-
1098											
1099	TOTAL GENERAL PLANT			31,854,838	14,214,940	4,228,172	6,769,537	2,741,112	2,689,492	1,174,531	37,053
1100											
1101											
1102											
1103											
1104											

INTANGIBLE PLANT

1105	301	Organization									
1106		S	F107T	-	-	-	-	-	-	-	-
1107		SO	F102T	-	-	-	-	-	-	-	-
1108		SG/CAGE/CAGW	F105T	-	-	-	-	-	-	-	-
1109		Total Organization		-	-	-	-	-	-	-	-
1110											
1111	302	Franchise & Consent									
1112		S	F107T	-	-	-	-	-	-	-	-
1113		SG/CAGE/CAGW	F105T	6,510,828	2,905,399	864,198	1,383,629	560,257	549,707	240,063	7,573
1114		DGP	F105T	-	-	-	-	-	-	-	-
1115		DGU	F105T	-	-	-	-	-	-	-	-
1116		Total Franchise & Consent		6,510,828	2,905,399	864,198	1,383,629	560,257	549,707	240,063	7,573
1117											
1118	303	Miscellaneous Intangible Plant									
1119		S	F107T	(2,683,089)	(1,197,305)	(356,133)	(570,189)	(230,880)	(226,532)	(98,929)	(3,121)
1120		SG/CAGW	F105T	(1,015,108)	(452,983)	(134,738)	(215,723)	(87,350)	(85,705)	(37,428)	(1,181)
1121		SO	F102T	5,496,251	2,452,653	729,531	1,168,020	472,953	464,046	202,654	6,393
1122		SE	F105T	1,518,220	677,492	201,517	322,640	130,643	128,183	55,979	1,766
1123		CN	F42	-	-	-	-	-	-	-	-
1124		DGU	F10	-	-	-	-	-	-	-	-
1125		DGP	F105T	-	-	-	-	-	-	-	-
1126		JBG	F105T	76,623	34,192	10,170	16,283	6,593	6,469	2,825	89
1127		Total Miscellaneous Intangible Plant		3,392,896	1,514,050	450,348	721,031	291,959	286,461	125,101	3,947
1128											
1129	I00	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-
1130											
1131	TOTAL INTANGIBLE PLANT			9,903,724	4,419,449	1,314,546	2,104,661	852,216	836,168	365,164	11,520
1132											
1133											
1134	TOTAL ELECTRIC PLANT IN SERVICE			545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098
1135											
1136											

Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1141	105	Plant Held For Future Use									
1142		S	F20	-	-	-	-	-	-	-	-
1143		SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-
1144		DNPT	F10	-	-	-	-	-	-	-	-
1145		DNPPOP	F10	-	-	-	-	-	-	-	-
1146		SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
1147		DNPG	F102	-	-	-	-	-	-	-	-
1148		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1149											
1150	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1151											
1152	128	Pensions	F102T	-	-	-	-	-	-	-	-
1153											
1154	124	Weatherization	F10	-	-	-	-	-	-	-	-
1155											
1156	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1157		JBG	F10	-	-	-	-	-	-	-	-
1158		Total Fuel Stock		-	-	-	-	-	-	-	-
1159											
1160	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1161											
1162	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1163											
1164	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1165											
1166	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1167											
1168	154	Materials and Supplies	F102T	-	-	-	-	-	-	-	-
1169		SG/CAGE/CAGW	F102T	-	-	-	-	-	-	-	-
1170		SE/CAEE/CAEW	F102T	-	-	-	-	-	-	-	-
1171		SO	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1172		DNPPS	F102T	-	-	-	-	-	-	-	-
1173		DNPPH	F102T	-	-	-	-	-	-	-	-
1174		DNPD	F102T	-	-	-	-	-	-	-	-
1175		DNPT	F102T	-	-	-	-	-	-	-	-
1176		DGU	F102T	-	-	-	-	-	-	-	-
1177		DGP	F102T	-	-	-	-	-	-	-	-
1178		JBG	F10	-	-	-	-	-	-	-	-
1179		SNPP	F102T	-	-	-	-	-	-	-	-
1180		CAGE	F102T	-	-	-	-	-	-	-	-
1181		Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1182											
1183	163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-
1184											
1185	25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-
1186											
1187	165	Prepayments	F102T	-	-	-	-	-	-	-	-
1188		GPS	F42	-	-	-	-	-	-	-	-
1189		SG	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1190		SE	F102T	-	-	-	-	-	-	-	-
1191		SO	F102T	-	-	-	-	-	-	-	-
1192		Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1193											
1194	182	Misc Regulatory Assets	F102T	-	-	-	-	-	-	-	-
1195		SG/CAGW	F102T	-	-	-	-	-	-	-	-
1196		CAGE	F102T	-	-	-	-	-	-	-	-
1197		CAEW	F102T	-	-	-	-	-	-	-	-
1198		CAEE	F10	-	-	-	-	-	-	-	-
1199		SE	F102T	-	-	-	-	-	-	-	-
1200		SO	F102T	-	-	-	-	-	-	-	-
1201		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1202											
1203	186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-
1204		CAEW	F102T	-	-	-	-	-	-	-	-
1205		CAEE	F102T	-	-	-	-	-	-	-	-
1206		SG	F102T	-	-	-	-	-	-	-	-
1207		SO	F102T	0	0	0	0	0	0	0	0
1208		SE	F10	-	-	-	-	-	-	-	-
1209		JBE	F102T	-	-	-	-	-	-	-	-
1210		EXCTAX	F102T	-	-	-	-	-	-	-	-
1211		Total Misc Deferred Debits		0	0	0	0	0	0	0	0
1212											
1213	CWC	Cash Working Capital	F137T	-	-	-	-	-	-	-	-
1214											
1215	OWC	Other Working Capital	F137T	-	-	-	-	-	-	-	-
1216		Total Other Working Capital		-	-	-	-	-	-	-	-
1217											
1218	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1219											
1220	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1221											
1222	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1223	TOTAL RATE BASE ADDITIONS			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102T	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102T	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102T	-	-	-	-	-	-	-	-
254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-
	SG/CAGW	F104T	-	-	-	-	-	-	-	-
	DOP	F138T	70,872	31,626	9,407	15,061	6,099	5,984	2,613	82
	CN	F104T	-	-	-	-	-	-	-	-
	BADDEBT	F42	-	-	-	-	-	-	-	-
	TROJD	F104T	-	-	-	-	-	-	-	-
	JBE	F104T	-	-	-	-	-	-	-	-
	SE/CAEW	F104T	-	-	-	-	-	-	-	-
	SNP	F104T	-	-	-	-	-	-	-	-
	SNPD	F104T	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		70,872	31,626	9,407	15,061	6,099	5,984	2,613	82
281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
282	Accum Deferred Income Taxes	F104T	(57,959,582)	(25,862,610)	(7,692,205)	(12,318,175)	(4,987,937)	(4,895,140)	(2,136,384)	(67,132)
		F104T	-	-	-	-	-	-	-	-
		F104T	-	-	-	-	-	-	-	-
		F104T	0	0	0	0	0	0	0	0
		F104T	-	-	-	-	-	-	-	-
	DITBAL	F104T	-	-	-	-	-	-	-	-
	DGP	F42	-	-	-	-	-	-	-	-
	SO	F138T	(17,954)	(8,012)	(2,383)	(3,815)	(1,545)	(1,516)	(662)	(21)
	JBE	F104T	(449,725)	(200,675)	(59,686)	(95,580)	(38,703)	(37,983)	(16,577)	(521)
	SE	F104T	-	-	-	-	-	-	-	-
	SG	F104T	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(58,427,260)	(26,071,297)	(7,754,274)	(12,417,570)	(5,028,184)	(4,934,639)	(2,153,622)	(67,674)
283	Accum Deferred Income Taxes	F104T	19,096	8,521	2,534	4,059	1,643	1,613	704	22
	SG/CAGW	F104T	-	-	-	-	-	-	-	-
	SE	F104T	-	-	-	-	-	-	-	-
	SO	F138T	(4,804)	(2,144)	(638)	(1,021)	(413)	(406)	(177)	(6)
	GPS	F104T	(57,253)	(25,547)	(7,598)	(12,168)	(4,927)	(4,835)	(2,110)	(66)
	SNP	F104T	(13,871)	(6,190)	(1,841)	(2,948)	(1,194)	(1,172)	(511)	(16)
	TROJD	F104T	-	-	-	-	-	-	-	-
	SNPD	F104T	-	-	-	-	-	-	-	-
	JBE	F104T	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(56,832)	(25,360)	(7,543)	(12,078)	(4,891)	(4,800)	(2,095)	(66)
255	Accum Investment Tax Credit	F104T	(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)
TOTAL RATE BASE DEDUCTIONS			(58,417,206)	(26,066,809)	(7,752,938)	(12,415,435)	(5,027,320)	(4,933,791)	(2,153,251)	(67,662)
						ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
	SGU	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
	Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
						TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	(144,798,684)	(64,615,136)	(19,219,490)	(30,771,468)	(12,459,942)	(12,225,298)	(5,338,924)	(168,428)
						DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107T	(7,777,394)	(3,470,594)	(1,032,313)	(1,652,790)	(669,246)	(656,642)	(286,763)	(9,047)
	SG-P	F105T	1,130	504	150	240	97	95	42	1
	SG-U	F105T	-	-	-	-	-	-	-	-
	CAGW	F105T	(4,556,427)	(2,033,265)	(604,786)	(968,296)	(392,081)	(384,697)	(168,002)	(5,300)
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102T	(1,450,390)	(647,224)	(192,514)	(308,225)	(124,806)	(122,456)	(53,478)	(1,687)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105T	(767,626)	(342,546)	(101,889)	(163,130)	(66,054)	(64,810)	(28,303)	(893)
	CAGE	F105T	-	-	-	-	-	-	-	-
	CAGE	F105T	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(14,550,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,504)	(16,925)
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(14,550,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,504)	(16,925)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(159,349,391)	(71,108,260)	(21,150,841)	(33,863,668)	(13,712,031)	(13,453,808)	(5,875,429)	(185,353)
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	(554,121)	(255,250)	(78,987)	(111,432)	(44,660)	(37,069)	(24,382)	(2,341)
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	(52,744)	(24,296)	(7,518)	(10,607)	(4,251)	(3,528)	(2,321)	(223)
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		(606,866)	(279,546)	(86,505)	(122,039)	(48,911)	(40,598)	(26,703)	(2,564)
111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible									
	S	F107T	11,952	5,333	1,586	2,540	1,028	1,009	441	14
	DGP	F105T	-	-	-	-	-	-	-	-
	DGU	F105T	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105T	(945,804)	(422,057)	(125,539)	(200,995)	(81,387)	(79,854)	(34,873)	(1,100)
	CN	F42	-	-	-	-	-	-	-	-
	JBG	F105T	(59,378)	(26,497)	(7,881)	(12,619)	(5,110)	(5,013)	(2,189)	(69)
	CAGE	F105T	(3,795,380)	(1,693,655)	(503,770)	(806,564)	(326,593)	(320,442)	(139,941)	(4,415)
	CAGE	F105T	-	-	-	-	-	-	-	-
	SO	F102T	(4,018,542)	(1,793,239)	(533,391)	(853,989)	(345,796)	(339,284)	(148,169)	(4,674)
	Total Accum Prov for Amort-Intangible		(8,807,152)	(3,930,114)	(1,168,995)	(1,871,626)	(757,856)	(743,584)	(324,732)	(10,244)
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(9,414,018)	(4,209,660)	(1,255,500)	(1,993,665)	(806,767)	(784,182)	(351,435)	(12,808)

DistributionTotal - **Distribution - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		49,585,751	24,826,548	9,211,147	7,943,597	2,800,829	719,865	3,034,889	1,048,877
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334
16		Depreciation Expense		16,128,808	8,847,845	2,716,943	2,366,911	888,454	148,667	970,636	189,352
17		Amortization Expense		844,411	438,705	127,272	140,495	55,249	36,981	38,954	6,754
18		Taxes Other Than Income		6,657,881	3,722,393	1,090,288	936,462	350,397	95,294	383,149	79,899
19		Income Taxes - Federal		(313,550)	(175,304)	(51,347)	(44,102)	(16,502)	(4,488)	(18,044)	(3,763)
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(3,651,115)	(2,041,323)	(597,903)	(513,546)	(192,154)	(52,258)	(210,115)	(43,816)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
24											
25		Total Operating Expenses		32,040,363	17,423,694	5,111,364	4,922,715	1,928,114	517,102	1,709,615	427,760
26											
27		Operating Revenue For Return		17,545,389	7,402,854	4,099,783	3,020,882	872,715	202,763	1,325,274	621,118
28											
29											
30		Rate Base :									
31		Electric Plant In Service		599,166,792	332,119,493	101,445,333	84,916,785	31,632,501	6,477,273	35,470,135	7,105,271
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		-	-	-	-	-	-	-	-
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38		Misc Deferred Debits		0	0	0	0	0	0	0	0
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		599,166,792	332,119,493	101,445,333	84,916,785	31,632,501	6,477,273	35,470,135	7,105,271
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(291,187,768)	(160,565,762)	(49,736,686)	(41,895,451)	(15,554,746)	(2,067,234)	(17,908,587)	(3,459,302)
47		Accum Provision For Amortization		(7,393,316)	(3,972,880)	(1,215,973)	(1,127,213)	(427,501)	(154,929)	(417,354)	(77,466)
48		Accum Deferred Income Taxes		(64,005,615)	(35,687,699)	(10,755,170)	(8,916,523)	(3,329,799)	(904,460)	(3,652,815)	(759,148)
49		Unamortized ITC		(6,015)	(3,354)	(1,010)	(838)	(313)	(85)	(343)	(71)
50		Customer Advance For Construction		(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		(365,072,527)	(201,238,385)	(63,110,305)	(51,990,352)	(19,312,359)	(3,126,708)	(21,998,430)	(4,295,988)
55											
56		Total Rate Base		234,094,265	130,881,109	38,335,028	32,926,433	12,320,142	3,350,565	13,471,705	2,809,283
57											
58											
59		Return On Rate Base		7.50%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		9.82%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		234,094,265	130,881,109	38,335,028	32,926,433	12,320,142	3,350,565	13,471,705	2,809,283
80											
81											
82		Return On Ratebase ($$)	7.46%	17,472,782	9,768,958	2,861,324	2,457,627	919,575	250,086	1,005,527	209,685
83		Operating & Maintenance Expense		12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		16,128,808	8,847,845	2,716,943	2,366,911	888,454	148,667	970,636	189,352
86		Amortization Expense		844,411	438,705	127,272	140,495	55,249	36,981	38,954	6,754
87		Taxes Other Than Income		6,657,881	3,722,393	1,090,288	936,462	350,397	95,294	383,149	79,899
88		Federal Income Taxes		(313,550)	(175,304)	(51,347)	(44,102)	(16,502)	(4,488)	(18,044)	(3,763)
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(3,651,115)	(2,041,323)	(597,903)	(513,546)	(192,154)	(52,258)	(210,115)	(43,816)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
95		Revenue Credits		(3,842,153)	(1,648,854)	(657,020)	(744,896)	(257,788)	(119,416)	(380,006)	(34,173)
96											
97		Total Revenue Requirements		45,670,992	25,543,797	7,315,668	6,635,446	2,589,900	647,772	2,335,137	603,271
98		Operating Revenues		45,743,598	23,177,694	8,554,127	7,198,701	2,543,040	600,449	2,654,883	1,014,704
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		(72,607)	2,366,104	(1,238,459)	(563,255)	46,860	47,323	(319,747)	(411,433)
102											
103		Existing Revenues		45,743,598	23,177,694	8,554,127	7,198,701	2,543,040	600,449	2,654,883	1,014,704
104		check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		-0.16%	10.21%	-14.48%	-7.82%	1.84%	7.88%	-12.04%	-40.55%

Distribution - Total - Unbundled

	FERC ACCT	DESCRIPTION	WCA Method		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 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57
	A	B	0		ELECTRIC REVENUES							
			COS Factor									
120	440	Residential Sales	A		23,177,694	23,177,694	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		19,008,160	-	8,554,127	7,198,701	-	600,449	2,654,883	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					19,008,160	-	8,554,127	7,198,701	-	600,449	2,654,883	-
126												
127	444	Public Street & Highway Lighting	A		3,557,745	-	-	-	2,543,040	-	-	1,014,704
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				45,743,598	23,177,694	8,554,127	7,198,701	2,543,040	600,449	2,654,883	1,014,704
136												
137	447	Sales for Resale	F10		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F10		-	-	-	-	-	-	-	-
142		Energy	F10		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140D		2,279,199	1,251,738	367,000	339,733	131,085	35,315	124,984	29,343
149												
150	AGA Revenue		A	1.00	727,805	1,788.00	179,372.00	254,560.00	62,974.00	16,850.00	210,968.67	1,292.00
151												
152	Total Sales from Electricity				48,750,602	24,431,219	9,100,499	7,792,994	2,737,100	652,615	2,990,836	1,045,339
153												
154	Other Electric Operating Revenues											
155	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
156		Customers	F40		-	-	-	-	-	-	-	-
157					-	-	-	-	-	-	-	-
158												
159	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
160		Demand	F10		-	-	-	-	-	-	-	-
161		Customer	F40		638	503	93	5	0	0	24	13
162					638	503	93	5	0	0	24	13
163												
164	453	Water Sales	F12		-	-	-	-	-	-	-	-
165												
166	454	Rent of Electric Property	A	1.00	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307
167		Demand	F10		-	-	-	-	-	-	-	-
168		Demand	F10		-	-	-	-	-	-	-	-
169		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
170		Customer	F40		31,055	24,457	4,522	244	15	0	1,165	652
171					759,946	336,103	99,698	150,012	63,693	67,250	41,231	1,959
172												
173	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
174		Customer	F12		-	-	-	-	-	-	-	-
175		Demand	F12		-	-	-	-	-	-	-	-
176		Jim Bridger Generation	F12		-	-	-	-	-	-	-	-
177		System Overhead	F40		74,565	58,723	10,857	586	35	1	2,798	1,566
178		Demand	F12		-	-	-	-	-	-	-	-
179		Wheeling Revenue - Energy	F12		-	-	-	-	-	-	-	-
180					74,565	58,723	10,857	586	35	1	2,798	1,566
181												
182	Total Other Electric Operating Revenues				835,149	395,329	110,648	150,603	63,729	67,250	44,053	3,538
183												
184	Total Electric Operating Revenues				49,585,751	24,826,548	9,211,147	7,943,597	2,800,829	719,865	3,034,889	1,048,877
185												
186	Miscellaneous Revenues											
187	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
190	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12		(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
193												
194	Total Miscellaneous Revenues				(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
195												
196	Miscellaneous Expenses											
197	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-
198												
199	Net Miscellaneous Revenues And Expense				(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
200												

201 Distribution - METER - Unbundled

STEAM POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K
204				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
205	FERC ACCT	DESCRIPTION	COS Factor								
206	500	Operation Supervn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
208		CAGW	F10	-	-	-	-	-	-	-	-
209		Total 500		-	-	-	-	-	-	-	-
210											
211	501	Fuel Related	F10	-	-	-	-	-	-	-	-
212		CAGW	F10	-	-	-	-	-	-	-	-
213		JBE	F10	-	-	-	-	-	-	-	-
214		CAEE	F10	-	-	-	-	-	-	-	-
215		Total 501		-	-	-	-	-	-	-	-
216											
217	501NPC	Fuel Related - NPC									
218		S	F10	-	-	-	-	-	-	-	-
219		CAEW	F10	-	-	-	-	-	-	-	-
220		Total Fuel Related		-	-	-	-	-	-	-	-
221											
222											
223	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
224		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
225		Total 502		-	-	-	-	-	-	-	-
226											
227	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
228											
229	503NPC	Steam From Other Sources-NPC									
230		SE	F10	-	-	-	-	-	-	-	-
231		CAEW	F10	-	-	-	-	-	-	-	-
232		CAEE	F10	-	-	-	-	-	-	-	-
233		Total Steam From Other Sources		-	-	-	-	-	-	-	-
234											
235	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 505		-	-	-	-	-	-	-	-
238											
239	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
240		SE	F10	-	-	-	-	-	-	-	-
241		JBG	F10	-	-	-	-	-	-	-	-
242		Total 506		-	-	-	-	-	-	-	-
243											
244	507	Rents	F10	-	-	-	-	-	-	-	-
245		JBG	F10	-	-	-	-	-	-	-	-
246		Total 507		-	-	-	-	-	-	-	-
247											
248	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
249		JBG	F10	-	-	-	-	-	-	-	-
250		Total 510		-	-	-	-	-	-	-	-
251											
252	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
253		JBG	F10	-	-	-	-	-	-	-	-
254		Total 511		-	-	-	-	-	-	-	-
255											
256	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
257			F10	-	-	-	-	-	-	-	-
258		JBG	F10	-	-	-	-	-	-	-	-
259		Total 512		-	-	-	-	-	-	-	-
260											
261	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		Total 513		-	-	-	-	-	-	-	-
264											
265	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
266		JBG	F10	-	-	-	-	-	-	-	-
267		Total 514		-	-	-	-	-	-	-	-
268											
269	Total Steam Power Generation			-	-	-	-	-	-	-	-
270											
271											
272				NUCLEAR POWER GENERATION							
273											
274											
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
276											
277	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
278											
279	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
280											
281	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
282											
283	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
284											
285	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
286											
287	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
288											
289	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
290											
291	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
292											
293	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
294											
295	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
296											
297	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
298											
299											
300											

	A	B	C	D	E	F	G	H	I	J	K
301	Distribution - METER - Unbundled						HYDRAULIC POWER GENERATION				
302											
303	A	B	C	D	E	F	G	H	I	J	K
304	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
305	535	Operation Super & Engineering									
306		SG	F10	-	-	-	-	-	-	-	-
307		CAGW	F10	-	-	-	-	-	-	-	-
308											
309	536	Water For Power	F10	-	-	-	-	-	-	-	-
310											
311	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
312											
313	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
314											
315	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
316											
317	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
318											
319	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
320											
321	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
322											
323	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
324											
325	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
326											
327	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
330											
331	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
332											
333											
334							OTHER POWER GENERATION				
335											
336											
337	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
338											
339	547	Fuel	F10	-	-	-	-	-	-	-	-
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-
341											
342											
343	547NPC	Fuel-NPC	F10								
344		CAEW	F10	-	-	-	-	-	-	-	-
345		S	F10	-	-	-	-	-	-	-	-
346		Total 547		-	-	-	-	-	-	-	-
347											
348	548	Generation Expense	F10	-	-	-	-	-	-	-	-
349		CAGW	F10	-	-	-	-	-	-	-	-
350		Total 548		-	-	-	-	-	-	-	-
351											
352	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
353		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
354											
355	550/551	Maint Supervision & Engineering									
356		CAGW	F10	-	-	-	-	-	-	-	-
357		SG	F10	-	-	-	-	-	-	-	-
358		Total 550		-	-	-	-	-	-	-	-
359											
360	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
361											
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
363		CAGW	F10	-	-	-	-	-	-	-	-
364		Total 553		-	-	-	-	-	-	-	-
365											
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
367		CAGW	F10	-	-	-	-	-	-	-	-
368		Total 554		-	-	-	-	-	-	-	-
369											
370	Total Other Power Generation			-	-	-	-	-	-	-	-
371											
372											
373							OTHER POWER SUPPLY				
374											
375											
376	555	Purchased Power	F10	-	-	-	-	-	-	-	-
377		SG	F10	-	-	-	-	-	-	-	-
378		SE	F10	-	-	-	-	-	-	-	-
379											
380	555NPC	Purchased Power-NPC									
381		CAGW	F10	-	-	-	-	-	-	-	-
382		CAEW	F10	-	-	-	-	-	-	-	-
383		DGP	F10	-	-	-	-	-	-	-	-
384		DGP	F10	-	-	-	-	-	-	-	-
385		Total 555		-	-	-	-	-	-	-	-
386											
387											
388	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
389											
390	557	Other Expenses	F10	-	-	-	-	-	-	-	-
391											
392											
393	Embedded Cost Differentials										
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
395		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
400				-	-	-	-	-	-	-	-
401											
402	Total Other Power Supply			-	-	-	-	-	-	-	-
403											
404	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
405											

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
580	Operation Supervision & Eng	F131	817,884	438,311	120,700	134,610	55,699	19,364	36,025	13,174
581	Load Dispatching	F20	784,173	335,283	102,395	161,126	68,509	72,350	43,105	1,406
582	Station Expense	F120	297,495	130,991	40,004	62,950	26,766	19,393	16,841	549
583	Overhead Line Expenses	F132	231,847	121,083	33,069	45,618	19,396	-	12,204	478
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	13,699	-	-	-	-	-	-	13,699
586	Meter Expenses	F127	306,484	206,408	53,097	23,177	4,068	2,388	17,346	-
587	Customer Installation Expenses	F20	1,297,988	554,971	169,487	266,702	113,398	119,756	71,348	2,327
588	Misc. Distribution Expenses	F131	39,801	21,330	5,874	6,551	2,711	942	1,753	641
589	Rents	F131	146,194	78,347	21,575	24,061	9,956	3,461	6,439	2,355
590	Maint Supervision & Engineering	F131	370,176	198,380	54,629	60,925	25,210	8,764	16,305	5,963
591	Maintenance of Structures	F119	132,250	56,545	17,269	27,174	11,554	12,202	7,270	237
592	Maint of Station Equipment	F120	399,651	175,972	53,742	84,567	35,957	26,053	22,623	738
593	Maintenance of Overhead Lines	F134	5,771,572	3,278,369	901,516	942,734	394,101	-	245,248	9,603
594	Maint of Underground Lines	F135	1,202,186	807,059	184,403	132,999	50,992	-	24,820	1,912
595	Maint of Line Transformers	F125	61,697	33,102	14,783	5,384	656	-	7,645	128
596	Maint of Street Lighting & Signals	F130	140,545	-	-	-	-	-	-	140,545
597	Maintenance of Meters	F127	14,959	10,074	2,591	1,131	199	117	847	-
598	Maint of Misc. Distribution Plant	F131	346,338	185,606	51,111	57,002	23,586	8,200	15,255	5,579
TOTAL DISTRIBUTION EXPENSE			12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334

CUSTOMER ACCOUNTS EXPENSE

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

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102D	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102D	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102D	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102D	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102D	-	-	-	-	-	-	-	-
923	Outside Services	F102D	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102D	-	-	-	-	-	-	-	-
	JBG	F102D	-	-	-	-	-	-	-	-
	System Overheads	F102D	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance									
	System Overheads	F102D	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102D	-	-	-	-	-	-	-	-
	Injuries & Damages	F102D	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138D	-	-	-	-	-	-	-	-
930	Misc General Expenses									
	Situs	F138D	-	-	-	-	-	-	-	-
	Customer	F138D	-	-	-	-	-	-	-	-
	Labor	F138D	-	-	-	-	-	-	-	-
	Labor	F138D	-	-	-	-	-	-	-	-
	Customer	F138D	-	-	-	-	-	-	-	-
931	Rents	F102D	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
TOTAL O & M EXPENSE			12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334

Distribution - METER - Unbundled

DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
	Total 403OP		-	-	-	-	-	-	-	-
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
403	Distribution Depreciation									
	Land Rights	F118	14,726	6,936	2,118	3,333	1,417	-	892	29
	Structures	F119	102,060	43,637	13,327	20,971	8,916	9,416	5,610	183
	Station Equip	F120	1,900,948	837,015	255,622	402,243	171,028	123,921	107,609	3,510
	Poles & Towers	F121	4,116,330	1,946,466	591,947	927,375	394,306	-	248,093	8,143
	OH Conductors	F122	1,937,935	1,154,334	273,038	298,125	127,184	-	80,022	4,233
	UG Conduit	F123	575,435	382,864	80,122	65,649	27,913	-	17,563	1,324
	UG Conductor	F124	841,302	564,815	117,021	93,059	39,567	-	24,895	1,944
	Line Transformer	F125	3,183,529	1,708,021	762,776	277,823	33,870	-	394,458	6,581
	Services	F126	1,735,960	1,269,265	353,130	90,744	22,820	-	-	-
	Meters	F127	542,002	365,023	93,899	40,987	7,194	4,224	30,675	-
	Inst Cust Premises	F128	18,731	-	-	-	-	-	-	18,731
	Leased Property	F129	-	-	-	-	-	-	-	-
	Street Lighting	F130	132,491	-	-	-	-	-	-	132,491
	Total Distribution Expense		15,101,449	8,278,377	2,543,000	2,221,309	834,216	137,561	909,817	177,169
403GP	General Depreciation									
	S	F107D	659,944	365,808	111,736	93,530	34,841	7,134	39,068	7,826
	DGP	F105D	-	-	-	-	-	-	-	-
	DGU	F105D	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SG/CAGW/CAGE	F105D	-	-	-	-	-	-	-	-
	SO	F102D	367,415	203,659	62,207	52,072	19,397	3,972	21,751	4,357
	CAEW	F105D	-	-	-	-	-	-	-	-
	JBG	F105D	-	-	-	-	-	-	-	-
	JBE	F10	-	-	-	-	-	-	-	-
	Total General Expense		1,027,359	569,468	173,943	145,602	54,239	11,106	60,819	12,183
403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			16,128,808	8,847,845	2,716,943	2,366,911	888,454	148,667	970,636	189,352

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen									
	S	F12	(71,014)	(31,689)	(9,426)	(15,091)	(6,111)	(5,996)	(2,618)	(83)
	SG/CAGW	F10	-	-	-	-	-	-	-	-
	SO	F102D	5,849	3,242	990	829	309	63	346	69
	DGU	F10								
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	0	0	0	0	0	0	0	0
	Total Amort. Cap. Lease General		(65,165)	(28,447)	(8,435)	(14,262)	(5,802)	(5,932)	(2,272)	(13)
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant									
	S	F107D	(2,667)	(1,478)	(452)	(378)	(141)	(29)	(158)	(32)
	SE	F10	-	-	-	-	-	-	-	-
	SG/CAGW	F105D	-	-	-	-	-	-	-	-
	SO	F102D	338,226	187,479	57,265	47,935	17,856	3,656	20,023	4,011
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F105D	-	-	-	-	-	-	-	-
	JBG	F105D	-	-	-	-	-	-	-	-
	Total Amort. Intangible Plant		335,559	186,001	56,814	47,557	17,716	3,628	19,865	3,979

686 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

689 A	B	C	D	E	F	G	H	I	J	K
690 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
691 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
693 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
695 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
697 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
699 407	Amort of Prop Losses, Unrec Plant,	F110	574,017	281,151	78,894	107,200	43,335	39,286	21,362	2,788
702 TOTAL AMORTIZATION EXPENSE			844,411	438,705	127,272	140,495	55,249	36,981	38,954	6,754
					TAX OTHER THAN INCOME					
708 408	Total Taxes Other Than Income	F101D	6,657,881	3,722,393	1,090,288	936,462	350,397	95,294	383,149	79,899
					DEFERRED ITC					
714 41140	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
716 41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
718 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
					DEFERRED INCOME TAXES					
724 41010	Deferred Income Tax - Federal-DR	F101D	4,526,106	2,530,527	741,190	636,618	238,204	64,782	260,469	54,316
726 41011	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-
728 41110	Deferred Income Tax - Federal-CR	F101D	(8,177,221)	(4,571,850)	(1,339,093)	(1,150,164)	(430,359)	(117,040)	(470,584)	(98,132)
730 41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-
732 TOTAL DEFERRED INCOME TAXES			(3,651,115)	(2,041,323)	(597,903)	(513,546)	(192,154)	(52,258)	(210,115)	(43,816)
738 40911	State Income Taxes	F101D	-	-	-	-	-	-	-	-
740 40910	Federal Income Tax	F101D	(313,550)	(175,304)	(51,347)	(44,102)	(16,502)	(4,488)	(18,044)	(3,763)
743 TOTAL OPERATING EXPENSES			32,040,363	17,423,694	5,111,364	4,922,715	1,928,114	517,102	1,709,615	427,760

746 Distribution - METER - Unbundled

STEAM GENERATION PLANT

748 A	B	C	D	E	F	G	H	I	J	K
749 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750 310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
751	JBG	F10	-	-	-	-	-	-	-	-
752	Total 310		-	-	-	-	-	-	-	-
754 311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
755	JBG	F10	-	-	-	-	-	-	-	-
756	Total 311		-	-	-	-	-	-	-	-
758 312	Boiler Plant Equipment									
759	SG	F10	-	-	-	-	-	-	-	-
760	S	F10	-	-	-	-	-	-	-	-
761	CAGW	F10	-	-	-	-	-	-	-	-
762	JBG	F10	-	-	-	-	-	-	-	-
763	Total 312		-	-	-	-	-	-	-	-
765 314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
766	JBG	F10	-	-	-	-	-	-	-	-
767	Total 314		-	-	-	-	-	-	-	-
769 315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
770	JBG	F10	-	-	-	-	-	-	-	-
771	Total 316		-	-	-	-	-	-	-	-
773 316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
774	JBG	F10	-	-	-	-	-	-	-	-
775	Total 316		-	-	-	-	-	-	-	-
777 S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
781 Total Steam Generation Plant			-	-	-	-	-	-	-	-
					NUCLEAR GENERATION					
787 320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789 321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
791 322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
793 323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
795 324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
797 325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
799 N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
801 Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
					HYDRAULIC GENERATION PLANT					
807 330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
809 331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
811 332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
813 333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
815 334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
817 335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
819 336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
821 H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
823 Total Hydraulic Plant			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
828	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-
829		Total 340			-	-	-	-	-	-	-	-
831	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-
832		Total 341			-	-	-	-	-	-	-	-
834	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-
835		Total 342			-	-	-	-	-	-	-	-
837	343	Prime Movers	F10		-	-	-	-	-	-	-	-
838		Total 343			-	-	-	-	-	-	-	-
840	344	Generators	F10		-	-	-	-	-	-	-	-
841		Total 344			-	-	-	-	-	-	-	-
843	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-
844		Total 345			-	-	-	-	-	-	-	-
846	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-
848	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-
850	Total Other Generation Plant				-	-	-	-	-	-	-	-
852	Experimental Plant											
853	103	Experimental Plant	F10		-	-	-	-	-	-	-	-
855	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
								TRANSMISSION PLANT				
858	350	Land and Land Rights										
859		Demand	F12		-	-	-	-	-	-	-	-
860		Direct Assigned	A	-	-	-	-	-	-	-	-	-
862	352	Structures and Improvements										
863		Demand	F12		-	-	-	-	-	-	-	-
864		Direct Assigned	A	-	-	-	-	-	-	-	-	-
866	353	Station Equipment										
867		Demand	F12		-	-	-	-	-	-	-	-
868		Direct Assigned	A	-	-	-	-	-	-	-	-	-
870	354	Towers and Fixtures										
871		Demand	F12		-	-	-	-	-	-	-	-
872		Direct Assigned	A	-	-	-	-	-	-	-	-	-
874	355	Poles and Fixtures										
875		Demand	F12		-	-	-	-	-	-	-	-
876		Direct Assigned	A	-	-	-	-	-	-	-	-	-
878	356	Overhead Conductors										
879		Demand	F12		-	-	-	-	-	-	-	-
880		Direct Assigned	A	-	-	-	-	-	-	-	-	-
882	357	Underground Conduit										
883		Demand	F12		-	-	-	-	-	-	-	-
884		Direct Assigned	A	-	-	-	-	-	-	-	-	-
886	358	Underground Conductors										
887		Demand	F12		-	-	-	-	-	-	-	-
888		Direct Assigned	A	-	-	-	-	-	-	-	-	-
890	359	Roads and Trails										
891		Demand	F12		-	-	-	-	-	-	-	-
892		Direct Assigned	A	-	-	-	-	-	-	-	-	-
895	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-
896	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
898	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-
								DISTRIBUTION PLANT				
900	A	B	C		D	E	F	G	H	I	J	K
901	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
903	360	Land and Land Rights										
904		Demand Primary	F20A		2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
905		Assigned	A	1.00	-	-	-	-	-	-	-	-
					2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
907	361	Structures and Improvements										
908		Demand Primary	F20		6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
909		Assigned	A	1.00	-	-	-	-	-	-	-	-
					6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
911	362	Station Equipment										
912		Demand Primary	F20A		75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	-	4,552,029	148,475
913		Assigned	A	1.00	5,242,061	-	-	-	-	5,242,061	-	-
					80,413,306	35,407,144	10,813,257	17,015,572	7,234,769	5,242,061	4,552,029	148,475
915	364	Poles, Towers & Fixtures										
916		Demand Primary	F20A	1.00	114,903,951	54,122,035	16,528,739	26,009,366	11,058,797	-	6,958,060	226,953
917		Demand Secondary	F22	1.00	543,570	469,001	73,138	-	-	-	-	1,431
918		Assigned	A	1.00	-	-	-	-	-	-	-	-
					115,447,521	54,591,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384
920	365	Overhead Conductors										
921		Demand Primary	F20A	1.00	52,968,744	24,949,327	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621
922		Demand Secondary	F22	1.00	24,709,783	21,320,000	3,324,745	-	-	-	-	65,038
923		Assigned	A	1.00	-	-	-	-	-	-	-	-
					77,678,527	46,269,327	10,944,210	11,989,870	5,097,915	-	3,207,546	169,659
925	366	Underground Conduit										
926		Demand Primary	F20A	1.00	10,298,530	4,850,811	1,481,426	2,331,149	991,170	-	623,632	20,341
927		Demand Secondary	F22	1.00	10,134,756	8,744,431	1,363,649	-	-	-	-	26,675
928		Assigned	A	1.00	-	-	-	-	-	-	-	-
					20,433,286	13,595,242	2,845,076	2,331,149	991,170	-	623,632	47,017
930	367	Underground Conductors										
931		Demand Primary	F20A	1.00	16,086,568	7,577,092	2,314,026	3,641,315	1,548,233	-	974,129	31,773
932		Demand Secondary	F22	1.00	16,832,692	14,523,518	2,264,869	-	-	-	-	44,305
933		Assigned	A	1.00	-	-	-	-	-	-	-	-
					32,919,260	22,100,610	4,578,894	3,641,315	1,548,233	-	974,129	76,078
935	368	Line Transformers										
936		Demand Secondary	F21		121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
937		Assigned	A	1.00	-	-	-	-	-	-	-	-
					121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
939	369	Services										
940		Customer	F70		70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
941		Assigned	A	1.00	-	-	-	-	-	-	-	-
					70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
943	370	Meters										
944		Customer	F60A		14,106,064	9,574,639	2,463,004	1,075,090	188,706	-	804,625	-
945		Assigned	A	1.00	110,789	-	-	-	-	110,789	-	-
					14,216,853	9,574,639	2,463,004	1,075,090	188,706	110,789	804,625	-
947	371	Install on Customers' Premises										
948		Demand Primary	F20	1.00	-	-	-	-	-	-	-	-
949		Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-
950		Assigned	A	1.00	546,583	-	-	-	-	-	-	546,583
					546,583	-	-	-	-	-	-	546,583
952	372	Leased Property										
953		Demand Primary	F20	-	-	-	-	-	-	-	-	-
954		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
955		Assigned	A	-	-	-	-	-	-	-	-	-
958	373	Street Lights	A	1.00	5,044,270	-	-	-	-	-	-	5,044,270
961	D00	Unclassified Dist Plant - Acct 300	F22		4,546,567	3,922,851	611,749	-	-	-	-	11,967
962	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
963	TOTAL DISTRIBUTION PLANT				551,435,929	305,662,169	93,363,989	78,152,139	29,112,591	5,961,280	32,644,511	6,539,250

964
965 Distribution - METER - Unbundled
966

967	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107D	762,759	422,799	129,143	108,102	40,269	8,246	45,155	9,045
971		CN	F42	-	-	-	-	-	-	-	-
972		DGU	F105D	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
974		SO	F102D	154,615	85,703	26,178	21,913	8,163	1,671	9,153	1,834
975		Total Land & Land Rights		917,374	508,502	155,321	130,015	48,432	9,917	54,308	10,879
976											
977	390	Structures and Improvements									
978		S	F107D	9,679,593	5,365,420	1,638,858	1,371,838	511,026	104,641	573,023	114,786
979		DGP	F105D	-	-	-	-	-	-	-	-
980		DGU	F105D	-	-	-	-	-	-	-	-
981		CN	F42	-	-	-	-	-	-	-	-
982		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
983		JBG	F105D	-	-	-	-	-	-	-	-
984		SO	F102D	1,986,059	1,100,877	336,261	281,474	104,852	21,470	117,573	23,552
985											
986		Total Structures and Improvements		11,665,653	6,466,297	1,975,120	1,653,312	615,878	126,111	690,596	138,338
987											
988	391	Office Furniture & Equipment									
989		S	F107D	213,951	118,594	36,224	30,322	11,295	2,313	12,666	2,537
990		SGP	F105D	-	-	-	-	-	-	-	-
991		SGU	F105D	-	-	-	-	-	-	-	-
992		CN	F42	-	-	-	-	-	-	-	-
993		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102D	1,058,481	586,718	179,212	150,013	55,882	11,443	62,661	12,552
996		JBG	F105D	-	-	-	-	-	-	-	-
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		1,272,432	705,312	215,436	180,335	67,177	13,756	75,327	15,089
999											
1000	392	Transportation Equipment									
1001		S	F107D	3,697,867	2,049,736	626,088	524,079	195,226	39,976	218,910	43,851
1002		SO	F102D	141,810	78,606	24,010	20,098	7,487	1,533	8,395	1,682
1003		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105D	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105D	-	-	-	-	-	-	-	-
1008		JBG	F105D	-	-	-	-	-	-	-	-
1009		CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		3,839,677	2,128,341	650,098	544,177	202,712	41,509	227,305	45,533
1011											
1012	393	Stores Equipment									
1013		S	F107D	483,904	268,229	81,930	68,581	25,547	5,231	28,647	5,738
1014		SG-P	F105D	-	-	-	-	-	-	-	-
1015		SG-U	F105D	-	-	-	-	-	-	-	-
1016		SO	F102D	5,247	2,909	888	744	277	57	311	62
1017		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1018		JBG	F105D	-	-	-	-	-	-	-	-
1019		Total Stores Equipment		489,151	271,138	82,819	69,325	25,824	5,288	28,957	5,801
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107D	1,904,876	1,055,877	322,516	269,968	100,566	20,593	112,767	22,589
1023		SG-P	F105D	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1025		SO	F102D	43,757	24,255	7,409	6,202	2,310	473	2,590	519
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105D	-	-	-	-	-	-	-	-
1028		JBG	F105D	-	-	-	-	-	-	-	-
1029		CAGE	F102D	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		1,948,634	1,080,132	329,924	276,170	102,876	21,066	115,357	23,108
1031											
1032	395	Laboratory Equipment									
1033		S	F107D	886,714	491,507	150,130	125,669	46,813	9,586	52,493	10,515
1034		SGP	F105D	-	-	-	-	-	-	-	-
1035		SGU	F105D	-	-	-	-	-	-	-	-
1036		SO	F102D	102,309	56,710	17,322	14,500	5,401	1,106	6,057	1,213
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1039		JBG	F105D	-	-	-	-	-	-	-	-
1040		CAGE	F102D	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		989,022	548,217	167,452	140,169	52,215	10,692	58,549	11,728
1042											
1043	396	Power Operated Equipment									
1044		S	F107D	6,204,726	3,439,294	1,050,526	879,364	327,573	67,076	367,314	73,579
1045		SG-P	F105D	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1047		SO	F102D	125,341	69,477	21,222	17,764	6,617	1,355	7,420	1,486
1048		SG-U	F105D	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105D	-	-	-	-	-	-	-	-
1051		CAGE	F102D	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		6,330,067	3,508,770	1,071,748	897,127	334,191	68,431	374,734	75,066
1053											
1054	397	Communication Equipment									
1055		S	F107D	10,510,447	5,825,964	1,779,531	1,489,591	554,890	113,623	622,209	124,639
1056		SGP	F105D	-	-	-	-	-	-	-	-
1057		SGU	F105D	-	-	-	-	-	-	-	-
1058		SO	F102D	2,288,478	1,268,508	387,464	324,334	120,818	24,740	135,476	27,138
1059		CN	F42	-	-	-	-	-	-	-	-
1060		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
1064		CAGE	F105D	-	-	-	-	-	-	-	-
1065		Total Communication Equipment		12,798,925	7,094,473	2,166,995	1,813,925	675,708	138,362	757,685	151,777

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1071	398	Misc. Equipment									
1072		S	F107D	125,617	69,630	21,268	17,803	6,632	1,358	7,436	1,490
1073		SGP	F105D	-	-	-	-	-	-	-	-
1074		SGU	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1076		SO	F102D	45,361	25,144	7,680	6,429	2,395	490	2,685	538
1077		SE	F10	-	-	-	-	-	-	-	-
1078		SG	F105D	-	-	-	-	-	-	-	-
1079		JBG	F105D	-	-	-	-	-	-	-	-
1080		Total Misc. Equipment		170.978	94.774	28.948	24.232	9.027	1.848	10.122	2.028
1081											
1082	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1083	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1084		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1085											
1086	390L	General Capital Lease									
1087		S	F10	-	-	-	-	-	-	-	-
1088		SG	F10	-	-	-	-	-	-	-	-
1089		SO-U	F10	44,355	18,551	5,927	10,059	4,101	3,878	1,767	71
1091		Remove Capital Lease		(44,355)	(18,551)	(5,927)	(10,059)	(4,101)	(3,878)	(1,767)	(71)
1092											
1093	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1094		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1095											
1096	G00	Unclassified Gen Plant - Acct 300	F102D	811.236	449.670	137.351	114.972	42.829	8.770	48.024	9.620
1097	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1098											
1099	TOTAL GENERAL PLANT			41,233,149	22,855,627	6,981,212	5,843,759	2,176,869	445,750	2,440,965	488,967

INTANGIBLE PLANT

1105	301	Organization									
1106		S	F107D	-	-	-	-	-	-	-	-
1107		SO	F102D	-	-	-	-	-	-	-	-
1108		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1109		Total Organization		-	-	-	-	-	-	-	-
1110											
1111	302	Franchise & Consent									
1112		S	F107D	-	-	-	-	-	-	-	-
1113		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1114		DGP	F105D	-	-	-	-	-	-	-	-
1115		DGU	F105D	-	-	-	-	-	-	-	-
1116		Total Franchise & Consent		-	-	-	-	-	-	-	-
1117											
1118	303	Miscellaneous Intangible Plant									
1119		S	F107D	(1,796,233)	(995,656)	(304,121)	(254,571)	(94,831)	(19,418)	(106,335)	(21,301)
1120		SG/CAGW	F105D	-	-	-	-	-	-	-	-
1121		SO	F102D	8.293.946	4.597.353	1.404.254	1.175.458	437.872	89.661	490.994	98.354
1122		SE	F105D	-	-	-	-	-	-	-	-
1123		CN	F42	-	-	-	-	-	-	-	-
1124		DGU	F10	-	-	-	-	-	-	-	-
1125		DGP	F105D	-	-	-	-	-	-	-	-
1126		JBG	F105D	-	-	-	-	-	-	-	-
1127		Total Miscellaneous Intangible Plant		6,497,714	3,601,697	1,100,132	920,887	343,041	70,243	384,659	77,054
1128											
1129	I00	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1130											
1131	TOTAL INTANGIBLE PLANT			6,497,714	3,601,697	1,100,132	920,887	343,041	70,243	384,659	77,054
1132											
1133											
1134	TOTAL ELECTRIC PLANT IN SERVICE			599,166,792	332,119,493	101,445,333	84,916,785	31,632,501	6,477,273	35,470,135	7,105,271

Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1141	105	Plant Held For Future Use									
1142		S	F20	-	-	-	-	-	-	-	-
1143		SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-
1144		DNPT	F10	-	-	-	-	-	-	-	-
1145		DNPPOP	F10	-	-	-	-	-	-	-	-
1146		SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
1147		DNPG	F102	-	-	-	-	-	-	-	-
1148		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1149											
1150	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1151											
1152	128	Pensions	F102D	-	-	-	-	-	-	-	-
1153											
1154	124	Weatherization	F10	-	-	-	-	-	-	-	-
1155											
1156	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1157		JBG	F10	-	-	-	-	-	-	-	-
1158		Total Fuel Stock		-	-	-	-	-	-	-	-
1159											
1160	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1161											
1162	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1163											
1164	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1165											
1166	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1167											
1168	154	Materials and Supplies	F102D	-	-	-	-	-	-	-	-
1169		SG/CAGE/CAGW	F102D	-	-	-	-	-	-	-	-
1170		SE/CAEE/CAEW	F102D	-	-	-	-	-	-	-	-
1171		SO	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1172		DNPPS	F102D	-	-	-	-	-	-	-	-
1173		DNPPH	F102D	-	-	-	-	-	-	-	-
1174		DNPD	F102D	-	-	-	-	-	-	-	-
1175		DNPT	F102D	-	-	-	-	-	-	-	-
1176		DGU	F102D	-	-	-	-	-	-	-	-
1177		DGP	F102D	-	-	-	-	-	-	-	-
1178		JBG	F10	-	-	-	-	-	-	-	-
1179		SNPP	F102D	-	-	-	-	-	-	-	-
1180		CAGE	F102D	-	-	-	-	-	-	-	-
1181		Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1182											
1183	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1184											
1185	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1186											
1187	165	Prepayments	F102D	-	-	-	-	-	-	-	-
1188		GPS	F42	-	-	-	-	-	-	-	-
1189		SG	F102D	-	-	-	-	-	-	-	-
1190		SE	F102D	-	-	-	-	-	-	-	-
1191		SO	F102D	-	-	-	-	-	-	-	-
1192		Total Prepayments		-	-	-	-	-	-	-	-
1193											
1194	182	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-
1195		SG/CAGW	F102D	-	-	-	-	-	-	-	-
1196		CAGE	F102D	-	-	-	-	-	-	-	-
1197		CAEW	F102D	-	-	-	-	-	-	-	-
1198		CAEE	F10	-	-	-	-	-	-	-	-
1199		SE	F102D	-	-	-	-	-	-	-	-
1200		SO	F102D	-	-	-	-	-	-	-	-
1201		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1202											
1203	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-
1204		CAEW	F102D	-	-	-	-	-	-	-	-
1205		CAEE	F102D	-	-	-	-	-	-	-	-
1206		SG	F102D	-	-	-	-	-	-	-	-
1207		SO	F102D	0	0	0	0	0	0	0	0
1208		SE	F10	-	-	-	-	-	-	-	-
1209		JBE	F102D	-	-	-	-	-	-	-	-
1210		EXCTAX	F102D	-	-	-	-	-	-	-	-
1211		Total Misc Deferred Debits		0	0	0	0	0	0	0	0
1212											
1213	CWC	Cash Working Capital	F137D	-	-	-	-	-	-	-	-
1214											
1215	OWC	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1216		Total Other Working Capital		-	-	-	-	-	-	-	-
1217											
1218	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1219											
1220	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1221											
1222	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1223	TOTAL RATE BASE ADDITIONS			0	0	0	0	0	0	0	0

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102D	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102D	-	-	-	-	-	-	-	-
254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-
25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
	SG/CAGW	F104D	-	-	-	-	-	-	-	-
	DOP	F138D	248,754	133,309	36,710	40,941	16,941	5,890	10,957	4,007
	CN	F104D	-	-	-	-	-	-	-	-
	BADDEBT	F42	-	-	-	-	-	-	-	-
	TROJD	F104D	-	-	-	-	-	-	-	-
	JBE	F104D	-	-	-	-	-	-	-	-
	SE/CAEW	F104D	-	-	-	-	-	-	-	-
	SNP	F104D	-	-	-	-	-	-	-	-
	SNPD	F104D	87,656	48,869	14,724	12,217	4,564	1,241	5,000	1,041
	Total Accum Deferred Income Taxes		336,410	182,179	51,435	53,158	21,504	7,130	15,956	5,048
281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
282	Accum Deferred Income Taxes	F104D	(63,704,971)	(35,516,437)	(10,701,222)	(8,878,878)	(3,316,854)	(901,812)	(3,633,474)	(756,295)
		F104D	-	-	-	-	-	-	-	-
		F104D	-	-	-	-	-	-	-	-
		F104D	0	0	0	0	0	0	0	0
		F104D	-	-	-	-	-	-	-	-
	DITBAL	F104D	-	-	-	-	-	-	-	-
	DGP	F42	-	-	-	-	-	-	-	-
	SO	F138D	(63,016)	(33,771)	(9,300)	(10,371)	(4,292)	(1,492)	(2,776)	(1,015)
	JBE	F104D	(494,305)	(275,582)	(83,034)	(68,894)	(25,736)	(6,997)	(25,193)	(5,868)
	SE	F104D	-	-	-	-	-	-	-	-
	SG	F104D	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(64,262,292)	(35,825,789)	(10,793,555)	(8,958,143)	(3,346,882)	(910,301)	(3,664,443)	(763,178)
283	Accum Deferred Income Taxes	F104D	20,989	11,702	3,526	2,925	1,093	297	1,197	249
	SG/CAGW	F104D	-	-	-	-	-	-	-	-
	SE	F104D	-	-	-	-	-	-	-	-
	SO	F138D	(16,862)	(9,036)	(2,488)	(2,775)	(1,148)	(399)	(743)	(272)
	GPS	F104D	(62,928)	(35,083)	(10,571)	(8,771)	(3,276)	(891)	(3,589)	(747)
	SNP	F104D	(20,932)	(11,670)	(3,516)	(2,917)	(1,090)	(296)	(1,194)	(248)
	TROJD	F104D	-	-	-	-	-	-	-	-
	SNPD	F104D	-	-	-	-	-	-	-	-
	JBE	F104D	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(79,733)	(44,088)	(13,050)	(11,538)	(4,422)	(1,289)	(4,329)	(1,018)
255	Accum Investment Tax Credit	F104D	(6,015)	(3,354)	(1,010)	(838)	(313)	(85)	(343)	(71)
TOTAL RATE BASE DEDUCTIONS			(66,491,443)	(36,699,743)	(12,157,646)	(8,967,688)	(3,330,113)	(904,545)	(3,672,489)	(759,220)
						ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
	SGU	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
	Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
						TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
						DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	(346,810)	(163,354)	(49,888)	(78,503)	(33,378)	-	(21,001)	(685)
108361	Structures and Improvements	F119	(1,512,075)	(646,506)	(197,441)	(310,691)	(132,101)	(139,508)	(83,116)	(2,711)
108362	Station Equipment	F120	(25,618,794)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,670,063)	(1,450,226)	(47,302)

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	(74,471,963)	(35,215,148)	(10,709,406)	(16,777,914)	(7,133,720)	-	(4,488,450)	(147,324)
108365	Overhead Conductors	F122	(36,416,492)	(21,691,536)	(5,130,758)	(5,620,974)	(2,389,955)	-	(1,503,731)	(79,538)
108366	Underground Conduit	F123	(12,292,782)	(8,178,976)	(1,711,614)	(1,402,433)	(596,294)	-	(375,181)	(28,285)
108367	Underground Conductors	F124	(15,994,716)	(10,738,181)	(2,224,780)	(1,769,232)	(752,251)	-	(473,307)	(36,965)
108368	Line Transformers	F125	(64,715,526)	(34,721,062)	(15,505,887)	(5,647,652)	(688,512)	-	(8,018,637)	(133,776)
108369	Services	F126	(31,549,210)	(23,067,542)	(6,417,769)	(1,649,170)	(414,729)	-	-	-
108370	Meters	F127	(6,029,800)	(4,060,895)	(1,044,635)	(455,978)	(80,036)	(46,989)	(341,266)	-
108371	Install on Customers' Premises	F128	(382,101)	-	-	-	-	-	-	(382,101)
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	(2,369,515)	-	-	-	-	-	-	(2,369,515)
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102D	352,743	195,526	59,723	49,992	18,623	3,813	20,882	4,183
TOTAL DISTRIBUTION PLANT DEPR			(271,347,039)	(149,568,002)	(46,377,439)	(39,083,528)	(14,507,271)	(1,852,747)	(16,734,033)	(3,224,019)
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107D	(17,652,063)	(9,784,578)	(2,988,683)	(2,501,735)	(931,926)	(190,827)	(1,044,986)	(209,328)
	SG-P	F105D	-	-	-	-	-	-	-	-
	SG-U	F105D	-	-	-	-	-	-	-	-
	CAGW	F105D	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102D	(2,188,666)	(1,213,182)	(370,565)	(310,188)	(115,549)	(23,661)	(129,567)	(25,954)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105D	-	-	-	-	-	-	-	-
	CAGE	F105D	-	-	-	-	-	-	-	-
	CAGE	F105D	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(19,840,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(19,840,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(291,187,768)	(160,565,762)	(49,736,686)	(41,895,451)	(15,554,746)	(2,067,234)	(17,908,587)	(3,459,302)
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	(1,257,669)	(579,332)	(179,273)	(252,914)	(101,362)	(84,135)	(55,339)	(5,313)
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	(79,592)	(36,663)	(11,345)	(16,006)	(6,415)	(5,325)	(3,502)	(336)
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		(1,337,261)	(615,996)	(190,619)	(268,920)	(107,777)	(89,460)	(58,842)	(5,649)
111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible									
	S	F107D	8,001	4,435	1,355	1,134	422	86	474	95
	DGP	F105D	-	-	-	-	-	-	-	-
	DGU	F105D	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105D	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	JBG	F105D	-	-	-	-	-	-	-	-
	CAGE	F105D	-	-	-	-	-	-	-	-
	CAGE	F105D	-	-	-	-	-	-	-	-
	SO	F102D	(6,064,055)	(3,361,319)	(1,026,709)	(859,427)	(320,147)	(65,555)	(358,987)	(71,911)
	Total Accum Prov for Amort-Intangible		(6,056,054)	(3,356,884)	(1,025,355)	(858,293)	(319,724)	(65,469)	(358,513)	(71,816)
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(7,393,316)	(3,972,880)	(1,215,973)	(1,127,213)	(427,501)	(154,929)	(417,354)	(77,466)

CustomerTotal - **Customer - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		8,798,685	7,086,421	1,129,587	198,647	72,707	55,216	127,802	128,304
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		8,133,724	6,517,431	1,036,876	212,751	74,064	53,357	130,863	108,382
16		Depreciation Expense		58,680	47,847	8,305	483	124	2	813	1,107
17		Amortization Expense		738,704	602,325	104,547	6,085	1,557	24	10,232	13,934
18		Taxes Other Than Income		166,903	121,040	15,403	18,259	4,230	(53)	9,770	(1,745)
19		Income Taxes - Federal		(209,141)	(151,671)	(19,301)	(22,880)	(5,300)	67	(12,242)	2,187
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(33,648)	(24,402)	(3,105)	(3,681)	(853)	11	(1,970)	352
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		60,420	46,377	4,314	5,376	2,060	1,775	518	-
24											
25		Total Operating Expenses		8,915,641	7,158,947	1,147,038	216,394	75,881	55,182	137,983	124,217
26											
27		Operating Revenue For Return		(116,956)	(72,526)	(17,451)	(17,746)	(3,174)	34	(10,182)	4,088
28											
29											
30		Rate Base :									
31		Electric Plant In Service		13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		-	-	-	-	-	-	-	-
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-
38		Misc Deferred Debits		0	0	0	0	0	0	0	0
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
47		Accum Provision For Amortization		(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)
48		Accum Deferred Income Taxes		(1,210,322)	(988,020)	(172,436)	(8,512)	(1,981)	491	(16,583)	(23,281)
49		Unamortized ITC		-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		(14,945,964)	(12,027,224)	(2,028,203)	(301,978)	(72,580)	135	(286,030)	(230,083)
55											
56		Total Rate Base		(1,768,094)	(1,282,240)	(163,174)	(193,429)	(44,808)	566	(103,499)	18,489
57											
58											
59		Return On Rate Base		6.61%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		8.14%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		(1,768,094)	(1,282,240)	(163,174)	(193,429)	(44,808)	566	(103,499)	18,489
80											
81											
82		Return On Ratebase ($$)	7.46%	(131,970)	(95,706)	(12,179)	(14,438)	(3,344)	42	(7,725)	1,380
83		Operating & Maintenance Expense		8,133,724	6,517,431	1,036,876	212,751	74,064	53,357	130,863	108,382
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		58,680	47,847	8,305	483	124	2	813	1,107
86		Amortization Expense		738,704	602,325	104,547	6,085	1,557	24	10,232	13,934
87		Taxes Other Than Income		166,903	121,040	15,403	18,259	4,230	(53)	9,770	(1,745)
88		Federal Income Taxes		(209,141)	(151,671)	(19,301)	(22,880)	(5,300)	67	(12,242)	2,187
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(33,648)	(24,402)	(3,105)	(3,681)	(853)	11	(1,970)	352
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		60,420	46,377	4,314	5,376	2,060	1,775	518	-
95		Revenue Credits		(879,672)	(698,555)	(72,188)	(76,889)	(20,798)	(7,822)	837	(4,258)
96											
97		Total Revenue Requirements		7,903,999	6,364,685	1,062,671	125,067	51,739	47,402	131,096	121,339
98		Operating Revenues		7,919,013	6,387,866	1,057,399	121,758	51,909	47,394	128,639	124,047
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		(15,014)	(23,181)	5,272	3,309	(170)	8	2,457	(2,708)
102											
103		Existing Revenues		7,919,013	6,387,866	1,057,399	121,758	51,909	47,394	128,639	124,047
104		check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		-0.19%	-0.36%	0.50%	2.72%	-0.33%	0.02%	1.91%	-2.18%

Customer - Total - Unbundled

			WCA Method		ELECTRIC REVENUES							
	A	B	0		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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		6,387,866	6,387,866	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		1,355,191	-	1,057,399	121,758	-	47,394	128,639	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					1,355,191	-	1,057,399	121,758	-	47,394	128,639	-
126												
127	444	Public Street & Highway Lighting	A		175,956	-	-	-	51,909	-	-	124,047
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				7,919,013	6,387,866	1,057,399	121,758	51,909	47,394	128,639	124,047
136												
137	447	Sales for Resale	F10		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F10		-	-	-	-	-	-	-	-
142		Energy	F10		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140C		404,332	325,137	52,240	9,296	3,339	2,542	5,996	5,781
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Total Sales from Electricity				8,323,345	6,713,003	1,109,639	131,055	55,248	49,936	134,635	129,828
153												
154	Other Electric Operating Revenues											
155	450	Forfeited Discounts & Interest	A	1.00	742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083
156		Customers	F40		-	-	-	-	-	-	-	-
157					742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083
158												
159	451	Misc Electric Revenue	A	1.00	(267,856)	(210,946)	(39,001)	(2,106)	(126)	(2)	(10,051)	(5,624)
160		Demand	F10		-	-	-	-	-	-	-	-
161		Customer	F40		16	13	2	0	0	0	1	0
162					(267,840)	(210,934)	(38,998)	(2,106)	(126)	(2)	(10,050)	(5,623)
163												
164	453	Water Sales	F12		-	-	-	-	-	-	-	-
165												
166	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
167		Demand	F10		-	-	-	-	-	-	-	-
168		Demand	F10		-	-	-	-	-	-	-	-
169		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
170		Customer	F40		779	613	113	6	0	0	29	16
171					779	613	113	6	0	0	29	16
172												
173	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
174		Customer	F12		-	-	-	-	-	-	-	-
175		Demand	F12		-	-	-	-	-	-	-	-
176		Jim Bridger Generation	F12		-	-	-	-	-	-	-	-
177		System Overhead	F40		-	-	-	-	-	-	-	-
178		Demand	F12		-	-	-	-	-	-	-	-
179		Wheeling Revenue - Energy	F12		-	-	-	-	-	-	-	-
180					-	-	-	-	-	-	-	-
181												
182	Total Other Electric Operating Revenues				475,340	373,418	19,948	67,593	17,459	5,280	(6,834)	(1,524)
183												
184	Total Electric Operating Revenues				8,798,685	7,086,421	1,129,587	198,647	72,707	55,216	127,802	128,304
185												
186	Miscellaneous Revenues											
187	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
190	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
193												
194	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-
195												
196	Miscellaneous Expenses											
197	4311	Interest on Customer Deposits	F80		60,420	46,377	4,314	5,376	2,060	1,775	518	-
198												
199	Net Miscellaneous Revenues And Expense				60,420	46,377	4,314	5,376	2,060	1,775	518	-
200												

201 Distribution - METER - Unbundled

STEAM POWER GENERATION

204 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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
500	Operation Supervn & Engineering	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	Total 500		-	-	-	-	-	-	-	-
501	Fuel Related	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	JBE	F10	-	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-	-
	Total 501		-	-	-	-	-	-	-	-
501NPC	Fuel Related - NPC									
	S	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	Total Fuel Related		-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-
	SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
	Total 502		-	-	-	-	-	-	-	-
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
503NPC	Steam From Other Sources-NPC									
	SE	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-	-
	Total Steam From Other Sources		-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 505		-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
	SE	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	-	-	-	-	-	-	-	-
		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			-	-	-	-	-	-	-	-

301	Distribution - METER - Unbundled										
302								HYDRAULIC POWER GENERATION			
303	A	B	C	D	E	F	G	H	I	J	K
304	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
305	535	Operation Super & Engineering									
306		SG	F10	-	-	-	-	-	-	-	-
307		CAGW	F10	-	-	-	-	-	-	-	-
308											
309	536	Water For Power	F10	-	-	-	-	-	-	-	-
310											
311	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
312											
313	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
314											
315	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
316											
317	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
318											
319	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
320											
321	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
322											
323	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
324											
325	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
326											
327	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
330											
331	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
332											
333											
334							OTHER POWER GENERATION				
335											
336											
337	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
338											
339	547	Fuel	F10	-	-	-	-	-	-	-	-
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-
341											
342											
343	547NPC	Fuel-NPC	F10								
344		CAEW	F10	-	-	-	-	-	-	-	-
345		S	F10	-	-	-	-	-	-	-	-
346		Total 547		-	-	-	-	-	-	-	-
347											
348	548	Generation Expense	F10	-	-	-	-	-	-	-	-
349		CAGW	F10	-	-	-	-	-	-	-	-
350		Total 548		-	-	-	-	-	-	-	-
351											
352	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
353		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
354											
355	550/551	Maint Supervision & Engineering									
356		CAGW	F10	-	-	-	-	-	-	-	-
357		SG	F10	-	-	-	-	-	-	-	-
358		Total 550		-	-	-	-	-	-	-	-
359											
360	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
361											
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
363		CAGW	F10	-	-	-	-	-	-	-	-
364		Total 553		-	-	-	-	-	-	-	-
365											
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
367		CAGW	F10	-	-	-	-	-	-	-	-
368		Total 554		-	-	-	-	-	-	-	-
369											
370	Total Other Power Generation			-	-	-	-	-	-	-	-
371											
372											
373							OTHER POWER SUPPLY				
374											
375											
376	555	Purchased Power	F10	-	-	-	-	-	-	-	-
377		SG	F10	-	-	-	-	-	-	-	-
378		SE	F10	-	-	-	-	-	-	-	-
379											
380	555NPC	Purchased Power-NPC									
381		CAGW	F10	-	-	-	-	-	-	-	-
382		CAEW	F10	-	-	-	-	-	-	-	-
383		DGP	F10	-	-	-	-	-	-	-	-
384		DGP	F10	-	-	-	-	-	-	-	-
385		Total 555		-	-	-	-	-	-	-	-
386											
387											
388	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
389											
390	557	Other Expenses	F10	-	-	-	-	-	-	-	-
391											
392											
393	Embedded Cost Differentials										
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
395		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
400				-	-	-	-	-	-	-	-
401											
402	Total Other Power Supply			-	-	-	-	-	-	-	-
403											
404	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
405											

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	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	186,536	149,841	23,289	5,374	1,932	1,401	2,421	2,278
902	Meter Reading Expense	F41	694,035	565,491	105,043	7,316	2,800	619	12,765	-
903	Customer Receipts & Collections	F42	4,463,688	3,639,606	631,734	36,768	9,407	146	61,828	84,198
904	Uncollectible Accounts	F80	1,736,985	1,333,284	124,017	154,561	59,214	51,019	14,891	-
905	Misc. Customer Accounts Exp	F136	21,766	17,484	2,717	627	225	163	282	266
TOTAL CUSTOMER ACCOUNTS EXPENSE			7,103,010	5,705,705	886,800	204,647	73,578	53,349	92,188	86,742

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	11	9	2	0	0	0	0	0
908	Customer Assistance	F40	567,193	446,685	82,585	4,459	267	4	21,283	11,909
909	Informational & Instructional Adv	F40	462,371	364,135	67,323	3,635	218	3	17,349	9,708
910	Misc. Customer Service	F40	1,139	897	166	9	1	0	43	24
TOTAL CUSTOMER SERVICE EXPENSE			1,030,714	811,726	150,075	8,104	486	8	38,675	21,641

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102C	-	-	-	-	-	-	-	-
923	Outside Services	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	JBG	F102C	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance									
	System Overheads	F102C	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102C	-	-	-	-	-	-	-	-
	Injuries & Damages	F102C	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138C	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138C	-	-	-	-	-	-	-	-
930	Misc General Expenses									
	Situs	F138C	-	-	-	-	-	-	-	-
	Customer	F138C	-	-	-	-	-	-	-	-
	Labor	F138C	-	-	-	-	-	-	-	-
	Labor	F138C	-	-	-	-	-	-	-	-
	Customer	F138C	-	-	-	-	-	-	-	-
931	Rents	F102C	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
TOTAL O & M EXPENSE			8,133,724	6,517,431	1,036,876	212,751	74,064	53,357	130,863	108,382

Distribution - METER - Unbundled

DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
	Total 403OP		-	-	-	-	-	-	-	-
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
403	Distribution Depreciation									
	Land Rights	F118	-	-	-	-	-	-	-	-
	Structures	F119	-	-	-	-	-	-	-	-
	Station Equip	F120	-	-	-	-	-	-	-	-
	Poles & Towers	F121	-	-	-	-	-	-	-	-
	OH Conductors	F122	-	-	-	-	-	-	-	-
	UG Conduit	F123	-	-	-	-	-	-	-	-
	UG Conductor	F124	-	-	-	-	-	-	-	-
	Line Transformer	F125	-	-	-	-	-	-	-	-
	Services	F126	-	-	-	-	-	-	-	-
	Meters	F127	-	-	-	-	-	-	-	-
	Inst Cust Premises	F128	-	-	-	-	-	-	-	-
	Leased Property	F129	-	-	-	-	-	-	-	-
	Street Lighting	F130	-	-	-	-	-	-	-	-
	Total Distribution Expense		-	-	-	-	-	-	-	-
403GP	General Depreciation									
	S	F107C	-	-	-	-	-	-	-	-
	DGP	F105C	-	-	-	-	-	-	-	-
	DGU	F105C	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	CN	F42	58,680	47,847	8,305	483	124	2	813	1,107
	SG/CAGW/CAGE	F105C	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	CAEW	F105C	-	-	-	-	-	-	-	-
	JBG	F105C	-	-	-	-	-	-	-	-
	JBE	F10	-	-	-	-	-	-	-	-
	Total General Expense		58,680	47,847	8,305	483	124	2	813	1,107
403GV0	General Vehicles	F105C	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			58,680	47,847	8,305	483	124	2	813	1,107

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen									
	S	F12	-	-	-	-	-	-	-	-
	SG/CAGW	F10	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	DGU	F10								
	CN	F42	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	0	0	0	0	0	0	0	0
	Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant									
	S	F107C	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG/CAGW	F105C	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	CN	F42	738,704	602,325	104,547	6,085	1,557	24	10,232	13,934
	DGP	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-
	CAGW	F105C	-	-	-	-	-	-	-	-
	JBG	F105C	-	-	-	-	-	-	-	-
	Total Amort. Intangible Plant		738,704	602,325	104,547	6,085	1,557	24	10,232	13,934

686 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

689 A	B	C	D	E	F	G	H	I	J	K
690 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
691 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
693 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
695 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
697 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
699 407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
702 TOTAL AMORTIZATION EXPENSE			738,704	602,325	104,547	6,085	1,557	24	10,232	13,934
					TAX OTHER THAN INCOME					
708 408	Total Taxes Other Than Income	F101C	166,903	121,040	15,403	18,259	4,230	(53)	9,770	(1,745)
					DEFERRED ITC					
714 41140	Deferred I T C - Federal	F101C	-	-	-	-	-	-	-	-
716 41141	Deferred I T C - Idaho	F101C	-	-	-	-	-	-	-	-
718 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
					DEFERRED INCOME TAXES					
724 41010	Deferred Income Tax - Federal-DR	F101C	145,232	105,323	13,403	15,888	3,681	(46)	8,501	(1,519)
726 41011	Deferred Income Tax - State-DR	F101C	-	-	-	-	-	-	-	-
728 41110	Deferred Income Tax - Federal-CR	F101C	(178,880)	(129,725)	(16,508)	(19,569)	(4,533)	57	(10,471)	1,871
730 41111	Deferred Income Tax - State-CR	F101C	-	-	-	-	-	-	-	-
732 TOTAL DEFERRED INCOME TAXES			(33,648)	(24,402)	(3,105)	(3,681)	(853)	11	(1,970)	352
738 40911	State Income Taxes	F101C	-	-	-	-	-	-	-	-
740 40910	Federal Income Tax	F101C	(209,141)	(151,671)	(19,301)	(22,880)	(5,300)	67	(12,242)	2,187
743 TOTAL OPERATING EXPENSES			8,915,641	7,158,947	1,147,038	216,394	75,881	55,182	137,983	124,217

746 Distribution - METER - Unbundled

STEAM GENERATION PLANT

748 A	B	C	D	E	F	G	H	I	J	K
749 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750 310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
751	JBG	F10	-	-	-	-	-	-	-	-
752	Total 310		-	-	-	-	-	-	-	-
754 311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
755	JBG	F10	-	-	-	-	-	-	-	-
756	Total 311		-	-	-	-	-	-	-	-
758 312	Boiler Plant Equipment									
759	SG	F10	-	-	-	-	-	-	-	-
760	S	F10	-	-	-	-	-	-	-	-
761	CAGW	F10	-	-	-	-	-	-	-	-
762	JBG	F10	-	-	-	-	-	-	-	-
763	Total 312		-	-	-	-	-	-	-	-
765 314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
766	JBG	F10	-	-	-	-	-	-	-	-
767	Total 314		-	-	-	-	-	-	-	-
769 315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
770	JBG	F10	-	-	-	-	-	-	-	-
771	Total 316		-	-	-	-	-	-	-	-
773 316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
774	JBG	F10	-	-	-	-	-	-	-	-
775	Total 316		-	-	-	-	-	-	-	-
777 S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
781 Total Steam Generation Plant			-	-	-	-	-	-	-	-
					NUCLEAR GENERATION					
787 320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789 321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
791 322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
793 323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
795 324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
797 325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
799 N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
801 Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
					HYDRAULIC GENERATION PLANT					
807 330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
809 331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
811 332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
813 333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
815 334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
817 335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
819 336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
821 H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
823 Total Hydraulic Plant			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
828	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-
829		Total 340			-	-	-	-	-	-	-	-
830												
831	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-
832		Total 341			-	-	-	-	-	-	-	-
833												
834	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-
835		Total 342			-	-	-	-	-	-	-	-
836												
837	343	Prime Movers	F10		-	-	-	-	-	-	-	-
838		Total 343			-	-	-	-	-	-	-	-
839												
840	344	Generators	F10		-	-	-	-	-	-	-	-
841		Total 344			-	-	-	-	-	-	-	-
842												
843	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-
844		Total 345			-	-	-	-	-	-	-	-
845												
846	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-
847												
848	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-
849												
850	Total Other Generation Plant				-	-	-	-	-	-	-	-
851												
852	Experimental Plant											
853	103	Experimental Plant	F10		-	-	-	-	-	-	-	-
854												
855	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
856												
857								TRANSMISSION PLANT				
858	350	Land and Land Rights										
859		Demand	F12		-	-	-	-	-	-	-	-
860		Direct Assigned	A	-	-	-	-	-	-	-	-	-
861					-	-	-	-	-	-	-	-
862	352	Structures and Improvements										
863		Demand	F12		-	-	-	-	-	-	-	-
864		Direct Assigned	A	-	-	-	-	-	-	-	-	-
865					-	-	-	-	-	-	-	-
866	353	Station Equipment										
867		Demand	F12		-	-	-	-	-	-	-	-
868		Direct Assigned	A	-	-	-	-	-	-	-	-	-
869					-	-	-	-	-	-	-	-
870	354	Towers and Fixtures										
871		Demand	F12		-	-	-	-	-	-	-	-
872		Direct Assigned	A	-	-	-	-	-	-	-	-	-
873					-	-	-	-	-	-	-	-
874	355	Poles and Fixtures										
875		Demand	F12		-	-	-	-	-	-	-	-
876		Direct Assigned	A	-	-	-	-	-	-	-	-	-
877					-	-	-	-	-	-	-	-
878	356	Overhead Conductors										
879		Demand	F12		-	-	-	-	-	-	-	-
880		Direct Assigned	A	-	-	-	-	-	-	-	-	-
881					-	-	-	-	-	-	-	-
882	357	Underground Conduit										
883		Demand	F12		-	-	-	-	-	-	-	-
884		Direct Assigned	A	-	-	-	-	-	-	-	-	-
885					-	-	-	-	-	-	-	-
886	358	Underground Conductors										
887		Demand	F12		-	-	-	-	-	-	-	-
888		Direct Assigned	A	-	-	-	-	-	-	-	-	-
889					-	-	-	-	-	-	-	-
890	359	Roads and Trails										
891		Demand	F12		-	-	-	-	-	-	-	-
892		Direct Assigned	A	-	-	-	-	-	-	-	-	-
893					-	-	-	-	-	-	-	-
894												
895	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-
896	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
897												
898	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K
								DISTRIBUTION PLANT				
	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
903	360	Land and Land Rights										
904		Demand Primary	F20A		-	-	-	-	-	-	-	-
905		Assigned	A	-	-	-	-	-	-	-	-	-
906					-	-	-	-	-	-	-	-
907	361	Structures and Improvements										
908		Demand Primary	F20		-	-	-	-	-	-	-	-
909		Assigned	A	-	-	-	-	-	-	-	-	-
910					-	-	-	-	-	-	-	-
911	362	Station Equipment										
912		Demand Primary	F20A		-	-	-	-	-	-	-	-
913		Assigned	A	-	-	-	-	-	-	-	-	-
914					-	-	-	-	-	-	-	-
915	364	Poles, Towers & Fixtures										
916		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
917		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
918		Assigned	A	-	-	-	-	-	-	-	-	-
919					-	-	-	-	-	-	-	-
920	365	Overhead Conductors										
921		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
922		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
923		Assigned	A	-	-	-	-	-	-	-	-	-
924					-	-	-	-	-	-	-	-
925	366	Underground Conduit										
926		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
927		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
928		Assigned	A	-	-	-	-	-	-	-	-	-
929					-	-	-	-	-	-	-	-
930	367	Underground Conductors										
931		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
932		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
933		Assigned	A	-	-	-	-	-	-	-	-	-
934					-	-	-	-	-	-	-	-
935	368	Line Transformers										
936		Demand Secondary	F21		-	-	-	-	-	-	-	-
937		Assigned	A	-	-	-	-	-	-	-	-	-
938					-	-	-	-	-	-	-	-
939	369	Services										
940		Customer	F70		-	-	-	-	-	-	-	-
941		Assigned	A	-	-	-	-	-	-	-	-	-
942					-	-	-	-	-	-	-	-
943	370	Meters										
944		Customer	F60A		-	-	-	-	-	-	-	-
945		Assigned	A	-	-	-	-	-	-	-	-	-
946					-	-	-	-	-	-	-	-
947	371	Install on Customers' Premises										
948		Demand Primary	F20	-	-	-	-	-	-	-	-	-
949		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
950		Assigned	A	-	-	-	-	-	-	-	-	-
951					-	-	-	-	-	-	-	-
952	372	Leased Property										
953		Demand Primary	F20	-	-	-	-	-	-	-	-	-
954		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
955		Assigned	A	-	-	-	-	-	-	-	-	-
956					-	-	-	-	-	-	-	-
957												
958	373	Street Lights	A	-	-	-	-	-	-	-	-	-
959												
960												
961	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
962	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
963	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-

964
965 Distribution - METER - Unbundled
966

967	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107C	-	-	-	-	-	-	-	-
971		CN	F42	78,274	63,823	11,078	645	165	3	1,084	1,476
972		DGU	F105C	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
974		SO	F102C	-	-	-	-	-	-	-	-
975		Total Land & Land Rights		78,274	63,823	11,078	645	165	3	1,084	1,476
976											
977	390	Structures and Improvements									
978		S	F107C	-	-	-	-	-	-	-	-
979		DGP	F105C	-	-	-	-	-	-	-	-
980		DGU	F105C	-	-	-	-	-	-	-	-
981		CN	F42	569,294	464,192	80,571	4,689	1,200	19	7,886	10,739
982		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
983		JBG	F105C	-	-	-	-	-	-	-	-
984		SO	F102C	-	-	-	-	-	-	-	-
985											
986		Total Structures and Improvements		569,294	464,192	80,571	4,689	1,200	19	7,886	10,739
987											
988	391	Office Furniture & Equipment									
989		S	F107C	-	-	-	-	-	-	-	-
990		SGP	F105C	-	-	-	-	-	-	-	-
991		SGU	F105C	-	-	-	-	-	-	-	-
992		CN	F42	280,265	228,523	39,665	2,309	591	9	3,882	5,287
993		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102C	-	-	-	-	-	-	-	-
996		JBG	F105C	-	-	-	-	-	-	-	-
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		280,265	228,523	39,665	2,309	591	9	3,882	5,287
999											
1000	392	Transportation Equipment									
1001		S	F107C	-	-	-	-	-	-	-	-
1002		SO	F102C	-	-	-	-	-	-	-	-
1003		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105C	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105C	-	-	-	-	-	-	-	-
1008		JBG	F105C	-	-	-	-	-	-	-	-
1009		CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		-	-	-	-	-	-	-	-
1011											
1012	393	Stores Equipment									
1013		S	F107C	-	-	-	-	-	-	-	-
1014		SG-P	F105C	-	-	-	-	-	-	-	-
1015		SG-U	F105C	-	-	-	-	-	-	-	-
1016		SO	F102C	-	-	-	-	-	-	-	-
1017		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1018		JBG	F105C	-	-	-	-	-	-	-	-
1019		Total Stores Equipment		-	-	-	-	-	-	-	-
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107C	-	-	-	-	-	-	-	-
1023		SG-P	F105C	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1025		SO	F102C	-	-	-	-	-	-	-	-
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105C	-	-	-	-	-	-	-	-
1028		JBG	F105C	-	-	-	-	-	-	-	-
1029		CAGE	F102C	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
1031											
1032	395	Laboratory Equipment									
1033		S	F107C	-	-	-	-	-	-	-	-
1034		SGP	F105C	-	-	-	-	-	-	-	-
1035		SGU	F105C	-	-	-	-	-	-	-	-
1036		SO	F102C	-	-	-	-	-	-	-	-
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1039		JBG	F105C	-	-	-	-	-	-	-	-
1040		CAGE	F102C	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		-	-	-	-	-	-	-	-
1042											
1043	396	Power Operated Equipment									
1044		S	F107C	-	-	-	-	-	-	-	-
1045		SG-P	F105C	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1047		SO	F102C	-	-	-	-	-	-	-	-
1048		SG-U	F105C	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105C	-	-	-	-	-	-	-	-
1051		CAGE	F102C	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		-	-	-	-	-	-	-	-
1053											
1054	397	Communication Equipment									
1055		S	F107C	-	-	-	-	-	-	-	-
1056		SGP	F105C	-	-	-	-	-	-	-	-
1057		SGU	F105C	-	-	-	-	-	-	-	-
1058		SO	F102C	-	-	-	-	-	-	-	-
1059		CN	F42	71,893	58,620	10,175	592	152	2	996	1,356
1060		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105C	-	-	-	-	-	-	-	-
		CAGE	F105C	-	-	-	-	-	-	-	-
1064		CAGE	F105C	-	-	-	-	-	-	-	-
1065		Total Communication Equipment		71,893	58,620	10,175	592	152	2	996	1,356

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1071	398	Misc. Equipment									
1072		S	F107C	-	-	-	-	-	-	-	-
1073		SGP	F105C	-	-	-	-	-	-	-	-
1074		SGU	F105C	-	-	-	-	-	-	-	-
		CN	F42	5,722	4,666	810	47	12	0	79	108
1076		SO	F102C	-	-	-	-	-	-	-	-
1077		SE	F10	-	-	-	-	-	-	-	-
1078		SG	F105C	-	-	-	-	-	-	-	-
1079		JBG	F105C	-	-	-	-	-	-	-	-
1080		Total Misc. Equipment		5,722	4,666	810	47	12	0	79	108
1081											
1082	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1083	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1084		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1085											
1086	390L	General Capital Lease									
1087		S	F10	-	-	-	-	-	-	-	-
1088		SG	F10	-	-	-	-	-	-	-	-
1089		SO-U	F10	-	-	-	-	-	-	-	-
1091		Remove Capital Lease		-	-	-	-	-	-	-	-
1092											
1093	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1094		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1095											
1096	G00	Unclassified Gen Plant - Acct 300	F102C	-	-	-	-	-	-	-	-
1097	GV0	Unclassified Gen Veh - Acct 300	F102C	-	-	-	-	-	-	-	-
1098											
1099	TOTAL GENERAL PLANT			1,005,448	819,824	142,299	8,282	2,119	33	13,927	18,966

INTANGIBLE PLANT

1104											
1105	301	Organization									
1106		S	F107C	-	-	-	-	-	-	-	-
1107		SO	F102C	-	-	-	-	-	-	-	-
1108		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1109		Total Organization		-	-	-	-	-	-	-	-
1110											
1111	302	Franchise & Consent									
1112		S	F107C	-	-	-	-	-	-	-	-
1113		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1114		DGP	F105C	-	-	-	-	-	-	-	-
1115		DGU	F105C	-	-	-	-	-	-	-	-
1116		Total Franchise & Consent		-	-	-	-	-	-	-	-
1117											
1118	303	Miscellaneous Intangible Plant									
1119		S	F107C	-	-	-	-	-	-	-	-
1120		SG/CAGW	F105C	-	-	-	-	-	-	-	-
1121		SO	F102C	-	-	-	-	-	-	-	-
1122		SE	F105C	-	-	-	-	-	-	-	-
1123		CN	F42	12,172,421	9,925,161	1,722,731	100,267	25,653	398	168,605	229,606
1124		DGU	F10	-	-	-	-	-	-	-	-
1125		DGP	F105C	-	-	-	-	-	-	-	-
1126		JBG	F105C	-	-	-	-	-	-	-	-
1127		Total Miscellaneous Intangible Plant		12,172,421	9,925,161	1,722,731	100,267	25,653	398	168,605	229,606
1128											
1129	I00	Unclass Intangible Plant - Acct 300	F102C	-	-	-	-	-	-	-	-
1130											
1131	TOTAL INTANGIBLE PLANT			12,172,421	9,925,161	1,722,731	100,267	25,653	398	168,605	229,606
1132											
1133											
1134	TOTAL ELECTRIC PLANT IN SERVICE			13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572
1135											
1136											

Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1141	105	Plant Held For Future Use									
1142		S	F20	-	-	-	-	-	-	-	-
1143		SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-
1144		DNPT	F10	-	-	-	-	-	-	-	-
1145		DNPPOP	F10	-	-	-	-	-	-	-	-
1146		SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
1147		DNPG	F102	-	-	-	-	-	-	-	-
1148		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1149											
1150	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1151											
1152	128	Pensions	F102C	-	-	-	-	-	-	-	-
1153											
1154	124	Weatherization	F10	-	-	-	-	-	-	-	-
1155											
1156	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1157		JBG	F10	-	-	-	-	-	-	-	-
1158		Total Fuel Stock		-	-	-	-	-	-	-	-
1159											
1160	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1161											
1162	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1163											
1164	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1165											
1166	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1167											
1168	154	Materials and Supplies	F102C	-	-	-	-	-	-	-	-
1169		SG/CAGE/CAGW	F102C	-	-	-	-	-	-	-	-
1170		SE/CAEE/CAEW	F102C	-	-	-	-	-	-	-	-
1171		SO	F102C	-	-	-	-	-	-	-	-
1172		DNPPS	F102C	-	-	-	-	-	-	-	-
1173		DNPPH	F102C	-	-	-	-	-	-	-	-
1174		DNPD	F102C	-	-	-	-	-	-	-	-
1175		DNPT	F102C	-	-	-	-	-	-	-	-
1176		DGU	F102C	-	-	-	-	-	-	-	-
1177		DGP	F102C	-	-	-	-	-	-	-	-
1178		JBG	F10	-	-	-	-	-	-	-	-
1179		SNPP	F102C	-	-	-	-	-	-	-	-
1180		CAGE	F102C	-	-	-	-	-	-	-	-
1181		Total Materials and Supplies		-	-	-	-	-	-	-	-
1182											
1183	163	Stores Expense Undistributed	F102C	-	-	-	-	-	-	-	-
1184											
1185	25318	Provo Working Capital Deposit	F102C	-	-	-	-	-	-	-	-
1186											
1187	165	Prepayments	F102C	-	-	-	-	-	-	-	-
1188		GPS	F42	-	-	-	-	-	-	-	-
1189		SG	F102C	-	-	-	-	-	-	-	-
1190		SE	F102C	-	-	-	-	-	-	-	-
1191		SO	F102C	-	-	-	-	-	-	-	-
1192		Total Prepayments		-	-	-	-	-	-	-	-
1193											
1194	182	Misc Regulatory Assets	F102C	-	-	-	-	-	-	-	-
1195		SG/CAGW	F102C	-	-	-	-	-	-	-	-
1196		CAGE	F102C	-	-	-	-	-	-	-	-
1197		CAEW	F102C	-	-	-	-	-	-	-	-
1198		CAEE	F10	-	-	-	-	-	-	-	-
1199		SE	F102C	-	-	-	-	-	-	-	-
1200		SO	F102C	-	-	-	-	-	-	-	-
1201		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1202											
1203	186	Misc Deferred Debits	F102C	-	-	-	-	-	-	-	-
1204		CAEW	F102C	-	-	-	-	-	-	-	-
1205		CAEE	F102C	-	-	-	-	-	-	-	-
1206		SG	F102C	-	-	-	-	-	-	-	-
1207		SO	F102C	0	0	0	0	0	0	0	0
1208		SE	F10	-	-	-	-	-	-	-	-
1209		JBE	F102C	-	-	-	-	-	-	-	-
1210		EXCTAX	F102C	-	-	-	-	-	-	-	-
1211		Total Misc Deferred Debits		0	0	0	0	0	0	0	0
1212											
1213	CWC	Cash Working Capital	F137C	-	-	-	-	-	-	-	-
1214											
1215	OWC	Other Working Capital	F137C	-	-	-	-	-	-	-	-
1216		Total Other Working Capital		-	-	-	-	-	-	-	-
1217											
1218	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1219											
1220	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1221											
1222	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1223	TOTAL RATE BASE ADDITIONS			0	0	0	0	0	0	0	0

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
235		Customer Service Deposits	F51	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)
2281		Accum Prov for Property Insurance	F102C	-	-	-	-	-	-	-	-
2282		Accum Prov for Injuries & Damages	F102C	-	-	-	-	-	-	-	-
2283		Accum Prov for Pension & Benefits	F102C	-	-	-	-	-	-	-	-
254		Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
22844		Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
22842		Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
252		Customer Advances for Const	F50	-	-	-	-	-	-	-	-
25398		SO2 Emissions	F10	-	-	-	-	-	-	-	-
25399		Other Deferred Credits	F10	-	-	-	-	-	-	-	-
190		Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
		SG/CAGW	F104C	-	-	-	-	-	-	-	-
		DOP	F138C	119,812	96,004	15,273	3,134	1,091	786	1,928	1,596
		CN	F104C	-	-	-	-	-	-	-	-
		BADDEBT	F42	318,772	259,921	45,115	2,626	672	10	4,415	6,013
		TROJD	F104C	-	-	-	-	-	-	-	-
		JBE	F104C	-	-	-	-	-	-	-	-
		SE/CAEW	F104C	-	-	-	-	-	-	-	-
		SNP	F104C	-	-	-	-	-	-	-	-
		SNPD	F104C	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		438,584	355,924	60,388	5,760	1,763	796	6,343	7,609
281		Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
282		Accum Deferred Income Taxes	F104C	(1,596,990)	(1,302,155)	(226,018)	(13,155)	(3,366)	(52)	(22,120)	(30,124)
			F104C	-	-	-	-	-	-	-	-
			F104C	-	-	-	-	-	-	-	-
			F104C	0	0	0	0	0	0	0	0
			F104C	-	-	-	-	-	-	-	-
		DITBAL	F104C	-	-	-	-	-	-	-	-
		DGP	F42	-	-	-	-	-	-	-	-
		SO	F138C	(30,352)	(24,320)	(3,869)	(794)	(276)	(199)	(488)	(404)
		JBE	F104C	(12,391)	(10,104)	(1,754)	(102)	(26)	(0)	(172)	(234)
		SE	F104C	-	-	-	-	-	-	-	-
		SG	F104C	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		(1,639,733)	(1,336,579)	(231,641)	(14,051)	(3,668)	(252)	(22,780)	(30,762)
283		Accum Deferred Income Taxes	F104C	526	429	74	4	1	0	7	10
		SG/CAGW	F104C	-	-	-	-	-	-	-	-
		SE	F104C	-	-	-	-	-	-	-	-
		SO	F138C	(8,122)	(6,508)	(1,035)	(212)	(74)	(53)	(131)	(108)
		GPS	F104C	(1,578)	(1,286)	(223)	(13)	(3)	(0)	(22)	(30)
		SNP	F104C	-	-	-	-	-	-	-	-
		TROJD	F104C	-	-	-	-	-	-	-	-
		SNPD	F104C	-	-	-	-	-	-	-	-
		JBE	F104C	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		(9,173)	(7,365)	(1,184)	(221)	(76)	(53)	(145)	(128)
255		Accum Investment Tax Credit	F104C	-	-	-	-	-	-	-	-
TOTAL RATE BASE DEDUCTIONS				(4,039,428)	(3,134,242)	(484,630)	(212,138)	(49,595)	491	(134,960)	(24,355)
							ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP		Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108NP		Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP		Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
108OP		Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
		SGU	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
108EP		Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION				-	-	-	-	-	-	-	-
							TRANSMISSION PLANT				
108TP		Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
							DISTRIBUTION PLANT				
108360		Land and Land Rights	F118	-	-	-	-	-	-	-	-
108361		Structures and Improvements	F119	-	-	-	-	-	-	-	-
108362		Station Equipment	F120	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102C	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107C	-	-	-	-	-	-	-	-
	SG-P	F105C	-	-	-	-	-	-	-	-
	SG-U	F105C	-	-	-	-	-	-	-	-
	CAGW	F105C	-	-	-	-	-	-	-	-
	CN	F42	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
	SO	F102C	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	-	-	-	-	-	-	-	-
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	-	-	-	-	-	-	-	-
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible									
	S	F107C	-	-	-	-	-	-	-	-
	DGP	F105C	-	-	-	-	-	-	-	-
	DGU	F105C	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105C	-	-	-	-	-	-	-	-
	CN	F42	(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)
	JBG	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-Intangible		(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)

CommonTotal - **Common - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	A	B	C	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		11,612,741	5,161,997	1,791,033	2,402,323	913,802	733,593	539,397	70,596
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		9,389,664	4,335,113	1,359,858	1,878,319	745,021	610,983	416,336	44,034
16		Depreciation Expense		-	-	-	-	-	-	-	-
17		Amortization Expense		-	-	-	-	-	-	-	-
18		Taxes Other Than Income		-	-	-	-	-	-	-	-
19		Income Taxes - Federal		458,096	211,494	66,343	91,641	36,349	29,810	20,311	2,148
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		1,266	585	183	253	100	82	56	6
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-
24											
25		Total Operating Expenses		9,849,025	4,547,191	1,426,384	1,970,213	781,470	640,876	436,703	46,188
26											
27		Operating Revenue For Return		1,763,715	614,806	364,649	432,111	132,332	92,716	102,693	24,408
28											
29											
30		Rate Base :									
31		Electric Plant In Service		-	-	-	-	-	-	-	-
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		-	-	-	-	-	-	-	-
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-
38		Misc Deferred Debits		0	0	0	0	0	0	0	0
39		Cash Working Capital		23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016
40		Weatherization Loans		5,093	2,130	681	1,155	471	445	203	8
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		23,464,598	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		-	-	-	-	-	-	-	-
47		Accum Provision For Amortization		-	-	-	-	-	-	-	-
48		Accum Deferred Income Taxes		79,071	36,506	11,451	15,817	6,274	5,145	3,506	371
49		Unamortized ITC		-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		79,071	36,506	11,451	15,817	6,274	5,145	3,506	371
55											
56		Total Rate Base		23,543,668	10,869,652	3,409,654	4,709,838	1,868,135	1,532,095	1,043,899	110,395
57											
58											
59		Return On Rate Base		7.49%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
60											
61		Return On Equity		9.81%	6.32%	15.91%	13.02%	9.04%	7.07%	14.28%	37.63%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019

	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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		23,543,668	10,869,652	3,409,654	4,709,838	1,868,135	1,532,095	1,043,899	110,395
80											
81											
82		Return On Ratebase ($$)	7.46%	1,757,298	811,310	254,496	351,542	139,437	114,355	77,917	8,240
83		Operating & Maintenance Expense		9,389,664	4,335,113	1,359,858	1,878,319	745,021	610,983	416,336	44,034
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		-	-	-	-	-	-	-	-
86		Amortization Expense		-	-	-	-	-	-	-	-
87		Taxes Other Than Income		-	-	-	-	-	-	-	-
88		Federal Income Taxes		458,096	211,494	66,343	91,641	36,349	29,810	20,311	2,148
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		1,266	585	183	253	100	82	56	6
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		-	-	-	-	-	-	-	-
95		Revenue Credits		(529,886)	(244,832)	(76,789)	(105,882)	(41,967)	(34,382)	(23,515)	(2,498)
96											
97		Total Revenue Requirements		11,076,438	5,113,669	1,604,091	2,215,872	878,921	720,850	491,105	51,929
98		Operating Revenues		11,082,855	4,917,165	1,714,244	2,296,441	871,816	699,211	515,882	68,097
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		(6,417)	196,504	(110,153)	(80,569)	7,105	21,639	(24,777)	(16,168)
102											
103		Existing Revenues		11,082,855	4,917,165	1,714,244	2,296,441	871,816	699,211	515,882	68,097
104		check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		-0.06%	4.00%	-6.43%	-3.51%	0.82%	3.09%	-4.80%	-23.74%

			WCA Method		ELECTRIC REVENUES							
	Common - Total - Unbundled											
	A	B	0		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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		4,917,165	4,917,165	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		5,225,777	-	1,714,244	2,296,441	-	699,211	515,882	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					5,225,777	-	1,714,244	2,296,441	-	699,211	515,882	-
126												
127	444	Public Street & Highway Lighting	A		939,913	-	-	-	871,816	-	-	68,097
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				11,082,855	4,917,165	1,714,244	2,296,441	871,816	699,211	515,882	68,097
136												
137	447	Sales for Resale	F10		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F10		-	-	-	-	-	-	-	-
142		Energy	F10		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140Co		534,265	246,664	77,375	106,875	42,391	34,765	23,689	2,505
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Total Sales from Electricity				11,617,120	5,163,828	1,791,618	2,403,317	914,207	733,976	539,571	70,603
153												
154	Other Electric Operating Revenues											
155	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
156		Customers	F40		-	-	-	-	-	-	-	-
157					-	-	-	-	-	-	-	-
158												
159	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
160		Demand	F10		-	-	-	-	-	-	-	-
161		Customer	F40		-	-	-	-	-	-	-	-
162					-	-	-	-	-	-	-	-
163												
164	453	Water Sales	F12		-	-	-	-	-	-	-	-
165												
166	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
167		Demand	F10		-	-	-	-	-	-	-	-
168		Demand	F10		-	-	-	-	-	-	-	-
169		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
170		Customer	F40		-	-	-	-	-	-	-	-
171					-	-	-	-	-	-	-	-
172												
173	456	Other Electric Revenue	A	1.00	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
174		Customer	F12		-	-	-	-	-	-	-	-
175		Demand	F12		-	-	-	-	-	-	-	-
176		Jim Bridger Generation	F12		-	-	-	-	-	-	-	-
177		System Overhead	F40		-	-	-	-	-	-	-	-
178		Demand	F12		-	-	-	-	-	-	-	-
179		Wheeling Revenue - Energy	F12		-	-	-	-	-	-	-	-
180					(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
181												
182	Total Other Electric Operating Revenues				(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
183												
184	Total Electric Operating Revenues				11,612,741	5,161,997	1,791,033	2,402,323	913,802	733,593	539,397	70,596
185												
186	Miscellaneous Revenues											
187	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
188	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
189	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
190	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
191	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
192	421	(Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
193												
194	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-
195												
196	Miscellaneous Expenses											
197	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-
198												
199	Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-
200												

201 Distribution - METER - Unbundled

STEAM POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K
204				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
205	FERC ACCT	DESCRIPTION	COS Factor								
206	500	Operation Supervn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
208		CAGW	F10	-	-	-	-	-	-	-	-
209		Total 500		-	-	-	-	-	-	-	-
210											
211	501	Fuel Related	F10	-	-	-	-	-	-	-	-
212		CAGW	F10	-	-	-	-	-	-	-	-
213		JBE	F10	-	-	-	-	-	-	-	-
214		CAEE	F10	-	-	-	-	-	-	-	-
215		Total 501		-	-	-	-	-	-	-	-
216											
217	501NPC	Fuel Related - NPC									
218		S	F10	-	-	-	-	-	-	-	-
219		CAEW	F10	-	-	-	-	-	-	-	-
220		Total Fuel Related		-	-	-	-	-	-	-	-
221											
222											
223	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
224		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
225		Total 502		-	-	-	-	-	-	-	-
226											
227	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
228											
229	503NPC	Steam From Other Sources-NPC									
230		SE	F10	-	-	-	-	-	-	-	-
231		CAEW	F10	-	-	-	-	-	-	-	-
232		CAEE	F10	-	-	-	-	-	-	-	-
233		Total Steam From Other Sources		-	-	-	-	-	-	-	-
234											
235	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 505		-	-	-	-	-	-	-	-
238											
239	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
240		SE	F10	-	-	-	-	-	-	-	-
241		JBG	F10	-	-	-	-	-	-	-	-
242		Total 506		-	-	-	-	-	-	-	-
243											
244	507	Rents	F10	-	-	-	-	-	-	-	-
245		JBG	F10	-	-	-	-	-	-	-	-
246		Total 507		-	-	-	-	-	-	-	-
247											
248	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
249		JBG	F10	-	-	-	-	-	-	-	-
250		Total 510		-	-	-	-	-	-	-	-
251											
252	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
253		JBG	F10	-	-	-	-	-	-	-	-
254		Total 511		-	-	-	-	-	-	-	-
255											
256	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
257			F10	-	-	-	-	-	-	-	-
258		JBG	F10	-	-	-	-	-	-	-	-
259		Total 512		-	-	-	-	-	-	-	-
260											
261	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		Total 513		-	-	-	-	-	-	-	-
264											
265	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
266		JBG	F10	-	-	-	-	-	-	-	-
267		Total 514		-	-	-	-	-	-	-	-
268											
269	Total Steam Power Generation			-	-	-	-	-	-	-	-
270											
271											
272				NUCLEAR POWER GENERATION							
273											
274											
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
276											
277	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
278											
279	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
280											
281	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
282											
283	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
284											
285	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
286											
287	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
288											
289	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
290											
291	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
292											
293	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
294											
295	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
296											
297	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
298											
299											
300											

	A	B	C	D	E	F	G	H	I	J	K
301	Distribution - METER - Unbundled						HYDRAULIC POWER GENERATION				
302											
303	A	B	C	D	E	F	G	H	I	J	K
304	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
305	535	Operation Super & Engineering									
306		SG	F10	-	-	-	-	-	-	-	-
307		CAGW	F10	-	-	-	-	-	-	-	-
308											
309	536	Water For Power	F10	-	-	-	-	-	-	-	-
310											
311	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
312											
313	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
314											
315	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
316											
317	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
318											
319	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
320											
321	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
322											
323	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
324											
325	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
326											
327	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
330											
331	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
332											
333											
334							OTHER POWER GENERATION				
335											
336											
337	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
338											
339	547	Fuel	F10	-	-	-	-	-	-	-	-
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-
341											
342											
343	547NPC	Fuel-NPC	F10								
344		CAEW	F10	-	-	-	-	-	-	-	-
345		S	F10	-	-	-	-	-	-	-	-
346		Total 547		-	-	-	-	-	-	-	-
347											
348	548	Generation Expense	F10	-	-	-	-	-	-	-	-
349		CAGW	F10	-	-	-	-	-	-	-	-
350		Total 548		-	-	-	-	-	-	-	-
351											
352	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
353		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
354											
355	550/551	Maint Supervision & Engineering									
356		CAGW	F10	-	-	-	-	-	-	-	-
357		SG	F10	-	-	-	-	-	-	-	-
358		Total 550		-	-	-	-	-	-	-	-
359											
360	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
361											
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
363		CAGW	F10	-	-	-	-	-	-	-	-
364		Total 553		-	-	-	-	-	-	-	-
365											
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
367		CAGW	F10	-	-	-	-	-	-	-	-
368		Total 554		-	-	-	-	-	-	-	-
369											
370	Total Other Power Generation			-	-	-	-	-	-	-	-
371											
372											
373							OTHER POWER SUPPLY				
374											
375											
376	555	Purchased Power	F10	-	-	-	-	-	-	-	-
377		SG	F10	-	-	-	-	-	-	-	-
378		SE	F10	-	-	-	-	-	-	-	-
379											
380	555NPC	Purchased Power-NPC									
381		CAGW	F10	-	-	-	-	-	-	-	-
382		CAEW	F10	-	-	-	-	-	-	-	-
383		DGP	F10	-	-	-	-	-	-	-	-
384		DGP	F10	-	-	-	-	-	-	-	-
385		Total 555		-	-	-	-	-	-	-	-
386											
387											
388	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
389											
390	557	Other Expenses	F10	-	-	-	-	-	-	-	-
391											
392											
393	Embedded Cost Differentials										
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
395		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
400				-	-	-	-	-	-	-	-
401											
402	Total Other Power Supply			-	-	-	-	-	-	-	-
403											
404	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
405											

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	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	F41	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-

519 Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
521				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
522	FERC ACCT	DESCRIPTION	COSFactor								
523	907	Supervision	F40	-	-	-	-	-	-	-	-
525	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
527	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
529	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
531	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

SALES EXPENSE

537	911	Supervision	F40	-	-	-	-	-	-	-	-
539	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
541	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
543	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
545	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

551	920	Administrative & General Salaries	F102Co	199	93	29	39	16	13	9	1
552		Customer - System	F42	-	-	-	-	-	-	-	-
553		System Overheads	F102Co	5,120,216	2,388,528	737,495	1,011,271	403,827	326,398	229,420	23,277
554		Administrative & General Salaries		5,120,415	2,388,620	737,524	1,011,310	403,842	326,411	229,429	23,278
556	921	Office Supplies & expenses	F102Co	10,038	4,683	1,446	1,983	792	640	450	46
557		Customer - System	F42	6,193	5,050	877	51	13	0	86	117
558		System Overheads	F102Co	711,942	332,113	102,545	140,612	56,150	45,384	31,900	3,237
559		Office Supplies & expenses		728,173	341,846	104,868	142,646	56,955	46,024	32,435	3,399
561	922	A&G Expenses Transferred	F102Co	(2,212,940)	(1,032,314)	(318,743)	(437,068)	(174,533)	(141,068)	(99,155)	(10,060)
563	923	Outside Services	F102Co	11,618	5,420	1,673	2,295	916	741	521	53
564		Customer - System	F42	64,395	52,506	9,114	530	136	2	892	1,215
565		System Overheads	F102Co	1,379,817	643,670	198,743	272,521	108,825	87,959	61,825	6,273
		JBG	F102Co	2,614	1,220	377	516	206	167	117	12
567		System Overheads	F102Co	10,014	4,671	1,442	1,978	790	638	449	46
568		Outside Services		1,468,458	707,487	211,349	277,841	110,873	89,507	63,804	7,598
570	924	Property Insurance									
571		System Overheads	F102Co	188,629	87,994	27,169	37,255	14,877	12,025	8,452	858
573	925	Injuries & Damages	F102Co	1,291,373	602,412	186,004	255,053	101,849	82,321	57,862	5,871
574		Injuries & Damages	F102Co	388	181	56	77	31	25	17	2
576	926	Employee Pensions & Benefits	F138Co	8,058,659	3,720,601	1,167,095	1,612,063	639,413	524,375	357,319	37,792
578	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
580	928	Regulatory Commission Expense	F141	1,504,990	639,416	227,159	329,879	126,034	108,431	66,301	7,769
581		Regulatory Expense	F141	-	-	-	-	-	-	-	-
583	929	Duplicate Charges	F138Co	(8,722,011)	(4,026,864)	(1,263,165)	(1,744,761)	(692,046)	(567,539)	(386,732)	(40,903)
585	930	Misc General Expenses									
586		Situs	F138Co	46,295	21,374	6,705	9,261	3,673	3,012	2,053	217
587		Customer	F138Co	-	-	-	-	-	-	-	-
588		Labor	F138Co	118,789	54,844	17,204	23,763	9,425	7,730	5,267	557
589		Labor	F138Co	-	-	-	-	-	-	-	-
590		Customer	F138Co	-	-	-	-	-	-	-	-
592	931	Rents	F102Co	184,602	86,115	26,589	36,460	14,559	11,768	8,271	839
594	935	Maintenance of General Plant	F108	1,613,843	743,400	230,044	324,539	130,068	107,962	71,012	6,818
596	TOTAL ADMINISTRATIVE & GEN EXPENSE			9,389,664	4,335,113	1,359,858	1,878,319	745,021	610,983	416,336	44,034
599	TOTAL O & M EXPENSE			9,389,664	4,335,113	1,359,858	1,878,319	745,021	610,983	416,336	44,034

601 Distribution - METER - Unbundled

DEPRECIATION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
603				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
604	FERC ACCT	DESCRIPTION	COSFactor								
605	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
607	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
609	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
611	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
612		SG	F10	-	-	-	-	-	-	-	-
613		CAEW	F10	-	-	-	-	-	-	-	-
614		CAGW	F10	-	-	-	-	-	-	-	-
615		CAGE	F10	-	-	-	-	-	-	-	-
616		Total 403OP		-	-	-	-	-	-	-	-
618	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
620	403	Distribution Depreciation									
621		Land Rights	F118	-	-	-	-	-	-	-	-
622		Structures	F119	-	-	-	-	-	-	-	-
623		Station Equip	F120	-	-	-	-	-	-	-	-
624		Poles & Towers	F121	-	-	-	-	-	-	-	-
625		OH Conductors	F122	-	-	-	-	-	-	-	-
626		UG Conduit	F123	-	-	-	-	-	-	-	-
627		UG Conductor	F124	-	-	-	-	-	-	-	-
628		Line Transformer	F125	-	-	-	-	-	-	-	-
629		Services	F126	-	-	-	-	-	-	-	-
630		Meters	F127	-	-	-	-	-	-	-	-
631		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
632		Leased Property	F129	-	-	-	-	-	-	-	-
633		Street Lighting	F130	-	-	-	-	-	-	-	-
634		Total Distribution Expense		-	-	-	-	-	-	-	-
636	403GP	General Depreciation									
637		S	F107Co	-	-	-	-	-	-	-	-
638		DGP	F105Co	-	-	-	-	-	-	-	-
639		DGU	F105Co	-	-	-	-	-	-	-	-
640		SE	F10	-	-	-	-	-	-	-	-
641		CN	F42	-	-	-	-	-	-	-	-
642		SG/CAGW/CAGE	F105Co	-	-	-	-	-	-	-	-
643		SO	F102Co	-	-	-	-	-	-	-	-
644		CAEW	F105Co	-	-	-	-	-	-	-	-
645		JBG	F105Co	-	-	-	-	-	-	-	-
646		JBE	F10	-	-	-	-	-	-	-	-
647		Total General Expense		-	-	-	-	-	-	-	-
649	403GV0	General Vehicles	F105Co	-	-	-	-	-	-	-	-
651	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
653	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
656	TOTAL DEPRECIATION EXPENSE			-	-	-	-	-	-	-	-

AMORTIZATION EXPENSE

661	404CLG	Amort of LT Plant - Cap. Lease Gen									
662		S	F12	-	-	-	-	-	-	-	-
663		SG/CAGW	F10	-	-	-	-	-	-	-	-
664		SO	F102Co	-	-	-	-	-	-	-	-
665		DGU	F10								
666		CN	F42	-	-	-	-	-	-	-	-
667		DGP	F10	-	-	-	-	-	-	-	-
668		SG	F10	0	0	0	0	0	0	0	0
669		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
671	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
673	404IP	Amort of LT Plant - Intangible Plant									
674		S	F107Co	-	-	-	-	-	-	-	-
675		SE	F10	-	-	-	-	-	-	-	-
676		SG/CAGW	F105Co	-	-	-	-	-	-	-	-
677		SO	F102Co	-	-	-	-	-	-	-	-
678		CN	F42	-	-	-	-	-	-	-	-
679		DGP	F10	-	-	-	-	-	-	-	-
680		DGU	F10	-	-	-	-	-	-	-	-
681		CAEW	F10	-	-	-	-	-	-	-	-
682		CAGW	F105Co	-	-	-	-	-	-	-	-
683		JBG	F105Co	-	-	-	-	-	-	-	-
684		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-

686 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

689 A	B	C	D	E	F	G	H	I	J	K
690 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
691 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
693 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
695 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
697 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
699 407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
702 TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-
705						TAX OTHER THAN INCOME				
708 408	Total Taxes Other Than Income	F101Co	-	-	-	-	-	-	-	-
711						DEFERRED ITC				
714 41140	Deferred I T C - Federal	F101Co	-	-	-	-	-	-	-	-
716 41141	Deferred I T C - Idaho	F101Co	-	-	-	-	-	-	-	-
718 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
721						DEFERRED INCOME TAXES				
724 41010	Deferred Income Tax - Federal-DR	F101Co	3,843	1,774	556	769	305	250	170	18
726 41011	Deferred Income Tax - State-DR	F101Co	-	-	-	-	-	-	-	-
728 41110	Deferred Income Tax - Federal-CR	F101Co	(2,576)	(1,190)	(373)	(515)	(204)	(168)	(114)	(12)
730 41111	Deferred Income Tax - State-CR	F101Co	-	-	-	-	-	-	-	-
732 TOTAL DEFERRED INCOME TAXES			1,266	585	183	253	100	82	56	6
738 40911	State Income Taxes	F101Co	-	-	-	-	-	-	-	-
740 40910	Federal Income Tax	F101Co	458,096	211,494	66,343	91,641	36,349	29,810	20,311	2,148
743 TOTAL OPERATING EXPENSES			9,849,025	4,547,191	1,426,384	1,970,213	781,470	640,876	436,703	46,188

746 Distribution - METER - Unbundled

STEAM GENERATION PLANT

748 A	B	C	D	E	F	G	H	I	J	K
749 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750 310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
751	JBG	F10	-	-	-	-	-	-	-	-
752	Total 310		-	-	-	-	-	-	-	-
754 311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
755	JBG	F10	-	-	-	-	-	-	-	-
756	Total 311		-	-	-	-	-	-	-	-
758 312	Boiler Plant Equipment									
759	SG	F10	-	-	-	-	-	-	-	-
760	S	F10	-	-	-	-	-	-	-	-
761	CAGW	F10	-	-	-	-	-	-	-	-
762	JBG	F10	-	-	-	-	-	-	-	-
763	Total 312		-	-	-	-	-	-	-	-
765 314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
766	JBG	F10	-	-	-	-	-	-	-	-
767	Total 314		-	-	-	-	-	-	-	-
769 315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
770	JBG	F10	-	-	-	-	-	-	-	-
771	Total 316		-	-	-	-	-	-	-	-
773 316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
774	JBG	F10	-	-	-	-	-	-	-	-
775	Total 316		-	-	-	-	-	-	-	-
777 S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
781 Total Steam Generation Plant			-	-	-	-	-	-	-	-
784						NUCLEAR GENERATION				
787 320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789 321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
791 322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
793 323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
795 324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
797 325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
799 N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
801 Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
804						HYDRAULIC GENERATION PLANT				
807 330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
809 331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
811 332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
813 333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
815 334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
817 335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
819 336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
821 H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
823 Total Hydraulic Plant			-	-	-	-	-	-	-	-

824
825 Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K
826					Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
827	FERC ACCT	DESCRIPTION	COSFactor									
828	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-
829		Total 340			-	-	-	-	-	-	-	-
830												
831	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-
832		Total 341			-	-	-	-	-	-	-	-
833												
834	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-
835		Total 342			-	-	-	-	-	-	-	-
836												
837	343	Prime Movers	F10		-	-	-	-	-	-	-	-
838		Total 343			-	-	-	-	-	-	-	-
839												
840	344	Generators	F10		-	-	-	-	-	-	-	-
841		Total 344			-	-	-	-	-	-	-	-
842												
843	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-
844		Total 345			-	-	-	-	-	-	-	-
845												
846	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-
847												
848	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-
849												
850	Total Other Generation Plant				-	-	-	-	-	-	-	-
851												
852	Experimental Plant											
853	103	Experimental Plant	F10		-	-	-	-	-	-	-	-
854												
855	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
856												
857								TRANSMISSION PLANT				
858	350	Land and Land Rights										
859		Demand	F12		-	-	-	-	-	-	-	-
860		Direct Assigned	A	-	-	-	-	-	-	-	-	-
861					-	-	-	-	-	-	-	-
862	352	Structures and Improvements										
863		Demand	F12		-	-	-	-	-	-	-	-
864		Direct Assigned	A	-	-	-	-	-	-	-	-	-
865					-	-	-	-	-	-	-	-
866	353	Station Equipment										
867		Demand	F12		-	-	-	-	-	-	-	-
868		Direct Assigned	A	-	-	-	-	-	-	-	-	-
869					-	-	-	-	-	-	-	-
870	354	Towers and Fixtures										
871		Demand	F12		-	-	-	-	-	-	-	-
872		Direct Assigned	A	-	-	-	-	-	-	-	-	-
873					-	-	-	-	-	-	-	-
874	355	Poles and Fixtures										
875		Demand	F12		-	-	-	-	-	-	-	-
876		Direct Assigned	A	-	-	-	-	-	-	-	-	-
877					-	-	-	-	-	-	-	-
878	356	Overhead Conductors										
879		Demand	F12		-	-	-	-	-	-	-	-
880		Direct Assigned	A	-	-	-	-	-	-	-	-	-
881					-	-	-	-	-	-	-	-
882	357	Underground Conduit										
883		Demand	F12		-	-	-	-	-	-	-	-
884		Direct Assigned	A	-	-	-	-	-	-	-	-	-
885					-	-	-	-	-	-	-	-
886	358	Underground Conductors										
887		Demand	F12		-	-	-	-	-	-	-	-
888		Direct Assigned	A	-	-	-	-	-	-	-	-	-
889					-	-	-	-	-	-	-	-
890	359	Roads and Trails										
891		Demand	F12		-	-	-	-	-	-	-	-
892		Direct Assigned	A	-	-	-	-	-	-	-	-	-
893					-	-	-	-	-	-	-	-
894												
895	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-
896	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
897												
898	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-
899	Distribution - METER - Unbundled							DISTRIBUTION PLANT				

	A	B	C		D	E	F	G	H	I	J	K
900					Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
901	FERC ACCT	DESCRIPTION	COSFactor									
902												
903	360	Land and Land Rights										
904		Demand Primary	F20A		-	-	-	-	-	-	-	-
905		Assigned	A	-	-	-	-	-	-	-	-	-
906					-	-	-	-	-	-	-	-
907	361	Structures and Improvements										
908		Demand Primary	F20		-	-	-	-	-	-	-	-
909		Assigned	A	-	-	-	-	-	-	-	-	-
910					-	-	-	-	-	-	-	-
911	362	Station Equipment										
912		Demand Primary	F20A		-	-	-	-	-	-	-	-
913		Assigned	A	-	-	-	-	-	-	-	-	-
914					-	-	-	-	-	-	-	-
915	364	Poles, Towers & Fixtures										
916		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
917		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
918		Assigned	A	-	-	-	-	-	-	-	-	-
919					-	-	-	-	-	-	-	-
920	365	Overhead Conductors										
921		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
922		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
923		Assigned	A	-	-	-	-	-	-	-	-	-
924					-	-	-	-	-	-	-	-
925	366	Underground Conduit										
926		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
927		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
928		Assigned	A	-	-	-	-	-	-	-	-	-
929					-	-	-	-	-	-	-	-
930	367	Underground Conductors										
931		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
932		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
933		Assigned	A	-	-	-	-	-	-	-	-	-
934					-	-	-	-	-	-	-	-
935	368	Line Transformers										
936		Demand Secondary	F21		-	-	-	-	-	-	-	-
937		Assigned	A	-	-	-	-	-	-	-	-	-
938					-	-	-	-	-	-	-	-
939	369	Services										
940		Customer	F70		-	-	-	-	-	-	-	-
941		Assigned	A	-	-	-	-	-	-	-	-	-
942					-	-	-	-	-	-	-	-
943	370	Meters										
944		Customer	F60A		-	-	-	-	-	-	-	-
945		Assigned	A	-	-	-	-	-	-	-	-	-
946					-	-	-	-	-	-	-	-
947	371	Install on Customers' Premises										
948		Demand Primary	F20	-	-	-	-	-	-	-	-	-
949		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
950		Assigned	A	-	-	-	-	-	-	-	-	-
951					-	-	-	-	-	-	-	-
952	372	Leased Property										
953		Demand Primary	F20	-	-	-	-	-	-	-	-	-
954		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
955		Assigned	A	-	-	-	-	-	-	-	-	-
956					-	-	-	-	-	-	-	-
957												
958	373	Street Lights	A	-	-	-	-	-	-	-	-	-
959												
960												
961	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
962	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-

963	TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-
964												
965	Distribution - METER - Unbundled						GENERAL PLANT					
966												
967	A	B	C	D	E	F	G	H	I	J	K
968	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
969	389	Land and Land Rights									
970		S	F107Co	-	-	-	-	-	-	-	-
971		CN	F42	-	-	-	-	-	-	-	-
972		DGU	F105Co	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
974		SO	F102Co	-	-	-	-	-	-	-	-
975		Total Land & Land Rights		-	-	-	-	-	-	-	-
976											
977	390	Structures and Improvements									
978		S	F107Co	-	-	-	-	-	-	-	-
979		DGP	F105Co	-	-	-	-	-	-	-	-
980		DGU	F105Co	-	-	-	-	-	-	-	-
981		CN	F42	-	-	-	-	-	-	-	-
982		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
983		JBG	F105Co	-	-	-	-	-	-	-	-
984		SO	F102Co	-	-	-	-	-	-	-	-
985											
986		Total Structures and Improvements		-	-	-	-	-	-	-	-
987											
988	391	Office Furniture & Equipment									
989		S	F107Co	-	-	-	-	-	-	-	-
990		SGP	F105Co	-	-	-	-	-	-	-	-
991		SGU	F105Co	-	-	-	-	-	-	-	-
992		CN	F42	-	-	-	-	-	-	-	-
993		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
994		SE	F10	-	-	-	-	-	-	-	-
995		SO	F102Co	-	-	-	-	-	-	-	-
996		JBG	F105Co	-	-	-	-	-	-	-	-
997		JBE	F10	-	-	-	-	-	-	-	-
998		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-
999											
1000	392	Transportation Equipment									
1001		S	F107Co	-	-	-	-	-	-	-	-
1002		SO	F102Co	-	-	-	-	-	-	-	-
1003		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1004		CN	F42	-	-	-	-	-	-	-	-
1005		SG-U	F105Co	-	-	-	-	-	-	-	-
1006		SE	F10	-	-	-	-	-	-	-	-
1007		SGP	F105Co	-	-	-	-	-	-	-	-
1008		JBG	F105Co	-	-	-	-	-	-	-	-
1009		CAGE	F10	-	-	-	-	-	-	-	-
1010		Total Transportation Equipment		-	-	-	-	-	-	-	-
1011											
1012	393	Stores Equipment									
1013		S	F107Co	-	-	-	-	-	-	-	-
1014		SG-P	F105Co	-	-	-	-	-	-	-	-
1015		SG-U	F105Co	-	-	-	-	-	-	-	-
1016		SO	F102Co	-	-	-	-	-	-	-	-
1017		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1018		JBG	F105Co	-	-	-	-	-	-	-	-
1019		Total Stores Equipment		-	-	-	-	-	-	-	-
1020											
1021	394	Tools, Shop & Garage Equipment									
1022		S	F107Co	-	-	-	-	-	-	-	-
1023		SG-P	F105Co	-	-	-	-	-	-	-	-
1024		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1025		SO	F102Co	-	-	-	-	-	-	-	-
1026		SE	F10	-	-	-	-	-	-	-	-
1027		SG-U	F105Co	-	-	-	-	-	-	-	-
1028		JBG	F105Co	-	-	-	-	-	-	-	-
1029		CAGE	F102Co	-	-	-	-	-	-	-	-
1030		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
1031											
1032	395	Laboratory Equipment									
1033		S	F107Co	-	-	-	-	-	-	-	-
1034		SGP	F105Co	-	-	-	-	-	-	-	-
1035		SGU	F105Co	-	-	-	-	-	-	-	-
1036		SO	F102Co	-	-	-	-	-	-	-	-
1037		SE	F10	-	-	-	-	-	-	-	-
1038		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1039		JBG	F105Co	-	-	-	-	-	-	-	-
1040		CAGE	F102Co	-	-	-	-	-	-	-	-
1041		Total Laboratory Equipment		-	-	-	-	-	-	-	-
1042											
1043	396	Power Operated Equipment									
1044		S	F107Co	-	-	-	-	-	-	-	-
1045		SG-P	F105Co	-	-	-	-	-	-	-	-
1046		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1047		SO	F102Co	-	-	-	-	-	-	-	-
1048		SG-U	F105Co	-	-	-	-	-	-	-	-
1049		SE	F10	-	-	-	-	-	-	-	-
1050		JBG	F105Co	-	-	-	-	-	-	-	-
1051		CAGE	F102Co	-	-	-	-	-	-	-	-
1052		Total Power Operated Equipment		-	-	-	-	-	-	-	-
1053											
1054	397	Communication Equipment									
1055		S	F107Co	-	-	-	-	-	-	-	-
1056		SGP	F105Co	-	-	-	-	-	-	-	-
1057		SGU	F105Co	-	-	-	-	-	-	-	-
1058		SO	F102Co	-	-	-	-	-	-	-	-
1059		CN	F42	-	-	-	-	-	-	-	-
1060		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1061		SE	F10	-	-	-	-	-	-	-	-
1062		JBG	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
1064		CAGE	F105Co	-	-	-	-	-	-	-	-
1065		Total Communication Equipment		-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	398	Misc. Equipment									
		S	F107Co	-	-	-	-	-	-	-	-
		SGP	F105Co	-	-	-	-	-	-	-	-
		SGU	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Misc. Equipment		-	-	-	-	-	-	-	-
	399	Coal Mine	F10	-	-	-	-	-	-	-	-
	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	390L	General Capital Lease									
		S	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SO-U	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease		-	-	-	-	-	-	-	-
	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	G00	Unclassified Gen Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
	GV0	Unclassified Gen Veh - Acct 300	F102Co	-	-	-	-	-	-	-	-
	TOTAL GENERAL PLANT			-	-	-	-	-	-	-	-

INTANGIBLE PLANT

	301	Organization									
		S	F107Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		Total Organization		-	-	-	-	-	-	-	-
	302	Franchise & Consent									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		Total Franchise & Consent		-	-	-	-	-	-	-	-
	303	Miscellaneous Intangible Plant									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGW	F105Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F10	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
	I00	Unclass Intangible Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT			-	-	-	-	-	-	-	-
	TOTAL ELECTRIC PLANT IN SERVICE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-
		DNPT	F10	-	-	-	-	-	-	-	-
		DNPPOP	F10	-	-	-	-	-	-	-	-
		SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-
		DNPG	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
	128	Pensions	F102Co	-	-	-	-	-	-	-	-
	124	Weatherization	F10	5,093	2,130	681	1,155	471	445	203	8
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-	-	-
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F102Co	-	-	-	-	-	-	-	-
		SE/CAEE/CAEW	F102Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		DNPPS	F102Co	-	-	-	-	-	-	-	-
		DNPPH	F102Co	-	-	-	-	-	-	-	-
		DNPD	F102Co	-	-	-	-	-	-	-	-
		DNPT	F102Co	-	-	-	-	-	-	-	-
		DGU	F102Co	-	-	-	-	-	-	-	-
		DGP	F102Co	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		SNPP	F102Co	-	-	-	-	-	-	-	-
		CAGE	F102Co	-	-	-	-	-	-	-	-
		Total Materials and Supplies		-	-	-	-	-	-	-	-
	163	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-
	165	Prepayments	F102Co	-	-	-	-	-	-	-	-
		GPS	F42	-	-	-	-	-	-	-	-
		SG	F102Co	-	-	-	-	-	-	-	-
		SE	F102Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		Total Prepayments		-	-	-	-	-	-	-	-
	182	Misc Regulatory Assets	F102Co	-	-	-	-	-	-	-	-
		SG/CAGW	F102Co	-	-	-	-	-	-	-	-
		CAGE	F102Co	-	-	-	-	-	-	-	-
		CAEW	F102Co	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		SE	F102Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
	186	Misc Deferred Debits	F102Co	-	-	-	-	-	-	-	-
		CAEW	F102Co	-	-	-	-	-	-	-	-
		CAEE	F102Co	-	-	-	-	-	-	-	-
		SG	F102Co	-	-	-	-	-	-	-	-
		SO	F102Co	0	0	0	0	0	0	0	0
		SE	F10	-	-	-	-	-	-	-	-
		JBE	F102Co	-	-	-	-	-	-	-	-
		EXCTAX	F102Co	-	-	-	-	-	-	-	-
		Total Misc Deferred Debits		0	0	0	0	0	0	0	0
	CWC	Cash Working Capital	F137Co	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016
	OWC	Other Working Capital	F137Co	-	-	-	-	-	-	-	-
		Total Other Working Capital		-	-	-	-	-	-	-	-
	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
	TOTAL RATE BASE ADDITIONS			23,464,598	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
	2281	Accum Prov for Property Insurance	F102Co	-	-	-	-	-	-	-	-
	2282	Accum Prov for Injuries & Damages	F102Co	-	-	-	-	-	-	-	-
	2283	Accum Prov for Pension & Benefits	F102Co	-	-	-	-	-	-	-	-
	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
	190	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
		SG/CAGW	F104Co	-	-	-	-	-	-	-	-
		DOP	F138Co	116,471	53,774	16,868	23,299	9,241	7,579	5,164	546
		CN	F104Co	-	-	-	-	-	-	-	-
		BADDEBT	F42	-	-	-	-	-	-	-	-
		TROJD	F104Co	-	-	-	-	-	-	-	-
		JBE	F104Co	-	-	-	-	-	-	-	-
		SE/CAEW	F104Co	-	-	-	-	-	-	-	-
		SNP	F104Co	-	-	-	-	-	-	-	-
		SNPD	F104Co	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		116,471	53,774	16,868	23,299	9,241	7,579	5,164	546
	281	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
	282	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
			F104Co	-	-	-	-	-	-	-	-
			F104Co	-	-	-	-	-	-	-	-
			F104Co	-	-	-	-	-	-	-	-
			F104Co	-	-	-	-	-	-	-	-
		DITBAL	F104Co	-	-	-	-	-	-	-	-
		DGP	F42	-	-	-	-	-	-	-	-
		SO	F138Co	(29,505)	(13,622)	(4,273)	(5,902)	(2,341)	(1,920)	(1,308)	(138)
		JBE	F104Co	-	-	-	-	-	-	-	-
		SE	F104Co	-	-	-	-	-	-	-	-
		SG	F104Co	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		(29,505)	(13,622)	(4,273)	(5,902)	(2,341)	(1,920)	(1,308)	(138)
	283	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
		SG/CAGW	F104Co	-	-	-	-	-	-	-	-
		SE	F104Co	-	-	-	-	-	-	-	-
		SO	F138Co	(7,895)	(3,645)	(1,143)	(1,579)	(626)	(514)	(350)	(37)
		GPS	F104Co	-	-	-	-	-	-	-	-
		SNP	F104Co	-	-	-	-	-	-	-	-
		TROJD	F104Co	-	-	-	-	-	-	-	-
		SNPD	F104Co	-	-	-	-	-	-	-	-
		JBE	F104Co	-	-	-	-	-	-	-	-
		Total Accum Deferred Income Taxes		(7,895)	(3,645)	(1,143)	(1,579)	(626)	(514)	(350)	(37)
	255	Accum Investment Tax Credit	F104Co	-	-	-	-	-	-	-	-
	TOTAL RATE BASE DEDUCTIONS			79,071	36,506	11,451	15,817	6,274	5,145	3,506	371
							ACCUMULATED DEPRECIATION GENERATION PLANT				
	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
		SGU	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
	TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
							TRANSMISSION PLANT				
	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
							DISTRIBUTION PLANT				
	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
	108362	Station Equipment	F120	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102Co	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
						GENERAL PLANT				
108GP	General Plant Accumulated Depr									
	S	F107Co	-	-	-	-	-	-	-	-
	SG-P	F105Co	-	-	-	-	-	-	-	-
	SG-U	F105Co	-	-	-	-	-	-	-	-
	CAGW	F105Co	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102Co	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105Co	-	-	-	-	-	-	-	-
	CAGE	F105Co	-	-	-	-	-	-	-	-
	CAGE	F105Co	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			-	-	-	-	-	-	-	-
TOTAL ACCUM DEPR - PLANT IN SERVICE			-	-	-	-	-	-	-	-
						ACCUMULATED AMORTIZATION				
111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General									
	S	F108	-	-	-	-	-	-	-	-
	CN	F108	-	-	-	-	-	-	-	-
	SG	F108	-	-	-	-	-	-	-	-
	SO	F108	-	-	-	-	-	-	-	-
	SE	F108	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible									
	S	F107Co	-	-	-	-	-	-	-	-
	DGP	F105Co	-	-	-	-	-	-	-	-
	DGU	F105Co	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	SG	F105Co	-	-	-	-	-	-	-	-
	CN	F42	-	-	-	-	-	-	-	-
	JBG	F105Co	-	-	-	-	-	-	-	-
	CAGE	F105Co	-	-	-	-	-	-	-	-
	CAGE	F105Co	-	-	-	-	-	-	-	-
	SO	F102Co	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-
111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			-	-	-	-	-	-	-	-

Factor Table COS

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington
WCA
12 Months Ending June 2019
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	P
COS Factor	DESCRIPTION	F10 Dmd Split	F10 Eng Split	F10 Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor
A	Direct Assignment										
F10	Net of Renewables	59% /	41%	0.41825	0.13364	0.22678	0.09245	0.08743	0.03984	0.00161	1.00000000
F11	100 Summer 100 Winter System Peaks	50% /	50%	0.41281	0.13538	0.22448	0.09292	0.09333	0.03894	0.00214	1.00000000
F12	12 Coincident Peaks	100% /	0%	0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F13	Net of Renewables - Demand	100% /	0%	0.44480	0.13064	0.22018	0.08743	0.07733	0.03904	0.00059	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F20	Max. Schedule Peak			0.42756	0.13058	0.20547	0.08736	0.09226	0.05497	0.00179	1.00000000
F20A	Max. Schedule Peak Excluding Sch 60			0.47102	0.14385	0.22636	0.09624	-	0.06056	0.00198	1.00000000
F21	Transformers - NCP			0.53652	0.23960	0.08727	0.01064	-	0.12391	0.00207	1.00000000
F22	Secondary Lines - NCP			0.86282	0.13455	-	-	-	-	0.00263	1.00000000
F30	MWH @ Input			0.37938	0.13803	0.23646	0.09980	0.10223	0.04100	0.00311	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F40	Average Customers			0.78754	0.14560	0.00786	0.00047	0.00001	0.03752	0.02100	1.00000000
F41	Weighted Customers Acct 902			0.81479	0.15135	0.01054	0.00403	0.00089	0.01839	-	1.00000000
F42	Weighted Customers Acct 903			0.81538	0.14153	0.00824	0.00211	0.00003	0.01385	0.01886	1.00000000
F50	Contribution in Aid of Construction			0.40676	0.56515	0.02029	-	-	0.00780	-	1.00000000
F51	Security Deposits			0.75862	0.11035	0.07198	0.01683	-	0.04184	0.00038	1.00000000
F60	Meters			0.67822	0.17447	0.07615	0.01337	0.00080	0.05700	-	1.00000000
F60A	Meters Excluding Sch 60			0.67876	0.17461	0.07621	0.01338	-	0.05704	-	1.00000000
F70	Services			0.73116	0.20342	0.05227	0.01315	-	-	-	1.00000000
F80	Uncollectables			0.76758	0.07140	0.08898	0.03409	0.02937	0.00857	-	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F101	Rate Base			0.45963	0.14057	0.20224	0.08117	0.06943	0.04303	0.00394	1.00000000
F101G	Generation Rate Base			0.41824	0.13363	0.22679	0.09245	0.08744	0.03984	0.00161	1.00000000
F101T	Transmission Rate Base			0.44622	0.13272	0.21253	0.08606	0.08446	0.03686	0.00116	1.00000000
F101D	Distribution Rate Base			0.55910	0.16376	0.14065	0.05263	0.01431	0.05755	0.01200	1.00000000
F101C	Retail Rate Base			0.72521	0.09229	0.10940	0.02534	(0.00032)	0.05854	(0.01046)	1.00000000
F101Co	Misc Rate Base			0.46168	0.14482	0.20005	0.07935	0.06507	0.04434	0.00469	1.00000000
F102	SGP - System Gross Plant			0.46649	0.14404	0.19751	0.07887	0.06375	0.04481	0.00455	1.00000000
F102G	SGGP - System Gross Generation Plant			0.41825	0.13364	0.22678	0.09245	0.08743	0.03984	0.00161	1.00000000
F102T	SGTP - System Gross Transmission Plant			0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F102D	SGDP - System Gross Distribution Plant			0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F102C	SGTP - System Gross Retail Plant			0.46649	0.14404	0.19751	0.07887	0.06375	0.04481	0.00455	1.00000000
F102Co	SGDP - System Gross Misc Plant			0.46649	0.14404	0.19751	0.07887	0.06375	0.04481	0.00455	1.00000000
F104	SNP - System Net Plant			0.46001	0.14146	0.20160	0.08089	0.06915	0.04296	0.00392	1.00000000
F104G	SNP - System Net Generation Plant			0.41824	0.13363	0.22679	0.09245	0.08744	0.03984	0.00161	1.00000000
F104T	SNP - System Net Transmission Plant			0.44622	0.13272	0.21253	0.08606	0.08446	0.03686	0.00116	1.00000000
F104D	SNP - System Net Distribution Plant			0.55751	0.16798	0.13937	0.05207	0.01416	0.05704	0.01187	1.00000000
F104C	SNP - System Net Retail Plant			0.81538	0.14153	0.00824	0.00211	0.00003	0.01385	0.01886	1.00000000
F104Co	SNP - System Net Misc Plant			0.46001	0.14146	0.20160	0.08089	0.06915	0.04296	0.00392	1.00000000
F105	STP - System Prod & Trans Plant			0.42914	0.13328	0.22123	0.08996	0.08626	0.03868	0.00144	1.00000000
F105G	SGGP - System Gross Generation Plant			0.41825	0.13364	0.22678	0.09245	0.08743	0.03984	0.00161	1.00000000
F105T	SGTP - System Gross Transmission Plant			0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F105D	SGDP - System Gross Distribution Plant			0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000

Factor	DESCRIPTION	Split	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor
F105C	SGTP - System Gross Retail Plant		0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F105Co	SGDP - System Gross Misc Plant		0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F106	STP - System Transmission Plant		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F107	STP - System Trans & Dist Plant		0.50269	0.15184	0.17554	0.06868	0.04597	0.04853	0.00675	1.00000000
F107G	SGGP - System Gross Generation Plant		0.41825	0.13364	0.22678	0.09245	0.08743	0.03984	0.00161	1.00000000
F107T	SGTP - System Gross Transmission Plant		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F107D	SGDP - System Gross Distribution Plant		0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107C	SGTP - System Gross Retail Plant		0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107Co	SGDP - System Gross Misc Plant		0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F108	SGP - System General Plant		0.46064	0.14254	0.20110	0.08060	0.06690	0.04400	0.00422	1.00000000
F110	SIP - System Intangible Plant		0.48980	0.13744	0.18676	0.07550	0.06844	0.03721	0.00486	1.00000000
F118	Account 360		0.47102	0.14385	0.22636	0.09624	-	0.06056	0.00198	1.00000000
F119	Account 361		0.42756	0.13058	0.20547	0.08736	0.09226	0.05497	0.00179	1.00000000
F120	Account 362		0.44031	0.13447	0.21160	0.08997	0.06519	0.05661	0.00185	1.00000000
F121	Account 364		0.47286	0.14380	0.22529	0.09579	-	0.06027	0.00198	1.00000000
F122	Account 365		0.59565	0.14089	0.15435	0.06563	-	0.04129	0.00218	1.00000000
F123	Account 366		0.66535	0.13924	0.11409	0.04851	-	0.03052	0.00230	1.00000000
F124	Account 367		0.67136	0.13909	0.11061	0.04703	-	0.02959	0.00231	1.00000000
F125	Account 368		0.53652	0.23960	0.08727	0.01064	-	0.12391	0.00207	1.00000000
F126	Account 369		0.73116	0.20342	0.05227	0.01315	-	-	-	1.00000000
F127	Account 370		0.67347	0.17325	0.07562	0.01327	0.00779	0.05660	-	1.00000000
F128	Account 371		-	-	-	-	-	-	1.00000	1.00000000
F129	Account 372		0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000
F130	Account 373		-	-	-	-	-	-	1.00000	1.00000000
F131	Account 581 thru 587 & 591 thru 597		0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F132	Account 364 + 365		0.52225	0.14263	0.19676	0.08366	-	0.05264	0.00206	1.00000000
F133	Account 366 + 367		0.66906	0.13915	0.11194	0.04760	-	0.02995	0.00231	1.00000000
F134	Account 364 + 365 + 369 (OH)		0.56802	0.15620	0.16334	0.06828	-	0.04249	0.00166	1.00000000
F135	Account 366 + 367 + 369 (UG)		0.67133	0.15339	0.11063	0.04242	-	0.02065	0.00159	1.00000000
F136	Account 902 + 903 + 904		0.80328	0.12485	0.02881	0.01036	0.00751	0.01298	0.01221	1.00000000
F137	Total O & M Expense		0.44947	0.13495	0.21004	0.08550	0.07768	0.03899	0.00337	1.00000000
F137G	Generation O & M Exp		0.41746	0.13373	0.22697	0.09260	0.08774	0.03986	0.00164	1.00000000
F137T	Transmission O & M Exp		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F137D	Distribution O & M Exp		0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F137C	Retail O & M Exp (Customer)		0.80129	0.12748	0.02616	0.00911	0.00656	0.01609	0.01333	1.00000000
F137Co	Misc & Customer O & M Exp		0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00469	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.44968	0.13437	0.21020	0.08566	0.07812	0.03865	0.00332	1.00000000
F138G	Generation O & M Exp (less fuel & purchased power)		0.42136	0.13329	0.22601	0.09186	0.08625	0.03975	0.00149	1.00000000
F138T	Transmission O & M Exp - (less wheeling exp)		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F138D	Distribution O & M Exp		0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F138C	Retail O & M Exp (Customer)		0.80129	0.12748	0.02616	0.00911	0.00656	0.01609	0.01333	1.00000000
F138Co	Common O & M Exp		0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00469	1.00000000
F140	Revenue Requirement Before Rev Credits		0.44965	0.13732	0.20898	0.08461	0.07516	0.04088	0.00340	1.00000000
F140G	Revenue Requirement Before Rev Credits		0.41790	0.13368	0.22685	0.09251	0.08758	0.03985	0.00163	1.00000000
F140T	Revenue Requirement Before Rev Credits		0.44623	0.13272	0.21252	0.08605	0.08444	0.03687	0.00116	1.00000000
F140D	Revenue Requirement Before Rev Credits		0.54920	0.16102	0.14906	0.05751	0.01549	0.05484	0.01287	1.00000000
F140C	Revenue Requirement Before Rev Credits		0.80413	0.12920	0.02299	0.00826	0.00629	0.01483	0.01430	1.00000000
F140Co	Revenue Requirement Before Rev Credits		0.46169	0.14482	0.20004	0.07935	0.06507	0.04434	0.00469	1.00000000
F141	Firm Revenues		0.42486	0.15094	0.21919	0.08374	0.07205	0.04405	0.00516	1.00000000

Demand Factors (F10-F13)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Secondary	3,591,389	1,068,243	1,679,183	555,311	-	296,744	9,361	7,200,232
2									
3	Primary	-	-	31,133	137,228	679,497	-	-	847,858
4									
5	Sub-Transmission	-	-	-	-	-	-	-	0
6									
7	Transmission	-	-	-	-	-	-	-	0
8									
9	Total KW @ Input	3,591,389	1,068,243	1,710,316	692,539	679,497	296,744	9,361	8,048,090
10									
11	Total MWH @ Input	1,672,158	608,382	1,042,219	439,867	450,573	180,732	13,700	4,407,633
12									
13	MWH %	37.9378%	13.8029%	23.6458%	9.9797%	10.2226%	4.1004%	0.3108%	100.0000%
14									
15									
16	FACTOR 10 - 59% D / 41% E	41.8250%	13.3637%	22.6784%	9.2449%	8.7432%	3.9839%	0.1609%	100.0000%
17	Net of Renewables								
18									
19	FACTOR 11 - 50% D / 50% E	41.2810%	13.5381%	22.4485%	9.2923%	9.3328%	3.8938%	0.2136%	100.0000%
20									
21	FACTOR 12 - 100% D	44.6241%	13.2732%	21.2512%	8.6050%	8.4430%	3.6871%	0.1163%	100.0000%
22									
23	FACTOR 13 - 100% D	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0585%	100.0000%
24	Net of Renewables								

Demand Factor Detail

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2019
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Nov-18**	**Dec-18**	**Jan-19**	**Feb-19**	**Mar-19**	**Apr-19**	**May-19**	**Jun-19**	**Sum Of**
	Peak Date:	**COS**	**16**	**09**	**07**	**01**	**19**	**03**	**02**	**07**	**04**	**10**	**13**	**28**	**12**
	Peak Time:	**Sch**	**16**	**15**	**16**	**19**	**8**	**8**	**8**	**8**	**8**	**7**	**17**	**17**	**CPs**
1	Residential														
2	Sch 16 sec	16	259,888	397,784	293,417	150,781	299,869	405,993	386,611	338,889	416,234	253,996	224,159	163,767	3,591,389
3															
4	General Service														
5	Sch 24 sec	24	100,854	130,118	116,942	69,607	75,712	88,885	86,312	95,753	93,452	64,373	73,219	73,016	1,068,243
6	Sch 36 sec	36	145,064	156,868	176,842	146,437	149,953	142,533	125,836	139,389	132,237	125,658	117,396	120,969	1,679,183
7	Sch 36 pri	36	2,690	2,908	3,279	2,715	2,780	2,643	2,333	2,584	2,452	2,330	2,177	2,243	31,133
8	Sch 48T pri, ded fac	48T	50,716	53,997	55,708	81,041	51,817	35,839	53,111	69,130	45,685	61,233	57,059	64,161	679,497
9	Sch 48T sec	48T	54,682	52,723	58,110	48,556	47,655	48,498	38,163	45,647	35,633	41,677	41,220	42,747	555,311
10	Sch 48T pri	48T	12,515	13,931	14,209	11,352	13,753	10,435	8,968	11,940	11,163	10,178	9,471	9,313	137,228
11	Gen Service Total		366,520	410,546	425,088	359,708	341,670	328,833	314,723	364,444	320,622	305,449	300,542	312,449	4,150,596
12															
13	Irrigation														
14	Sch 040 sec	40	59,091	78,470	65,375	26,571	6,475	1,006	775	932	1,556	4,264	16,072	36,158	296,744
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		-	-	-	2,891	553	2,535	2,494	878	10	-	-	-	9,361
18															
19	**State of Washington**		**685,499**	**886,800**	**783,881**	**539,951**	**648,568**	**738,367**	**704,603**	**705,144**	**738,422**	**563,709**	**540,773**	**512,374**	**8,048,090**

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2019
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Nov-18**	**Dec-18**	**Jan-19**	**Feb-19**	**Mar-19**	**Apr-19**	**May-19**	**Jun-19**	**Sum Of**
	Peak Date:	**COS**	**16**	**09**	**07**	**01**	**19**	**03**	**02**	**07**	**04**	**10**	**13**	**28**	**12**
	Peak Time:	**Sch**	**16**	**15**	**16**	**19**	**8**	**8**	**8**	**8**	**8**	**7**	**17**	**17**	**CPs**
1	Residential														
2	Sch 16 sec	16	234,224	358,503	264,442	135,891	270,257	365,901	348,433	305,424	375,131	228,914	202,024	147,595	3,236,740
3															
4	Residential Total		234,224	358,503	264,442	135,891	270,257	365,901	348,433	305,424	375,131	228,914	202,024	147,595	3,236,740
5															
6	General Service														
7	Sch 24 sec	24	90,895	117,269	105,394	62,733	68,236	80,108	77,789	86,298	84,224	58,016	65,988	65,806	962,754
8	Sch 36 sec	36	130,739	141,378	159,378	131,976	135,145	128,458	113,410	125,624	119,179	113,249	105,803	109,024	1,513,364
9	Sch 36 pri	36	2,482	2,684	3,025	2,505	2,565	2,438	2,153	2,385	2,262	2,150	2,008	2,070	28,727
10	Sch 48T pri, ded fac	48T	46,796	49,823	51,402	74,777	47,812	33,068	49,006	63,787	42,154	56,500	52,649	59,202	626,975
11	Sch 48T sec	48T	49,282	47,517	52,371	43,761	42,949	43,709	34,394	41,140	32,114	37,562	37,150	38,525	500,474
12	Sch 48T pri	48T	11,547	12,854	13,111	10,475	12,690	9,629	8,274	11,017	10,300	9,392	8,739	8,593	126,621
13	Gen Service Total		331,741	371,524	384,681	326,228	309,397	297,410	285,026	330,250	290,233	276,868	272,337	283,220	3,758,915
14															
15	Irrigation														
16	Sch 040 sec	40	53,255	70,721	58,919	23,947	5,835	907	698	840	1,402	3,843	14,485	32,587	267,441
17															
18	Street Lights														
19	Sch 15,52,54,57 sec		-	-	-	2,605	499	2,285	2,247	791	9	-	-	-	8,437
20															
21	**State of Washington**		**619,220**	**800,748**	**708,043**	**488,671**	**585,988**	**666,503**	**636,405**	**637,306**	**666,775**	**509,625**	**488,846**	**463,402**	**7,271,533**

Net of Renewables
12 Months Ending June 2019
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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Secondary	3,580,946	1,051,721	1,740,318	560,932	-	314,329	4,713	7,252,961
2									
3	Primary	-	-	32,267	142,957	622,553	-	-	797,776
4									
5	Sub-Transmission	-	-	-	-	-	-	-	0
6									
7	Transmission	-	-	-	-	-	-	-	0
8									
9	Total KW @ Input	3,580,946	1,051,721	1,772,585	703,889	622,553	314,329	4,713	8,050,737
10									
11	kW %	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0585%	100.0000%

Demand Factor Detail

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2019
Coincident Peaks At The Time Of The Western States (OR,WA, CA) System Peak @ Input Net of Renewables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Nov-18**	**Dec-18**	**Jan-19**	**Feb-19**	**Mar-19**	**Apr-19**	**May-19**	**Jun-19**	**Sum Of**
	Peak Date:	**COS**	**16**	**09**	**06**	**23**	**19**	**03**	**14**	**07**	**04**	**15**	**01**	**12**	**12**
	Peak Time:	**Sch**	**15:00**	**16:00**	**17:00**	**07:00**	**08:00**	**08:00**	**08:00**	**09:00**	**08:00**	**07:00**	**07:00**	**17:00**	**CPs**
1	Residential														
2	Sch 16 sec	16	259,916	424,366	273,769	196,469	299,869	348,447	306,560	313,789	416,234	261,730	182,792	297,004	3,580,946
3															
4	General Service														
5	Sch 24 sec	24	100,473.31	125,361.33	102,982.20	68,231.03	75,712.30	85,305.70	87,481.65	98,911.43	93,452.12	66,657.37	53,974.81	93,177.90	1,051,721
6	Sch 36 sec	36	148,864.36	149,554.73	171,819.29	153,583.54	149,953.38	158,510.97	143,537.73	143,206.95	132,237.07	123,838.64	115,258.85	149,952.96	1,740,318
7	Sch 36 pri	36	2,760.05	2,772.85	3,185.66	2,847.55	2,780.25	2,938.91	2,661.29	2,655.16	2,451.77	2,296.06	2,136.98	2,780.24	32,267
8	Sch 48T pri, ded fac	48T	50,669.81	53,897.53	54,741.96	31,057.37	51,817.07	35,635.57	53,447.83	69,017.63	45,684.85	64,265.98	52,598.49	59,718.45	622,553
9	Sch 48T sec	48T	55,756.48	51,530.22	55,113.88	48,540.32	47,654.57	50,675.91	42,796.23	46,665.10	35,633.22	38,139.45	37,331.54	51,095.44	560,932
10	Sch 48T pri	48T	13,359.95	13,093.64	12,676.09	12,039.18	13,752.78	12,352.22	11,463.14	12,541.14	11,162.79	9,703.91	8,978.19	11,833.82	142,957
11	Gen Service Total		371,884	396,210	400,519	316,299	341,670	345,419	341,388	372,997	320,622	304,901	270,279	368,559	4,150,748
12															
13	Irrigation														
14	Sch 040 sec	40	60,946.31	77,269.77	71,552.57	26,571.00	6,474.57	1,006.39	774.59	932.15	1,555.75	4,263.90	16,072.40	46,909.90	314,329
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		-	-	-	1,418	553	1,104	1,627	-	10	-	-	-	4,713
18															
19	-		**692,746**	**897,846**	**745,841**	**540,757**	**648,568**	**695,977**	**650,350**	**687,719**	**738,422**	**570,896**	**469,144**	**712,473**	**8,050,737**

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2019
Coincident Peaks At The Time Of The Western States (OR,WA, CA) System Peak @ Sales Net of Renenwables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Nov-18**	**Dec-18**	**Jan-19**	**Feb-19**	**Mar-19**	**Apr-19**	**May-19**	**Jun-19**	**Sum Of**
	Peak Date:	**COS**	**16**	**09**	**06**	**23**	**19**	**03**	**14**	**07**	**04**	**15**	**01**	**12**	**12**
	Peak Time:	**Sch**	**15:00**	**16:00**	**17:00**	**07:00**	**08:00**	**08:00**	**08:00**	**09:00**	**08:00**	**07:00**	**07:00**	**17:00**	**CPs**
1	Residential														
2	Sch 16 sec	16	234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	3,227,328
3															
4	Residential Total		234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	3,227,328
5															
6	General Service														
7	Sch 24 sec	24	90,552	112,982	92,813	61,493	68,236	76,882	78,843	89,144	84,224	60,075	48,645	83,977	947,864
8	Sch 36 sec	36	134,164	134,786	154,852	138,417	135,145	142,858	129,363	129,065	119,179	111,610	103,877	135,145	1,568,462
9	Sch 36 pri	36	2,547	2,559	2,939	2,627	2,565	2,712	2,456	2,450	2,262	2,119	1,972	2,565	29,773
10	Sch 48T pri, ded fac	48T	46,753	49,732	50,511	28,657	47,812	32,881	49,317	63,683	42,154	59,299	48,533	55,103	574,432
11	Sch 48T sec	48T	50,251	46,442	49,671	43,747	42,949	45,672	38,570	42,057	32,114	34,373	33,645	46,050	505,540
12	Sch 48T pri	48T	12,327	12,082	11,696	11,109	12,690	11,397	10,577	11,572	10,300	8,954	8,284	10,919	131,907
13	Gen Service Total		336,593	358,581	362,483	286,050	309,397	312,402	309,126	337,971	290,233	276,429	244,956	333,758	3,757,978
14															
15	Irrigation														
16	Sch 040 sec	40	54,928	69,639	64,487	23,947	5,835	907	698	840	1,402	3,843	14,485	42,278	283,289
17															
18	Street Lights														
19	Sch 15,52,54,57 sec		-	-	-	1,278	499	995	1,467	-	9	-	-	-	4,248
20															
21	-		**625,770**	**810,681**	**673,704**	**488,343**	**585,988**	**628,342**	**587,578**	**621,613**	**666,775**	**516,156**	**424,183**	**643,711**	**7,272,843**

Distribution Factors (F20-F22)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Distribution Factors - (NCP - 12 months)

	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 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Secondary	310,662	94,876	146,514	51,605	-	39,940	1,303	644,899
2									
3	Primary	-	-	2,781	11,873	67,037	-	-	81,691
4									
5	Sub-Transmission	-	-	-	-	-	-	-	-
6									
7	Transmission	-	-	-	-	-	-	-	-
8									
9	Schedule Peaks (max)								
10	@ Input	310,662	94,876	149,295	63,478	67,037	39,940	1,303	726,590
11									
12									
13	Substations								
14	**FACTOR 20**	**42.7562%**	**13.0576%**	**20.5473%**	**8.7364%**	**9.2263%**	**5.4968%**	**0.1793%**	**100.0000%**
15									
16	**FACTOR 20A**	**47.1020%**	**14.3848%**	**22.6357%**	**9.6244%**	**0.0000%**	**6.0555%**	**0.1975%**	**100.0000%**
17									
18									
19	Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287
20									
21	Line Transformers								
22	**FACTOR 21**	**67.7627%**	**10.5673%**	**12.1563%**	**3.4819%**	**0.0000%**	**5.8251%**	**0.2067%**	**100.0000%**
23									
24									
25	Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287
26									
27	Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	1.00	
28									
29	Max NCP	1,444,896	225,324	0	0	0	0	4,408	1,674,628
30	(Sec Lines)								
31									
32	Secondary Lines								
33	**FACTOR 22**	**86.2816%**	**13.4552%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.2632%**	**100.0000%**
34									
35									
36	* If Line 19 > 1,								
37	Line 30 = Line 23								

Distribution Factors Detail

PacifiCorp
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Distribution Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description	COS Sch	Jul-18 31 Jan-00	Aug-18 29 Jan-00	Sep-18 27 Jan-00	Oct-18 01 Jan-00	Nov-18 01 Jan-00	Dec-18 03 Jan-00	Jan-19 02 Jan-00	Feb-19 07 Jan-00	Mar-19 04 Jan-00	Apr-19 15 Jan-00	May-19 31 Jan-00	Jun-19 13 Jan-00	Sum of 12 Dist Peaks
1	Residential														
2	Sch 16 sec	16	264,108	237,770	210,324	150,781	143,550	348,447	359,300	338,889	416,234	261,730	199,659	273,169	3,203,961
3															
4	General Service														
5	Sch 24 sec	24	111,163	106,580	99,953	69,607	67,876	85,306	87,859	95,753	93,452	66,657	83,623	114,789	1,082,618
6	Sch 36 sec	36	155,476	166,623	164,819	146,437	151,887	158,511	138,096	139,389	132,237	123,839	124,410	163,195	1,764,918
7	Sch 36 pri	36	2,883	3,089	3,056	2,715	2,816	2,939	2,560	2,584	2,452	2,296	2,307	3,026	32,723
8	Sch 48T pri, ded fac	48T	49,563	46,980	53,980	81,041	14,884	35,636	51,974	69,130	45,685	64,266	55,201	64,264	632,604
9	Sch 48T sec	48T	50,339	52,968	57,308	48,556	57,210	50,676	35,394	45,647	35,633	38,139	43,420	55,125	570,417
10	Sch 48T pri	48T	13,254	11,999	13,209	11,352	11,671	12,352	10,311	11,940	11,163	9,704	10,478	13,382	140,816
11	General Service Total		382,678	388,240	392,325	359,708	306,344	345,419	326,194	364,444	320,622	304,901	319,438	413,781	4,224,096
12															
13	Irrigation														
14	Sch 040 sec	40	62,060	61,285	40,542	26,571	6,475	1,006	775	932	1,556	4,264	16,072	42,267	263,805
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		-	-	-	2,891	1,875	1,104	1,760	878	10	-	-	-	8,519
18															
19															
20															
21	**State of Washington**		**708,846**	**687,295**	**643,192**	**539,951**	**458,244**	**695,977**	**688,029**	**705,144**	**738,422**	**570,896**	**535,169**	**729,217**	**7,700,381**

PacifiCorp
Cost Of Service By Rate Schedule
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WCA
12 Months Ending June 2019
Distribution Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	Jul-18 31 16	Aug-18 29 16	Sep-18 27 17	Oct-18 01 19	Nov-18 01 7	Dec-18 03 8	Jan-19 02 8	Feb-19 07 8	Mar-19 04 8	Apr-19 15 7	May-19 31 16	Jun-19 13 15	Sum of 12 Dist Peaks	Avg of S/W Dist Peaks
1	Residential															
2	Sch 16 sec	16	238,027	214,291	189,555	135,891	129,374	314,038	323,819	305,424	375,131	235,884	179,942	246,194	2,887,570	310,662
3																
4	General Service															
5	Sch 24 sec	24	100,186	96,055	90,083	62,733	61,173	76,882	79,183	86,298	84,224	60,075	75,365	103,454	975,710	94,876
6	Sch 36 sec	36	140,123	150,169	148,543	131,976	136,888	142,858	124,459	125,624	119,179	111,610	112,125	147,079	1,590,633	146,514
7	Sch 36 pri	36	2,660	2,851	2,820	2,505	2,598	2,712	2,362	2,385	2,262	2,119	2,128	2,792	30,194	2,781
8	Sch 48T pri, ded fac	48T	45,732	43,349	49,807	74,777	13,734	32,881	47,956	63,787	42,154	59,299	50,934	59,297	583,707	67,037
9	Sch 48T sec	48T	45,368	47,738	51,649	43,761	51,561	45,672	31,899	41,140	32,114	34,373	39,132	49,682	514,088	51,605
10	Sch 48T pri	48T	12,229	11,072	12,188	10,475	10,769	11,397	9,514	11,017	10,300	8,954	9,668	12,348	129,931	11,873
11	General Service Total		346,298	351,233	355,090	326,228	276,723	312,402	295,374	330,250	290,233	276,429	289,352	374,651	3,824,262	374,685
12																
13	Irrigation															
14	Sch 040 sec	40	55,932	55,233	36,539	23,947	5,835	907	698	840	1,402	3,843	14,485	38,093	237,754	39,940
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		-	-	-	2,605	1,690	995	1,586	791	9	-	-	-	7,678	1,303
18																
19																
20																
21	**State of Washington**		**640,257**	**620,757**	**581,184**	**488,671**	**413,622**	**628,342**	**621,477**	**637,306**	**666,775**	**516,156**	**483,780**	**658,938**	**6,957,265**	**726,590**

PacifiCorp
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WCA
12 Months Ending June 2019
Non Coincident Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	Residential															
2	Sch 16 sec		1,157,434	1,182,213	1,139,016	1,245,304	1,444,896	1,442,872	1,026,014	1,122,974	1,070,611	812,451	773,015	796,876	13,213,676	1,444,896
3																
4	General Service															
5	Sch 24 sec	24	223,867	225,324	199,982	203,608	214,114	212,626	173,093	182,149	185,490	163,577	180,169	184,487	2,348,484	225,324
6	Sch 36 sec	36	230,107	259,208	249,010	230,060	217,435	202,305	190,654	192,560	187,491	181,463	198,533	210,333	2,549,158	259,208
7	Sch 36 pri	36	2,102	2,368	2,275	2,102	1,987	1,848	1,742	1,759	1,713	1,658	1,814	1,922	23,292	2,368
8	Sch 48T pri, ded fac	48T	55,597	55,207	55,012.17	56,768	52,281	57,938	62,815	61,937	61,547	61,791	61,596	61,742	704,234	62,815
9	Sch 48T sec	48T	71,067	74,244	74,168	73,880	67,177	60,582	58,545	56,798	58,740	58,916	63,713	68,663	786,493	74,244
10	Sch 48T pri	48T	14,498	16,581	14,552	13,276	13,571	13,415	12,546	13,139	13,080	12,483	12,628	13,249	163,016	16,581
11	General Service Total		597,238	632,933	594,999	579,694	566,565	548,713	499,395	508,343	508,061	479,887	518,454	540,396	6,574,677	640,541
12																
13	Irrigation															
14	Sch 40 sec	40	122,079	124,207	116,814	26,571	6,475	1,006	775	932	1,556	22,161	41,115	117,649	581,339	124,207
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		4,362	3,869	3,425	2,932	2,758	2,535	2,494	2,987	3,002	3,941	4,406	4,408	41,119	4,408
18																
19																
20	**State of Washington**		**1,881,113**	**1,943,222**	**1,854,254**	**1,854,501**	**2,020,694**	**1,995,127**	**1,528,677**	**1,635,235**	**1,583,229**	**1,318,441**	**1,336,989**	**1,459,328**	**20,410,810**	**2,214,052**

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Non Coincident Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	Residential															
2	Sch 16 sec		1,043,137	1,065,470	1,026,538	1,122,331	1,302,212	1,300,389	924,695	1,012,080	964,888	732,222	696,679	718,184	11,908,826	1,302,212
3																
4	General Service															
5	Sch 24 sec	24	201,760	203,073	180,233	183,502	192,970	191,629	156,000	164,161	167,173	147,424	162,378	166,269	2,116,572	203,073
6	Sch 36 sec	36	207,384	233,611	224,420	207,342	195,963	182,327	171,827	173,545	168,976	163,543	178,928	189,563	2,297,429	233,611
7	Sch 36 pri	36	1,940	2,185	2,099	1,940	1,833	1,706	1,607	1,623	1,581	1,530	1,674	1,773	21,491	2,185
8	Sch 48T pri, ded fac	48T	51,300	50,940	50,760	52,380	48,240	53,460	57,960	57,150	56,790	57,015	56,835	56,970	649,800	57,960
9	Sch 48T sec	48T	64,049	66,912	66,844	66,585	60,544	54,599	52,763	51,189	52,940	53,098	57,422	61,883	708,827	66,912
10	Sch 48T pri	48T	13,377	15,300	13,427	12,250	12,522	12,378	11,576	12,123	12,069	11,518	11,652	12,225	150,415	15,300
11	General Service Total		539,809	572,022	537,784	523,997	512,072	496,098	451,734	459,792	459,528	434,127	468,888	488,682	5,944,534	579,042
12																
13	Irrigation															
14	Sch 40 sec	40	110,024	111,942	105,278	23,947	5,835	907	698	840	1,402	19,973	37,055	106,031	523,931	111,942
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		3,932	3,487	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058	3,972
18																
19																
20	**State of Washington**		**1,696,902**	**1,752,920**	**1,672,688**	**1,672,917**	**1,822,606**	**1,799,679**	**1,379,374**	**1,475,404**	**1,428,523**	**1,189,874**	**1,206,593**	**1,316,870**	**18,414,350**	**1,997,168**

PacifiCorp
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Schedule Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1	Residential															
2	Sch 16 sec	16	283,298	437,158	303,623	218,551	326,121	453,382	440,157	368,215	461,244	294,309	248,875	297,004	4,131,937	461,244
3																
4	General Service															
5	Sch 24 sec	24	115,212	136,915	126,829	91,940	100,786	118,901	106,691	106,449	112,365	97,398	94,250	118,369	1,326,105	136,915
6	Sch 36 sec	36	164,772	173,925	184,234	170,762	165,544	172,773	151,766	152,655	139,125	152,337	145,241	169,668	1,942,803	184,234
7	Sch 36 pri	36	3,055	3,225	3,416	3,166	3,069	3,203	2,814	2,830	2,579	2,824	2,693	3,146	36,021	3,416
8	Sch 48T pri, ded fac	48T	52,330	56,038	57,080	84,622	53,835	39,189	54,248	71,495	56,358	66,253	58,685	65,401	715,534	84,622
9	Sch 48T sec	48T	57,755	55,793	60,869	55,640	60,800	57,663	47,784	50,696	45,565	48,041	48,591	58,767	647,964	60,869
10	Sch 48T pri	48T	14,630	14,164	15,316	13,911	14,482	13,486	11,866	12,716	12,134	11,289	11,915	13,634	159,541	15,316
11	General Service Total		407,753	440,059	447,745	420,041	398,516	405,215	375,169	396,841	368,126	378,143	361,375	428,985	4,827,968	485,373
12																
13	Irrigation															
14	Sch 040 sec	40	65,750	83,195	77,081	26,571	6,475	1,006	775	932	1,556	22,161	41,115	50,331	376,948	83,195
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		4,362	3,869	3,425	2,932	2,758	2,535	2,494	2,987	3,002	3,941	4,406	4,408	41,119	4,408
18																
19																
20																
21	**State of Washington**		**761,164**	**964,281**	**831,874**	**668,095**	**733,870**	**862,138**	**818,594**	**768,975**	**833,927**	**698,554**	**655,771**	**780,728**	**9,377,972**	**1,034,220**

PacifiCorp
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Schedule Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1	Residential															
2	Sch 16 sec	16	255,322	393,989	273,640	196,969	293,917	408,611	396,691	331,854	415,696	265,246	224,299	267,675	3,723,909	415,696
3																
4	General Service															
5	Sch 24 sec	24	103,835	123,395	114,305	82,861	90,833	107,159	96,155	95,937	101,269	87,780	84,943	106,680	1,195,152	123,395
6	Sch 36 sec	36	148,501	156,750	166,041	153,899	149,196	155,712	136,780	137,581	125,387	137,294	130,899	152,913	1,750,951	166,041
7	Sch 36 pri	36	2,819	2,975	3,152	2,921	2,832	2,956	2,596	2,612	2,380	2,606	2,485	2,903	33,237	3,152
8	Sch 48T pri, ded fac	48T	48,285	51,706	52,668	78,081	49,674	36,160	50,055	65,968	52,002	61,132	54,149	60,346	660,227	78,081
9	Sch 48T sec	48T	52,051	50,283	54,859	50,145	54,796	51,969	43,065	45,690	41,065	43,297	43,793	52,964	583,978	54,859
10	Sch 48T pri	48T	13,499	13,069	14,132	12,836	13,363	12,443	10,949	11,733	11,196	10,416	10,994	12,580	147,210	14,132
11	General Service Total		368,990	398,178	405,157	380,744	360,694	366,399	339,599	359,521	333,298	342,526	327,262	388,386	4,370,754	439,660
12																
13	Irrigation															
14	Sch 040 sec	40	59,257	74,980	69,469	23,947	5,835	907	698	840	1,402	19,973	37,055	45,360	339,724	74,980
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		3,932	3,487	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058	3,972
18																
19																
20																
21	**State of Washington**		**687,501**	**870,634**	**751,353**	**604,302**	**662,932**	**778,201**	**739,236**	**694,907**	**753,102**	**631,296**	**592,586**	**705,394**	**8,471,445**	**934,308**

Energy Factors (F30-F31)

PacifiCorp
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Energy 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 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Secondary	1,524,718	554,739	933,030	327,408	-	164,796	12,492	3,517,184
2									
3	Primary	-	-	17,711	75,457	420,782	-	-	513,950
4									
5	Sub-Transmission	-	-	-	-	-	-	-	-
6									
7	Transmission	-	-	-	-	-	-	-	-
8									
9									
10	Total MWH								
11	@ Sales	1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134
12									
13									
14	Total MWH								
15	@ Input	1,672,158	608,382	1,042,219	439,867	450,573	180,732	13,700	4,407,633
16									
17	Energy								
18	**FACTOR 30**	**37.9378%**	**13.8029%**	**23.6458%**	**9.9797%**	**10.2226%**	**4.1004%**	**0.3108%**	**100.0000%**
19									
20	MWH @ sales								
21	(less special contracts)	1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134
22									
23	**FACTOR 31**	**37.8236%**	**13.7614%**	**23.5850%**	**9.9938%**	**10.4383%**	**4.0881%**	**0.3099%**	**100.0000%**

PacifiCorp
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Energy Factor

	A	B	C
	Rate Schedules	**Voltage level**	**MWH @ Sales (Inc Unbilled)**
1	Sch 016	secondary	1,524,718
2	Sch 024	secondary	554,739
3	Sch 036	secondary	933,030
4	Sch 036	primary	17,711
5	Sch 48T, ded fac	primary	420,782
6	Sch 48T	secondary	327,408
7	Sch 48T	primary	75,457
8	Sch 40	secondary	164,796
9	Sch 15,51,52,53,54,57	secondary	12,492
10			
11			
12	**State of Washington**		**4,031,134**
	Sch 47 - partial requirements		2,679
	Total mWh including Sch 47		4,033,813

mWh by month @ INPUT		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
Residential														
Sch 16 sec	16	113,896	146,256	113,654	93,487	124,163	223,646	209,810	147,329	170,411	129,845	97,739	101,922	1,672,158
General Service														
Sch 24 sec	24	51,421	60,419	53,881	46,471	46,098	58,018	55,587	50,619	53,128	44,232	41,421	47,088	608,382
Sch 36 sec	36	82,407	90,722	97,368	96,440	91,088	95,256	87,495	76,756	77,815	75,143	72,852	79,913	1,023,254
Sch 36 pri	36	1,527	1,681	1,805	1,787	1,688	1,765	1,622	1,423	1,442	1,393	1,350	1,481	18,965
Sch 48T pri, ded fac	48T	35,992	38,800	38,721	37,857	25,781	25,389	37,288	43,983	38,819	43,178	40,959	43,807	450,573
Sch 48T sec	48T	33,318	32,696	34,101	32,805	32,621	30,749	27,767	27,204	26,015	26,202	26,602	28,988	359,068
Sch 48T pri	48T	7,405	7,279	7,604	7,470	7,417	6,990	6,418	6,138	6,018	5,761	5,903	6,396	80,799
Gen Service Total		212,070	231,597	233,480	222,831	204,693	218,167	216,177	206,122	203,238	195,908	189,088	207,671	2,541,043
Irrigation														
Sch 040 sec	40	35,220	42,148	33,728	19,540	4,608	740	570	619	1,144	3,052	11,844	27,519	180,732
Street Lights														
Sch 15,52,54,57 sec		1,154	1,172	1,165	1,178	1,192	1,191	1,139	1,128	1,110	1,101	1,090	1,080	13,700
State of Washington		**362,340**	**421,174**	**382,027**	**337,035**	**334,655**	**443,745**	**427,696**	**355,199**	**375,902**	**329,906**	**299,761**	**338,193**	**4,407,633**

mWh by month @ SALES		Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
Residential														
Sch 16 sec	16	103,854	133,360	103,632	85,243	113,215	203,927	191,310	134,339	155,385	118,396	89,121	92,935	1,524,718
General Service														
Sch 24 sec	24	46,887	55,091	49,130	42,374	42,034	52,902	50,686	46,155	48,443	40,332	37,769	42,936	554,739
Sch 36 sec	36	75,141	82,723	88,783	87,936	83,056	86,857	79,780	69,988	70,954	68,517	66,429	72,866	933,030
Sch 36 pri	36	1,426	1,570	1,685	1,669	1,577	1,649	1,514	1,329	1,347	1,301	1,261	1,383	17,711
Sch 48T pri, ded fac	48T	33,612	36,234	36,161	35,354	24,077	23,710	34,822	41,075	36,253	40,323	38,251	40,910	420,782
Sch 48T sec	48T	30,381	29,813	31,094	29,913	29,744	28,038	25,319	24,805	23,721	23,891	24,256	26,432	327,408
Sch 48T pri	48T	6,915	6,798	7,101	6,976	6,926	6,528	5,994	5,732	5,620	5,380	5,513	5,973	75,457
Gen Service Total		194,362	212,229	213,955	204,222	187,414	199,684	198,116	189,084	186,338	179,745	173,479	190,500	2,329,127
Irrigation														
Sch 040 sec	40	32,114	38,432	30,754	17,817	4,201	675	519	565	1,043	2,783	10,800	25,093	164,796
Street Lights														
Sch 15,52,54,57 sec		1,053	1,069	1,063	1,074	1,087	1,086	1,039	1,029	1,012	1,004	994	985	12,492
State of Washington		**331,382**	**385,091**	**349,404**	**308,357**	**305,917**	**405,371**	**390,985**	**325,016**	**343,778**	**301,928**	**274,393**	**309,513**	**4,031,134**

Customer Factors (F40-F48)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Weighted Customer Factors

	A	B	C	D	E	F	G	H	I	J
	Description		**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1										
2	Avg Customers		107,790	19,929	1,076	64	1	5,136	2,874	136,869
3										
4	**FACTOR 40**		**78.7537%**	**14.5603%**	**0.7862%**	**0.0471%**	**0.0007%**	**3.7523%**	**2.0996%**	**100.0000%**
5										
6	Wt Customers Acct 902		107,790	20,023	1,395	534	118	2,433	-	132,292
7										
8	**FACTOR 41**		**81.4787%**	**15.1351%**	**1.0542%**	**0.4034%**	**0.0892%**	**1.8393%**	**0.0000%**	**100.0000%**
9										
10	Wt Customers Acct 903		107,790	18,709	1,089	279	4	1,831	2,494	132,196
11										
12	**FACTOR 42**		**81.5381%**	**14.1527%**	**0.8237%**	**0.2107%**	**0.0033%**	**1.3851%**	**1.8863%**	**100.0000%**

Customer Factors Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Weighted Customer Factors

	A	B	C	D	E	F	G	H
	Description		**COS Schedule**	**Average Customers (F 40 & F 43)**	**Account 902 Weighting**	**Total Acct 902 Customers (F 41)**	**Account 903 Weighting**	**Total Acct 903 Customers (F 42)**
1	**Residential**		16	107,790	1.00	107,790	1.00	107,790
2								
3								
4	**General Service**		24	19,929	1.00	20,023	0.94	18,709
5			36-s	1,066	1.30	1,382	1.01	1,079
6			36-p	10	1.30	13	1.01	10
7			48T-s	53	8.28	443	4.32	231
8			48T-p ded fac	1	118.07	118	4.32	4
9			48T-p	11	8.28	91	4.32	48
10	Total			21,070		22,069		20,081
11								
12								
13	**Irrigation - annual cust**		40	5,136	1.00	5,136	0.75	3,865
14								
15	**Irrigation - ave billings**		40	2,433	1.00	2,433	0.75	1,831
16								
17								
18	**Street Lighting**		15,52,54,57	2,874	-	-	0.87	2,494
19								
20								
21								
22	**State of Washington**			**136,869**		**134,994**		**134,229**

Customer Advances Factors (F50-F51)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
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 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	**Revenue**								
2	Residential	148,284,965							148,284,965
3	Com / Ind		52,501,064	76,247,630	29,165,517	25,129,407			183,043,618
4	Irrigation						15,164,849		15,164,849
5									
6	**Customer Advances**								
7		(237,006)	(329,294)	(11,825)			(4,542)	-	(582,667)
8	Total Cust Advances	(237,006)	(329,294)	(11,825)	-	-	(4,542)	-	(582,667)
9				-					
10	**FACTOR 50**	**40.6761%**	**56.5150%**	**2.0295%**	**0.0000%**	**0.0000%**	**0.7795%**	**0.0000%**	**100.0000%**
11									
12									
13	Security Deposits	1,300,577	189,184	123,394	28,853	-	71,735	651	1,714,394
14									
15	**FACTOR 51**	**75.8622%**	**11.0350%**	**7.1975%**	**1.6830%**	**0.0000%**	**4.1843%**	**0.0380%**	**100.0000%**

Contribution in Aid of Construction - period ending June 2019

WA	Residential Sch 16	(237,006)
WA	Schedule 24	(329,294)
WA	Schedule 36	(11,825)
WA	Irrigation Sch 40	(4,542)
WA	Streetlighting	-
	Total	(582,667)

Deposits Charged by State - period ending June 2019

Schedule 40	71,735
Schedule 24	189,184
Schedule 36	123,394
Schedule 48	28,853
Streetlighting	651
Residential	1,300,577
Total	1,714,394

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
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 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Average Customer	107,790	19,929	1,076	64	1	5,136	2,874	136,869
2									
3									
4	Meter Cost	14,085,014	3,623,264	1,581,538	277,601	16,544	1,183,664	-	20,767,625
5									
6									
7	**FACTOR 60**	**67.8220%**	**17.4467%**	**7.6154%**	**1.3367%**	**0.0797%**	**5.6996%**	**0.0000%**	**100.0000%**
8									
9	**FACTOR 60A**	**67.8760%**	**17.4606%**	**7.6215%**	**1.3378%**	**0.0000%**	**5.7041%**	**0.0000%**	**100.0000%**
10									
11	Service Cost	73,956,641	20,575,950	5,287,388	1,329,659	-	-	-	101,149,638
12									
13									
14	**FACTOR 70**	**73.1161%**	**20.3421%**	**5.2273%**	**1.3145%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
15									
16	Transformer Cost	105,140,546	46,954,133	17,101,932	2,084,916	0	24,281,628	404,256	195,563,155
17									
18									
19	**FACTOR 21**	**53.6518%**	**23.9601%**	**8.7269%**	**1.0639%**	**0.0000%**	**12.3906%**	**0.2067%**	**100.0000%**

Meter/Service Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
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	Average Transformer Cost	Total Transformer Cost
1	**Residential**									
2	Sch 016	sec	16	107,790	$131	$14,085,014	$686	$73,956,641	$975	$105,140,546
3										
4	**Commercial**									
5	Sch 024	sec	24	19,929	$182	$3,623,264	$1,032	$20,575,950	$2,356	$46,954,133
6	Sch 036	sec	36	1,066	$1,380	$1,471,339	$4,959	$5,287,388	$16,039	$17,101,932
7	Sch 036	pri	36	10	$11,232	$110,198	$0	$0	$0	$0
8										
9	**Industrial**									
10	Sch 048T	pri, ded fac	48T-p	1	$16,544	$16,544	$0	$0		$0
11	Sch 048T	sec	48T-s	53	$1,788	$95,617	$24,864	$1,329,659	$38,987	$2,084,915.51
12	Sch 048T	pri	48T-p	11	$16,544	$181,984	$0	$0		$0
13										
14	**Irrigation**									
15	Sch 040	sec	40	5,136	$230	$1,183,664	$0	$0	$4,728	$24,281,628
16										
17	**Street Lighting**									
18	Sch 15,52,54,57	sec	15,52,54,57	2,874	$0	$0	$0	$0	$0	$0
19										
20										
21	**State of Washington**			**136,869**		**$20,767,625**		**$101,149,638**		**$195,563,155**

PacifiCorp
Washington Embedded Cost Study
Weighted Meter & Service Costs

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	107,790	100.00%	$130.67	$130.67	$686.12	$686.12
Sch 24						
0 - 15 kW						
kW = 0, 1 Phase	8,931	51.01%	$108.00	$55.09	$817.51	$417.04
kW = 0, 3 Phase	567	3.24%	$258.00	$8.36	$1,034.33	$33.51
kW > 1, 1 Phase	4,715	26.93%	$220.00	$59.25	$905.13	$243.77
kW > 1, 3 Phase	3,294	18.81%	$258.00	$48.54	$1,122.16	$211.13
	17,507	100.00%		$171.24		$905.45
15 - 100 kW						
1 Phase	570	23.78%	$220.00	$52.32	$1,614.54	$384.00
3 Phase W/O KVAR	768	32.08%	$258.00	$82.76	$2,030.77	$651.40
3 Phase With KVAR	1,057	44.14%	$251.00	$110.79	$2,030.77	$896.37
	2,396	100.00%		$245.87		$1,931.77
100 kW+						
1 Phase	-	0.00%	$1,041.00	$0.00	$3,455.77	$0.00
3 Phase W/O KVAR	6	21.67%	$1,409.00	$305.37	$3,735.87	$809.66
3 Phase With KVAR	20	78.33%	$1,409.00	$1,103.63	$3,735.87	$2,926.21
	26	100.00%		$1,409.00		$3,735.87
0 - 15 kW	17,507	87.85%	$171.24	150.43	$905.45	795.44
15 - 100 kW	2,396	12.02%	$245.87	29.56	$1,931.77	232.21
100 kW+	26	0.13%	$1,409.00	1.82	$3,735.87	4.83
Total Sch 24	19,929	100.00%		**$181.81**		**$1,032.48**

Sch 36						
Secondary Voltage						
0 - 100 kW						
1 Phase	0	1.27%	$220.00	$2.78	$1,453.18	$18.39
3 Phase W/O KVAR	-	0.00%	$258.00	$0.00	$1,962.13	$0.00
3 Phase With KVAR	26	98.73%	$251.00	$247.82	$1,962.13	$1,937.29
	26	100.00%		$250.61		$1,955.69
100 - 300 kW						
1 Phase	8	1.14%	$1,041.00	$11.82	$3,793.47	$43.08
3 Phase W/O KVAR	-	0.00%	$1,409.00	$0.00	$3,768.61	$0.00
3 Phase With KVAR	697	98.86%	$1,409.00	$1,393.00	$3,768.61	$3,725.82
	705	100.00%		$1,404.82		$3,768.89
300 - 1000 kW						
1 Phase	-	0.00%	$1,041.00	$0.00	$7,367.21	$0.00
3 Phase W/O KVAR	-	0.00%	$1,409.00	$0.00	$7,367.21	$0.00
3 Phase With KVAR	329	100.00%	$1,409.00	$1,409.00	$7,367.21	$7,367.21
	329	100.00%		$1,409.00		$7,367.21
1000 kW+						
3 Phase With KVAR	6	100.00%	$1,788.00	$1,788.00	$24,864.00	$24,864.00
	6	100.00%		$1,788.00		$24,864.00
0 - 100 kW	26	2.47%	$250.61	6.19	$1,955.69	48.30
100-300 kW	705	66.07%	$1,404.82	928.20	$3,768.89	2,490.21
300-1000 kW	329	30.87%	$1,409.00	434.98	$7,367.21	2,274.36
1000 kW+	6	0.59%	$1,788.00	10.48	$24,864.00	145.74
Total Secondary 36	1,066	100.00%		**$1,379.85**		**$4,958.62**
Primary Voltage						
100 - 300 kW						
1 Phase	-	0.00%	$11,232.00	$0.00		
3 Phase W/O KVAR	1	5.93%	$11,232.00	$666.31		
3 Phase With KVAR	4	43.22%	$11,232.00	$4,854.51		
300-1000 kW						
1 Phase	-	0.00%	$11,232.00	$0.00		
3 Phase W/O KVAR	-	0.00%	$11,232.00	$0.00		
3 Phase With KVAR	5	50.85%	$11,232.00	$5,711.19		
1000 kW+						
3 Phase With KVAR	-	0.00%	$11,232.00	$0.00		
Total Primary 36	10	100.00%		**$11,232.00**		
Combined Total	1,076					
Sch 40						
0 - 50 kW						
kW = 0, 1 Phase	1,050	21.83%	$108.00	$23.58		
kW = 0, 3 Phase	991	20.59%	$258.00	$53.13		
kW > 1, 1 Phase	0	0.00%	$220.00	$0.00		
kW > 1, 3 Phase	2,771	57.58%	$258.00	$148.55		
	4,812	100.00%		$225.26		
51 - 300 kW						
1 Phase	0	0.00%	$220.00	$0.00		
3 Phase W/O KVAR	162	38.45%	$258.00	$99.21		
3 Phase With KVAR	260	61.55%	$251.00	$154.48		
	422	100.00%		$253.69		
301 - 1000 kW						
1 Phase	0	0.00%	$1,041.00	$0.00		
3 Phase W/O KVAR	1	7.69%	$1,409.00	$108.38		
3 Phase With KVAR	12	92.31%	$1,409.00	$1,300.62		
	13	100.00%		$1,409.00		
0 - 50 kW	4,812	91.72%	$225.26	206.60		
51 - 300 kW	422	8.04%	$253.69	20.39		
301 - 1000 kW	13	0.25%	$1,409.00	3.49		
Total Sch 40	5,247	100.00%		**$230.48**		

PacifiCorp
Washington Embedded Cost Study
Summary of Average Installed Costs
Meters

Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
	Residential				
1	Small Load	DM221A	$108.00	38.73%	$41.82
2	All Electric	DM221E	$145.00	61.27%	$88.85
3					**$130.67**
4					
5	**0 - 10 kW**				
6	kW = 0, 1 Phase	DM221F	$108.00	100.00%	**$108.00**
7					
8					
9	kW = 0, 3 Phase	DM241B	$258.00	100.00%	**$258.00**
10					
11					
12	kW > 1, 1 Phase	DM221B	$220.00	100.00%	**$220.00**
13					
14					
15	kW > 1, 3 Phase	DM241B	$258.00	100.00%	**$258.00**
16					
17	**11-100 kW**				
18	1 phase	DM221H	$220.00	100.00%	**$220.00**
19					
20					
21	3 phase w/o KVAR	DM241C	$258.00	100.00%	**$258.00**
22					
23					
24	3 phase with KVAR	DM241F	$251.00	100.00%	**$251.00**
25					
26	**101 - 1000 kW**				
27	1 Phase (sec)	DM231GBB	$1,041.00	100.00%	**$1,041.00**
28					
29					
30	3 phase w/o KVAR	DM271AEC	$1,409.00	100.00%	**$1,409.00**
31					
32					
33	3 phase with KVAR	DM271AEC	$1,409.00	100.00%	**$1,409.00**
34					
35	**Over 1 MW**				
36	3 phase secondary volt	DM271AEG	$1,788.00	100.00%	**$1,788.00**
37					
38					
39	**Primary Metering**				
40	13.8 kV 3-wire	DM101ACBA	$8,706.00		
41	12.47 kV 4-wire Wye	DM121ACJAD	$11,232.00		
42	24.9 kV 4-wire Wye	DM121BFIAD	$16,544.00		
43	35 kV 4-wire Wye	DM131BBAH	$22,612.00		

PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost	(D) Residental Percent Use	(E) Schedule 24 Percent Use	(F) Schedule 36 Percent Use
1	**Residential**					
2	Small load - O/H	#2 Triplex	$619.00	29.93%	-	-
3	Large load - O/H	1/0 Triplex	$694.00	38.37%	-	-
4	Small load - U/G	1/0 Triplexed	$706.00	8.79%	-	-
5	Large load - U/G	4/0 Triplexed	$753.00	22.91%	-	-
6	**Weighted Cost per Service**			**$686.12**	**-**	**-**
7						
8	**0 - 30 kW**					
9	kW = 0, 1 Phase O/H	1/0 Triplex	$868.00	-	68.84%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	$706.00	-	31.16%	-
11	**Weighted Cost per Service**			**-**	**$817.51**	**-**
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	$1,063.00	-	68.84%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	$971.00	-	31.16%	-
15	**Weighted Cost per Service**			**-**	**$1,034.33**	**-**
16						
17	**30 - 50 kW**					
18	kW > 1, 1 Phase O/H	4/0 Triplex	$974.00	-	68.84%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	$753.00	-	31.16%	-
20	**Weighted Cost per Service**			**-**	**$905.13**	**-**
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	$1,158.00	-	68.84%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	$1,043.00	-	31.16%	-
24	**Weighted Cost per Service**			**-**	**$1,122.16**	**-**
25						
26	**50 - 100 kW**					
27	1 Phase O/H	2 - 4/0 Triplex	$1,742.00	-	68.84%	29.38%
28	1 Phase U/G	2 - 4/0 Triplex	$1,333.00	-	31.16%	70.62%
29	**Weighted Cost per Service**			**-**	**$1,614.54**	**$1,453.18**
30						
31	3 Phase O/H	2-4/0 Quadruplex	$2,085.00	-	68.84%	29.38%
32	3 Phase U/G	2-4/0 Quadruplex	$1,911.00	-	31.16%	70.62%
33	**Weighted Cost per Service**			**-**	**$2,030.77**	**$1,962.13**
34						
35	**100-300 kW**					
36	1 Phase O/H	3-500 & 350N	$3,189.00	-	68.84%	29.38%
37	1 Phase U/G	3-750 & 500N	$4,045.00	-	31.16%	70.62%
38	**Weighted Cost per Service**			**-**	**$3,455.77**	**$3,793.47**
39						
40	3 Phase O/H	3-4/0 Quadruplex	$3,710.00	-	68.84%	29.38%
41	3 Phase U/G	4-350 Quadruplex	$3,793.00	-	31.16%	70.62%
42	**Weighted Cost per Service**			**-**	**$3,735.87**	**$3,768.61**
43						
44	**300-1000 kW**					
45	3 Phase O/H (sec)	3-750 kcmil Quad	$8,180.00	-	-	29.38%
46	3 Phase U/G (sec)	4-750 kcmil Quad	$7,029.00	-	-	70.62%
47	**Weighted Cost per Service**			**-**	**-**	**$7,367.21**
48						
49	**1000 kW and Over**					
50	3 Phase U/G (sec)	12-1000 kcmil Quad	$24,864.00			
51						
52						

Line			Residential	Schedule 24	Schedule 36	Schedule 48
53	**Overhead % =**					
54	% of Overhead Which Are Small Load=		29.93%			
55	% of Overhead Which Are All Electric=		38.37%			
56	**Total % Overhead**		68.30%	68.84%	29.38%	19.40%
57						
58	Account 369 - Overhead	46,107,616	35,029,194	9,822,082	1,077,428	178,912
59						
60	**Underground % =**					
61	% of Underground Which Are Small Load=		8.79%			
62	% of Underground Which Are All Electric=		22.91%			
63	**Total % Underground**		31.70%	31.16%	70.62%	80.60%
64						
65	Account 369 - Underground	24,037,220	16,257,954	4,446,844	2,589,248	743,174

Uncollectables Factor (F80)

PacifiCorp
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Uncollectables Factor

	A	B	C	D	E	F	G	H	I
	Description	**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	**Revenue**								
2	Residential	148,284,965	2,503,297						150,788,262
3	Com / Ind		49,997,767	76,128,439	29,165,517	25,129,407			180,421,130
4	Irrigation						15,164,849		15,164,849
5	Total	148,284,965	52,501,064	76,128,439	29,165,517	25,129,407	15,164,849	-	346,374,241
6									
7									
8	**Uncollectables**								
9	Write-off	(2,335,724)	(338,490)	(455,358)	(174,452)	(150,310)	(21,505)	0	(3,475,839)
10	Recovery	964,914	210,982	296,447	113,571	97,855	6,195	0	1,689,964
11	Net Write Off	(1,370,810)	(127,507)	(158,911)	(60,880)	(52,455)	(15,310)	-	(1,785,874)
12									
13									
14	**FACTOR 80**	**76.7585%**	**7.1398%**	**8.8982%**	**3.4090%**	**2.9372%**	**0.8573%**	**0.0000%**	**100.0000%**

Uncollectables	**Writeoffs**	**Recoveries**	**Net Write-offs**
Residential	(2,375,155)	981,204	(1,393,952)
Commercial	(1,079,178)	700,337	(378,841)
Industrial	-	2,229	2,229
Irrigation	(21,505)	6,195	(15,310)
Total	(3,475,839)	1,689,964	(1,785,874)

Write-Off Data is 12 months ending June 2019

Revenues

PacifiCorp
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State of Washington
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Revenue - Normalized

Line	A Customer Classes	B	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57	L Total
1	**Residential**		148,284,965	2,503,297	119,191	-	-	-	148,851	151,056,305
2										
3	**Commercial**		-	48,448,681	67,618,958	14,425,653	-	-	322,410	130,815,702
4										
5	**Industrial**		-	1,549,086	8,509,482	14,739,863	25,129,407	15,164,849	17,166	65,109,853
6										
7	**Lighting**		-	-	-	-	-	-	1,311,940	1,311,940
8										
9	**OSPA**		-	-	-	-	-	-	-	-
10										
11	**Interdepartmental**		-	-	-	-	-	-	-	-
12										
13										
14	**Tariff Revenues**		148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368	348,293,800
15										
16										
17	**Total AGA Revenues**		1,788	179,372	254,560	62,974	16,850	210,969	1,292	727,805
18	**Misc Revenues**		-	-	-	-	-	-	-	-
19	**Gross Receipts Adj.**	F31	-	-	-	-	-	-	-	-
20	**Unbilled Revenue Adj.**		-	-	-	-	-	-	-	-
21	**Firm Revenue**		148,286,753	52,680,436	76,502,190	29,228,491	25,146,257	15,375,818	1,801,660	349,021,605
22	**Firm Revenue factor**		42.49%	15.09%	21.92%	8.37%	7.20%	4.41%	0.52%	100.00%
23										
24	**Non-Firm**		-	-	-	-	-	-	-	-
25										
26										
27	**Total Revenue**		148,286,753	52,680,436	76,502,190	29,228,491	25,146,257	15,375,818	1,801,660	349,021,605

PacifiCorp
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Revenue - AGA Spread

Line	A Customer Classes	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service < 1,000 kW Schedule 36	E Large General Service > 1,000 kW Schedule 48	F Large General Dedicated Facilities Schedule 48	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15, 51-54, 57	I Total Firm Revenues
1	**Firm Revenues**								
2									
3	**Residential**	148,284,965	2,503,297					148,851	150,937,114
4	**Commercial**		48,448,681	67,618,958	14,425,653			322,410	130,815,702
5	**Industrial**		1,549,086	8,509,482	14,739,863	25,129,407	15,164,849	17,166	65,109,853
6	**Lighting**							1,311,940	1,311,940
7	**Interdepartmental**								
8	**Total Firm Revenue**	148,284,965	52,501,064	76,128,439	29,165,517	25,129,407	$15,164,849	1,800,368	$348,174,609
9									
10									
11									
12	**AGA Revenues**								
13									
14	**Residential**	1,788	30					2	1,820
15	**Commercial**		178,303	248,854	53,090			1,187	481,433
16	**Industrial**		1,039	5,706	9,884	16,850	210,969	12	244,459
17	**Lighting**							91	91
18	**Interdepartmental**								
19	**Total AGA Revenues**	$1,788	$179,372	$254,560	$62,974	$16,850	$210,969	$1,292	$727,805

PacifiCorp
Cost Of Service By Rate Schedule
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Summary Of Sales For Resale / Other Electric Revenue

Line	A Customer Classes		B Total	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57
450	Forfeited Discounts & Int									
	257 Residential Discounts		594,180	583,739	9,854	-	-	-	-	586
	258 Commercial Discounts		131,367	-	48,653	67,904	14,486	-	-	324
	259 Industrial Discounts		13,685	-	326	1,789	3,098	5,282	3,187	4
	260 Other Discounts		3,170	-	-	-	-	-	-	3,170
	Total Account 450		**742,401**	**583,739**	**58,833**	**69,692**	**17,584**	**5,282**	**3,187**	**4,083**
		Jim Bridger Generation Demand								
451	Misc. Service Revenues									
	70 Returned Checks	F40	65,242	51,380	9,499	513	31	0	2,448	1,370
	72 Misc. Service Revenue	F40	(395,929)	(311,809)	(57,649)	(3,113)	(187)	(3)	(14,856)	(8,313)
	73 Temp. Service Connect	F40	27,627	21,757	4,023	217	13	0	1,037	580
	145 Connect Fee	F40	-	-	-	-	-	-	-	-
	146 Reconnect Fee	F40	35,205	27,725	5,126	277	17	0	1,321	739
	Total Account 451		**(267,856)**	**(210,946)**	**(39,001)**	**(2,106)**	**(126)**	**(2)**	**(10,051)**	**(5,624)**
454	Rent From Electric Prop									
	75 All Other	F20	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307
	76 Temp Service Connect	F40	-	-	-	-	-	-	-	-
	Total Account 454		**728,891**	**311,646**	**95,176**	**149,767**	**63,679**	**67,250**	**40,066**	**1,307**
456	Other Electric Revenues									
	79 Other Electric Revenues	F10	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
	163 Billing Services	F40	-	-	-	-	-	-	-	-
	Total Account 456		**Error**	**(1,832)**	**(585)**	**(993)**	**(405)**	**(383)**	**(174)**	**(7)**

			305 Report *Jun 2019*		JAM Data	check	
450	**Forfeited Discounts & Int**						
	Residential Discounts		336,897	80.03%	594,180		
	Commercial Discounts		74,484	17.69%	131,367		
	Industrial Discounts		7,759	1.84%	13,685		
	Other Forfeited Discounts		1,797	0.43%	3,170		
	Total Account 450		420,938	100.00%	**742,401**	-	**693,937**
451	**Misc. Service Revenues**						
	Returned Checks	F40	59,960	-24.36%	65,242		
	Misc. Service Revenue	F40	(363,876)	147.81%	(395,929)		
	Temp. Service Connect	F44	25,390	-10.31%	27,627		
	Connect Fee	F43	-	0.00%	-		
	Reconnect Fee	F40	32,355	-13.14%	35,205		
	Total Account 451		(246,171)	100.00%	**(267,856)**	-	**219,722**
454	**Rent From Electric Property**						
	Rent on Electric Property	F20	1,399,382	100.00%	728,891		
	Temp Service Connect	F44	-	0.00%	-		
	Total Account 454		1,399,382	100.00%	**728,891**	-	**984,997**
456	**Other Electric Revenues**						
	Other Electric Revenues	F10	465,757	100.00%	(4,379)		
	Billing Services	F40	-	0.00%	-		
	Total Account 456		465,757	100.00%	**(4,379)**	(0)	

STATE SPECIFIC REVENUE CREDIT	**Description**	**Amount**
02PRSV47TM - partial req		385,002
Other revenues		17,165,905
		$17,550,907

Distribution Plant Investment to Serve

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Cost Of Service By Rate Schedule
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Distribution Direct Assignment Summary

	A	B	C	D	E	F	G	H	I
					Demand		Customer		Meters
Line	FERC Account	Total Distribution Investment	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary	
1	360	2,118,955	-	-	2,118,955	-	-	-	-
2	361	6,594,538	-	-	6,594,538	-	-	-	-
3	362	80,413,306	-	5,242,061	75,171,245	-	-	-	-
4	364	115,447,521	-	-	114,903,951	543,570	-	-	-
5	365	77,678,527	-	-	52,968,744	24,709,783	-	-	-
6	366	20,433,286	-	-	10,298,530	10,134,756	-	-	-
7	367	32,919,260	-	-	16,086,568	16,832,692	-	-	-
8	368	121,331,429	-	-	-	121,331,429	-	-	-
9	369	70,144,836	-	-	-	-	-	70,144,836	-
10	370	14,216,853	-	110,789	-	-	-	-	14,106,064
11	371	546,583	546,583	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	5,044,270	5,044,270	-	-	-	-	-	-
14									
15	TOTAL	546,889,362	5,590,853	5,352,849	278,142,531	173,552,229	-	70,144,836	14,106,064