

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 depreciation 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 losses 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 where 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	366,872,512	366,872,511	-	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	-	2,076,381	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	117,355,244	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	(14,999,259)	(14,999,259)	-	(11,686,120)	370,358	(3,651,115)	(33,648)	1,266
Investment Tax Credit Adj	65,435	65,435	-	5,947	81	(1,013)	60,420	-
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	2,118,992,837	2,118,992,837		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)	(17,393,216)	(10,674,368)	-
Accum Deferred Income Taxes	(222,734,917)	(222,734,917)	-	(93,163,931)	(58,413,220)	(64,095,615)	(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	117,365,244	117,365,244		89,633,950	11,543,805	16,128,808	58,680	-
Depreciation 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	(14,999,259)	(14,999,259)		(11,686,120)	370,358	(3,651,115)	(33,648)	1,266
Deferred Income Taxes	-	-		-	-	-	-	-
Investment Tax Credit	65,435	65,435		5,947	81	(1,013)	60,420	-
Misc Revenue & Expenses	(32,980,736)	(32,980,736)		(16,563,965)	(11,165,061)	(3,842,153)	(879,672)	(529,686)
Revenue Credits	-	-		-	-	-	-	-
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	381,274,536	381,274,536		251,286,938	60,084,460	49,513,144	8,783,671	11,606,323

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	11,543,005	-	2,082,700	8,191,956	3,415,147	559,142	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)	-	(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)	(3,462,852)	(1,866,819)	(195,307)	(963,631)
(56,934,516)	(40,248,413)	(59,413,220)	-	(9,574,892)	(29,910,624)	(14,465,966)	(1,639,949)	(8,364,333)
(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	11,543,005	-	2,082,700	8,191,956	3,415,147	559,142	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)	(6,456,968)	(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	1,437,625	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
94	440 Residential Sales	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	S	NONE	207,318,638	-	-	-	-	-
99		SE	P	-	-	-	-	-	-
100		SG	PT	-	-	-	-	-	-
101				207,318,638	-	-	-	-	-
102									
103									
104	444 Public Street & Highway Lighting	S	NONE	1,354,705	-	-	-	-	-
105				1,354,705	-	-	-	-	-
106									
107	445 Other Sales to Public Authority	S	NONE	-	-	-	-	-	-
108									
109									
110									
111									
112	448 Interdepartmental	S	DPW	-	-	-	-	-	-
113		SO	GP	-	-	-	-	-	-
114				-	-	-	-	-	-
115				-	-	-	-	-	-
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	S	P	-	-	-	-	-	-
133		SG	P	-	-	-	-	-	-
134				-	-	-	-	-	-
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	S	CUST	742,401	-	-	-	742,401	-
143		SO	CUST	-	-	-	-	-	-
144				742,401	-	-	-	742,401	-
145									
146	451 Misc Electric Revenue	S	CUST	(267,856)	-	-	-	(267,856)	-
147		SG	GP	-	-	-	-	-	-
148		SO	GP	2,341	1,106	581	638	16	-
149				(265,514)	1,106	581	638	(267,840)	-
150									
151	453 Water Sales	JBG	P	2,852	2,852	-	-	-	-
152		SG/CAGW/CAGE	P	-	-	-	-	-	-
153				2,852	2,852	-	-	-	-
154									
155	454 Rent of Electric Property	S	DPW	728,891	-	-	728,891	-	-
156		CAEW	P	99,383	99,383	-	-	-	-
157		SG	P	109,170	109,170	-	-	-	-
158		JBG	P	2,206	2,206	-	-	-	-
159		SO	GP	113,926	53,838	28,254	31,055	779	-
160				1,053,576	264,598	28,254	759,946	779	-
161									
162	456 Other Electric Revenue	S	COMMON	(4,379)	-	-	-	-	(4,379)
163		WRG	T	3,194,025	-	3,194,025	-	-	-
164		CAGW	OTHSGR	2,619,163	465,363	2,153,800	-	-	-
165		JBG	OTHSGR	502,044	89,201	412,842	-	-	-
166		SO	OTHSGR	274,228	132,077	67,585	74,565	-	-
167		SG	OTHSGR	3,091,426	549,273	2,542,153	-	-	-
168		WRE	P	571,922	-	-	-	-	-
169				10,248,428	1,807,635	8,370,406	74,565	-	(4,379)
170									
171	Total Other Electric Revenues			11,781,742	2,076,391	8,399,241	835,149	475,340	(4,379)
172									
173	Total Electric Operating Revenues			399,553,247	262,854,229	62,850,280	52,520,148	9,188,002	12,140,588
174									
175	Miscellaneous Revenues								
176	41160 Gain on Sale of Utility Plant - CR	S	DPW	-	-	-	-	-	-
177		SG	T	-	-	-	-	-	-
178		SO	G	-	-	-	-	-	-
179		DGU	T	-	-	-	-	-	-
180		DGP	P	-	-	-	-	-	-
181				-	-	-	-	-	-
182				-	-	-	-	-	-
183	41170 Loss on Sale of Utility Plant	S	DPW	-	-	-	-	-	-
184		CAGW	T	-	-	-	-	-	-
185				-	-	-	-	-	-
186				-	-	-	-	-	-
187				-	-	-	-	-	-
188				-	-	-	-	-	-
189				-	-	-	-	-	-
190				-	-	-	-	-	-
191	4118 Gain from Emission Allowances	S	P	-	-	-	-	-	-
192		SE	P	(13)	(13)	-	-	-	-
193				(13)	(13)	-	-	-	-
194				-	-	-	-	-	-
195	41181 Gain from Disposition of NOX Credits	SE	P	-	-	-	-	-	-
196				-	-	-	-	-	-
197				-	-	-	-	-	-
198				-	-	-	-	-	-
199				-	-	-	-	-	-
200	4194 Impact Housing Interest Income	DGU	P	-	-	-	-	-	-
201				-	-	-	-	-	-
202				-	-	-	-	-	-
203				-	-	-	-	-	-
204	421 (Gain) / Loss on Sale of Utility Plant	S	DPW	(1,136)	-	-	(1,136)	-	-
205		DGP	T	-	-	-	-	-	-
206		DGU	T	-	-	-	-	-	-
207		CN	CUST	-	-	-	-	-	-
208		SO	PTD	398	195	81	122	-	-
209		CAGW	P	5,765	5,765	-	-	-	-
210				5,028	5,960	81	(1,013)	-	-
211									
212	Total Miscellaneous Revenues			5,016	5,947	81	(1,013)	-	-
213									
214	Miscellaneous Expenses								
215	4311 Interest on Customer Deposits	S	CUST	60,420	-	-	-	60,420	-
216				60,420	-	-	-	60,420	-
217									
218									
219									
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	Generation	Generation	D / E	Transmission	Transmission	DIS	DIS	DIS	DIS	DIS				
Total	Demand	Energy	Total	Demand	Energy	FACTOR	SUBS	P & C	XFMR	METER	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%	-	16,646,447	100%	-	-	DRB	-	-	-	-	-			
0%	-	2,920,283	100%	-	-	DRB	-	-	-	-	-			
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			
59%	657	449	100%	581	-	PLNT	95	299	144	17	83			
59%	1,695	1,157	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	59,053	40,330	100%	-	-	PLNT	108,910	341,396	164,328	19,255	95,002			
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			
59%	157,222	107,375	100%	28,254	-	PLNT	113,550	355,941	171,329	20,075	99,050			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	CUST	-	-	-	-	-			
59%	276,515.90	188,847	100%	3,194,025	-	PLNT	-	-	-	-	-			
59%	53,003	36,198	100%	2,153,300.09	-	PLNT	-	-	-	-	-			
59%	78,479	53,598	100%	412,842	-	PLNT	-	-	-	-	-			
59%	326,375	222,898	100%	67,585	-	PLNT	11,141	34,925	16,811	1,970	9,719			
59%	339,833	232,089	100%	2,542,153	-	PLNT	-	-	-	-	-			
59%	1,074,205	733,630	100%	8,370,406	-	PLNT	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	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	(8)	(5)	100%	-	-	PLNT	-	-	-	-	-			
59%	(8)	(5)	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	-	-	100%	-	-	PLNT	-	-	-	-	-			
59%	116	79	100%	81	-	PLNT	18	57	28	3	16			
59%	3,426	2,339	100%	-	-	PLNT	-	-	-	-	-			
59%	3,541	2,419	100%	81	-	PLNT	(151)	(474)	(228)	(27)	(132)			
	3,534	2,413	100%	81	-		(151)	(474)	(228)	(27)	(132)			
59%	-	-	100%	-	-	CUST	-	-	-	-	-			
59%	-	-	100%	-	-	CUST	-	-	-	-	-			
59%	-	-	100%	-	-	CUST	-	-	-	-	-			
	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	(3,695,010)	(3,695,010)	-	-	-	-
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	199,537	199,537	-	-	-	-
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	6,836	6,836	-	-	-	-
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	Total Steam Power Generation			66,027,999	66,027,999	-	-	-	-
300									
301									
302									
303	517 Operation Super & Engineering								
304		SG	P	-	-	-	-	-	-
305									
306									
307	518 Nuclear Fuel Expense								
308		SE	P	-	-	-	-	-	-
309									
310									
311	519 Coolants and Water								
312		SG	P	-	-	-	-	-	-
313									
314									
315	520 Steam Expenses								
316		SG	P	-	-	-	-	-	-
317									
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	Total Nuclear Power Generation								
348									
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	-	-	-	-

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	(6,264,196)	(6,264,196)	-	-	-	-
397				(2,873,830)	(2,873,830)	-	-	-	-
398				-					
399	Total Hydraulic Power Generation			3,407,008	3,407,008	-	-	-	-
400				-					
401	546 Operation Super & Engineering			-					
402		CAGW	P	25,818	25,818	-	-	-	-
403				25,818	25,818	-	-	-	-
404				-					
405	547 Fuel			-					
406		SE	P	-	-	-	-	-	-
407		CAEW/CAEE	P	-	-	-	-	-	-
408				-					
409				-					
410	547NPC Fuel-NPC			-					
411		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	548 Generation Expense			-					
416		SG	P	6,923	6,923	-	-	-	-
417		CAEW	P	-	-	-	-	-	-
418		CAGW	P	2,020,188	2,020,188	-	-	-	-
419				2,027,111	2,027,111	-	-	-	-
420				-					
421	549 Miscellaneous Other			-					
422		SG	P	2,896,506	2,896,506	-	-	-	-
423		CAGW	P	(950,945)	(950,945)	-	-	-	-
424				1,945,561	1,945,561	-	-	-	-
425				-					
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	553 Maint of Generation & Electric Plant			-					
439		SG	P	-	-	-	-	-	-
440		CAGW	P	1,082,395	1,082,395	-	-	-	-
441				1,082,395	1,082,395	-	-	-	-
442				-					
443	554 Maintenance of Misc. Other			-					
444		SG	P	-	-	-	-	-	-
445		CAGW	P	50,217	50,217	-	-	-	-
446				50,217	50,217	-	-	-	-
447				-					
448				-					
449	Total Other Power Generation			22,219,556	22,219,556	-	-	-	-
450				-					
451	555 Purchased Power			-					
452		S	P	1,401,130	1,401,130	-	-	-	-
453		SG	P	-	-	-	-	-	-
454		SE	P	-	-	-	-	-	-
455				-					
456	555NPC Purchased Power-NPC			-					
457		CAGW1	P	35,111,422	35,111,422	-	-	-	-
458		CAEW	P	232,283	232,283	-	-	-	-
459		DGP	P	-	-	-	-	-	-
460		S	P	(6,555,816)	(6,555,816)	-	-	-	-
461				30,189,019	30,189,019	-	-	-	-
462				-					
463	556 System Control & Load Dispatch			-					
464		SG	P	71,078	71,078	-	-	-	-
465				71,078	71,078	-	-	-	-
466				-					
467	557 Other Expenses			-					
468		S	P	6,754	6,754	-	-	-	-
469		SG	P	2,155,998	2,155,998	-	-	-	-
470		JBG	P	406,519	406,519	-	-	-	-
471		SG	P	6,290	6,290	-	-	-	-
472		CAGW	P	225,008	225,008	-	-	-	-
473		JBE	P	2,075	2,075	-	-	-	-
474				2,801,644	2,801,644	-	-	-	-
475	Embedded Cost Differentials			-					
476	Company Owned Hydro	DGP	P	-	-	-	-	-	-
477	Company Owned Hydro	SG	P	-	-	-	-	-	-
478	Mid-C Contract	MC	P	-	-	-	-	-	-
479	Mid-C Contract	SG	P	-	-	-	-	-	-
480	Existing QF Contracts	S	P	-	-	-	-	-	-
481	Existing QF Contracts	SG	P	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
59%	60	41	-	-	-	-	-	-	-	-	-
59%	62,494	42,680	-	-	-	-	-	-	-	-	-
59%	120,311	82,167	-	-	-	-	-	-	-	-	-
59%	217,363	148,448	-	-	-	-	-	-	-	-	-
59%	2,014,530	1,375,826	-	-	-	-	-	-	-	-	-
59%	(3,722,143)	(2,642,043)	-	-	-	-	-	-	-	-	-
59%	(1,707,613)	(1,166,217)	-	-	-	-	-	-	-	-	-
59%	2,024,424	1,382,584	-	-	-	-	-	-	-	-	-
59%	15,341	10,477	-	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-	-	-	-
0%	-	13,423,408	-	-	-	-	-	-	-	-	-
0%	-	3,264,493	-	-	-	-	-	-	-	-	-
0%	-	16,677,902	-	-	-	-	-	-	-	-	-
59%	4,114	2,809	-	-	-	-	-	-	-	-	-
59%	1,200,384	819,804	-	-	-	-	-	-	-	-	-
59%	1,204,497	822,613	-	-	-	-	-	-	-	-	-
59%	1,721,087	1,175,419	-	-	-	-	-	-	-	-	-
59%	(565,046)	(385,899)	-	-	-	-	-	-	-	-	-
59%	1,156,041	789,520	-	-	-	-	-	-	-	-	-
59%	238,790	163,082	-	-	-	-	-	-	-	-	-
59%	1,833	1,262	-	-	-	-	-	-	-	-	-
59%	240,624	164,334	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	3,324	2,270	-	-	-	-	-	-	-	-	-
59%	3,324	2,270	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	643,153	439,242	-	-	-	-	-	-	-	-	-
59%	643,153	439,242	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	29,839	20,378	-	-	-	-	-	-	-	-	-
59%	29,839	20,378	-	-	-	-	-	-	-	-	-
59%	3,292,819	18,926,737	-	-	-	-	-	-	-	-	-
0%	-	1,401,130	-	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-	-	-	-
0%	-	35,111,422	-	-	-	-	-	-	-	-	-
0%	-	232,283	-	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-	-	-	-
0%	-	(6,555,816)	-	-	-	-	-	-	-	-	-
0%	-	30,189,019	-	-	-	-	-	-	-	-	-
59%	42,234	28,844	-	-	-	-	-	-	-	-	-
59%	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	-	-	-	-	-	-	-	-	-
59%	1,664,721	1,136,923	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	1,706,955	31,354,786	-	-	-	-	-	-	-	-	-
59%	15,473,889	109,242,415	100%	-	-	-	-	-	-	-	-
100%	-	-	100%	827,899	-	1	-	-	-	-	-
100%	-	-	100%	(120,345)	-	-	-	-	-	-	-
100%	-	-	100%	(4,874)	-	-	-	-	-	-	-
100%	-	-	100%	702,971	-	1	-	-	-	-	-
100%	-	-	100%	1,374,987	-	-	-	-	-	-	-
100%	-	-	100%	99,327	-	-	-	-	-	-	-
100%	-	-	100%	1,474,314	-	-	-	-	-	-	-
100%	-	-	100%	1,238	-	-	-	-	-	-	-
100%	-	-	100%	15,041	-	-	-	-	-	-	-
100%	-	-	100%	135,009	-	-	-	-	-	-	-
100%	-	-	100%	151,288	-	-	-	-	-	-	-

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	51,879	-	-	-	51,879	-
671				694,335	-	-	-	694,335	-
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	373,878	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		S	COMMON	188,629	-	-	-	-	188,629
763		CN	COMMON	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		CN	COMMON	143,300	-	-	-	-	143,300
808				184,602	-	-	-	-	184,602

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
				JAM 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 Administrative & Gen Expense			9,389,664	-	-	-	-	9,389,664
817									
818									
819	TOTAL O&M EXPENSE			171,049,912	124,723,303	16,428,281	12,374,840	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	576,435	-	-	576,435	-	-
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	P	688,224	265,756	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	281,548	234,481	48,885	-	-	-
919		SO	PTD	1,101,916	538,564	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	45,447	40,377	8,070	-	-	-
926				2,693,327	1,257,376	361,698	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		TRQJP	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	109,245,265	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	-	-	-	-	-	-	-	-	-
59%	40,616,343	27,738,990	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	266,398	181,937	-	-	-	-	-	-	-	-	-
59%	1,417,616	968,163	-	-	-	-	-	-	-	-	-
59%	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%	4,372,116	-	-	-	-	-	-	-
-	-	-	-	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	-	975,435	-	-	-
-	-	-	-	-	-	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	115,981	100%	402,460	-	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%	54,828	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	541,309	369,688	-	991,816	-	-	153,506	481,192	231,618	27,139	133,904
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-
59%	158,607	108,321	-	(102,199)	-	-	(9,737)	(30,522)	(14,691)	(1,721)	(8,493)
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	100%	-	-	DRB	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	5,749	3,926	100%	(3,984)	-	PLNT	(399)	(1,249)	(601)	(70)	(348)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	139,327	95,154	100%	46,583	-	PLNT	-	-	-	-	-
59%	320,600	218,954	100%	224,136	-	PLNT	50,537	158,417	76,253	8,935	44,684
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	257,458	176,832	100%	86,601	-	PLNT	-	-	-	-	-
59%	23,992	16,395	100%	8,070	-	PLNT	-	-	-	-	-
59%	747,126	510,251	-	361,688	-	-	50,139	157,168	75,651	8,864	43,736
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	39,963	27,293	100%	-	-	PLNT	-	-	-	-	-
59%	39,963	27,293	-	-	-	-	-	-	-	-	-
59%	945,695	645,864	-	259,489	-	-	40,402	126,646	60,960	7,143	35,243
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	100%	-	-	-	-	-	-	-	-
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	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	85,769	268,856	129,412	15,164	74,816
59%	945,695	645,864	-	259,489	-	-	126,170	395,503	190,372	22,307	110,059

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
				JAM 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	189,411	189,411	-	-	-	-
971		OPRV-ID	COMMON	-	-	-	-	-	-
972		EXCTAX	GP	-	-	-	-	-	-
973		DGP	GP	-	-	-	-	-	-
974									
975				24,634,546	11,752,337	6,057,424	6,657,881	166,903	-
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	1,884,285	876,285.11	459,872	505,458	12,671	-
990		SNP	GP	21,983,354	10,389,738	5,451,977	5,992,418	159,221	-
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								
1010				59,117	27,937	14,661	16,115	404	-
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	PT	13,753,028	6,129,847	3,601,728	3,883,653	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	4,526,166	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		TRQJP	P	-	-	-	-	-	-
1042		SNP	GP	-	-	-	-	-	-
1043		BADDEBT	CUST	-	-	-	-	-	-
1044		DITEXP	PT	-	-	-	-	-	-
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)	(155,390)	(170,782)	(4,281)	-
1054		CAGW	PT	(1,117,962)	(789,851)	(329,112)	-	-	-
1055		SGPP	GP	-	-	-	-	-	-
1056		SO	LABOR	(20,624)	(8,327)	(1,568)	(5,503)	(2,650)	(2,676)
1057		SNPD	PT	(33,236)	(23,453)	(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)	(26,767,322)	(6,278,358)	(8,177,221)	(178,880)	(2,676)

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%	3,401,668	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	-	-	-	-	-
59%	6,983,171	4,769,167	100%	6,057,424	-	PLNT	994,809	3,118,401	1,501,015	175,880	867,776
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
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%	6,172,926	4,215,810	100%	5,451,977	-	PLNT	895,377	2,865,713	1,350,987	158,300	781,041
59%	6,693,612	4,571,412	100%	5,911,849	-	PLNT	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
59%	76,265	52,085	100%	67,358	-	PLNT	11,062	34,676	16,691	1,956	9,650
59%	(189)	(129)	100%	(167)	-	PLNT	(27)	(86)	(41)	(5)	(24)
59%	(189)	(129)	100%	(167)	-	PLNT	(27)	(86)	(41)	(5)	(24)
59%	375,982	256,778	100%	332,070	-	PLNT	54,536	170,952	82,286	9,642	47,872
59%	375,982	256,778	100%	332,070	-	PLNT	54,536	170,952	82,286	9,642	47,872
59%	(435,458.52)	(297,397)	100%	(384,600.20)	-	PLNT	(63,162.80)	(197,994.74)	(95,303.04)	(11,167.01)	(55,097.15)
59%	(435,458)	(297,397)	100%	(384,600)	-	PLNT	(63,163)	(197,995)	(95,303)	(11,167)	(55,097)
59%	16,600	11,337	100%	14,661	-	PLNT	2,408	7,548	3,633	426	2,100
59%	6,710,212	4,582,749	100%	5,926,510	-	PLNT	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)
59%	(847,039)	(578,487)	100%	(748,111)	-	PLNT	(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	142,900	68,736	8,054	39,738
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	3,328,485	2,273,194	100%	2,326,991	-	PLNT	-	-	-	-	-
59%	315,006	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	102,576	506,110
59%	231,799	158,307	100%	162,054	-	PLNT	-	-	-	-	-
59%	-	(4,489)	100%	-	-	PLNT	-	-	-	-	-
59%	(6,573)	-	100%	-	-	PLNT	-	-	-	-	-
59%	10,149,552	6,931,651	100%	6,648,716	-	PLNT	3,611	11,319	5,448	638	3,150
59%	-	-	100%	-	-	PLNT	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%	(2,810,009)	(1,918,100)	100%	(2,461,821)	-	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%	(468,326)	(320,526)	100%	(329,112)	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(4,945)	(3,379)	100%	(1,568)	-	DISom	(455)	(4,798)	(40)	(210)	-
59%	(13,953)	(9,529)	100%	(8,755)	-	PLNT	-	-	-	-	-
59%	(3,754,408)	(2,564,078)	100%	(3,315,822)	-	PLNT	(544,573)	(1,707,058)	(821,678)	(96,279)	(475,633)
59%	-	-	100%	-	-	PLNT	(243,721)	(763,965)	(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	-	-	-	-	-
59%	(17,093,376)	(11,673,946)	100%	(8,278,358)	-	PLNT	(1,221,459)	(3,832,247)	(1,842,349)	(216,080)	(1,065,086)

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
				JAM 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		TROUJ	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		TROUJ	SCHMAF	-	-	-	-	-	-
1087		DGP	SCHMAF	-	-	-	-	-	-
1088				-	-	-	-	-	-
1089				-	-	-	-	-	-
1090		SCHMAP							
1091		S	P	-	-	-	-	-	-
1092		BADDEBT	P	-	-	-	-	-	-
1093		JBE	P	4,066	4,066	-	-	-	-
1094		SCHMDEXP	P	9,985	9,985	-	-	-	-
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	2,648,216	1,226,981	628,081	692,910	243	-
1108		TROUJ	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)	(6,620)	(13,041)	(334)	(99)
1113		SO	SCHMAT-SO	594,093	240,220	45,849	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		CAGW	P	-	-	-	-	-	-
1137		CAEE	P	-	-	-	-	-	-
1138		SNP	PTD	6,573	3,218	1,337	2,017	-	-
1139		JBE	SCHMDP	599,334	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	SCHMDT-SNP	4,549,114	2,191,001	1,121,162	1,236,951	-	-
1149		SNP	DPW	-	-	-	-	-	-
1150		SNPD	P	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	87,762	55,057
1156		TAXIDPR	TAXIDPR	55,937,092	24,933,638	14,649,455	15,793,370	562,909	-
1157		CAGW	SCHMDT-SG	589,965	596,135	(6,167)	-	-	-
1158		CAGE	SCHMDT-SG	-	-	-	-	-	-
1159		JBG	P	282,326	282,326	-	-	-	-
1160		CAEE	P	-	-	-	-	-	-
1161		TROUJ	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		Neqative 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		Q & 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	11,732,337	6,657,424	6,657,381	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	35,162,758	9,137,617	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

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON	Generation	Transmission	Distribution	Customer	Common
				JAM Total	Total	Total	Total	Total	Total
1201									
1202	Investment Tax Credit Utilized & Other Misc								
1203	40910	SE	P	-	-	-	-	-	-
1204	40910	JBE	P	(4,164)	(4,164)	-	-	-	-
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	(313,650)	(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		DOU	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		DOU	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	170,913,136	170,913,136	-	-	-	-
1234				182,778,043	182,778,043	-	-	-	-
1235				-	-	-	-	-	-
1236	314 Turbogenerator Units			-	-	-	-	-	-
1237		DGP	P	-	-	-	-	-	-
1238		DOU	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		DOU	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		DOU	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	SP Unclassified Steam Plant - Account 300			-	-	-	-	-	-
1259		SG	P	5,458,415	5,458,415	-	-	-	-
1260		CAGW	P	119,359	119,359	-	-	-	-
1261				5,577,774	5,577,774	-	-	-	-
1262				-	-	-	-	-	-
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	322 Reactor Plant Equipment			-	-	-	-	-	-
1275		SG	P	-	-	-	-	-	-
1276				-	-	-	-	-	-
1277				-	-	-	-	-	-
1278	323 Turbogenerator Units			-	-	-	-	-	-
1279		SG	P	-	-	-	-	-	-
1280				-	-	-	-	-	-
1281				-	-	-	-	-	-
1282	324 Land and Land Rights			-	-	-	-	-	-
1283		SG	P	-	-	-	-	-	-
1284				-	-	-	-	-	-
1285				-	-	-	-	-	-
1286	325 Misc. Power Plant Equipment			-	-	-	-	-	-
1287		SG	P	-	-	-	-	-	-
1288				-	-	-	-	-	-
1289				-	-	-	-	-	-
1290				-	-	-	-	-	-
1291	N00 Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	-
1292		SG	P	-	-	-	-	-	-
1293				-	-	-	-	-	-
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	(82,285,209)	(82,285,209)	-	-	-	-
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	H00 Unclassified Hydro Plant - Acct 300			-	-	-	-	-	-
1336		SG	P	-	-	-	-	-	-
1337		DOU	P	-	-	-	-	-	-
1338				-	-	-	-	-	-
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%	229,323	156,616		-	-						
59%	-	-		-	-						
59%	153,053	104,527		-	-						
59%	382,375	261,144		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
59%	8,091,624	5,526,186		-	-						
59%	19,106,665	13,050,290		-	-						
59%	27,200,296	18,576,476		-	-						
59%	7,281,418	4,972,855		-	-						
59%	(71,075)	(48,541)		-	-						
59%	373,302	254,947		-	-						
59%	101,620,822	68,992,314		-	-						
59%	108,604,467	74,171,576		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
59%	4,998,091	3,413,453		-	-						
59%	26,433,524	18,062,813		-	-						
59%	31,431,615	21,466,266		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
59%	1,200,384	819,804		-	-						
59%	7,811,933	5,335,171		-	-						
59%	9,012,317	6,154,975		-	-						
59%	-	-		-	-						
59%	-	-		-	-						
59%	55,737	38,066		-	-						
59%	-	-		-	-						
59%	660,905	451,366		-	-						
59%	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%	-	-		-	-						
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)	(33,385,896)		-	-						
59%	47,856,916	32,683,880		-	-						
59%	(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%	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									
1346		CAGW	P	976,898	976,898	-	-	-	-
1347		DGU	P	-	-	-	-	-	-
1348				976,898	976,898	-	-	-	-
1349									
1350	341 Structures and Improvements								
1351		CAGW	P	12,575,345	12,575,345	-	-	-	-
1352		DGU	P	-	-	-	-	-	-
1353				12,575,345	12,575,345	-	-	-	-
1354									
1355	342 Fuel Holders, Producers & Accessories								
1356		CAGW	P	350,126	350,126	-	-	-	-
1357		DGU	P	-	-	-	-	-	-
1358				350,126	350,126	-	-	-	-
1359									
1360	343 Prime Movers								
1361		SG	P	272,522,046	272,522,046	-	-	-	-
1362		DGU	P	-	-	-	-	-	-
1363		CAGW	P	51,794,624	51,794,624	-	-	-	-
1364		CAEW	P	-	-	-	-	-	-
1365		CAGE	P	-	-	-	-	-	-
1366				324,316,670	324,316,670	-	-	-	-
1367									
1368	344 Generators								
1369		S	P	-	-	-	-	-	-
1370		CAGW	P	29,021,302	29,021,302	-	-	-	-
1371		DGU	P	-	-	-	-	-	-
1372		CAGE	P	-	-	-	-	-	-
1373				29,021,302	29,021,302	-	-	-	-
1374									
1375	345 Accessory Electric Plant								
1376		CAGW	P	19,135,022	19,135,022	-	-	-	-
1377		DGU	P	-	-	-	-	-	-
1378				19,135,022	19,135,022	-	-	-	-
1379									
1380	346 Misc. Power Plant Equipment								
1381		CAGW	P	881,794	881,794	-	-	-	-
1382		SG-U	P	-	-	-	-	-	-
1383				881,794	881,794	-	-	-	-
1384									
1385	OP Unclassified Other Prod Plant-Acct 300								
1386		SG	P	-	-	-	-	-	-
1387		CAGW	P	(119,359)	(119,359)	-	-	-	-
1388				(119,359)	(119,359)	-	-	-	-
1389									
1390	Total Other Generation Plant			387,137,798	387,137,798	-	-	-	-
1391									
1392	Experimental Plant								
1393	103 Experimental Plant								
1394		DGP	P	-	-	-	-	-	-
1395	Total Experimental Plant			-	-	-	-	-	-
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	T90 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	Demand - Primary	S1 Assigned	DPW	2,118,955	-	-	2,118,955	-	-
1467				-	-	-	-	-	-
1468				2,118,955	-	-	2,118,955	-	-
1469									
1470	361 Structures and Improvements								
1471									
1472	Demand - Primary	S1 Assigned	DPW	6,594,538	-	-	6,594,538	-	-
1473				-	-	-	-	-	-
1474				6,594,538	-	-	6,594,538	-	-
1475									
1476	362 Station Equipment								
1477									
1478	Demand - Primary	S1 Assigned	DPW	80,413,306	-	-	80,413,306	-	-
1479				-	-	-	-	-	-
1480				80,413,306	-	-	80,413,306	-	-
1481									
1482	364 Poles, Towers & Fixtures								
1483									
1484	Demand - Primary	S1 Demand-Secondary Assigned	DPW	115,447,521	-	-	115,447,521	-	-
1485				-	-	-	-	-	-
1486				-	-	-	-	-	-
1487				-	-	-	-	-	-
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%	-	-	-	-	-						
59%	580,467	396,431	-	-	-						
59%	7,472,198	5,103,148	-	-	-						
59%	-	-	-	-	-						
59%	7,472,198	5,103,148	-	-	-						
59%	208,043	142,083	-	-	-						
59%	-	-	-	-	-						
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%	-	-	-	-	-						
59%	11,369,919	7,765,103	-	-	-						
59%	-	-	-	-	-						
59%	11,369,919	7,765,103	-	-	-						
59%	523,957	357,837	-	-	-						
59%	-	-	-	-	-						
59%	523,957	357,837	-	-	-						
59%	-	-	-	-	-						
59%	(70,923)	(48,437)	-	-	-						
59%	(70,923)	(48,437)	-	-	-						
59%	230,035,040	157,102,758	-	-	-						
59%	-	-	-	-	-						
59%	-	-	-	-	-						
59%	470,688,054	321,457,077	-	-	-						
			100%	7,841	-						
			100%	498,315	-						
			100%	7,864,250	-						
			100%	8,370,406	-						
			100%	247	-						
			100%	360,664	-						
			100%	15,844,397	-						
			100%	-	-						
			100%	16,205,308	-						
			100%	190,111,273	-						
			100%	2,105,041	-						
			100%	(4,747,379)	-						
			100%	187,468,934	-						
			100%	9,657	-						
			100%	6,031,943	-						
			100%	39,873,510	-						
			100%	45,965,110	-						
			100%	61,082,351	-						
			100%	76,336	-						
			100%	96,243,372	-						
			100%	-	-						
			100%	157,402,059	-						
			100%	117,945	-						
			100%	4,157,842	-						
			100%	72,195,656	-						
			100%	76,501,643	-						
			100%	-	-						
			100%	-	-						
			100%	95,169	-						
			100%	95,169	-						
			100%	-	-						
			100%	-	-						
			100%	66,148	-						
			100%	66,148	-						
			100%	1,241	-						
			100%	1,064	-						
			100%	1,522,320	-						
			100%	1,524,625	-						
			100%	8,285,355	-						
			100%	2,355,892	-						
			100%	10,641,157	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
			100%	504,240,559	-						
			100%	-	-						
			100%	-	-						
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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									
1539	Demand - Primary	S	DPW	-	-	-	-	-	-
1540		Demand - Secondary	DPW	-	-	-	-	-	-
1541		Assigned	DPW	-	-	-	-	-	-
1542				-	-	-	-	-	-
1543				-	-	-	-	-	-
1544	373 Street Lights								
1545									
1546	Customer	S	DPW	5,044,270	-	-	5,044,270	-	-
1547		Customer	DPW	-	-	-	-	-	-
1548		Public Authority	DPW	-	-	-	-	-	-
1549				5,044,270	-	-	5,044,270	-	-
1550	DP Unclassified Dist Plant - Acct 300								
1551									
1552		S	DPW	4,546,567	-	-	4,546,567	-	-
1553				4,546,567	-	-	4,546,567	-	-
1554	DS0 Unclassified Dist Sub Plant - Acct 300								
1555									
1556		S	DPW	-	-	-	-	-	-
1557				-	-	-	-	-	-
1558				-	-	-	-	-	-
1559	TOTAL DISTRIBUTION PLANT			551,435,929	-	-	551,435,929	-	-
1560									
1561	389 Land and Land Rights								
1562									
1563		S	G-SITUS	1,098,826	-	336,067	762,759	-	-
1564		CN	CUST	78,274	-	-	-	78,274	-
1565		DGU	G-DGU	-	-	-	-	-	-
1566		CAGW	G-SG	-	-	-	-	-	-
1567		SO	PTD	503,725	246,649	102,460	154,615	-	-
1568				1,680,825	246,649	438,528	917,374	78,274	-
1569									
1570	390 Structures and Improvements								
1571									
1572		S	G-SITUS	13,944,365	-	4,264,771	9,679,593	-	-
1573		DGP	G-DGP	-	-	-	-	-	-
1574		DGU	G-DGU	-	-	-	-	-	-
1575		CN	CUST	569,294	-	-	-	569,294	-
1576		CAGW	G-SG	718,672	298,398	420,274	-	-	-
1577		JBG	G-SG	4,840	2,009	2,830	-	-	-
1578		SO	PTD	6,470,447	3,168,262	1,316,126	1,986,059	-	-
1579				21,707,618	3,468,669	6,004,002	11,665,653	569,294	-
1580									
1581	391 Office Furniture & Equipment								
1582									
1583		S	G-SITUS	308,217	-	94,266	213,951	-	-
1584		SGP	G-DGP	-	-	-	-	-	-
1585		SGU	G-DGU	-	-	-	-	-	-
1586		CN	CUST	280,265	-	-	-	280,265	-
1587		CAGW	G-SG	113,964	47,319	66,645	-	-	-
1588		SE	P	-	-	-	-	-	-
1589		SO	PTD	3,448,460	1,688,542	701,437	1,058,481	-	-
1590		JBG	G-SG	47,925	19,899	28,026	-	-	-
1591		JBE	P	-	-	-	-	-	-
1592				4,198,830	1,755,760	890,374	1,272,432	280,265	-
1593									
1594	392 Transportation Equipment								
1595									
1596		S	G-SITUS	5,327,125	-	1,629,258	3,697,867	-	-
1597		SO	PTD	482,008	226,223	93,975	141,810	-	-
1598		CAGW	G-SG	1,292,330	519,977	732,354	-	-	-
1599		CN	CUST	-	-	-	-	-	-
1600		SG-U	G-DGU	-	-	-	-	-	-
1601		SE	P	-	-	-	-	-	-
1602		SO	PTD	-	-	-	-	-	-
1603		SGP	G-DGP	-	-	-	-	-	-
1604		JBG	G-SG	560,792	232,845	327,947	-	-	-
1605		CAGE	P	-	-	-	-	-	-
1606				7,602,255	979,044	2,783,534	3,839,677	-	-
1607									
1608	393 Stores Equipment								
1609									
1610		S	G-SITUS	697,109	-	213,205	483,904	-	-
1611		SG-P	G-DGP	-	-	-	-	-	-
1612		SG-U	G-DGU	-	-	-	-	-	-
1613		SO	PTD	17,095	8,371	3,477	5,247	-	-
1614		CAGW	G-SG	168,995	70,169	93,829	-	-	-
1615		JBG	G-SG	189,174	78,547	110,628	-	-	-
1616				1,072,377	157,087	426,139	489,151	-	-
1617									
1618	394 Tools, Shop & Garage Equipment								
1619									
1620		S	G-SITUS	2,744,153	-	839,277	1,904,876	-	-
1621		SG-P	G-DGP	-	-	-	-	-	-
1622		CAGW	G-SG	577,592	239,820	337,771	-	-	-
1623		SO	PTD	142,559	68,804	28,997	43,757	-	-
1624		SE	P	-	-	-	-	-	-
1625		SG-U	G-DGU	-	-	-	-	-	-
1626		JBG	G-SG	661,224	274,545	386,679	-	-	-
1627		CAGE	P	-	-	-	-	-	-
1628				4,125,528	584,169	1,592,725	1,948,634	-	-
1629									
1630	395 Laboratory Equipment								
1631									
1632		S	G-SITUS	1,277,395	-	390,681	886,714	-	-
1633		SGP	G-DGP	-	-	-	-	-	-
1634		SGU	G-DGU	-	-	-	-	-	-
1635		SO	PTD	333,315	163,208	67,798	102,309	-	-
1636		SE	P	-	-	-	-	-	-
1637		CAGW	G-SG	287,916	119,545	168,371	-	-	-
1638		JBG	G-SG	77,193	32,051	45,142	-	-	-
1639		CAGE	P	-	-	-	-	-	-
1640				1,975,819	314,804	671,992	989,022	-	-

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
59%	146,558	100,092	100%	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	1,285,689	100%	1,316,126	-	PLNT	296,764	930,225	447,756	52,465	258,859
59%	2,061,063	1,407,606	100%	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	-	-	-	-	-
59%	1,043,262	712,497	100%	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	-	-	-	-	-
59%	561,742	397,302	100%	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%	41,594	28,475	100%	88,629	-	PLNT	-	-	-	-	-
59%	46,672	31,875	100%	110,628	-	PLNT	-	-	-	-	-
59%	93,340	63,747	100%	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	-	-	-	-	-
59%	347,110	237,059	100%	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	115,673
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	-	-	-	-	-
59%	187,055	127,749	100%	671,992	-		147,778	463,236	222,974	26,127	128,907

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%	844,855	576,995	100%	4,537,795	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	945,828	2,964,861	1,427,110	167,220	825,049
59%	-	-	100%	4,630,841	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	1,570,453	4,922,856	2,369,574	277,652	1,369,912
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	2,169,222	1,481,473	100%	1,516,534	-	PLNT	341,940	1,071,671	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	-	-	-	-	-
59%	5,911,479	4,037,253	100%	13,808,960	-	PLNT	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%	42,937	29,365	100%	30,060	-	CUST	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	-	-	-	-	-
59%	75,816	51,778	100%	163,196	-	PLNT	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	-	-	-	-	-
59%	40,644,342	27,758,112	100%	-	-	-	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	417,244	285,025	100%	-	-	PLNT	-	-	-	-	-
59%	42,043	28,714	100%	29,393	-	PLNT	6,627	20,775	10,000	1,172	5,781
59%	459,387	313,739	100%	29,393	-	PLNT	6,627	20,775	10,000	1,172	5,781
59%	(459,387)	(313,739)	100%	(29,393)	-	PLNT	(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%	537,692	-	PLNT	121,214	379,965	182,893	21,430	105,735
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	768,962	525,163	100%	537,692	-	PLNT	121,214	379,965	182,893	21,430	105,735
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	52,705,583	35,995,353	100%	31,854,838	-	PLNT	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%	19,356,280	13,219,399	100%	6,510,828	-	PLNT	-	-	-	-	-
59%	3,871,582	2,644,102	100%	(2,683,089)	-	PLNT	(268,390)	(841,315)	(404,960)	(47,451)	(234,118)
59%	(3,871,582)	(2,644,102)	100%	(1,915,108)	-	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	3,082,500	100%	1,518,220	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	227,785	155,573	100%	76,823	-	PLNT	-	-	-	-	-
59%	13,456,832	9,190,363	100%	3,382,896	-	PLNT	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%	32,813,113	22,409,762	100%	9,903,724	-	PLNT	970,877	3,043,383	1,464,906	171,648	846,900
59%	556,206,750	379,862,193	100%	545,999,121	-	PLNT	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%	20,763	14,180	100%	-	-	PLNT	-	-	-	-	-
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				-	-	-	-	-	-
1797				-	-	-	-	-	-
1798	151	Fuel Stock							
1799		SE/CAEE/CAEW	P	-	-	-	-	-	-
1800		JBE	P	-	-	-	-	-	-
1801		DEU	P	-	-	-	-	-	-
1802				-	-	-	-	-	-
1803	152	Fuel Stock - Undistributed							
1804		SE	P	-	-	-	-	-	-
1805				-	-	-	-	-	-
1806				-	-	-	-	-	-
1807	25316	DG&T Working Capital Deposit							
1808		SE	P	-	-	-	-	-	-
1809				-	-	-	-	-	-
1810	25317	DG&T Working Capital Deposit							
1811		SE	P	-	-	-	-	-	-
1812				-	-	-	-	-	-
1813	25319	Provo Working Capital Deposit							
1814		SE	P	-	-	-	-	-	-
1815				-	-	-	-	-	-
1816				-	-	-	-	-	-
1817				-	-	-	-	-	-
1818				-	-	-	-	-	-
1819				-	-	-	-	-	-
1820				-	-	-	-	-	-
1821	154	Materials and Supplies							
1822		S	MSS	-	-	-	-	-	-
1823		SG/CAGE/CAEW	MSS	-	-	-	-	-	-
1824		SE/CAEE/CAEW	MSS	-	-	-	-	-	-
1825		SO	MSS	(0)	(0)	(0)	(0)	-	-
1826		DNPPS	MSS	-	-	-	-	-	-
1827		DNPPH	MSS	-	-	-	-	-	-
1828		DNDP	MSS	-	-	-	-	-	-
1829		DNPT	MSS	-	-	-	-	-	-
1830		DGU	MSS	-	-	-	-	-	-
1831		DGP	MSS	-	-	-	-	-	-
1832		JBG	MSS	-	-	-	-	-	-
1833		SNPP	MSS	-	-	-	-	-	-
1834		CAGE	MSS	-	-	-	-	-	-
1835				(0)	(0)	(0)	(0)	-	-
1836	163	Stores Expense Undistributed							
1837		SO	MSS	-	-	-	-	-	-
1838				-	-	-	-	-	-
1839				-	-	-	-	-	-
1840	25318	Provo Working Capital Deposit							
1841		SNPPS	MSS	-	-	-	-	-	-
1842				-	-	-	-	-	-
1843				-	-	-	-	-	-
1844				-	-	-	-	-	-
1845				-	-	-	-	-	-
1846				-	-	-	-	-	-
1847				-	-	-	-	-	-
1848				(0)	(0)	(0)	(0)	-	-
1849	165	Prepayments							
1850		S	COMMON	-	-	-	-	-	-
1851		GPS	PT	-	-	-	-	-	-
1852		SG	PT	(0)	(0)	(0)	-	-	-
1853		CAEW	P	-	-	-	-	-	-
1854		SO	PTD	-	-	-	-	-	-
1855				-	-	-	-	-	-
1856				(0)	(0)	(0)	-	-	-
1857	182M	Misc Regulatory Assets							
1858		S	P	250,185	250,185	-	-	-	-
1859		CAEW	P	-	-	-	-	-	-
1860		CAGE	P	-	-	-	-	-	-
1861		CAEW	P	-	-	-	-	-	-
1862		CAEE	P	-	-	-	-	-	-
1863		SE	P	-	-	-	-	-	-
1864		SO	T	-	-	-	-	-	-
1865				-	-	-	-	-	-
1866				250,185	250,185	-	-	-	-
1867	186M	Misc Deferred Debits							
1868		S	T	-	-	-	-	-	-
1869		CAEW	P	-	-	-	-	-	-
1870		CAEE	P	-	-	-	-	-	-
1871		SG	P	(0)	(0)	0	-	-	0
1872		SO	LABOR	0	0	0	0	0	0
1873		SE	P	-	-	-	-	-	-
1874		JBE	P	430,387	430,387	-	-	-	-
1875		EXCTAX	GP	-	-	-	-	-	-
1876				-	-	-	-	-	-
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				-	-	-	-	-	-
1885				23,459,505	-	-	-	-	23,459,505
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				-	-	-	-	-	-
1900				23,459,505	-	-	-	-	23,459,505
1901	Miscellaneous Rate DRB								
1902	18221	Unrec Plant & Reg Study Costs							
1903		S	P	-	-	-	-	-	-
1904				-	-	-	-	-	-
1905				-	-	-	-	-	-
1906	18222	Nuclear Plant - Trojan							
1907		TRQJP	P	-	-	-	-	-	-
1908		TRQJD	P	-	-	-	-	-	-
1909		SE	P	-	-	-	-	-	-
1910				-	-	-	-	-	-
1911				-	-	-	-	-	-
1912	1869	Misc Deferred Debits-Trojan							
1913		S	P	-	-	-	-	-	-
1914		SNPPN	P	-	-	-	-	-	-
1915				-	-	-	-	-	-
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

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	S	CUST	(2,829,106)	-	-	-	(2,829,106)	-
1929		CN	CUST	-	-	-	-	-	-
1931				(2,829,106)	-	-	-	(2,829,106)	-
1932				-	-	-	-	-	-
1933	2281 Accum Prov for Property Insurance	SO	PTD	-	-	-	-	-	-
1934				-	-	-	-	-	-
1935				-	-	-	-	-	-
1936				-	-	-	-	-	-
1937	2282 Accum Prov for Injuries & Damages	SO	PTD	-	-	-	-	-	-
1938				-	-	-	-	-	-
1939				-	-	-	-	-	-
1940				-	-	-	-	-	-
1941	2283 Accum Prov for Pensions & Benefits	SO	PTD	-	-	-	-	-	-
1942		S	PTD	-	-	-	-	-	-
1943				-	-	-	-	-	-
1944				-	-	-	-	-	-
1945				-	-	-	-	-	-
1946	254 Reg Liabilities - Insurance Provision	S	P	(44,041,831)	(44,041,831)	-	-	-	-
1947				(44,041,831)	(44,041,831)	-	-	-	-
1948				-	-	-	-	-	-
1949				-	-	-	-	-	-
1950	22841 Accum Hydro Relicensing Obligation	CAGW	P	(123,389)	(123,389)	-	-	-	-
1951				(123,389)	(123,389)	-	-	-	-
1952				-	-	-	-	-	-
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	S	DPW	(426,191)	-	-	(426,191)	-	-
1960		SNPD	DPW	-	-	-	-	-	-
1961		SG	DPW	(2,053,622)	-	-	(2,053,622)	-	-
1962		SO	DPW	-	-	-	-	-	-
1963		CN	DPW	-	-	-	-	-	-
1964				(2,479,813)	-	-	(2,479,813)	-	-
1965				-	-	-	-	-	-
1966	25398 SO2 Emissions	S	P	-	-	-	-	-	-
1967				-	-	-	-	-	-
1968				-	-	-	-	-	-
1969				-	-	-	-	-	-
1970				-	-	-	-	-	-
1971	25399 Other Deferred Credits	S	P	(303,029)	(303,029)	-	-	-	-
1972		GPS	P	-	-	-	-	-	-
1973		SO	P	(3,732,743)	(3,732,743)	-	-	-	-
1974		CAGW	P	(86,662)	(86,662)	-	-	-	-
1975		SG	P	(543,017)	(543,017)	-	-	-	-
1976				(4,665,451)	(4,665,451)	-	-	-	-
1977				-	-	-	-	-	-
1978				-	-	-	-	-	-
1979	190 Accumulated Deferred Income Taxes	S	P	8,972,789.60	8,972,790	-	-	-	-
1980		SG	P	596,327.58	596,328	-	-	-	-
1981		SO	LABOR	932,328.12	376,419	70,872	248,794	119,812	116,471
1982		CN	CUST	-	-	-	-	-	-
1983		BADDEBT	CUST	318,772.08	-	-	-	318,772	-
1984		TROJD	P	-	-	-	-	-	-
1985		JBE	P	(2,793,885.94)	(2,793,886)	-	-	-	-
1986		SE	P	-	-	-	-	-	-
1987		CAGW	P	30,337.21	30,337	-	-	-	-
1988		SNPD	DPW	87,655.74	0	-	87,656	-	-
1989				8,144,324.38	7,181,987	70,872	336,410	438,584	116,471
1990				-	-	-	-	-	-
1991				-	-	-	-	-	-
1992	281 Accumulated Deferred Income Taxes	S	P	-	-	-	-	-	-
1993		SG	PT	(0)	(0)	(0)	-	-	-
1994		DNPDU	T	-	-	-	-	-	-
1995				(0)	(0)	(0)	-	-	-
1996				-	-	-	-	-	-
1997				-	-	-	-	-	-
1998	282 Accumulated Deferred Income Taxes	S	GP	(233,703,482)	(110,441,939)	(57,959,582)	(63,704,971)	(1,596,990)	-
1999		SNP	P	-	-	-	-	-	-
2000		CAGW	ACCMDDIT	2,106,041	2,106,041	0	0	0	-
2001		ITBAL	P	0	0	0	0	0	-
2002		JBG	P	9,086,341	9,086,341	-	-	-	-
2003		CIAC	ACCMDDIT	-	-	-	-	-	-
2004		SNPD	PTD	-	-	-	-	-	-
2005		SO	LABOR	(236,184)	(95,357)	(17,954)	(63,016)	(30,352)	(29,505)
2006		JBE	GP	(1,813,371)	(856,950)	(449,725)	(494,205)	(12,391)	-
2007		CN	P	6,215	6,215	-	-	-	-
2008		SG	P	(5,873,054)	(5,873,054)	-	-	-	-
2009		TROJD	P	-	-	-	-	-	-
2010		SNPD	DPW	-	-	-	-	-	-
2011		JBE	P	(5,059)	(5,059)	-	-	-	-
2012	283 Accumulated Deferred Income Taxes	S	GP	(450,849)	(297,216)	(56,832)	(79,733)	(9,173)	(7,895)
2013		CAAGW	P	(222,734,017)	(99,183,931)	(58,413,220)	(64,005,615)	(1,210,322)	79,071
2014		SG	P	-	-	-	-	-	-
2015		SO	LABOR	(160,158)	(160,158)	-	-	-	-
2016		SG	P	(373)	(373)	-	-	-	-
2017		SO	LABOR	(63,199)	(25,516)	(4,804)	(16,862)	(8,122)	(7,895)
2018		GPS	GP	(230,854)	(109,096)	(57,253)	(62,828)	(1,578)	-
2019		SNP	PTD	(68,195)	(33,392)	(13,871)	(20,932)	-	-
2020		TROJD	P	-	-	-	-	-	-
2021		SNPD	DPW	-	-	-	-	-	-
2022		JBE	P	(5,059)	(5,059)	-	-	-	-
2023				(450,849)	(297,216)	(56,832)	(79,733)	(9,173)	(7,895)
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	SG	PTD	(17,370)	(8,505)	(3,533)	(5,332)	-	-
2027		ITC84	PTD	-	-	-	-	-	-
2028		ITC85	PTD	-	-	-	-	-	-
2029		ITC86	PTD	-	-	-	-	-	-
2030		ITC87	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	SGP	P	-	-	-	-	-	-
2040		DGU/GDP	P	-	-	-	-	-	-
2041		SG	P	(7,275,532)	(7,275,532)	-	-	-	-
2042		CAGW	P	(9,147,375)	(9,147,375)	-	-	-	-
2043		JBG	P	(151,789,286)	(151,789,286)	-	-	-	-
2044				(168,212,193)	(168,212,193)	-	-	-	-
2045				-	-	-	-	-	-
2046	108NP Nuclear Prod Plant Accumulated Depr	DGP	P	-	-	-	-	-	-
2047		DGU	P	-	-	-	-	-	-
2048		SG	P	-	-	-	-	-	-
2049				-	-	-	-	-	-
2050				-	-	-	-	-	-
2051				-	-	-	-	-	-
2052				-	-	-	-	-	-
2053				-	-	-	-	-	-
2054				-	-	-	-	-	-
2055	108HP Hydraulic Prod Plant Accum Depr	SG	P	(30,964,535)	(30,964,535)	-	-	-	-
2056		DGU/DGP	P	-	-	-	-	-	-
2057		CAGW	P	(20,296,017)	(20,296,017)	-	-	-	-
2058		SG/CAGE/CAGW	P	-	-	-	-	-	-
2059				(51,260,552)	(51,260,552)	-	-	-	-
2060				-	-	-	-	-	-
2061				-	-	-	-	-	-
2062	108OP Other Generation Plant - Accum Depr	S	P	-	-	-	-	-	-
2063		SGU	P	-	-	-	-	-	-
2064		SG-P	P	-	-	-	-	-	-
2065		SG	P	25,935,761	25,935,761	-	-	-	-
2066		CAGW	P	(46,978,665)	(46,978,665)	-	-	-	-
2067		CAGE	P	-	-	-	-	-	-
2068				(21,042,904)	(21,042,904)	-	-	-	-
2069				-	-	-	-	-	-
2070				-	-	-	-	-	-
2071	108EP Experimental Plant - Accum Depr	DGP	P	-	-	-	-	-	-
2072		SG	P	-	-	-	-	-	-
2073				-	-	-	-	-	-
2074				-	-	-	-	-	-
2075				-	-	-	-	-	-
2076				-	-	-	-	-	-
2077				-	-	-	-	-	-
2078	TOTAL GENERATION PLANT DEPRECIATION			(240,515,649)	(240,515,649)	-	-	-	-
2079									

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	-	-	-	-	-
59%	(73,317)	(50,072)	100%	-	-	PLNT	-	-	-	-	-
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	(306,849)	(961,870)	(462,988)	(54,250)	(267,665)
59%	-	-	100%	-	-	CUST	-	-	-	-	-
59%	-	-	100%	-	-	CUST	(370,629)	(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	-	-	-	-	-
59%	(2,772,184)	(1,893,267)	100%	-	-	PLNT	-	-	-	-	-
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%	4,267,495	2,914,492	100%	70,872	-	PLNT	13,097	41,056	19,762	2,316	11,425
59%	-	-	100%	-	-	PLNT	33,644	257,971	21,580	11,789	11,425
59%	(0)	(0)	100%	(0)	-	PLNT	-	-	-	-	-
100%	(0)	(0)	100%	(0)	-	PLNT	-	-	-	-	-
59%	(65,623,961)	(44,817,978)	100%	(57,959,582)	-	PLNT	(9,516,686)	(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%	(17,964)	-	DISOM	(5,205)	(54,951)	(461)	(2,400)	-
59%	(509,195)	(347,755)	100%	(449,725)	-	PLNT	(73,858)	(231,521)	(111,441)	(13,056)	(64,427)
59%	3,693	2,522	100%	-	-	PLNT	-	-	-	-	-
59%	(3,489,735)	(2,383,319)	100%	-	-	PLNT	-	-	-	-	-
59%	(63,025,410)	(43,043,293)	100%	(58,427,260)	-	PLNT	(9,597,750)	(30,124,444)	(14,474,149)	(1,688,336)	(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%	(56,832)	-	PLNT	(10,787)	(44,151)	(14,298)	(2,303)	(8,194)
59%	(176,604)	(120,612)	100%	-	-	PLNT	-	-	-	-	-
59%	(58,934,518)	(40,249,413)	100%	(58,413,220)	-	PLNT	(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%	(648)	(443)	100%	(453)	-	PLNT	(102)	(320)	(154)	(18)	(89)
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
59%	(5,702)	(3,894)	100%	(3,986)	-	PLNT	(899)	(2,817)	(1,356)	(159)	(784)
59%	(87,955,122)	(60,069,076)	100%	(58,417,206)	-	PLNT	(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)	-	-	-	-	-	-	-	-	-
59%	(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%	(27,814,451)	(19,064,214)	-	-	-	-	-	-	-	-	-
59%	(12,503,572)	(8,539,332)	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	-	-	-	-	-	-	-	-	-	-	-
59%	(142,913,007)	(97,602,642)	-	-	-	-	-	-	-	-	-
59%	-	-	100%	-	-	-	-	-	-	-	-
59%	-	-	100%	(51,547,600)	-	-	-	-	-	-	-
59%	-	-	100%	(8,149,345)	-	-	-	-	-	-	-
59%	-	-	100%	(85,101,738)	-	-	-	-	-	-	-
59%	-	-	100%	(144,786,684)	-	-	-	-	-	-	-

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
-	-	-	-	-	-	PLNT2	(83,878)	(262,932)	-	-	-
-	-	-	-	-	-	PLNT2	(365,706)	(1,146,369)	-	-	-
-	-	-	-	-	-	SUBS	(25,618,794)	-	-	-	-
-	-	-	-	-	-	PC	-	(74,471,963)	-	-	-
-	-	-	-	-	-	PC	-	(36,416,492)	-	-	-
-	-	-	-	-	-	PC	-	(12,292,782)	-	-	-
-	-	-	-	-	-	PC	-	(15,994,716)	-	-	-
-	-	-	-	-	-	XFMR	-	-	(64,715,526)	-	-
-	-	-	-	-	-	SERV	-	-	-	-	(31,549,210)
-	-	-	-	-	-	METR	-	-	-	(6,029,800)	-
-	-	-	-	-	-	PC	-	(382,101)	-	-	-
-	-	-	-	-	-	PLNT2	-	-	-	-	-
-	-	-	-	-	-	PC	-	(2,369,515)	-	-	-
-	-	-	-	-	-	PLNT	-	-	-	-	-
-	-	-	-	-	-	PLNT	-	-	-	-	-
-	-	-	-	-	-	PLNT	52,706	165,217	79,526	9,318	45,976
-	-	-	-	-	-	PLNT	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)	-	PLNT	(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%	-	-	PLNT	-	-	-	-	-
59%	-	-	100%	-	-	PLNT	-	-	-	-	-
-	(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	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total
				JAM Total					
2220									
1111P	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		CAG2	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)	-
1111P	Less Non-Utility Plant								
2232									
2233		DOTH	NUTIL	-	-	-	-	-	-
2234				(59,158,968)	(33,721,402)	(8,807,152)	(6,056,054)	(10,574,360)	-
2235									
111390	Accum-Prov for Amort-Mining								
2237		CAGW	PTD	-	-	-	-	-	-
2238		SG	G-SITUS	-	-	-	-	-	-
2239		SO	PTD	-	-	-	-	-	-
2240				-	-	-	-	-	-
2241				-	-	-	-	-	-
111390	Less Capital Lease								
2242				-	-	-	-	-	-
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%	(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)
59%	(20,037,062)	(13,684,340)	100%	(8,807,152)	-	PLNT	(904,885)	(2,836,519)	(1,365,334)	(159,981)	(789,335)
59%	-	-	100%	-	-	-	-	-	-	-	-
59%	(20,037,062)	(13,684,340)	100%	(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 D E F G H I

FACTOR NAME	Generation	Transmission	Distribution	Customer	Common	TOT	Description
ACCMIDIT	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
NUJIL	-	-	-	-	-	-	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
OTHSTITUS	(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

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	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	879,921	316,090	1.08%
5	48T	Dedicated Facilities	25,129,407	6.05%	0.81	26,133,347	20,578,060	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

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	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 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.

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		
822	907 Supervision	F40	11	9	2	0	0	0	0	0	9	
824	908 Customer Assistance	F40	574,193	452,198	83,604	4,616	270	4	21,545	12,066		
826	909 Informational & Instructional Adv	F40	462,371	364,135	67,323	3,635	218	3	17,349	9,708		
828	910 Misc. Customer Service	F40	1,139	897	166	9	1	0	43	24		
830	TOTAL CUSTOMER SERVICE EXPENSE		1,037,714	817,239	151,095	8,159	489	8	38,938	21,788		
832												
833												
834												
835												
836												
837	911 Supervision	F40	-	-	-	-	-	-	-	-		
838	912 Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-		
840	913 Advertising Expense	F40	-	-	-	-	-	-	-	-		
841	916 Misc. Sales Expense	F40	-	-	-	-	-	-	-	-		
842	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-		
843												
844												
845												
846												
847												
848												
849												
850	920 Administrative & General Salaries	F102	199	83	29	39	16	13	9	1		
852	Customer - System	F42	-	-	-	-	-	-	-	-		
853	System Overheads	F102	5,120,216	2,308,528	737,495	1,011,271	403,827	328,388	229,420	23,277		
854	Administrative & General Salaries	F102	6,120,415	2,388,620	737,624	1,011,310	403,842	328,411	229,429	23,278		
855												
856	921 Office Supplies & expenses	F102	10,028	4,633	1,446	1,983	792	640	450	46		
857	Customer - System	F42	6,193	5,050	877	51	13	0	86	117		
858	System Overheads	F102	711,942	332,113	102,545	140,612	56,150	45,384	31,900	3,237		
859	Office Supplies & expenses	F102	728,173	341,846	104,668	142,546	56,955	46,024	32,435	3,399		
860	922 A&G Expenses Transferred	F102	(2,212,940)	(1,032,314)	(318,743)	(437,068)	(174,533)	(141,068)	(99,156)	(10,000)		
862												
863	923 Outside Services	F102	11,618	5,420	1,673	2,295	916	741	521	53		
864	Customer - System	F42	64,395	52,506	9,714	1,336	2	882	1,216	882		
865	System Overheads	F102	1,379,817	643,870	198,743	272,521	103,825	87,969	61,825	6,273		
866	J&G	F102	2,614	1,220	377	516	206	167	117	12		
867	System Overheads	F102	10,814	4,871	1,442	1,978	790	638	449	46		
868	Outside Services	F102	1,468,458	707,487	211,348	277,941	110,873	89,507	63,804	7,588		
869												
870	924 Property Insurance	F102	188,629	87,994	27,169	37,256	14,877	12,025	8,452	888		
872	System Overheads	F102	1,281,373	602,412	196,004	265,053	101,849	82,321	57,862	5,871		
873	Injuries & Damages	F102	388	181	56	77	31	25	17	2		
874	Injuries & Damages	F102	388	181	56	77	31	25	17	2		
876	926 Employee Pensions & Benefits	F138	8,058,659	3,720,601	1,187,095	1,612,063	639,413	524,375	357,319	37,782		
877												
878	927 Franchise Requirements	F102	-	-	-	-	-	-	-	-		
879												
880	928 Regulatory Commission Expense	F141	1,504,990	639,416	227,159	329,879	126,034	108,431	66,301	7,769		
881	Regulatory Expense	F141	-	-	-	-	-	-	-	-		
882												
883	929 Duplicate Charges	F138	(8,722,011)	(4,026,864)	(1,283,165)	(1,744,761)	(692,046)	(567,539)	(386,732)	(40,903)		
884												
885	930 Misc General Expenses	F138	46,295	21,374	6,705	9,261	3,673	3,012	2,053	217		
886	Situs	F138	118,789	54,844	17,204	23,763	9,425	7,730	5,267	557		
887	Customer	F138	-	-	-	-	-	-	-	-		
888	Labor	F138	-	-	-	-	-	-	-	-		
889	Customer	F138	-	-	-	-	-	-	-	-		
890												
891	931 Rents	F102	184,602	86,115	26,589	36,460	14,559	11,768	8,271	839		
892												
893	935 Maintenance of General Plant	F108	1,613,843	743,400	230,044	324,539	130,068	107,962	71,012	6,818		
894												
895	TOTAL ADMINISTRATIVE & GEN EXPENSE		9,389,664	4,335,113	1,389,858	1,878,319	745,021	610,983	416,336	44,034		
896												
897	TOTAL O & M EXPENSE		171,049,912	76,882,055	23,082,683	35,927,897	14,624,616	13,287,142	6,689,903	575,616		
898												
899												
900												
901	Distribution - METER - Unbundled											
902												
903												

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		
604	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		
606	403NP Nuclear Depreciation	F10	-	-	-	-	-	-	-	-		
607	403HP Hydro Depreciation	F10	2,834,113	1,185,367	378,741	642,731	262,012	247,792	112,909	4,561		
608												
610	403OP Other Generation Depreciation	F10	13,312,684	5,568,027	1,779,082	3,019,100	1,230,781	1,163,955	530,367	21,424		
611	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-		
613	System Generation	F10	4,220,823	1,765,358	584,066	957,214	390,213	369,033	168,154	6,792		
614	System Generation	F10	-	-	-	-	-	-	-	-		
615	Wind Generation	F10	17,533,507	7,333,385	2,343,118	3,976,314	1,620,964	1,532,990	698,521	28,216		
616	Total 403OP											
617												
618	403TP Transmission Depreciation	F106	10,551,990	4,708,732	1,400,692	2,242,425	900,000	890,900	389,066	12,274		
619												
620	403 Distribution Depreciation	F108	14,726	6,936	2,118	3,333	1,417	892	29			
622	Structures	F119	102,060	43,637	13,327	20,971	8,916	9,416	5,810	163		
623	Station Equip	F120	1,900,948	837,015	255,622	402,243	171,028	123,021	107,609	3,610		
624	Poles & Towers	F121	4,116,330	1,946,466	591,947	927,375	394,306	360,000	248,093	8,143		
625	OH Conductors	F122	1,937,935	1,154,334	273,038	299,125	127,194	-	80,822	4,233		
626	UG Conductors	F123	978,435	352,864	80,122	156,649	27,913	-	17,563	1,324		
627	UG Conductor	F124	841,302	564,815	117,021	93,059	39,567	-	24,895	1,944		
628	Lines Transformer	F125	3,153,529	1,708,021	162,776	277,623	33,070	-	384,458	6,581		
629	Services	F126	1,735,960	1,269,265	353,130	90,744	22,820	-	3,572	126		
630	Meters	F127	542,002	365,023	93,899	40,987	7,194	4,224	30,675	-		
631	Inst Cost Premises	F128	18,731	-	-	-	-	-	-	18,731		
632	Leased Property	F129	-	-	-	-	-	-	-	-		
633	Street Lighting	F130	132,491	-	-	-	-	-	-	132,491		
634	Total Distribution Expense	F10	15,101,449	8,278,377	2,543,000	2,221,309	834,216	137,561	909,817	177,169		
635												
636	403GP General Depreciation	F107	950,711	495,561	150,330	155,322	59,862	31,684	49,799	8,164		
637	S	F105	-	-	-	-	-	-	-	-		
638	DGP	F105	-	-	-	-	-	-	-	-		
639	DGU	F105	-	-	-	-	-	-	-	-		
640	SE	F10	-	-	-	-	-	-	-	-		
641	CN	F42	58,880	47,847	8,305	483	124	2	813	1,107		
642	SG/CAW/CAGE	F105	680,234	299,115	91,608	150,334	61,050	58,964	26,224	928		
643	SO	F102	1,197,014	557,454	172,852	236,736	94,535	75,774	54,079	5,583		
644	CAEW	F105	466	202	62	102	41	18	1	1		
645	J&G	F105	93,756	40,748	12,400	20,400	8,317	8				

824 Distribution - METER - Unbundled													
825	A	B	C	D	E	F	G	H	I	J	K		
826	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 Service > 1,000 kW Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
827	FERC												
828	340	Land and Land Rights	F10	978,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572		
829		Total 340		978,898	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	6,881,658	2,683,004	2,537,391	1,156,185	46,703		
841		Total 344		29,021,302	12,138,152	3,878,308	6,881,658	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	000	Unclassified Other Prod - Acct 300	F10	(119,359)	(49,922)	(15,951)	(27,089)	(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	105,699,890	179,645,611	73,233,401	69,288,851	31,658,426	1,274,769		
856													
857													
858	350	Land and Land Rights	F12										
859		Demand		8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736		
860		Direct Assigned	A	-	-	-	-	-	-	-	-		
861		Total 350		8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736		
862	352	Structures and Improvements	F12										
863		Demand		16,205,308	7,231,476	2,150,971	3,443,824	1,384,468	1,368,208	597,512	18,850		
864		Direct Assigned	A	-	-	-	-	-	-	-	-		
865		Total 352		16,205,308	7,231,476	2,150,971	3,443,824	1,384,468	1,368,208	597,512	18,850		
866	353	Station Equipment	F12										
867		Demand		187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061		
868		Direct Assigned	A	-	-	-	-	-	-	-	-		
869		Total 353		187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061		
870	354	Towers and Fixtures	F12										
871		Demand		45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466		
872		Direct Assigned	A	-	-	-	-	-	-	-	-		
873		Total 354		45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466		
874	355	Poles and Fixtures	F12										
875		Demand		167,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	163,068		
876		Direct Assigned	A	-	-	-	-	-	-	-	-		
877		Total 355		167,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	163,068		
878	356	Overhead Conductors	F12										
879		Demand		76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986		
880		Direct Assigned	A	-	-	-	-	-	-	-	-		
881		Total 356		76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986		
882	357	Underground Conduit	F12										
883		Demand		95,169	42,469	12,632	20,225	8,189	8,035	3,509	111		
884		Direct Assigned	A	-	-	-	-	-	-	-	-		
885		Total 357		95,169	42,469	12,632	20,225	8,189	8,035	3,509	111		
886	358	Underground Conductors	F12										
887		Demand		66,148	29,518	8,780	14,057	5,692	5,585	2,439	77		
888		Direct Assigned	A	-	-	-	-	-	-	-	-		
889		Total 358		66,148	29,518	8,780	14,057	5,692	5,585	2,439	77		
890	359	Roads and Trails	F12										
891		Demand		1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773		
892		Direct Assigned	A	-	-	-	-	-	-	-	-		
893		Total 359		1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773		
894													
895	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		
896	T50	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-		
897													
898		TOTAL TRANSMISSION PLANT		504,240,559	225,012,902	66,929,104	107,157,203	43,389,952	42,572,838	18,992,034	586,525		
899		Distribution - METER - Unbundled	C										
900	A	B	C	D	E	F	G	H	I	J	K		
901	FERC	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 Service > 1,000 kW Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
902	360	Land and Land Rights	F20A										
903		Demand Primary		2,118,955	998,070	304,808	479,541	203,936	-	128,314	4,185		
904		Assigned	A	-	-	-	-	-	-	-	-		
905		Total 360		2,118,955	998,070	304,808	479,541	203,936	-	128,314	4,185		
906	361	Structures and Improvements	F20										
907		Demand Primary		6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823		
908		Assigned	A	-	-	-	-	-	-	-	-		
909		Total 361		6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823		
910	362	Station Equipment	F20A										
911		Demand Primary		75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	6,542,061	4,552,029	148,475		
912		Assigned	A	-	-	-	-	-	-	-	-		
913		Total 362		75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	6,542,061	4,552,029	148,475		
914	364	Poles, Towers & Fixtures	F20A										
915		Demand Primary		114,903,951	54,122,035	16,628,739	26,009,366	11,058,797	-	6,958,060	228,963		
916		Demand Secondary	F22	543,270	498,001	73,138	-	-	-	-	1,421		
917		Assigned	A	-	-	-	-	-	-	-	-		
918		Total 364		115,447,221	54,991,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384		
919	365	Overhead Conductors	F20A										
920		Demand Primary		52,968,744	24,948,327	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621		
921		Demand Secondary	F22	24,769,763	21,320,000	3,324,745	-	-	-	-	65,038		
922		Assigned	A	-	-	-	-	-	-	-	-		
923		Total 365		7									

Distribution - METER - Unbundled			GENERAL PLANT									
964	ACCT	DESCRIPTION	COSEFactor	Washington Jurisdiction 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 49	Street & Area Lighting Sch. 15, 91-54, 57	
965	FERC											
966	A	B	C	D	E	F	G	H	I	J	K	
967												
968	389	Land and Land Rights	F107	1,098,825	572,766	173,750	179,620	69,188	36,620	57,546	9,436	
970		S	F105	-	-	-	645	165	-	-	1,478	
971		CN	F42	79,274	63,823	11,076	-	-	3	-	-	
972		DGU	F105	-	-	-	-	-	-	-	-	
973		SGCAGE/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	F102	1,680,825	871,176	257,567	279,788	109,135	68,510	81,387	13,262	
976												
977	390	Structures and Improvements	F107	13,944,365	7,268,537	2,204,932	2,278,154	878,010	464,714	730,271	119,747	
978		S	F105	-	-	-	-	-	-	-	-	
979		DGP	F105	-	-	-	-	-	-	-	-	
980		DGU	F105	-	-	-	-	-	-	-	-	
981		CN	F42	599,294	464,192	80,671	4,689	1,200	19	7,896	10,739	
982		SGCAGE/CAGW	F105	718,672	312,346	95,861	166,995	63,751	61,573	27,364	969	
983		JBG	F105	4,840	2,103	644	1,057	429	415	194	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	F102	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	F107	308,217	166,659	48,736	50,355	19,407	10,272	16,141	2,647	
989		SGP	F105	-	-	-	-	-	-	-	-	
991		SGU	F105	-	-	-	-	-	-	-	-	
992		CN	F42	290,265	228,523	39,665	2,309	591	9	3,882	5,287	
993		SGCAGE/CAGW	F105	113,364	49,531	15,109	24,894	10,109	9,764	4,342	154	
994		SE	F10	-	-	-	-	-	-	-	-	
995		JBG	F102	3,448,460	1,605,961	497,967	682,011	272,345	216,297	159,794	16,085	
996		SO	F105	47,252	20,828	6,379	10,469	4,251	4,106	1,828	65	
997		JBE	F10	-	-	-	-	-	-	-	-	
998		Total Office Furniture & Equipment	F10	4,188,630	2,065,502	607,917	770,637	306,703	242,448	161,986	24,237	
999												
1000	392	Transportation Equipment	F107	5,327,125	2,778,778	842,344	870,316	333,424	177,533	278,983	46,747	
1001		S	F102	462,008	215,159	66,715	91,372	36,487	29,246	20,873	2,155	
1002		SGCAGE/CAGW	F105	1,282,330	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	F10	7,602,255	3,779,954	1,150,400	1,357,743	532,748	362,121	369,942	50,346	
1011												
1012	393	Stores Equipment	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		SGCAGE/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	7,298	255	
1019		Total Stores Equipment	F105	1,072,377	527,000	160,374	195,509	77,016	55,001	59,928	6,549	
1020												
1021	394	Tools, Shop & Garage Equipment	F107	2,744,153	1,430,397	433,915	448,325	172,786	91,452	143,712	23,565	
1022		S	F105	-	-	-	-	-	-	-	-	
1023		SG-P	F105	-	-	-	-	-	-	-	-	
1024		SGCAGE/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	F102	4,125,528	2,035,200	619,397	747,123	293,937	206,614	197,356	25,901	
1031												
1032	395	Laboratory Equipment	F107	1,277,395	668,845	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		SGCAGE/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	F102	1,975,819	979,755	298,717	354,368	139,143	94,952	95,868	13,017	
1042												
1043	396	Power Operated Equipment	F107	8,938,492	4,698,213	1,413,386	1,460,322	562,814	297,887	468,112	76,789	
1045		SG-P	F105	-	-	-	-	-	-	-	-	
1046		SGCAGE/CAGW	F105	774,025	336,405	103,029	169,076	68,652	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	12,289,713	6,128,410	1,864,072	2,183,916	856,118	575,871	598,694	82,632	
1052		Total Power Operated Equipment	F102									
1053												
1054	397	Communication Equipment	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	2,592	152	896	1,356		
1060		SGCAGE/CAGW	F105	13,090,607	5,698,426	1,742,463	2,859,493	1,161,231	1,121,554	498,890	17,651	
1061		SE	F10	-	-	-	-	-	-	-	-	
1062		JBG	F105	889,254	358,965	114,694	194,538	79,345	75,039	34,192	1,361	
1063		CAGE	F105	10,833	4,708	1,442	2,366	961	928	413	15	
1064		(72)	(32)	(10)	(10)	(16)	(6)	(6)	(3)	(3)	(10)	
1065		Total Communication Equipment	F105	36,628,510	17,476,274	5,339,392	7,065,296	2,783,877	2,174,088	1,664,185	165,206	

Distribution - METER - Unbundled			D	E	F	G	H	I	J	K	
1224	A	B	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 48	Street & Area Lighting Sch. 15, 91-94, 97	
1225	FERC ACCT	DESCRIPTION	COSEFactor								
1226											
1227											
1228	235	Customer Service Deposits	F51	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)
1229											
1230	2281	Accum Prov for Property Insurance	F102	-	-	-	-	-	-	-	-
1231											
1232	2282	Accum Prov for Injuries & Damages	F102	-	-	-	-	-	-	-	-
1233											
1234	2283	Accum Prov for Pension & Benefits	F102	-	-	-	-	-	-	-	-
1235											
1236	254	Reo 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)
1237											
1238	2284	Accum Hydro Relicensing Obligation	F10	(123,389)	(51,608)	(16,489)	(27,983)	(11,407)	(10,786)	(4,916)	(199)
1239											
1240	2532	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1241											
1242	2538	Customer Advances for Const	F50	(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-
1243											
1244	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1245											
1246	25399	Other Deferred Credits	F10	(4,665,451)	(1,951,324)	(623,475)	(1,058,048)	(431,318)	(407,910)	(185,868)	(7,508)
1247											
1248	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
1249											
1250	SGCAGW		F104	596,328	248,408	79,690	135,241	55,132	82,141	23,757	959
1251	DOP		F138	932,328	473,319	128,430	187,509	67,950	82,704	35,623	6,753
1252	CN		F104	-	-	-	-	-	-	-	-
1253	BADDEBT		F42	318,772	259,921	45,115	2,628	672	10	4,415	6,013
1254	TROJD		F104	-	-	-	-	-	-	-	-
1255	JBE		F104	(2,793,886)	(1,168,517)	(373,360)	(633,623)	(258,300)	(244,287)	(111,304)	(4,495)
1256	SECAEW		F104	-	-	-	-	-	-	-	-
1257	SNP		F104	30,337	12,688	4,054	6,880	2,805	2,653	1,209	49
1258	SNPD		F104	87,656	48,989	14,724	12,217	4,964	1,241	5,000	1,041
1259		Total Accum Deferred Income Taxes		8,144,324	3,528,475	1,097,729	1,726,781	702,374	649,609	316,160	24,794
1260											
1261	281	Accum Deferred Income Taxes	F104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1262											
1263	282	Accum Deferred Income Taxes	F104	(233,704,482)	(108,872,516)	(33,378,321)	(46,257,244)	(18,518,734)	(15,453,649)	(10,191,799)	(1,031,219)
1264											
1265	SNP		F104	-	-	-	-	-	-	-	-
1266	CAGW		F104	2,106,041	890,832	291,440	477,627	194,708	184,145	83,901	3,388
1267	CN		F104	0	0	0	0	0	0	0	0
1268	JBC		F104	9,686,341	3,800,278	1,214,251	2,060,684	840,050	794,477	361,965	14,617
1269	CIAC		F104	-	-	-	-	-	-	-	-
1270	SNPD		F42	-	-	-	-	-	-	-	-
1271	SO		F138	(238,194)	(119,905)	(32,535)	(42,455)	(17,214)	(13,351)	(9,634)	(1,721)
1272	JBE		F104	(1,813,371)	(844,772)	(258,992)	(358,923)	(143,692)	(119,909)	(79,051)	(8,062)
1273	SE		F104	6,215	2,599	831	1,410	875	543	248	10
1274	SG		F104	(5,873,054)	(2,458,355)	(784,644)	(1,331,945)	(542,978)	(513,519)	(233,873)	(6,468)
1275		Total Accum Deferred Income Taxes		(230,427,483)	(107,609,833)	(32,958,170)	(45,450,826)	(18,187,283)	(15,121,263)	(10,067,743)	(1,032,374)
1276											
1277											
1278	283	Accum Deferred Income Taxes	F104	76,999	35,871	10,997	15,241	6,101	5,092	3,358	340
1279											
1280	SGCAGW		F104	(160,158)	(66,985)	(21,403)	(36,322)	(14,807)	(14,044)	(6,359)	(288)
1281	SE		F104	(73)	(156)	(50)	(85)	(33)	(33)	(15)	(5)
1282	SO		F138	(63,199)	(32,054)	(8,706)	(11,355)	(4,606)	(3,573)	(2,415)	(460)
1283	GFP		F104	(220,354)	(107,545)	(32,971)	(45,693)	(18,293)	(15,260)	(10,660)	(1,019)
1284	SNP		F104	(68,195)	(31,825)	(9,819)	(13,438)	(5,371)	(4,387)	(3,035)	(318)
1285	TROJD		F104	-	-	-	-	-	-	-	-
1286	SNPD		F104	-	-	-	-	-	-	-	-
1287	JBE		F104	(5,069)	(2,120)	(677)	(1,150)	(469)	(443)	(202)	(8)
1288		Total Accum Deferred Income Taxes		(450,849)	(204,845)	(62,629)	(82,802)	(37,478)	(32,613)	(18,757)	(1,724)
1289											
1290	255	Accum Investment Tax Credit	F104	(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(872)	(91)
1291		TOTAL RATE BASE DEDUCTIONS		(276,893,205)	(127,773,676)	(40,165,116)	(55,149,682)	(22,085,914)	(18,775,492)	(11,854,295)	(1,089,051)
1292											
1293											
1294											
1295											
1296	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)
1297											
1298	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1299											
1300	108HP	Hydraulic Prod Accum Depr	F10	(51,260,552)	(21,439,712)	(6,850,266)	(11,625,058)	(4,739,011)	(4,481,814)	(2,042,179)	(82,482)
1301											
1302	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1303	SGJ		F10	-	-	-	-	-	-	-	-
1304	SG-P		F10	-	-	-	-	-	-	-	-
1305	SG		F10	29,935,761	16,847,625	3,466,967	6,881,908	2,397,747	2,267,616	1,033,260	41,737
1306	CAEW		F10	(48,978,655)	(19,546,814)	(6,278,070)	(10,653,396)	(4,343,153)	(4,107,440)	(1,871,950)	(75,681)
1307	CAGE		F10	-	-	-	-	-	-	-	-
1308		Total Other Generation - Accum Depr		(21,042,904)	(8,801,189)	(2,812,102)	(4,772,198)	(1,945,405)	(1,839,824)	(838,332)	(33,864)
1309											
1310	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1311											
1312											
1313		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)
1314											
1315											
1316											
1317											
1318											
1319	108TP	Transmission Plant Accum Depr	F106	(144,798,684)	(64,615,136)	(19,219,490)	(30,771,468)	(12,459,942)	(12,225,296)	(5,338,924)	(168,428)
1320											
1321											
1322											
1323											
1324	108360	Land and Land Rights	F118	(348,810)	(163,354)	(49,888)	(78,503)	(33,378)	-	(21,001)	(685)
1325											
1326	108361	Structures and Improvements	F119	(1,512,075)	(646,506)	(197,441)	(310,891)	(132,101)	(139,508)	(83,116)	(2,711)
1327											
1328	108362	Station Equipment	F120	(25,618,704)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,670,063)	(1,450,226)	(47,302)

Distribution - METER - Unbundled												
1329	A	B	C	D	E	F	G	H	I	J	K	
1330	FERC	DESCRIPTION	COS/Factor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
1331	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting	
1332				Normalized	Schedule 24	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 49	Sch. 15, 91-54, 57	
1333	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)	
1334	108365	Overhead Conductors	F122	(36,416,492)	(21,691,536)	(5,130,758)	(5,620,974)	(2,389,955)	-	(1,503,731)	(79,538)	
1335	108366	Underground Conduit	F123	(12,292,782)	(8,178,978)	(1,711,614)	(1,402,433)	(596,294)	-	(375,151)	(28,285)	
1336	108367	Underground Conductors	F124	(15,994,716)	(10,738,181)	(2,234,780)	(1,769,232)	(752,251)	-	(473,307)	(36,965)	
1337	108368	Line Transformers	F125	(64,715,526)	(34,721,062)	(15,505,887)	(5,647,682)	(688,512)	-	(8,018,637)	(133,776)	
1338	108369	Services	F126	(31,549,210)	(23,067,542)	(6,417,789)	(1,649,170)	(414,729)	-	-	-	
1339	108370	Meters	F127	(6,029,800)	(4,060,895)	(1,044,635)	(455,978)	(80,036)	(46,989)	(341,266)	-	
1340	108371	Install on Customers' Premises	F128	(32,101)	-	-	-	-	-	-	(382,101)	
1341	108372	Leased Procoertv	F129	-	-	-	-	-	-	-	-	
1342	108373	Street Lights	F130	(2,369,515)	-	-	-	-	-	-	(2,369,515)	
1343	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
1344	108D05	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
1345	108D	Unclassified Dist Sub - Acct 300	F102	352,743	195,526	59,723	49,992	18,623	3,813	20,882	4,183	
1346	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)	
1347	GENERAL PLANT											
1348	108GP	General Plant Accumulated Depr	F107	(25,429,457)	(13,255,171)	(4,020,995)	(4,154,525)	(1,601,171)	(847,469)	(1,331,749)	(218,375)	
1349		S	F105	1,932	840	257	422	171	165	74	3	
1350		SG-P	F105	-	-	-	-	-	-	-	-	
1351		SG-U	F105	(7,791,523)	(3,386,343)	(1,037,113)	(1,701,963)	(691,164)	(667,548)	(286,855)	(10,866)	
1352		CAOW	F105	(332,176)	(270,855)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
1353		CN	F42	(7,130,526)	(3,320,713)	(1,029,667)	(1,410,222)	(963,140)	(451,393)	(322,142)	(33,260)	
1354		SO	F102	-	-	-	-	-	-	-	-	
1355		SE	F10	(1,312,646)	(870,501)	(174,724)	(286,731)	(116,441)	(112,463)	(50,017)	(1,770)	
1356		JBG	F105	-	-	-	-	-	-	-	-	
1357		CAGE	F105	72	30	10	16	7	6	3	0	
1358		CAGE	F105	-	-	-	-	-	-	-	-	
1359		Total General Plant Accumulated Depr	F105	(41,994,324)	(20,802,708)	(6,309,244)	(7,555,739)	(2,972,438)	(2,078,702)	(2,005,318)	(270,174)	
1360	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)	(82,270)	
1361	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1362	1081391	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1363	1081392	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1364	1081393	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1365	1081394	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1366	1081395	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1367	TOTAL GENERAL PLANT ACCUM DEPR			(99,331,354)	(44,783,905)	(13,971,670)	(20,558,843)	(8,273,216)	(7,091,795)	(4,289,579)	(352,445)	
1368	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)	
1369	ACCUMULATED AMORTIZATION											
1370	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
1371	111CLG	Accum Prov for Amort-General	F108	(1,811,790)	(834,582)	(258,280)	(364,346)	(146,022)	(121,205)	(79,722)	(7,654)	
1372		S	F108	-	-	-	-	-	-	-	-	
1373		CN	F108	-	-	-	-	-	-	-	-	
1374		SG	F108	-	-	-	-	-	-	-	-	
1375		SO	F108	(259,307)	(119,447)	(36,963)	(52,146)	(20,899)	(17,347)	(11,410)	(1,095)	
1376		SE	F108	-	-	-	-	-	-	-	-	
1377		Total Accum Prov for Amort-General	F108	(2,071,097)	(954,029)	(295,223)	(416,492)	(166,921)	(138,552)	(91,131)	(8,749)	
1378	111CLH	Accum Prov for Amort-Hydro	F10	(643,731)	(269,240)	(86,026)	(145,988)	(59,513)	(56,283)	(25,646)	(1,036)	
1379	111HP	Accum Prov for Amort-Intangible	F107	(9,071)	(2,371)	(938)	(2,908)	(1,232)	(1,442)	(242)	62	
1380		S	F105	-	-	-	-	-	-	-	-	
1381		DGP	F105	-	-	-	-	-	-	-	-	
1382		DGU	F105	-	-	-	-	-	-	-	-	
1383		SE	F10	-	-	-	-	-	-	-	-	
1384		SG	F105	(5,677,951)	(2,401,278)	(757,927)	(1,274,169)	(518,871)	(493,895)	(223,398)	(8,715)	
1385		CN	F42	(10,574,360)	(8,022,132)	(1,496,562)	(87,103)	(22,295)	(348)	(146,469)	(199,462)	
1386		JBG	F105	(558,466)	(150,754)	(47,592)	(75,993)	(32,575)	(30,988)	(14,052)	(567)	
1387		CAGE	F105	(22,784,836)	(9,835,990)	(3,041,457)	(5,113,083)	(2,082,158)	(1,880,729)	(896,465)	(34,974)	
1388		CAGE	F105	-	-	-	-	-	-	-	-	
1389		SO	F102	(19,756,264)	(9,200,575)	(2,852,859)	(3,907,250)	(1,560,270)	(1,250,629)	(892,548)	(92,153)	
1390		Total Accum Prov for Amort-Intangible	F102	(59,158,968)	(30,013,098)	(8,197,325)	(10,464,487)	(4,217,391)	(3,757,729)	(2,173,148)	(335,790)	
1391	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-	
1392	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 - Unbonded

		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	Operating Expenses									
14	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
15	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
16	Amortization Expense		1,891,860	677,692	212,714	354,871	144,360	137,103	62,465	2,665
17	Taxes Other Than Income		11,752,237	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905
18	Income Taxes - Federal		1,741,822	728,002	232,767	395,027	161,035	152,298	69,391	2,602
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	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)
21	Investment Tax Credit Adj		5,947	2,654	789	1,264	512	502	219	7
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-
23	Total Operating Expenses		217,762,600	90,992,623	29,112,635	49,402,307	20,147,750	19,075,347	8,677,656	354,552
24	Operating Revenue For Return		33,627,655	10,625,166	6,419,030	9,345,401	2,941,433	2,376,560	1,760,227	159,737
25	Rate Base :									
26	Electric Plant In Service		936,068,843	391,510,578	125,093,080	212,285,186	86,539,081	81,842,401	37,292,235	1,506,380
27	Plant Held For Future Use		34,943	14,615	4,670	7,924	3,220	3,055	1,392	86
28	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
29	Pensions		-	-	-	-	-	-	-	-
30	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	Fuel Stock		-	-	-	-	-	-	-	-
32	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
33	Misc Deferred Debits		680,672	284,649	90,949	154,343	62,919	59,504	27,113	1,095
34	Cash Working Capital		-	-	-	-	-	-	-	-
35	Weatherization Loans		-	-	-	-	-	-	-	-
36	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
37	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
38	Rate Base Deductions :									
39	Accum Provision For Depreciation		(305,123,391)	(127,617,775)	(40,775,656)	(69,197,614)	(28,208,497)	(26,677,555)	(12,155,871)	(491,023)
40	Accum Provision For Amortization		(34,492,103)	(14,431,695)	(4,610,639)	(7,818,866)	(3,187,273)	(3,013,107)	(1,374,668)	(55,639)
41	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)
42	Unamortized ITC		(9,996)	(4,013)	(1,262)	(2,176)	(887)	(639)	(382)	(15)
43	Customer Advance For Construction		-	-	-	-	-	-	-	-
44	Customer Service Deposits		(48,630,671)	(20,423,419)	(6,625,955)	(11,074,001)	(4,514,370)	(4,289,364)	(1,945,378)	(78,511)
45	Misc Rate Base Deductions		(48,630,671)	(20,423,419)	(6,625,955)	(11,074,001)	(4,514,370)	(4,289,364)	(1,945,378)	(78,511)
46	Total Rate Base Deductions		(487,639,693)	(203,958,858)	(65,167,548)	(110,586,218)	(45,060,929)	(42,633,454)	(19,427,638)	(754,047)
47	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
48	Return On Rate Base		7.49%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
49	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	Return On Ratebase (\$\$)	7.46%	33,524,138	14,021,186	4,479,975	7,602,916	3,099,371	2,931,223	1,335,940	53,926
81	Operation & 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
82	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
83	Amortization Expense		1,891,860	677,692	212,714	354,871	144,360	137,103	62,465	2,665
84	Taxes Other Than Income		11,752,237	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905
85	Federal Income Taxes		1,741,822	728,002	232,767	395,027	161,035	152,298	69,391	2,602
86	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
87	State Income Taxes		-	-	-	-	-	-	-	-
88	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
89	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)
90	Investment Tax Credit		5,947	2,654	789	1,264	512	502	219	7
91	Misc Revenue & Expenses		(16,563,965)	(7,039,926)	(2,214,801)	(3,692,341)	(1,504,112)	(1,428,490)	(654,673)	(29,722)
92	Revenue Credits		-	-	-	-	-	-	-	-
93	Total Revenue Requirements		234,722,973	97,973,883	31,377,809	53,312,883	21,743,009	20,578,080	9,358,623	378,786
94	Operating Revenues		234,626,390	94,577,863	33,316,864	55,055,368	21,585,071	20,023,417	9,783,210	484,597
95	Increase / (Decrease) Required to Earn Equal Rates of Return		(103,417)	3,396,020	(1,939,055)	(1,742,485)	157,938	554,663	(424,687)	(105,811)
96	Existing Revenues		234,626,390	94,577,863	33,316,864	55,055,368	21,585,071	20,023,417	9,783,210	484,597
97	Percent Increase / (Decrease)	check	-	-	-	-	-	-	-	-
98	Over Existing Rates To Equal Authorized RoE & RoR		-0.04%	3.99%	-5.82%	-3.16%	0.73%	2.77%	-4.34%	-21.83%

Distribution - METER - Unbundled			CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS/Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 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	F102G	-	-	-	-	-	-	-	-		
921	Office Supplies & expenses	F102G	-	-	-	-	-	-	-	-		
	Customer - System	F42	-	-	-	-	-	-	-	-		
	System Overheads	F102G	-	-	-	-	-	-	-	-		
	Office Supplies & expenses	F102G	-	-	-	-	-	-	-	-		
922	A&G Expenses Transferred	F102G	-	-	-	-	-	-	-	-		
923	Outside Services	F102G	-	-	-	-	-	-	-	-		
	Customer - System	F42	-	-	-	-	-	-	-	-		
	System Overheads	F102G	-	-	-	-	-	-	-	-		
	System Overheads	F102G	-	-	-	-	-	-	-	-		
	Outside Services	F102G	-	-	-	-	-	-	-	-		
924	Property Insurance	F102G	-	-	-	-	-	-	-	-		
	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	F138G	-	-	-	-	-	-	-	-		
	Site	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	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		
403SP	Steam Depreciation	F10	68,355,333	28,585,599	9,134,775	15,901,876	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	F10	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	F118	-	-	-	-	-	-	-	-		
	Land Rights	F118	-	-	-	-	-	-	-	-		
	Structures	F118	-	-	-	-	-	-	-	-		
	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	F107G	-	-	-	-	-	-	-	-		
	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	19	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	F10	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		

Distribution - METER - Unbundled			AMORTIZATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS/Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
404CLG	Amort of LT Plant - Cap. Lease Gen	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	-	-	-	-	-	-	-	-		
	Total Amort. Cap. Lease General	F10	266,928	118,853	35,438	56,859	23,029	22,865	9,870	315		
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-		
404IP	Amort of LT Plant - Intangible Plant	F107G	-	-	-	-	-	-	-	-		
	S	F10	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	539,054	225,069	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	9,187	3,733	3,530	1,609	65		
	Total Amort. Intangible Plant	F10	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		
685												
686												
687												
688												
689												
690												
691	4040	F10	-	-	-	-	-	-	-	-	-	
692												
693	404HP	F110	67,255	32,941	9,244	12,560	5,077	4,603	2,503	327		
694												
695	405	F110	-	-	-	-	-	-	-	-		
696												
697	406	F10	-	-	-	-	-	-	-	-		
698												
699	407	F110	-	-	-	-	-	-	-	-		
700												
701												
702	TOTAL AMORTIZATION EXPENSE		1,591,060	677,692	212,714	354,671	144,350	137,103	62,465	2,665		
703												
704												
705												
706												
707												
708	408	F101G	11,752,337	4,915,315	1,570,516	2,665,305	1,066,526	1,027,580	468,192	18,905		
709												
710												
711												
712												
713												
714	41140	F101G	-	-	-	-	-	-	-	-		
715												
716	41141	F101G	-	-	-	-	-	-	-	-		
717												
718	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-		
719												
720												
721												
722												
723												
724	41010	F101G	17,081,202	7,144,068	2,282,635	3,873,834	1,579,190	1,493,515	680,484	27,476		
725												
726	41011	F101G	-	-	-	-	-	-	-	-		
727												
728	41110	F101G	(28,767,322)	(12,031,688)	(3,844,301)	(6,524,121)	(2,659,595)	(2,515,300)	(1,146,037)	(48,274)		
729												
730	41111	F101G	-	-	-	-	-	-	-	-		
731												
732	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)		
733												
734												
735												
736												
737												
738	40911	F101G	-	-	-	-	-	-	-	-		
739												
740	40910	F101G	1,741,822	728,502	232,767	395,027	161,035	182,298	69,391	2,802		
741												
742												
743	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		
744												
745												
746	Distribution - METER - Unbundled											
747												
748												
749												
750												
751	310	F10	385,939	161,419	51,576	87,525	35,680	33,743	15,375	621		
752												
753												
754	311	F10	13,617,810	5,695,645	1,819,838	3,088,297	1,288,959	1,190,633	542,523	21,915		
755												
756												
757												
758	312	F10	12,254,273	5,125,347	1,637,620	2,779,070	1,132,901	1,071,416	488,200	19,720		
759												
760												
761												
762												
763												
764												
765	314	F10	8,411,544	3,516,126	1,124,090	1,907,601	777,543	735,438	335,109	13,536		
766												
767												
768												
769	315	F10	2,020,160	844,943	269,971	450,146	186,765	176,629	86,493	3,251		
770												
771												
772												
773	316	F10	93,803	39,233	12,536	21,273	8,672	8,201	3,737	151		
774												
775												
776												
777	500	F10	5,577,774	2,332,903	745,395	1,264,948	515,662	487,676	222,214	8,976		
778												
779												
780												
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		
782												
783												
784												
785												
786												
787	320	F10	-	-	-	-	-	-	-	-		
788												
789	321	F10	-	-	-	-	-	-	-	-		
790												
791	322	F10	-	-	-	-	-	-	-	-		
792												
793	323	F10	-	-	-	-	-	-	-	-		
794												
795	324	F10	-	-	-	-	-	-	-	-		
796												
797	325	F10	-	-	-	-	-	-	-	-		
798												
799	500	F10	-	-	-	-	-	-	-	-		
800												
801	Total Nuclear Generation Plant		-	-	-	-	-	-	-	-		
802												
803												
804												
805												
806												
807	330	F10	6,422,856	2,686,358	858,329	1,456,599	593,790	561,563	255,881	10,336		
808												
809	331	F10	56,204,825	23,507,653	7,511,622	12,746,339	5,196,107	4,914,102	2,239,155	90,448		
810												
811	332	F10	(1,754,573)	(733,850)	(234,470)	(397,909)	(162,209)	(153,406)	(69,901)	(2,824)		
812												
813	333	F10	19,737,628	8,255,258	2,637,670	4,476,173	1,824,733	1,725,701	786,331	31,763		
814												
815	334	F10	15,056,809	6,297,506	2,012,141	3,414,639	1,391,994	1,316,447	599,851	24,230		
816												
817	335	F10	495,321	207,168	66,193	112,331	45,792	43,307	19,733	797		
818												
819	336	F10	4,799,120	2,007,231	641,338	1,088,362	443,676	419,597	191,193	7,723		
820												
821	500	F10	-	-	-	-	-	-	-	-		
822												
823	Total Hydraulic Plant		100,961,987	42,227,323	13,492,216	22,896,534	9,333,883					

Distribution - METER - Unbundled			GENERAL PLANT									
1066	A	B	C	D	E	F	G	H	I	J	K	
1067	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	
1070	398	Misc. Equipment	F107G	-	-	-	-	-	-	-	-	
1072		SGP	F105G	-	-	-	-	-	-	-	-	
1074		SGU	F105G	-	-	-	-	-	-	-	-	
1075		CN	F105G	-	-	-	-	-	-	-	-	
1076		SO	F102G	72,262	30,266	9,670	16,411	6,690	6,327	2,883	116	
1077		SE	F10	-	-	-	-	-	-	-	-	
1078		SG	F105G	36,684	15,343	4,502	8,319	3,391	3,207	1,461	89	
1079		JBG	F105G	18,547	7,757	2,479	4,206	1,715	1,622	739	39	
1080		Total Misc. Equipment	F105G	127,594	53,366	17,051	28,936	11,796	11,156	5,083	205	
1081												
1082	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	110,877	
1083	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	
1084		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1085												
1086	390L	General Capital Lease	F10	-	-	-	-	-	-	-	-	
1087												
1088		SG	F10	702,369	293,766	93,862	159,286	64,934	61,410	27,982	1,130	
1089		SO-U	F10	70,757	29,094	9,456	16,646	6,541	6,196	2,819	114	
1091		Remove Capital Lease		(773,126)	(323,360)	(103,318)	(175,332)	(71,475)	(67,996)	(30,801)	(1,244)	
1092												
1093	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	
1094		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1095												
1096	G00	Unclassified Gen Plant - Acct 300	F102G	1,294,125	541,267	172,942	293,486	119,641	113,148	51,557	2,083	
1097	GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-	
1098												
1099		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	
1100												
1101												
1102												
1103												
1104												
1105	301	Organization	F107G	-	-	-	-	-	-	-	-	
1106		SO	F102G	-	-	-	-	-	-	-	-	
1107		SG-CAGE/CAEW	F105G	-	-	-	-	-	-	-	-	
1108		SGU	F105G	-	-	-	-	-	-	-	-	
1109		Total Organization		-	-	-	-	-	-	-	-	
1110												
1111	302	Franchise & Consent	F107G	-	-	-	-	-	-	-	-	
1112		S	F105G	32,575,680	13,624,769	4,353,303	7,387,633	3,011,604	2,848,158	1,297,789	52,423	
1113		SG-CAGE/CAEW	F105G	-	-	-	-	-	-	-	-	
1114		SGU	F105G	-	-	-	-	-	-	-	-	
1115		DOG	F105G	-	-	-	-	-	-	-	-	
1116		Total Franchise & Consent	F105G	32,575,680	13,624,769	4,353,303	7,387,633	3,011,604	2,848,158	1,297,789	52,423	
1117												
1118	303	Miscellaneous Intangible Plant	F107G	-	-	-	-	-	-	-	-	
1119		S	F105G	6,515,684	2,725,183	870,734	1,477,651	602,372	569,679	259,580	10,485	
1120		SG-CAGW	F105G	(5,078,698)	(2,124,248)	(678,727)	(1,151,612)	(465,542)	(444,958)	(202,339)	(8,173)	
1121		SO	F102G	13,230,921	5,533,829	1,788,135	3,000,557	1,223,192	1,156,806	527,109	21,292	
1122		SE	F105G	7,596,122	3,177,076	1,015,120	1,722,677	702,257	664,144	302,623	12,224	
1123		CN	F105G	-	-	-	-	-	-	-	-	
1124		DOG	F10	-	-	-	-	-	-	-	-	
1125		DGP	F105G	-	-	-	-	-	-	-	-	
1126		JBG	F105G	383,367	160,343	51,232	86,941	35,442	33,519	15,273	617	
1127		Total Miscellaneous Intangible Plant	F105G	22,647,195	9,472,183	3,026,494	5,136,015	2,093,721	1,980,090	902,246	36,445	
1128												
1129	100	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-	
1130												
1131		TOTAL INTANGIBLE PLANT		55,222,875	23,096,952	7,379,798	12,523,648	5,105,326	4,828,248	2,200,035	89,868	
1132												
1133		TOTAL ELECTRIC PLANT IN SERVICE		936,068,943	391,510,578	125,093,080	212,295,186	86,539,061	81,842,401	37,292,235	1,506,300	
1134												
1135												
1136												
1137		Distribution - METER - Unbundled										
1138												
1139												
1140												
1141	105	Plant Held For Future Use	F20	-	-	-	-	-	-	-	-	
1142												
1143		SG-CAGE/CAEW	F10	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
1144		DNPPT	F10	-	-	-	-	-	-	-	-	
1145		DNPPOP	F10	-	-	-	-	-	-	-	-	
1146		SE/CAEW	F10	-	-	-	-	-	-	-	-	
1147		DNPPG	F102	-	-	-	-	-	-	-	-	
1148		Total Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
1149												
1150	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1151												
1152	128	Pensions	F102G	-	-	-	-	-	-	-	-	
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	F102G	-	-	-	-	-	-	-	-	
1169		SG-CAGE/CAEW	F102G	-	-	-	-	-	-	-	-	
1170		SE/CAEW	F102G	-	-	-	-	-	-	-	-	
1171		SO	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1172		DNPPOP	F102G	-	-	-	-	-	-	-	-	
1173		DNPPT	F102G	-	-	-	-	-	-	-	-	
1174		DNP	F102G	-	-	-	-	-	-	-	-	
1175		DNPPT	F102G	-	-	-	-	-	-	-	-	
1176		DOG	F102G	-	-	-	-	-	-	-	-	
1177		DGP	F102G	-	-	-	-	-	-	-	-	
1178		JBG	F10	-	-	-	-	-	-	-	-	
1179		SNPP	F102G	-	-	-	-	-	-	-	-	
1180		CAGE	F102G	-	-	-	-	-	-	-	-	
1181		Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1182												
1183	163	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	
1184												
1185	25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-	
1186												
1187	165	Prepayments	F102G	-	-	-	-	-	-	-	-	
1188		GPS	F42	-	-	-	-	-	-	-	-	
1189		SG	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1190		SE	F102G	-	-	-	-	-	-	-	-	
1191		SO	F102G	-	-	-	-	-	-	-	-	
1192		Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1193												
1194	182	Misc Regulatory Assets	F102G	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403	
1195		SG-CAGW	F102G	-	-	-	-	-	-	-	-	
1196		CAGE	F102G	-	-	-	-	-	-	-	-	
1197		CAEW	F102G	-	-	-	-	-	-	-	-	
1198		CAE	F10	-	-	-	-	-	-	-	-	
1199		SE	F102G	-	-	-	-					

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 49	Street & Area Lighting Sch. 15, 51-54, 57
205	500	Operation Suorvn & Engineering	F10	-	-	-	-	-	-	-
206		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	F10	-	-	-	-	-	-	-
218		S	F10	-	-	-	-	-	-	-
219		CAGW	F10	-	-	-	-	-	-	-
220		Total Fuel Related		-	-	-	-	-	-	-
221				-	-	-	-	-	-	-
222				-	-	-	-	-	-	-
223	502	Steam Expenses	F10	-	-	-	-	-	-	-
224		SECAEWCAEE	F10	-	-	-	-	-	-	-
225		Total 502		-	-	-	-	-	-	-
226				-	-	-	-	-	-	-
227	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
228				-	-	-	-	-	-	-
229	503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-
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		JBG	F10	-	-	-	-	-	-	-
258		Total 512		-	-	-	-	-	-	-
259				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Distribution - METER - Unbundled			GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COSECTOR	Washington Jurisdiction 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 49	Lighting Schedule 50	Street & Area Lighting Sch. 15, 51-54, 57	
968	389	Land and Land Rights	F10TT	336,067	149,967	44,607	71,418	28,919	28,374	12,391	391	
970		S	F10ST	-	-	-	-	-	-	-	-	
971		GN	F10ST	-	-	-	-	-	-	-	-	
972		DGU	F10ST	-	-	-	-	-	-	-	-	
973		SG/CAGE/CAGW	F10ST	-	-	-	-	-	-	-	-	
974		SO	F10ST	102,460	45,722	13,600	21,774	8,817	8,651	3,778	119	
975		Total Land & Land Rights	F10TT	438,528	195,689	58,207	93,192	37,735	37,025	16,169	510	
976												
977	390	Structures and Improvements	F10TT	4,264,771	1,903,117	566,074	906,315	366,984	360,073	157,248	4,961	
978		S	F10ST	-	-	-	-	-	-	-	-	
979		GN	F10ST	-	-	-	-	-	-	-	-	
980		DGU	F10ST	-	-	-	-	-	-	-	-	
981		GN	F42	-	-	-	-	-	-	-	-	
982		SG/CAGE/CAGW	F10ST	420,274	187,544	55,784	89,313	36,165	35,484	15,496	499	
983		JBG	F10ST	2,630	1,263	376	601	244	239	104	3	
984		SO	F10ST	1,316,126	587,310	174,693	279,693	113,253	111,120	48,527	1,531	
985												
986		Total Structures and Improvements	F10TT	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	F10TT	94,266	42,065	12,512	20,033	8,112	7,989	3,476	110	
989		S	F10ST	-	-	-	-	-	-	-	-	
990		SGP	F10ST	-	-	-	-	-	-	-	-	
991		SGU	F10ST	-	-	-	-	-	-	-	-	
992		GN	F42	-	-	-	-	-	-	-	-	
993		SG/CAGE/CAGW	F10ST	66,645	28,740	8,846	14,163	5,735	5,627	2,457	78	
994		SE	F10	-	-	-	-	-	-	-	-	
995		SO	F10TT	701,437	313,010	93,103	149,064	60,309	59,222	25,863	816	
996		JBG	F10ST	28,026	13,206	3,720	6,096	2,412	2,366	1,033	33	
997		JBE	F10	-	-	-	-	-	-	-	-	
998		Total Office Furniture & Equipment	F10TT	890,374	397,321	118,161	189,215	76,617	75,174	32,629	1,036	
999												
1000	392	Transportation Equipment	F10TT	1,629,258	727,042	216,255	346,237	140,198	137,659	60,073	1,995	
1001		S	F10ST	93,975	41,936	12,474	19,971	8,087	7,934	3,465	109	
1002		SO	F10TT	732,354	326,806	97,207	155,634	63,019	61,832	27,003	852	
1003		SG/CAGE/CAGW	F10ST	-	-	-	-	-	-	-	-	
1004		GN	F42	-	-	-	-	-	-	-	-	
1005		SG-U	F10ST	-	-	-	-	-	-	-	-	
1006		SE	F10	-	-	-	-	-	-	-	-	
1007		SGP	F10ST	-	-	-	-	-	-	-	-	
1008		JBG	F10ST	327,947	146,344	43,529	69,693	28,220	27,688	12,092	381	
1009		CAGE	F10	-	-	-	-	-	-	-	-	
1010		Total Transportation Equipment	F10TT	2,783,634	1,242,128	369,465	591,535	239,523	235,013	102,633	3,238	
1011												
1012	393	Stores Equipment	F10TT	213,205	95,141	28,299	45,309	18,346	18,001	7,861	248	
1013		S	F10ST	-	-	-	-	-	-	-	-	
1014		SG-P	F10ST	-	-	-	-	-	-	-	-	
1015		SG-U	F10ST	-	-	-	-	-	-	-	-	
1016		SO	F10TT	3,477	1,552	462	739	299	284	128	4	
1017		SG/CAGE/CAGW	F10ST	98,629	44,102	13,118	21,002	8,504	8,344	3,644	115	
1018		JBG	F10ST	110,628	49,367	14,684	23,510	9,520	9,340	4,079	129	
1019		Total Stores Equipment	F10TT	426,139	190,161	56,563	90,560	36,689	35,979	15,712	496	
1020												
1021	394	Tools, Shop & Garage Equipment	F10TT	839,277	374,520	111,399	178,357	72,220	70,860	30,945	976	
1022		S	F10ST	-	-	-	-	-	-	-	-	
1023		SG-P	F10ST	-	-	-	-	-	-	-	-	
1024		SG/CAGE/CAGW	F10ST	337,771	150,728	44,633	71,781	29,065	28,510	12,454	393	
1025		SO	F10TT	28,997	12,940	3,849	6,162	2,495	2,448	1,069	34	
1026		SE	F10	-	-	-	-	-	-	-	-	
1027		SG-U	F10ST	-	-	-	-	-	-	-	-	
1028		JBG	F10ST	386,679	172,552	51,325	82,174	33,274	32,647	14,257	450	
1029		CAGE	F10TT	-	-	-	-	-	-	-	-	
1030		Total Tools, Shop & Garage Equipment	F10TT	1,592,725	710,740	211,406	338,473	137,054	134,473	58,726	1,853	
1031												
1032	395	Laboratory Equipment	F10TT	390,681	174,338	51,856	83,024	33,818	32,885	14,405	454	
1033		S	F10ST	-	-	-	-	-	-	-	-	
1034		SGP	F10ST	-	-	-	-	-	-	-	-	
1035		SGU	F10ST	-	-	-	-	-	-	-	-	
1036		SO	F10TT	67,798	30,254	8,999	14,408	5,834	5,724	2,500	79	
1037		SE	F10	-	-	-	-	-	-	-	-	
1038		SG/CAGE/CAGW	F10ST	168,371	75,134	22,348	35,781	14,488	14,216	6,208	196	
1039		JBG	F10ST	45,142	20,144	5,992	9,993	3,884	3,811	1,664	53	
1040		CAGE	F10TT	-	-	-	-	-	-	-	-	
1041		Total Laboratory Equipment	F10TT	671,992	299,871	89,195	142,806	57,825	56,736	24,777	782	
1042												
1043	396	Power Operated Equipment	F10TT	2,733,766	1,219,919	362,860	580,958	235,241	230,811	100,798	3,180	
1044		S	F10ST	-	-	-	-	-	-	-	-	
1045		SG-P	F10ST	-	-	-	-	-	-	-	-	
1046		SG/CAGE/CAGW	F10ST	452,644	201,988	60,081	96,192	39,950	38,217	16,890	527	
1047		SO	F10TT	83,061	37,065	11,025	17,651	7,147	7,013	3,063	97	
1048		SG-U	F10ST	-	-	-	-	-	-	-	-	
1049		SE	F10	-	-	-	-	-	-	-	-	
1050		JBG	F10ST	1,288,325	565,979	168,348	269,534	109,139	107,084	46,765	1,475	
1051		CAGE	F10TT	-	-	-	-	-	-	-	-	
1052		Total Power Operated Equipment	F10TT	4,537,795	2,024,951	602,313	964,336	390,478	383,124	167,315	5,278	
1053												
1054	397	Communication Equipment	F10TT	4,630,841	2,066,472	614,663	984,110	398,484	390,880	170,745	5,387	
1055		S	F10ST	-	-	-	-	-	-	-	-	
1056		SGP	F10ST	-	-	-	-	-	-	-	-	
1057		SGU	F10ST	-	-	-	-	-	-	-	-	
1058		SO	F10TT	1,516,534	676,740	201,293	322,282	130,498	128,040	55,917	1,764	
1059		GN	F42	-	-	-	-	-	-	-	-	
1060		SG/CAGE/CAGW	F10ST	7,655,293	3,416,107	1,016,106	1,626,842	668,739	646,333	292,261	8,905	
1061		SE	F10	-	-	-	-	-	-	-	-	
1062		JBG	F10ST	-	-	-	-	-	-	-	-	
1063		CAGE	F10ST	6,335	2,827	841	1,346	545	535	234	7	
1064			F10TT	(42)	(19)	(6)	(9)	(4)	(4)	(2)	(0)	
1065		Total Communication Equipment	F10TT	13,808,960	6,162,127	1,832,898	2,934,571	1,188,262	1,165,886	508,155	16,062	

1329 1330 1331 1332	Distribution - METER - Unbundled		C	D	E	F	G	H	I	J	K	
	A	B										Washington Jurisdiction Normalized
1333	FERC ACCT	DESCRIPTION	CO2Factor									
1334												
1335	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	
1336												
1337	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	
1338												
1339	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	
1340												
1341	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	
1342												
1343	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	
1344												
1345	108369	Services	F126	-	-	-	-	-	-	-	-	
1346												
1347	108370	Meters	F127	-	-	-	-	-	-	-	-	
1348												
1349	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	
1350												
1351	108372	Leased Property	F129	-	-	-	-	-	-	-	-	
1352												
1353	108373	Street Lights	F130	-	-	-	-	-	-	-	-	
1354												
1355	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
1356												
1357	108D05	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
1358												
1359	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-	
1360												
1361												
1362		TOTAL DISTRIBUTION PLANT DEPR		-	-	-	-	-	-	-	-	
1363												
1364												
1365	108GP	General Plant Accumulated Depr	F10TT	(7,777,394)	(3,470,694)	(1,032,313)	(1,652,790)	(669,246)	(656,642)	(286,763)	(9,047)	
1366		S	F10ST	1,130	504	150	240	97	95	42	1	
1367		SG-P	F10ST	-	-	-	-	-	-	-	-	
1368		SG-U	F10ST	-	-	-	-	-	-	-	-	
1369		CAGW	F10ST	(4,556,427)	(2,033,265)	(604,786)	(968,296)	(392,081)	(384,697)	(168,002)	(5,300)	
1370		CN	F42	-	-	-	-	-	-	-	-	
1371		SO	F102T	(1,450,390)	(647,224)	(192,814)	(308,225)	(124,806)	(122,456)	(53,478)	(1,687)	
1372		SE	F10	-	-	-	-	-	-	-	-	
1373		JBG	F10ST	(767,626)	(342,546)	(101,889)	(163,130)	(66,054)	(64,810)	(28,303)	(893)	
1374		CAGE	F10ST	-	-	-	-	-	-	-	-	
1375		CAGE	F10ST	-	-	-	-	-	-	-	-	
1376		Total General Plant Accumulated Depr		(14,550,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,904)	(16,925)	
1377												
1378	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-	
1379												
1380	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1381		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1382												
1383	1081398L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1384		SE	F10	-	-	-	-	-	-	-	-	
1385		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1386												
1387		TOTAL GENERAL PLANT ACCUM DEPR		(14,550,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,904)	(16,925)	
1388												
1389												
1390		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)	
1391												
1392												
1393												
1394												
1395	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
1396												
1397	111CLG	Accum Prov for Amort-General	F10B	(554,121)	(255,250)	(78,987)	(111,432)	(44,660)	(37,069)	(24,382)	(2,341)	
1398		S	F10B	-	-	-	-	-	-	-	-	
1399		CN	F10B	-	-	-	-	-	-	-	-	
1400		SC	F10B	-	-	-	-	-	-	-	-	
1401		SO	F10B	(52,744)	(24,296)	(7,518)	(10,607)	(4,251)	(3,828)	(2,321)	(223)	
1402		SE	F10B	-	-	-	-	-	-	-	-	
1403		Total Accum Prov for Amort-General		(606,866)	(279,546)	(86,505)	(122,039)	(48,911)	(40,896)	(26,703)	(2,564)	
1404												
1405	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-	
1406												
1407	111IP	Accum Prov for Amort-Intangible	F10TT	11,952	5,333	1,586	2,540	1,028	1,009	441	14	
1408		S	F10ST	-	-	-	-	-	-	-	-	
1409		DGP	F10ST	-	-	-	-	-	-	-	-	
1410		DGU	F10ST	-	-	-	-	-	-	-	-	
1411		SE	F10	-	-	-	-	-	-	-	-	
1412		SG	F10ST	(945,804)	(422,057)	(125,539)	(200,995)	(81,387)	(79,854)	(34,873)	(1,100)	
1413		CN	F42	-	-	-	-	-	-	-	-	
1414		JBG	F10ST	(59,378)	(26,497)	(7,581)	(12,619)	(5,110)	(5,013)	(2,189)	(69)	
1415		CAGE	F10ST	(3,795,380)	(1,693,655)	(503,770)	(806,564)	(326,593)	(320,442)	(139,941)	(4,415)	
1416		CAGE	F10ST	-	-	-	-	-	-	-	-	
1417		SO	F102T	(4,018,542)	(1,793,239)	(533,391)	(853,989)	(345,796)	(339,284)	(146,169)	(4,674)	
1418		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)	
1419												
1420	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-	
1421												
1422												
1423		TOTAL ACCUM PROV FOR AMORTIZATION		(8,414,018)	(4,209,660)	(1,255,500)	(1,993,665)	(806,787)	(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							K
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	
DESCRIPTION										
12	Operating Revenues		49,585,751	24,826,548	9,211,147	7,943,997	2,800,829	719,865	3,034,889	1,048,877
13	Operating Expenses									
14	Operation & Maintenance Expenses		12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334
15	Depreciation Expense		16,128,808	8,047,545	2,716,343	2,366,911	888,454	148,867	970,636	189,352
16	Amortization Expense		844,411	438,705	127,272	140,495	55,249	36,981	38,954	6,754
17	Taxes Other Than Income		6,657,881	3,722,393	1,090,288	936,462	350,397	95,294	383,149	79,899
18	Federal Income Taxes		(313,850)	(175,304)	(51,347)	(44,102)	(16,502)	(4,488)	(16,044)	(3,763)
19	Income Taxes - State									
20	Income Taxes - State		(3,651,115)	(2,041,323)	(597,903)	(513,546)	(192,154)	(52,288)	(210,115)	(43,816)
21	Investment Tax Credit Adj		(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
22	Misc Revenues & Expense									
23	Total Operating Expenses		32,040,363	17,423,694	5,113,364	4,922,715	1,928,114	517,102	1,709,615	427,760
24	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
25	Rate Base :									
26	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
27	Plant Held For Future Use		-	-	-	-	-	-	-	-
28	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
29	Pensions		-	-	-	-	-	-	-	-
30	Prepayments		-	-	-	-	-	-	-	-
31	Fuel Stock		-	-	-	-	-	-	-	-
32	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
33	Misc Deferred Debits		0	0	0	0	0	0	0	0
34	Cash Working Capital		-	-	-	-	-	-	-	-
35	Weatherization Loans		-	-	-	-	-	-	-	-
36	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
37	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
38	Rate Base Deductions :									
39	Accum Provision For Depreciation		(291,187,768)	(160,565,762)	(49,736,698)	(41,895,451)	(15,554,746)	(2,067,234)	(17,906,987)	(3,459,352)
40	Accum Provision For Amortization		(7,393,316)	(3,972,988)	(1,215,973)	(1,127,213)	(427,891)	(154,829)	(417,354)	(77,466)
41	Accum Deferred Income Taxes		(84,005,815)	(35,687,699)	(10,755,170)	(8,916,523)	(3,329,799)	(904,460)	(3,852,815)	(758,148)
42	Unamortized ITC		(6,018)	(3,354)	(1,010)	(530)	(313)	(85)	(343)	(71)
43	Customer Advance For Construction		(2,479,813)	(1,006,691)	(1,401,460)	(50,327)	-	-	(19,333)	-
44	Customer Service Deposits		-	-	-	-	-	-	-	-
45	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
46	Total Rate Base Deductions		(365,072,627)	(201,238,385)	(63,110,305)	(51,990,352)	(19,312,359)	(3,126,708)	(21,998,430)	(4,295,988)
47	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
48	Return On Rate Base		7.50%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
49	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							K
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	
DESCRIPTION										
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	Return On Ratebase (\$)	7.46%	17,472,782	9,788,958	2,861,324	2,457,627	919,875	280,086	1,005,527	209,885
81	Operation & Maintenance Expense		12,374,940	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334
82	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
83	Depreciation Expense		16,128,808	8,047,545	2,716,343	2,366,911	888,454	148,867	970,636	189,352
84	Amortization Expense		844,411	438,705	127,272	140,495	55,249	36,981	38,954	6,754
85	Taxes Other Than Income		6,657,881	3,722,393	1,090,288	936,462	350,397	95,294	383,149	79,899
86	Federal Income Taxes	F101	(313,850)	(175,304)	(51,347)	(44,102)	(16,502)	(4,488)	(16,044)	(3,763)
87	FIT Adj to Produce Target ROR		-	-	-	-	-	-	-	-
88	State Income Taxes	F101	-	-	-	-	-	-	-	-
89	SIT Adj to Produce Target ROR		-	-	-	-	-	-	-	-
90	Deferred Income Taxes		(3,651,115)	(2,041,323)	(597,903)	(513,546)	(192,154)	(52,288)	(210,115)	(43,816)
91	Investment Tax Credit		(1,013)	(452)	(134)	(215)	(87)	(85)	(37)	(1)
92	Misc Revenue & Expenses		(3,842,153)	(1,648,854)	(657,020)	(744,896)	(257,788)	(119,416)	(380,006)	(34,173)
93	Revenue Credits									
94	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
95	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
96	Increase / (Decrease) Required to Earn Equal Rates of Return		(72,607)	2,366,104	(1,238,459)	(563,255)	46,860	47,323	(319,747)	(411,433)
97	Existing Revenues	check	45,743,598	23,177,694	8,554,127	7,198,701	2,543,040	600,449	2,654,883	1,014,704
98	Percent Increase / (Decrease)		-	-	-	-	-	-	-	-
99	Over Existing Rates To Equal Authorized RoE & RoR		-0.16%	10.21%	-14.48%	-7.82%	1.84%	7.88%	-12.04%	-40.55%

824 825 826	Distribution - METER - Unbundled		C	D	E	F	G	H	I	J	K	
	A	B										Washington Jurisdiction Normalized
827	FERC	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	000	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	
849				-	-	-	-	-	-	-	-	
850		Total Other Generation Plant		-	-	-	-	-	-	-	-	
851				-	-	-	-	-	-	-	-	
852		Experimental Plant	F10	-	-	-	-	-	-	-	-	
853	103	Experimental Plant	F10	-	-	-	-	-	-	-	-	
854				-	-	-	-	-	-	-	-	
855		TOTAL GENERATION PLANT		-	-	-	-	-	-	-	-	
856				-	-	-	-	-	-	-	-	
857				TRANSMISSION PLANT								
858	350	Land and Land Rights	F12	-	-	-	-	-	-	-	-	
859		Demand	A	-	-	-	-	-	-	-	-	
860		Direct Assigned		-	-	-	-	-	-	-	-	
861				-	-	-	-	-	-	-	-	
862	352	Structures and Improvements	F12	-	-	-	-	-	-	-	-	
863		Demand	A	-	-	-	-	-	-	-	-	
864		Direct Assigned		-	-	-	-	-	-	-	-	
865				-	-	-	-	-	-	-	-	
866	353	Station Equipment	F12	-	-	-	-	-	-	-	-	
867		Demand	A	-	-	-	-	-	-	-	-	
868		Direct Assigned		-	-	-	-	-	-	-	-	
869				-	-	-	-	-	-	-	-	
870	354	Towers and Fixtures	F12	-	-	-	-	-	-	-	-	
871		Demand	A	-	-	-	-	-	-	-	-	
872		Direct Assigned		-	-	-	-	-	-	-	-	
873				-	-	-	-	-	-	-	-	
874	355	Poles and Fixtures	F12	-	-	-	-	-	-	-	-	
875		Demand	A	-	-	-	-	-	-	-	-	
876		Direct Assigned		-	-	-	-	-	-	-	-	
877				-	-	-	-	-	-	-	-	
878	356	Overhead Conductors	F12	-	-	-	-	-	-	-	-	
879		Demand	A	-	-	-	-	-	-	-	-	
880		Direct Assigned		-	-	-	-	-	-	-	-	
881				-	-	-	-	-	-	-	-	
882	357	Underground Conduit	F12	-	-	-	-	-	-	-	-	
883		Demand	A	-	-	-	-	-	-	-	-	
884		Direct Assigned		-	-	-	-	-	-	-	-	
885				-	-	-	-	-	-	-	-	
886	358	Underground Conductors	F12	-	-	-	-	-	-	-	-	
887		Demand	A	-	-	-	-	-	-	-	-	
888		Direct Assigned		-	-	-	-	-	-	-	-	
889				-	-	-	-	-	-	-	-	
890	359	Roads and Trails	F12	-	-	-	-	-	-	-	-	
891		Demand	A	-	-	-	-	-	-	-	-	
892		Direct Assigned		-	-	-	-	-	-	-	-	
893				-	-	-	-	-	-	-	-	
894	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
895				-	-	-	-	-	-	-	-	
896	T30	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	
				Washington Jurisdiction 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	DESCRIPTION	COSFactor									
902	360	Land and Land Rights	F20A	1.00	2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
903		Demand Primary	A	-	-	-	-	-	-	-	-	-
904		Assigned		-	-	-	-	-	-	-	-	-
905				-	-	-	-	-	-	-	-	-
906				-	-	-	-	-	-	-	-	-
907	361	Structures and Improvements	F20	1.00	6,994,638	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
908		Demand Primary	A	-	-	-	-	-	-	-	-	-
909		Assigned		-	-	-	-	-	-	-	-	-
910				-	-	-	-	-	-	-	-	-
911	362	Station Equipment	F20A	1.00	6,994,638	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
912		Demand Primary	A	-	-	-	-	-	-	-	-	-
913		Assigned		-	-	-	-	-	-	-	-	-
914				-	-	-	-	-	-	-	-	-
915	364	Poles, Towers & Fixtures	F20A	1.00	75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	-	4,552,029	148,475
916		Demand Primary	A	-	-	-	-	-	-	-	-	-
917		Demand Secondary	F22	1.00	14,903,951	54,122,035	16,528,739	26,009,366	11,058,797	-	6,958,060	226,953
918		Assigned	A	-	-	-	-	-	-	-	-	-
919				-	-	-	-	-	-	-	-	-
920	365	Overhead Conductors	F20A	1.00	115,447,521	54,891,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384
921		Demand Primary	A	-	-	-	-	-	-	-	-	-
922		Demand Secondary	F22	1.00	52,968,744	24,949,327	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621
923		Assigned	A	-	-	-	-	-	-	-	-	-
924				-	-	-	-	-	-	-	-	-
925	366	Underground Conduit	F20A	1.00	77,678,527	46,269,327	10,944,210	11,989,870	5,097,915	-	3,207,546	169,659
926		Demand Primary	A	-	-	-	-	-	-	-	-	-
927		Demand Secondary	F22	1.00	10,298,530	4,850,811	1,481,426	2,331,149	991,170	-	623,632	20,341
928		Assigned	A	-	-	-	-	-	-	-	-	-
929				-	-	-	-	-	-	-	-	-
930	367	Underground Conductors	F20A	1.00	20,433,286	13,985,242	2,845,076	2,331,149	991,170	-	623,632	47,017
931		Demand Primary	A	-	-	-	-	-	-	-	-	-
932		Demand Secondary	F22	1.00	16,086,568	7,577,092	2,314,026	3,641,315	1,548,233	-	974,129	31,773
933		Assigned	A	-	-	-	-	-	-	-	-	-
934				-	-	-	-	-	-	-	-	-
935	368	Line Transformers	F21	1.00	121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
936		Demand Secondary	A	-	-	-	-	-	-	-	-	-
937		Assigned		-	-	-	-	-	-	-	-	-
938				-	-	-	-	-	-	-	-	-
939	369	Services	F70	1.00	121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
940		Customer	A	-	-	-	-	-	-	-	-	-
941		Assigned		-	-	-	-	-	-	-	-	-
942				-	-	-	-	-	-	-	-	-
943	370	Meters	F60A	1.00	70,144,636	51,287,148	14,288,926	3,666,676	922,096	-	-	-
944		Customer	A	-	-	-	-	-	-	-	-	-
945		Assigned		-	-	-	-	-	-	-	-	-
946				-	-	-	-	-	-	-	-	-
947	371	Install on Customers' Premises	F60A	1.00	14,100,064	9,574,639	2,463,004	1,075,090	188,706	-	804,625	-
948		Demand Primary	A	-	-	-	-	-	-	-	-	-
949		Demand Secondary	F22	1.00	110,789	-	-	-	-	110,789	-	-
950		Assigned	A	-	-	-	-	-	-	-	-	-
951				-	-	-	-	-	-	-	-	-
952	372	Leased Property	F20	1.00	546,583	-	-	-	-	-	-	546,

Distribution - METER - Unbundled			GENERAL PLANT									
1066	A	B	C	D	E	F	G	H	I	J	K	
1067	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
1068	ACCT			Jurisdiction	Schedule 16	Schedule 24	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting	
1069				Normalized	Schedule 16	Schedule 24	kw	kw	Facilities	Schedule 40	Sch. 15, 51-54, 57	
1070	398	Misc. Equipment	F107D	125,617	69,630	21,268	17,803	6,632	1,358	7,456	1,490	
1072		S	F105D	-	-	-	-	-	-	-	-	
1073		SGP	F105D	-	-	-	-	-	-	-	-	
1074		SGU	F105D	-	-	-	-	-	-	-	-	
1075		GN	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	F10	-	-	-	-	-	-	-	-	
1087		S	F10	-	-	-	-	-	-	-	-	
1088		SG	F10	44,355	18,551	5,927	10,059	4,101	3,878	1,767	71	
1089		SO-U	F10	-	-	-	-	-	-	-	-	
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	2,178,869	445,750	2,440,965	488,967	
1100												
1101												
1102												
1103												
1104												
1105	301	Organization	F107D	-	-	-	-	-	-	-	-	
1106		S	F102D	-	-	-	-	-	-	-	-	
1107		SO	F102D	-	-	-	-	-	-	-	-	
1108		SG/CAGE/CAEW	F105D	-	-	-	-	-	-	-	-	
1109		Total Organization		-	-	-	-	-	-	-	-	
1110				-	-	-	-	-	-	-	-	
1111	302	Franchise & Consent	F107D	-	-	-	-	-	-	-	-	
1112		S	F105D	-	-	-	-	-	-	-	-	
1113		SG/CAGE/CAEW	F105D	-	-	-	-	-	-	-	-	
1114		DGP	F105D	-	-	-	-	-	-	-	-	
1115		DGU	F105D	-	-	-	-	-	-	-	-	
1116		Total Franchise & Consent		-	-	-	-	-	-	-	-	
1117				-	-	-	-	-	-	-	-	
1118	303	Miscellaneous Intangible Plant	F107D	(1,796,233)	(995,656)	(304,121)	(254,571)	(94,831)	(19,416)	(106,335)	(21,301)	
1119		S	F105D	-	-	-	-	-	-	-	-	
1120		SG/CAGW	F105D	-	-	-	-	-	-	-	-	
1121		SO	F102D	-	-	-	-	-	-	-	-	
1122		SE	F105D	8,293,946	4,597,353	1,404,254	1,175,458	437,872	89,661	490,994	98,354	
1123		GN	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	100	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		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	
1134				-	-	-	-	-	-	-	-	
1135				-	-	-	-	-	-	-	-	
1136				-	-	-	-	-	-	-	-	
1137		Distribution - METER - Unbundled										
1138	A	B	C	D	E	F	G	H	I	J	K	
1139	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
	ACCT			Jurisdiction	Schedule 16	Schedule 24	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting	
				Normalized	Schedule 16	Schedule 24	kw	kw	Facilities	Schedule 40	Sch. 15, 51-54, 57	
1140	105	Plant Held For Future Use	F20	-	-	-	-	-	-	-	-	
1142		SG/CAGE/CAEW	F10	-	-	-	-	-	-	-	-	
1143		DNP	F10	-	-	-	-	-	-	-	-	
1144		DNP	F10	-	-	-	-	-	-	-	-	
1145		DNP	F10	-	-	-	-	-	-	-	-	
1146		SE/CAE/CAEW	F10	-	-	-	-	-	-	-	-	
1147		DNP	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/CAEW	F102D	-	-	-	-	-	-	-	-	
1170		SE/CAE/CAEW	F102D	-	-	-	-	-	-	-	-	
1171		SO	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1172		DNP	F102D	-	-	-	-	-	-	-	-	
1173		DNP	F102D	-	-	-	-	-	-	-	-	
1174		DNP	F102D	-	-	-	-	-	-	-	-	
1175		DNP	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		CAE	F10	-	-	-	-	-	-	-	-	
1199		SE	F102D	-	-	-	-	-	-	-	-	

1224 Distribution - METER - Unbundled											
1225	A	B	C	D	E	F	G	H	I	J	K
1226	FERC	DESCRIPTION	CO&Factor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
1227	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
				Normalized		Schedule 24	Service < 1,000	Service > 1,000	Facilities	Schedule 49	Sch. 15, 91-94,
							KW	KW	Schedule 48	Schedule 49	Sch. 15, 91-94,
							Schedule 36	Schedule 48	Schedule 48	Schedule 49	97
1228	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1229				-	-	-	-	-	-	-	-
1230	2281	Accum Prov for Property Insurance	F102D	-	-	-	-	-	-	-	-
1231				-	-	-	-	-	-	-	-
1232	2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-
1233				-	-	-	-	-	-	-	-
1234	2283	Accum Prov for Pension & Benefits	F102D	-	-	-	-	-	-	-	-
1235				-	-	-	-	-	-	-	-
1236	254	Reo Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1237				-	-	-	-	-	-	-	-
1238	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1239				-	-	-	-	-	-	-	-
1240				-	-	-	-	-	-	-	-
1241				-	-	-	-	-	-	-	-
1242	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1243				-	-	-	-	-	-	-	-
1244	252	Customer Advances for Const	F50	(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-
1245				-	-	-	-	-	-	-	-
1246	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1247				-	-	-	-	-	-	-	-
1248	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1249				-	-	-	-	-	-	-	-
1250				-	-	-	-	-	-	-	-
1251	190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1252		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1253		DGP	F138D	248,754	133,209	36,710	40,841	16,941	5,890	10,957	4,007
1254		CN	F104D	-	-	-	-	-	-	-	-
1255		BADDEBT	F42	-	-	-	-	-	-	-	-
1256		TROJD	F104D	-	-	-	-	-	-	-	-
1257		JBE	F104D	-	-	-	-	-	-	-	-
1258		SG/CAEW	F104D	-	-	-	-	-	-	-	-
1259		SNP	F104D	-	-	-	-	-	-	-	-
1260		SNPD	F104D	87,656	48,869	14,724	12,217	4,564	1,241	5,000	1,041
1261		Total Accum Deferred Income Taxes		336,410	182,179	51,435	53,158	21,504	7,130	10,956	5,048
1262				-	-	-	-	-	-	-	-
1263	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1264				-	-	-	-	-	-	-	-
1265	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)
1266				-	-	-	-	-	-	-	-
1267				-	-	-	-	-	-	-	-
1268				0	0	0	0	0	0	0	0
1269				-	-	-	-	-	-	-	-
1270		DITBAL	F104D	-	-	-	-	-	-	-	-
1271		DGP	F42	-	-	-	-	-	-	-	-
1272		SG	F138D	(63,616)	(33,771)	(9,300)	(10,371)	(4,292)	(1,482)	(2,776)	(1,019)
1273		JBE	F104D	(484,308)	(275,582)	(83,034)	(68,894)	(25,736)	(6,997)	(25,193)	(5,868)
1274		SE	F104D	-	-	-	-	-	-	-	-
1275		SG	F104D	-	-	-	-	-	-	-	-
1276		Total Accum Deferred Income Taxes		(64,282,292)	(35,825,789)	(10,793,555)	(8,956,143)	(3,346,682)	(910,301)	(3,664,443)	(763,178)
1277				-	-	-	-	-	-	-	-
1278				-	-	-	-	-	-	-	-
1279	283	Accum Deferred Income Taxes	F104D	20,989	11,702	3,526	2,925	1,093	297	1,197	249
1280		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1281		SE	F104D	-	-	-	-	-	-	-	-
1282		SO	F138D	(16,862)	(9,036)	(2,488)	(2,775)	(1,148)	(399)	(743)	(272)
1283		GPS	F104D	(62,828)	(35,083)	(10,871)	(9,771)	(3,278)	(891)	(3,588)	(747)
1284		SNP	F104D	(20,932)	(11,670)	(3,516)	(2,917)	(1,090)	(296)	(1,194)	(248)
1285		TROJD	F104D	-	-	-	-	-	-	-	-
1286		SNPD	F104D	-	-	-	-	-	-	-	-
1287		JBE	F104D	-	-	-	-	-	-	-	-
1288		Total Accum Deferred Income Taxes		(79,733)	(44,088)	(13,050)	(11,538)	(4,422)	(1,289)	(4,329)	(1,018)
1289				-	-	-	-	-	-	-	-
1290	255	Accum Investment Tax Credit	F104D	(6,015)	(3,354)	(1,010)	(838)	(313)	(85)	(343)	(71)
1291		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)
1292				-	-	-	-	-	-	-	-
1293				-	-	-	-	-	-	-	-
1294				-	-	-	-	-	-	-	-
1295				-	-	-	-	-	-	-	-
1296	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1297				-	-	-	-	-	-	-	-
1298	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1299				-	-	-	-	-	-	-	-
1300	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1301				-	-	-	-	-	-	-	-
1302	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1303		SGU	F10	-	-	-	-	-	-	-	-
1304		SG-P	F10	-	-	-	-	-	-	-	-
1305		SG	F10	-	-	-	-	-	-	-	-
1306		CAEW	F10	-	-	-	-	-	-	-	-
1307		CAGE	F10	-	-	-	-	-	-	-	-
1308		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1309				-	-	-	-	-	-	-	-
1310	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1311				-	-	-	-	-	-	-	-
1312				-	-	-	-	-	-	-	-
1313				-	-	-	-	-	-	-	-
1314		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-	-
1315				-	-	-	-	-	-	-	-
1316				-	-	-	-	-	-	-	-
1317				-	-	-	-	-	-	-	-
1318				-	-	-	-	-	-	-	-
1319	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1320				-	-	-	-	-	-	-	-
1321				-	-	-	-	-	-	-	-
1322				-	-	-	-	-	-	-	-
1323				-	-	-	-	-	-	-	-
1324	108360	Land and Land Rights	F118	(346,810)	(163,354)	(49,888)	(78,903)	(33,378)	-	(21,001)	(685)
1325				-	-	-	-	-	-	-	-
1326	108361	Structures and Improvements	F119	(1,512,075)	(646,506)	(197,441)	(310,891)	(132,101)	(139,508)	(83,116)	(2,711)
1327				-	-	-	-	-	-	-	-
1328	108362	Station Equipment	F120	(25,618,794)	(11,200,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,870,063)	(1,450,226)	(47,302)

1329 1330 1331 1332	Distribution - METER - Unbundled		C	D	E	F	G	H	I	J	K	
	A	B										Washington Jurisdiction Normalized
1333	FERC ACCT	DESCRIPTION	COF									
1334												
1335	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)	
1336												
1337	108365	Overhead Conductors	F122	(36,416,492)	(21,691,536)	(5,130,758)	(5,620,974)	(2,389,958)	-	(1,503,731)	(79,538)	
1338												
1339	108366	Underground Conduit	F123	(12,292,782)	(8,178,976)	(1,711,614)	(1,402,433)	(596,294)	-	(375,181)	(28,285)	
1340												
1341	108367	Underground Conductors	F124	(15,994,716)	(10,738,181)	(2,224,780)	(1,769,232)	(752,251)	-	(473,307)	(38,965)	
1342												
1343	108368	Line Transformers	F125	(64,715,526)	(34,721,062)	(15,595,887)	(5,647,652)	(688,512)	-	(8,918,637)	(133,776)	
1344												
1345	108369	Services	F126	(31,549,210)	(23,067,542)	(6,417,769)	(1,649,170)	(414,729)	-	-	-	
1346												
1347	108370	Meters	F127	(6,029,800)	(4,060,895)	(1,044,635)	(455,978)	(80,036)	(46,989)	(341,266)	-	
1348												
1349	108371	Install on Customers' Premises	F128	(382,101)	-	-	-	-	-	-	(382,101)	
1350												
1351	108372	Leased Property	F129	-	-	-	-	-	-	-	-	
1352												
1353	108373	Street Lights	F130	(2,369,515)	-	-	-	-	-	-	(2,369,515)	
1354												
1355	108DD0	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
1356												
1357	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
1358												
1359	108D	Unclassified Dist Sub - Acct 300	F102D	382,743	195,526	59,723	49,992	18,623	3,813	20,882	4,183	
1360												
1361												
1362		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)	
1363												
1364												
1365	108GP	General Plant Accumulated Depr	F107D	(17,652,063)	(9,784,573)	(2,988,683)	(2,501,735)	(931,926)	(190,827)	(1,044,986)	(209,328)	
1366												
1367												
1368												
1369												
1370												
1371												
1372												
1373												
1374												
1375												
1376		Total General Plant Accumulated Depr	F105D	(19,640,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)	
1377												
1378	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-	
1379												
1380	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1381		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1382												
1383	1081398L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1384		SE	F10	-	-	-	-	-	-	-	-	
1385		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1386												
1387		TOTAL GENERAL PLANT ACCUM DEPR		(19,640,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)	
1388												
1389												
1390		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)	
1391												
1392												
1393												
1394												
1395	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
1396												
1397	111CLG	Accum Prov for Amort-General	F108	(1,287,669)	(579,332)	(179,273)	(252,914)	(101,362)	(84,135)	(55,339)	(5,313)	
1398												
1399												
1400												
1401												
1402												
1403		Total Accum Prov for Amort-General	F108	(78,592)	(36,663)	(11,345)	(16,006)	(6,415)	(5,325)	(3,502)	(336)	
1404												
1405	111CLH	Accum Prov for Amort-Hydro	F10	(1,337,261)	(615,996)	(190,619)	(268,920)	(107,777)	(89,460)	(58,942)	(5,649)	
1406												
1407	111IP	Accum Prov for Amort-Intangible	F107D	-	-	-	-	-	-	-	-	
1408												
1409												
1410												
1411												
1412												
1413												
1414												
1415												
1416												
1417												
1418		Total Accum Prov for Amort-Intangible	F105D	(6,064,055)	(3,361,319)	(1,026,709)	(859,427)	(320,147)	(65,655)	(358,987)	(71,911)	
1419												
1420	111390	Accum Prov for Amort-Capital Lease	F10	(6,056,054)	(3,356,884)	(1,025,355)	(858,293)	(319,724)	(65,489)	(358,513)	(71,816)	
1421												
1422												
1423		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)	

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 49	Street & Area Lighting Sch. 15, 51-54, 57
205	500	Operation Suorvn & Engineering	F10	-	-	-	-	-	-	-
206		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	F10	-	-	-	-	-	-	-
218		S	F10	-	-	-	-	-	-	-
219		CAGW	F10	-	-	-	-	-	-	-
220		Total Fuel Related		-	-	-	-	-	-	-
221				-	-	-	-	-	-	-
222				-	-	-	-	-	-	-
223	502	Steam Expenses	F10	-	-	-	-	-	-	-
224		SECAEWCAEE	F10	-	-	-	-	-	-	-
225		Total 502		-	-	-	-	-	-	-
226				-	-	-	-	-	-	-
227	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
228				-	-	-	-	-	-	-
229	503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-
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		JBG	F10	-	-	-	-	-	-	-
258		Total 512		-	-	-	-	-	-	-
259				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Distribution - METER - Unbundled			GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSECTOR	Washington Jurisdiction 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 49	Street & Area Lighting Sch. 15, 51-54, 57
964										
965										
966										
967										
968	389	Land and Land Rights								
969		F107C								
970		F42	78,274	63,823	11,078	645	165	3	1,084	1,476
971		F105C	-	-	-	-	-	-	-	-
972		DUU	-	-	-	-	-	-	-	-
973		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
974		SO	-	-	-	-	-	-	-	-
975		F102C	-	-	-	-	-	-	-	-
976			78,274	63,823	11,078	645	165	3	1,084	1,476
977	390	Structures and Improvements								
978		F107C	-	-	-	-	-	-	-	-
979		F105C	-	-	-	-	-	-	-	-
980		DUU	-	-	-	-	-	-	-	-
981		F42	569,294	464,192	80,571	4,689	1,200	19	7,886	10,739
982		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
983		JBG	-	-	-	-	-	-	-	-
984		F105C	-	-	-	-	-	-	-	-
985		SO	-	-	-	-	-	-	-	-
986		F102C	-	-	-	-	-	-	-	-
987			569,294	464,192	80,571	4,689	1,200	19	7,886	10,739
988	391	Office Furniture & Equipment								
989		F107C	-	-	-	-	-	-	-	-
990		SGP	-	-	-	-	-	-	-	-
991		SGU	-	-	-	-	-	-	-	-
992		F42	280,265	228,523	39,665	2,309	591	9	3,882	5,287
993		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
994		SE	-	-	-	-	-	-	-	-
995		SO	-	-	-	-	-	-	-	-
996		JBG	-	-	-	-	-	-	-	-
997		F102C	-	-	-	-	-	-	-	-
998		F105C	-	-	-	-	-	-	-	-
999		F10	-	-	-	-	-	-	-	-
1000			280,265	228,523	39,665	2,309	591	9	3,882	5,287
1001	392	Transportation Equipment								
1002		F107C	-	-	-	-	-	-	-	-
1003		SO	-	-	-	-	-	-	-	-
1004		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1005		DUU	-	-	-	-	-	-	-	-
1006		SG-U	-	-	-	-	-	-	-	-
1007		SE	-	-	-	-	-	-	-	-
1008		SGP	-	-	-	-	-	-	-	-
1009		JBG	-	-	-	-	-	-	-	-
1010		CAGE	-	-	-	-	-	-	-	-
1011		F10	-	-	-	-	-	-	-	-
1012			-	-	-	-	-	-	-	-
1013	393	Stores Equipment								
1014		F107C	-	-	-	-	-	-	-	-
1015		SG-P	-	-	-	-	-	-	-	-
1016		SG-U	-	-	-	-	-	-	-	-
1017		SO	-	-	-	-	-	-	-	-
1018		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1019		JBG	-	-	-	-	-	-	-	-
1020		F105C	-	-	-	-	-	-	-	-
1021			-	-	-	-	-	-	-	-
1022	394	Tools, Shop & Garage Equipment								
1023		F107C	-	-	-	-	-	-	-	-
1024		SG-P	-	-	-	-	-	-	-	-
1025		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1026		SO	-	-	-	-	-	-	-	-
1027		SE	-	-	-	-	-	-	-	-
1028		SG-U	-	-	-	-	-	-	-	-
1029		JBG	-	-	-	-	-	-	-	-
1030		CAGE	-	-	-	-	-	-	-	-
1031		F102C	-	-	-	-	-	-	-	-
1032			-	-	-	-	-	-	-	-
1033	395	Laboratory Equipment								
1034		F107C	-	-	-	-	-	-	-	-
1035		SGP	-	-	-	-	-	-	-	-
1036		SGU	-	-	-	-	-	-	-	-
1037		SO	-	-	-	-	-	-	-	-
1038		SE	-	-	-	-	-	-	-	-
1039		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1040		JBG	-	-	-	-	-	-	-	-
1041		CAGE	-	-	-	-	-	-	-	-
1042		F105C	-	-	-	-	-	-	-	-
1043		F102C	-	-	-	-	-	-	-	-
1044	396	Power Operated Equipment								
1045		F107C	-	-	-	-	-	-	-	-
1046		SG-P	-	-	-	-	-	-	-	-
1047		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1048		SO	-	-	-	-	-	-	-	-
1049		SG-U	-	-	-	-	-	-	-	-
1050		SE	-	-	-	-	-	-	-	-
1051		JBG	-	-	-	-	-	-	-	-
1052		CAGE	-	-	-	-	-	-	-	-
1053		F105C	-	-	-	-	-	-	-	-
1054		F102C	-	-	-	-	-	-	-	-
1055	397	Communication Equipment								
1056		F107C	-	-	-	-	-	-	-	-
1057		SGP	-	-	-	-	-	-	-	-
1058		SGU	-	-	-	-	-	-	-	-
1059		SO	-	-	-	-	-	-	-	-
1060		F42	71,893	58,620	10,175	892	152	2	996	1,356
1061		SG/CAGE/CAGW	-	-	-	-	-	-	-	-
1062		SE	-	-	-	-	-	-	-	-
1063		JBG	-	-	-	-	-	-	-	-
1064		CAGE	-	-	-	-	-	-	-	-
1065		F105C	-	-	-	-	-	-	-	-
1066		F102C	-	-	-	-	-	-	-	-
1067			71,893	58,620	10,175	892	152	2	996	1,356

1066 Distribution - METER - Unbundled			GENERAL PLANT									
1067	A	B	C	D	E	F	G	H	I	J	K	
1068	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	
1070	398	Misc. Eouiment	F107C	-	-	-	-	-	-	-	-	
1072		S	F105C	-	-	-	-	-	-	-	-	
1073		SGP	F105C	-	-	-	-	-	-	-	-	
1074		SGU	F105C	-	-	-	-	-	-	-	-	
1075		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. Eouiment		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	F10	-	-	-	-	-	-	-	-	
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	
1100												
1101												
1102												
1103												
1104												
1105	301	Organization	F107C	-	-	-	-	-	-	-	-	
1106		S	F102C	-	-	-	-	-	-	-	-	
1107		SO	F102C	-	-	-	-	-	-	-	-	
1108		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-	
1109		Total Organization		-	-	-	-	-	-	-	-	
1110												
1111	302	Franchise & Consent	F107C	-	-	-	-	-	-	-	-	
1112		S	F105C	-	-	-	-	-	-	-	-	
1113		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-	
1114		DGP	F105C	-	-	-	-	-	-	-	-	
1115		DGU	F105C	-	-	-	-	-	-	-	-	
1116		Total Franchise & Consent		-	-	-	-	-	-	-	-	
1117												
1118	303	Miscellaneous Intangible Plant	F107C	-	-	-	-	-	-	-	-	
1119		S	F105C	-	-	-	-	-	-	-	-	
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	100	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		TOTAL ELECTRIC PLANT IN SERVICE		13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,832	248,572	
1134												
1135												
1136												
1137		Distribution - METER - Unbundled										
1138												
1139	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	
1140	105	Plant Held For Future Use	F20	-	-	-	-	-	-	-	-	
1142		S	F10	-	-	-	-	-	-	-	-	
1143		SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-	
1144		DNPT	F10	-	-	-	-	-	-	-	-	
1145		DNPPD	F10	-	-	-	-	-	-	-	-	
1146		SE/CAE/CAEW	F10	-	-	-	-	-	-	-	-	
1147		DNPPG	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/CAE/CAEW	F102C	-	-	-	-	-	-	-	-	
1171		SO	F102C	-	-	-	-	-	-	-	-	
1172		DNPPD	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		CAE	F10	-	-	-	-	-	-	-	-	
1199		SE	F102C	-	-	-	-	-	-	-	-	
1200		SO	F102C	-	-	-	-	-	-	-	-	
1201		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	
1202												
1203	186	Misc Deferred Debits	F102C	-	-	-	-	-	-	-	-	
1204		CAEW	F102C	-	-	-	-	-	-	-	-	
1205		CAE	F102C	-	-	-	-	-	-	-	-	
1206		SG	F102C	-	-	-	-	-	-	-	-	
1207		SO	F102C	0	0	0	0	0	0	0	0	
1208		SE	F10	-	-	-	-	-				

1329 1330 1331 1332	Distribution - METER - Unbundled		C	D	E	F	G	H	I	J	K	
	A	B										Washington Jurisdiction Normalized
1333	FERC ACCT	DESCRIPTION	CO#Factor									
1334												
1335	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	
1336												
1337	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	
1338												
1339	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	
1340												
1341	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	
1342												
1343	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	
1344												
1345	108369	Services	F126	-	-	-	-	-	-	-	-	
1346												
1347	108370	Meters	F127	-	-	-	-	-	-	-	-	
1348												
1349	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	
1350												
1351	108372	Leased Property	F129	-	-	-	-	-	-	-	-	
1352												
1353	108373	Street Lights	F130	-	-	-	-	-	-	-	-	
1354												
1355	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
1356												
1357	108D05	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
1358												
1359	108D	Unclassified Dist Sub - Acct 300	F102C	-	-	-	-	-	-	-	-	
1360												
1361												
1362	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	
1363												
1364												
1365	108GP	General Plant Accumulated Depr										
1366	S		F107C	-	-	-	-	-	-	-	-	
1367	SG-P		F105C	-	-	-	-	-	-	-	-	
1368	SG-U		F105C	-	-	-	-	-	-	-	-	
1369	GAGW		F105C	-	-	-	-	-	-	-	-	
1370	CN		F42	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
1371	SO		F102C	-	-	-	-	-	-	-	-	
1372	SE		F10	-	-	-	-	-	-	-	-	
1373	JBG		F105C	-	-	-	-	-	-	-	-	
1374	CAGE		F105C	-	-	-	-	-	-	-	-	
1375	CAGE		F105C	-	-	-	-	-	-	-	-	
1376		Total General Plant Accumulated Depr		(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
1377												
1378	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-	
1379												
1380	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1381		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1382												
1383	1081398L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
1384		SE	F10	-	-	-	-	-	-	-	-	
1385		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1386												
1387	TOTAL GENERAL PLANT ACCUM DEPR			(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
1388												
1389												
1390	TOTAL ACCUM DEPR - PLANT IN SERVICE			(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
1391												
1392												
1393												
1394												
1395	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
1396												
1397	111CLG	Accum Prov for Amort-General										
1398	S		F108	-	-	-	-	-	-	-	-	
1399	CN		F108	-	-	-	-	-	-	-	-	
1400	SC		F108	-	-	-	-	-	-	-	-	
1401	SO		F108	-	-	-	-	-	-	-	-	
1402	SE		F108	-	-	-	-	-	-	-	-	
1403		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-	
1404												
1405	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-	
1406												
1407	111IP	Accum Prov for Amort-Intangible										
1408	S		F107C	-	-	-	-	-	-	-	-	
1409	DGP		F105C	-	-	-	-	-	-	-	-	
1410	DGU		F105C	-	-	-	-	-	-	-	-	
1411	SE		F10	-	-	-	-	-	-	-	-	
1412	SG		F105C	-	-	-	-	-	-	-	-	
1413	CN		F42	(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)	
1414	JBG		F105C	-	-	-	-	-	-	-	-	
1415	CAGE		F105C	-	-	-	-	-	-	-	-	
1416	CAGE		F105C	-	-	-	-	-	-	-	-	
1417	SO		F102C	-	-	-	-	-	-	-	-	
1418		Total Accum Prov for Amort-Intangible		(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)	
1419												
1420	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-	
1421												
1422												
1423	TOTAL ACCUM PROV FOR AMORTIZATION			(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)	

Distribution - METER - Unbundled			TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COGFactor	Washington Jurisdiction 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 49	Street & Area Lighting Sch. 15, 51-54, 57
406										
407										
408										
409										
410	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-
412			F12	-	-	-	-	-	-	-
413	561	Load Dispatching	F12	-	-	-	-	-	-	-
414			F12	-	-	-	-	-	-	-
415	562	Station Expense	F12	-	-	-	-	-	-	-
416			F12	-	-	-	-	-	-	-
417	563	Overhead Line Expense	F12	-	-	-	-	-	-	-
418			F12	-	-	-	-	-	-	-
419	564	Underground Line Expense	F12	-	-	-	-	-	-	-
420			F12	-	-	-	-	-	-	-
421	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-
422			F12	-	-	-	-	-	-	-
423	565NPC	Transmission of Electricity by Others-NPC	F12	-	-	-	-	-	-	-
424			F12	-	-	-	-	-	-	-
425	CA&W		F12	-	-	-	-	-	-	-
426	SE		F12	-	-	-	-	-	-	-
427	SE		F12	-	-	-	-	-	-	-
428			F12	-	-	-	-	-	-	-
429	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-
430			F12	-	-	-	-	-	-	-
431	567	Rents - Transmission	F12	-	-	-	-	-	-	-
432			F12	-	-	-	-	-	-	-
433	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-
434			F12	-	-	-	-	-	-	-
435	569	Maintenance of Structures	F12	-	-	-	-	-	-	-
436			F12	-	-	-	-	-	-	-
437	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-
438			F12	-	-	-	-	-	-	-
439	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-
440			F12	-	-	-	-	-	-	-
441	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-
442			F12	-	-	-	-	-	-	-
443	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-
444			F12	-	-	-	-	-	-	-
445			F12	-	-	-	-	-	-	-
446		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-
447				-	-	-	-	-	-	-
448				-	-	-	-	-	-	-
449				-	-	-	-	-	-	-
450				-	-	-	-	-	-	-
451				-	-	-	-	-	-	-
452				-	-	-	-	-	-	-
453				-	-	-	-	-	-	-
454				-	-	-	-	-	-	-
455				-	-	-	-	-	-	-
456				-	-	-	-	-	-	-
457				-	-	-	-	-	-	-
458		Distribution - METER - Unbundled								
459										
460										
461										
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COGFactor	Washington Jurisdiction 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 49	Street & Area Lighting Sch. 15, 51-54, 57
462										
463	580	Operation Supervision & Eng	F20	-	-	-	-	-	-	-
464			F20	-	-	-	-	-	-	-
465	581	Load Dispatching	F20	-	-	-	-	-	-	-
466			F20	-	-	-	-	-	-	-
467	582	Station Expense	F120	-	-	-	-	-	-	-
468			F120	-	-	-	-	-	-	-
469	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-
470			F132	-	-	-	-	-	-	-
471	584	Underground Line Expense	F133	-	-	-	-	-	-	-
472			F133	-	-	-	-	-	-	-
473	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-
474			F130	-	-	-	-	-	-	-
475	586	Meter Expenses	F127	-	-	-	-	-	-	-
476			F127	-	-	-	-	-	-	-
477	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-
478			F20	-	-	-	-	-	-	-
479	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-
480			F131	-	-	-	-	-	-	-
481	589	Rents	F131	-	-	-	-	-	-	-
482			F131	-	-	-	-	-	-	-
483	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-
484			F131	-	-	-	-	-	-	-
485	591	Maintenance of Structures	F119	-	-	-	-	-	-	-
486			F119	-	-	-	-	-	-	-
487	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-
488			F120	-	-	-	-	-	-	-
489	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-
490			F134	-	-	-	-	-	-	-
491	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-
492			F135	-	-	-	-	-	-	-
493	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-
494			F125	-	-	-	-	-	-	-
495	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-
496			F130	-	-	-	-	-	-	-
497	597	Maintenance of Meters	F127	-	-	-	-	-	-	-
498			F127	-	-	-	-	-	-	-
499	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-
500			F131	-	-	-	-	-	-	-
501		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-
502				-	-	-	-	-	-	-
503				-	-	-	-	-	-	-
504				-	-	-	-	-	-	-
505				-	-	-	-	-	-	-
506				-	-	-	-	-	-	-
507	901	Supervision	F136	-	-	-	-	-	-	-
508			F136	-	-	-	-	-	-	-
509	902	Meter Reading Expense	F41	-	-	-	-	-	-	-
510			F41	-	-	-	-	-	-	-
511	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-
512			F42	-	-	-	-	-	-	-
513	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-
514			F80	-	-	-	-	-	-	-
515	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-
516			F136	-	-	-	-	-	-	-
517		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-
518				-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

519 Distribution - METER - Unbundled			CUSTOMER SERVICE EXPENSE									
520	A	B	C	D	E	F	G	H	I	J	K	
521	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	
522	FERC											
523	907	Supervision	F40	-	-	-	-	-	-	-	-	
524												
525	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
526												
527	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
528												
529	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
530												
531		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	
532												
533												
534												
535												
536												
537	911	Supervision	F40	-	-	-	-	-	-	-	-	
538												
539	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
540												
541	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
542												
543	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
544												
545		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	
546												
547												
548												
549												
550												
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	229,429	23,277	
554		Administrative & General Salaries	F102Co	5,120,415	2,388,620	737,524	1,011,310	403,842	326,411	229,429	23,278	
555												
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	58,150	45,384	31,900	3,237	
559		Office Supplies & expenses	F102Co	728,173	341,946	104,668	142,646	56,955	46,024	32,435	3,399	
560												
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)	
562												
563	923	Outside Services	F102Co	11,618	5,420	1,673	2,295	916	741	621	53	
564		Customer - System	F42	64,399	52,306	9,114	530	158	2	892	1,215	
565		System Overheads	F102Co	1,379,817	643,070	198,743	272,521	108,825	87,959	61,025	6,273	
566		J&B	F102Co	2,614	1,220	377	518	206	167	117	12	
567		Outside Services	F102Co	18,616	4,671	1,442	1,978	790	638	469	46	
568				1,468,468	707,467	211,548	277,941	110,973	89,507	63,904	7,588	
569												
570	924	Property Insurance	F102Co	188,629	87,994	27,169	37,255	14,877	12,025	8,452	858	
571		System Overheads	F102Co									
572	925	Injuries & Damages	F102Co	1,291,373	602,412	196,004	255,053	101,849	82,321	57,862	5,871	
573		Injuries & Damages	F102Co	388	181	56	77	31	25	17	2	
574												
575	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	
576												
577	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
578												
579												
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	-	-	-	-	-	-	-	-	
582												
583	929	Duplicate Chares	F138Co	(8,722,011)	(4,026,864)	(1,263,165)	(1,744,761)	(692,046)	(567,539)	(386,732)	(40,903)	
584												
585	930	Misc General Expenses	F138Co	46,295	21,374	6,705	9,261	3,673	3,012	2,053	217	
586		Situs	F138Co	-	-	-	-	-	-	-	-	
587		Customer	F138Co	118,789	54,844	17,204	23,763	9,425	7,730	5,267	557	
588		Labor	F138Co	-	-	-	-	-	-	-	-	
589		Customer	F138Co	-	-	-	-	-	-	-	-	
590												
591	931	Rents	F102Co	184,602	86,115	26,589	36,460	14,559	11,768	8,271	839	
592												
593												
594	935	Maintenance of General Plant	F108	1,613,843	743,400	230,044	324,539	130,068	107,962	71,012	6,818	
595												
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	
597												
598												
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	
600												
601		Distribution - METER - Unbundled										
602												
603	A	B	C	D	E	F	G	H	I	J	K	
604	FERC											
605	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	
606												
607	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	
608												
609	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	
610												
611	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-	
612		SO	F10	-	-	-	-	-	-	-	-	
613		CAEW	F10	-	-	-	-	-	-	-	-	
614		CAGW	F10	-	-	-	-	-	-	-	-	
615		CAGE	F10	-	-	-	-	-	-	-	-	
616		Total 403OP	F10	-	-	-	-	-	-	-	-	
617												
618	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	
619												
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 Cost Premises	F128	-	-	-	-	-	-	-	-	
632		Leased Property	F129	-	-	-	-	-	-	-	-	
633		Street Lighting	F130	-	-	-	-	-	-	-	-	
634		Total Distribution Expense		-	-	-	-	-	-	-	-	
635												
636	403GP	General Depreciation	F107Co	-	-	-	-	-	-	-	-	
637		S	F105Co	-	-	-	-	-	-	-	-	
638		DGP	F105Co	-	-	-	-	-	-	-	-	
639		DGU	F105Co	-	-	-	-	-	-	-	-	
640		SE	F10	-	-	-	-	-	-	-	-	
641		CN	F42	-	-	-	-	-	-	-	-	
642		SG/CAGW/CAGE	F105Co	-	-	-	-	-	-	-	-	
643		SO	F102Co	-	-	-	-	-	-	-	-	
644		CAEW	F105Co	-	-	-	-	-	-	-	-	
645		J&B	F105Co	-	-	-	-	-	-	-	-	
646		J&E	F10	-	-	-	-	-	-	-	-	
647		Total General Expense		-	-	-	-	-	-	-	-	
648												
649	403GV0	General Vehicles	F105Co	-	-	-	-	-	-	-	-	
650												
651	403MP	Minino Depreciation	F10	-	-	-	-	-	-	-	-	
652												
653	403EP	Experimental Plant Depreciation	F10									

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 49	Street & Area Lighting Sch. 15, 51-54, 57		
686												
687												
688												
689												
690	4040	F10	-	-	-	-	-	-	-	-		
691	404HP	F110	-	-	-	-	-	-	-	-		
692												
693												
694	405	F110	-	-	-	-	-	-	-	-		
695												
696												
697	406	F10	-	-	-	-	-	-	-	-		
698												
699	407	F110	-	-	-	-	-	-	-	-		
700												
701												
702	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-		
703												
704												
705												
706												
707												
708	408	F101Co	-	-	-	-	-	-	-	-		
709												
710												
711												
712												
713												
714	41140	F101Co	-	-	-	-	-	-	-	-		
715												
716	41141	F101Co	-	-	-	-	-	-	-	-		
717												
718	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-		
719												
720												
721												
722												
723												
724	41010	F101Co	3,843	1,774	556	769	305	250	170	18		
725												
726	41011	F101Co	-	-	-	-	-	-	-	-		
727												
728	41110	F101Co	(2,576)	(1,190)	(373)	(515)	(204)	(168)	(114)	(12)		
729												
730	41111	F101Co	-	-	-	-	-	-	-	-		
731												
732	TOTAL DEFERRED INCOME TAXES		1,266	585	183	253	100	82	56	6		
733												
734												
735												
736												
737												
738	40911	F101Co	-	-	-	-	-	-	-	-		
739												
740	40910	F101Co	455,096	211,494	66,343	91,641	36,349	29,810	20,311	2,148		
741												
742												
743	TOTAL OPERATING EXPENSES		9,849,025	4,547,191	1,426,384	1,970,213	781,470	640,876	436,703	46,158		
744												
745												
746	Distribution - METER - Unbundled											
747												
748												
749												
750	310	F10	-	-	-	-	-	-	-	-		
751	JBG	F10	-	-	-	-	-	-	-	-		
752	Total 310		-	-	-	-	-	-	-	-		
753												
754	311	F10	-	-	-	-	-	-	-	-		
755	JBG	F10	-	-	-	-	-	-	-	-		
756	Total 311		-	-	-	-	-	-	-	-		
757												
758	312	F10	-	-	-	-	-	-	-	-		
759	JBG	F10	-	-	-	-	-	-	-	-		
760	Total 312		-	-	-	-	-	-	-	-		
761												
762	314	F10	-	-	-	-	-	-	-	-		
763	JBG	F10	-	-	-	-	-	-	-	-		
764	Total 314		-	-	-	-	-	-	-	-		
765												
766	315	F10	-	-	-	-	-	-	-	-		
767	JBG	F10	-	-	-	-	-	-	-	-		
768	Total 315		-	-	-	-	-	-	-	-		
769												
770	316	F10	-	-	-	-	-	-	-	-		
771	JBG	F10	-	-	-	-	-	-	-	-		
772	Total 316		-	-	-	-	-	-	-	-		
773												
774	500	F10	-	-	-	-	-	-	-	-		
775	Unclassified Steam Plant - Acct 300		-	-	-	-	-	-	-	-		
776												
777												
778												
779	Total Steam Generation Plant		-	-	-	-	-	-	-	-		
780												
781												
782												
783												
784												
785												
786	320	F10	-	-	-	-	-	-	-	-		
787	Land and Land Rights		-	-	-	-	-	-	-	-		
788												
789	321	F10	-	-	-	-	-	-	-	-		
790	Structures and Improvements		-	-	-	-	-	-	-	-		
791												
792	322	F10	-	-	-	-	-	-	-	-		
793	Reactor Plant Equipment		-	-	-	-	-	-	-	-		
794												
795	323	F10	-	-	-	-	-	-	-	-		
796	Turbogenerator Units		-	-	-	-	-	-	-	-		
797												
798	324	F10	-	-	-	-	-	-	-	-		
799	Land and Land Rights		-	-	-	-	-	-	-	-		
800												
801	325	F10	-	-	-	-	-	-	-	-		
802	Misc. Power Plant Equipment		-	-	-	-	-	-	-	-		
803												
804	326	F10	-	-	-	-	-	-	-	-		
805	Unclassified Nuclear PH - Acct 300		-	-	-	-	-	-	-	-		
806												
807												
808												
809												
810												
811												
812												
813												
814												
815												
816												
817												
818												
819												
820												
821												
822												
823	Total Hydraulic Plant		-	-	-	-	-	-	-	-		

AMORTIZATION EXPENSE (continued)

D	E	F	G	H	I	J	K
Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15, 51-54, 57

TAX OTHER THAN INCOME

DEFERRED ITC

DEFERRED INCOME TAXES

STEAM GENERATION PLANT

NUCLEAR GENERATION

HYDRAULIC GENERATION PLANT

824 Distribution - METER - Unbundled										
825 A	B	C	D	E	F	G	H	I	J	K
826			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC		Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
	ACCT	DESCRIPTION	Normalized	Schedule 24	Schedule 24	kW Schedule 36	kW Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
			Factor							
827	340	Land and Land Rights	F10	-	-	-	-	-	-	-
828		Demand		-	-	-	-	-	-	-
829		Total 340		-	-	-	-	-	-	-
830	341	Structures and Improvements	F10	-	-	-	-	-	-	-
831		Demand		-	-	-	-	-	-	-
832		Total 341		-	-	-	-	-	-	-
833	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-
834		Demand		-	-	-	-	-	-	-
835		Total 342		-	-	-	-	-	-	-
836	343	Prime Movers	F10	-	-	-	-	-	-	-
837		Demand		-	-	-	-	-	-	-
838		Total 343		-	-	-	-	-	-	-
839	344	Generators	F10	-	-	-	-	-	-	-
840		Demand		-	-	-	-	-	-	-
841		Total 344		-	-	-	-	-	-	-
842	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-
843		Demand		-	-	-	-	-	-	-
844		Total 345		-	-	-	-	-	-	-
845	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
846		Demand		-	-	-	-	-	-	-
847	000	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-
848		Demand		-	-	-	-	-	-	-
849		Total Other Generation Plant		-	-	-	-	-	-	-
850		Experimental Plant	F10	-	-	-	-	-	-	-
851	103	Experimental Plant		-	-	-	-	-	-	-
852		Demand		-	-	-	-	-	-	-
853		Total 103		-	-	-	-	-	-	-
854		TOTAL GENERATION PLANT		-	-	-	-	-	-	-
855				-	-	-	-	-	-	-
856				-	-	-	-	-	-	-
857				-	-	-	-	-	-	-
858	350	Land and Land Rights	F12	-	-	-	-	-	-	-
859		Demand		-	-	-	-	-	-	-
860		Direct Assigned	A	-	-	-	-	-	-	-
861	352	Structures and Improvements	F12	-	-	-	-	-	-	-
862		Demand		-	-	-	-	-	-	-
863		Direct Assigned	A	-	-	-	-	-	-	-
864		Demand		-	-	-	-	-	-	-
865		Direct Assigned	A	-	-	-	-	-	-	-
866	353	Station Equipment	F12	-	-	-	-	-	-	-
867		Demand		-	-	-	-	-	-	-
868		Direct Assigned	A	-	-	-	-	-	-	-
869	354	Towers and Fixtures	F12	-	-	-	-	-	-	-
870		Demand		-	-	-	-	-	-	-
871		Direct Assigned	A	-	-	-	-	-	-	-
872	355	Poles and Fixtures	F12	-	-	-	-	-	-	-
873		Demand		-	-	-	-	-	-	-
874		Direct Assigned	A	-	-	-	-	-	-	-
875	356	Overhead Conductors	F12	-	-	-	-	-	-	-
876		Demand		-	-	-	-	-	-	-
877		Direct Assigned	A	-	-	-	-	-	-	-
878	357	Underground Conduct	F12	-	-	-	-	-	-	-
879		Demand		-	-	-	-	-	-	-
880		Direct Assigned	A	-	-	-	-	-	-	-
881	358	Underground Conductors	F12	-	-	-	-	-	-	-
882		Demand		-	-	-	-	-	-	-
883		Direct Assigned	A	-	-	-	-	-	-	-
884	359	Roads and Trails	F12	-	-	-	-	-	-	-
885		Demand		-	-	-	-	-	-	-
886		Direct Assigned	A	-	-	-	-	-	-	-
887	360	Overhead Conductors	F12	-	-	-	-	-	-	-
888		Demand		-	-	-	-	-	-	-
889		Direct Assigned	A	-	-	-	-	-	-	-
890	361	Structures and Improvements	F20	-	-	-	-	-	-	-
891		Demand		-	-	-	-	-	-	-
892		Assigned	A	-	-	-	-	-	-	-
893	362	Station Equipment	F20A	-	-	-	-	-	-	-
894		Demand Primary		-	-	-	-	-	-	-
895		Assigned	A	-	-	-	-	-	-	-
896	363	Overhead Conductors	F20A	-	-	-	-	-	-	-
897		Demand Primary		-	-	-	-	-	-	-
898		Demand Secondary	F22	-	-	-	-	-	-	-
899		Assigned	A	-	-	-	-	-	-	-
900	364	Poles, Towers & Fixtures	F20A	-	-	-	-	-	-	-
901		Demand Primary		-	-	-	-	-	-	-
902		Demand Secondary	F22	-	-	-	-	-	-	-
903		Assigned	A	-	-	-	-	-	-	-
904	365	Overhead Conductors	F20A	-	-	-	-	-	-	-
905		Demand Primary		-	-	-	-	-	-	-
906		Demand Secondary	F22	-	-	-	-	-	-	-
907		Assigned	A	-	-	-	-	-	-	-
908	366	Underground Conduit	F20A	-	-	-	-	-	-	-
909		Demand Primary		-	-	-	-	-	-	-
910		Demand Secondary	F22	-	-	-	-	-	-	-
911		Assigned	A	-	-	-	-	-	-	-
912	367	Underground Conductors	F20A	-	-	-	-	-	-	-
913		Demand Primary		-	-	-	-	-	-	-
914		Demand Secondary	F22	-	-	-	-	-	-	-
915		Assigned	A	-	-	-	-	-	-	-
916	368	Line Transformers	F21	-	-	-	-	-	-	-
917		Demand Secondary		-	-	-	-	-	-	-
918		Assigned	A	-	-	-	-	-	-	-
919	369	Services	F70	-	-	-	-	-	-	-
920		Customer		-	-	-	-	-	-	-
921		Assigned	A	-	-	-	-	-	-	-
922	370	Meters	F60A	-	-	-	-	-	-	-
923		Customer		-	-	-	-	-	-	-
924		Assigned	A	-	-	-	-	-	-	-
925	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-
926		Demand Primary		-	-	-	-	-	-	-
927		Demand Secondary	F22	-	-	-	-	-	-	-
928		Assigned	A	-	-	-	-	-	-	-
929	372	Leased Property	F20	-	-	-	-	-	-	-
930		Demand Primary		-	-	-	-	-	-	-
931		Demand Secondary	F22	-	-	-	-	-	-	-
932		Assigned	A	-	-	-	-	-	-	-
933	373	Street Lights	A	-	-	-	-	-	-	-
934		Demand		-	-	-	-	-	-	-
935		Assigned		-	-	-	-	-	-	-
936	000	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-
937		Demand		-	-	-	-	-	-	-
938	000	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-
939		Demand		-	-	-	-	-	-	-

1066 Distribution - METER - Unbundled			GENERAL PLANT								
1067	A	B	C	D	E	F	G	H	I	J	K
1068	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, 91-54, 97
1070	398	Misc. Equipment	F107Co	-	-	-	-	-	-	-	-
1072	S		F109Co	-	-	-	-	-	-	-	-
1073	SGP		F105Co	-	-	-	-	-	-	-	-
1074	SGU		F42	-	-	-	-	-	-	-	-
1075	CN		F102Co	-	-	-	-	-	-	-	-
1076	SO		F10	-	-	-	-	-	-	-	-
1077	SE		F105Co	-	-	-	-	-	-	-	-
1078	SG		F105Co	-	-	-	-	-	-	-	-
1079	JBG		F105Co	-	-	-	-	-	-	-	-
1080		Total Misc. Equipment		-	-	-	-	-	-	-	-
1081				-	-	-	-	-	-	-	-
1082	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1083	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1084		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1085				-	-	-	-	-	-	-	-
1086	390L	General Capital Lease	F10	-	-	-	-	-	-	-	-
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	F102Co	-	-	-	-	-	-	-	-
1097	GV0	Unclassified Gen Veh - Acct 300	F102Co	-	-	-	-	-	-	-	-
1098				-	-	-	-	-	-	-	-
1099		TOTAL GENERAL PLANT		-	-	-	-	-	-	-	-
1100				-	-	-	-	-	-	-	-
1101				-	-	-	-	-	-	-	-
1102				-	-	-	-	-	-	-	-
1103				-	-	-	-	-	-	-	-
1104				-	-	-	-	-	-	-	-
1105	301	Organization	F107Co	-	-	-	-	-	-	-	-
1106	S		F102Co	-	-	-	-	-	-	-	-
1107	SO		F105Co	-	-	-	-	-	-	-	-
1108	SG/CAGE/CAGW		F105Co	-	-	-	-	-	-	-	-
1109		Total Organization		-	-	-	-	-	-	-	-
1110				-	-	-	-	-	-	-	-
1111	302	Franchise & Consent	F107Co	-	-	-	-	-	-	-	-
1112	S		F105Co	-	-	-	-	-	-	-	-
1113	SG/CAGE/CAGW		F105Co	-	-	-	-	-	-	-	-
1114	DGP		F105Co	-	-	-	-	-	-	-	-
1115	DGU		F105Co	-	-	-	-	-	-	-	-
1116		Total Franchise & Consent		-	-	-	-	-	-	-	-
1117				-	-	-	-	-	-	-	-
1118	303	Miscellaneous Intangible Plant	F107Co	-	-	-	-	-	-	-	-
1119	S		F109Co	-	-	-	-	-	-	-	-
1120	SG/CAGW		F102Co	-	-	-	-	-	-	-	-
1121	SO		F102Co	-	-	-	-	-	-	-	-
1122	SE		F105Co	-	-	-	-	-	-	-	-
1123	CN		F42	-	-	-	-	-	-	-	-
1124	DGU		F10	-	-	-	-	-	-	-	-
1125	DGP		F105Co	-	-	-	-	-	-	-	-
1126	JBG		F105Co	-	-	-	-	-	-	-	-
1127		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
1128				-	-	-	-	-	-	-	-
1129	100	Unclass Intangible Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
1130				-	-	-	-	-	-	-	-
1131		TOTAL INTANGIBLE PLANT		-	-	-	-	-	-	-	-
1132				-	-	-	-	-	-	-	-
1133				-	-	-	-	-	-	-	-
1134		TOTAL ELECTRIC PLANT IN SERVICE		-	-	-	-	-	-	-	-
1135				-	-	-	-	-	-	-	-
1136				-	-	-	-	-	-	-	-
1137		Distribution - METER - Unbundled		-	-	-	-	-	-	-	-
1138				-	-	-	-	-	-	-	-
1139				-	-	-	-	-	-	-	-
1140 Distribution - METER - Unbundled			MISC RATE BASE								
1141	A	B	C	D	E	F	G	H	I	J	K
1142	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, 91-54, 97
1143	105	Plant Held For Future Use	F20	-	-	-	-	-	-	-	-
1144	S		F10	-	-	-	-	-	-	-	-
1145	SG/CAGE/CAGW		F10	-	-	-	-	-	-	-	-
1146	DNPPT		F10	-	-	-	-	-	-	-	-
1147	DNPDP		F10	-	-	-	-	-	-	-	-
1148	SE/CAE/CAEW		F102	-	-	-	-	-	-	-	-
1149		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1150				-	-	-	-	-	-	-	-
1151	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1152				-	-	-	-	-	-	-	-
1153	128	Pensions	F102Co	-	-	-	-	-	-	-	-
1154	124	Weatherization	F10	5,093	2,130	681	1,155	471	445	203	8
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	F102Co	-	-	-	-	-	-	-	-
1169	SG/CAGE/CAGW		F102Co	-	-	-	-	-	-	-	-
1170	SE/CAE/CAEW		F102Co	-	-	-	-	-	-	-	-
1171	SO		F102Co	-	-	-	-	-	-	-	-
1172	DNPDP		F102Co	-	-	-	-	-	-	-	-
1173	DNPPT		F102Co	-	-	-	-	-	-	-	-
1174	DNPDP		F102Co	-	-	-	-	-	-	-	-
1175	DNPPT		F102Co	-	-	-	-	-	-	-	-
1176	DGU		F102Co	-	-	-	-	-	-	-	-
1177	DGP		F102Co	-	-	-	-	-	-	-	-
1178	JBG		F10	-	-	-	-	-	-	-	-
1179	SNPP		F102Co	-	-	-	-	-	-	-	-
1180	CAGE		F102Co	-	-	-	-	-	-	-	-
1181		Total Materials and Supplies		-	-	-	-	-	-	-	-
1182				-	-	-	-	-	-	-	-
1183	163	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-
1184				-	-	-	-	-	-	-	-
1185	25318	Provo Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-
1186				-	-	-	-	-	-	-	-
1187	165	Prepayments	F102Co	-	-	-	-	-	-	-	-
1188	GPS		F42	-	-	-	-	-	-	-	-
1189	SG		F102Co	-	-	-	-	-	-	-	-
1190	SE		F102Co	-	-	-	-	-	-	-	-
1191	SO		F102Co	-	-	-	-	-	-	-	-
1192		Total Prepayments		-	-	-	-	-	-	-	-
1193				-	-	-	-	-	-	-	-
1194	182	Misc Regulatory Assets	F102Co	-	-	-	-	-	-	-	-
1195	SG/CAGW		F102Co	-	-	-	-	-	-	-	-
1196	CAGE		F102Co	-	-	-	-	-	-	-	-
1197	CAEW		F102Co	-	-	-	-	-	-	-	-
1198	CAE		F10	-	-	-	-	-	-	-	-
1199	SE		F102Co	-	-	-	-	-	-	-	-
1200	SO		F102Co	-	-	-	-	-	-	-	-
1201		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1202				-	-	-	-	-	-	-	-
1203	186	Misc Deferred Debits	F102Co	-	-	-	-	-	-	-	-
1204	CAEW		F102Co	-	-	-	-	-	-	-	-
1205	CAE		F102Co	-	-	-	-	-	-	-	-
1206	SG		F102Co	-	-	-	-	-	-	-	-
1207	SO		F102Co	-	-	-	-	-	-	-	-
1208	SE		F10	-	-	-	-	-	-	-	-
1209	JBE		F102Co	-	-	-	-	-	-	-	-
1210	EXCTAX		F102Co	-	-	-	-	-	-	-	-
1211		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1212				-	-	-	-	-	-	-	-
1213	CWC	Cash Working Capital	F137Co	23,469,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016
1214				-	-	-	-	-	-	-	-
1215	OWC	Other Working Capital	F137Co	-	-	-	-	-	-	-	-
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		23,469,505	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025

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	DESCRIPTION	F10		F10 Eng	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
		Dmd	Split		Dmd	Eng								
A	Direct Assignment													
F10	Net of Renewables	59% / 41%			0.41825		0.13364	0.09245	0.03984	0.00161	0.00161	0.00161	1.00000000	
F11	100 Summer 100 Winter System Peaks	50% / 50%			0.41281		0.13538	0.09292	0.03894	0.00214	0.00214	0.00214	1.00000000	
F12	12 Coincident Peaks	100% / 0%			0.44624		0.13273	0.08605	0.03687	0.00116	0.00116	0.00116	1.00000000	
F13	Net of Renewables - Demand	100% / 0%			0.44480		0.13064	0.08743	0.03904	0.00059	0.00059	0.00059	1.00000000	
F20	Max. Schedule Peak				0.42756		0.13058	0.08736	0.05497	0.00179	0.00179	0.00179	1.00000000	
F20A	Max. Schedule Peak Excluding Sch 60				0.47102		0.14385	0.09624	0.06056	0.00198	0.00198	0.00198	1.00000000	
F21	Transformers - NCP				0.53652		0.23960	0.08727	0.12391	0.00207	0.00207	0.00207	1.00000000	
F22	Secondary Lines - NCP				0.86282		0.13455	-	-	0.00263	0.00263	0.00263	1.00000000	
F30	MWH @ Input				0.37938		0.13803	0.09980	0.04100	0.00311	0.00311	0.00311	1.00000000	
F40	Average Customers				0.78754		0.14560	0.00786	0.00047	0.00001	0.00001	0.03752	0.02100	1.00000000
F41	Weighted Customers Acct 902				0.81479		0.15135	0.01054	0.00089	0.00089	0.00089	0.01839	-	1.00000000
F42	Weighted Customers Acct 903				0.81538		0.14153	0.00824	0.00211	0.00003	0.00003	0.01385	0.01886	1.00000000
F50	Contribution in Aid of Construction				0.40676		0.56515	0.02029	-	0.00780	0.00780	-	-	1.00000000
F51	Security Deposits				0.75862		0.11035	0.07198	0.01683	0.04184	0.00038	0.00038	0.00038	1.00000000
F60	Meters				0.67822		0.17447	0.07615	0.01337	0.00080	0.05700	0.05700	-	1.00000000
F60A	Meters Excluding Sch 60				0.67876		0.17461	0.07621	0.01338	-	0.05704	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	0.04303	0.00394	1.00000000
F101G	Generation Rate Base				0.41824		0.13363	0.22679	0.09245	0.08744	0.08744	0.03984	0.00161	1.00000000
F101T	Transmission Rate Base				0.44622		0.13272	0.21253	0.08606	0.08446	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	0.00000000	
F101C	Retail Rate Base				0.72521		0.09229	0.10940	0.02534	0.00032	0.05854	0.05854	0.00469	1.00000000
F101Co	Misc Rate Base				0.46168		0.14482	0.20005	0.07935	0.06507	0.04434	0.04434	0.00469	1.00000000
F102	SGP - System Gross Plant				0.46649		0.14404	0.19751	0.07887	0.06375	0.04481	0.04481	0.00455	1.00000000
F102G	SGGP - System Gross Generation Plant				0.41825		0.13364	0.22678	0.09245	0.08743	0.03984	0.03984	0.00116	1.00000000
F102T	SGTP - System Gross Transmission Plant				0.44624		0.13273	0.21251	0.08605	0.08443	0.03687	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	0.00000000	
F102Co	SGDPP - System Gross Misc Plant				0.46649		0.14404	0.19751	0.07887	0.06375	0.04481	0.04481	0.00455	1.00000000
F104	SNP - System Net Plant				0.46001		0.14146	0.20160	0.08089	0.06915	0.04296	0.04296	0.00392	1.00000000
F104G	SNP - System Net Generation Plant				0.41824		0.13363	0.22679	0.09245	0.08744	0.03984	0.03984	0.00161	1.00000000
F104T	SNP - System Net Transmission Plant				0.44622		0.13272	0.21253	0.08606	0.08446	0.03686	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	0.00000000	
F104Co	SNP - System Net Misc Plant				0.46001		0.14146	0.20160	0.08089	0.06915	0.04296	0.04296	0.00392	1.00000000
F105	STP - System Prod & Trans Plant				0.42914		0.13328	0.22123	0.08996	0.08626	0.03686	0.03686	0.00144	1.00000000
F105G	SGGP - System Gross Generation Plant				0.41825		0.13364	0.22678	0.09245	0.08743	0.03984	0.03984	0.00161	1.00000000
F105T	SGTP - System Gross Transmission Plant				0.44624		0.13273	0.21251	0.08605	0.08443	0.03687	0.03687	0.00116	1.00000000
F105D	SGDP - System Gross Distribution Plant				0.55430		0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	0.00000000	

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	0.08668	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
F107Co	SGTP - System Gross Retail 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		-	-	-	-	-	-	1.00000000	1.00000000
F129	Account 372		0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000
F130	Account 373		-	-	-	-	-	-	1.00000000	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
F140Co	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)

PacificCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Demand Factors

Description	A	B	C	D	E	F	G	H	I
1 Secondary	3,591,389	1,068,243	1,679,183	555,311	-	296,744	9,361	7,200,232	
2 Primary	-	-	31,133	137,228	679,497	-	-	847,858	
3 Sub-Transmission	-	-	-	-	-	-	-	0	
4 Transmission	-	-	-	-	-	-	-	0	
5 Total kW @ Input	3,591,389	1,068,243	1,710,316	692,539	679,497	296,744	9,361	8,048,090	
6 Total MWH @ Input	1,672,158	608,382	1,042,219	439,867	450,273	180,732	13,700	4,407,633	
7 MWH %	57.9378%	13.8029%	23.6458%	9.9797%	10.2226%	4.1004%	0.3108%	100.0000%	
8 FACTOR 10 - 59% D / 41% E Net of Renewables	41.8250%	13.3657%	22.6784%	9.2449%	8.7432%	3.9839%	0.1699%	100.0000%	
9 FACTOR 11 - 50% D / 50% E	41.2810%	13.5381%	22.4485%	9.2923%	9.3328%	3.8938%	0.2136%	100.0000%	
10 FACTOR 12 - 100% D	44.6241%	13.2732%	21.2512%	8.6050%	8.4430%	3.6871%	0.1163%	100.0000%	
11 FACTOR 13 - 100% D Net of Renewables	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0688%	100.0000%	

Demand Factor Detail

PacificCorp KW Loads Coincident To System Peak Merged Company Peaks 12 Months Ending June 2019 Coincident Peaks At The Time Of The PacificCorp System Peak @ Sales																
Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jun-19	Jun-19	Sum Of	
Peak Time:	16	15	16	01	19	03	02	07	04	10	13	17	17	28	12	
	Sch	15	16	19	03	08	08	08	08	07	08	07	17	17	12	CPs
1 Residential																
2 Sch 16 sec	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 General Service																
4 Sch 24 sec	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
5 Sch 36 sec	145,064	156,868	176,842	146,637	149,953	142,533	125,836	139,389	132,237	125,658	117,306	120,969				1,679,183
6 Sch 36 pri	2,690	2,908	3,279	2,215	2,780	2,643	2,333	2,584	2,452	2,330	2,177	2,243				31,133
7 Sch 48T pri, ded file	50,716	53,997	57,708	81,041	51,817	35,839	53,111	69,130	45,685	61,233	57,059	64,161				679,497
8 Sch 48T sec	54,682	52,723	58,110	48,556	47,655	48,498	38,163	45,647	35,633	41,677	41,220	49,747				555,311
9 Sch 48T pri	13,515	13,031	14,209	11,332	13,753	10,435	8,988	11,940	11,163	10,178	9,471	9,313				137,228
10 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
11 Irrigation																
12 Sch 040 sec	59,091	78,470	65,375	26,571	64,75	1,006	775	932	1,556	4,264	16,072	36,158				296,744
13 Street Lights																
14 Sch 15,52,54,57 sec				2,891	553	2,535	2,494	878	10							9,361
15 State of Washington	685,499	886,800	783,881	539,951	648,568	738,367	704,603	705,144	738,422	565,709	540,773	512,374				8,088,090

PacificCorp KW Loads Coincident To System Peak Merged Company Peaks 12 Months Ending June 2019 Coincident Peaks At The Time Of The PacificCorp System Peak @ Sales																
Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jun-19	Jun-19	Sum Of	
Peak Time:	16	15	16	01	19	03	02	07	04	10	13	17	17	28	12	
	Sch	15	16	19	03	08	08	08	08	07	08	07	17	17	12	CPs
1 Residential																
2 Sch 16 sec	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 General Service																
4 Sch 24 sec	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
5 Sch 36 sec	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
6 Sch 36 pri	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
7 Sch 48T pri, ded file	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
8 Sch 48T sec	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
9 Sch 48T pri	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
10 Gen Service Total	331,741	371,524	384,681	326,228	305,397	297,410	285,026	330,250	290,233	276,868	272,337	283,220				3,758,915
11 Irrigation																
12 Sch 040 sec	53,255	70,721	58,919	23,947	58,835	907	698	840	1,402	3,843	14,485	32,587				267,441
13 Street Lights																
14 Sch 15,52,54,57 sec				2,605	499	2,285	2,247	791	9							8,437
15 State of Washington	619,220	800,718	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 Primary	-	-	32,267	142,957	622,533	-	-	797,716
3 Sub-Transmission	-	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	-	0
5 Total KW @ Input	3,580,946	1,051,721	1,772,585	703,889	622,533	314,329	4,713	8,050,737
6 KW %	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0588%	100.0000%

Distribution Factors Detail

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

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	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	2,860	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	45,686	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 Irrigation																	
13 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
14																	
15 Street Lights																	
16 Sch 15,52,54,57 sec							2,891	1,875	1,104	1,760	878	10					8,519
17																	
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
State of Washington
WCA
12 Months Ending June 2019
Distribution Peaks @ Sales

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	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	148,343	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	2,119	2,062	2,128	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 Irrigation																		
13 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
14																		
15 Street Lights																		
16 Sch 15,52,54,57 sec							2,605	1,690	995	1,586	791	9					7,678	1,303
17																		
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
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Non Coincident Peaks @ Input

Description	COS Sch	PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA 12 Months Ending June 2019 Non Coincident Peaks @ Input												NCP Total	Maximum NCP
		July	August	September	October	November	December	January	February	March	April	May	June		
1 Residential		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
2 Sch 16 sec															
3															
4 General Service		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
5 Sch 24 sec		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
6 Sch 36 sec		2,102	2,368	2,275	2,102	1,987	1,848	1,742	1,759	1,713	1,638	1,814	1,922	23,292	2,368
7 Sch 36 pri		55,597	55,207	55,012.17	56,768	52,281	57,938	62,815	61,937	61,579	61,791	61,596	61,742	704,234	62,815
8 Sch 48T pri, ded fac		71,067	74,244	74,168	73,880	67,177	60,582	58,545	56,798	58,740	58,916	63,713	68,663	74,244	74,244
9 Sch 48T sec		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
10 Sch 48T pri		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
11 General Service Total															
12															
13 Irrigation		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
14 Sch 40 sec															
15															
16 Street Lights		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
17 Sch 15,52,54,57 sec															
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

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Non Coincident Peaks @ Sales

Description	COS Sch	PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA 12 Months Ending June 2019 Non Coincident Peaks @ Sales												NCP Total	Maximum NCP
		July	August	September	October	November	December	January	February	March	April	May	June		
1 Residential		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
2 Sch 16 sec															
3															
4 General Service		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
5 Sch 24 sec		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
6 Sch 36 sec		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
7 Sch 36 pri		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
8 Sch 48T pri, ded fac		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
9 Sch 48T sec		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
10 Sch 48T pri		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
11 General Service Total															
12															
13 Irrigation		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
14 Sch 40 sec															
15															
16 Street Lights		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
17 Sch 15,52,54,57 sec															
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
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
Schedule Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
Description	July	August	September	October	November	December	January	February	March	April	May	June	June	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	283,298	437,158	303,623	218,551	326,121	453,382	440,157	368,215	461,244	294,309	248,875	297,004	297,004	297,004	4,131,937	461,244
3																
4 General Service																
5 Sch 24 sec	115,212	136,915	126,829	91,940	100,786	118,901	106,691	106,449	112,365	97,398	94,250	118,369	118,369	118,369	1,326,105	136,915
6 Sch 36 sec	164,772	173,925	184,234	170,762	165,544	172,773	151,766	152,655	139,125	152,337	145,241	169,668	169,668	169,668	1,942,803	184,234
7 Sch 36 pri	3,055	3,225	3,416	3,166	3,069	3,203	2,814	2,830	2,579	2,824	2,693	3,146	3,146	3,146	36,021	3,416
8 Sch 48T pri, ded fac	52,330	56,038	57,080	84,622	53,835	39,189	54,248	71,495	56,358	66,253	58,685	65,401	65,401	65,401	715,534	84,622
9 Sch 48T sec	57,755	60,869	60,869	55,640	60,800	57,663	47,784	50,696	45,565	48,041	48,591	58,767	58,767	58,767	647,964	60,869
10 Sch 48T pri	14,630	14,164	15,316	13,911	14,482	13,486	11,866	12,716	12,134	11,289	11,915	13,634	13,634	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	428,985	428,985	4,827,968	485,373
12																
13 Irrigation																
14 Sch 040 sec	65,750	83,195	77,081	26,571	6,475	1,006	775	932	1,556	22,161	41,115	50,331	50,331	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	4,408	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	780,728	780,728	9,377,972	1,034,220

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
Description	July	August	September	October	November	December	January	February	March	April	May	June	June	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	255,322	393,989	273,640	196,969	293,917	408,611	396,691	331,854	415,696	265,246	224,299	267,675	267,675	267,675	3,723,909	415,696
3																
4 General Service																
5 Sch 24 sec	103,835	123,395	114,305	82,861	90,833	107,159	96,155	95,937	101,269	87,780	84,943	106,680	106,680	106,680	1,195,152	123,395
6 Sch 36 sec	148,501	156,750	166,041	153,899	149,196	155,712	136,780	137,581	123,387	137,294	130,899	152,913	152,913	152,913	1,750,951	166,041
7 Sch 36 pri	2,819	2,975	2,921	2,832	2,832	2,956	2,596	2,612	2,380	2,606	2,485	2,903	2,903	2,903	33,237	3,152
8 Sch 48T pri, ded fac	48,285	51,706	52,668	78,081	49,674	36,160	50,055	65,968	52,002	61,132	54,149	60,346	60,346	60,346	660,227	78,081
9 Sch 48T sec	52,051	50,283	50,283	50,145	54,796	51,969	43,065	45,690	41,065	43,297	43,793	52,964	52,964	52,964	583,978	54,859
10 Sch 48T pri	13,499	13,069	14,132	12,836	13,363	12,443	10,949	11,733	11,196	10,416	10,994	12,580	12,580	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	388,386	388,386	4,370,754	439,660
12																
13 Irrigation																
14 Sch 040 sec	59,257	74,980	69,469	23,947	5,835	907	698	840	1,402	19,973	37,055	45,360	45,360	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	3,972	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	705,394	705,394	8,471,445	934,308

Energy Factors (F30-F31)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
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	1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134
11 @ Sales								
12								
13								
14 Total MWH	1,672,158	608,382	1,042,219	439,867	450,573	180,732	13,700	4,407,633
15 @ Input								
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	1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134
21 (less special contracts)								
22								
23 FACTOR 31	37.8236%	13.7614%	23.5850%	9.9938%	10.4383%	4.0881%	0.3099%	100.0000%

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

	<u>A</u>	<u>B</u>	<u>C</u>
	<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWh @ Sales (Inc. Unbilled)</u>
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 1.5,51,52,53,54,57	secondary	12,492
10			
11			
12	State of Washington		4,031,134
	Sch 47 - partial requirements		2,679
	Total mWh including Sch 47		<u>4,033,813</u>

mYr 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	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	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	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	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	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	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	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	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

mYr 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	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	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	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	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	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	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	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	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
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 Avg Customers	107,790	19,929	1,076	64	1	5,136	2,874	136,869		
2										
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
Description	COS Schedule	Average Customers (F 40 & F 43)	Account Weighting 902	Total Acct 902 Customers (F 41)	Account Weighting 903	Total Acct 903 Customers (F 42)		
1 Residential	16	107,790	1.00	107,790	1.00	107,790		107,790
2								
3								
4 General Service	24	19,929	1.00	20,023	0.94	18,709		18,709
5	36-s	1,066	1.30	1,382	1.01	1,079		1,079
6	36-p	10	1.30	13	1.01	10		10
7	48T-s	53	8.28	443	4.32	231		231
8	48T-p ded fac	1	118.07	118	4.32	4		4
9	48T-p	11	8.28	91	4.32	48		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		3,865
14								
15 Irrigation - ave billings	40	2,433	1.00	2,433	0.75	1,831		1,831
16								
17								
18 Street Lighting	15,52,54,57	2,874	-	-	0.87	2,494		2,494
19								
20								
21								
22 State of Washington		136,869		134,994		134,229		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%	0.0000%	100.0000%
11									
12 Security Deposits	1,300,577	189,184	123,394	28,853	-	71,735	651		1,714,394
13									
14									
15 FACTOR 51	75.8622%	11.0350%	7.1975%	1.6830%	0.0000%	4.1843%	0.0380%	0.0000%	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%

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
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
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
14 Irrigation								
15 Sch 040 sec	40	5,136	\$230	\$1,183,664	\$0	\$0	\$4,728	\$24,281,628
17 Street Lighting								
18 Sch 15,52,54,57 sec	15,52,54,57	2,874	\$0	\$0	\$0	\$0	\$0	\$0
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						
<i>0 - 15 kW</i>						
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
<i>15 - 100 kW</i>						
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
<i>100 kW+</i>						
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
<i>0 - 15 kW</i>	17,507	87.85%	\$171.24	150.43	\$905.45	795.44
<i>15 - 100 kW</i>	2,396	12.02%	\$245.87	29.56	\$1,931.77	232.21
<i>100 kW+</i>	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						
<i>0 - 100 kW</i>						
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
<i>100 - 300 kW</i>						
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
<i>300 - 1000 kW</i>						
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
<i>1000 kW+</i>						
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
<i>0 - 100 kW</i>						
	26	2.47%	\$250.61	6.19	\$1,955.69	48.30
<i>100-300 kW</i>						
	705	66.07%	\$1,404.82	928.20	\$3,768.89	2,490.21
<i>300-1000 kW</i>						
	329	30.87%	\$1,409.00	434.98	\$7,367.21	2,274.36
<i>1000 kW+</i>						
	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						
<i>100 - 300 kW</i>						
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		
<i>300-1000 kW</i>						
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		
<i>1000 kW+</i>						
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						
<i>0 - 50 kW</i>						
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		
<i>51 - 300 kW</i>						
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		
<i>301 - 1000 kW</i>						
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		
<i>0 - 50 kW</i>						
	4,812	91.72%	\$225.26	206.60		
<i>51 - 300 kW</i>						
	422	8.04%	\$253.69	20.39		
<i>301 - 1000 kW</i>						
	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					
	(A)	(B)	(C)	(D)	
Line	Load Class	Standard	Installed Cost	Percent Use	Total Installed Cost / Service
Residential					
1	Small Load	DM221A	\$108.00	38.73%	\$41.82
2	All Electric	DM221E	\$145.00	61.27%	<u>\$88.85</u>
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) Residential 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 kemil Quad	\$8,180.00	-	-	29.38%	
46	3 Phase U/G (sec)	4-750 kemil 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 kemil Quad	\$24,864.00	-	-	-	
51							
52							
53	Overhead % =			Residential	Schedule 24	Schedule 36	Schedule 48
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 % =			Residential	Schedule 24	Schedule 36	Schedule 48
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
 Cost Of Service By Rate Schedule
 State of Washington
 WCA
 12 Months Ending June 2019
 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
 Cost Of Service By Rate Schedule
 State of Washington
 WCA
 12 Months Ending June 2019
 Revenue - Normalized

Line	A	B	C	D	E	F	G	H	I	L
	Customer Classes	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	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.	-	-	-	-	-	-	-	-	
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
 Cost Of Service By Rate Schedule
 State of Washington
 WCA
 12 Months Ending June 2019
 Summary Of Sales For Resale / Other Electric Revenue

Line	Customer Classes	A	B	C	D	E	F	G	H	I
		Total	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	
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	65,242	51,380	9,499	513	31	0	2,448	1,370	
	72 Misc. Service Revenue	(395,929)	(311,809)	(57,649)	(3,113)	(187)	(3)	(14,856)	(8,313)	
	73 Temp. Service Connect	27,627	21,757	4,023	217	13	0	1,037	580	
	145 Connect Fee	-	-	-	-	-	-	-	-	
	146 Reconnect Fee	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	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307	
	76 Temp Service Connect	-	-	-	-	-	-	-	-	
	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	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)	
	163 Billing Services	-	-	-	-	-	-	-	-	
	Total Account 456	Error	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)	

<u>305 Report</u> <u>Jun 2019</u>	<u>JAM Data</u>	check
450 Forfeited Discounts & Int		
Residential Discounts	336,897	80.03%
Commercial Discounts	74,484	17.69%
Industrial Discounts	7,759	1.84%
Other Forfeited Discounts	1,797	0.43%
Total Account 450	420,938	100.00%
	594,180	
	131,367	
	13,685	
	3,170	
	742,401	693,937
451 Misc. Service Revenues		
Returned Checks	F40 59,960	-24.36%
Misc. Service Revenue	F40 (363,876)	147.81%
Temp. Service Connect	F44 25,390	-10.31%
Connect Fee	F43 -	0.00%
Reconnect Fee	F40 32,355	-13.14%
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%
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%
Billing Services	F40 -	0.00%
Total Account 456	465,757	100.00%
	(4,379)	(0)

<u>STATE SPECIFIC REVENUE CREDIT</u>	<u>Description</u>	<u>Amount</u>
02PRSV47TM - partial req		385,002
Other revenues		17,165,905
		\$17,550,907

Distribution Plant Investment to Serve

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA

12 Months Ending June 2019
 Distribution Direct Assignment Summary

Line	A FERC Account	B Total Distribution Investment	C St Lighting	D Schedule 48 Ded Facilities	E Demand		F Customer		I Meters
					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	-	-	-	-	-
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