

Exh. RMM-23
Dockets UE-191024 *et. al.*
Witness: Etta Lockey

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,
UE-190929, UE-190981, UE-180778
(*Consolidated*)

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Detailed Results of the Updated Cost of Service Study

April 2020

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 loses due to inefficiencies and charging costs. The energy portion was calculated from the cost of renewable generation minus a portion of the cost that contributes to load capacity. This calculation produces classifications of 59% demand-related and 41% energy-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

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

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

Distribution Costs

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

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

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

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

Substations and Primary Lines

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

Line Transformers

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

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is calculated by assigning average costs per transformers to each class. This is done by totaling the new install costs of transformers used by customers in each class then dividing that costs by total customers. In cases 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	Error check	Generation TOTAL	Transmission TOTAL	Distribution TOTAL	Customer TOTAL	Common TOTAL	
Operating Revenues								
General Business Revenues	368,972,915	368,972,915	-	260,646,859	43,466,183	43,078,968	8,359,106	11,021,425
Social	2,162,282	2,162,282	-	2,162,282	-	-	-	-
Other Operating Revenues	11,781,742	11,781,742	-	2,076,391	8,399,149	475,340	(4,379)	-
Total Operating Revenues	380,807,081	380,807,081	-	264,876,048	51,865,424	43,914,117	8,834,446	11,017,046
Operating Expenses								
Operation & Maintenance Expenses	184,437,447	184,437,447	-	138,539,060	16,000,060	12,374,940	8,133,724	9,389,664
Depreciation Expense	124,968,552	124,968,552	-	97,237,259	11,543,805	16,128,808	58,680	-
Amortization Expense	7,953,252	7,953,252	-	5,116,379	2,889,441	732,768	1,111,441	-
Taxes Other Than Income	24,634,547	24,634,547	-	11,752,339	6,057,424	6,657,881	166,903	-
Income Taxes - Federal	2,033,384	2,033,384	-	3,374,787	1,910	(1,478,845)	(196,215)	334,347
Income Taxes - Deferred	-	-	-	-	-	-	-	-
Investment Tax Credit Adi	(19,329,553)	(19,329,553)	-	(16,368,762)	516,053	(3,449,516)	(28,594)	1,266
Misc Revenues & Expense	65,435	65,435	-	5,947	81	(1,013)	60,420	-
Total Operating Expenses	324,763,696	324,763,696	-	240,651,310	34,378,822	31,076,666	8,931,621	9,725,277
Operating Revenue For Return	55,743,385	55,743,385	-	24,224,738	17,486,603	12,837,450	(97,175)	1,291,769
Rate Base :								
Electric Plant In Service	2,094,412,724	2,094,412,724	-	936,068,945	545,999,121	599,166,792	13,177,869	-
Plant Held For Future Use	34,343	34,343	-	34,343	0	0	0	0
Misc Deferred Debits	689,572	689,572	-	689,572	-	-	-	-
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Cash Holdings Contd	23,469,505	23,469,505	-	(0)	(0)	(0)	-	23,469,505
Weatherization Loans	5,093	5,093	-	-	-	-	-	5,093
Miscellaneous Rate Base	-	-	-	-	-	-	-	-
Total Rate Base Additions	2,118,592,837	2,118,592,837	-	936,784,458	545,999,121	599,166,792	13,177,869	23,464,598
Rate Base Deductions :								
Accum Provision For Depreciation	(759,204,375)	(759,204,375)	-	(308,335,040)	(159,349,391)	(291,187,768)	(332,176)	-
Accum Provision For Amortization	(61,873,797)	(61,873,797)	-	(34,492,103)	(9,414,018)	(7,393,316)	(10,574,360)	-
Accum Deferred Income Taxes	(220,872,697)	(220,872,697)	-	(97,090,450)	(58,522,386)	(64,125,602)	(1,213,330)	79,071
Unutilized Capacity	(1,071)	(1,071)	-	(1,071)	(1,071)	(1,071)	-	-
Customer Advance For Construction	(2,479,813)	(2,479,813)	-	-	-	-	-	-
Customer Service Deposits	(2,829,106)	(2,829,106)	-	-	-	-	-	-
Misc Rate Base Deductions	(85,339,244)	(85,339,244)	-	(85,339,244)	-	-	-	-
Total Rate Base Deductions	(1,162,618,629)	(1,162,618,629)	-	(495,264,432)	(227,289,781)	(365,192,514)	(14,946,971)	79,071
Total Rate Base	1,015,974,208	1,015,974,208	-	441,518,028	318,709,339	233,974,278	(1,771,102)	23,543,668
Return On Rate Base	5.487%	5.487%	-	5.487%	5.487%	5.487%	5.487%	5.487%
Return On Equity	5.998%	5.998%	-	5.998%	5.998%	5.998%	5.998%	5.998%
Total Rate Base	1,015,974,208	1,015,974,208	-	441,518,028	318,709,339	233,974,278	(1,771,102)	23,543,668
Return On RateBase (5%)	55,743,385	55,743,385	-	24,224,738	17,486,603	12,837,450	(97,175)	1,291,769
Operating & Maintenance Expense	184,437,447	184,437,447	-	138,539,060	16,000,060	12,374,940	8,133,724	9,389,664
Bad Debt to Produce ROR	-	-	-	-	-	-	-	-
Decommission Expenses	124,968,552	124,968,552	-	97,237,259	11,543,805	16,128,808	58,680	-
Amortization Expense	7,953,252	7,953,252	-	5,116,379	2,889,441	732,768	1,111,441	-
Taxes Other Than Income	24,634,547	24,634,547	-	11,752,339	6,057,424	6,657,881	166,903	-
Federal Income Taxes	2,033,384	2,033,384	-	3,374,787	1,910	(1,478,845)	(196,215)	334,347
FIT Adi to Produce Target ROR	-	-	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
SIT Adi to Produce Target ROR	-	-	-	-	-	-	-	-
Domestic Income Taxes	(19,329,553)	(19,329,553)	-	(16,368,762)	516,053	(3,449,516)	(28,594)	1,266
Investment Tax Credit	-	-	-	-	-	-	-	-
Misc Revenue & Expenses	65,435	65,435	-	5,947	81	(1,013)	60,420	-
Revenue Credit	(32,213,281)	(32,213,281)	-	(16,446,639)	(10,791,536)	(3,088,494)	(862,829)	(503,783)
Total Revenue Requirements	348,293,800	348,293,800	-	248,429,409	41,073,888	40,325,622	7,951,617	10,513,283
Operating Revenues	348,293,800	348,293,800	-	248,429,409	41,073,888	40,325,622	7,951,617	10,513,283

Generation		Transmission		Distribution				
DEMAND	ENERGY	DEMAND	ENERGY	SUBS	P & C	XFMR	METER	SERVICE
156,108,617	108,767,430	51,885,424	-	9,460,146	18,327,966	8,705,983	1,307,235	6,112,787
15,478,048	123,061,012	16,000,059	1	1,819,572	9,704,448	329,544	366,527	154,849
57,777,817	39,489,442	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
3,630,936	2,478,749	289,483	-	126,170	1,986,303	136,372	22,307	110,059
6,983,172	4,769,167	6,057,424	-	994,899	3,118,401	1,591,015	175,880	867,776
2,005,279	1,369,568	1,910	-	(320,471)	(615,747)	(292,402)	(44,118)	(206,107)
(9,726,224)	(6,642,538)	516,053	-	(515,601)	(1,614,584)	(778,281)	(91,093)	(449,956)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(228)	(27)	(132)
76,152,556	164,490,754	34,378,821	1	4,187,927	19,179,303	4,365,167	998,616	2,346,353
79,956,061	(55,731,323)	17,486,604	(1)	5,273,118	(851,537)	4,340,816	308,619	3,766,434
556,266,760	379,852,193	545,999,121	-	90,752,208	284,478,527	132,092,323	15,477,747	76,365,987
25,753	14,180	0	-	0	0	0	0	0
444,392	276,180	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(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
(183,210,897)	(126,124,143)	(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)	-	(1,104,698)	(3,462,862)	(1,656,819)	(195,307)	(963,631)
(57,690,554)	(39,399,866)	(58,522,386)	-	(9,592,821)	(29,968,823)	(14,493,517)	(1,692,019)	(8,380,622)
(5,762)	(3,894)	(3,986)	-	(899)	(2,177)	(1,175)	(159)	(344)
-	-	-	-	(370,529)	(1,161,489)	(559,572)	(65,599)	(323,514)
(32,882,286)	(22,486,755)	-	-	-	-	-	-	-
(294,224,449)	(200,981,934)	(227,289,781)	-	(40,048,183)	(87,058,593)	(85,830,245)	(8,497,602)	(43,756,688)
262,347,456	179,170,569	318,709,339	-	50,703,023	97,419,933	46,262,078	6,980,144	32,609,099
14,394,199	9,830,539	17,486,603	-	2,781,919	5,345,133	2,538,258	382,979	1,789,161
15,478,048	123,061,012	16,000,059	1	1,819,572	9,704,448	329,544	366,527	154,849
57,777,817	39,489,442	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
3,630,936	2,478,749	289,483	-	126,170	1,986,303	136,372	22,307	110,059
6,983,172	4,769,167	6,057,424	-	994,899	3,118,401	1,591,015	175,880	867,776
2,005,279	1,369,568	1,910	-	(320,471)	(615,747)	(292,402)	(44,118)	(206,107)
(9,726,224)	(6,642,538)	516,053	-	(515,601)	(1,614,584)	(778,281)	(91,093)	(449,956)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(228)	(27)	(132)
(8,493,300)	(7,953,339)	(10,791,536)	-	(721,446)	(1,537,576)	(732,683)	(104,202)	(492,587)
82,053,456	166,375,954	41,073,888	1	6,247,501	22,987,060	6,170,742	1,277,393	3,642,927

12 Months Ending June 2019

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	WASHINGTON JAM Total	Generation Total	Transmission Total	Distribution Total	Customer Total	Common Total	
440	Residential Sales	S	NONE	157,899,168	260,646,829	43,466,183	43,078,968	8,359,106	11,021,425	
442	Commercial & Industrial Sales	S SE SG	NONE P PT	157,899,168	260,646,829	43,466,183	43,078,968	8,359,106	11,021,425	
444	Public Street & Highway Lighting	S	NONE	207,316,638	-	-	-	-	-	
445	Other Sales to Public Authority	S	NONE	1,354,705	-	-	-	-	-	
448	Interdepartmental	S SO	DPW GP	1,354,705	-	-	-	-	-	
449	Provision for Rate Refund	S SG	P	207,316,638	-	-	-	-	-	
447NPC	Sales for Resale - NPC	S SG SE CAEW CAGW DGP	P P P P P P	(14,493,619)	(14,493,619)	-	-	-	-	
450	Forfeited Discounts & Interest	S SO	CUST CUST	REVREQ DPW	17,558,907 727,805	12,217,420	2,392,295	2,025,541	407,489	508,162
451	Misc Electric Revenue	S SG SO	CUST GP GP	2,341	1,106	581	638	15	-	
452	State Revenue Credit			(265,514)	1,106	581	638	(267,540)	-	
453	Water Sales	JBG SG/CAGW/CAGE	P P	2,852	2,852	-	-	-	-	
454	Rent of Electric Propertv	S CAGW SG JBG SO	DPW P P P GP	728,891 95,353 100,170 2,206 115,926	99,381 109,170 123,400 53,838	-	728,891 - - - 28,254	-	-	
455				1,051,376	264,698	28,254	31,055	779	779	
456	Other Electric Revenue	S	COMMON	1,4735	-	-	-	-	(4,379)	
457	WRG	T		3,194,025	-	-	-	-	-	
458	CAGW	OTHSGR		2,616,163	465,363	2,153,800	-	-	-	
459	SG			502,044	89,201	412,842	-	-	-	
460	JBG	OTHSGR		2,700	2,206	-	-	-	-	
461	SO			3,091,426	549,273	2,642,153	-	-	-	
462	SG	OTHSGR		571,922	571,922	-	-	-	-	
463	WRE	P		10,248,428	1,607,635	8,370,406	74,665	-	(4,379)	
464				11,781,742	2,076,391	8,399,241	835,149	475,340	(4,379)	
465	Total Other Electric Revenues			398,785,792	277,093,468	54,267,720	46,667,462	9,241,935	11,526,208	
466	Miscellaneous Revenues									
467	Gain on Sale of Utility Plant - CR	S SG SO DGU DGP	DPW T G T P	-	-	-	-	-	-	
468				-	-	-	-	-	-	
469				-	-	-	-	-	-	
470				-	-	-	-	-	-	
471				-	-	-	-	-	-	
472				-	-	-	-	-	-	
473				-	-	-	-	-	-	
474				-	-	-	-	-	-	
475				-	-	-	-	-	-	
476				-	-	-	-	-	-	
477				-	-	-	-	-	-	
478	Total Electric Operating Revenues			398,785,792	277,093,468	54,267,720	46,667,462	9,241,935	11,526,208	
479										
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59%	9,894	6,757				
59%	1,101,589	752,332				
	1,111,483	759,089				
59%	5,032	3,436				
	5,032	3,436				
59%	514,037	351,063				
	514,037	351,063				
59%	-	-				
59%	1,542,081	1,053,167				
	1,542,081	1,053,167				
59%	159,175	108,709				
	159,175	108,709				
59%	60	41				
	60	41				
59%	62,494	42,680				
	62,494	42,680				
59%	120,311	82,167				
	120,311	82,167				
59%	217,363	148,448				
	217,363	148,448				
59%	2,014,630	1,378,026				
	(3,722,143)	(2,542,043)				
	(1,707,613)	(1,166,217)				
	2,024,424	1,382,584				
59%	15,341	10,477				
	15,341	10,477				
0%	-	-				
0%	-	-				
0%	-	13,423,408				
	-	4,169,466				
	-	17,592,575				
59%	4,114	2,809				
59%	1,208,334	810,804				
	1,204,497	822,613				
59%	1,721,087	1,176,419				
	(565,046)	(383,899)				
	1,156,041	789,520				
59%	235,790	161,082				
	1,833	1,282				
	240,624	164,334				
59%	-	-				
59%	3,324	2,270				
	3,324	2,270				
59%	-	-				
59%	643,153	439,242				
	643,153	439,242				
59%	-	-				
59%	29,839	20,378				
	29,839	20,378				
	3,292,819	19,841,710				
0%	-	1,401,130				
0%	-	-				
0%	-	-				
0%	-	38,111,422				
	-	232,283				
0%	-	-				
0%	-	(1,111,808)				
	-	38,633,027				
59%	42,234	28,844				
	42,234	28,844				
59%	-	-				
59%	1,201,042	874,117				
	241,551	164,968				
59%	3,143	2,147				
59%	133,303	91,369				
59%	1,233	842				
	1,664,721	1,136,923				
59%	-	-				
59%	-	-				
59%	-	-				
59%	-	-				
1,706,955	36,798,794					
15,473,889	123,058,171	100%				

100%	827,899	1
100%	(126,355)	-
100%	(4,574)	-
	702,971	1
100%	1,374,987	-
100%	99,327	-
	1,474,314	-
100%	1,238	-
100%	15,041	-
100%	135,009	-
	151,288	-
100%	29,173	-
100%	29,173	-
100%	-	-
100%	-	-
100%	-	-
100%	26,272,270	-
100%	(15,675,939)	-
100%	10,596,372	-
100%	17,658,94	-
100%	184,401	-
	202,060	-
100%	201,376	-
100%	1,352	-
	202,758	-
100%	48,607	-
100%	45,144	-
	93,751	-
100%	79,993	-
100%	413,989	-
	493,862	-
100%	24,819	-
100%	566,421	-
100%	25,989	-
	617,149	-
100%	751,286	-
100%	695,405	-
100%	(20,409)	-
	1,426,282	-
100%	2,433	-
100%	2,433	-
100%	7,647	-
100%	7,647	-
	16,000,009	1

564	580	Operation Supervision & Engineering	S	DPW				
565			SNPD	DPW	223,567	-	-	223,567
566					894,316	-	-	894,316
567					817,264	-	-	817,264
568								
569	581	Load Dispatching	S	DPW				
570			SNPD	DPW	784,173	-	-	784,173
571					784,173	-	-	784,173
572								
573								
574	582	Station Expense	S	DPW	297,259	-	-	297,259
575			SNPD	DPW	236	-	-	236
576					297,495	-	-	297,495
577	583	Overhead Line Expenses	S	DPW	231,837	-	-	231,837
578			SNPD	DPW	10	-	-	10
579					231,847	-	-	231,847
580								
581	584	Underground Line Expense	S	DPW				
582			SNPD	DPW	-	-	-	-
583					-	-	-	-
584	585	Street Lighting & Signal Systems	S	DPW	13,699	-	-	13,699
585			SNPD	DPW	13,699	-	-	13,699
586	586	Meter Expenses	S	DPW	306,484	-	-	306,484
587			SNPD	DPW	-	-	-	-
588					306,484	-	-	306,484
589	587	Customer Installation Expenses	S	DPW	1,297,988	-	-	1,297,988
590			SNPD	DPW	1,297,988	-	-	1,297,988
591	588	Misc. Distribution Expenses	S	DPW	(16,076)	-	-	(16,076)
592			SNPD	DPW	55,877	-	-	55,877
593			SG	DPW	-	-	-	-
594					39,801	-	-	39,801
595	589	Rents	S	DPW	145,359	-	-	145,359
596			SNPD	DPW	536	-	-	536
597					146,194	-	-	146,194
598	590	Maint Supervision & Engineering	S	DPW	209,861	-	-	209,861
599			SNPD	DPW	160,315	-	-	160,315
600					370,176	-	-	370,176
601	591	Maintenance of Structures	S	DPW	120,601	-	-	120,601
602			SNPD	DPW	11,649	-	-	11,649
603					132,250	-	-	132,250
604	602	Maintenance of Station Equipment	S	DPW	280,276	-	-	280,276
605			SNPD	DPW	119,375	-	-	119,375
606					399,651	-	-	399,651
607	593	Maintenance of Overhead Lines	S	DPW	5,684,443	-	-	5,684,443
608			SNPD	DPW	167,128	-	-	167,128
609					5,771,572	-	-	5,771,572
610	594	Maintenance of Underground Lines	S	DPW	1,200,599	-	-	1,200,599
611			SNPD	DPW	1,587	-	-	1,587
612					1,202,186	-	-	1,202,186
613	595	Maintenance of Line Transformers	S	DPW	61,697	-	-	61,697
614			SNPD	DPW	-	-	-	-
615					61,697	-	-	61,697
616	596	Maint of Street Lighting & Signal Sys.	S	DPW	140,545	-	-	140,545
617			SNPD	DPW	-	-	-	-
618					140,545	-	-	140,545
619	597	Maintenance of Meters	S	DPW	34,260	-	-	34,260
620			SNPD	DPW	11,251	-	-	11,251
621					14,959	-	-	14,959
622	598	Maint of Misc. Distribution Plant	S	DPW	127,522	-	-	127,522
623			SNPD	DPW	218,817	-	-	218,817
624					346,338	-	-	346,338
625								
626					12,374,940	-	-	12,374,940
627	901	Supervision	S	CUST				
628			CN	CUST	186,536	-	-	186,536
629					186,536	-	-	186,536
630	902	Meter Reading Expense	S	CUST				
631			CN	CUST	642,456	-	-	642,456
632					51,879	-	-	51,879
633					644,335	-	-	644,335
634	903	Customer Receipts & Collections	S	CUST	1,453,295	-	-	1,453,295
635			CN	CUST	3,010,393	-	-	3,010,393
636					4,463,688	-	-	4,463,688
637	904	Uncollectible Accounts	S	CUST	1,732,523	-	-	1,732,523
638			SG	CUST	-	-	-	-
639			CN	CUST	4,462	-	-	4,462
640					1,736,385	-	-	1,736,385
641	905	Misc. Customer Accounts Expense	CAGW	CUST	20,359	-	-	20,359
642			CN	CUST	1,407	-	-	1,407
643					21,766	-	-	21,766
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661		TOTAL DISTRIBUTION EXPENSE						
662								
663	901	Supervision	S	CUST				
664			CN	CUST	186,536	-	-	186,536
665					186,536	-	-	186,536
666	902	Meter Reading Expense	S	CUST				
667			CN	CUST	642,456	-	-	642,456
668					51,879	-	-	51,879
669					644,335	-	-	644,335
670	903	Customer Receipts & Collections	S	CUST	1,453,295	-	-	1,453,295
671			CN	CUST	3,010,393	-	-	3,010,393
672					4,463,688	-	-	4,463,688
673	904	Uncollectible Accounts	S	CUST	1,732,523	-	-	1,732,523
674			SG	CUST	-	-	-	-
675			CN	CUST	4,462	-	-	4,462
676					1,736,385	-	-	1,736,385
677	905	Misc. Customer Accounts Expense	CAGW	CUST	20,359	-	-	20,359
678			CN	CUST	1,407	-	-	1,407
679					21,766	-	-	21,766
680								
681								
682								
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688								
689		TOTAL CUSTOMER ACCOUNTS EXPENSE			7,033,910	-	-	7,033,910

PLNT	33,405	104,714	50,403	5,906	29,139
PLNT	88,962	278,354	132,988	15,700	77,462
	122,297	385,078	182,391	21,806	106,001
SUBS					
SUBS	784,173	-	-	-	-
	784,173	-	-	-	-
SUBS	297,259	-	-	-	-
SUBS	236	-	-	-	-
	297,495	-	-	-	-
PC	-	231,837	-	-	-
PC	-	10	-	-	-
	-	231,847	-	-	-
PC	-	-	-	-	-
PC	-	-	-	-	-
PC	-	-	-	-	-
METR	-	-	-	-	-
	-	-	-	13,699	-
METR	-	-	-	-	13,699
	-	-	-	-	306,484
METR	-	-	-	-	306,484
PC	-	1,297,988	-	-	-
PC	-	1,297,988	-	-	-
PLNT2	(3,888)	(12,188)	-	-	-
PLNT2	13,514	42,363	-	-	-
PLNT2	-	-	-	-	-
	9,626	30,175	-	-	-
PLNT2	38,156	110,203	-	-	-
PLNT2	202	634	-	-	-
	38,358	110,836	-	-	-
PLNT	31,357	98,294	47,313	5,544	27,353
PLNT	23,954	75,088	36,143	4,235	20,895
	58,311	173,352	83,456	9,779	48,248
PLNT2	25,168	91,433	-	-	-
PLNT2	3,217	8,821	-	-	-
	31,986	100,264	-	-	-
SUBS	280,276	-	-	-	-
SUBS	119,375	-	-	-	-
	399,651	-	-	-	-
PC	-	5,804,443	-	-	-
PC	-	161,128	-	-	-
	-	5,771,572	-	-	-
PC	-	1,200,999	-	-	-
PC	-	1,587	-	-	-
	-	1,202,186	-	-	-
XFMR	-	-	-	-	-
XFMR	-	-	61,697	-	-
	-	-	61,697	-	-
PC	-	140,545	-	-	-
PC	-	-	-	-	-
	-	140,545	-	-	-
METR	-	-	-	32,050	-
METR	-	-	-	(17,091)	-
	-	-	-	14,959	-
PLNT2	30,842	86,698	-	-	-
PLNT2	82,922	165,994	-	-	-
	83,764	262,574	-	-	-
	1,819,572	9,704,448	329,544	366,527	154,849
CUST	-	-	-	-	-
CUST	-	-	-	-	-
	-	-	-	-	-
CUST	-	-	-	-	-
CUST	-	-	-	-	-
	-	-	-	-	-
CUST	-	-	-	-	-
CUST	-	-	-	-	-
	-	-	-	-	-

690	907	Supervision	S CN	CUST CUST	- 11 11	- - -	- - -	- - -	- 11 11	- - -
691	908	Customer Assistance	S CN	CSDSM CSDSM	373,876 200,316 56,999	4,558 2,442 -	- - -	- - -	369,919 197,874 56,999	- - -
692	909	Informational & Instructional Adv	S CN CAGW	CUST CUST CUST	290,259 166,103 5,999	- - -	- - -	- - -	290,259 166,103 5,999	- - -
693	910	Misc. Customer Service	S CN	CUST CUST	462,271	-	-	-	462,271	-
694	911	Supervision	S CN	CUST CUST	- - -	- - -	- - -	- - -	- - -	
695	912	Demonstration & Selling Expense	S CN	CUST CUST	- - -	- - -	- - -	- - -	- - -	
696	913	Advertising Expense	S CN	CUST CUST	- - -	- - -	- - -	- - -	- - -	
697	916	Misc. Sales Expense	S CN	CUST CUST	- - -	- - -	- - -	- - -	- - -	
698	917	TOTAL CUSTOMER SERVICE EXPENSE			1,037,714	7,000	-	-	1,030,714	-
699	918									
700	919									
701	920	Administrative & General Salaries	S CN SO	COMMON COMMON COMMON	199 5,120,216 5,120,415	- - -	- - -	- - -	199 5,120,216 5,120,415	- - -
702	921	Office Supplies & Expenses	S CN SO	COMMON COMMON COMMON	10,038 6,193 711,942 728,173	- - - -	- - - -	- - - -	10,038 6,193 711,942 728,173	- - - -
703	922	A&G Expenses Transferred	SO	COMMON	(2,212,940) (2,212,940)	- -	- -	- -	(2,212,940) (2,212,940)	- -
704	923	Outside Services	S CAGW SO SG	COMMON COMMON COMMON COMMON	11,618 64,395 1,379,817 2,114 10,414 1,468,458	- - - - - -	- - - - - -	- - - - - -	11,618 64,395 1,379,817 2,114 10,414 1,468,458	- - - - - -
705	924	Property Insurance	SO	COMMON	188,829 188,829	- -	- -	- -	188,829 188,829	- -
706	925	Injuries & Damages	SO S	COMMON COMMON	1,291,373 388 1,291,760	- - -	- - -	- - -	1,291,373 388 1,291,760	- - -
707	926	Employee Pensions & Benefits	S CN SO	COMMON COMMON COMMON	73,059 7,985,600 8,058,659	- - -	- - -	- - -	73,059 7,985,600 8,058,659	- - -
708	927	Franchise Requirements	S SO	COMMON COMMON	- - -	- - -	- - -	- - -	- - -	- - -
709	928	Regulatory Commission Expense	S SO CAGW SG	COMMON COMMON COMMON COMMON	663,204 89,287 563,700 188,798 1,504,990	- - - - -	- - - - -	- - - - -	663,204 89,287 563,700 188,798 1,504,990	- - - - -
710	929	Duplicate Charges	S CAGW CN SO SNPD SO	COMMON COMMON COMMON COMMON COMMON COMMON	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -
711	930	Misc General Expenses	S CAGW SO CAGW CN	COMMON COMMON COMMON COMMON COMMON	46,295 118,789 - - -	- - - - -	- - - - -	- - - - -	46,295 118,789 - - -	- - - - -
712	931	Rents	S SO	COMMON COMMON	41,302 143,300 184,602	- - -	- - -	- - -	41,302 143,300 184,602	- - -
713	935	Maintenance of General Plant	S CN SO	COMMON COMMON COMMON	46,373 4,103 1,583,387 1,613,643	- - - -	- - - -	- - - -	46,373 4,103 1,583,387 1,613,643	- - - -
714		Total Administrative & Gen Expense			9,389,664	-	-	-	9,389,664	
715		TOTAL Q3M EXPENSE			184,437,447	138,539,060	16,000,060	12,374,940	8,133,724	9,389,664

59%	-	-	-	-	-
59%	-	-	-	-	-
59%	229,323	156,616	-	-	-
59%	-	-	-	-	-
59%	153,053	104,527	-	-	-
	382,375	261,144	-	-	-
59%	-	-	-	-	-
59%	-	-	-	-	-
59%	8,091,624	5,526,186	-	-	-
59%	19,108,665	13,050,290	-	-	-
	27,200,288	18,576,476	-	-	-
59%	7,281,418	4,972,855	-	-	-
59%	1,000,000	(341,000)	-	-	-
59%	373,302	254,947	-	-	-
59%	101,020,822	68,992,314	-	-	-
	108,604,467	74,171,576	-	-	-
59%	-	-	-	-	-
59%	-	-	-	-	-
59%	4,998,091	3,413,493	-	-	-
59%	26,433,524	18,052,813	-	-	-
	31,431,615	21,466,266	-	-	-
59%	-	-	-	-	-
59%	-	-	-	-	-
59%	1,200,384	819,804	-	-	-
59%	7,811,933	5,336,171	-	-	-
	9,012,317	6,154,975	-	-	-
59%	-	-	-	-	-
59%	-	-	-	-	-
59%	55,737	38,066	-	-	-
59%	660,995	451,366	-	-	-
	716,642	489,432	-	-	-
59%	3,243,389	2,215,056	-	-	-
59%	70,923	48,437	-	-	-
	3314,281	2,263,493	-	-	-
	180,661,986	123,383,361	-	-	-
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%	(48,890,377)	(32,391,896)	-	-	-
59%	47,856,816	32,683,880	-	-	-
	(1,042,557)	(712,016)	-	-	-
59%	11,727,985	8,009,644	-	-	-
59%	11,727,985	8,009,644	-	-	-
59%	8,946,669	6,110,140	-	-	-
59%	8,946,669	6,110,140	-	-	-
59%	294,317	201,004	-	-	-
59%	294,317	201,004	-	-	-
59%	2,851,609	1,947,511	-	-	-
59%	2,851,609	1,947,511	-	-	-
59%	-	-	-	-	-
59%	-	-	-	-	-
	59,991,028	40,970,958	-	-	-

1343	340	Land and Land Rights	CAGW	P	976,898	976,898	-	-	-	-	-
1345			DGU	P		976,898	-	-	-	-	-
1346						976,898	-	-	-	-	-
1347							-	-	-	-	-
1348							-	-	-	-	-
1349	341	Structures and Improvements	CAGW	P	12,575,345	12,575,345	-	-	-	-	-
1350			DGU	P		12,575,345	-	-	-	-	-
1351						12,575,345	-	-	-	-	-
1352							-	-	-	-	-
1353							-	-	-	-	-
1354	342	Fuel Holders, Producers & Accessories	CAGW	P	350,126	350,126	-	-	-	-	-
1355			DGU	P		350,126	-	-	-	-	-
1356						350,126	-	-	-	-	-
1357							-	-	-	-	-
1358							-	-	-	-	-
1359	343	Prime Movers	SG	P	272,522,046	272,522,046	-	-	-	-	-
1360			DGU	P		51,794,624	-	-	-	-	-
1361			CAGW	P		51,794,624	-	-	-	-	-
1362			SGW	P		-	-	-	-	-	-
1363			CAGE	P		-	-	-	-	-	-
1365						324,316,670	-	-	-	-	-
1366							-	-	-	-	-
1367	344	Generators	S	P	29,021,302	29,021,302	-	-	-	-	-
1368			CAGW	P		-	-	-	-	-	-
1369			DGU	P		-	-	-	-	-	-
1370			CAGE	P		-	-	-	-	-	-
1371						29,021,302	-	-	-	-	-
1372							-	-	-	-	-
1373							-	-	-	-	-
1374	345	Accessory Electric Plant	CAGW	P	19,135,022	19,135,022	-	-	-	-	-
1375			DGU	P		19,135,022	-	-	-	-	-
1376						19,135,022	-	-	-	-	-
1377							-	-	-	-	-
1378							-	-	-	-	-
1379	346	Misc. Power Plant Equipment	CAGW	P	881,794	881,794	-	-	-	-	-
1380			SG-U	P		881,794	-	-	-	-	-
1381						881,794	-	-	-	-	-
1382							-	-	-	-	-
1383							-	-	-	-	-
1384	OP	Unclassified Other Prod Plant-Acct 300	SG	P	(119,359)	(119,359)	-	-	-	-	-
1385			CAGW	P	(119,359)	(119,359)	-	-	-	-	-
1386						(119,359)	-	-	-	-	-
1387							-	-	-	-	-
1388		Total Other Generation Plant			387,137,798	387,137,798	-	-	-	-	-
1389							-	-	-	-	-
1390							-	-	-	-	-
1391		Experimental Plant					-	-	-	-	-
1392	103	Experimental Plant	DGP	P			-	-	-	-	-
1393							-	-	-	-	-
1394							-	-	-	-	-
1395		Total Experimental Plant					-	-	-	-	-
1396		TOTAL GENERATION PLANT			792,145,132	792,145,132	-	-	-	-	-
1397							-	-	-	-	-
1398	350	Land and Land Rights	SG	T	7,841	7,841	-	-	-	-	-
1399			JBG	T	498,315	498,315	-	-	-	-	-
1400			CAGW	T	7,841,235	7,841,235	-	-	-	-	-
1401					8,370,406	8,370,406	-	-	-	-	-
1402							-	-	-	-	-
1403	352	Structures and Improvements	SG	T	247	247	-	-	-	-	-
1404			JBG	T	360,664	360,664	-	-	-	-	-
1405			CAGW	T	15,844,397	15,844,397	-	-	-	-	-
1406			SG/CAGW	T			-	-	-	-	-
1407					16,205,308	16,205,308	-	-	-	-	-
1408							-	-	-	-	-
1409	353	Station Equipment	SG	T	190,111,273	190,111,273	-	-	-	-	-
1410			JBG	T	2,105,041	2,105,041	-	-	-	-	-
1411			CAGW	T	(4,247,379)	(4,247,379)	-	-	-	-	-
1412			SG/CAGW	T	197,465,354	197,465,354	-	-	-	-	-
1413	354	Towers and Fixtures	SG	T	9,657	9,657	-	-	-	-	-
1414			JBG	T	6,081,943	6,081,943	-	-	-	-	-
1415			CAGW	T	39,873,510	39,873,510	-	-	-	-	-
1416			SG/CAGW	T	45,965,110	45,965,110	-	-	-	-	-
1417	355	Poles and Fixtures	SG	T	61,082,381	61,082,381	-	-	-	-	-
1418			JBG	T	76,336	76,336	-	-	-	-	-
1419			CAGW	T	96,243,372	96,243,372	-	-	-	-	-
1420			SG/CAGW	T			-	-	-	-	-
1421					157,402,089	157,402,089	-	-	-	-	-
1422	356	Clearing and Grading	SG	T	117,945	117,945	-	-	-	-	-
1423			JBG	T	4,187,842	4,187,842	-	-	-	-	-
1424			CAGW	T	72,195,856	72,195,856	-	-	-	-	-
1425			SG/CAGW	T	76,501,643	76,501,643	-	-	-	-	-
1426	357	Underground Conduit	SG	T	-	-	-	-	-	-	-
1427			JBG	T	-	-	-	-	-	-	-
1428			CAGW	T	95,169	95,169	-	-	-	-	-
1429			SG/CAGW	T			-	-	-	-	-
1430					157,402,089	157,402,089	-	-	-	-	-
1431	358	Underground Conductors	SG	T	-	-	-	-	-	-	-
1432			JBG	T	-	-	-	-	-	-	-
1433			CAGW	T	66,148	66,148	-	-	-	-	-
1434			SG/CAGW	T			-	-	-	-	-
1435	359	Roads and Trails	SG	T	1,241	1,241	-	-	-	-	-
1436			JBG	T	1,064	1,064	-	-	-	-	-
1437			CAGW	T	1,522,320	1,522,320	-	-	-	-	-
1438			SG/CAGW	T	1,524,625	1,524,625	-	-	-	-	-
1439	TP	Unclassified Trans Plant - Acct 300	CAGW	T	8,285,355	8,285,355	-	-	-	-	-
1440			SG	T	2,355,802	2,355,802	-	-	-	-	-
1441					10,641,157	10,641,157	-	-	-	-	-
1442	TS0	Unclassified Trans Sub Plant - Acct 300	SG	T	-	-	-	-	-	-	-
1443					-	-	-	-	-	-	-
1444					-	-	-	-	-	-	-
1445					-	-	-	-	-	-	-
1446					-	-	-	-	-	-	-
1447					-	-	-	-	-	-	-
1448					-	-	-	-	-	-	-
1449					-	-	-	-	-	-	-
1450					-	-	-	-	-	-	-
1451					-	-	-	-	-	-	-
1452					-	-	-	-	-	-	-
1453					-	-	-	-	-	-	-
1454					-	-	-	-	-	-	-
1455					-	-	-	-	-	-	-
1456					-	-	-	-	-	-	-
1457					-	-	-	-	-	-	-
1458					-	-	-	-	-	-	-
1459					-	-	-	-	-	-	-
1460					-	-	-	-	-	-	-
1461					-	-	-	-	-	-	-
1462					-	-	-	-	-	-	-
1463					-	-	-	-	-	-	-
		TOTAL TRANSMISSION PLANT			504,240,559	504,240,559	-	-	-	-	-

59%	580,467	396,431					
59%	-	396,431					
59%	7,472,198	5,103,148					
59%	-	5,103,148					
59%	208,043	142,083					
59%	-	142,083					
59%	161,331,023	110,591,023					
59%	-	110,591,023					
59%	30,776,066	21,016,586					
59%	-	21,016,586					
59%	-	-					
59%	192,707,089	131,699,581					
59%	-	131,699,581					
59%	17,244,290	11,777,012					
59%	-	11,777,012					
59%	17,244,290	11,777,012					
59%	11,369,919	7,766,103					
59%	-	7,766,103					
59%	523,957	357,837					
59%	-	357,837					
59%	(76,923)	(48,437)					
59%	(76,923)	(48,437)					
	230,035,040	157,102,758					
59%	-	-					
470,688,054	321,457,077						
	100%	7,841					
	100%	481,115					
	100%	7,864,230					
	-	8,370,406					
	100%	247					
	100%	360,664					
	100%	15,844,397					
	100%	16,205,308					
	100%	190,111,273					
	100%	2,611,111					
	100%	(4,747,379)					
	-	187,463,934					
	100%	9,657					
	100%	6,081,943					
	100%	39,873,510					
	-	49,963,110					
	100%	61,082,351					
	100%	76,336					
	100%	96,243,372					
	100%	157,402,059					
	100%	117,945					
	100%	4,187,842					
	100%	72,195,856					
	-	78,501,643					
	100%	-					
	100%	95,169					
	100%	95,169					
	100%	-					
	100%	66,148					
	100%	66,148					
	100%	1,241					
	100%	1,064					
	100%	1,522,120					
	-	1,524,625					
	100%	8,285,355					
	100%	2,355,802					
	-	10,641,157					
	100%	-					
	-	504,240,559					

PLNT2	512,484	1,606,471	-	-	-	-
PLNT2	512,484	1,606,471	-	-	-	-
PLNT2	1,594,936	4,999,602	-	-	-	-
PLNT2	1,594,936	4,999,602	-	-	-	-
SUBS	80,413,306	-	-	-	-	-
SUBS	80,413,306	-	-	-	-	-
PC	-	115,447,521	-	-	-	-
PC	-	-	-	-	-	-
PC	-	115,447,521	-	-	-	-
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	1,099,819	3,446,347	-	-	-	-
	1,099,819	3,446,347	-	-	-	-
PLNT2	-	-	-	-	-	-
	83,620,345	262,122,467	121,331,429	14,216,853	70,144,836	

1680	388	Land and Land Rights		S	G-SITUS	1,098,826	-	336,067	762,789	-	-	
1681				CN	CUST	78,274	-	-	-	78,274	-	
1682				DGU	GDGU	-	-	-	-	-	-	
1683				CAGW	G-SG	-	-	-	-	-	-	
1684				SO	PTD	563,725	248,849	102,460	154,615	-	-	
1685						1,680,925	248,849	428,528	911,374	78,274	-	
1686											-	
1687	390	Structures and Improvements		S	G-SITUS	13,944,365	-	4,264,771	9,678,593	-	-	
1688				DGP	GDGP	-	-	-	-	-	-	
1689				DGU	GDGU	-	-	-	-	-	-	
1690				CN	CUST	-	-	-	-	-	-	
1691				CAGW	G-SG	569,294	-	-	-	569,294	-	
1692				SO	PTD	718,572	298,398	420,274	-	-	-	
1693				JBG	G-SG	4,840	2,069	2,830	-	-	-	
1694				SO	PTD	6,470,447	3,168,262	1,316,126	1,988,059	-	-	
1695				JBG	G-SG	47,925	19,899	28,026	-	-	-	
1696				JBE	G-SG	P	-	-	-	-	-	
1697						21,707,816	3,480,869	6,004,602	11,661,653	569,294	-	
1698											-	
1699	391	Office Furniture & Equipment		S	G-SITUS	308,217	-	94,266	213,951	-	-	
1700				SGP	GDGP	-	-	-	-	-	-	
1701				SGU	G-DGU	-	-	-	-	-	-	
1702				CN	CUST	-	-	-	-	-	-	
1703				CAGW	G-SG	280,265	-	-	-	280,265	-	
1704				SO	P	113,864	47,319	68,645	-	-	-	
1705				JBG	G-SG	3,448,460	1,688,542	701,437	1,058,481	-	-	
1706				SO	PTD	47,925	19,899	28,026	-	-	-	
1707				JBG	G-SG	P	-	-	-	-	-	
1708				JBE	G-SG		-	-	-	-	-	
1709						4,198,830	1,755,760	880,374	1,272,432	280,265	-	
1710											-	
1711	392	Transportation Equipment		S	G-SITUS	5,327,125	-	1,629,258	3,697,867	-	-	
1712				SO	PTD	462,008	226,223	93,975	141,810	-	-	
1713				CAGW	G-SG	1,252,330	519,977	732,354	-	-	-	
1714				CN	CUST	-	-	-	-	-	-	
1715				SG-U	G-DGU	-	-	-	-	-	-	
1716				SE	P	-	-	-	-	-	-	
1717				SG-U	G-DGU	17,995	8,371	3,477	-	-	-	
1718				SE	P	168,598	70,169	98,929	-	-	-	
1719				SG-U	G-DGU	189,174	75,547	110,828	-	-	-	
1720				JBG	G-SG	P	-	-	-	-	-	
1721				JBE	G-SG		-	-	-	-	-	
1722						1,072,377	157,087	426,139	489,151	-	-	
1723											-	
1724	393	Stores Equipment		S	G-SITUS	7,602,255	979,044	2,783,534	3,839,877	-	-	
1725				SGP	GDGP	697,109	-	213,205	483,964	-	-	
1726				SGU	G-DGU	-	-	-	-	-	-	
1727				SO	PTD	-	-	-	-	-	-	
1728				SE	P	17,995	-	-	-	-	-	
1729				SG-U	G-DGU	163,898	70,169	98,929	-	-	-	
1730				JBG	G-SG	189,174	75,547	110,828	-	-	-	
1731				JBE	G-SG	P	-	-	-	-	-	
1732						4,125,828	584,169	1,592,725	1,948,834	-	-	
1733											-	
1734	394	Tools, Shop & Garage Equipment		S	G-SITUS	2,744,153	-	839,277	1,904,876	-	-	
1735				SGP	GDGP	-	-	-	-	-	-	
1736				CAGW	G-SG	577,592	230,820	337,771	-	-	-	
1737				SO	PTD	142,559	69,804	28,997	43,757	-	-	
1738				SE	P	333,315	-	-	-	-	-	
1739				SG-U	G-DGU	661,224	274,545	386,879	-	-	-	
1740				JBG	G-SG	P	-	-	-	-	-	
1741				JBE	G-SG		-	-	-	-	-	
1742						4,125,828	584,169	1,592,725	1,948,834	-	-	
1743											-	
1744	395	Laboratory Equipment		S	G-SITUS	1,277,395	-	390,681	886,714	-	-	
1745				SGP	GDGP	-	-	-	-	-	-	
1746				SGU	G-DGU	-	-	-	-	-	-	
1747				SO	PTD	333,315	163,208	67,798	102,309	-	-	
1748				SE	P	287,916	119,545	168,371	-	-	-	
1749				SG-U	G-DGU	77,193	32,081	45,142	-	-	-	
1750				JBG	G-SG	P	-	-	-	-	-	
1751				JBE	G-SG		-	-	-	-	-	
1752						4,128,719	314,804	671,992	989,022	-	-	
1753											-	
1754	396	Power Operated Equipment		S	G-SITUS	8,938,492	-	2,733,766	6,204,726	-	-	
1755				SGP	GDGP	-	-	-	-	-	-	
1756				CAGW	G-SG	774,025	321,381	452,444	-	-	-	
1757				SO	PTD	405,351	199,950	83,061	125,341	-	-	
1758				SE	P	-	-	-	-	-	-	
1759				SG-U	G-DGU	71,893	-	-	-	-	-	
1760				JBG	G-SG	13,090,607	5,435,314	7,655,293	-	-	-	
1761				SE	P	858,254	858,254	-	-	-	-	
1762				SG-U	G-DGU	10,833	4,498	6,335	-	-	-	
1763				JBG	G-SG	P	(20)	(42)	-	-	-	
1764				JBE	G-SG		-	-	-	-	-	
1765						36,628,019	9,940,731	13,808,960	12,798,925	71,893	-	
1766											-	
1767	397	Communication Equipment		S	G-SITUS	15,141,288	-	4,630,841	10,510,447	-	-	
1768				SGP	GDGP	-	-	-	-	-	-	
1769				SGU	G-DGU	-	-	-	-	-	-	
1770				SO	PTD	7,455,707	3,850,695	1,516,534	2,288,478	-	-	
1771				CN	CUST	71,893	-	-	-	71,893	-	
1772				CAGW	G-SG	13,090,607	5,435,314	7,655,293	-	-	-	
1773				SE	P	858,254	858,254	-	-	-	-	
1774				SG-U	G-DGU	10,833	4,498	6,335	-	-	-	
1775				JBG	G-SG	P	(20)	(42)	-	-	-	
1776				JBE	G-SG		-	-	-	-	-	
1777						36,628,019	9,940,731	13,808,960	12,798,925	71,893	-	
1778	398	Misc. Equipment		S	G-SITUS	180,963	-	55,346	125,617	-	-	
1779				SGP	GDGP	-	-	-	-	-	-	
1780				SGU	G-DGU	-	-	-	-	-	-	
1781				SO	PTD	5,722	-	-	-	5,722	-	
1782				SE	P	147,783	72,362	30,060	45,361	-	-	
1783				SG-U	G-DGU	88,351	36,854	51,067	-	-	-	
1784				JBG	G-SG	P	44,670	18,547	26,123	-	-	
1785				JBE	G-SG		467,490	127,594	163,196	170,978	5,722	-
1786											-	
1787	399L	Coal Mine		SE-P	P	-	-	-	-	-	-	
1788				JBE	P	68,402,454	-	-	-	-	-	
1789				SE-U	P	-	-	-	-	-	-	
1790						68,402,454	68,402,454	-	-	-	-	
1791											-	
1792	399L	WIDCO Capital Lease		SE-P	P	-	-	-	-	-	-	
1793				SE-U	P	-	-	-	-	-	-	
1794						68,402,454	68,402,454	-	-	-	-	
1795											-	
1796		Remove Remaining Capital Leases			P	-	-	-	-	-	-	
1797						-	-	-	-	-	-	
1798	1011390	General Capital Leases				-	-	-	-	-	-	
1799						-	-	-	-	-	-	
1800						-	-	-	-	-	-	
1801						-	-	-	-	-	-	
1802						-	-	-	-	-	-	
1803						-	-	-	-	-	-	
1804						-	-	-	-	-	-	
1805						-	-	-	-	-	-	
1806						-	-	-	-	-	-	
1807						-	-	-	-	-	-	
1808						-	-	-	-	-	-	
1809						-	-	-	-	-	-	
1810						-	-	-	-	-	-	
1811						-	-	-	-	-	-	
1812						-	-	-	-	-	-	
1813						-	-	-	-	-	-	
1814						-	-	-	-	-	-	
1815						-	-	-	-	-	-	
1816						-	-	-	-	-	-	
1817						-	-	-	-	-	-	
1818						-	-	-	-	-	-	
1819						-	-	-	-	-	-	
1820						-	-	-	-	-	-	
1821						-	-	-	-	-	-	
1822						-	-	-	-	-	-	
1823						-	-	-	-	-	-	
1824						-	-	-	-	-	-	
1825						-	-	-	-	-	-	
1826						-	-	-	-	-	-	
1827						-	-	-	-	-	-	
1828						-	-	-	-	-	-	
1829						-	-	-	-	-	-	
1830						-	-	-	-	-	-	
1831						-	-	-	-	-	-	
1832						-	-	-	-	-	-	
1833						-	-	-	-	-	-	
1834						-	-	-	-	-	-	
1835						-	-	-	-	-	-	
1836						-	-	-	-	-	-	
1837						-	-	-	-	-	-	
1838						-	-	-	-</			

89%	-	-	100%	336,067	-	PLNT	113,970	367,299	171,964	20,180	99,417
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	146,558	100,092	100%	162,460	-	PLNT	23,102	72,419	34,558	4,084	20,152
89%	146,558	100,092	100%	438,528	-	PLNT	137,072	429,677	206,821	24,234	119,569
89%	-	-	100%	4,264,771	-	PLNT	1,446,308	4,533,703	2,182,289	255,703	1,261,620
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	177,306	121,092	100%	429,274	-	PLNT	-	-	-	-	-
89%	1,194	815	100%	2,830	-	PLNT	-	-	-	-	-
89%	1,885,563	1,288,686	100%	1,211,125	-	PLNT	296,784	630,225	447,756	52,465	258,959
89%	2,061,063	1,407,066	100%	6,054,002	-	PLNT	1,743,062	5,483,929	2,630,014	308,169	1,520,479
89%	-	-	100%	94,266	-	PLNT	31,968	100,210	48,235	5,652	27,886
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	28,116	19,202	100%	66,845	-	PLNT	-	-	-	-	-
89%	1,003,322	688,220	100%	701,437	-	PLNT	158,156	495,769	238,634	27,962	137,960
89%	11,824	8,075	100%	28,026	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	1,043,262	712,497	100%	890,374	-	PLNT	190,125	585,979	266,869	33,614	165,546
89%	-	-	100%	1,632,355	-	PLNT	552,529	1,731,997	833,682	97,686	481,973
89%	134,420	91,802	100%	93,975	-	PLNT	21,189	66,421	31,571	3,746	18,483
89%	308,967	211,009	100%	732,354	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%
89%	138,355	94,490	100%	327,947	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	581,742	397,302	100%	2,783,534	-	PLNT	573,718	1,798,418	865,653	101,432	500,456
89%	-	-	100%	213,205	-	PLNT	72,304	226,650	109,096	12,783	63,071
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	4,974	3,397	100%	3,477	-	PLNT	784	2,458	1,183	139	684
89%	41,694	28,475	100%	98,829	-	PLNT	-	-	-	-	-
89%	46,672	31,875	100%	110,628	-	PLNT	-	-	-	-	-
89%	93,340	63,747	100%	426,159	-	PLNT	73,988	229,107	110,279	12,922	63,755
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	347,110	237,059	100%	1,592,725	-	PLNT	291,161	912,696	439,318	51,477	253,981
89%	-	-	100%	390,681	-	PLNT	132,491	415,317	199,909	23,424	115,573
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	96,977	66,231	100%	67,798	-	PLNT	15,287	47,919	23,065	2,703	13,335
89%	71,033	48,512	100%	168,371	-	PLNT	-	-	-	-	-
89%	19,045	13,007	100%	45,142	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	187,055	127,749	100%	671,992	-	PLNT	147,778	463,236	222,374	26,127	128,907
89%	-	-	100%	2,733,766	-	PLNT	927,099	2,906,154	1,398,852	163,909	808,712
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	190,963	130,418	100%	452,844	-	PLNT	-	-	-	-	-
89%	118,809	81,141	100%	82,061	-	PLNT	18,728	58,707	28,558	3,311	16,337
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	535,084	365,436	100%	1,268,325	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	844,855	576,995	100%	4,537,795	-	PLNT	945,828	2,964,861	1,427,110	167,220	825,949
89%	-	-	100%	4,830,841	-	PLNT	1,570,453	4,922,856	2,369,574	277,652	1,369,912
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	2,169,222	1,481,473	100%	1,516,534	-	PLNT	341,940	1,071,371	515,936	60,454	298,276
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	3,229,632	2,205,682	100%	7,655,293	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	509,970	346,285	100%	-	-	PLNT	-	-	-	-	-
89%	2,673	1,535	100%	6,335	-	PLNT	-	-	-	-	-
89%	(18)	(12)	100%	(42)	-	PLNT	-	-	-	-	-
89%	5,911,479	4,037,283	100%	13,808,960	-	PLNT	1,912,393	5,994,728	2,885,510	338,106	1,668,188
89%	-	-	100%	55,346	-	PLNT	18,769	58,836	28,320	3,318	16,373
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	42,997	29,365	100%	30,060	-	PLNT	6,178	21,246	10,227	1,198	5,912
89%	21,798	14,887	100%	51,667	-	PLNT	-	-	-	-	-
89%	11,021	7,527	100%	26,123	-	PLNT	-	-	-	-	-
89%	75,816	51,778	100%	163,196	-	PLNT	25,547	80,082	38,547	4,517	22,285
89%	-	-	100%	-	-	ZERO	-	-	-	-	-
89%	40,644,342	27,758,112	100%	-	-	ZERO	-	-	-	-	-
89%	-	-	100%	-	-	ZERO	-	-	-	-	-
89%	40,644,342	27,758,112	100%	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	417,344	285,025	100%	-	-	PLNT	-	-	-	-	-
89%	42,043	28,714	100%	29,393	-	PLNT	6,627	20,775	10,000	1,172	5,781
89%	459,387	313,739	100%	29,393	-	PLNT	6,627	20,775	10,000	1,172	5,781
89%	(459,387)	(313,739)	100%	(29,393)	-	PLNT	(6,627)	(20,775)	(10,000)	(1,172)	(5,781)
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	768,962	525,163	100%	537,592	-	PLNT	121,214	379,965	182,893	21,430	105,735
89%	-	-	100%	-	-	CUST	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	768,962	525,163	100%	537,592	-	PLNT	121,214	379,965	182,893	21,430	105,735
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-
89%	52,705,583	35,995,353	100%	31,854,838	-	PLNT	6,160,986	19,312,678	9,295,889	1,089,245	5,374,251

1718	301	Organization	S	I-SITUS	-	-	-	-	-	-	-
1719			SG	PTD	-	-	-	-	-	-	-
1720			SG/CAGE/CAGW	I-SG	-	-	-	-	-	-	-
1721	302	Franchise & Consent	S	I-SITUS	-	-	-	-	-	-	-
1722			CAGW1	I-SG	39,086,508	32,575,680	6,510,828	-	-	-	-
1723			DGP	IDGP	-	-	-	-	-	-	-
1724			DGU	IDGU	-	-	-	-	-	-	-
1725	303	Miscellaneous Intangible Plant	S	I-SITUS	-	-	-	-	-	-	-
1726			CAGW	I-SG	2,036,363	6,515,684	(2,683,089)	(1,796,233)	-	-	-
1727			SO	PTD	(6,094,008)	(5,078,699)	(1,015,108)	-	-	-	-
1728			SG	-	27,021,118	13,230,921	5,496,251	8,293,946	-	-	-
1729			I-SG	-	9,114,114	7,595,122	1,518,220	-	-	-	-
1730			CN	CUST	12,172,421	-	-	-	12,172,421	-	-
1731			DGU	IDGU	-	-	-	-	-	-	-
1732			DGP	IDGP	-	-	-	-	-	-	-
1733			JBG	I-SG	459,990	383,367	76,623	-	-	-	-
1734	303	Less Non-Utility Plant	DOTH	I-SITUS	-	-	-	-	-	-	-
1741			-	-	44,710,225	22,647,195	3,392,696	6,497,714	12,172,421	-	-
1742			-	-	-	-	-	-	-	-	-
1743			-	-	-	-	-	-	-	-	-
1744			-	-	-	-	-	-	-	-	-
1745	100	Unclassified Intangible Plant - Acct 300	S	I-SITUS	-	-	-	-	-	-	-
1746			SG	I-SG	-	-	-	-	-	-	-
1747			DGU	IDGU	-	-	-	-	-	-	-
1748			SO	PTD	-	-	-	-	-	-	-
1749			-	-	-	-	-	-	-	-	-
1750			-	-	-	-	-	-	-	-	-
1751		TOTAL INTANGIBLE PLANT			83,796,733	56,222,675	9,903,724	6,497,714	12,172,421	-	-
1752											
1753											
1754		TOTAL ELECTRIC PLANT IN SERVICE			2,084,412,724	936,088,943	545,999,121	599,186,792	13,177,889	-	-
1755											
1756	105	Plant Held For Future Use	S	DPW	-	-	-	-	-	-	-
1757			CAGW	P	34,943	34,943	-	-	-	-	-
1758			DNWP	T	-	-	-	-	-	-	-
1759			DNPPCP	P	-	-	-	-	-	-	-
1760			SE	P	-	-	-	-	-	-	-
1761			DNPNG	G	-	-	-	-	-	-	-
1762			-	-	34,943	34,943	-	-	-	-	-
1763			-	-	-	-	-	-	-	-	-
1764			-	-	-	-	-	-	-	-	-
1765			-	-	-	-	-	-	-	-	-
1766	114	Electric Plant Acquisition Adjustments	S	P	-	-	-	-	-	-	-
1767			SG/CAGE/CAGW	P	-	-	-	-	-	-	-
1768			DGP	P	-	-	-	-	-	-	-
1769			-	-	-	-	-	-	-	-	-
1770			-	-	-	-	-	-	-	-	-
1771			-	-	-	-	-	-	-	-	-
1772			-	-	-	-	-	-	-	-	-
1773	128	Pensions	SE	P	-	-	-	-	-	-	-
1774			-	-	-	-	-	-	-	-	-
1775	124	Weatherization	S	COMMON	-	-	-	-	-	-	-
1776			SO	COMMON	5,428	-	-	-	-	-	5,428
1777			-	-	(336)	-	-	-	-	-	(336)
1778			-	-	5,093	-	-	-	-	-	5,093
1779	182	Weatherization	S	COMMON	-	-	-	-	-	-	-
1780			SG	COMMON	-	-	-	-	-	-	-
1781			SQCT	COMMON	-	-	-	-	-	-	-
1782			SO	COMMON	-	-	-	-	-	-	-
1783			-	-	-	-	-	-	-	-	-
1784			-	-	-	-	-	-	-	-	-
1785			-	-	-	-	-	-	-	-	-
1786	186	Weatherization	S	COMMON	-	-	-	-	-	-	-
1787			CN	COMMON	-	-	-	-	-	-	-
1788			CNP	COMMON	-	-	-	-	-	-	-
1789			SG	COMMON	-	-	-	-	-	-	-
1790			SO	COMMON	-	-	-	-	-	-	-
1791			-	-	-	-	-	-	-	-	-
1792			-	-	-	-	-	-	-	-	-
1793			-	-	-	-	-	-	-	-	-
1794			-	-	-	-	-	-	-	-	-
1795		Total Weatherization			5,093	-	-	-	-	-	5,093
1796	151	Fuel Stock	SE/CAEE/CAEW	P	-	-	-	-	-	-	-
1797			JBE	P	-	-	-	-	-	-	-
1798			DEU	P	-	-	-	-	-	-	-
1799			-	-	-	-	-	-	-	-	-
1800	152	Fuel Stock - Undistributed	SE	P	-	-	-	-	-	-	-
1801			-	-	-	-	-	-	-	-	-
1802			-	-	-	-	-	-	-	-	-
1803			-	-	-	-	-	-	-	-	-
1804	25316	DG&T Working Capital Deposit	SE	P	-	-	-	-	-	-	-
1805			-	-	-	-	-	-	-	-	-
1806	25317	DG&T Working Capital Deposit	SE	P	-	-	-	-	-	-	-
1807			-	-	-	-	-	-	-	-	-
1808	25319	Provo Workino Capital Deposit	SE	P	-	-	-	-	-	-	-
1809			-	-	-	-	-	-	-	-	-
1810			-	-	-	-	-	-	-	-	-
1811			-	-	-	-	-	-	-	-	-
1812			-	-	-	-	-	-	-	-	-
1813			-	-	-	-	-	-	-	-	-
1814			-	-	-	-	-	-	-	-	-
1815			-	-	-	-	-	-	-	-	-
1816			-	-	-	-	-	-	-	-	-
1817			-	-	-	-	-	-	-	-	-
1818			-	-	-	-	-	-	-	-	-
1819			-	-	-	-	-	-	-	-	-
1820		Total Fuel Stock			-	-	-	-	-	-	-
1821	154	Materials and Supplies	S	MSS	-	-	-	-	-	-	-
1822			SG/CAGE/CAGW	MSS	-	-	-	-	-	-	-
1823			SE/CAEE/CAEW	MSS	-	-	-	-	-	-	-
1824			SD	MSS	(0)	(0)	(0)	(0)	(0)	(0)	-
1825			DNIPS	MSS	-	-	-	-	-	-	-
1826			DNPBPH	MSS	-	-	-	-	-	-	-
1827			DNPD	MSS	-	-	-	-	-	-	-
1828			DNTP	MSS	-	-	-	-	-	-	-
1829			DNTPH	MSS	-	-	-	-	-	-	-
1830			DNTP	MSS	-	-	-	-	-	-	-
1831			DGU	MSS	-	-	-	-	-	-	-
1832			DGP	MSS	-	-	-	-	-	-	-
1833			JBG	MSS	-	-	-	-	-	-	-
1834			SNPP	MSS	-	-	-	-	-	-	-
1835			CAGE	MSS	-	-	-	-	-	-	-
1836			-	-	(0)	(0)	(0)	(0)	(0)	(0)	-
1837	163	Stores Expense Undistributed	SO	MSS	-	-	-	-	-	-	-
1838			-	-	-	-	-	-	-	-	-
1839	25318	Provo Workino Capital Deposit	SNPPS	MSS	-	-	-	-	-	-	-
1840			-	-	-	-	-	-	-	-	-
1841			-	-	-	-	-	-	-	-	-
1842			-	-	-	-	-	-	-	-	-
1843			-	-	-	-	-	-	-	-	-
1844			-	-	-	-	-	-	-	-	-
1845			-	-	-	-	-	-	-	-	-
1846			-	-	-	-	-	-	-	-	-
1847			-	-	-	-	-	-	-	-	-
1848			-	-	-	-	-	-	-	-	-
1849		Total Materials & Supplies			(0)	(0)	(0)	(0)	(0)	(0)	-
1850	165	Prepayments	S	COMMON	-	-	-	-	-	-	-
1851			GPS	P	-	-	-	-	-	-	-
1852			SG	PT	(0)	(0)	(0)	(0)	(0)	(0)	-
1853			CAEW	P	-	-	-	-	-	-	-
1854			CAEE	P	-	-	-	-	-	-	-
1855			SO	PTD	-	-	-	-	-	-	-
1856			-	-	(0)	(0)	(0)	(0)	(0)	(0)	-
1857	182M	Misc Reulatory Assets	S	P	250,185	250,185	-	-	-	-	-
1858			CAGW	P	-	-	-	-	-	-	-
1859			CAGE	P	-	-	-	-	-	-	-
1860			CAEW	P	-	-	-	-	-	-	-
1861			SG	P	-	-	-	-	-	-	-
1862			SO	LDOR	0	0	0	0	0	0	0
1863			SE	P	430,387	430,387	-	-	-	-	-
1864			JBE	GP	-	-	-	-	-	-	-
1865			EXCTAX	-	430,387	430,387	0	0	0	0	0
1866	186M	Misc Deferred Debits	S	T	-	-	-	-	-	-	-
1867			CAEW	P	-	-	-	-	-	-	-
1868			CAEE	P	-	-	-	-	-	-	-
1869			SG	P	-	-	-	-	-	-	-
1870			SO	P	-	-	-	-	-	-	-
1871			SD	P	-	-	-	-	-	-	-
1872			SE	P	-	-	-	-	-	-	-
1873			SO	LDOR	0	0	0	0	0	0	0
1874			SE	P	430,387	430,387	-	-	-	-	-
1875			JBE	GP	-	-	-	-	-	-	-
1876			EXCTAX	-	430,387	430,387	0	0	0	0	0
1877			Working Capital	CWC	23,459,505	-	-	-	-	-	23,459,505
1878			Cash Working Capital	S	COMMON	-	-	-	-	-	-
1879			SO	COMMON	-	-	-	-	-	-	-
1880			SE	COMMON	-	-	-	-	-	-	-
1881			-	-	23,459,505	-	-	-	-	-	23,459,505
1882			Other Working Capital	SNP	COMMON	-	-	-	-	-	-
1883			SG	COMMON	-	-	-	-	-	-	-
1884			SO	COMMON	-	-	-	-	-	-	-
1885			SE	COMMON	-	-	-	-	-	-	-
1886			CAGE	COMMON	-	-	-	-	-	-	-
1887			131	-	-	-	-	-	-	-	-
1888			135	-	-	-	-	-	-	-	-
1889			143	-	-	-	-	-	-	-	-
1890			232	-	-	-	-	-	-	-	-
1891			232	-</							

Func Factor Table

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA

12 Months Ended Jun 2019

A	B	C	D	E	F	G	H	I
FACTOR NAME	Generation	Transmission	Distribution	Customer	Common	TOT		Description
ACCMDT	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	0.503986	0.496034	-	-	-	-	1.000000	FERC Fees
G	0.212500	0.352857	0.420236	0.014407	-	-	1.000000	General Plant
G-DGP	0.661502	0.338498	-	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.661502	0.338498	-	-	-	-	1.000000	General Plant - DGU Factor
GP	0.472573	0.248005	0.272589	0.006833	-	-	1.000000	Total Plant
G-SG	0.415207	0.584793	-	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.305842	0.694158	-	-	-	1.000000	General Plant - SITUS Factor
I	0.379252	0.129150	0.097220	0.197476	0.196902	-	1.000000	Intangible Plant
I-DGP	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.833425	0.166575	-	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	3.199667	(1.317589)	(0.882079)	-	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.403741	0.076016	0.266810	0.128508	0.124925	-	1.000000	Direct Labor Expense
MSS	0.867929	0.004475	0.127596	-	-	-	1.000000	Materials & Supplies
NONE	-	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	-	Non-Utility
OTHDGP	0.177676	0.822324	-	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDEU	0.177676	0.822324	-	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.177676	0.822324	-	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.177676	0.822324	-	-	-	-	1.000000	Other Revenues - Rolled-in SG Factor
OTHSITUS	(0.041068)	1.041068	-	-	-	-	1.000000	Other Revenues - Situs
OTHSO	0.481633	0.246457	0.271910	-	-	-	1.000000	Other Revenues - SO Factor

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	0.999887	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	0.056538	(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	0.036662	1.000000	Schedule M Deductions - Temporary-SO
T	-	1.000000	-	-	-	1.000000	Transmission
TAXDEPR	0.445709	0.281886	0.282342	0.010053	-	1.000000	Tax Depreciation
TD	-	0.475449	0.524551	-	-	1.000000	Transmission / Distribution
CWC	0.727910	0.104494	0.083152	0.038381	0.046062	1.000000	Cash Working Capital
CSDSM	0.012191	-	-	0.987809	-	1.000000	Customer DSM Expense
DTEXP	-	-	-	-	-	-	Deferred Income Tax - Expense
FIT	1.659200	0.000939	(0.727068)	(0.097452)	0.164381	1.000000	Federal Income Taxes
IBT	1.078189	0.000111	(0.086239)	(0.011559)	0.019497	1.000000	Income Before Taxes
PT	0.706509	0.293491	-	-	-	1.000000	Generation / Transmission
PTD	0.489551	0.203406	0.306943	-	-	1.000000	Prod, Trans, Dist Plant
REVREQ	0.696113	0.136306	0.115409	0.023218	0.028954	1.000000	Revenue Requirement
SIT	0.200000	0.200000	0.200000	0.200000	0.200000	1.000000	State Income Taxes

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

5.49% = Earned Return on Rate Base

Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	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	3.88%	0.71	155,803,796	103,700,301	18,295,421	22,555,281	6,399,131	4,853,662	7,518,831	
2	24	Small General Service	52,501,064	8.82%	1.61	47,741,583	33,291,495	6,440,236	1,522,530	1,067,023	(4,759,482)	-9.07%	
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	73,193,010	56,327,010	8,748,851	5,883,566	130,373	2,103,211	(3,054,620)	-4.01%
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	29,735,176	22,996,550	3,542,865	2,308,560	52,965	834,235	569,659	1.95%
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	26,593,834	21,814,351	3,476,640	571,260	4,7,381	684,201	1,464,427	5,83%
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	14,044,435	9,902,710	1,514,124	2,027,536	133,930	466,135	(1,120,414)	-7.39%
7	15,52,54,57	Street lighting	1,800,368	20.89%	3.81	1,181,967	426,983	45,751	539,120	120,813	49,289	(6,18,401)	-34.35%
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	348,293,800	248,429,409	41,073,888	40,325,622	7,951,617	10,513,263	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.

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

7.69% = Target Return on Rate Base

Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	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
M			C	D	E	F	G	H	I	J	K	L
1	16	Residential	148,284,965	3.88%	0.74	169,503,788	109,114,476	22,464,831	26,390,570	6,361,466	5,172,345	21,218,823
2	24	Small General Service	52,501,064	8.82%	1.61	51,930,045	34,991,329	6,690,356	7,553,637	1,062,226	1,622,497	(571,019)
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	79,211,875	59,262,696	10,734,758	6,848,432	124,701	2,241,297	2,964,244
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	32,150,532	24,193,280	4,347,009	2,689,586	51,652	889,006	2,985,016
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	28,657,907	22,946,121	4,265,823	689,444	4,7,398	729,120	3,528,500
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	15,326,886	10,418,397	1,858,547	2,422,307	130,895	496,740	162,037
7	15,52,54,57	Street lighting	1,800,368	20.89%	3.81	1,299,705	447,809	56,574	621,443	121,354	52,525	(500,663)
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	378,080,738	261,374,098	50,417,989	47,185,420	7,899,691	11,203,531	29,786,937
												8.55%

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.

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

PacificCorp
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
			Washington Jurisdiction 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		380,507,081	162,564,695	56,897,297	83,069,509	31,883,737	27,608,791	16,599,672	1,883,739
13	Operating Expenses									
14	Operation & Maintenance Expenses		184,437,447	82,139,068	24,909,464	39,052,294	15,927,464	14,584,644	7,214,422	510,091
15	Depreciation Expense		124,968,552	54,716,470	17,251,944	26,872,419	10,871,457	9,624,958	5,270,939	360,367
16	Amortization Expense		7,953,282	4,047,960	1,100,933	1,400,264	564,656	505,305	289,397	45,607
17	Taxes Other Than Income		24,634,547	11,461,865	3,480,109	4,907,351	1,962,415	1,634,359	1,064,371	104,077
18	Income Taxes - Federal		2,033,364	596,139	239,176	602,308	255,345	293,377	52,646	(8,658)
19	Income Taxes - State		-	-	-	-	-	-	-	
20	Income Taxes Deferred		(19,329,553)	(8,564,806)	(2,686,254)	(4,090,594)	(1,651,041)	(1,436,838)	(833,203)	(66,817)
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		65,435	48,615	4,980	6,442	2,491	2,198	703	6
23	Total Operating Expenses		324,763,696	144,445,310	44,299,512	68,751,164	27,933,288	25,210,504	13,079,275	1,044,642
24	Operating Revenue For Return		55,743,385	18,119,385	12,597,785	14,318,345	3,950,449	2,398,287	3,820,397	838,737
25										
26										
27										
28										
29										
30	Rate Base :									
31	Electric Plant In Service		2,094,412,724	978,022,346	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321
32	Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	
34	Pensions		-	-	-	-	-	-	-	
35	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	Fuel		-	-	-	-	-	-	-	
37	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Misc Deferred Debts		680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095
39	Cash Working Capital		23,459,505	10,831,016	3,397,222	4,692,866	1,861,390	1,526,505	1,040,190	110,016
40	Weatherization Loans		5,093	2,130	681	1,155	471	445	203	8
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	
42	Total Rate Base Additions		2,118,592,837	989,154,758	304,369,087	418,198,210	167,110,644	136,008,111	94,145,529	9,606,497
43										
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(759,204,374,76)	(360,905,918,07)	(112,159,388,84)	(145,687,219,47)	(57,772,889,26)	(42,479,409,60)	(36,072,436,83)	(4,147,112,70)
47	Accum Provision For Amortization		(61,873,796,61)	(31,236,367,66)	(8,578,574,12)	(11,026,966,74)	(4,443,824,71)	(3,952,563,73)	(2,289,924,75)	(345,574,91)
48	Accum Deferred Income Taxes		(220,672,696,77)	(103,422,840,28)	(31,679,036,34)	(43,384,472,52)	(17,345,593,46)	(14,334,962,91)	(9,698,022,70)	(1,007,768,56)
49	Unearned At The Start		(19,597,46)	(9,145,75)	(2,821,84)	(3,361,83)	(1,543,41)	(1,260,85)	(1,021,231)	(91,47)
50	Customer Advance For Construction		(2,473,106,13)	(1,080,37)	(311,145,34)	(353,344)	(193,344)	-	(19,339,20)	
51	Customer Service Deposits		(2,829,106,15)	(2,146,221,94)	(312,193,15)	(203,626,29)	(47,613,32)	-	(11,377,18)	(1,074,29)
52	Misc Rate Base Deductions		(55,339,243,78)	(23,145,623,52)	(7,395,348,95)	(12,550,038,93)	(5,116,083,98)	(4,838,422,02)	(2,204,67,105)	(89,055,33)
53			-	-	-	-	-	-	-	
54	Total Rate Base Deductions		(1,102,618,629)	(521,874,808)	(161,508,829)	(212,906,513)	(84,727,548)	(65,606,619)	(50,403,635)	(5,590,677)
55	Total Rate Base		1,015,974,208	467,279,951	142,860,259	205,291,697	82,383,096	70,401,492	43,741,894	4,015,819
56										
57										
58	Return On Rate Base		5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%
59										
60	Return On Equity		6.00%	2.94%	12.34%	8.83%	4.68%	2.04%	10.87%	35.30%

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
79	Total Rate Base		1,015,974,208	467,279,951	142,860,259	205,291,697	82,383,096	70,401,492	43,741,894	4,015,819
80										
81										
82	Return On Ratebase (\$1)	5.49%	55,743,385	25,638,216	7,838,304	11,263,725	4,820,107	3,862,714	2,399,883	220,336
83	Operating & Maintenance Expense		184,437,447	82,139,068	24,909,464	39,052,294	15,927,464	14,584,644	7,214,422	610,091
84	Bad Debt To Produce ROR	F101	-	-	-	-	-	-	-	-
85	Depreciation Expense		124,968,552	54,716,470	17,251,944	26,872,419	10,871,457	9,624,958	5,270,939	360,367
86	Amortization Expense		7,953,282	4,047,960	1,100,933	1,400,264	564,656	505,305	289,397	45,607
87	Taxes Other Than Income		24,634,547	11,461,865	3,480,109	4,907,351	1,962,415	1,634,359	1,064,371	104,077
88	Federal Income Taxes		2,033,364	596,139	239,176	602,308	255,345	293,377	52,646	(8,688)
89	FIT Adj To Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	State Adj To Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		(19,329,553)	(8,564,806)	(2,686,254)	(4,090,594)	(1,651,041)	(1,436,838)	(833,203)	(66,817)
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		65,435	48,615	4,980	6,442	2,491	2,198	703	6
95	Revenue Credits		(32,213,281)	(14,279,730)	(4,396,233)	(6,821,379)	(2,718,220)	(2,479,384)	(1,434,823)	(83,011)
96										
97	Total Revenue Requirements		348,293,800	155,803,796	47,741,583	73,193,010	29,735,176	26,593,834	14,044,435	1,181,967
98	Operating Revenues		348,293,800	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368
99										
100	Increase / (Decrease) Required to Earn Equal Rates of Return		-	7,518,831	(4,759,482)	(3,054,620)	569,659	1,464,427	(1,120,414)	(616,401)
101										
102	Existing Revenues		348,293,800	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368
103										
104	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & Ror		0.00%	5.07%	-9.07%	-4.01%	1.95%	5.83%	-7.39%	-34.35%

ADMINISTRATION & GENERAL EXPENSE																
546	547	548	549	550	551	920	Administrative & General Salaries	F102	199	93	29	39	16	13	9	1
552	Customer - System						Customer - System	F42	-							
553	System Overheads						System Overheads	F102	5,120,216	2,388,528	737,495	1,011,371	403,827	326,398	229,420	23,277
554	Administrative & General Salaries						Administrative & General Salaries		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					Office Supplies & Expenses	F102	10,038	4,683	1,446	1,883	792	640	450	46
557	Customer - System						Customer - System	F42	6,193	5,050	877	51	13	0	86	117
558	System Overheads						System Overheads	F102	711,942	332,113	102,545	140,612	56,150	45,384	31,900	3,237
559	Office Supplies & Expenses						Office Supplies & Expenses		728,173	341,646	104,868	142,646	56,955	46,024	32,435	3,399
560																
561	922	A&G Expenses Transferred					A&G Expenses Transferred	F102	(2,212,940)	(1,032,314)	(318,743)	(437,068)	(174,533)	(141,668)	(98,195)	(10,060)
562	Outside Services						Outside Services									
563	Customer - System						Customer - System	F102	11,618	5,420	1,873	2,295	946	741	521	53
564	System Overheads						System Overheads	F42	64,395	52,895	5,114	538	132	2	892	1,215
565	JBG						JBG	F102	1,376,817	643,670	198,743	272,821	108,825	87,959	61,825	6,273
566	System Overheads						System Overheads	F102	10,014	4,671	1,442	1,978	790	206	167	117
567	Outside Services						Outside Services		1,468,458	707,487	211,349	277,641	110,873	89,507	63,804	7,598
568																
569	924	Property Insurance					Property Insurance									
570	System Overheads						System Overheads	F102	188,629	87,994	27,169	37,255	14,877	12,025	8,452	858
571																
572	925	Injuries & Damages					Injuries & Damages	F102	1,291,373	602,412	186,004	255,053	101,849	82,321	57,882	5,871
573	Injuries & Damages						Injuries & Damages	F102	368	181	56	77	31	25	17	2
574																
575	926	Employee Pensions & Benefits					Employee Pensions & Benefits	F138	8,058,659	3,720,601	1,167,095	1,612,663	639,413	524,375	357,319	37,792
576	Franchise Requirements						Franchise Requirements	F102	-	-	-	-	-	-	-	-
577																
578	927	Duplicate Charges					Duplicate Charges	F138	(6,722,011)	(4,026,864)	(1,263,165)	(1,744,761)	(692,046)	(567,539)	(386,732)	(40,903)
579																
580	928	Regulatory Commission Expense					Regulatory Commission Expense	F141	1,504,990	639,416	227,159	329,879	126,034	108,431	66,301	7,769
581	Regulatory Expense						Regulatory Expense	F141	-	-	-	-	-	-	-	-
582																
583	929	Duplicate Charges					Duplicate Charges	F138	-	-	-	-	-	-	-	-
584																
585	930	Misc. General Expenses					Misc. General Expenses	F138	46,295	21,374	6,705	9,261	3,673	3,012	2,053	217
586	Situs						Situs	F138	-	-	-	-	-	-	-	-
587	Customer						Customer	F138	118,789	54,844	17,204	23,763	9,425	7,730	5,267	557
588	Labor						Labor	F138	-	-	-	-	-	-	-	-
589	Labor						Labor	F138	-	-	-	-	-	-	-	-
590	Customer						Customer	F138	-	-	-	-	-	-	-	-
591																
592	931	Rents					Rents	F102	184,602	86,115	26,589	36,460	14,559	11,768	8,271	839
593																
594	935	Maintenance of General Plant					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						TOTAL ADMINISTRATIVE & GEN EXPENSE		9,389,664	4,355,113	1,359,858	1,878,319	745,021	610,963	416,336	44,034
597																
598																
599	TOTAL O & M EXPENSE						TOTAL O & M EXPENSE		184,437,447	82,139,068	24,909,464	39,052,294	15,927,464	14,584,644	7,214,422	6,10,091
600																
601	Distribution - METER - Unbundled						Distribution - METER - Unbundled									
602																
603	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	75,958,642	31,769,681	10,150,855	17,226,182	7,022,336	6,641,218	3,026,131	122,237					
605																
606	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-					
607																
608	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-					
609																
610	403OP	Other Generation Depreciation	F10	2,834,113	1,185,367	378,741	642,731	262,012	247,792	112,909	4,561					
611																
612	403OP	Simultaneous Cycle Combustion Turbine System Generation	F10	13,312,684	5,568,027	1,779,062	3,019,100	1,230,751	1,163,955	530,357	21,424					
613																
614	403OP	System Generation	F10	4,220,823	1,765,358	564,056	957,214	390,213	369,035	168,154	6,792					
615																
616	403OP	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					
617																
618	403TP	Transmission Depreciation	F106	10,551,990	4,708,732	1,400,592	2,242,425	908,000	890,900	389,066	12,274					
619																
620	403	Distribution Depreciation	F106	-	-	-	-	-	-	-	-					
621																
622	403	Land Plants	F118	14,726	6,836	2,118	3,333	1,417	892	29						
623																
624	403	Structures	F119	102,660	43,837	13,327	20,971	8,816	9,416	5,610	183					
625																
626	403	Station Equip	F120	1,909,948	837,015	255,622	402,243	171,028	123,921	107,699	3,510					
627																
628	403	Poles & Towers	F121	4,116,330	1,946,466	591,947	927,375	394,306	248,093	81,843						
629																
630	403	UG Conductors	F122	1,937,935	1,154,334	273,038	299,125	127,184	80,022	42,233						
631																
632	403	UG Conductor	F123	575,000	308,000	66,474	127,377	62,777	47,300	27,344	13,524					
633																
634	403	Line Transformer	F124	841,302	564,815	117,021	93,059	39,567	24,895	13,944						
635																
636	403	Services	F125	3,183,529	1,708,021	762,776	277,823	33,870	394,458	6,581						
637																
638	403	Services	F126	542,002	365,023	93,899	40,867	7,194	4,224	30,675						
639																
640	403GP	Total Distribution Expense	F106	2,988,851	1,440,927	435,636	563,458	223,929	174,497	134,494	15,910					
641																
642	403GV	General Vehicles	F105	-	-	-	-	-	-	-	-					
643																
644	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-					
645																
646	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-					
647																
648																
649	404CLG	Amort of LT Plant - Cap. Lease Gen	F12	80,507	35,926	10,686	17,109	6,928	6,797	2,968	94					
650																
651	404IP	SG/CAGW	F10	19,057	8,875	2,752	3,769	1,505	1,206	861	89					
652																
653	404	SG	F10	1,101,916	513,166	159,120	217,529	87,022	69,554	48,782	5,140					
654																
655	404	CG	F10	738,704	602,325	104,547	6,685	1,557	1,24	10,232	13,834					
656																
657	404	DGP	F10	-	-	-	-	-	-	-	-					
658																
659	404	DU	F10	-	-	-	-	-	-	-	-					
660																
661	404	CAEW	F105	519,891	219,868	69,398	116,667	47,509	45,195	20,455	798					
662																
663	404	JBG	F105	48,447	20,489	6,467	10,872	4,427	4,422	1,9						

		TAX OTHER THAN INCOME									
		F101	24,634,547	11,461,865	3,480,109	4,907,351	1,962,415	1,634,359	1,084,371	104,077	
705											
706											
707											
408	Total Taxes Other Than Income										
708											
709											
710											
711											
712											
713											
714	41140 Deferred ITC - Federal	F101	-	-	-	-	-	-	-	-	
715											
716	41141 Deferred ITC - Idaho	F101	-	-	-	-	-	-	-	-	
717											
718	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
719											
720											
721											
722											
723											
724	41010 Deferred Income Tax - Federal-DR	F101	28,405,098	12,748,718	3,920,156	5,940,087	2,393,515	2,119,952	1,194,679	87,992	
725											
726	41011 Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-	
727											
728	41110 Deferred Income Tax - Federal-CR	F101	(47,734,651)	(21,313,524)	(6,606,410)	(10,030,681)	(4,044,556)	(3,556,790)	(2,027,882)	(154,809)	
729											
730	41111 Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-	
731											
732	TOTAL DEFERRED INCOME TAXES		(19,329,553)	(8,564,806)	(2,686,254)	(4,090,594)	(1,651,041)	(1,436,838)	(833,203)	(66,817)	
733											
734											
735											
736											
737											
738	40911 State Income Taxes	F101	-	-	-	-	-	-	-	-	
739											
740	40910 Federal Income Tax	F101	2,033,984	596,139	239,176	602,988	255,845	296,877	52,646	(8,688)	
741											
742											
743	TOTAL OPERATING EXPENSES		324,763,696	144,445,310	44,299,512	68,751,164	27,933,288	25,210,504	13,079,275	1,044,642	
744											
745											
746	Distribution - METER - Unbundled										
747											
748	A	B	C	D	E	F	G	H	I	J	K
749	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
750	310 Land and Land Rights	JBG	F10	385,939	161,419	51,576	37,325	35,580	33,743	15,376	621
751	Total 310		F10	257,580	107,733	34,422	58,415	23,813	22,521	10,262	415
752				643,519	269,152	85,998	145,940	59,493	56,264	25,637	1,036
753											
754	311 Structures and Improvements	JBG	F10	13,617,810	5,695,645	1,819,338	3,088,297	1,258,859	1,199,833	542,523	21,915
755	Total 311		F10	32,158,955	13,450,474	4,297,514	7,293,127	2,973,078	2,811,722	1,281,187	51,752
756				45,776,764	19,146,119	6,117,452	10,381,424	4,232,038	4,002,355	1,823,710	73,667
757											
758	312 Boiler Plant Equipment	SG	F10	12,254,273	5,125,347	1,637,620	2,779,070	1,132,901	1,071,416	488,200	19,720
760	S	F10	(19,616)	(50,029)	(15,985)	(27,127)	(11,058)	(10,458)	(4,765)	(192)	
761	CAGW	F10	628,249	262,765	83,57	142,477	58,081	54,929	25,029	1,011	
762	Total 312		F10	170,013,136	71,107,946	22,719,579	38,586,210	15,717,825	14,864,592	6,773,187	273,596
763				182,776,043	76,446,030	24,423,571	41,450,529	16,887,549	15,980,479	7,281,651	294,134
764											
765	314 Turbogenerator Units	F10	8,411,544	3,518,126	1,124,990	1,907,601	777,643	734,438	335,109	13,536	
766	JBG	F10	44,468,336	18,606,398	5,945,003	10,085,776	4,112,738	3,889,530	1,772,300	71,590	
767	Total 314		F10	52,897,881	22,124,524	7,069,993	11,995,378	4,890,381	4,624,369	2,107,409	85,127
768											
769	315 Accessory Electric Equipment	F10	2,020,188	844,943	269,371	458,146	186,765	176,629	80,483	3,251	
770	JBG	F10	13,147,104	5,498,773	1,756,334	2,981,549	1,215,443	1,149,478	523,770	21,157	
771	Total 315		F10	15,167,292	6,343,716	2,026,506	3,439,695	1,402,208	1,326,107	604,253	24,408
772											
773	316 Misc Power Plant Equipment	F10	93,803	39,233	12,536	21,273	8,672	8,201	3,737	151	
774	JBG	F10	1,112,271	465,207	148,440	252,245	102,829	97,248	44,312	1,790	
775	Total 316		F10	1,206,074	504,440	161,176	273,518	111,501	105,549	48,049	1,941
776											
777	500 Unclassified Steam Plant - Acct 300	F10	5,577,774	2,332,903	745,395	1,264,948	515,662	487,876	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	488,289	
783											
784											
785											
786											
787	320 Land and Land Rights	F10	-	-	-	-	-	-	-	-	
788											
789	321 Structures and Improvements	F10	-	-	-	-	-	-	-	-	
790											
791	322 Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
792											
793	323 Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
795	324 Land and Land Rights	F10	-	-	-	-	-	-	-	-	
796											
797	325 Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
798											
799	N00 Unclassified Nuclear PIt - Acct 300	F10	-	-	-	-	-	-	-	-	
800											
801	Total Nuclear Generation Plan		100,961,987	42,227,323	13,492,218	22,896,534	9,333,883	8,827,311	4,022,245	162,474	
802											
803											
804											
805											
807	330 Land and Land Rights	F10	6,422,856	2,886,358	858,329	1,456,599	593,790	561,563	255,881	10,336	
809	331 Structures and Improvements	F10	56,204,825	23,507,653	7,511,022	12,746,339	5,196,107	4,914,102	2,239,155	90,448	
810				(1,754,573)	(733,850)	(234,475)	(397,909)	(162,209)	(153,406)	(69,901)	(2,824)
811	332 Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
812											
813	333 Water Wheel, Turbines, & Generators	F10	19,373,628	8,255,258	2,637,470	4,476,173	1,824,733	1,725,701	786,331	31,763	
814											
815	334 Accessory Electric Equipment	F10	15,056,809	6,297,506	2,012,141	3,414,639	1,391,994	1,316,447	599,851	24,230	
816											
817	335 Misc. Power Plant Equipment	F10	495,321	207,168	66,193	112,331	45,792	43,307	19,733	797	
818											
819	336 Roads, Railroads & Bridges	F10	4,799,120	2,007,231	641,338	1,088,362	443,676	419,597	191,193	7,723	
820											
821	H00 Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
822											
823	Total Hydraulic Plant		100,961,987	42,227,323	13,492,218	22,896,534	9,333,883	8,827,311	4,022,245	162,474	
824											
825	Distribution - METER - Unbundled										
826	A	B	C	D	E	F	G	H	I	J	K
827	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
828	340 Land and Land Rights	JBG	F10	976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
829	Total 340		F10	976,898	408,587	130,549	221,545	90,314	85,412	38,919	1,572
830											
831	341 Structures and Improvements	JBG	F10	12,575,345	5,259,635	1,680,227	2,851,483	1,162,584	1,094,488	500,992	20,237
832	Total 341		F10	12,575,345	5,259,635	1,680,227	2,				

TRANSMISSION PLANT											
857	350	Land and Land Rights	F12	8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
859		Demand	A	-	-	-	-	-	-	-	-
860		Direct Assigned	A	8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
861		-	-	-	-	-	-	-	-	-	-
862	352	Structures and Improvements	F12	16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
863		Demand	A	-	-	-	-	-	-	-	-
864		Direct Assigned	A	16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
865		-	-	-	-	-	-	-	-	-	-
866	353	Station Equipment	F12	187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
867		Demand	A	-	-	-	-	-	-	-	-
868		Direct Assigned	A	187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
869		-	-	-	-	-	-	-	-	-	-
870	354	Towers and Fixtures	F12	45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
871		Demand	A	-	-	-	-	-	-	-	-
872		Direct Assigned	A	45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
873		-	-	-	-	-	-	-	-	-	-
874	355	Poles and Fixtures	F12	157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
875		Demand	A	-	-	-	-	-	-	-	-
876		Direct Assigned	A	157,402,059	70,239,281	20,892,367	33,449,837	13,544,463	13,289,396	5,803,628	183,088
877		-	-	-	-	-	-	-	-	-	-
878	356	Overhead Conductors	F12	76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
879		Demand	A	-	-	-	-	-	-	-	-
880		Direct Assigned	A	76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
881		-	-	-	-	-	-	-	-	-	-
882	357	Underground Conduit	F12	95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
883		Demand	A	-	-	-	-	-	-	-	-
884		Direct Assigned	A	95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
885		-	-	-	-	-	-	-	-	-	-
886	358	Underground Conductors	F12	66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
887		Demand	A	-	-	-	-	-	-	-	-
888		Direct Assigned	A	66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
889	359	Roads and Trails	F12	1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
890		Demand	A	-	-	-	-	-	-	-	-
891		Direct Assigned	A	1,524,625	680,350	202,367	324,001	131,194	128,723	56,215	1,773
892		-	-	-	-	-	-	-	-	-	-
893		-	-	-	-	-	-	-	-	-	-
894		-	-	-	-	-	-	-	-	-	-
895	T00	Unclassified Trans Plant - Acct 300	F10	10,641,157	4,748,522	1,412,427	2,261,374	915,873	898,429	392,354	12,378
896	T\$0	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	18,592,034	586,525
899	Distribution - METER - Unbundled										
900	A	B	C	D	E	F	G	H	I	J	K
901	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
902	360	Land and Land Rights	F20A	2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
903		Demand Primary	A	-	-	-	-	-	-	-	-
904		Assigned	A	2,118,955	998,070	304,808	479,641	203,936	-	128,314	4,185
905		-	-	-	-	-	-	-	-	-	-
906	361	Structures and Improvements	F20	6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
907		Demand Primary	A	-	-	-	-	-	-	-	-
908		Assigned	A	6,594,538	2,819,575	861,091	1,355,000	576,126	608,431	362,491	11,823
909		-	-	-	-	-	-	-	-	-	-
910	362	Station Equipment	F20A	75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	-	4,552,029	148,475
911		Demand Primarv	A	-	-	-	-	-	-	-	-
912		Assigned	A	75,171,245	35,407,144	10,813,257	17,015,572	7,234,769	-	4,552,029	148,475
913		-	-	-	-	-	-	-	-	-	-
914	364	Poles, Towers & Fixtures	F20A	114,903,551	54,122,035	16,528,739	26,009,366	11,058,797	-	6,958,060	226,953
915		Demand Primary	A	-	-	-	-	-	-	-	-
916		Demand Secondary	F22	543,570	469,001	73,138	-	-	-	1,431	-
917		Assigned	A	-	-	-	-	-	-	-	-
918		-	-	115,447,521	54,591,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384
919		-	-	-	-	-	-	-	-	-	-
920	365	Overhead Conductors	F20A	52,968,744	24,949,227	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621
921		Demand Primary	F22	24,709,783	21,320,000	3,234,745	-	-	-	-	65,038
922		Demand Secondary	A	-	-	-	-	-	-	-	-
923		Assigned	A	77,678,527	46,269,327	10,944,210	11,989,870	5,097,915	-	3,207,546	109,659
924		-	-	-	-	-	-	-	-	-	-
925	366	Underground Conduit	F20A	10,298,530	4,850,811	1,481,426	2,331,149	991,170	-	623,632	20,341
926		Demand Primary	F22	10,134,756	8,744,431	1,363,649	-	-	-	-	26,675
927		Demand Secondary	A	-	-	-	-	-	-	-	-
928		Assigned	A	20,432,266	13,595,242	2,845,076	2,331,149	991,170	-	623,632	47,017
929	367	Underground Conductors	F20A	16,086,568	7,577,092	2,314,026	3,641,315	1,548,233	-	974,129	31,773
930		Demand Primary	F22	16,832,692	14,523,518	2,264,869	-	-	-	-	44,305
931		Demand Secondary	A	-	-	-	-	-	-	-	-
932		Assigned	A	32,919,260	22,108,610	4,578,894	3,641,315	1,548,233	-	974,129	76,078
933		-	-	-	-	-	-	-	-	-	-
934	368	Line Transformers	F21	121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
935		Demand Secondary	A	-	-	-	-	-	-	-	-
936		Assigned	A	121,331,429	65,096,528	29,071,098	10,588,460	1,290,851	-	15,033,684	250,809
937		-	-	-	-	-	-	-	-	-	-
938	369	Services	F70	70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
939		Customer	A	-	-	-	-	-	-	-	-
940		Assigned	A	70,144,836	51,287,148	14,268,926	3,666,676	922,086	-	-	-
941		-	-	-	-	-	-	-	-	-	-
942	370	Meters	F60A	14,106,664	9,574,639	2,463,004	1,075,090	188,706	-	804,625	-
943		Customer	A	110,789	-	-	-	-	-	110,789	-
944		Assigned	A	14,216,853	9,574,639	2,463,004	1,075,090	188,706	110,789	804,625	-
945		-	-	-	-	-	-	-	-	-	-
946	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-	-
947		Demand Primary	F22	-	-	-	-	-	-	-	-
948		Demand Secondary	A	-	-	-	-	-	-	-	-
949		Assigned	A	546,583	-	-	-	-	-	-	546,583
950		-	546,583	-	-	-	-	-	-	-	546,583
951	372	Leased Property	F20	-	-	-	-	-	-	-	-
952		Demand Primarv	F22	-	-	-	-	-	-	-	-
953		Demand Secondarv	A	-	-	-	-	-	-	-	-
954		Assigned	A	-	-	-	-	-	-	-	-
955		-	-	-	-	-	-	-	-	-	-
956		-	-	-	-	-	-	-	-	-	-
957	373	Street Lights	A	5,044,270	-	-	-	-	-	-	5,044,270
958		-	-	-	-	-	-	-	-	-	-
959		-	-	-	-	-	-	-	-	-	-
960		-	-	-	-	-	-	-	-	-	-
961	D00	Unclassified Dist Plant - Acct 300	F22	4,546,557	3,922,851	611,749	-	-	-	-	11,967
962	D50	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
963	TOTAL DISTRIBUTION PLANT			551,453,929	305,662,169	93,363,989	78,152,139	29,112,591	5,961,280	32,644,511	6,539,250

Distribution - METER - Unbundled			GENERAL PLANT									
965	A	B	C	D	E	F	G	H	I	J	K	
966	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	
967	389	Land and Land Rights										
970		CN	F107	1,058,626	572,766	173,750	179,520	69,188	36,620	57,546	9,436	
971		DGU	F105	75,274	53,223	11,075	545	165	3	1,004	1,476	
972		DGU	F105									
973		SG/CAGE/CAGW	F105									
974		SO	F102	503,725	234,586	72,739	99,623	39,782	31,887	22,757	2,350	
975		Total Land & Land Rights		1,680,625	871,176	257,567	279,788	109,135	68,510	81,387	13,626	
976		Structures and Improvements										
977	390	S	F107	13,944,365	7,268,537	2,204,932	2,278,154	878,010	464,714	730,271	119,247	
978		DGP	F105									
979		DGU	F105									
980		CN	F105									
981		SE	F105	569,294	464,192	80,571	4,689	1,200	19	7,886	10,739	
982		SG/CAGE/CAGW	F105	718,672	312,348	95,661	156,885	63,751	61,573	27,384	969	
983		JBG	F105	4,840	2,103	644	1,057	429	415	184	7	
984		SO	F102	6,470,447	3,013,312	934,350	1,279,677	511,009	409,598	292,321	30,181	
985		Total Structures and Improvements		21,707,618	11,060,492	3,316,158	3,720,562	1,454,400	936,318	1,058,046	161,642	
986		Office Furniture & Equipment										
987	391	S	F107	308,217	160,659	48,136	50,555	19,407	10,272	16,141	2,647	
988		SGP	F105									
989		SGU	F105									
990		CN	F105									
991		SE	F105	280,265	228,523	39,665	2,309	591	9	3,882	5,287	
992		SG/CAGE/CAGW	F105	113,664	49,531	15,169	24,994	10,109	9,764	4,342	154	
993		SE	F105									
994		SO	F102	3,448,460	1,605,961	497,967	682,011	272,345	218,297	155,794	16,085	
995		JBG	F105	47,925	20,829	6,379	10,469	4,251	4,106	1,826	65	
996		JBE	F10									
997		Total Office Furniture & Equipment		4,198,830	2,065,502	607,917	770,037	306,703	242,448	181,986	24,237	
998		Transportation Equipment										
999	392	S	F107	5,327,125	2,776,778	842,344	870,316	335,424	177,533	271,933	45,747	
1000		SO	F105	462,009	216,159	56,115	91,272	36,487	20,973	41,446	2,155	
1001		SG/CAGE/CAGW	F105	1,252,330	544,286	166,695	273,556	111,091	107,295	47,718	1,689	
1002		CN	F42									
1003		SG-U	F105									
1004		SE	F105									
1005		SO	F105									
1006		SE	F105									
1007		SGP	F105									
1008		SGU	F105									
1009		SE	F105	560,792	243,731	74,646	122,498	49,746	48,047	21,368	756	
1010		CAGE	F10									
1011		Total Transportation Equipment		7,602,255	3,779,954	1,150,400	1,357,743	532,748	362,121	368,942	50,346	
1012	393	Stores Equipment										
1013		S	F107	697,109	363,370	110,229	113,890	43,894	23,232	36,508	5,986	
1014		SG-P	F105									
1015		SG-U	F105									
1016		SO	F102	17,095	7,961	2,469	3,381	1,350	1,082	772	80	
1017		SG/CAGE/CAGW	F105	168,998	73,450	22,495	36,916	14,991	14,479	6,439	228	
1018		JBG	F105	189,174	82,219	25,181	41,233	16,781	16,208	7,208	255	
1019		CAGE	F102									
1020		Total Stores Equipment		1,072,377	527,000	160,374	195,509	77,016	55,001	50,928	6,549	
1021	394	Tools, Shop & Garage Equipment										
1022		S	F107	2,744,153	1,430,397	439,915	448,325	172,786	91,452	143,712	23,565	
1023		SG-P	F105									
1024		SG/CAGE/CAGW	F105	577,692	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		SGU	F105									
1028		BBG	F105	661,224	287,381	88,014	144,436	58,655	56,651	25,195	892	
1029		CAGE	F102									
1030		Total Tools, Shop & Garage Equipment		4,125,528	2,035,200	619,397	747,123	293,937	206,614	197,356	25,901	
1031		Laboratory Equipment										
1032	395	S	F107	1,277,395	665,845	20,986	208,694	80,431	42,571	66,898	10,970	
1033		SGP	F105									
1034		SGU	F105									
1035		SE	F102	333,315	155,226	48,131	65,920	26,324	21,100	15,058	1,555	
1036		SO	F105									
1037		SE	F105									
1038		SG/CAGE/CAGW	F105	287,916	125,134	38,324	62,892	25,540	24,668	10,971	388	
1039		JBG	F105	77,193	33,550	10,275	16,862	6,848	6,614	2,941	104	
1040		CAGE	F102									
1041		Total Laboratory Equipment		1,975,819	979,755	298,717	354,368	139,143	94,952	95,868	13,017	
1042	396	Power Operated Equipment										
1043		S	F107	8,938,492	4,659,213	1,413,386	1,460,322	562,814	297,887	468,112	76,759	
1044		SG-P	F105									
1045		SG/CAGE/CAGW	F105	774,025	336,406	103,029	169,076	68,662	66,116	29,493	1,044	
1046		SO	F102	408,351	190,171	58,867	80,761	32,250	25,850	18,448	1,905	
1047		SE	F10									
1048		SG-U	F105									
1049		BBG	F105									
1050		CAGE	F105	2,168,444	942,621	288,690	473,758	192,392	185,818	82,641	2,924	
1051		Total Power Operated Equipment		12,289,713	6,128,410	1,864,072	2,183,916	856,118	575,871	598,694	82,632	
1052	397	Communication Equipment										
1053		S	F107	15,141,288	7,892,436	2,394,194	2,473,700	953,374	504,603	792,954	130,026	
1054		SGP	F105									
1055		SGU	F105									
1056		SE	F102	7,455,707	3,472,151	1,076,624	1,474,334	588,821	471,968	336,833	34,777	
1057		SO	F105	572,722	4,666	810	47	12	0	79	108	
1058		CH	F42	71,983	58,620	10,175	592	152	2	996	1,356	
1059		SG/CAGE/CAGW	F105	13,090,607	5,659,426	1,742,463	2,859,463	1,161,231	1,121,554	490,800	17,651	
1060		SE	F10									
1061		SGU	F105									
1062		JBG	F105	858,254	358,965	11,694	194,838	73,945	75,039	34,192	1,381	
1063		CAGE	F105	10,833	4,708	1,442	2,366	961	928	413	15	
1064		BBG	F105	17,172	(2,020)	(1,10)	(1,10)	(1,10)	(1,10)	(1,10)	(1,10)	
1065		Total Communication Equipment		36,628,510	17,476,274	5,339,592	7,005,298	2,783,877	2,174,098	1,664,195	185,298	
1066		Distribution - METER - Unbundled										
1067	398	Misc. Equipment										
1071		S	F107	180,963	94,327	28,615	29,565	11,394	6,031	9,477	1,554	
1072		SGP	F105									
1073		SGU	F105									
1074		SE	F102									
1075		SO	F105	572,722	4,666	810	47	12	0	79	108	
1076		CH	F105	147,783	68,823	21,340	29,228	11,671	9,355	6,677	689	
1077		SG	F105	88,351	38,399	11,760	19,299	7,837	7,570	3,987	119	
1078		BBG	F105	44,670	19,414	5,946	9,753	3,963	3,527	1,702	60	
1079		CAGE	F105	467,490	225,630	68,471	87,598	34,878	26,783	21,302	2,531	
1081		Total Misc. Equipment										
1082	399	Coal Mine	F10	68,402,454	28,609,308	9,141,072	15,512,562	6,323,771	5,980,665	2,725,099	110,077	
1083	399	WICCO Capital Lease	F10									
1084		Remove Capital Lease	F10									
1085												
1086	390L	General Capital Lease	F10									
1087		S	F10									
1088		SG	F10	702,369	293,766	9,862	159,286	64,934	61,410	27,982	1,130	
1089		SO-U	F10	144,505	60,439	19,311	32,771	13,359	12,634	5,757	233	
1091		Remove Capital Lease	(846,874)	(354,205)	(113,173)	(192,057)	(78,293)	(74,044)	(33,739)	(1,363)		
1093	392L	General Vehicles Capital Lease	F10									
1094		Remove Capital Lease	F10									
1095												
1097	G00	Unclassified Gen Plant - Acct 300	F102	2,642,953	1,230,833	381,849	522,703	208,730	167,306	119,403	12,328	
1098	G00	Unclassified Gen Veh - Acct 300	F102									
1099	TOTAL GENERAL PLANT			162,794,372	74,989,533	23,205,375	32,737,506	13,120,455	10,890,577	7,163,197	687,729	
1												

INTANGIBLE PLANT									
1103	301	Organization	S	F107	-	-	-	-	-
1105	SO			F102	-	-	-	-	-
1107	SG			F105	-	-	-	-	-
1108	SG/CAGE/CAGW				-	-	-	-	-
1109	Total Organization				-	-	-	-	-
1110					-	-	-	-	-
1111	302	Franchise & Consent	S	F107	-	-	-	-	-
1112	SG/CAGE/CAGW			F105	39,086,508	16,530,169	5,217,502	8,771,263	3,571,862
1113	DGP			F105	-	-	-	-	-
1114	DGU			F105	-	-	-	-	-
1115	Total Franchise & Consent				-	-	-	-	-
1116	Miscellaneous Intangible Plant				39,086,508	16,530,169	5,217,502	8,771,263	3,571,862
1117	S			F107	2,036,363	532,223	210,480	652,892	276,661
1118	SG/CAGW			F105	(6,034,008)	(2,577,231)	(813,465)	(1,367,534)	(556,892)
1119	SO			F102	27,021,118	12,583,835	3,901,520	5,344,035	2,134,016
1120	SE			F105	9,114,341	3,854,568	1,216,637	2,045,317	832,900
1121	CN			F42	12,172,421	9,925,161	1,722,731	100,267	25,853
1122	DGU			F10	-	-	-	-	-
1123	DGP			F105	-	-	-	-	-
1124	JBG			F105	459,990	194,535	61,402	103,225	42,036
1125	Total Miscellaneous Intangible Plant				44,710,225	24,513,091	6,299,705	6,878,200	2,754,374
1126	Unclass Intangible Plant - Acct 300			F102	-	-	-	-	-
1127	TOTAL INTANGIBLE PLANT				83,796,733	41,043,260	11,517,207	15,649,463	6,326,236
1128	TOTAL ELECTRIC PLANT IN SERVICE				2,094,412,724	978,022,348	300,875,266	413,341,922	165,182,634
1129	Distribution - METER - Unbundled								
1130	A	B	C	D	E	F	G	H	I
1131	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
1140	Plant Held For Future Use								
1141	S			F20	-	-	-	-	-
1142	SG/CAGE/CAGW			F10	34,943	14,615	4,670	7,924	3,230
1143	DNPT			F10	-	-	-	-	-
1144	DNPOP			F10	-	-	-	-	-
1145	SE/CAGE/CAEW			F10	-	-	-	-	-
1146	DNPP			F10	-	-	-	-	-
1147	Total Plant Held For Future Use			F102	-	-	-	-	-
1148	Miscellaneous Intangible Plant				34,943	14,615	4,670	7,924	3,230
1149	Electric Plant Acquisition Adjust				-	-	-	-	-
1150	114			F10	-	-	-	-	-
1151	Pensions			F102	-	-	-	-	-
1152	Weatherization			F10	-	-	-	-	-
1153	Fuel Stock			F10	5,093	2,130	681	1,155	471
1154	JBG			F10	-	-	-	-	-
1155	Total Fuel Stock			F10	-	-	-	-	-
1156	Fuel Stock - Undistributed			F10	-	-	-	-	-
1157	DG&T Working Capital Deposit			F10	-	-	-	-	-
1158	DG&T Working Capital Deposit			F10	-	-	-	-	-
1159	Prov Working Capital Deposit			F10	-	-	-	-	-
1160	Materials and Supplies			F102	-	-	-	-	-
1161	SG/CAGE/CAGW			F102	-	-	-	-	-
1162	SO			F102	(0)	(0)	(0)	(0)	(0)
1163	DNPPS			F102	-	-	-	-	-
1164	DNPH			F102	-	-	-	-	-
1165	DNPO			F102	-	-	-	-	-
1166	DNPT			F102	-	-	-	-	-
1167	DNCE			F102	-	-	-	-	-
1168	DNCE			F102	-	-	-	-	-
1169	SE			F102	-	-	-	-	-
1170	CAEE			F102	-	-	-	-	-
1171	Total Prepayments			F102	(0)	(0)	(0)	(0)	(0)
1172	Misc Regulator Assets			F102	-	-	-	-	-
1173	SG/CAGW			F102	-	-	-	-	-
1174	CAEE			F102	-	-	-	-	-
1175	CAEW			F102	-	-	-	-	-
1176	SE			F102	-	-	-	-	-
1177	DNCE			F102	-	-	-	-	-
1178	JBG			F10	-	-	-	-	-
1179	SNPP			F102	-	-	-	-	-
1180	CAGE			F102	-	-	-	-	-
1181	Total Materials and Supplies			F102	(0)	(0)	(0)	(0)	(0)
1182	Stores Expense Undistributed			F102	-	-	-	-	-
1183	Prov Working Capital Deposit			F102	-	-	-	-	-
1184	Prepayments			F102	-	-	-	-	-
1185	GPS			F42	-	-	-	-	-
1186	SG			F102	(0)	(0)	(0)	(0)	(0)
1187	SE			F102	-	-	-	-	-
1188	CAEE			F102	-	-	-	-	-
1189	CAEW			F102	-	-	-	-	-
1190	Total Prepayments			F102	(0)	(0)	(0)	(0)	(0)
1191	Miscellaneous Intangible Plant			F102	-	-	-	-	-
1192	Total Misc Regulatory Assets			F102	250,185	104,640	33,434	56,738	23,129
1193	Misc Deferred Debts			F102	-	-	-	-	-
1194	CAGW			F102	-	-	-	-	-
1195	CAEE			F102	-	-	-	-	-
1196	CAEW			F102	-	-	-	-	-
1197	SE			F102	-	-	-	-	-
1198	DNCE			F102	-	-	-	-	-
1199	DNCE			F102	-	-	-	-	-
1200	SE			F102	-	-	-	-	-
1201	SO			F102	-	-	-	-	-
1202	Total Misc Deferred Debts			F102	250,185	104,640	33,434	56,738	23,129
1203	Misc Deferred Debts			F102	-	-	-	-	-
1204	CAGW			F102	-	-	-	-	-
1205	CAEE			F102	-	-	-	-	-
1206	CAEW			F102	(0)	(0)	(0)	(0)	(0)
1207	SE			F102	0	0	0	0	0
1208	DNCE			F102	-	-	-	-	-
1209	DNCE			F102	430,387	180,009	57,515	97,605	39,789
1210	EXNTAX			F102	-	-	-	-	-
1211	Total Misc Deferred Debts			F102	430,387	180,009	57,515	97,605	39,789
1212	CWC	Cash Working Capital		F137	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390
1213	OWC	Other Working Capital		F137	-	-	-	-	-
1214	Total Other Working Capital			F137	-	-	-	-	-
1215	Impact Housing - Notes Receivable			F10	24,180,113	11,132,410	3,493,822	4,856,288	1,928,010
1216	TOTAL RATE BASE ADDITIONS				-	-	-	-	-
1217	18222 Nuclear Plant				-	-	-	-	-
1218	18222 Nuclear Plant				-	-	-	-	-
1219	1869 Misc Deferred Debts-Trojan				-	-	-	-	-
1220	141 Impact Housing - Notes Receivable			F10	-	-	-	-	-
1221	TOTAL RATE BASE ADDITIONS				-	-	-	-	-
1222	Distribution - METER - Unbundled				-	-	-	-	-
1223	141 Impact Housing - Notes Receivable			F10	24,180,113	11,132,410	3,493,822	4,856,288	1,928,010
1224	TOTAL RATE BASE ADDITIONS				-	-	-	-	-
1225	Distribution - METER - Unbundled				-	-	-	-	-
1226	TOTAL RATE BASE ADDITIONS				-	-	-	-	-

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								
1226	Customer Service Deposits	F51				(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	-	(118,377)	(1,074)							
1229	Accum Prov for Property Insurance	F102				-	-	-	-	-	-	-	-	-							
1234	Accum Prov for Injuries & Damages	F102				-	-	-	-	-	-	-	-	-							
1235	Accum Prov for Pension & Benefits	F102				-	-	-	-	-	-	-	-	-							
1236	Req Liabilities - Insurance Provision	F10				(50,550,404)	(21,142,692)	(6,755,385)	(11,464,008)	(4,673,359)	(4,419,724)	(2,013,888)	(81,349)								
1239	Accum Hydro Relicensing Obligation	F10				(123,389)	(51,608)	(16,489)	(27,983)	(11,407)	(10,788)	(4,916)	(199)								
1240	Accum Misc Oper Prov - Trojan	F10				-	-	-	-	-	-	-	-	-							
1241	Customer Advances for Const	F50				(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-								
1245	SO2 Emissions	F10				-	-	-	-	-	-	-	-	-							
1247	Other Deferred Credits	F10				(4,665,451)	(1,951,324)	(623,475)	(1,058,048)	(431,318)	(407,910)	(185,868)	(7,508)								
1251	Accum Deferred Income Taxes	F104				8,739,354	3,655,153	1,167,881	1,981,191	807,971	764,138	348,161	14,059								
1252	SG/CAGW	F104				596,328	249,408	79,690	132,541	55,132	52,141	23,757	959								
1253	DOP	F138				932,328	481,919	127,458	165,369	66,325	49,431	35,365	6,461								
1254	SNP	F104				-	-	-	-	-	-	-	-	-							
1255	BADDEBT	F42				318,772	259,921	45,115	2,626	672	10	4,415	6,013								
1256	JBG	F104				1,567,260	655,492	209,440	355,438	144,896	137,036	62,437	2,521								
1257	SECAEW	F104				(2,793,886)	(1,168,517)	(373,380)	(633,263)	(258,300)	(244,287)	(11,304)	(4,495)								
1258	SNP	F104				-	-	-	-	-	-	-	-	-							
1259	SNPD	F104				63,113	25,480	8,461	14,359	5,953	5,536	2,522	102								
1260	SNPD	F104				87,656	48,869	14,724	12,217	4,564	1,241	5,009	1,041								
1261	Total Accum Deferred Income Taxes					9,511,124	4,208,725	1,279,409	2,033,617	827,112	765,245	370,354	26,662								
1262	Accum Deferred Income Taxes	F104				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)								
1263	Accum Deferred Income Taxes	F104				(234,143,659)	(109,077,570)	(33,441,188)	(46,344,372)	(18,553,516)	(15,482,758)	(10,210,994)	(1,033,161)								
1264	SNP	F104				-	-	-	-	-	-	-	-	-							
1265	SG/CAGW	F104				2,137,331	893,919	285,622	484,724	197,601	186,888	85,148	3,438								
1266	CN	F104				0	0	0	0	0	0	0	0								
1267	JBG	F104				9,989,479	4,178,191	1,334,977	2,265,567	923,572	873,468	397,975	16,071								
1268	CIAC	F104				-	-	-	-	-	-	-	-	-							
1269	SNP	F42				-	-	-	-	-	-	-	-	-							
1270	SO	F104				-	-	-	-	-	-	-	-	-							
1271	SE	F104				-	-	-	-	-	-	-	-	-							
1272	SO	F104				(236,184)	(122,083)	(32,289)	(41,903)	(16,802)	(12,522)	(8,859)	(1,637)								
1273	JBE	F104				(1,813,371)	(844,772)	(258,992)	(358,923)	(143,923)	(115,999)	(79,051)	(8,002)								
1274	SE	F104				6,215	2,599	831	1,410	575	543	248	10								
1275	SG	F104				(5,873,054)	(2,456,350)	(784,844)	(1,31,945)	(542,076)	(513,519)	(233,973)	(9,448)								
1276	SNPD	F104				(450,849)	(205,428)	(62,563)	(92,657)	(37,388)	(32,391)	(18,740)	(1,702)								
1277	Total Accum Deferred Income Taxes					(229,932,972)	(107,426,138)	(32,895,882)	(45,325,432)	(18,135,338)	(15,067,817)	(10,049,637)	(1,032,729)								
1278	Accum Deferred Income Taxes	F104				76,899	35,871	10,997	15,241	6,101	5,092	3,358	340								
1279	SG/CAGW	F104				(161,158)	(68,633)	(21,463)	(36,322)	(14,071)	(14,004)	(6,380)	(258)								
1280	SE	F104				(3,031)	(1,580)	(939)	(359)	(131)	(11)	(1)	(1)								
1281	SO	F138				(63,199)	(32,657)	(8,640)	(11,210)	(4,496)	(3,351)	(2,357)	(438)								
1282	GPS	F104				(230,854)	(107,345)	(32,971)	(45,693)	(18,293)	(15,265)	(10,068)	(1,019)								
1283	SNP	F104				(68,195)	(31,625)	(9,819)	(13,438)	(5,371)	(4,387)	(3,035)	(318)								
1284	TNSO	F104				-	-	-	-	-	-	-	-	-							
1285	SNPD	F104				-	-	-	-	-	-	-	-	-							
1286	JBE	F104				(5,669)	(2,120)	(677)	(1,150)	(469)	(443)	(202)	(8)								
1287	Total Accum Deferred Income Taxes	F104				(450,849)	(205,428)	(62,563)	(92,657)	(37,388)	(32,391)	(18,740)	(1,702)								
1288	Experimental Plant - Accum Depr	F10				-	-	-	-	-	-	-	-	-							
1289	Total Rate Base Deductions	F104				(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(972)	(91)								
1290	Accumulated Depreciation Generation Plant					(281,540,457)	(129,732,522)	(40,790,866)	(56,192,326)	(22,510,534)	(19,174,646)	(12,041,274)	(1,097,990)								
1291	Total Generation Plant Depreciation					(243,727,297)	(101,938,875)	(32,570,890)	(55,273,380)	(22,532,460)	(21,309,571)	(9,709,900)	(392,221)								
1292	Transmission Plant					-	-	-	-	-	-	-	-	-							
1293	Distribution Plant					-	-	-	-	-	-	-	-	-							
1294	Land and Land Rights	F118				(346,810)	(163,354)	(49,888)	(78,503)	(33,378)	-	(21,001)	(685)								
1295	Structures and Improvements	F119				(1,512,075)	(646,506)	(197,441)	(310,691)	(132,101)	(139,508)	(83,116)	(2,711)								
1296	Station Equipment	F120				(25,618,794)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,670,063)	(1,450,226)	(47,302)								
1297	Distribution - METER - Unbundled					-	-	-	-	-	-	-	-	-							
1298	Distribution - METER - Bundled					-	-	-	-	-	-	-	-	-							
1299	Distribution - Non-METER					-	-	-	-	-	-	-	-	-							
1300	Customer Service Deposits	F51				-	-	-	-	-	-	-	-	-							
1301	Accum Prov for Property Insurance	F102				-	-	-	-	-	-	-	-	-							
1302	Accum Prov for Injuries & Damages	F102				-	-	-	-	-	-	-	-	-							
1303	Accum Prov for Pension & Benefits	F102				-	-	-	-	-	-	-	-	-							
1304	Req Liabilities - Insurance Provision	F10				-	-	-	-	-	-	-	-	-							
1305	Accum Hydro Relicensing Obligation	F10				-	-	-	-	-	-	-	-	-							
1306	Accum Misc Oper Prov - Trojan	F10				-	-	-	-	-	-	-	-	-							
1307	Accum Deferred Income Taxes	F104				-	-	-	-	-	-	-	-	-							
1308	Accum Deferred Income Taxes	F104				-	-	-	-	-	-	-	-	-							
1309	Total Other Generation - Accum Depr	F10				(21,042,904)	(8,801,189)	(2,812,102)	(4,772,188)	(1,945,405)	(1,839,824)	(838,332)	(33,864)								
1310	Total Other Generation - Accum Depr	F10				-	-	-	-	-	-	-	-	-							
1311	Customer Advances for Const	F50				-	-	-	-	-	-	-	-	-							
1312	Customer Advances for Const	F50				-	-	-	-	-	-	-	-	-							
1313	Customer Advances for Const	F50				-	-	-	-	-	-	-	-	-							
1314	Total Generation Plant Depreciation					(243,727,297)	(101,938,875)	(32,570,890)	(55,273,380)	(22,532,460)	(21,309,571)	(9,709,900)	(392,221)								
1315	Transmission Plant					-	-	-	-	-	-	-	-	-							
1316	Distribution Plant					-	-	-	-	-	-	-	-	-							
1317	Land and Land Rights	F118				(346,810)	(163,354)	(49,888)	(78,503)	(33,378)	-	(21,001)	(685)								
1318	Structures and Improvements	F119				(1,512,075)	(646,506)	(197,441)	(310,691)	(132,101)	(139,508)	(83,116)	(2,711)								
1319	Station Equipment	F120				(25,618,794)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,670,063)	(1,450,226)	(47,302)								
1320	Distribution - METER - Unbundled					-	-	-	-	-	-	-	-	-							
1321	Distribution - METER - Bundled					-	-	-	-	-	-	-	-	-							
1322	Distribution - Non-METER					-	-	-	-	-	-	-	-	-							
1323	Customer Service Deposits	F51				-	-	-	-	-	-	-	-	-							
1324	Accum Prov for Property Insurance	F102				-	-	-	-	-	-	-	-	-							
1325	Accum Prov for Injuries & Damages	F102				-	-	-	-	-	-	-	-	-							
1326	Accum Prov for Pension & Benefits	F102</td																			

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
1333										
1334	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	Overhead Conductors	F122	(36,416,492)	(21,691,536)	(5,130,758)	(5,620,974)	(2,389,955)	-	(1,503,731)	(79,538)
1338										
1339	Underground Conduit	F123	(12,292,782)	(8,178,376)	(1,711,614)	(1,402,433)	(596,294)	-	(375,181)	(28,285)
1340										
1341	Underground Conductors	F124	(15,994,716)	(10,738,181)	(2,224,780)	(1,769,232)	(752,251)	-	(473,307)	(36,965)
1342										
1343	Line Transformers	F125	(64,715,526)	(34,721,062)	(15,505,887)	(5,647,652)	(688,512)	-	(8,018,637)	(133,776)
1344										
1345	Services	F126	(31,549,210)	(23,067,542)	(6,417,769)	(1,649,170)	(414,729)	-	-	-
1346										
1347	Meters	F127	(6,029,800)	(4,060,895)	(1,044,635)	(455,978)	(80,036)	(46,989)	(341,266)	-
1348										
1349	Install on Customers' Premises	F128	(382,101)	-	-	-	-	-	-	(382,101)
1350										
1351	Leased Property	F129	-	-	-	-	-	-	-	-
1352										
1353	Street Lights	F130	(2,369,515)	-	-	-	-	-	-	(2,369,515)
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	F102	352,743	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		(271,347,039)	(149,568,002)	(46,377,439)	(39,083,528)	(14,507,271)	(1,852,747)	(16,734,033)	(3,224,019)
1366	S	F107	(25,429,457)	(13,255,171)	(4,020,995)	(4,154,525)	(1,601,171)	(847,469)	(1,331,749)	(218,375)
1367	SG-P	F105	1,932	840	257	422	171	165	74	3
1368	SG-U	F106	-	-	-	-	-	-	-	-
1369	CAGW	F105	(7,791,523)	(3,386,343)	(1,037,113)	(1,701,963)	(691,164)	(667,548)	(296,885)	(10,506)
1370	CN	F42	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)
1371	SO	F102	(7,130,526)	(3,320,713)	(1,029,667)	(1,410,222)	(563,140)	(451,383)	(322,142)	(33,260)
1372	SE	F10	-	-	-	-	-	-	-	-
1373	JBG	F105	(1,312,646)	(570,501)	(174,724)	(286,731)	(116,441)	(112,463)	(50,017)	(1,770)
1374	CAGE	F105	72	30	10	16	7	6	3	0
1375	CAGE	F105	-	-	-	-	-	-	-	-
1376	Total General Plant Accumulated Depr		(41,994,324)	(20,802,708)	(6,309,244)	(7,558,739)	(2,972,438)	(2,078,702)	(2,005,318)	(270,174)
1377										
1378	108MP Minino Plant Accumulated Depr.	F10	(57,337,030)	(23,981,197)	(7,662,326)	(13,003,104)	(5,300,778)	(5,013,093)	(2,284,261)	(92,270)
1379										
1380	1081390 Accm Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1381	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1382	1081399L Accm Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1383	SE Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1384										
1385	108399L Total Accm Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1386										
1387	TOTAL GENERAL PLANT ACCUM DEPR		(99,331,354)	(44,783,905)	(13,971,570)	(20,558,843)	(8,273,216)	(7,091,795)	(4,289,579)	(362,445)
1388										
1389										
1390	TOTAL ACCUM DEPR - PLANT IN SERVICE		(759,204,375)	(360,905,918)	(112,139,389)	(145,687,219)	(57,772,889)	(42,479,410)	(36,072,437)	(4,147,113)
1391										
1392										
1393										
1394										
1395	111CLS Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1396										
1397	111CLG Accum Prov for Amort-General									
1398	S	F108	(1,811,790)	(834,582)	(258,260)	(364,346)	(146,022)	(121,205)	(79,722)	(7,654)
1399	CN	F108	-	-	-	-	-	-	-	-
1400	SG	F108	-	-	-	-	-	-	-	-
1401	SO	F108	(259,307)	(119,447)	(36,963)	(52,146)	(20,899)	(17,347)	(11,410)	(1,095)
1402	SE	F108	-	-	-	-	-	-	-	-
1403	Total Accum Prov for Amort-General		(2,071,097)	(954,029)	(295,223)	(416,492)	(166,921)	(138,552)	(91,131)	(8,749)
1404										
1405	111CLH Accum Prov for Amort-Hydro	F10	(643,731)	(269,240)	(86,026)	(145,988)	(59,513)	(56,283)	(25,646)	(1,036)
1406										
1407	111IP Accum Prov for Amort-Intangible	F10	(8,071)	(2,371)	(938)	(2,908)	(1,232)	(1,442)	(242)	62
1408	S	F107	-	-	-	-	-	-	-	-
1409	DGP	F105	-	-	-	-	-	-	-	-
1410	DGU	F105	-	-	-	-	-	-	-	-
1411	SE	F10	-	-	-	-	-	-	-	-
1412	SG	F105	(5,677,951)	(2,401,276)	(757,927)	(1,274,169)	(518,871)	(493,595)	(223,398)	(8,715)
1413	CN	F42	(10,574,360)	(6,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)
1414	JBG	F105	(356,466)	(150,754)	(47,583)	(79,993)	(32,275)	(30,988)	(14,025)	(547)
1415	CAGE	F105	(22,774,836)	(9,635,990)	(3,041,457)	(5,113,663)	(2,082,158)	(1,980,729)	(896,465)	(34,974)
1416										
1417	SO	F102	(19,756,284)	(9,200,575)	(2,852,859)	(3,907,250)	(1,560,470)	(1,250,629)	(892,548)	(92,153)
1418	Total Accum Prov for Amort-Intangible		(59,158,968)	(30,013,098)	(8,197,325)	(10,464,487)	(4,217,391)	(3,757,729)	(2,173,148)	(335,790)
1419										
1420	111390 Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1421										
1422										
1423	TOTAL ACCUM PROV FOR AMORTIZATION		(61,873,797)	(31,236,368)	(8,576,574)	(11,026,967)	(4,443,825)	(3,952,564)	(2,289,925)	(345,575)

GenerationTotal - Generation - Total - Unbundled

PacificCorp 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	Street & Area Lighting Sch. 15, 51-54, etc.	
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			
12	Operating Revenues		264,834,825	107,719,434	37,428,798	61,478,065	24,206,911	22,431,446	11,003,049	567,123		
13												
14	Operating Expenses											
15	Operating & Maintenance Expenses		138,539,060	57,614,455	16,562,753	31,524,308	12,888,815	12,276,433	5,532,207	239,730		
16	Depreciation Expense		97,237,289	40,655,457	12,984,459	23,091,426	8,889,533	8,501,580	3,872,854	155,480		
17	Amortization Expense		6,116,676	2,891,139	833,831	1,198,540	485,621	446,392	235,643	24,617		
18	Taxes Other Than Income		11,752,339	4,915,153	1,370,498	2,665,268	1,086,498	1,027,522	465,187	18,898		
19	Interest Expense - Federal		3,374,787	1,411,520	450,952	765,356	311,997	295,062	134,444	5,427		
20	Income Taxes - State		-	-	-	-	-	-	-	-		
21	Income Taxes Deferred		(16,368,762)	(8,846,309)	(2,187,403)	(3,712,208)	(1,513,284)	(1,431,141)	(652,095)	(26,322)		
22	Interest Tax Credit Add		-	-	-	-	-	-	-	-		
23	Misc Revenues & Expense		6,947	2,654	789	1,264	512	502	219	7		
24												
25	Total Operating Expenses		240,651,310	100,558,735	32,225,913	54,494,352	22,249,094	21,116,420	9,587,460	418,837		
26												
27	Operating Revenue For Return		24,183,516	7,160,699	5,202,884	6,983,713	1,957,317	1,315,026	1,415,589	148,286		
28												
29												
30	Rate Base :											
31	Electric Service In Service		936,068,843	391,510,578	125,093,090	212,285,196	86,538,081	81,842,401	37,292,235	1,506,380		
32	Plant Hold For Future Use		34,943	14,515	4,670	7,924	3,230	3,055	1,392	56		
33	Electric Plant Acquisition Add		-	-	-	-	-	-	-	-		
34	Pensions		-	-	-	-	-	-	-	-		
35	Provisions		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
36	Fuel Stock		-	-	-	-	-	-	-	-		
37	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
38	Minor Equipment & Durable		680,572	284,549	90,949	154,343	62,919	69,864	27,113	1,095		
39	Cash Working Capital		-	-	-	-	-	-	-	-		
40	Weatherization Loans		-	-	-	-	-	-	-	-		
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-		
42												
43	Total Rate Base Additions		936,784,458	391,809,842	125,188,693	212,447,453	86,605,230	81,904,960	37,320,741	1,507,531		
44												
45	Rate Base Deductions :											
46	Accum Provision For Depreciation		(304,351,460)	(121,861,956)	(41,204,950)	(69,936,346)	(28,505,412)	(26,958,365)	(12,283,820)	(496,165)		
47	Accum Provision For Amortization		(34,407,103)	(14,411,155)	(4,810,331)	(7,811,981)	(3,187,272)	(3,013,107)	(1,374,068)	(68,429)		
48	Accumulation of Taxes		(97,090,450)	(40,600,539)	(12,375,402)	(22,028,716)	(8,977,422)	(8,411,166)	(3,863,116)	(156,445)		
49	Unamortized ITC		(5,056)	(14,913)	(1,282)	(2,176)	(887)	(839)	(382)	(15)		
50	Customer Advance For Construction		-	-	-	-	-	-	-	-		
51	Customer Advance For Depreciation		-	-	-	-	-	-	-	-		
52	Misc Rate Base Deductions		(55,339,244)	(21,146,624)	(7,395,349)	(12,550,039)	(5,116,084)	(4,938,422)	(2,204,671)	(89,055)		
53												
54	Total Rate Base Deductions		(495,266,432)	(207,142,916)	(66,187,422)	(112,317,283)	(48,787,117)	(43,302,491)	(19,731,658)	(79,547)		
55												
56	Total Rate Base		441,516,025	184,666,926	59,001,277	100,130,171	40,818,114	38,602,469	17,589,083	709,985		
57												
58												
59	Return On Rate Base		5.48%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%		
60												
61	Return On Equity		5.98%	2.94%	12.34%	8.83%	4.68%	2.04%	10.87%	35.30%		

PacificCorp 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	Street & Area Lighting Sch. 15, 51-54, etc.	
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			
78	Total Rate Base		441,518,025	184,666,926	59,001,277	100,130,171	40,818,114	38,602,469	17,589,083	709,985		
79												
80												
81	Return On Ratebase (\$1)		5.48%	24,224,728	10,152,107	3,327,219	6,493,835	2,238,865	2,117,899	965,059	38,955	
82	Operating & Maintenance Expense		138,539,060	57,214,908	18,562,758	31,524,308	12,888,816	12,276,433	5,532,207	239,730		
83	Bad Debt to Produce ROR		F100	-	-	-	-	-	-	-	-	
84	Depreciation Expenses		97,237,289	40,655,457	12,984,459	23,091,426	8,889,533	8,501,650	3,873,854	156,445		
85	Amortization Expenses		6,116,676	2,891,139	833,831	1,198,540	485,621	446,392	184,517	1,374,068		
86	Taxes Other Than Income		11,752,339	4,915,153	1,370,498	2,665,268	1,086,498	1,027,522	465,187	18,898		
87	Federal Other Taxes		3,374,787	1,411,520	450,952	765,356	311,997	295,062	134,444	5,427		
88	FIT Add To Produce Target ROR		F101	-	-	-	-	-	-	-	-	
89	State Income Taxes		-	-	-	-	-	-	-	-		
90	SIT Add To Produce Target ROR		F101	-	-	-	-	-	-	-	-	
91	Deferred Income Taxes		(16,368,762)	(8,846,309)	(2,187,403)	(3,712,208)	(1,513,284)	(1,431,141)	(652,095)	(26,322)		
92	Investment Tax Credit		-	-	-	-	-	-	-	-		
93	Misc Revenue & Expenses		5,947	2,654	789	1,264	512	502	219	7		
94	Revenue Credits		(16,446,639)	(16,990,541)	(2,201,637)	(3,661,176)	(1,492,609)	(1,420,668)	(649,809)	(30,788)		
95	Total Revenue Requirements		248,429,409	103,709,301	33,261,495	56,327,010	22,996,550	21,814,351	8,902,710	426,993		
96	Operating Revenues		246,385,187	100,728,893	35,227,160	57,816,889	21,714,303	21,011,378	10,353,240	536,325		
97												
98	Increase / (Decrease) Required to Equal Rate of Return		41,223	2,971,408	(1,365,686)	(1,489,878)	282,247	802,973	(450,530)	(109,331)		
99	Existing Revenues		248,388,187	100,728,893	35,227,160	57,816,889	22,714,303	21,011,378	10,353,240	536,325		
100	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized Rate & ROR	check	0.02%	2.95%	-5.58%	-2.58%	1.24%	3.82%	-4.35%	-20.39%		

Generation - Total - Unbundled		WCA Method 0	ELECTRIC REVENUES									
A	B		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, 51-64, 57		
100 440	Residential Sales	A	100,723,893	100,723,893	-	-	-	-	-	-	-	-
121	Commercial & Industrial Sales	A	124,408,667	-	35,227,160	57,816,889	-	21,011,378	10,353,240	-	-	-
122	Intermittable Demand	F10	-	-	-	-	-	-	-	-	-	-
124	Intermittable Energy	F10	-	-	-	-	-	-	-	-	-	-
125			124,408,667	-	35,227,160	57,816,889	-	21,011,378	10,353,240	-	-	-
127	Public Street & Highway Lighting	A	23,296,827	-	-	-	22,714,303	-	-	\$36,325		
128	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-
130			-	-	-	-	-	-	-	-	-	-
131	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-
132	Demand	F10	-	-	-	-	-	-	-	-	-	-
133			-	-	-	-	-	-	-	-	-	-
134	Total Sales to Ultimate Customers		248,388,187	100,723,893	35,227,160	57,816,889	22,714,303	21,011,378	10,353,240	536,325		
135	Sales for Resale	F10	-	-	-	-	-	-	-	-	-	-
136			-	-	-	-	-	-	-	-	-	-
139	447NPC Sales for Resale - NPC		-	-	-	-	-	-	-	-	-	-
141	Demand	F10	2,152,828	900,420	287,697	488,226	199,028	188,226	85,767	3,464		
142	Energy	F10	-	-	-	-	-	-	-	-	-	-
143			2,152,828	900,420	287,697	488,226	199,028	188,226	85,767	3,464		
145	449 Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-
146		F10	-	-	-	-	-	-	-	-	-	-
147	State Specific Revenue Credit	F10G	12,217,420	5,105,620	1,635,739	2,766,958	1,129,564	1,071,689	486,735	21,116		
149	AGA Revenue	A	-	-	-	-	-	-	-	-	-	-
151			-	-	-	-	-	-	-	-	-	-
152	Total Sales from Electricity		262,758,434	105,734,932	37,150,596	61,072,073	24,042,894	22,271,293	10,925,742	560,905		
154	Other Electric Operating Revenues		-	-	-	-	-	-	-	-	-	-
155	Perfected Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-
156	Customers	F40	-	-	-	-	-	-	-	-	-	-
157			-	-	-	-	-	-	-	-	-	-
159	451 Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-
160	Demand	F10	-	-	-	-	-	-	-	-	-	-
161	Customer	F40	1,106	871	161	8	1	0	42	23		
162		F40	1,106	871	161	9	1	0	42	23		
163			136,598	136,598	36,304	48,220	19,510	18,427	10,417	4,170		
164	453 Water Sales	F12	2,882	1,273	379	606	245	241	105	3		
165	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-
166	Demand	F12	30,453	4,057	13,241	22,244	8,455	3,353	1,507	160		
168	Demand	F10	105,170	45,650	14,983	24,768	10,033	9,545	4,349	176		
169	Jim Bridger Generation	F10	2,206	923	295	600	204	193	88	4		
170	Customer	F40	53,838	42,400	7,839	423	25	0	2,020	1,130		
171		F40	53,838	42,400	7,839	423	25	0	2,020	1,130		
172			246,598	246,598	36,304	48,220	19,510	18,427	10,417	4,170		
173	456 Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-
174	Customer	F12	-	-	-	-	-	-	-	-	-	-
175	Demand	F12	465,363	207,654	61,769	98,895	40,045	39,290	17,159	541		
176	Jim Bridger Generation	F12	89,201	39,905	11,840	18,956	7,675	7,531	3,289	104		
177	System Overhead	F40	133,077	65,337	19,231	12,939	6,525	1,1	4,956	2,778		
178	Demand	F12	549,273	245,108	72,906	116,727	47,265	46,375	20,252	639		
179	Wheeling Revenue - Energy	F12	571,922	255,215	75,913	121,540	49,214	48,287	21,088	665		
180		F12	1,307,335	851,868	241,658	357,157	144,261	141,465	66,743	4,722		
181	Total Other Electric Operating Revenues		2,076,391	984,501	278,202	405,992	164,017	160,153	77,307	6,218		
182			264,834,825	107,719,434	37,428,798	61,478,065	24,206,911	22,431,446	11,003,049	667,123		
185	Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-
187	4166 Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-	-	-
188	4170 Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-
189	4118 Gain from Emission Allowances	F12	(13)	(6)	(2)	(3)	(1)	(1)	(0)	(0)		
190	4151 Impact of Purchase of NOLX Credits	F12	-	-	-	-	-	-	-	-	-	-
191	4194 Imact Housing Interest Income	F12	-	-	-	-	-	-	-	-	-	-
192	421 (Gain)Loss on Sale of Utility Plant	F12	5,960	2,660	791	1,264	513	503	220	7		
193		F12	5,960	2,660	791	1,264	513	503	220	7		
194	Total Miscellaneous Revenues		5,947	2,654	789	1,264	512	502	219	7		
195	Miscellaneous Expenses		-	-	-	-	-	-	-	-	-	-
197	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-
198	Net Miscellaneous Revenues And Expense		5,947	2,654	789	1,264	512	502	219	7		
201	Distribution - METER - Unbundled		-	-	-	-	-	-	-	-	-	-
202			-	-	-	-	-	-	-	-	-	-
204	A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-64, 57		
205 500	Operation Suprvn & Engineering	F10	1,326	16,530	1,122	8,682	3,543	3,351	62			
206	JBG	F10	3,052,057	1,276,522	407,867	692,157	282,161	266,848	121,592	4,912		
208	CAGW	F10	1,518	2,162	691	1,172	478	452	206	4,902		
209	Total 500		3,095,551	1,294,713	413,879	702,321	286,162	270,600	123,324	4,902		
210			3,095,551	1,294,713	413,879	702,321	286,162	270,600	123,324	4,902		
211 501	Fuel Related - NPC	F50	-	-	(1,547)	(1,547)	(1,330)	(1,330)	(1,268)	(42)		
212	CAGW	F50	213,322	83,327	30,327	51,624	21,769	22,219	8,624	6,971		
213	JBE	F50	66,174	251,052	91,340	156,475	66,040	67,647	27,134	2,057		
214	JBG	F50	6,498,026	3,223,503	1,172,976	2,009,425	848,075	868,717	348,455	26,415		
215	Total 501		6,364,715	3,562,767	1,232,605	2,214,361	934,568	987,315	335,993	29,109		
217			6,364,715	3,562,767	1,232,605	2,214,361	934,568	987,315	335,993	29,109		
218			6,364,715	3,562,767	1,232,605	2,214,361	934,568	987,315	335,993	29,109		
222			6,364,715	3,562,767	1,232,605	2,214,361	934,568	987,315	335,993	29,109		
223 502	Steam Excesses	F10	159,537	66,726	21,320	36,180	14,749	13,949	6,356	257		
224	SE/CAEW/CAEE	F10	4,481,518	1,874,394	698,895	1,616,338	414,314	391,828	178,540	7,212		
225	Total 502		4,641,054	1,941,120	620,215	1,602,516	425,063	405,777	184,896	7,469		
227 503	Steam From Other Sources	F50	339,903	128,952	46,917	80,373	33,921	34,747	13,937	1,057		
229	Steam From Other Sources-NPC	F50	-	-	-	-	-	-	-	-		
230	SE	F10	-	-	-	-	-	-	-	-		
232	CAEW	F10	-	-	-	-	-	-	-	-		
233	CAEE	F10	-	-	-	-	-	-	-	-		
234	Total Steam From Other Sources		339,903	128,952	46,917	80,373	33,921	34,747	13,937	1,057		
235 505	Electric Expenses	F10	6,836	2,859	914	1,550	632	598	272	11		
236	JBG	F10	-	-	-	-	-	-	-	-		
237	Total 505		6,836	2,859	914	1,550	632	598	272	11		
238 506	Misc. Steam Expense	F10	308,275	128,936	41,197	69,912	28,500	26,953	12,281	496		
240	JBG	F10	(4,931,721)	(2,062,691)	(695,058)	(1,118,434)	(455,935)	(431,190)	(196,476)	(7,936)		
241	JBG	F10	(4,622,445)	(1,933,755)	(617,862)	(1,048,522)	(427,435)	(404,237)	(184,194)	(7,440)		
242	Total 506		308,275	128,936	41,197	69,912	28,500	26,953	12,281	496		
244 507	Rents	F10	3,430	1,435	458	778	317	300	137	6		
245	JBG	F10	70,969	29,683	9,484	16,095	6,561	6,205	2,827	114		
246	Total 507		73,999	31,117	9,942	16,873	6,878	6,505	2,964	120		
248 510	Maint Supervision & Engineering	F10	39,073	16,342	5,222	8,861	3,612	3,416	1,557	63		
249	JBG	F10	172,356	72,068	23,327	39,077	15,930	15,065	6,865	277		
250	Total 510		211,429	88,415</td								

NUCLEAR POWER GENERATION													
271													
272													
273													
274													
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	
276	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-	-	
277	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	
278	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	
279	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	
281	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	
282	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	
283	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	
284	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	
285	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	
286	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	
287													
288													
289													
300													
301	Distribution - METER - Unbundled												
302	A	B	C	D	E	F	G	H	I	J	K	L	
303	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdictional 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		
304	505	Operation Super & Engineering	F10	16,652	6,965	2,225	3,776	1,539	1,456	663	27		
305	SG	CAGW	F10	1,853,920	775,402	247,752	420,439	171,394	162,092	73,859	2,983		
306													
307													
308													
309	536	Water For Power	F10	8,468	3,542	1,132	1,920	783	740	337	14		
310													
311	537	Hydraulic Expenses	F10	865,100	361,828	115,609	196,191	79,978	75,637	34,465	1,392		
312	538	Electric Expenses	F10	-	-	-	-	-	-	-	-		
313													
314													
315	539	Misc. Hydro Expenses	F10	2,598,248	1,085,462	346,820	588,560	239,929	226,908	103,393	4,176		
316													
317	540	Rents (Hydro Generation)	F10	267,884	112,042	35,799	60,752	24,766	23,422	10,672	431		
318													
319	541	Maint Supervision & Engineering	F10	101	42	14	23	9	9	4	0		
320													
321	542	Maintenance of Structures	F10	105,174	43,989	14,055	23,852	9,723	9,196	4,190	169		
322													
323	543	Maint of Dams & Waterways	F10	202,478	84,656	27,059	45,919	18,719	17,703	8,067	326		
324													
325	544	Maintenance of Electric Plant	F10	365,811	153,091	48,886	82,960	33,819	31,984	14,574	589		
326													
327	545	Maint of Misc. Hydro Plant	F10	3,390,356	1,418,015.59	453,075.72	768,877.57	313,436.66	296,425.71	135,069.07	5,455.97		
328	SG	CAGW	F10	(6,264,186)	(2,619,994.06)	(837,124.58)	(1,420,615.32)	(578,120.70)	(547,690.45)	(249,560.14)	(10,680.71)		
329	Total Hydraulic Power Generation			3,407,008	1,424,980	455,301	772,654	314,976	297,882	135,732	5,483		
330													
331													
332													
333													
334													
335													
336													
337	546	Operation Super & Engineering	F10	25,818	10,798	3,450	5,855	2,387	2,257	1,029	42		
338													
339	547	Fuel	F10	-	-	-	-	-	-	-	-		
340		CAEW/CAEE	F10	-	-	-	-	-	-	-	-		
341													
342													
343	547NPC	Fuel-NPC	F10	-	-	-	-	-	-	-	-		
344		CAEW	F10	13,424,008	6,014,337	1,793,860	3,044,210	1,240,987	1,173,636	634,778	21,602		
345	S	SE	F10	4,639,466	2,074,798	629,855	945,944	386,565	364,445	185,188	8,711		
346	Total 547			17,062,075	8,136,215	2,351,052	3,589,777	1,628,452	1,539,191	700,896	28,312		
347													
348	548	Generation Expense	F10	5,523	2,896	921	1,210	640	605	276	11		
349		CAGW	F10	2,028,158	844,943	269,971	455,146	186,705	176,529	80,463	3,251		
350	Total 548			2,027,111	847,832	270,896	459,716	187,405	177,234	80,758	3,262		
351													
352	549	Miscellaneous Other	F10	2,896,506	1,211,463	387,079	656,880	267,780	253,247	115,394	4,661		
353		CAGE/CAGW	F10	(950,945)	(397,732)	(127,081)	(216,659)	(87,914)	(83,143)	(37,885)	(1,530)		
354													
355	550/551	Maintain Supervision & Engineering	F10	401,873	16,058	53,705	91,138	37,153	35,137	16,010	647		
356		CAGW	F10	1,085	1,290	412	700	285	270	123	5		
357	SG		F10	404,958	169,374	54,117	91,836	37,438	35,406	16,133	652		
358	Total 550			406,021	170,648	54,117	91,836	37,438	35,406	16,133	652		
359													
360	552	Maintenance of Structures	F10	5,695	2,340	748	1,269	517	489	223	9		
361													
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-		
363		CAGW	F10	1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742		
364		SE	F10	1,082,395	452,711	144,648	245,469	100,067	94,636	43,122	1,742		
365													
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-		
367		CAGW	F10	50,217	21,003	6,711	11,388	4,643	4,391	2,001	81		
368	Total 554			50,217	21,003	6,711	11,388	4,643	4,391	2,001	81		
369													
370	Total Other Power Generation			23,154,829	9,676,010	3,091,620	8,246,534	2,138,775	2,022,699	921,661	37,230		
371													
372													
373													
374													
375													
376	555	Purchased Power	F50	1,401,130	531,557.79	193,397	331,308	139,828	143,232	57,452	4,355		
377		SG	F20	-	-	-	-	-	-	-	-		
378		SE	F30	-	-	-	-	-	-	-	-		
379													
380		555NPC	Purchased Power-NPC	-	-	-	-	-	-	-	-		
381		CAGW	F10	35,111,422	14,685,343	4,692,171	7,962,699	3,246,033	3,069,863	1,398,811	56,503		
382		CAEW	F10	232,283	97,152	31,042	52,678	21,474	20,309	9,254	374		
383		DGP	F10	-	-	-	-	-	-	-	-		
384		DGP	F10	(1,111,808)	(465,013)	(148,578)	(252,140)	(102,786)	(97,208)	(44,294)	(17,789)		
385		Total 555		35,633,027	14,849,039	4,768,032	8,094,545	3,304,549	3,136,196	1,421,224	59,443		
386													
387	556	System Control & Load Dispatch	F10	71,078	29,228.21	9,499	16,119	6,571	6,214	2,832	114		
388													
389	557	Other Expenses	F10	2,801,644	1,171,787	374,402	635,367	259,011	244,953	111,615	4,509		
390													
391													
392													
393		Embedded Cost Differentials											
394		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
395		Contracted Hydro	F10	-	-	-	-	-	-	-	-		
396		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
397		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
398		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
399		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
400													
401	Total Other Power Supply			38,505,749	16,050,554	5,151,932	8,746,031	3,570,131	3,387,363	1,535,670	64,066		
402													
403	TOTAL GENERATION EXPENSE			138,532,060	57,509,295	18,561,739	31,524,252	12,888,813	12,276,433	5,531,945	239,983		
404	</												

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		
690	4040	Amort of LT Plant - Other Plant	F10		67,255		32,941		9,244		12,660		5,077		4,603		2,593		327		
691	4040P	Amort of Other Electric Plant	F110		-		-		-		-		-		-		-		-		
692	405	Amort of Other Electric Plant	F110		-		-		-		-		-		-		-		-		
693	406	Amort of Plant Acquisition Adl	F10		-		-		-		-		-		-		-		-		
694	407	Amort of Proc Losses. Unrec Plant.	F110		4,519,119		2,213,444		621,118		843,968		341,171		309,289		168,177		21,952		
701					6,110,679		2,891,136		833,831		1,198,540		485,521		446,392		230,643		24,617		
702	TOTAL AMORTIZATION EXPENSE																				
703																					
704																					
705																					
706																					
707																					
708	408	Total Taxes Other Than Income	F101G		11,762,339		4,915,469		1,570,498		2,665,268		1,086,498		1,027,522		468,187		16,898		
709																					
710																					
711																					
712																					
713																					
714	41140	Deferred ITC - Federal	F101G		-		-		-		-		-		-		-		-		
715																					
716	41414	Deferred ITC - Idaho	F101G		-		-		-		-		-		-		-		-		
717																					
718	TOTAL DEFERRED ITC																				
719																					
720																					
721																					
722																					
723																					
724	41010	Deferred Income Tax - Federal-DR	F101G		17,081,202		7,144,291		2,282,608		3,873,780		1,579,148		1,493,431		680,477		27,467		
725																					
726	41011	Deferred Income Tax - State-DR	F101G		-		-		-		-		-		-		-		-		
727																					
728	41100	Deferred Income Tax - Federal-CR	F101G		(33,449,954)		(13,990,600)		(4,470,011)		(7,595,988)		(3,092,432)		(2,924,572)		(1,332,571)		(53,789)		
729																					
730	41111	Deferred Income Tax - State-CR	F101G		-		-		-		-		-		-		-		-		
731																					
732	TOTAL DEFERRED INCOME TAXES				(16,368,762)		(6,846,399)		(2,187,403)		(3,712,208)		(1,513,284)		(1,431,141)		(652,095)		(26,322)		
733																					
734																					
735																					
736																					
737	40911	State Income Taxes	F101G		-		-		-		-		-		-		-		-		
738	40910	Federal Income Tax	F101G		3,374,787		1,411,520		450,982		765,356		311,997		295,062		134,444		5,427		
739																					
740																					
741																					
742	TOTAL OPERATING EXPENSES				240,651,310		100,558,735		32,225,913		64,494,352		22,249,094		21,116,420		9,887,460		418,857		
743																					
744																					
745	Distribution - METER - Unbundled																				
746	A	B	C																		
STEAM GENERATION PLANT				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		
747	310	Land and Land Rights	F10		12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
748					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
749					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
750					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
751					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
752					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
753					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
754					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
755					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
756					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
757					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
758					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
759					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
760					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
761					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
762					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
763					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
764					12,254,273		5,125,347		1,637,650		2,779,070		1,132,951		1,071,416		485,200		18,750		
765	314	Turbogenerator Units	F10		8,411,544		3,518,126		1,124,090		1,907,601		777,643		736,438		335,109		13,536		
766					8,411,544		3,518,126		1,124,090		1,907,601		777,643		736,438		335,109		13,536		
767					8,411,544		3,518,126		1,124,090		1,907,601		777,643		736,438		335,109		13,536		
768					8,411,544		3,518,126		1,124,090		1,907,601		777,643		736,438		335,109		13,536		
769	315	Accessory Electrical Equipment	F10		44,486,336		18,606,398		5,846,003		10,887,776		4,112,738		3,899,530		1,772,300		71,890		
770					44,486,336		18,606,398		5,846,003		10,887,776		4,112,738		3,899,530		1,772,300		71,890		
771					44,486,336		18,606,398		5,846,003		10,887,776		4,112,738		3,899,530		1,772,300		71,890		
772					44,486,336		18,606,398		5,846,003		10,887,776		4,112,738		3,899,530		1,772,300		71,890		
773	316	Misc. Power Plant Equipment	F10		1,112,271		465,207		148,640		252,245		102,929		97,248		44,312		1,790		
774					1,112,271		465,207		148,640		252,245		102,929		97,248		44,312		1,790		
775					1,112,271		465,207		148,640		252,245										

1137 Distribution - METER - Unbundled			MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COSFATOR	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Service < 1,000 kW Schedule 26	Large General Service > 1,000 kW Schedule 48	Large General Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
1140 105	Plant Held For Future Use	F10										
1141	SG/CAGE/CAGW	F10		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
1142	DNPT	F10		-	-	-	-	-	-	-	-	
1143	DNPQ	F10		-	-	-	-	-	-	-	-	
1144	SE/CAEE/CAEW	F10		-	-	-	-	-	-	-	-	
1145	DNPG	F10		-	-	-	-	-	-	-	-	
1146	Total Plant Held For Future Use			34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
1147	Electric Plant Acquisition Adjust	F10		-	-	-	-	-	-	-	-	
1148	Pensions	F102G		-	-	-	-	-	-	-	-	
1149	Weatherization	F10		-	-	-	-	-	-	-	-	
1150	114											
1151	Fuel Stock	F10		-	-	-	-	-	-	-	-	
1152	Total Fuel Stock	F10		-	-	-	-	-	-	-	-	
1153	Fuel Stock - Undistributed	F10		-	-	-	-	-	-	-	-	
1154	DG&T Working Capital Deposit	F10		-	-	-	-	-	-	-	-	
1155	151											
1156	DG&T Working Capital Deposit	F10		-	-	-	-	-	-	-	-	
1157	151											
1158	SNPP	F10		-	-	-	-	-	-	-	-	
1159	CAGE	F10		-	-	-	-	-	-	-	-	
1160	Total Materials and Supplies	F102G		-	-	-	-	-	-	-	-	
1161	Materials and Supplies	F102G		-	-	-	-	-	-	-	-	
1162	SG/CAGE/CAGW	F102G		-	-	-	-	-	-	-	-	
1163	SE/CAEE/CAEW	F102G		-	-	-	-	-	-	-	-	
1164	SO	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1165	DNPPS	F102G	-	-	-	-	-	-	-	-	-	
1166	DNPP	F102G	-	-	-	-	-	-	-	-	-	
1167	DNP	F102G	-	-	-	-	-	-	-	-	-	
1168	DNT	F102G	-	-	-	-	-	-	-	-	-	
1169	DGU	F102G	-	-	-	-	-	-	-	-	-	
1170	DGP	F102G	-	-	-	-	-	-	-	-	-	
1171	JBG	F102G	-	-	-	-	-	-	-	-	-	
1172	SNPP	F102G	-	-	-	-	-	-	-	-	-	
1173	SNPD	F102G	-	-	-	-	-	-	-	-	-	
1174	SNP	F102G	-	-	-	-	-	-	-	-	-	
1175	SNP	F102G	-	-	-	-	-	-	-	-	-	
1176	SNPD	F102G	-	-	-	-	-	-	-	-	-	
1177	SNP	F102G	-	-	-	-	-	-	-	-	-	
1178	CAGE	F102G	-	-	-	-	-	-	-	-	-	
1179	Total Materials and Supplies	F102G	-	-	-	-	-	-	-	-	-	
1180	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	-	
1181	Prov Working Capital Deposit	F102G	-	-	-	-	-	-	-	-	-	
1182	Prepayments	F102G	-	-	-	-	-	-	-	-	-	
1183	GPS	F42	-	-	-	-	-	-	-	-	-	
1184	SE	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1185	SO	F102G	-	-	-	-	-	-	-	-	-	
1186	Total Prepayments	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1187	Misc Regulatory Assets	F102G	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403		
1188	SG/CAGW	F102G	-	-	-	-	-	-	-	-	-	
1189	CAEE	F102G	-	-	-	-	-	-	-	-	-	
1190	CAEW	F102G	-	-	-	-	-	-	-	-	-	
1191	SE	F102G	-	-	-	-	-	-	-	-	-	
1192	SO	F102G	-	-	-	-	-	-	-	-	-	
1193	Total Misc Regulatory Assets	F102G	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403		
1194	Misc Deferred Debits	F102G	-	-	-	-	-	-	-	-	-	
1195	CAEW	F102G	-	-	-	-	-	-	-	-	-	
1196	CAEE	F102G	-	-	-	-	-	-	-	-	-	
1197	SE	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1198	SO	F102G	0	0	0	0	0	0	0	0	0	
1199	JBE	F102G	430,387	180,009	57,670	97,606	39,789	37,630	17,146	693		
1200	EXCTAX	F102G	-	-	-	-	-	-	-	-	-	
1201	Total Misc Deferred Debits	F102G	430,387	180,009	57,670	97,606	39,789	37,630	17,146	693		
1202	CWC	F102G	-	-	-	-	-	-	-	-	-	
1203	Other Working Capital	F102G	-	-	-	-	-	-	-	-	-	
1204	Total Other Working Capital	F102G	-	-	-	-	-	-	-	-	-	
1205	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	
1206	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	
1207	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	-	
1208	TOTAL RATE BASE ADDITIONS		715,515	298,264	95,619	162,267	66,149	62,559	28,506	1,151		
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COSFATOR	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Service < 1,000 kW Schedule 26	Large General Service > 1,000 kW Schedule 48	Large General Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
1209 235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	
1210	Accum Prov for Prosrvr Insurance	F102G	-	-	-	-	-	-	-	-	-	
1211	Accum Prov for Injuries & Damages	F102G	-	-	-	-	-	-	-	-	-	
1212	Accum Prov for Pension & Benefits	F102G	-	-	-	-	-	-	-	-	-	
1213	Req Liabilities - Insurance Provision	F10	(50,550,404)	(21,142,692)	(6,755,385)	(11,464,008)	(4,673,358)	(4,419,724)	(2,013,888)	(81,349)		
1214	Accum Hydro Relicensing Obligation	F10	(123,389)	(51,608)	(16,489)	(27,983)	(11,407)	(10,788)	(4,916)	(199)		
1215	Customer Advances for Const	F60	-	-	-	-	-	-	-	-	-	
1216	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	
1217	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	
1218	SO2 Emissions	F10	-	-	-	-	-	-	-	-	-	
1219	Other Deferred Credits	F10	(4,665,451)	(1,991,324)	(1623,478)	(1,008,048)	(431,318)	(407,910)	(185,868)	(7,608)		
1220	Accum Deferred Income Taxes	F104G	8,739,354	3,656,153	1,167,881	1,981,991	807,971	764,138	348,161	14,059		
1221	SG/CAGW	F104G	596,328	249,408	79,499	135,241	56,132	52,141	23,757	959		
1222	DNPT	F104G	374,419	162,956	48,201	82,344	32,393	25,193	14,703	229		
1223	CN	F104G	-	-	-	-	-	-	-	-	-	
1224	BLREDEBT	F104G	-	-	-	-	-	-	-	-	-	
1225	JBG	F104G	1,167,260	655,492	209,440	355,438	144,896	137,036	62,437	2,621		
1226	JBE	F104G	(2,793,886)	(1,168,517)	(373,360)	(633,623)	(258,300)	(244,287)	(111,304)	(4,498)		
1227	SE	F104G	63,313	26,480	8,461	14,389	5,833	5,536	2,922	102		
1228	SG	F104G	6,548,787	3,588,223	1,141,311	1,336,339	788,505	743,756	340,277	13,376		
1229	Total Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1230	Accum Deferred Income Taxes	F104G	36,388	15,219	4,863	8,252	3,364	3,182	1,450	59		
1231	SG	F104G	(161,018)	(21,403)	(6,322)	(14,147)	(4,030)	(3,331)	(1,650)	(15)		
1232	SO	F104G	(0,721)	(1,585)	(0,603)	(0,340)	(0,331)	(0,331)	(0,150)	(0)		
1233	GPS	F104G	(25,516)	(11,334)	(3,335)	(5,622)	(2,234)	(1,979)	(997)	(16)		
1234	SNP	F104G	(103,096)	(45,628)	(14,579)	(24,742)	(10,086)	(9,639)	(4,346)	(176)		
1235	TROJD	F104G	(33,392)	(13,986)	(4,462)	(7,373)	(3,087)	(2,320)	(1,339)	(164)		
1236	SNPD	F104G	-	-	-	-	-	-	-	-		
1237	JBG	F104G	(5,069)	(2,120)	(0,677)	(1,150)	(0,499)	(0,443)	(0,202)	(0)		
1238	Total Accum Deferred Income Taxes	F104G	(297,216)	(124,970)	(39,644)	(67,240)	(27,353)	(25,738)	(11,821)	(453)		
1239	Accum Investment Tax Credit	F104G	(0,596)	(4,913)	(1,282)	(2,176)	(0,897)	(0,839)	(0,392)	(15)		
1240	TOTAL RATE BASE DEDUCTIONS	F104G	(152,439,289)	(63,370,176)	(20,372,034)	(34,572,533)	(14,094,433)	(13,331,027)	(6,073,171)	(248,516)		
ACCUMULATED DEPRECIATION GENERATION PLANT												
1241	Steam Prod Accumulated Depr	F10	(171,423,841)	(71,697,976)	(22,908,501)	(38,876,134)	(15,848,044)	(14,987,933)	(6,929,388)	(275,866)		
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-		
1243	Hydraulic Prod Accum Depr	F10	(51,269,552)	(21,433,712)	(6,850,286)	(11,625,058)	(4,739,011)	(4,481,814)	(2,042,179)	(82,492)		
1244	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-		
1245	SG-P	F10	-	-	-	-	-	-	-	-		
1246	SG	F10	25,933,761	10,847,625	3,465,967	5,881,808	2,397,747	2,267,616	1,033,260	41,737		
1247	CAEW	F10	(44,974,660)	(19,548,814)	(6,278,070)	(10,653,996)	(4,342,153)	(4,107,401)	(1,871,392)	(76,601)		
1248	Total Other Generation - Accum Depr	F10	(21,042,904)	(8,801,189)	(2,812,102)	(4,772,188)	(1,945,405)</					

		TRANSMISSION PLANT														
		DISTRIBUTION PLANT														
	FERC ACCT	DESCRIPTION	COSFactor	D	E	F	G	H	I	J	K	Street & Area Lighting Sch. 15, 51-64, 57				
				Washington Jurisdiction 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, 51-64, 57					
1315				-	-	-	-	-	-	-	-					
1316				-	-	-	-	-	-	-	-					
1317				-	-	-	-	-	-	-	-					
1318				-	-	-	-	-	-	-	-					
1319	108TP	Transmission Plant Accum Depr		F106	-	-	-	-	-	-	-					
1320																
1321																
1322																
1323																
1324	108360	Land and Land Rights		F118	-	-	-	-	-	-	-					
1325																
1326	108361	Structures and Improvements		F119	-	-	-	-	-	-	-					
1327																
1328	108362	Station Equipment		F120	-	-	-	-	-	-	-					
1329																
1330		Distribution - METER - Unbundled														
1331																
1332	A	B	C													
1333																
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	108200	Unclassified Dist Plant - Acct 300		F121	-	-	-	-	-	-	-					
1356																
1357	108205	Unclassified Dist Sub - Acct 300		F120	-	-	-	-	-	-	-					
1358																
1359	108D	Unclassified Dist Sub - Acct 300		F102G	-	-	-	-	-	-	-					
1360																
1361																
1362	TOTAL DISTRIBUTION PLANT DEPR				-	-	-	-	-	-	-					
1363																
1364																
1365	108GP	General Plant Accumulated Depr			GENERAL PLANT											
1366	S		F107G	802	335	107	182	74	70	32	1					
1367	SE-P		F106G	-	-	-	-	-	-	-	-					
1368	SG-LJ		F106G	(3,238,096)	(1,355,078)	(432,327)	(733,667)	(299,083)	(282,851)	(128,884)	(6,206)					
1369	CAGW		F106G	-	-	-	-	-	-	-	-					
1370	CN		F108	(3,491,470)	(1,480,307)	(466,588)	(791,809)	(322,786)	(305,266)	(139,097)	(6,519)					
1371	SO		F108	-	-	-	-	-	-	-	-					
1372	SE		F10	-	-	-	-	-	-	-	-					
1373	JRS		F106G	(545,020)	(227,955)	(72,535)	(123,602)	(56,387)	(47,652)	(21,713)	(877)					
1374	CAGE		F106G	72	39	10	16	7	6	3	0					
1375	CAGE		F106G	-	-	-	-	-	-	-	-					
1376	Total General Plant Accumulated Depr			(7,270,712)	(3,046,973)	(971,633)	(1,648,879)	(672,174)	(635,693)	(289,659)	(11,700)					
1377																
1378	108MP	Minin Plant Accumulated Depr.		F10	(57,337,030)	(22,981,197)	(7,662,326)	(13,003,104)	(5,000,778)	(5,013,093)	(2,284,261)	(92,270)				
1379																
1380	1081390	Accum Depr - Capital Lease		F10	-	-	-	-	-	-	-					
1381		Remove Capital Lease		F10	-	-	-	-	-	-	-					
1382																
1383	1081399L	Accum Depr - Capital Lease		F10	-	-	-	-	-	-	-					
1384	SE		F10	-	-	-	-	-	-	-	-					
1385	Remove Capital Lease		F10	-	-	-	-	-	-	-	-					
1386																
1387	TOTAL GENERAL PLANT ACCUM DEPR				(64,607,742)	(27,022,170)	(8,633,960)	(14,651,983)	(5,972,952)	(5,648,786)	(2,573,921)	(103,971)				
1388																
1389	TOTAL ACCUM DEPR - PLANT IN SERVICE				(308,335,040)	(128,961,046)	(41,294,950)	(69,925,364)	(28,505,412)	(26,958,396)	(12,283,820)	(496,192)				
1390																
1391																
1392																
1393																
1394																
1395	111CLS	Accum Prov for Amort-Stearn		F10	-	-	-	-	-	-	-					
1396																
1397	111CLG	Accum Prov for Amort-General			ACCUMULATED AMORTIZATION											
1398	S		F108	-	-	-	-	-	-	-	-					
1399	CN		F108	-	-	-	-	-	-	-	-					
1400	SG		F108	-	-	-	-	-	-	-	-					
1401	SO		F108	(126,970)	(58,487)	(18,099)	(25,533)	(10,233)	(8,694)	(5,587)	(536)					
1402	SE		F108	-	-	-	-	-	-	-	-					
1403	Total Accum Prov for Amort-General			(126,970)	(58,487)	(18,099)	(25,533)	(10,233)	(8,694)	(5,587)	(536)					
1404																
1405	111CLH	Accum Prov for Amort-Hydro		F10	(643,731)	(269,240)	(86,026)	(145,988)	(59,513)	(56,263)	(26,646)	(1,036)				
1406																
1407	111IP	Accum Prov for Amort-Intangible			(29,024)	(12,139)	(3,879)	(6,582)	(2,683)	(2,538)	(1,156)	(47)				
1408	S		F107G	-	-	-	-	-	-	-	-					
1409	DGP		F106G	-	-	-	-	-	-	-	-					
1410	DGU		F106G	-	-	-	-	-	-	-	-					
1411	SE		F10	-	-	-	-	-	-	-	-					
1412	JRS		F106G	(4,732,148)	(1,979,219)	(632,388)	(1,073,174)	(437,488)	(413,741)	(188,525)	(7,710)					
1413	CN		F42	-	-	-	-	-	-	-	-					
1414	JRS		F106G	(297,088)	(124,257)	(39,702)	(67,376)	(27,466)	(25,575)	(11,836)	(478)					
1415	CAGE		F106G	(16,969,496)	(7,342,330)	(2,357,487)	(4,306,499)	(1,756,560)	(1,666,207)	(706,925)	(36,599)					
1416	CAGE		F106G	-	-	-	-	-	-	-	-					
1417	SO		F102G	(9,673,687)	(4,046,017)	(1,292,759)	(2,193,835)	(894,327)	(845,790)	(385,392)	(16,567)					
1418	Total Accum Prov for Amort-Intangible			(33,721,402)	(14,163,967)	(4,606,414)	(7,647,465)	(3,117,526)	(2,945,330)	(1,343,434)	(64,267)					
1420	111390	Accum Prov for Amort-Capital Lease		F10	-	-	-	-	-	-	-					
1421																
1422																
1423	TOTAL ACCUM PROV FOR AMORTIZATION				(34,492,103)	(14,431,695)	(4,610,539)	(7,818,986)	(3,187,272)	(3,013,107)	(1,374,666)	(55,839)				

TransmissionTotal - Transmission - Total - Unbundled

PacificCorp 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	Street & Area Lighting Sch. 15, 51-54, 57
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 48		
12	Operating Revenues		51,602,346	20,855,620	8,293,034	12,030,334	4,273,580	3,819,744	2,212,978	117,056	
13	Operating Expenses		16,800,360	7,159,885	2,123,728	3,460,265	1,376,807	1,305,879	589,544	18,611	
14	Operating & Maintenance Expenses		11,643,805	5,151,321	1,632,238	2,453,198	993,346	974,639	425,336	13,438	
15	Depreciation Expense		259,489	115,785	34,443	65,144	22,329	21,809	9,568	302	
17	Amortization Expense		6,057,424	2,702,352	803,921	1,287,387	521,295	511,597	223,776	7,016	
18	Taxes Other Than Income		1,910	862	254	406	164	161	70	2	
20	Income Taxes - Federal										
21	Income Taxes - State		516,053	230,272	68,489	109,677	44,411	43,685	19,022	598	
22	Income Taxes Deferred										
23	Interest Tax Credit Add										
24	Misc Revenues & Expense		81	36	11	17	7	7	3	0	
25	Total Operating Expenses		34,378,822	15,341,094	4,563,063	7,306,035	2,958,389	2,902,776	1,267,518	39,957	
26	Operating Revenue For Return		17,223,524	5,514,626	3,729,951	4,724,299	1,315,221	916,967	945,460	77,100	
28											
30	Rate Base :										
31	Electric Power In Service		645,999,121	243,647,292	72,471,622	116,031,402	46,983,280	46,098,497	20,131,729	635,098	
32	Power Held For Future Use		-	-	-	-	-	-	-	-	
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	
34	Pensions		-	-	-	-	-	-	-	-	
35	Properties		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
36	Fuel Stock		-	-	-	-	-	-	-	-	
37	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
38	Minor Equipment & Debris		0	0	0	0	0	0	0	0	
39	Cash Working Capital		-	-	-	-	-	-	-	-	
40	Weatherization Loans		-	-	-	-	-	-	-	-	
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	
42	Total Rate Base Additions		645,999,121	243,647,292	72,471,622	116,031,402	46,983,280	46,098,497	20,131,729	635,098	
44	Rate Base Deductions :										
46	Accum Provision For Depreciation		(159,245,911)	(71,108,260)	(21,160,941)	(33,963,685)	(13,712,631)	(13,453,950)	(5,875,429)	(185,345)	
47	Accum Provision For Amortization		(9,414,910)	4,200,860	1,230,600	(1,993,850)	(806,741)	(784,452)	(351,450)	(12,888)	
48	Accumulated Taxes		188,322,386	(26,113,742)	(7,766,889)	(12,437,759)	(5,036,371)	(4,942,675)	(2,116,281)	(67,794)	
49	Unamortized ITC		(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)	
50	Customer Advance For Construction		-	-	-	-	-	-	-	-	
51	Customer Advance For Depreciation		-	-	-	-	-	-	-	-	
52	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	
53	Total Rate Base Deductions		(227,289,781)	(161,433,442)	(30,173,768)	(48,295,970)	(19,555,513)	(19,181,002)	(8,384,138)	(265,949)	
54	Total Rate Base		318,709,339	142,213,851	42,298,654	67,735,432	27,427,768	26,917,495	11,747,591	369,149	
55											
56	Return On Rate Base		5.40%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
57	Return On Equity		5.84%	2.94%	12.34%	8.83%	4.68%	2.04%	10.87%	35.30%	

PacificCorp 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	Street & Area Lighting Sch. 15, 51-54, 57
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 48		
78	Total Rate Base		318,709,339	142,213,851	42,298,654	67,735,432	27,427,768	26,917,495	11,747,591	369,149	
80											
81	Return On Ratebase (S81)	5.49%	17,486,653	7,159,885	2,320,764	3,714,453	1,504,877	1,476,880	644,554	20,254	
82	Operating & Maintenance Expense		16,800,360	7,159,885	2,123,728	3,460,265	1,376,807	1,350,579	589,544	18,611	
84	Bad Debt To Produce ROR	F80	-	-	-	-	-	-	-	-	
85	Depreciation Expenses		259,489	115,785	34,443	65,144	22,329	21,809	9,568	302	
86	Amortization Expenses		6,057,424	2,702,352	803,921	1,287,387	521,295	511,597	223,776	7,016	
87	Taxes Other Than Income		1,910	862	254	406	164	161	70	2	
88	Federal Income Taxes		-	-	-	-	-	-	-	-	
89	RIT Adj To Produce Target ROR	F101	-	-	-	-	-	-	-	-	
90	State Income Taxes		-	-	-	-	-	-	-	-	
91	SIT Adj To Produce Target ROR	F101	-	-	-	-	-	-	-	-	
92	Deferred Income Taxes		516,953	238,272	68,489	109,677	44,411	43,685	19,022	598	
93	Investment Tax Credit		-	-	-	-	-	-	-	-	
94	Misc Revenue & Expenses		81	36	11	17	7	7	3	0	
95	Revenue Credits		(10,791,536)	(4,848,510)	(1,433,611)	(2,273,620)	(920,371)	(903,017)	(397,491)	(14,491)	
96	Total Revenue Requirements		41,073,888	18,295,421	5,450,236	8,748,851	3,542,865	3,476,640	1,514,124	45,751	
98	Operating Revenues		40,910,809	16,007,110	6,859,423	9,756,714	3,353,209	3,096,727	1,815,629	102,597	
99											
100	Increase / (Decrease) Required to		263,079	2,298,311	(1,409,187)	(1,007,863)	189,656	559,913	(300,905)	(56,846)	
101	Earn Equal Rates of Return		-	-	-	-	-	-	-	-	
102	Existing Revenues		40,810,809	16,007,110	6,859,423	9,756,714	3,353,209	3,096,727	1,815,629	102,597	
104	Percent Increase / (Decrease)	check	-	-	-	-	-	-	-	-	
105	Over Existing Rates To		-	-	-	-	-	-	-	-	
106	Equal Authorized Rof & Ror		0.64%	14.30%	-20.54%	-10.33%	5.66%	19.20%	-16.58%	-55.41%	

406 Distribution - METER - Unbundled			TRANSMISSION EXPENSE									
407	A	B	C	D	E	F	G	H	I	J	K	
408				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 36	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
409												
410	FERC ACCT	DESCRIPTION	COSFactor									
411	660	Operation Supervision & Eng	F12	702,971	313,695	93,307	149,390	60,491	59,352	25,920	818	
412	661	Load Dispatching	F12	1,474,314	657,900	195,689	313,009	126,865	124,476	54,360	1,715	
413	662	Station Expense	F12	151,288	67,611	20,081	32,151	13,018	12,773	5,578	176	
414	663	Overhead Line Expense	F12	29,173	13,018	3,872	6,200	2,510	2,463	1,076	34	
415	664	Underground Line Expense	F12	-	-	-	-	-	-	-	-	
416	665	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-	
417	666	Transmission of Electricity by Others-NPC	F12	-	-	-	-	-	-	-	-	
418	667	CAGW	F12	26,272,270	11,723,769	3,487,184	5,683,174	2,260,732	2,141,165	965,684	30,960	
419	668	SE	F12	(15,671,939)	(6,995,232)	(2,060,411)	(3,331,176)	(1,348,173)	(1,323,510)	(577,952)	(16,234)	
420	669	SE	F12	10,896,372	4,728,537	1,406,483	2,251,857	911,819	894,648	390,703	12,326	
421	670	Misc. Transmission Expense	F12	202,060	90,167	26,820	42,940	17,387	17,060	7,450	235	
422	671	Rents - Transmission	F12	202,758	90,479	26,913	43,089	17,447	17,119	7,476	236	
423	672	Maint Supervision & Engineering	F12	93,751	41,836	12,444	19,823	8,067	7,915	3,457	109	
424	673	Maintenance of Structures	F12	493,862	220,381	65,551	104,952	42,497	41,697	18,209	574	
425	674	Maintainance of Structures	F12	611,149	275,397	81,916	131,152	53,106	52,106	22,755	718	
426	675	Maintainence of Overhead Lines	F12	1,426,282	636,466	189,314	303,192	122,732	120,420	52,589	1,659	
427	676	Maintain of Underground Lines	F12	2,433	1,086	323	517	209	205	90	3	
428	677	Maintain of Misc Transmission Plant	F12	1,647	3,413	1,015	1,625	658	646	252	9	
429	678	TOTAL TRANSMISSION EXPENSE		16,000,060	7,139,885	2,123,728	3,400,206	1,376,807	1,350,879	689,944	18,611	
430	449											
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ADMINISTRATION & GENERAL EXPENSE												
548												
549												
550												
551	920	Administrative & General Salaries	F102T	-	-	-	-	-	-	-	-	-
552		Customer - System	F42	-	-	-	-	-	-	-	-	-
553		System Overheads	F102T	-	-	-	-	-	-	-	-	-
554		Administrative & General Salaries		-	-	-	-	-	-	-	-	-
555		Office Supplies & Expenses	F102T	-	-	-	-	-	-	-	-	-
556		Customer - System	F42	-	-	-	-	-	-	-	-	-
557		System Overheads	F102T	-	-	-	-	-	-	-	-	-
558		Office Supplies & expenses		-	-	-	-	-	-	-	-	-
559												
560												
561	922	A&G Expenses Transferred	F102T	-	-	-	-	-	-	-	-	-
562												
563	923	Outside Services	F102T	-	-	-	-	-	-	-	-	-
564		Customer - System	F42	-	-	-	-	-	-	-	-	-
565		System Overheads	F102T	-	-	-	-	-	-	-	-	-
566		Job	F102T	-	-	-	-	-	-	-	-	-
567		System Overheads	F102T	-	-	-	-	-	-	-	-	-
568		Outside Services		-	-	-	-	-	-	-	-	-
569												
570	924	Property Insurance		-	-	-	-	-	-	-	-	-
571		System Overheads	F102T	-	-	-	-	-	-	-	-	-
572												
573	925	Injuries & Damages	F102T	-	-	-	-	-	-	-	-	-
574		Injuries & Damages	F102T	-	-	-	-	-	-	-	-	-
575												
576	926	Employee Pensions & Benefits	F108T	-	-	-	-	-	-	-	-	-
577												
578	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-
579												
580	928	Regulator Commission Expense	F141	-	-	-	-	-	-	-	-	-
581		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-
582												
583	929	Duplicate Charges	F108T	-	-	-	-	-	-	-	-	-
584												
585	930	Misc General Expenses		-	-	-	-	-	-	-	-	-
586		Situs	F108T	-	-	-	-	-	-	-	-	-
587		Customer	F108T	-	-	-	-	-	-	-	-	-
588		Labor	F108T	-	-	-	-	-	-	-	-	-
589		Customer	F108T	-	-	-	-	-	-	-	-	-
590												
591												
592	931	Rents	F102T	-	-	-	-	-	-	-	-	-
593												
594	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	-
595												
596	TOTAL ADMINISTRATIVE & GEN EXPENSE											
597												
598												
599	TOTAL O & M EXPENSE											
600												
601	Distribution - METER - Unbundled											
602												
DEPRECIATION EXPENSE												
603	A	B	C	D	E	F	G	H	I	J	Street & Area Lighting	
				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 26	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 48	Sch. 15, 51-54, 87	
604	FERC ACCT	DESCRIPTION	COSFactor	F10								
605	403SP	Steam Depreciation										
606												
607	403NP	Nuclear Depreciation	F10									
608												
609	403HP	Hydro Depreciation	F10									
610												
611	403OP	Other Generation Depreciation	F10									
612		SG	F10									
613		CAEW	F10									
614		CAGW	F10									
615		CAGE	F10									
616		Total 403OP										
617	403TP	Transmission Depreciation	F106	10,551,990	4,708,732	1,400,592	2,242,426	908,000	890,900	389,066	12,274	
618												
619												
620	403	Distribution Depreciation										
621		Land Rights	F118	-	-	-	-	-	-	-	-	
622		Structures	F119	-	-	-	-	-	-	-	-	
623		Station & Cables	F120	-	-	-	-	-	-	-	-	
624		Poles & Towers	F121	-	-	-	-	-	-	-	-	
625		UG Conductors	F122	-	-	-	-	-	-	-	-	
626		UG Ground	F123	-	-	-	-	-	-	-	-	
627		UG Transformer	F124	-	-	-	-	-	-	-	-	
628		Line Transformer	F125	-	-	-	-	-	-	-	-	
629		Switches	F126	-	-	-	-	-	-	-	-	
630		Meters	F127	-	-	-	-	-	-	-	-	
631		Inst Cus Premises	F128	-	-	-	-	-	-	-	-	
632		Land & Improvry	F129	-	-	-	-	-	-	-	-	
633		Street Lighting	F130	-	-	-	-	-	-	-	-	
634		Total Distribution Exempt		-	-	-	-	-	-	-	-	
635	403GP	General Depreciation										
636		S	F107	290,767	129,752	38,594	61,792	25,021	24,549	10,721	338	
637		DGP	F107	-	-	-	-	-	-	-	-	
638		DGU	F107	-	-	-	-	-	-	-	-	
639		SE	F10	-	-	-	-	-	-	-	-	
640		CA	F42	-	-	-	-	-	-	-	-	
641		SG/CAGW/CAGE	F107	402,469	173,588	53,421	85,529	34,632	33,980	14,540	468	
642		SO	F102T	243,480	108,651	32,218	51,742	20,951	20,567	8,977	283	
643		CAEW	F105T	-	272	36	58	23	23	0	0	
644		JBG	F107	54,928	24,466	7,277	11,652	4,716	4,629	2,022	64	
645		JBE	F10	-	-	-	-	-	-	-	-	
646		Total General Expense		991,816	442,589	131,646	210,773	85,346	83,739	36,570	1,154	
647												
648	403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-	
649												
650	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-	
651	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	
652												
653		TOTAL DEPRECIATION EXPENSE		11,643,805	5,151,321	1,632,238	2,453,198	993,346	974,639	425,636	13,428	
654												
AMORTIZATION EXPENSE												
655	404CLG	Amort of LT Plant - Cap. Lease Gen	F12	(106,076)	(47,335)	(14,080)	(22,542)	(9,128)	(8,956)	(3,911)	(123)	
656		SE	F10	-	-	-	-	-	-	-	-	
657		SG/CAGW	F105T	46,865	20,813	6,221	9,899	4,033	3,957	1,728	66	
658		SO	F102T	224,195	103,019	25,750	47,532	19,207	19,524	8,264	261	
659		CA	F42	-	-	-	-	-	-	-	-	
660		DGP	F10	-	-	-	-	-	-	-	-	
661		DGU	F10	-	-	-	-	-	-	-	-	
662		CAEW	F10	-	-	-	-	-	-	-	-	
663		CAGW	F105T	86,601	35,445	11,495	19,404	7,452	7,312	3,193	101	
664		JBG	F105T	8,070	3,651	1,071	1,715	584	581	236	9	
665		Total Amort. Intangible Plant		341,689	161,400	49,008	76,683	31,123	30,537	13,336	421	

825	Distribution - METER - Unbundled	B	C	D	E	F	G	H	I	J	K			
826	A	FERC 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 40	Street & Area Lighting Sch. 15, 51-64, 87		
827														
828	340	Land and Land Rights	Total 340	F10	-	-	-	-	-	-	-	-		
829														
830														
831	341	Structures and Improvements	Total 341	F10	-	-	-	-	-	-	-	-		
832														
833	342	Fuel Holders, Producers & Access	Total 342	F10	-	-	-	-	-	-	-	-		
834														
835	343	Prime Movers	Total 343	F10	-	-	-	-	-	-	-	-		
836														
837	344	Generators	Total 344	F10	-	-	-	-	-	-	-	-		
838														
839	345	Accessory Electric Plant	Total 345	F10	-	-	-	-	-	-	-	-		
840														
841	000	Unclassified Other Prod - Acct 300		F10	-	-	-	-	-	-	-	-		
842														
843	850	Total Other Generation Plant			-	-	-	-	-	-	-	-		
844														
845	851	Experimental Plant												
846	852	Experimental Plant		F10	-	-	-	-	-	-	-	-		
847														
848	854	TOTAL GENERATION PLANT			-	-	-	-	-	-	-	-		
849														
850	855													
851	350	Land and Land Rights												
852		Demand												
853		Direct Assigned		F12	A	1.00	8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
854														
855														
856	352	Structures and Improvements		F12	A	1.00	8,370,406	3,735,220	1,111,025	1,778,812	720,274	706,710	308,628	9,736
857		Demand												
858		Direct Assigned												
859														
860	353	Station Equipment		F12	A	1.00	16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
861		Demand												
862		Direct Assigned												
863														
864	354	Towers and Fixtures		F12	A	1.00	16,205,308	7,231,476	2,150,971	3,443,824	1,394,468	1,368,208	597,512	18,850
865		Demand												
866		Direct Assigned												
867														
868	355	Poles, Towers & Fixtures		F12	A	1.00	187,468,934	83,656,359	24,883,218	39,839,411	16,131,721	15,827,931	6,912,234	218,061
869		Demand												
870		Direct Assigned												
871														
872	356	Overhead Conductors		F12	A	1.00	45,965,110	20,511,525	6,101,063	9,768,140	3,955,302	3,880,817	1,694,796	53,466
873		Demand												
874		Direct Assigned												
875														
876	357	Underground Conductors		F12	A	1.00	157,402,059	70,239,281	20,892,267	33,449,837	13,544,463	13,289,396	5,803,628	183,088
877		Demand												
878		Direct Assigned												
879														
880	358	Overhead Conductors		F12	A	1.00	76,501,643	34,138,184	10,154,254	16,257,522	6,582,974	6,459,005	2,820,720	88,986
881		Demand												
882		Direct Assigned												
883														
884	359	Underground Conduit		F12	A	1.00	95,169	42,469	12,632	20,225	8,189	8,035	3,509	111
885		Demand												
886		Direct Assigned												
887														
888	360	Roads and Trails		F12	A	1.00	66,148	29,518	8,780	14,057	5,692	5,585	2,439	77
889		Demand												
890		Direct Assigned												
891														
892	361	Station Equipment		F20	A	-	-	-	-	-	-	-	-	-
893		Demand Primary												
894		Assigned												
895														
896	362	Towers and Fixtures		F20A	A	-	-	-	-	-	-	-	-	-
897		Demand Primary												
898		Assigned												
899														
900	363	Poles, Towers & Fixtures		F20A	A	-	-	-	-	-	-	-	-	-
901		Demand Primary												
902		Assigned												
903														
904	364	Underground Conduit		F20A	A	-	-	-	-	-	-	-	-	-
905		Demand Primary												
906		Assigned												
907														
908	365	Underground Conductors		F20A	A	-	-	-	-	-	-	-	-	-
909		Demand Primary												
910		Assigned												
911														
912	366	Overhead Conductors		F20A	A	-	-	-	-	-	-	-	-	-
913		Demand Primary												
914		Assigned												
915														
916	367	Line Transformers		F21	A	-	-	-	-	-	-	-	-	-
917		Demand Secondary												
918		Assigned												
919														
920	368	Services		F70	A	-	-	-	-	-	-	-	-	-
921		Customer												
922		Assigned												
923														
924	369	Leased Property		F20	A	-	-	-	-	-	-	-	-	-
925		Demand Primary												
926		Assigned												
927														
928	370	Street Lights		A	-	-	-	-	-	-	-	-	-	-
929		Demand												
930		Assigned												
931														
932	371	Install on Customers' Premises		F60A	A	-	-	-	-	-	-	-	-	-
933		Demand Primary												
934		Assigned												
935														
936	372	Customer Premises		F22	A	-	-	-	-	-	-	-	-	-
937		Demand Secondary												
938		Assigned												
939														
940	373	Leased Property		F20	A	-	-	-	-	-	-	-	-	-
941		Demand Primary												
942		Assigned												
943														
944	374	Customer Premises		F60A	A	-	-	-	-	-	-	-	-	-
945		Demand Secondary												
946		Assigned												
947														
948	375	Install on Customers' Premises		F22	A	-	-	-	-	-	-	-	-	-
949		Demand Primary												
950		Assigned												
951														
952	376	Leased Property		F20	A	-	-	-	-	-	-	-	-	-
953		Demand Primary												
954		Assigned												
955														
956	377	Street Lights		A	-	-	-	-	-	-	-	-	-	-
957		Demand												
958		Assigned												
959														
960	378	Street Lights		A	-	-	-	-	-	-	-	-	-	-
961	D00	Unclassified Dist Plant - Acct 300		F22	</td									

965 Distribution - METER - Unbundled			GENERAL PLANT									
966 FERC ACCT	967 A	968 B	969 C	970 D	971 E	972 F	973 G	974 H	975 I	976 J	977 K	
		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 48	Street & Area Lighting Sch. 15, 51-54, 57	
978 389 Land and Land Rights	F107T	336,067	149,957	44,607	71,416	26,919	28,374	12,391	391			
979 CN	F42											
980 DGU	F105T											
981 SG/CAGE/CAGW	F105T											
982 SO	F105T	102,460	45,722	13,400	21,774	8,817	8,651	3,778	119			
983 Total Land & Land Rights		438,528	195,869	58,207	93,192	37,735	37,025	16,169	510			
977 390 Structures and Improvements	S	F107T	4,264,771	1,903,117	566,074	906,315	366,984	360,073	157,248	4,961		
978 DSP	F107T											
979 DGU	F105T											
980 SG	F105T											
981 CN	F42											
982 SG/CAGE/CAGW	F105T	404,274	187,544	55,784	89,213	36,165	35,454	15,496	489			
983 JBG	F105T	2,330	1,253	376	591	244	239	94	3			
984 SD	F105T	1,316,126	587,310	174,693	279,693	113,233	111,120	48,527	1,531			
985 Total Structures and Improvements		6,004,002	2,679,233	796,926	1,275,923	516,645	506,916	221,376	6,984			
988 391 Office Furniture & Equipment	S	F107T	94,266	42,065	12,512	20,033	8,112	7,959	3,476	119		
989 SGP	F105T											
990 SGU	F105T											
991 CG	F42											
992 SE	F10											
993 SG/CAGE/CAGW	F105T	66,645	29,740	8,846	14,163	5,735	5,627	2,457	78			
994 SE	F10											
995 JBG	F105T	701,437	313,610	93,103	149,954	60,399	69,222	25,863	916			
996 JBG	F105T	26,026	12,596	3,720	6,955	2,412	2,366	1,033	33			
997 JBG	F10											
998 Total Office Furniture & Equipment		890,374	397,321	118,181	189,215	76,617	75,174	32,829	1,036			
1000 392 Transportation Equipment												
1001 S	F107T	1,625,265	727,042	216,355	346,237	140,195	137,658	60,073	1,885			
1002 SD	F105T	53,975	41,955	12,474	19,371	8,007	7,934	3,445	109			
1003 SG/CAGE/CAGW	F105T	732,354	326,806	97,207	155,634	63,019	61,832	27,003	852			
1004 CG	F42											
1005 SG-U	F105T											
1006 SE	F10											
1007 SGP	F105T											
1008 JBG	F105T	327,947	146,344	43,929	69,693	28,220	27,688	12,092	381			
1009 CAGE	F10											
1010 Total Transportation Equipment		2,783,634	1,242,528	369,465	591,535	239,523	235,613	102,333	3,238			
1011 393 Stores Equipment	S	F107T	213,205	95,141	28,299	45,309	18,346	18,001	7,861	248		
1012 SG-P	F105T											
1013 SG-U	F105T											
1014 SE	F105T											
1015 SG-CAGE/CAGW	F105T	3,477	1,552	462	739	299	294	128	4			
1016 SO	F102T	3,477	1,552	462	739	299	294	128	4			
1017 SE	F10											
1018 SG-U	F105T	30,621	14,522	5,151	21,954	8,855	8,544	3,116	111			
1019 JBG	F105T	110,628	45,357	14,554	23,510	9,529	9,340	4,079	129			
1020 CAGE	F10											
1021 Total Stores Equipment		426,139	190,161	56,563	90,660	36,669	35,579	15,712	496			
1022 394 Tools, Shop & Garage Equipment	S	F107T	839,277	374,820	111,399	178,357	72,220	70,860	30,455	976		
1023 SG	F105T											
1024 SG-CAGE/CAGW	F105T	337,771	150,728	44,833	71,781	29,065	28,518	12,454	393			
1025 SO	F102T	28,997	12,940	3,649	6,162	2,495	2,448	1,069	34			
1026 SE	F10											
1027 SG-U	F105T											
1028 SE	F105T	168,371	75,134	22,348	35,781	14,488	14,216	6,208	196			
1029 JBG	F105T	45,142	20,144	5,992	9,693	3,884	3,811	1,664	53			
1030 CAGE	F105T											
1031 Total Tools, Shop & Garage Equipment		1,592,725	710,740	211,406	338,473	137,354	134,473	58,726	1,853			
1032 395 Laboratory Equipment												
1033 S	F107T	390,681	174,338	51,856	83,024	33,616	32,985	14,405	454			
1034 SGP	F105T											
1035 SGU	F105T											
1036 SO	F102T	67,798	30,254	8,899	14,408	8,854	8,724	2,860	79			
1037 SE	F10											
1038 SG-CAGE/CAGW	F105T	16,371	7,554	2,248	35,781	14,488	14,216	6,208	196			
1039 JBG	F105T	1,268,325	565,379	168,348	289,534	109,139	107,084	46,765	1,475			
1040 CAGE	F105T											
1041 Total Laboratory Equipment		4,537,795	2,024,951	602,213	964,336	390,478	383,124	167,315	5,278			
1042 396 Power Operated Equipment	S	F107T	2,733,766	1,219,919	362,860	580,958	235,241	230,811	100,798	3,180		
1043 SG-P	F105T											
1044 SG-CAGE/CAGW	F105T	452,444	201,988	60,081	96,192	38,950	38,217	16,690	527			
1045 SO	F102T	83,061	37,065	11,025	17,651	7,147	7,013	3,063	97			
1046 SE	F105T											
1047 SG-U	F105T											
1048 JBG	F105T											
1049 CAGE	F105T											
1050 Total Power Operated Equipment		4,537,795	2,024,951	602,213	964,336	390,478	383,124	167,315	5,278			
1052 397 Communication Equipment	S	F107T	4,630,841	2,096,472	614,663	984,110	398,484	390,980	170,745	5,387		
1053 SGP	F105T											
1054 SGU	F105T											
1055 SO	F102T	1,516,634	676,740	201,293	322,262	130,498	128,040	55,917	1,764			
1056 CN	F42											
1057 SE	F105T											
1058 SG	F105T	91,667	23,566	6,658	10,960	4,446	4,362	1,905	60			
1059 JBG	F105T	26,123	11,657	3,467	5,551	2,248	2,206	963	30			
1060 CAGE	F105T	6,335	2,827	841	1,346	545	535	234	7			
1061 Total Communication Equipment		(42)	(19)	(6)	(9)	(4)	(4)	(2)	(0)			
1062 398 Distribution - METER - Unbundled												
1063 A	F10											
1064 B	F10											
1065 C	F10											
1066 D	F10											
1067 E	F10											
1068 F	F10											
1069 G	F10											
1070 H	F10											
1071 I	F10											
1072 J	F10											
1073 K	F10											
1074 L	F10											
1075 M	F10											
1076 N	F10											
1077 O	F10											
1078 P	F10											
1079 Q	F10											
1080 R	F10											
1081 S	F10											
1082 T	F10											
1083 U	F10											
1084 V	F10											
1085 W	F10											
1086 X	F10											
1087 Y	F10											
1088 Z	F10											
1089 AA	F10											
1090 BB	F10											
1091 CC	F10											
1092 DD	F10											
1093 EE	F10											
1094 FF	F10											
1095 GG	F10											
1096 GG Unclassified Gen Plant - Acc 300	F102T	537,992	239,896	71,356	114,246	46,260	45,839	19,622	625			
1097 GG Unclassified Gen Ven - Acc 300	F102T											
1098 TOTAL GENERAL PLANT		31,854,838	14,214,940	4,228,172	6,769,537	2,741,112	2,689,492	1,174,531	37,053			
1099 100 Unclass Intangible Plant - Acc 300	F102T											

1137 Distribution - METER - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 48	Street & Area Lighting Sch. 15, 51-54, 87	
1140 105	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1141	S	F10	-	-	-	-	-	-	-	-	
1142	SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-	
1143	DNPT	F10	-	-	-	-	-	-	-	-	
1144	DNGP	F10	-	-	-	-	-	-	-	-	
1145	SEC/CAEE/CAEW	F10	-	-	-	-	-	-	-	-	
1146	DNGP	F102	-	-	-	-	-	-	-	-	
1147	Total Plant Held For Future Use	-	-	-	-	-	-	-	-	-	
1148	-	-	-	-	-	-	-	-	-	-	
1150 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1151	-	-	-	-	-	-	-	-	-	-	
1152 128	Pensions	F102T	-	-	-	-	-	-	-	-	
1153	Weatherization	F10	-	-	-	-	-	-	-	-	
1154 124	-	-	-	-	-	-	-	-	-	-	
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 23519	Prov Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1167	-	-	-	-	-	-	-	-	-	-	
1168 154	Materials and Supplies	F102T	-	-	-	-	-	-	-	-	
1169	SG/CAGE/CAGW	F102T	-	-	-	-	-	-	-	-	
1170	SE/CAEE/CAEW	F102T	-	-	-	-	-	-	-	-	
1171	SO	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1172	DNPPS	F102T	-	-	-	-	-	-	-	-	
1173	DNPH	F102T	-	-	-	-	-	-	-	-	
1174	DNPD	F102T	-	-	-	-	-	-	-	-	
1175	DNPT	F102T	-	-	-	-	-	-	-	-	
1176	DGU	F102T	-	-	-	-	-	-	-	-	
1177	DGP	F102T	-	-	-	-	-	-	-	-	
1178	JBG	F10	-	-	-	-	-	-	-	-	
1179	SNPP	F102T	-	-	-	-	-	-	-	-	
1180	CAGE	F102T	-	-	-	-	-	-	-	-	
1181	Total Materials and Supplies	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1182	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	
1184	-	-	-	-	-	-	-	-	-	-	
1185 25318	Prov Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	
1186	-	-	-	-	-	-	-	-	-	-	
1187 165	Prepayments	F102T	-	-	-	-	-	-	-	-	
1188	GPS	F42	-	-	-	-	-	-	-	-	
1189	SE	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1190	SO	F102T	-	-	-	-	-	-	-	-	
1192	Total Prepayments	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1193	-	-	-	-	-	-	-	-	-	-	
1194 182	Misc Regulatory Assets	F102T	-	-	-	-	-	-	-	-	
1195	SG/CAGW	F102T	-	-	-	-	-	-	-	-	
1196	CAEE	F102T	-	-	-	-	-	-	-	-	
1197	CAEW	F102T	-	-	-	-	-	-	-	-	
1198	SE	F10	-	-	-	-	-	-	-	-	
1199	SO	F102T	-	-	-	-	-	-	-	-	
1201	Total Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	
1202	-	-	-	-	-	-	-	-	-	-	
1203 186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	
1204	CAEW	F102T	-	-	-	-	-	-	-	-	
1205	CAEE	F102T	-	-	-	-	-	-	-	-	
1206	SG	F102T	-	-	-	-	-	-	-	-	
1207	SO	F102T	0	0	0	0	0	0	0	0	
1208	SE	F10	-	-	-	-	-	-	-	-	
1209	JBE	F102T	-	-	-	-	-	-	-	-	
1210	EXCTAX	F102T	-	-	-	-	-	-	-	-	
1211	Total Misc Deferred Debits	-	0	0	0	0	0	0	0	0	
1212	CWC	Cash Working Capital	F102T	-	-	-	-	-	-	-	
1214	Other Working Capital	F102T	-	-	-	-	-	-	-	-	
1215	Total Other Working Capital	-	-	-	-	-	-	-	-	-	
1219 1822	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1220 1689	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1221	-	-	-	-	-	-	-	-	-	-	
1222 141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1223	TOTAL RATE BASE ADDITIONS	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1224	-	-	-	-	-	-	-	-	-	-	
1225 Distribution - METER - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 48	Street & Area Lighting Sch. 15, 51-54, 87	
1229 235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	
1231	-	-	-	-	-	-	-	-	-	-	
1232 2281	Accum Prov for Prosrvr Insurance	F102T	-	-	-	-	-	-	-	-	
1234 2282	Accum Prov for Injuries & Damages	F102T	-	-	-	-	-	-	-	-	
1236 2283	Accum Prov for Pension & Benefits	F102T	-	-	-	-	-	-	-	-	
1237	-	-	-	-	-	-	-	-	-	-	
1239 254	Req Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-	
1240 22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	
1241	-	-	-	-	-	-	-	-	-	-	
1242	-	-	-	-	-	-	-	-	-	-	
1244 22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
1245 252	Customer Advances for Const	F60	-	-	-	-	-	-	-	-	
1246	-	-	-	-	-	-	-	-	-	-	
1247 25388	SO2 Emissions	F10	-	-	-	-	-	-	-	-	
1248	-	-	-	-	-	-	-	-	-	-	
1249 25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
1251 190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	
1252	SG/CAGW	F104T	-	-	-	-	-	-	-	-	
1253	DO	F104T	70,872	31,626	9,407	15,061	6,099	5,984	2,613	82	
1254	CN	F104T	-	-	-	-	-	-	-	-	
1255	BALANCEDEBT	F42	-	-	-	-	-	-	-	-	
1256	JRG	F104T	-	-	-	-	-	-	-	-	
1257	JBE	F104T	-	-	-	-	-	-	-	-	
1258	SE/CAEW	F104T	-	-	-	-	-	-	-	-	
1259	SNPP	F104T	-	-	-	-	-	-	-	-	
1260	-	-	-	-	-	-	-	-	-	-	
1261	Total Accum Deferred Income Taxes	-	70,872	31,626	9,407	15,061	6,099	5,984	2,613	82	
1262	-	-	-	-	-	-	-	-	-	-	
1263 281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1264	-	-	-	-	-	-	-	-	-	-	
1265 282	Accum Deferred Income Taxes	F104T	(58,068,748)	(25,911,322)	(7,706,693)	(12,341,376)	(4,997,331)	(4,904,360)	(2,140,408)	(67,298)	-
1266	-	-	-	-	-	-	-	-	-	-	
1267	-	-	-	-	-	-	-	-	-	-	
1268	-	-	-	-	-	-	-	-	-	-	
1269	-	-	-	-	-	-	-	-	-	-	
1270	-	-	-	-	-	-	-	-	-	-	
1271	-	-	-	-	-	-	-	-	-	-	
1272	SO	F102T	(17,954)	(8,012)	(2,383)	(3,916)	(1,545)	(1,413)	(406)	(177)	(6)
1273	-	-	(449,725)	(200,675)	(59,686)	(12,168)	(4,927)	(4,835)	(2,110)	(66)	-
1274	-	-	-	-	-	-	-	-	-	-	
1275	SE	F104T	-	-	-	-	-	-	-	-	
1276	SG	F104T	-	-	-	-	-	-	-	-	
1277	-	-	-	-	-	-	-	-	-	-	
1279 283	Accum Deferred Income Taxes	F104T	19,096	8,521	2,534	4,059	1,643	1,613	704	22	-
1280	SG/CAGW	F104T	-	-	-	-	-	-	-	-	
1281	SE	F104T	-	-	-	-	-	-	-	-	
1282	SO	F102T	(4,804)	(2,144)	(638)	(1,021)	(413)	(406)	(177)	(6)	-
1283	GPS	F104T	(57,253)	(25,547)	(7,698)	(12,168)	(4,927)	(4,835)	(2,110)	(66)	-
1284	SNPP	F104T	-	-	-	-	-	-	-	-	
1285	TROJ	F104T	(13,371)	(6,190)	(1,941)	(2,948)	(1,194)	(1,172)	(511)	(16)	-
1286	-	-	-	-	-	-	-	-	-	-	
1287	-	-	-	-	-	-	-	-	-	-	
1288	Total Accum Deferred Income Taxes	-	(66,832)	(25,360)	(7,543)	(12,076)	(4,891)	(4,800)	(2,095)	(66)	-
1289	-	-	-	-	-	-	-	-	-	-	
1290 255	Accum Investment Tax Credit	F104T	(3,986)	(1,779)	(829)	(847)	(343)	(337)	(147)	(6)	-
1291	TOTAL RATE BASE DEDUCTIONS	-	(58,526,372)	(26,115,521)	(7,767,421)	(12,438,636)	(5,036,714)	(4,943,911)	(2,157,275)	(67,789)	-
1292	-	-	-	-	-	-	-	-	-	-	
1293	-	-	-	-	-	-	-	-	-	-	
1294	-	-	-	-	-	-	-	-	-	-	
1295	-	-	-	-	-	-	-	-	-	-	
1296 108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1297	-	-	-	-	-	-	-	-	-	-	
1298 108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1299	-	-	-								

		TRANSMISSION PLANT									
		DISTRIBUTION PLANT									
	FERC ACCT	DESCRIPTION	COSFactor	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, 51-64, 87
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)	(12,225,288)	(6,338,824)	(168,428)
1320											
1321											
1322											
1323											
1324	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1325											
1326	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1327											
1328	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1329											
1330		Distribution - METER - Unbundled									
1331											
1332	A	B	C								
1333											
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											
1354	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1355											
1356	108200	Unclassified Dist Plant - Acct 300	F120	-	-	-	-	-	-	-	-
1357	108DS	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	F107T	(7,777,394)	(3,470,594)	(1,032,313)	(1,652,790)	(669,246)	(656,642)	(286,763)	(9,047)
1366	S		F105T	1,130	654	150	240	97	95	42	1
1367	SE-P		F105T	-	-	-	-	-	-	-	-
1368	SG-LU		F105T	(4,556,427)	(2,033,255)	(604,786)	(968,296)	(392,081)	(384,697)	(168,002)	(5,300)
1369	CAGW		F105T	-	-	-	-	-	-	-	-
1370	CN		F105T	-	-	-	-	-	-	-	-
1371	SO		F102T	(1,450,390)	(647,224)	(192,514)	(308,228)	(124,806)	(122,456)	(53,478)	(1,687)
1372	SE		F10	-	-	-	-	-	-	-	-
1373	JBS		F105T	(767,626)	(342,546)	(101,889)	(163,130)	(66,054)	(64,810)	(28,303)	(893)
1374	CAGE		F105T	-	-	-	-	-	-	-	-
1375	CAFE		F105T	-	-	-	-	-	-	-	-
1376	Total General Plant Accumulated Depr			(14,650,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,504)	(16,925)
1377											
1378	108MP	Minin Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1379											
1380	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1381		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1382											
1383	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1384	SE		F10	-	-	-	-	-	-	-	-
1385	Remove Capital Lease		F10	-	-	-	-	-	-	-	-
1386											
1387	TOTAL GENERAL PLANT ACCUM DEPR			(14,650,707)	(6,493,125)	(1,931,352)	(3,092,201)	(1,252,090)	(1,228,511)	(536,504)	(16,925)
1388											
1389											
1390	TOTAL ACCUM DEPR - PLANT IN SERVICE			(19,349,391)	(71,198,260)	(21,150,841)	(33,963,668)	(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	F108	(554,121)	(255,250)	(78,987)	(111,432)	(44,660)	(37,069)	(24,382)	(2,341)
1398	S		F108	-	-	-	-	-	-	-	-
1399	CN		F108	-	-	-	-	-	-	-	-
1400	SG		F108	-	-	-	-	-	-	-	-
1401	SO		F108	(52,744)	(24,296)	(7,181)	(10,607)	(4,251)	(3,528)	(2,321)	(223)
1402	SE		F108	-	-	-	-	-	-	-	-
1403	Total Accum Prov for Amort-General			(606,866)	(279,546)	(86,505)	(122,038)	(48,911)	(40,598)	(26,703)	(2,564)
1404											
1405	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1406											
1407	111IP	Accum Prov for Amort-Intangible	F107T	11,962	5,333	1,686	2,540	1,028	1,009	441	14
1408	S		F105T	-	-	-	-	-	-	-	-
1409	DGP		F105T	-	-	-	-	-	-	-	-
1410	DGU		F105T	-	-	-	-	-	-	-	-
1411	SE		F10	-	-	-	-	-	-	-	-
1412	JBS		F105T	(99,378)	(26,497)	(7,881)	(12,619)	(5,110)	(5,013)	(2,189)	(69)
1413	CN		F105T	(3,795,360)	(1,693,656)	(603,770)	(806,964)	(326,993)	(326,442)	(136,941)	(4,416)
1414	CAGE		F105T	-	-	-	-	-	-	-	-
1415	CAGE		F105T	-	-	-	-	-	-	-	-
1416	CAFE		F105T	-	-	-	-	-	-	-	-
1417	SO		F102T	(4,018,542)	(1,793,239)	(533,391)	(853,989)	(345,796)	(329,264)	(148,169)	(4,674)
1418	Total Accum Prov for Amort-Intangible			(8,007,152)	(3,350,114)	(1,168,995)	(1,071,626)	(757,356)	(743,554)	(324,732)	(10,244)
1420	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1421											
1422											
1423	TOTAL ACCUM PROV FOR AMORTIZATION			(9,414,018)	(4,209,680)	(1,255,500)	(1,993,655)	(806,767)	(784,182)	(351,435)	(12,808)

Distribution - Total - Unbundled		WCA Method 0	ELECTRIC REVENUES								
A	B		COS Factor	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15, 51-54, 57	
120 440	Residential Sales	A	20,450,397	20,450,397	-	-	-	-	-	-	-
121											
122 442	Commercial & Industrial Sales	A	16,964,054	-	7,716,783	6,373,243	-	501,600	2,372,428	-	-
123	Intermittent Demand	F10	-	-	-	-	-	-	-	-	-
124	Intermittent Energy	F10	-	-	-	-	-	-	-	-	-
125											
126 444	Public Street & Highway Lighting	A	3,194,919	-	-	-	2,223,413	-	-	971,506	-
128	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-
130											
131 448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132	Demand	F10	-	-	-	-	-	-	-	-	-
133											
134											
135	Total Sales to Ultimate Customers		40,669,370	20,450,397	7,716,783	6,373,243	2,223,413	501,600	2,372,428	971,506	
136											
137 447	Sales for Resale	F10	-	-	-	-	-	-	-	-	-
138											
139											
140 447NPC	Sales for Resale - NPC										
141	Demand	F10	-	-	-	-	-	-	-	-	-
142	Energy	F10	-	-	-	-	-	-	-	-	-
143											
144 449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-
145		F10	-	-	-	-	-	-	-	-	-
147	State Specific Revenue Credit	F1400	2,025,541	1,109,873	325,448	304,094	117,758	31,690	110,374	26,303	
148											
150 450	AGA Revenue	A	1.00	727,805	1,788,00	179,372,00	254,560,00	62,974,00	16,850,00	210,968,67	1,292,00
151											
152	Total Sales from Electricity			43,362,716	21,562,059	8,221,603	6,931,897	2,404,145	550,140	2,693,771	999,101
153											
154	Other Electric Operating Revenues										
155 456	Perfected Discounts & Interest - Customers	A	-	-	-	-	-	-	-	-	-
156		F40	-	-	-	-	-	-	-	-	-
157											
158 451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
159	Demand	F10	-	-	-	-	-	-	-	-	-
160	Customer	F40	638	651	93	5	0	0	24	13	
161			638	653	93	5	0	0	24	13	
162											
163											
164 453	Water Sales	F12	-	-	-	-	-	-	-	-	-
165											
166 454	Rent of Electric Property	A	1.00	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307
167	Demand	F10	-	-	-	-	-	-	-	-	-
168		F10	-	-	-	-	-	-	-	-	-
169	Jim Bridger Generation	F10	-	-	-	-	-	-	-	-	-
170	Customer	F40	31,855	24,457	4,522	244	15	0	1,165	652	
171			31,855	23,613	9,698	150,012	63,693	67,250	41,231	1,559	
172											
173 456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
174	Customer	F12	-	-	-	-	-	-	-	-	-
175	Demand	F12	-	-	-	-	-	-	-	-	-
176	Jim Bridger Generation	F12	-	-	-	-	-	-	-	-	-
177	System Overhead	F40	74,566	68,723	10,857	566	35	1	2,798	1,566	
178	Demand	F12	-	-	-	-	-	-	-	-	-
179	Wheeling Revenue - Energy	F12	-	-	-	-	-	-	-	-	-
180											
181											
182	Total Other Electric Operating Revenues			835,149	395,329	110,648	150,603	63,729	67,250	44,053	3,538
183											
184	Total Electric Operating Revenues			(1,013)	(452)	(134)	(216)	(87)	(85)	(37)	(1)
185											
186	Miscellaneous Revenues										
187 4166	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-	-
188 4170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-
189 4118	Gain from Emission Allowances	F12	-	-	-	-	-	-	-	-	-
190 4151	Impact of FERC's New FERC Credits	F12	-	-	-	-	-	-	-	-	-
191 4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-	-
192 421	(Gain)Loss on Sale of Utility Plant	F12	(1,013)	(452)	(134)	(216)	(87)	(85)	(37)	(1)	
193											
194	Total Miscellaneous Revenues			(1,013)	(452)	(134)	(216)	(87)	(85)	(37)	(1)
195											
196	Miscellaneous Expenses										
197 4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
198											
199	Net Miscellaneous Revenues And Expense			(1,013)	(452)	(134)	(216)	(87)	(85)	(37)	(1)
200											
201	Distribution - METER - Unbundled										
202											
203											
204	A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15, 51-54, 57	
205 500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
206	JBG	F10	-	-	-	-	-	-	-	-	-
209	Total 500	F10	-	-	-	-	-	-	-	-	-
210											
211 501	Fuel Related	F10	-	-	-	-	-	-	-	-	-
212	JBG	F10	-	-	-	-	-	-	-	-	-
213	CAEW	F10	-	-	-	-	-	-	-	-	-
214	JBG	F10	-	-	-	-	-	-	-	-	-
215	Total 501	F10	-	-	-	-	-	-	-	-	-
216											
217 501NPC	Fuel Related - NPC	F10	-	-	-	-	-	-	-	-	-
218	CAEW	F10	-	-	-	-	-	-	-	-	-
220	Total Fuel Related	F10	-	-	-	-	-	-	-	-	-
221											
222											
223 502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-
224	SEC/AEWA/CAEE	F10	-	-	-	-	-	-	-	-	-
225	Total 502	F10	-	-	-	-	-	-	-	-	-
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	F10	-	-	-	-	-	-	-	-	-
234											
235 505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
236	JBG	F10	-	-	-	-	-	-	-	-	-
237	Total 505	F10	-	-	-	-	-	-	-	-	-
238											
239 506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-
240	JBG	F10	-	-	-	-	-	-	-	-	-
241	JBG	F10	-	-	-	-	-	-	-	-	-
242	Total 506	F10	-	-	-	-	-	-	-	-	-
243											
244 507	Rents	F10	-	-	-	-	-	-	-	-	-
245	JBG	F10	-	-	-	-	-	-	-	-	-
246	Total 507	F10	-	-	-	-	-	-	-	-	-
247											
248 510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-
249	JBG	F10	-	-	-	-	-	-	-	-	-
250	Total 510	F10	-	-	-	-	-	-	-	-	-
251											
252 511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
253	JBG	F10	-	-	-	-	-	-	-	-	-
254	Total 511	F10	-	-	-	-	-	-	-	-	-
255											
256 512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-
257	JBG	F10	-	-	-	-	-	-	-	-	-
258	Total 512	F10	-	-	-	-	-	-	-	-	-
259											
260 513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
261	JBG	F10	-	-	-	-	-	-	-	-	-
262	Total 513	F10	-	-	-	-	-	-	-	-	-
263											
264 514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-
265	JBG	F10	-	-	-	-	-	-	-	-	-
266	Total 514	F10	-	-	-	-	-	-	-	-	-
267											
268											
269	Total Steam Power Generation		-	-	-	-					

ADMINISTRATION & GENERAL EXPENSE																	
548	549	550	551	552	Administrative & General Salaries	F102D	.	.	.	.	.	.
553	Customer - System			F42		.	.	.	.	.	.	.
554	System Overheads			F102D		.	.	.	.	.	.	.
555	Administrative & General Salaries					.	.	.	.	.	.	.
556	557	558	559	560	Office Supplies & expenses	F102D	.	.	.	.	.	.
561	Customer - System			F42		.	.	.	.	.	.	.
562	System Overheads			F102D		.	.	.	.	.	.	.
563	Office Supplies & expenses					.	.	.	.	.	.	.
564	565	566	567	568	A&G Expenses Transferred	F102D	.	.	.	.	.	.
569	Customer Services			F102D		.	.	.	.	.	.	.
570	Customer - System			F42		.	.	.	.	.	.	.
571	System Overheads			F102D		.	.	.	.	.	.	.
572	Injuries & Damages			F102D		.	.	.	.	.	.	.
573	Injuries & Damages			F102D		.	.	.	.	.	.	.
574	575	576	577	578	Employee Pensions & Benefits	F138D	.	.	.	.	.	.
579	Employee Pensions & Benefits			F138D		.	.	.	.	.	.	.
580	581	582	583	584	Franchise Requirements	F102	.	.	.	.	.	.
585	586	587	588	589	Regulatory Commission Expense	F141	.	.	.	.	.	.
590	591	592	593	594	Regulatory Expense	F141	.	.	.	.	.	.
595	596	597	598	599	Duplicable Charges	F138D	.	.	.	.	.	.
600	601	602	603	604	Misc General Expenses	F138D	.	.	.	.	.	.
605	606	607	608	609	Status	F138D	.	.	.	.	.	.
610	611	612	613	614	Customer	F138D	.	.	.	.	.	.
615	616	617	618	619	Labor	F138D	.	.	.	.	.	.
620	621	622	623	624	Labor	F138D	.	.	.	.	.	.
625	626	627	628	629	Customer	F138D	.	.	.	.	.	.
630	631	632	633	634	Rents	F102D	.	.	.	.	.	.
635	636	637	638	639	Maintenance of General Plant	F108	.	.	.	.	.	.
640	641	642	643	644	TOTAL ADMINISTRATIVE & GEN EXPENSE		.	.	.	.	.	.
645	646	647	648	649	TOTAL O & M EXPENSE		12,374,840	6,631,830	1,826,245	2,036,711	842,756	292,991	545,073	199,334			
650	651	652	653	654	Distribution - METER - Unbundled												
655	656	657	658	659	DEPRECIATION EXPENSE												
660	661	662	663	664	A	B	C	D	E	F	G	H	I	J	K		
665	666	667	668	669	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 Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 52, 57		
670	671	672	673	674	403SP	Steam Decoeration	F10	.	.	.	.	.	.	.	.
675	676	677	678	679	403NP	Nuclear Decoeration	F10	.	.	.	.	.	.	.	.
680	681	682	683	684	403HP	Hydro Decoeration	F10	.	.	.	.	.	.	.	.
685	686	687	688	689	403OP	Other Generation Decoeration	F10	.	.	.	.	.	.	.	.
690	691	692	693	694	SG	F10	.	.	.	.	.	.	.	.
695	696	697	698	699	CAEW	F10	.	.	.	.	.	.	.	.
700	701	702	703	704	CAGW	F10	.	.	.	.	.	.	.	.
705	706	707	708	709	CAGE	F10	.	.	.	.	.	.	.	.
710	711	712	713	714	Total 403OP		.	.	.	.	.	.	.	.
715	716	717	718	719	403TP	Transmission Depreciation	F106	.	.	.	.	.	.	.	.
720	721	722	723	724	403	Distribution Depreciation											
725	726	727	728	729	Land Rights	F118	14,726	6,936	2,118	3,333	1,417	892	29				
730	731	732	733	734	Structures	F119	102,437	43,637	13,327	20,711	8,916	5,610	163				
735	736	737	738	739	Statice Equip	F120	139,944	73,915	258,622	402,243	171,029	123,321	107,699	3,510			
740	741	742	743	744	Poles & Towers	F121	4,116,330	1,946,466	591,947	92,375	394,306	248,093	8,143				
745	746	747	748	749	CH Conductors	F122	1,937,935	1,154,334	273,038	299,125	127,164	80,022	4,233				
750	751	752	753	754	UG Conduct	F123	573,302	324,264	52,322	69,249	22,723	17,652	1,524				
755	756	757	758	759	Line Transformer	F124	841,302	364,815	171,021	93,059	39,657	24,895	2,084				
760	761	762	763	764	Service Transformers	F125	3,183,529	1,708,021	762,776	277,823	33,870	394,458	6,681				
765	766	767	768	769	Meters	F127	542,002	353,523	53,889	40,507	7,194	4,224	30,675				
770	771	772	773	774	Inst Cust Premises	F128	16,731	-	-	-	-	-	-	18,731			
775	776	777	778	779	Lease Premises	F129	-	-	-	-	-	-	-				
780	781	782	783	784	Street Lighting	F130	132,491	-	-	-	-	-	-	132,491			
785	786	787	788	789	Total Distribution Expense		15,101,449	8,278,377	2,543,000	2,211,309	834,216	137,561	909,817	177,169			
790	791	792	793	794	403GP	General Depreciation											
795	796	797	798	799	S	F107D	659,944	365,808	111,736	93,630	34,841	7,134	39,068	7,826			
800	801	802	803	804	DGP	F105D	-	-	-	-	-	-	-	-			
805	806	807	808	809	DGU	F106D	-	-	-	-	-	-	-	-			
810	811	812	813	814	SE	F10	-	-	-	-	-	-	-	-			
815	816	817	818	819	CN	F42	-	-	-	-	-	-	-	-			
820	821	822	823	824	SGAGW/CAGE	F105D	367,415	203,659	62,207	52,072	19,397	3,972	21,751	4,357			
825	826	827	828	829	SO	F102D	-	-	-	-	-	-	-	-			
830	831	832	833	834	CAEW	F105D	-	-	-	-	-	-	-	-			
835	836	837	838	839	JBE	F105D	-	-	-	-	-	-	-	-			
840	841	842	843	844	JBE	F10	-	-	-	-	-	-	-	-			
845	846	847	848	849	Total General Expense		1,027,359	569,468	173,943	145,602	54,239	11,106	60,819	12,183			
850	851	852	853	854	403GV	General Vehicles	F105D	-	-	-	-	-	-	-	-		
855	856	857	858	859	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-		
860	861	862	863	864	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-		
865	866	867	868	869	TOTAL DEPRECIATION EXPENSE												
870	871	872	873	874	404CLG	Amort of LT Plant - Cap. Lease Gen											
875	876	877	878	879	S	F12	(71,014)	(31,689)	(9,426)	(15,091)	(6,111)	(5,996)	(2,618)	(83)			
880	881	882	883	884	SG/CAGW	F10	-	-	-	-	-	-	-	-			
885	886	887	888	889	SO	F102D	5,849	3,242	990	829	309	63	346	69			
890	891	892	893	894	CN	F42	-	-	-	-	-	-	-	-			
895	896	897	898	899	DGP	F10	-	-	-	-	-	-	-	-			
900	901	902	903	904	DGU	F10	-	-	-	-	-	-	-	-			
905	906	907	908	909	CAEW	F10	-	-	-	-	-	-	-	-			
910	911	912	913	914	JBE	F10	-	-	-	-	-	-	-	-			
915	916	917	918	919	JBE	F105D	0	0	0	0	0	0	0	0	(13)		
920	921	922	923	924	404CLS	Amort of LT Plant - Cap. Lease Steam	F10	-	-	-	-	-	-	-	-		
925	926	927	928	929	404IP	Amort of LT Plant - Intangible Plant											
930	931	932	933	934	S	F107D	(2,667)	(1,478)	(452)	(378)	(141)	(29)	(158)	(32)			
935	936	937	938	939	SG/CAGW	F105D	-	-	-	-	-	-	-	-			
940	941	942	943	944	SO	F102D	338,226	187,479	57,265	47,935	17,856	3,656	20,023	4,011			
945	946	947	948	949	CN	F42	-	-	-	-	-	-	-	-			
950	951	952	953	954	DGP	F10	-	-	-	-	-	-	-	-			
955	956	957	958	959	DGU	F10	-	-	-	-	-	-	-	-			
960	961	962	963	964	CAEW	F10	-	-	-	-	-	-	-	-			
965	966	967	968	969	JBE	F105D	-	-	-	-	-	-	-	-			
970	971	972	973	974	Total Amort. Intangible Plant	F105D	335,559	198,001	56,814	47,857	17,716	3,628	19,865	3,879			

825 Distribution - METER - Unbundled		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, 51-64, 57
827	340	Land and Land Rights Total 340	F10	-	-	-	-	-	-	-	-
828	341	Structures and Improvements Total 341	F10	-	-	-	-	-	-	-	-
829	342	Fuel Holders, Producers & Access Total 342	F10	-	-	-	-	-	-	-	-
830	343	Prime Movers Total 343	F10	-	-	-	-	-	-	-	-
831	344	Generators Total 344	F10	-	-	-	-	-	-	-	-
832	345	Accessories Electric Plant Total 345	F10	-	-	-	-	-	-	-	-
833	346	Misc. Power Plant Equipment Total 346	F10	-	-	-	-	-	-	-	-
834	347	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
835	348	Total Other Generation Plant		-	-	-	-	-	-	-	-
836	349	Experimental Plant	F10	-	-	-	-	-	-	-	-
837	350	Experimetal Plant	F10	-	-	-	-	-	-	-	-
838	351	TOTAL GENERATION PLANT		-	-	-	-	-	-	-	-
839	352			TRANSMISSION PLANT							
840	353	Land and Land Rights Demand	F12	-	-	-	-	-	-	-	-
841	354	Land and Land Rights Direct Assigned	A	-	-	-	-	-	-	-	-
842	355	Structures and Improvements Demand	F12	-	-	-	-	-	-	-	-
843	356	Structures and Improvements Direct Assigned	A	-	-	-	-	-	-	-	-
844	357	Station Equipment Demand	F12	-	-	-	-	-	-	-	-
845	358	Station Equipment Direct Assigned	A	-	-	-	-	-	-	-	-
846	359	Towers and Fixtures Demand	F12	-	-	-	-	-	-	-	-
847	360	Towers and Fixtures Direct Assigned	A	-	-	-	-	-	-	-	-
848	361	Poles and Fixtures Demand	F12	-	-	-	-	-	-	-	-
849	362	Poles and Fixtures Direct Assigned	A	-	-	-	-	-	-	-	-
850	363	Overhead Conductors Demand	F12	-	-	-	-	-	-	-	-
851	364	Overhead Conductors Direct Assigned	A	-	-	-	-	-	-	-	-
852	365	Underground Conduit Demand	F12	-	-	-	-	-	-	-	-
853	366	Underground Conduit Direct Assigned	A	-	-	-	-	-	-	-	-
854	367	Underground Conductors Demand	F12	-	-	-	-	-	-	-	-
855	368	Underground Conductors Direct Assigned	A	-	-	-	-	-	-	-	-
856	369	Roads and Trails Demand	F12	-	-	-	-	-	-	-	-
857	370	Roads and Trails Direct Assigned	A	-	-	-	-	-	-	-	-
858	371	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
859	372	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
860	373	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
861	374	Distribution - METER - Unbundled		DISTRIBUTION PLANT							
900	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, 51-64, 57
901	360	Land and Land Rights Demand Primary	F20A	2,116,955	998,070	304,808	478,641	203,936	-	126,314	4,185
902	361	Land and Land Rights Assigned	A	2,116,955	998,070	304,808	478,641	203,936	-	126,314	4,185
903	362	Structures and Improvements Demand Primary	F20	6,594,538	2,819,575	861,091	1,358,600	576,158	608,431	362,491	11,823
904	363	Structures and Improvements Assigned	A	6,594,538	2,819,575	861,091	1,358,600	576,126	608,431	362,491	11,823
905	364	Station Equipment Demand Primary	F20A	75,171,267	35,407,144	10,813,267	17,015,872	7,234,769	4,502,029	4,502,029	148,475
906	365	Station Equipment Assigned	A	75,171,267	35,407,144	10,813,267	17,015,872	7,234,769	4,502,029	4,502,029	148,475
907	366	Poles, Towers & Fixtures Demand Primary	F20A	114,303,951	54,122,036	16,528,729	26,009,366	11,058,797	-	6,958,060	226,853
908	367	Poles, Towers & Fixtures Demand Secondary	F22	543,576	46,001,001	73,138	-	-	-	-	1,431
909	368	Poles, Towers & Fixtures Assigned	A	115,447,521	54,991,035	16,601,877	26,009,366	11,058,797	-	6,958,060	228,384
910	369	Overhead Conductors Demand Primary	F20A	52,968,744	24,949,327	7,619,464	11,989,870	5,097,915	-	3,207,546	104,621
911	370	Overhead Conductors Demand Secondary	F22	1,000	24,705,785	21,320,000	3,324,745	-	-	-	65,038
912	371	Overhead Conductors Assigned	A	1,000	77,675,527	46,289,327	10,944,210	11,989,870	5,097,915	-	3,207,546
913	372	Underground Conduit Demand Primary	F20A	10,298,530	4,890,811	1,481,426	2,321,149	991,170	-	623,632	20,341
914	373	Underground Conduit Demand Secondary	F22	1,000	10,134,756	8,744,431	1,365,649	-	-	-	26,675
915	374	Underground Conduit Assigned	A	1,000	20,432,286	13,598,242	2,846,076	2,321,149	991,170	-	47,017
916	375	Underground Conductors Demand Primary	F20A	1,000	16,006,568	7,577,092	2,314,026	3,643,135	1,546,233	-	974,129
917	376	Underground Conductors Demand Secondary	F22	1,000	16,832,692	14,923,516	2,264,869	-	-	-	31,773
918	377	Underground Conductors Assigned	A	1,000	32,916,260	22,100,610	4,578,894	3,643,135	1,546,233	-	44,305
919	378	Line Tension Demand Secondary	F21	121,331,429	65,096,526	29,071,098	10,588,460	1,298,851	-	15,033,684	250,809
920	379	Line Tension Assigned	A	1,000	-	-	-	-	-	-	-
921	380	Services	F70	70,144,836	51,287,148	14,268,926	3,666,676	92,096	-	-	-
922	381	Customer Assigned	A	1,000	70,144,836	51,287,148	14,268,926	3,666,676	92,096	-	-
923	382	Meters	F60A	1,000	94,165,954	9,574,639	2,463,004	1,075,990	188,706	-	804,625
924	383	Customer Assigned	A	1,000	115,759	-	-	-	-	110,789	-
925	384	Customer Assigned	A	1,000	124,216,853	9,574,639	2,463,004	1,075,990	188,706	110,789	804,625
926	385	Installs on Customers' Premises	F20	1,000	-	-	-	-	-	-	-
927	386	Leased Property Demand Primary	F20	1,000	-	-	-	-	-	-	-
928	387	Leased Property Demand Secondary	F22	1,000	546,553	-	-	-	-	-	546,583
929	388	Leased Property Assigned	A	1,000	546,553	-	-	-	-	-	546,583
930	389	Street Lights	A	1,000	5,044,270	-	-	-	-	-	5,044,270
931	D00	Unclassified Dist Plant - Acct 300	F22	4,546,567	3,922,851	611,749	-	-	-	-	11,967
932	DS0	Unclassified Dist Sub - Acct 300	F20	4,546,567	3,922,851	611,749	-	-	-	-	-
933	TOTAL DISTRIBUTION PLANT			551,435,929	305,662,169	93,365,989	76,192,139	29,112,891	5,961,280	32,644,511	6,639,250

965 Distribution - METER - Unbundled			GENERAL PLANT									
966 FERC ACCT	967 A	968 B	969 C	970 D	971 E	972 F	973 G	974 H	975 I	976 J	977 K	
			COFActor	Washington Jurisdiction 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	Larg General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
978 389 Land and Land Rights	F107D	762,789	422,799	125,143	108,102	49,269	8,246	45,195	9,045			
979 CN	F42											
972 DGU	F105D	-	-	-	-	-	-	-	-			
973 SG/CAGE/CAGW	F105D											
974 SD	F105D	154,615	85,703	26,178	21,913	8,163	1,671	9,153	1,834			
975 Total Land & Land Rights		917,374	508,562	155,321	130,015	49,432	9,917	54,308	10,879			
977 390 Structures and Improvements	S	F107D	9,679,593	5,365,420	1,633,858	1,371,838	511,026	104,641	573,023	114,786		
978 DSP	F105D	-	-	-	-	-	-	-	-			
980 DGU	F105D	-	-	-	-	-	-	-	-			
981 CN	F42											
982 SG/CAGE/CAGW	F105D											
983 JBG	F105D	-	-	-	-	-	-	-	-			
984 SD	F105D	1,986,059	1,100,877	336,261	281,474	104,852	21,470	117,573	23,852			
985 Total Structures and Improvements		11,665,653	6,466,297	1,975,120	1,653,312	615,878	126,111	690,596	138,338			
988 391 Office Furniture & Equipment	S	F107D	213,951	118,594	36,224	30,322	11,295	2,313	12,866	2,837		
990 SGP	F105D	-	-	-	-	-	-	-	-			
991 SGU	F105D	-	-	-	-	-	-	-	-			
992 CN	F42											
993 SG/CAGE/CAGW	F105D											
994 SE	F10											
995 JBG	F105D	1,058,481	586,718	178,212	150,013	58,882	11,443	62,661	12,652			
997 JBE	F10	-	-	-	-	-	-	-	-			
998 Total Office Furniture & Equipment		1,272,432	705,512	216,436	180,335	67,177	13,736	75,327	15,089			
1000 392 Transportation Equipment	S	F107D	3,697,807	2,048,736	628,858	524,079	195,226	39,976	218,910	43,851		
1001 SO	F105D	141,810	78,256	24,010	20,098	7,427	1,533	5,355	1,632			
1003 SG/CAGE/CAGW	F105D											
1004 CN	F42											
1005 SG-U	F105D	-	-	-	-	-	-	-	-			
1006 SE	F10											
1007 SGP	F105D	-	-	-	-	-	-	-	-			
1008 JBG	F105D	-	-	-	-	-	-	-	-			
1009 CAGE	F10											
1010 Total Transportation Equipment		3,839,677	2,128,341	650,098	544,177	202,712	41,509	227,305	45,833			
1011 393 Stores Equipment	S	F107D	483,904	268,229	81,930	68,581	25,547	5,231	28,647	5,738		
1013 SG-P	F105D	-	-	-	-	-	-	-	-			
1014 SG-U	F105D	-	-	-	-	-	-	-	-			
1016 SO	F102D	5,247	2,909	888	744	277	57	311	62			
1017 SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-			
1018 JBG	F105D	-	-	-	-	-	-	-	-			
1019 Total Stores Equipment		489,151	271,138	82,819	69,325	25,824	5,288	28,957	5,801			
1020 394 Tools, Shop & Garage Equipment	S	F107D	1,904,876	1,055,877	322,516	269,968	100,566	20,593	112,767	22,889		
1023 SG-P	F105D	-	-	-	-	-	-	-	-			
1024 SG-U	F105D	-	-	-	-	-	-	-	-			
1025 SO	F102D	43,757	24,255	7,409	6,202	2,310	473	2,590	519			
1026 SE	F10	-	-	-	-	-	-	-	-			
1027 SG-U	F105D	-	-	-	-	-	-	-	-			
1028 JBG	F105D	-	-	-	-	-	-	-	-			
1029 CAGE	F102D	-	-	-	-	-	-	-	-			
1030 Total Tools, Shop & Garage Equipment		1,948,834	1,080,132	329,924	276,170	102,876	21,066	116,357	23,108			
1031 395 Laboratory Equipment	S	F107D	886,714	491,507	196,130	125,669	46,813	9,986	52,493	10,515		
1034 SGP	F105D	-	-	-	-	-	-	-	-			
1035 SGU	F105D	-	-	-	-	-	-	-	-			
1036 SO	F105D	102,309	56,710	17,322	14,500	5,401	1,106	6,657	1,213			
1037 CN	F42	-	-	-	-	-	-	-	-			
1038 SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-			
1039 JBG	F105D	-	-	-	-	-	-	-	-			
1040 CAGE	F102D	-	-	-	-	-	-	-	-			
1041 Total Power Operated Equipment		889,022	548,217	167,492	140,169	52,215	10,692	58,549	11,728			
1042 396 Power Operated Equipment	S	F107D	6,204,726	3,439,294	1,050,526	879,364	327,573	67,076	367,314	73,579		
1045 SG-P	F105D	-	-	-	-	-	-	-	-			
1046 SG-U	F105D	-	-	-	-	-	-	-	-			
1047 SO	F102D	125,341	69,477	21,222	17,764	6,617	1,355	7,420	1,486			
1048 SG-U	F105D	-	-	-	-	-	-	-	-			
1049 SE	F10	-	-	-	-	-	-	-	-			
1050 JBG	F105D	-	-	-	-	-	-	-	-			
1051 CAGE	F102D	-	-	-	-	-	-	-	-			
1052 Total Power Operated Equipment		6,330,967	3,568,770	1,071,748	897,127	334,191	68,431	374,734	75,066			
1054 397 Communication Equipment	S	F107D	10,510,447	5,625,964	1,779,521	1,489,501	554,890	113,623	622,209	124,639		
1056 SGP	F105D	-	-	-	-	-	-	-	-			
1057 SGU	F105D	-	-	-	-	-	-	-	-			
1058 SO	F105D	2,288,478	1,268,608	387,464	324,334	120,818	24,740	135,476	27,138			
1059 CN	F42	-	-	-	-	-	-	-	-			
1060 SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-			
1061 SE	F10	-	-	-	-	-	-	-	-			
1062 JBG	F105D	-	-	-	-	-	-	-	-			
1063 CAGE	F105D	-	-	-	-	-	-	-	-			
1064 Total Communication Equipment		12,798,929	7,094,472	2,166,995	1,813,925	678,768	138,362	757,685	151,777			
1067 Distribution - METER - Unbundled												
1068 A	1069 B	1070 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	Larg General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
1071 398 Misc. Equipment	Misc. Equipment	F107D	125,617	69,630	21,268	17,803	6,632	1,358	7,436	1,490		
1072 SGP	F105D	-	-	-	-	-	-	-	-	-		
1074 DGU	F105D	-	-	-	-	-	-	-	-	-		
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	8,027	1,848	10,122	2,028			
1082 399 Coal Mine Capital Lease	F40	-	-	-	-	-	-	-	-	-		
1083 Remote Capital Lease	F10	-	-	-	-	-	-	-	-	-		
1084 Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-		
1085 390L General Capital Lease	S	F10	-	-	-	-	-	-	-	-		
1088 SG	F10	-	-	-	-	-	-	-	-	-		
1089 SO-U	F10	44,355	18,651	5,927	10,059	4,101	3,878	1,767	71			
1091 Remove Capital Lease	(44,358)	(18,651)	(5,927)	(10,059)	(4,101)	(3,878)	(1,767)	(71)				
1092 General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	-		
1094 Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-		
1095 600 Unclassified Gen Plant - Acc 300	F102D	811,236	449,670	137,361	114,972	42,829	8,770	45,024	9,620			
1097 GVO Unclassified Gen Veh - Acc 300	F102D	-	-	-	-	-	-	-	-	-		
1098 TOTAL GENERAL PLANT		41,233,149	22,855,627	6,981,212	5,843,759	2,176,869	445,750	2,440,965	488,967			
1099 301 Organization	S	F107D	-	-	-	-	-	-	-	-		
1105 SG-CAGE/CAGW	F105D	-	-	-	-	-	-	-	-	-		
1106 Total Organization		-	-	-	-	-	-	-	-	-		
1111 302 Franchise & Consent	S	F107D	-	-	-	-	-	-	-	-		
1112 SG-CAGE/CAGW	F105D	-	-	-	-	-	-	-	-	-		
1114 DGP	F105D	-	-	-	-	-	-	-	-	-		
1115 DGU	F105D	-	-	-	-	-	-	-	-	-		
1116 Total Franchise & Consent		-	-	-	-	-	-	-	-	-		
1117 303 Miscellaneous Intangible Plant	S	F107D	(1,796,233)	(995,556)	(304,121)	(254,571)	(94,531)	(19,418)	(106,335)	(21,301)		
1120 SG-CAGE/CAGW	F105D	-	-	-	-	-	-	-	-	-		
1121 SE	F105D	8,293,946	4,597,353	1,404,254	1,175,458	437,872	89,681	490,994	98,354			
1122 CN	F42	-	-	-	-	-	-	-	-	-		
1123 DGU	F10	-	-	-	-	-	-	-	-	-		
1124 DGP	F105D	-	-	-	-	-	-	-	-	-		
1125 DSP	F105D	-	-	-	-	-	-	-	-	-		
1126 JBG	F105D	-	-	-	-	-	-	-	-	-		
1127 Total Miscellaneous Intangible Plant		6,497,714	3,601,697	1,104,132	920,887	343,041	70,243	384,65				

1137 Distribution - METER - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service > 1,000 kW Schedule 26	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, 87	
140 105	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
142	SG	F10	-	-	-	-	-	-	-	-	
143	SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-	
144	DNPT	F10	-	-	-	-	-	-	-	-	
145	DNPDP	F10	-	-	-	-	-	-	-	-	
146	SE/CAEE/CAEW	F10	-	-	-	-	-	-	-	-	
147	DNPG	F102	-	-	-	-	-	-	-	-	
148	Total Plant Held For Future Use	-	-	-	-	-	-	-	-	-	
149	-	-	-	-	-	-	-	-	-	-	
150 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
151	-	-	-	-	-	-	-	-	-	-	
152 128	Pensions	F102D	-	-	-	-	-	-	-	-	
153	Weatherization	F10	-	-	-	-	-	-	-	-	
154 124	Fuel Stock	F10	-	-	-	-	-	-	-	-	
155	JBG	F10	-	-	-	-	-	-	-	-	
156 151	Total Fuel Stock	-	-	-	-	-	-	-	-	-	
157	-	-	-	-	-	-	-	-	-	-	
158 160	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
159	-	-	-	-	-	-	-	-	-	-	
160 162	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
161	-	-	-	-	-	-	-	-	-	-	
162 25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
163	-	-	-	-	-	-	-	-	-	-	
164 25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
165	-	-	-	-	-	-	-	-	-	-	
166 23519	Prov Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
167	-	-	-	-	-	-	-	-	-	-	
168 154	Materials and Supplies	F102D	-	-	-	-	-	-	-	-	
169	SG/CAGE/CAGW	F102D	-	-	-	-	-	-	-	-	
170	SE/CAEE/CAEW	F102D	-	-	-	-	-	-	-	-	
171	SO	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
172	DNPPS	F102D	-	-	-	-	-	-	-	-	
173	DNPH	F102D	-	-	-	-	-	-	-	-	
174	DNPD	F102D	-	-	-	-	-	-	-	-	
175	DNPT	F102D	-	-	-	-	-	-	-	-	
176	DSU	F102D	-	-	-	-	-	-	-	-	
177	DSP	F102D	-	-	-	-	-	-	-	-	
178	JBG	F10	-	-	-	-	-	-	-	-	
179	SNPP	F102D	-	-	-	-	-	-	-	-	
180	CAGE	F102D	-	-	-	-	-	-	-	-	
181	Total Materials and Supplies	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
182 163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	
183	-	-	-	-	-	-	-	-	-	-	
184 25318	Prov Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	
185	-	-	-	-	-	-	-	-	-	-	
186 165	Prepayments	F102D	-	-	-	-	-	-	-	-	
187	-	-	-	-	-	-	-	-	-	-	
188	GPS	F42	-	-	-	-	-	-	-	-	
189	SE	F102D	-	-	-	-	-	-	-	-	
190	SO	F102D	-	-	-	-	-	-	-	-	
191	Total Prepayments	-	-	-	-	-	-	-	-	-	
192	-	-	-	-	-	-	-	-	-	-	
193 182	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-	
194	SG/CAGW	F102D	-	-	-	-	-	-	-	-	
195	CAEE	F102D	-	-	-	-	-	-	-	-	
196	CAEW	F102D	-	-	-	-	-	-	-	-	
197	CAEE	F10	-	-	-	-	-	-	-	-	
198	SE	F102D	-	-	-	-	-	-	-	-	
199	SO	F102D	-	-	-	-	-	-	-	-	
200	Total Misc Regulatory Assets	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
201	-	-	-	-	-	-	-	-	-	-	
202 186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	
203	CAEW	F102D	-	-	-	-	-	-	-	-	
204	CAEE	F102D	-	-	-	-	-	-	-	-	
205	SG	F102D	-	-	-	-	-	-	-	-	
206	SO	F102D	0	0	0	0	0	0	0	0	
207	SE	F10	-	-	-	-	-	-	-	-	
208	JBG	F102D	-	-	-	-	-	-	-	-	
209	EXCTAX	F102D	-	-	-	-	-	-	-	-	
210	Total Misc Deferred Debits	-	0	0	0	0	0	0	0	0	
211 212	CWC	F137D	-	-	-	-	-	-	-	-	
212 214	Cash Working Capital	F137D	-	-	-	-	-	-	-	-	
213	Other Working Capital	F137D	-	-	-	-	-	-	-	-	
214	Total Other Working Capital	-	-	-	-	-	-	-	-	-	
215 1822	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
216 1689	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
217	-	-	-	-	-	-	-	-	-	-	
218 141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
219 223	TOTAL RATE BASE ADDITIONS	-	0	0	0	0	0	0	0	0	
220 224	Distribution - METER - Unbundled	-	-	-	-	-	-	-	-	-	
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service > 1,000 kW Schedule 26	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, 87	
221 235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	
222	-	-	-	-	-	-	-	-	-	-	
223 2281	Accum Prov for Prosrvr Insurance	F102D	-	-	-	-	-	-	-	-	
224	-	-	-	-	-	-	-	-	-	-	
225 2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-	
226	-	-	-	-	-	-	-	-	-	-	
227 2283	Accum Prov for Pension & Benefits	F102D	-	-	-	-	-	-	-	-	
228	-	-	-	-	-	-	-	-	-	-	
229 254	Req Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-	
230	-	-	-	-	-	-	-	-	-	-	
231 2284	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	
232	-	-	-	-	-	-	-	-	-	-	
233 22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
234	-	-	-	-	-	-	-	-	-	-	
235 252	Customer Advances for Const	F60	(2,479,813)	(1,008,691)	(1,401,465)	(50,327)	-	-	(19,331)	-	
236	-	-	-	-	-	-	-	-	-	-	
237 25388	SO2 Emissions	F10	-	-	-	-	-	-	-	-	
238	-	-	-	-	-	-	-	-	-	-	
239 25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
240	-	-	-	-	-	-	-	-	-	-	
241 190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	
242	SG/CAGW	F104D	-	-	-	-	-	-	-	-	
243	DD	F104D	248,754	133,309	36,710	40,941	16,341	5,890	10,957	4,007	
244	CN	F104D	-	-	-	-	-	-	-	-	
245	BLNKDEBT	F104D	-	-	-	-	-	-	-	-	
246	JRG	F104D	-	-	-	-	-	-	-	-	
247	JBK	F104D	-	-	-	-	-	-	-	-	
248	SE/CAEW	F104D	-	-	-	-	-	-	-	-	
249	SMP	F104D	-	-	-	-	-	-	-	-	
250	SNPD	F104D	87,656	48,869	14,724	12,217	4,564	1,241	5,000	1,041	
251	Total Accum Deferred Income Taxes	-	336,410	182,179	51,435	53,168	21,504	7,130	15,956	5,048	
252	-	-	-	-	-	-	-	-	-	-	
253 281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	
254	-	-	-	-	-	-	-	-	-	-	
255 282	Accum Deferred Income Taxes	F104D	(63,824,958)	(35,583,331)	(10,721,377)	(8,895,601)	(3,323,101)	(903,510)	(3,640,318)	(757,719)	
256	-	-	-	-	-	-	-	-	-	-	
257 267	-	-	-	-	-	-	-	-	-	-	
258 267	-	-	-	-	-	-	-	-	-	-	
259 271	-	-	-	-	-	-	-	-	-	-	
260 272	-	-	-	-	-	-	-	-	-	-	
261 273	-	-	-	-	-	-	-	-	-	-	
262 274	-	-	-	-	-	-	-	-	-	-	
263 275	-	-	-	-	-	-	-	-	-	-	
264 276	-	-	-	-	-	-	-	-	-	-	
265 277	-	-	-	-	-	-	-	-	-	-	
266 278	-	-	-	-	-	-	-	-	-	-	
267 279	-	-	-	-	-	-	-	-	-	-	
268 280	-	-	-	-	-	-	-	-	-	-	
269 281	-	-	-	-	-	-	-	-	-	-	
270 282	-	-	-	-	-	-	-	-	-	-	
271 283	-	-	-	-	-	-	-	-	-	-	
272 284	-	-	-	-	-	-	-	-	-	-	
273 285	-	-	-	-	-	-	-	-	-	-	
274 286	-	-	-	-	-	-	-	-	-	-	
275 287	-	-	-	-	-	-	-	-	-	-	
276 288	-	-	-	-	-	-	-	-	-	-	
277 289	-	-	-	-	-	-	-	-	-	-	
278 290	-	-	-	-	-	-	-	-	-	-	
279 291	-	-	-	-	-	-	-	-	-	-	
280 292	-	-	-	-	-	-	-	-	-	-	
281 293	-	-	-	-	-	-	-	-	-	-	
282 294	-	-	-	-	-	-	-	-	-	-	
283 295	-	-	-	-	-	-	-	-	-	-	
284 296	-	-	-	-	-	-	-	-	-	-	
285 297	-	-	-	-	-	-	-	-	-	-	
286 298	-	-	-	-	-	-	-	-	-	-	
287 299	-	-	-	-	-	-	-	-	-	-	
288 300	-	-	-	-	-						

		TRANSMISSION PLANT									
		DISTRIBUTION PLANT									
	FERC ACCT	DESCRIPTION	COSFactor	D	E	F	G	H	I	J	K
1315				(74,471,963)	(35,215,148)	(10,709,406)	(15,777,914)	(7,133,20)	-	(4,488,450)	(147,324)
1316				(36,416,492)	(21,691,536)	(5,139,758)	(5,620,974)	(2,389,955)	-	(1,503,731)	(79,538)
1317				(12,292,782)	(8,178,976)	(1,711,614)	(1,402,433)	(996,294)	-	(375,161)	(28,285)
1318				(15,994,716)	(10,738,181)	(2,224,780)	(1,769,232)	(782,291)	-	(473,307)	(36,965)
1319	108TP	Transmission Plant Accum Depr	F106	(25,618,794)	(11,280,326)	(3,444,985)	(5,420,974)	(2,304,918)	(1,470,063)	(1,450,226)	(47,302)
1320											
1321											
1322											
1323	108360	Land and Land Rights	F118								
1324											
1325	108361	Structures and Improvements	F119								
1326											
1327	108362	Station Equipment	F120								
1328											
1329		Distribution - METER - Unbundled									
1330											
1331											
1332	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			
1333	108364	Poles, Towers & Fixtures	F121								
1334											
1335	108365	Overhead Conductors	F122								
1336											
1337	108366	Underground Conduit	F123								
1338											
1339	108367	Underground Conductors	F124								
1340											
1341	108368	Line Transformers	F125								
1342											
1343	108369	Services	F126								
1344											
1345	108370	Meters	F127								
1346											
1347	108371	Install on Customers' Premises	F128								
1348											
1349	108372	Leased Property	F129								
1350											
1351	108373	Street Lights	F130								
1352											
1353	108200	Unclassified Dist Plant - Acct 300	F121								
1354											
1355	108205	Unclassified Dist Sub - Acct 300	F120								
1356											
1357	108208	Unclassified Dist Sub - Acct 300	F1020	352,743	195,526	59,723	49,992	15,623	3,913	20,882	4,183
1358											
1359											
1360											
1361											
1362		TOTAL DISTRIBUTION PLANT DEPR		(271,347,039)	(149,568,002)	(46,377,439)	(39,083,528)	(14,507,271)	(1,082,747)	(16,734,033)	(3,224,019)
1363											
1364											
1365	108GP	General Plant Accumulated Depr									
1366	S		F107D	(17,652,063)	(9,784,578)	(2,988,683)	(2,501,755)	(931,925)	(190,827)	(1,044,986)	(209,328)
1367	SG-P		F108D	-	-	-	-	-	-	-	-
1368	SG-LU		F109D	-	-	-	-	-	-	-	-
1369	CAGW		F108D	-	-	-	-	-	-	-	-
1370	CN		F108D	-	-	-	-	-	-	-	-
1371	SO		F108D	(2,188,666)	(1,213,182)	(375,555)	(310,188)	(115,549)	(23,681)	(125,567)	(25,954)
1372	SE		F10	-	-	-	-	-	-	-	-
1373	JRS		F105D	-	-	-	-	-	-	-	-
1374	CAGE		F105D	-	-	-	-	-	-	-	-
1375	CAGE		F105D	-	-	-	-	-	-	-	-
1376	Total General Plant Accumulated Depr			(19,840,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)
1377											
1378	108MP	Minin Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1379											
1380	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1381		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1382											
1383	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1384	SE		F10	-	-	-	-	-	-	-	-
1385		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1386											
1387		TOTAL GENERAL PLANT ACCUM DEPR		(19,840,729)	(10,997,760)	(3,359,247)	(2,811,923)	(1,047,474)	(214,488)	(1,174,553)	(235,283)
1388											
1389											
1390		TOTAL ACCUM DEPR - PLANT IN SERVICE		(291,187,768)	(160,565,762)	(49,735,695)	(41,895,451)	(15,554,746)	(2,067,234)	(17,905,587)	(3,459,302)
1391											
1392											
1393											
1394											
1395	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1396											
1397	111CLG	Accum Prov for Amort-General									
1398	S		F108	(1,257,669)	(579,332)	(179,273)	(252,914)	(101,362)	(84,135)	(55,339)	(5,313)
1399	SG		F108	-	-	-	-	-	-	-	-
1400	SE		F10	-	-	-	-	-	-	-	-
1401	SO		F108	(79,592)	(36,663)	(11,345)	(16,006)	(6,415)	(5,329)	(3,502)	(336)
1402	SE		F108	-	-	-	-	-	-	-	-
1403	Total Accum Prov for Amort-General			(1,337,261)	(615,996)	(190,519)	(268,520)	(107,777)	(89,460)	(58,842)	(5,649)
1404											
1405	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1406											
1407	111IP	Accum Prov for Amort-Intangible									
1408	S		F107D	8,001	4,435	1,355	1,134	422	86	474	95
1409	DGP		F108D	-	-	-	-	-	-	-	-
1410	DGU		F109D	-	-	-	-	-	-	-	-
1411	SE		F10	-	-	-	-	-	-	-	-
1412	SG		F105D	-	-	-	-	-	-	-	-
1413	CN		F42	-	-	-	-	-	-	-	-
1414	JRS		F105D	-	-	-	-	-	-	-	-
1415	CAGE		F105D	-	-	-	-	-	-	-	-
1416	CAGE		F105D	-	-	-	-	-	-	-	-
1417	SO		F102D	(6,064,056)	(3,361,319)	(1,026,709)	(859,427)	(322,147)	(65,555)	(358,987)	(71,911)
1418				(6,056,054)	(3,356,384)	(1,022,356)	(858,293)	(319,724)	(65,489)	(358,513)	(71,816)
1419											
1420	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
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)

CustomerTotal - Customer - Total - Unbundled

PacificCorp 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	Large General Service > 1,000 kW	Large General Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
12	Operating Revenues		8,847,273	7,120,711	1,134,081	204,659	74,139	55,196	130,690	127,896	
13	Operating Expenses										
14	Operating & Maintenance Expenses		8,133,724	6,517,431	1,038,875	212,761	74,064	53,357	130,863	108,382	
15	Depreciation Expense		58,680	47,847	3,205	483	124	2	813	1,107	
16	Amortization Expense		738,704	602,325	104,547	6,085	1,587	24	10,232	13,934	
17	Taxes Other Than Income		168,903	121,065	15,417	18,230	4,223	(63)	9,757	(1,737)	
18	Income Taxes - Federal		(198,216)	(143,778)	(16,309)	(21,691)	(5,015)	63	(11,588)	2,063	
19	Income Taxes - State										
20	Income Taxes Deferred		(28,694)	(20,741)	(2,641)	(3,123)	(724)	9	(1,672)	298	
21	Interest Tax Credit Adj										
22	Miscellaneous Tax Credit Adj		60,420	46,377	4,314	5,376	2,060	1,775	518	-	
23	Misc Revenues & Expense										
24	Total Operating Expenses		8,931,621	7,179,028	1,148,908	216,162	76,288	55,177	138,923	124,047	
25	Operating Revenue For Return		(84,348)	(49,816)	(14,427)	(13,493)	(2,149)	19	(8,333)	3,850	
26											
27											
28											
29											
30	Rate Base :										
31	Electric Power In Service		13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572	
32	Power Held For Future Use										
33	Electric Plant Acquisition Adj										
34	Pensions										
35	Promises										
36	Fuel Stock										
37	Materials & Supplies										
38	Minor Equipment & Debris		0	0	0	0	0	0	0	0	
39	Cash Working Capital										
40	Weatherization Loans										
41	Miscellaneous Rate Base										
42	Total Rate Base Additions										
43	13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572			
44	Rate Base Deductions :										
45	Accum Provision For Depreciation										
46	Accum Provision For Amortization		(332,176)	(270,856)	(47,012)	(2,736)	(700)	(11)	(4,911)	(6,266)	
47	Accum Provision For Taxes		(10,574,360)	(8,622,132)	(1,496,362)	(107,101)	(22,288)	(346)	(146,469)	(199,462)	
48	Unamortized ITC		(1,213,330)	(990,472)	(172,362)	(8,331)	(1,988)	491	(16,624)	(23,371)	
49	Customer Advance For Construction										
50	Customer Advance For Depreciation										
51	Misc Rate Base Deductions		(2,829,106)	(2,146,222)	(312,153)	(203,626)	(47,613)	-	(118,377)	(1,074)	
52	Total Rate Base Deductions										
53	(14,948,971)	(12,029,677)	(2,028,629)	(302,039)	(72,586)	135	(286,072)	(230,140)			
54	Total Rate Base										
55	(1,771,192)	(1,284,692)	(163,599)	(193,654)	(44,814)	565	(103,540)	18,432			
56											
57											
58											
59	Return On Rate Base		4.76%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
60	Return On Equity		4.62%	2.94%	12.34%	8.83%	4.68%	2.04%	10.87%	35.30%	

PacificCorp 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	Large General Service > 1,000 kW	Large General Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
78	Total Rate Base		(1,771,192)	(1,284,692)	(163,599)	(193,654)	(44,814)	565	(103,540)	18,432	
79											
80											
81	Return On Ratebase (S81)	5.49%									
82	Operating & Maintenance Expense										
83	Bad Debt to Produce ROR		8,133,724	6,517,431	1,038,875	212,761	74,064	53,357	130,863	108,382	
84	F80										
85	Depreciation Expenses										
86	Amortization Expenses		88,406	47,847	4,845	483	124	2	813	1,011	
87	Taxes Other Than Income		738,704	602,325	104,547	6,085	1,587	24	10,232	13,934	
88	Federal Income Taxes		168,903	121,065	15,417	18,230	4,223	(63)	9,757	(1,737)	
89	FIT Adj to Produce Target ROR		(198,216)	(143,778)	(16,309)	(21,691)	(5,015)	63	(11,588)	2,063	
90	State Income Taxes										
91	SIT Adj to Produce Target ROR		F101								
92	Debt Service										
93	Investment Tax Credit		(28,694)	(20,741)	(2,641)	(3,123)	(724)	9	(1,672)	298	
94	Misc Revenue & Expenses										
95	Revenue Credits		60,420	46,377	4,314	5,376	2,060	1,775	518	-	
96			(882,929)	(700,908)	(72,309)	(77,165)	(20,864)	(7,826)	688	(4,246)	
97	Total Revenue Requirements		7,951,617	6,399,131	1,061,023	130,373	52,965	47,381	133,930	120,813	
98	Operating Revenues		7,964,444	6,419,803	1,061,572	127,494	53,275	47,370	131,278	123,652	
99											
100	Increase / (Decrease) Required to										
101	Earn Equal Rates of Return		(12,827)	(20,672)	5,450	2,878	(310)	12	2,652	(2,838)	
102	Existing Revenues		7,964,444	6,419,803	1,061,572	127,494	53,275	47,370	131,278	123,652	
103											
104	Percent Increase / (Decrease)										
105	Over Existing Rates To										
106	Equal Authorized Rof & Ror		-0.16%	-0.32%	0.51%	2.26%	-0.58%	0.02%	2.02%	-2.30%	

Customer - Total - Unbundled		WICCA Method 0	ELECTRIC REVENUES									
A	B		D	E	F	G	H	I	J	K	L	
FERC ACCT	DESCRIPTION	COS Factor A	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW	Large General Service > 1,000 kW	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
120 440	Residential Sales	A	6,419,803	6,419,803	-	-	-	-	-	-	-	-
121 442	Commercial & Industrial Sales	A	1,367,714	-	1,061,572	127,494	-	-	47,370	131,278	-	-
124	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-
125	Interuptible Energy	F10	-	-	-	-	-	-	-	-	-	-
126	-	-	1,367,714	-	1,061,572	127,494	-	-	47,370	131,278	-	-
127 444	Public Street & Highway Lighting	A	176,927	-	-	-	-	53,275	-	-	123,652	-
128	-	-	-	-	-	-	-	-	-	-	-	-
129 445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	-	-	-	-
131 448	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	-
132	F10	-	-	-	-	-	-	-	-	-	-	-
133	-	-	-	-	-	-	-	-	-	-	-	-
134	-	-	-	-	-	-	-	-	-	-	-	-
135	Total Sales to Ultimate Customers	-	-	-	-	-	-	-	-	-	-	-
136 447	Sales for Resale	F10	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	-	-	-	-
139	-	-	-	-	-	-	-	-	-	-	-	-
140 447NPC	Sales for Resale - NPC Demand Energy	F10	-	-	-	-	-	-	-	-	-	-
141	Demand	F10	-	-	-	-	-	-	-	-	-	-
142	Energy	F10	-	-	-	-	-	-	-	-	-	-
143	-	-	-	-	-	-	-	-	-	-	-	-
144	-	-	-	-	-	-	-	-	-	-	-	-
145 449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-
146	F10	-	-	-	-	-	-	-	-	-	-	-
147	-	-	-	-	-	-	-	-	-	-	-	-
148	State Specific Revenue Credit	F140C	407,489	327,490	62,561	9,373	3,405	2,546	6,146	5,768	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-
150 450	AGA Revenue	A	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-
152	Total Sales from Electricity	-	8,371,933	6,747,292	1,114,133	137,067	56,681	49,916	137,424	129,420	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-
154	Other Electric Operating Revenues	-	-	-	-	-	-	-	-	-	-	-
155 450	Forfeited Discounts & Interest	A	1.00	742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083	-
156	Customers	F40	-	-	-	-	-	-	-	-	-	-
157	-	-	742,401	583,739	58,833	69,692	17,584	5,282	3,187	4,083	-	-
158	-	-	-	-	-	-	-	-	-	-	-	-
159 451	Min. Electric Revenue Demand	A	1.00	(267,656)	(210,946)	(39,001)	(2,106)	(126)	(2)	(10,051)	(5,624)	-
160	F40	-	-	-	-	-	-	-	-	-	-	-
161	Customer	F40	-	16	13	2	0	0	0	1	0	-
162	-	-	(267,640)	(210,934)	(38,996)	(2,106)	(126)	(2)	(10,050)	(5,623)	-	-
163	-	-	-	-	-	-	-	-	-	-	-	-
164 453	Water Sales	F12	-	-	-	-	-	-	-	-	-	-
165	-	-	-	-	-	-	-	-	-	-	-	-
166 454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-
167	Demand	F10	-	-	-	-	-	-	-	-	-	-
168	Demand	F10	-	-	-	-	-	-	-	-	-	-
169	Wholesale Generation	F10	-	-	-	-	-	-	-	-	-	-
170	Customer	F40	-	779	613	113	6	0	0	29	16	-
171	-	-	779	613	113	6	0	0	0	29	16	-
172	-	-	-	-	-	-	-	-	-	-	-	-
173 456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-
174	Customer	F12	-	-	-	-	-	-	-	-	-	-
175	Demand	F12	-	-	-	-	-	-	-	-	-	-
176	Wholesale Generation	F12	-	-	-	-	-	-	-	-	-	-
177	System Overhead	F40	-	-	-	-	-	-	-	-	-	-
178	Demand	F12	-	-	-	-	-	-	-	-	-	-
179	Wholesale Revenue - Energy	F12	-	-	-	-	-	-	-	-	-	-
180	-	-	-	-	-	-	-	-	-	-	-	-
181	-	-	-	-	-	-	-	-	-	-	-	-
182	Total Other Electric Operating Revenues	-	475,340	373,416	19,948	67,593	17,459	5,280	(6,834)	(1,524)	-	-
183	-	-	8,847,273	7,120,711	1,134,081	204,659	74,139	55,196	130,590	127,696	-	-
184	Total Electric Operating Revenues	-	-	-	-	-	-	-	-	-	-	-
185	-	-	-	-	-	-	-	-	-	-	-	-
186	Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-
187 41170	Gains on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-
188 41170	Losses on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-
189 41183	Gains from Emission Allowances	F12	-	-	-	-	-	-	-	-	-	-
190 41181	Gains from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-	-	-
191 41944	Impact Housing Interim Income	F12	-	-	-	-	-	-	-	-	-	-
192 421	(Gains) Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-
193	-	-	-	-	-	-	-	-	-	-	-	-
194	Total Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-
195	-	-	-	-	-	-	-	-	-	-	-	-
196	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-
197 4311	Interest on Customer Deposits	F80	60,420	46,377	4,314	5,376	2,060	1,775	518	-	-	-
198	-	-	-	-	-	-	-	-	-	-	-	-
199 499	Net Miscellaneous Revenues And Expense	-	60,420	46,377	4,314	5,376	2,060	1,775	518	-	-	-
200	-	-	-	-	-	-	-	-	-	-	-	-
201	Distribution - METER - Unbundled	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-
204	A	B	C	D	E	F	G	H	I	J	K	L
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW	Large General Service > 1,000 kW	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
205 500	Operation Suprvn & Engineering JBG	F10	-	-	-	-	-	-	-	-	-	-
206	F10	-	-	-	-	-	-	-	-	-	-	-
208	Total 500	F10	-	-	-	-	-	-	-	-	-	-
210	-	-	-	-	-	-	-	-	-	-	-	-
211 501	Fuel Related F10	-	-	-	-	-	-	-	-	-	-	-
212	CAGW	F10	-	-	-	-	-	-	-	-	-	-
213	JBE	F10	-	-	-	-	-	-	-	-	-	-
214	JBG	F10	-	-	-	-	-	-	-	-	-	-
215	Total 001	F10	-	-	-	-	-	-	-	-	-	-
216	-	-	-	-	-	-	-	-	-	-	-	-
217 501NPC	Fuel Related - NPC F10	-	-	-	-	-	-	-	-	-	-	-
218	CAEW	F10	-	-	-	-	-	-	-	-	-	-
220	Total Fuel Related	F10	-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	-	-	-	-	-	-	-	-
223 502	Steam Expenses F10	-	-	-	-	-	-	-	-	-	-	-
224	SECAW/VA/CAEAE F10	-	-	-	-	-	-	-	-	-	-	-
225	Total 002	F10	-	-	-	-	-	-	-	-	-	-
227 503	Steam From Other Sources F10	-	-	-	-	-	-	-	-	-	-	-
228 503NPC	Steam From Other Sources-NPC F10	-	-	-	-	-	-	-	-	-	-	-
230	SECAW F10	-	-	-	-	-	-	-	-	-	-	-
231	CAEW F10	-	-	-	-	-	-	-	-	-	-	-
232	CAEE F10	-	-	-	-	-	-	-	-	-	-	-
233	Total Steam From Other Sources F10	-	-	-	-	-	-	-	-	-	-	-
234	-	-	-	-	-	-	-	-	-	-	-	-
235 505	Electric Expenses F10	-	-	-	-	-	-	-	-	-	-	-
236	JBG	F10	-	-	-	-	-	-	-	-	-	-
237	Total 505	F10	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-
239 506	Miss. Steam Expense F10	-	-	-	-	-	-	-	-	-	-	-
240	SE F10	-	-	-	-	-	-	-	-	-	-	-
241	JBG	F10	-	-	-	-	-	-	-	-	-	-
242	Total 506	F10	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-
244 507	Rents JBG	F10	-	-	-	-	-	-	-	-	-	-
245	Total 507	F10	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-
248 510	Maint Supervision & Engineering F10	-	-	-	-	-	-	-	-	-	-	-
249	JBG	F10	-	-	-	-	-	-	-	-	-	-
250	Total 510	F10	-	-	-	-	-	-	-	-	-	-
251	-	-	-	-	-	-	-	-	-	-	-	-
252 511	Maintenance of Structures F10	-	-	-	-	-	-	-	-	-	-	-
253	JBG	F10	-	-	-	-	-	-	-	-	-	-
254	Total 511	F10	-	-	-	-	-	-	-	-	-	-
255	-	-	-	-	-	-	-	-	-	-	-	-
256 512	Maintenance of Boiler Plant F10	-	-	-	-	-	-	-	-	-	-	-
257	JBG	F10	-	-	-	-	-	-	-	-	-	-
258	Total 512	F10	-	-	-	-	-	-	-	-	-	-
259	-	-	-	-	-	-	-	-	-	-	-	-
260 513	Maintenance of Electric Plant F10	-	-	-	-	-	-	-	-	-	-	-
261	JBG	F10	-	-	-	-	-	-	-	-	-	-
262	Total 513	F10	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-
265 514	Maint of Misc. Steam Plant F10	-	-	-	-	-	-	-	-	-	-	-
266	JBG	F10	-	-	-	-	-	-	-	-	-	-
267	Total 514	F10	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-
269	Total Steam Power Generation</											

NUCLEAR POWER GENERATION										
271										
272										
273										
274										
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	
276	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	
277	519	Coolants and Water	F10	-	-	-	-	-	-	
278	520	Steam Expenses	F10	-	-	-	-	-	-	
279	523	Electric Expenses	F10	-	-	-	-	-	-	
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	
281	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	
282	529	Maintenance of Structures	F10	-	-	-	-	-	-	
283	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	
284	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	
285	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	
286	Total Nuclear Power Generation			-	-	-	-	-	-	
287										
288										
289										
300										
301	Distribution - METER - Unbundled			HYDRAULIC POWER GENERATION						
302	A	B	C	D	E	F	G	H	I	
303	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
304	505	Operation Super & Engineering		F10	-	-	-	-	-	-
305		SG		F10	-	-	-	-	-	-
306		CAGW		F10	-	-	-	-	-	-
307										
308										
309	536	Water For Power	F10	-	-	-	-	-	-	-
310	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-
311	538	Electric Expenses	F10	-	-	-	-	-	-	-
312	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-
313	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-
314	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
315	542	Maintenance of Structures	F10	-	-	-	-	-	-	-
316	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-
317	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
318	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-
319		SG	F10	-	-	-	-	-	-	-
320		CAGW	F10	-	-	-	-	-	-	-
321	Total Hydraulic Power Generation			-	-	-	-	-	-	-
322										
323										
324										
325										
326										
327										
328										
329										
330										
331										
332										
333										
334										
335										
336										
337	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-
338	547	Fuel	F10	-	-	-	-	-	-	-
339		CAEW/CAEE	F10	-	-	-	-	-	-	-
340										
341										
342										
343	547NPC	Fuel-NPC	F10	-	-	-	-	-	-	-
344		CAEW	F10	-	-	-	-	-	-	-
345		S	F10	-	-	-	-	-	-	-
346	Total 547			-	-	-	-	-	-	-
347	548	Generation Expense	F10	-	-	-	-	-	-	-
348		CAGW	F10	-	-	-	-	-	-	-
349		Total 548	F10	-	-	-	-	-	-	-
350										
351										
352	549	Miscellaneous Other	F10	-	-	-	-	-	-	-
353		CAGE/CAGW	F10	-	-	-	-	-	-	-
354										
355	550/551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
356		CAGW	F10	-	-	-	-	-	-	-
357		SG	F10	-	-	-	-	-	-	-
358		Total 550	F10	-	-	-	-	-	-	-
359										
360	552	Maintenance of Structures	F10	-	-	-	-	-	-	-
361										
362	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-
363		CAGW	F10	-	-	-	-	-	-	-
364		Total 553	F10	-	-	-	-	-	-	-
365										
366	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-
367		CAGW	F10	-	-	-	-	-	-	-
368		Total 554	F10	-	-	-	-	-	-	-
369										
370	Total Other Power Generation			-	-	-	-	-	-	-
371										
372										
373										
374										
375										
376	555	Purchased Power	F10	-	-	-	-	-	-	-
377		SS	F10	-	-	-	-	-	-	-
378		SE	F10	-	-	-	-	-	-	-
379										
380	556	Purchased Power-NPC	F10	-	-	-	-	-	-	-
381		CAGW	F10	-	-	-	-	-	-	-
382		CAEW	F10	-	-	-	-	-	-	-
383		DSP	F10	-	-	-	-	-	-	-
384		DGP	F10	-	-	-	-	-	-	-
385		Total 555	F10	-	-	-	-	-	-	-
386										
387	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-
388	557	Other Expenses	F10	-	-	-	-	-	-	-
389				-	-	-	-	-	-	-
390										
391										
392										
393										
394										
395										
396										
397										
398										
399										
400										
401										
402										
403										
404										
405										
		TOTAL GENERATION EXPENSE		-	-	-	-	-	-	-

		TRANSMISSION PLANT												
		DISTRIBUTION PLANT												
	FERC ACCT	DESCRIPTION	COSFactor	D	E	F	G	H	I	J	K			
1315				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW	Large General Service > 1,000 kW	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57			
1316														
1317														
1318														
1319	108TP	Transmission Plant Accum Depr		F106										
1320														
1321														
1322														
1323														
1324	108360	Land and Land Rights		F118	-	-	-	-	-	-	-			
1325														
1326	108361	Structures and Improvements		F119	-	-	-	-	-	-	-			
1327														
1328	108362	Station Equipment		F120	-	-	-	-	-	-	-			
1329														
1330		Distribution - METER - Unbundled												
1331														
1332	A	B	C											
1333	FERC ACCT	DESCRIPTION	COSFactor											
1334	108364	Poles, Towers & Fixtures		F121	-	-	-	-	-	-	-			
1335														
1336	108365	Overhead Conductors		F122	-	-	-	-	-	-	-			
1337														
1338	108366	Underground Conduit		F123	-	-	-	-	-	-	-			
1339														
1340	108367	Underground Conductors		F124	-	-	-	-	-	-	-			
1341														
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	108200	Unclassified Dist Plant - Acct 300		F121	-	-	-	-	-	-	-			
1356														
1357	108DS	Unclassified Dist Sub - Acct 300		F120	-	-	-	-	-	-	-			
1358														
1359	108D	Unclassified Dist Sub - Acct 300		F102C	-	-	-	-	-	-	-			
1360														
1361														
1362	TOTAL DISTRIBUTION PLANT DEPR				-	-	-	-	-	-	-			
1363														
1364	108GP	General Plant Accumulated Depr			GENERAL PLANT									
1365	S			F107C	-	-	-	-	-	-	-			
1366	SE-P			F106C	-	-	-	-	-	-	-			
1367	SG-LJ			F105C	-	-	-	-	-	-	-			
1368	CAGW			F106C	-	-	-	-	-	-	-			
1369	CN			F42	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(5,266)		
1370	SO			F102D										
1371	SE			F10										
1372	JBG			F106C	-	-	-	-	-	-	-			
1373	CAGE			F106C	-	-	-	-	-	-	-			
1374				F106C	-	-	-	-	-	-	-			
1375				F106C	-	-	-	-	-	-	-			
1376	Total General Plant Accumulated Depr				(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(5,266)		
1377														
1378	108MP	Minin Plant Accumulated Depr.		F10										
1379														
1380	1081390	Accum Depr - Capital Lease		F10	-	-	-	-	-	-	-			
1381		Remove Capital Lease		F10	-	-	-	-	-	-	-			
1382														
1383	1081399L	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)	(5,266)		
1388														
1389	TOTAL ACCUM DEPR - PLANT IN SERVICE													
1390														
1391														
1392					ACCUMULATED AMORTIZATION									
1393														
1394	111CLS	Accum Prov for Amort-Stearn		F10	-	-	-	-	-	-	-			
1395														
1396	111CLG	Accum Prov for Amort-General		F108	-	-	-	-	-	-	-			
1397	S			F108C	-	-	-	-	-	-	-			
1398	DGP			F108C	-	-	-	-	-	-	-			
1399	DGU			F108C	-	-	-	-	-	-	-			
1400				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		F107C	-	-	-	-	-	-	-			
1408	S			F106C	-	-	-	-	-	-	-			
1409				F105C	-	-	-	-	-	-	-			
1410				F106C	-	-	-	-	-	-	-			
1411	SE			F10	-	-	-	-	-	-	-			
1412				F106C	-	-	-	-	-	-	-			
1413	CN			F42	(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,286)	(346)	(146,469)	(199,462)		
1414				F106C	-	-	-	-	-	-	-			
1415	JBG			F106C	-	-	-	-	-	-	-			
1416	CAGE			F106C	-	-	-	-	-	-	-			
1417				F106C	-	-	-	-	-	-	-			
1418	SO			F102C	-	-	-	-	-	-	-			
1419	Total Accum Prov for Amort-Intangible				(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,286)	(346)	(146,469)	(199,462)		
1420														
1421	111390	Accum Prov for Amort-Capital Lease		F10	-	-	-	-	-	-	-			
1422														
1423	TOTAL ACCUM PROV FOR AMORTIZATION				(10,674,360)	(8,622,132)	(1,496,562)	(87,103)	(22,286)	(346)	(146,469)	(199,462)		

CommonTotal - Common - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
10 Month Ending June 2012

PaciCorp
Cost Of Service By Rate Schedu
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J	K
			Washington 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 Industrial Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 16, 54, 57
DESCRIPTION	COS Factor									
Total Rate Base			23,543,668	10,869,652	3,409,654	4,709,838	1,868,135	1,532,095	1,043,899	110,395
Return On Ratebase (\$\$)	5.49%									
Operating & Maintenance Expense	1,291,769	696,384	187,077	258,414	102,409	84,061	57,276	6,057		
Bad Debt Produce ROR	9,389,664	4,336,113	1,399,558	1,678,319	745,021	610,983	416,236	44,034		
Depreciation Expense	-	-	-	-	-	-	-	-	-	
Amortization Expense	-	-	-	-	-	-	-	-	-	
Taxes Other Than Income	-	-	-	-	-	-	-	-	-	
Deferred Income Taxes	-	-	-	-	-	-	-	-	-	
FIT Add To Produce Target ROR	334,347	154,362	48,421	66,085	26,530	21,768	14,825	1,568		
State Income Taxes	-	-	-	-	-	-	-	-	-	
State Tax Deductible Target ROR	-	-	-	-	-	-	-	-	-	
Deferred Income Taxes	F101									
Investment Tax Credit	1,266	585	183	253	100	82	56	6		
Interest Rate on Excesses	-	-	-	-	-	-	-	-	-	
Revenue Credits	(503,783)	(232,781)	(73,009)	(100,661)	(39,915)	(32,683)	(22,357)	(2,376)		
Total Revenue Requirement	10,513,263	4,853,662	1,823,320	2,103,211	834,235	684,201	466,135	49,289		
Operating Revenues	10,520,990	4,878,763	1,836,125	2,173,291	821,317	652,332	492,873	66,289		
Increase / (Decrease) Required to Earn Equal Rate of Return		(7,726)	174,900	(113,985)	(70,080)	12,918	31,869	(26,39)	(17,000)	
Existing Revenues		10,520,990	4,678,763	1,636,125	2,173,291	821,317	652,332	492,873	66,289	
Percent Increase / (Decrease)										
Over Existing Rates To Equal Authorized Rte & Ror		-0.07%	3.74%	-6.94%	-3.22%	1.57%	4.89%	-6.43%	-25.65%	

1137 Distribution - METER - Unbundled			MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Service 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	F10	-	-	-	-	-	-	-	-	-	-
1141	S	F10	-	-	-	-	-	-	-	-	-	-
1143	SG/CAGE/CAGW	F10	-	-	-	-	-	-	-	-	-	-
1144	DNPT	F10	-	-	-	-	-	-	-	-	-	-
1145	DNP/OP	F10	-	-	-	-	-	-	-	-	-	-
1146	SEC/CAEE/CAEW	F10	-	-	-	-	-	-	-	-	-	-
1147	DNPG	F102	-	-	-	-	-	-	-	-	-	-
1148	Total Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-
1150 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-
1151	-	-	-	-	-	-	-	-	-	-	-	-
1152 128	Pensions	F102Co	-	-	-	-	-	-	-	-	-	-
1153	Weatherization	F10	5,093	2,130	681	1,155	471	445	203	8	-	-
1155 151	Fuel Stock	F10	-	-	-	-	-	-	-	-	-	-
1157	JBG	F10	-	-	-	-	-	-	-	-	-	-
1158	Total Fuel Stock	-	-	-	-	-	-	-	-	-	-	-
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 23319	Prov Working Capital Deposit	F10	-	-	-	-	-	-	-	-	-	-
1167	-	-	-	-	-	-	-	-	-	-	-	-
1168 154	Materials and Supplies	F102Co	-	-	-	-	-	-	-	-	-	-
1169	SG/CAGE/CAGW	F102Co	-	-	-	-	-	-	-	-	-	-
1170	SE/CAEE/CAEW	F102Co	-	-	-	-	-	-	-	-	-	-
1171	SG	F102Co	-	-	-	-	-	-	-	-	-	-
1172	DNPPS	F102Co	-	-	-	-	-	-	-	-	-	-
1173	DNPH	F102Co	-	-	-	-	-	-	-	-	-	-
1174	DNPD	F102Co	-	-	-	-	-	-	-	-	-	-
1175	DNPT	F102Co	-	-	-	-	-	-	-	-	-	-
1176	DGU	F102Co	-	-	-	-	-	-	-	-	-	-
1177	DGP	F102Co	-	-	-	-	-	-	-	-	-	-
1178	JBG	F10	-	-	-	-	-	-	-	-	-	-
1179	SNPP	F102Co	-	-	-	-	-	-	-	-	-	-
1180	CAGE	F102Co	-	-	-	-	-	-	-	-	-	-
1181	Total Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
1182	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-	-	-
1184	-	-	-	-	-	-	-	-	-	-	-	-
1185 25318	Prov Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-	-	-
1186	-	-	-	-	-	-	-	-	-	-	-	-
1187 165	Prepayments	F102Co	-	-	-	-	-	-	-	-	-	-
1188	GPS	F42	-	-	-	-	-	-	-	-	-	-
1189	SE	F102Co	-	-	-	-	-	-	-	-	-	-
1190	SO	F102Co	-	-	-	-	-	-	-	-	-	-
1191	-	-	-	-	-	-	-	-	-	-	-	-
1192	Total Prepayments	-	-	-	-	-	-	-	-	-	-	-
1193	-	-	-	-	-	-	-	-	-	-	-	-
1194 182	Misc Regulatory Assets	F102Co	-	-	-	-	-	-	-	-	-	-
1195	SG/CAGW	F102Co	-	-	-	-	-	-	-	-	-	-
1196	CAGE	F102Co	-	-	-	-	-	-	-	-	-	-
1197	CAEW	F102Co	-	-	-	-	-	-	-	-	-	-
1198	CAEE	F10	-	-	-	-	-	-	-	-	-	-
1199	SE	F102Co	-	-	-	-	-	-	-	-	-	-
1200	SO	F102Co	-	-	-	-	-	-	-	-	-	-
1201	-	-	-	-	-	-	-	-	-	-	-	-
1202	Total Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-
1203 186	Misc Deferred Debits	F102Co	-	-	-	-	-	-	-	-	-	-
1204	CAGE	F102Co	-	-	-	-	-	-	-	-	-	-
1205	CAEW	F102Co	-	-	-	-	-	-	-	-	-	-
1206	SG	F102Co	-	-	-	-	-	-	-	-	-	-
1207	SO	F102Co	0	0	0	0	0	0	0	0	0	0
1208	SE	F10	-	-	-	-	-	-	-	-	-	-
1209	JBE	F102Co	-	-	-	-	-	-	-	-	-	-
1210	EXTAX	F102Co	-	-	-	-	-	-	-	-	-	-
1211	Total Misc Deferred Debits	-	0	0	0	0	0	0	0	0	0	0
1212	-	-	-	-	-	-	-	-	-	-	-	-
1213	CWC	F137Co	23,459,505	10,833,146	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	-	-
1214	-	-	-	-	-	-	-	-	-	-	-	-
1215	OWC	F137Co	-	-	-	-	-	-	-	-	-	-
1216	Other Working Capital	-	-	-	-	-	-	-	-	-	-	-
1217	-	-	-	-	-	-	-	-	-	-	-	-
1218 18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-
1219	-	-	-	-	-	-	-	-	-	-	-	-
1220 1689	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-
1221	-	-	-	-	-	-	-	-	-	-	-	-
1222 141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	-	-
1223	TOTAL RATE BASE ADDITIONS	-	23,464,598	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025	-	-
1224	-	-	-	-	-	-	-	-	-	-	-	-
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Service 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		
1229 235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-
1231	-	-	-	-	-	-	-	-	-	-	-	-
1232 2281	Accum Prov for Prosrv Insurance	F102Co	-	-	-	-	-	-	-	-	-	-
1234 2282	Accum Prov for Injuries & Damages	F102Co	-	-	-	-	-	-	-	-	-	-
1236 2283	Accum Prov for Pension & Benefits	F102Co	-	-	-	-	-	-	-	-	-	-
1237	-	-	-	-	-	-	-	-	-	-	-	-
1239 254	Req Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-	-	-
1240 23844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-
1241	-	-	-	-	-	-	-	-	-	-	-	-
1242	-	-	-	-	-	-	-	-	-	-	-	-
1244 22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	-
1245 252	Customer Advances for Const	F60	-	-	-	-	-	-	-	-	-	-
1246	-	-	-	-	-	-	-	-	-	-	-	-
1247 25388	SO2 Emissions	F10	-	-	-	-	-	-	-	-	-	-
1248	-	-	-	-	-	-	-	-	-	-	-	-
1249 25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-
1251 190	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-	-	-
1252	SG/CAGW	F104Co	-	-	-	-	-	-	-	-	-	-
1253	DD	F104Co	116,471	53,774	16,868	23,299	9,241	7,579	5,164	546	-	-
1254	CN	F104Co	-	-	-	-	-	-	-	-	-	-
1255	BLR/DEBT	F104Co	-	-	-	-	-	-	-	-	-	-
1256	JRG	F104Co	-	-	-	-	-	-	-	-	-	-
1257	JBE	F104Co	-	-	-	-	-	-	-	-	-	-
1258	SE/CAEW	F104Co	-	-	-	-	-	-	-	-	-	-
1259	SNP	F104Co	-	-	-	-	-	-	-	-	-	-
1260	SNPD	F104Co	-	-	-	-	-	-	-	-	-	-
1261	-	-	-	-	-	-	-	-	-	-	-	-
1262 283	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-	-	-
1263	SG/CAGW	F104Co	-	-	-	-	-	-	-	-	-	-
1264	SG	F104Co	-	-	-	-	-	-	-	-	-	-
1265	SO	F104Co	(7,895)	(3,645)	(1,143)	(1,579)	(626)	(514)	(350)	(37)	-	-
1266	GPS	F104Co	-	-	-	-	-	-	-	-	-	-
1267	SNP	F104Co	-	-	-	-	-	-	-	-	-	-
1268	TROJ	F104Co	-	-	-	-	-	-	-	-	-	-
1269	SNPD	F104Co	-	-	-	-	-	-	-	-	-	-
1270	-	-	-	-	-	-	-	-	-	-	-	-
1271	DTRAL	F104Co	-	-	-	-	-	-	-	-	-	-
1272	DSF	F104Co	-	-	-	-	-	-	-	-	-	-
1273	SO	F104Co	(29,505)	(13,622)	(4,273)	(5,902)	(2,341)	(1,920)	(1,308)	(138)	-	-
1274	-	-	-	-	-	-	-	-	-	-	-	-
1275	SE	F104Co	-	-	-	-	-	-	-	-	-	-
1276	SG	F104Co	-	-	-	-	-	-	-	-	-	-
1277	-	-	-	-	-	-	-	-	-	-	-	-
1279 283	Accum Deferred Income Taxes	F104Co	(7,895)	(3,645)	(1,143)	(1,579)	(626)	(514)	(350)	(37)	-	-
1280	-	-	-	-	-	-	-	-	-	-	-	-
1281 255	Accum Investment Tax Credit	F104Co	-	-	-	-	-	-	-	-	-	-
1282	TOTAL RATE BASE DEDUCTIONS	-	79,071	36,								

Factual Case

**Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington**

WCA
12 Months Ending June 2019
Class Allocation Factors

F105C	SGTP - System Gross Retail Plant		0.5430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F105Co	SGDP - System Gross Misc Plant		0.5430	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		0.5269	0.15184	0.17554	0.06868	0.04557	0.04853	0.00675	1.00000000
F107G	SGGP - System Gross Generation Plant		0.41825	0.13364	0.22678	0.09245	0.08743	0.03894	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		0.5430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107C	SGTP - System Gross Retail Plant		0.5430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107Co	SGDP - System Gross Misc Plant		0.5430	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		0.48880	0.13744	0.18676	0.07550	0.06844	0.03771	0.00436	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	0.00195	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		0.66335	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		0.53552	0.12396	0.08727	0.01064	-	0.12391	0.00207	1.00000000
F126	Account 369		0.73116	0.12042	0.05227	0.01315	-	-	1.00000000	
F127	Account 370		0.67547	0.117325	0.07562	0.01327	0.00779	0.05660	-	1.00000000
F128	Account 371		-	-	-	-	-	-	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	
F131	Account 581 thru 587 & 591 thru 597		0.53591	0.14758	0.16458	0.06810	0.02388	0.04405	0.01611	1.00000000
F132	Account 364 + 365		0.52225	0.14263	0.19676	0.08366	-	0.05264	0.00216	1.00000000
F133	Account 366 + 367		0.66306	0.13915	0.11194	0.04760	-	0.02956	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	0.02045	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		0.44335	0.13506	0.21174	0.08636	0.07908	0.03912	0.00331	1.00000000
F137G	Generation O & M Exp		0.41515	0.13399	0.22755	0.09303	0.08861	0.03933	0.00173	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	0.02388	0.04405	0.01611	1.00000000
F137C	Retail O & M Exp (Customer)		0.80129	0.12148	0.02616	0.00911	0.06566	0.01619	0.01333	1.00000000
F138C	Misc & Customer O & M Exp		0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00489	1.00000000
F138G	GTD O&M Exp (less fuel, purchased p & wheeling)		0.44687	0.13435	0.21073	0.08588	0.07841	0.03669	0.00322	1.00000000
F138T	Generation O & M Exp (less fuel & purchased power)		0.44420	0.13070	0.22032	0.08754	0.07755	0.03916	0.00161	1.00000000
F138F	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	0.02388	0.04405	0.01611	1.00000000
F138C	Retail O & M Exp (Customer)		0.80129	0.12148	0.02616	0.00911	0.06566	0.01619	0.01333	1.00000000
F138G	Common O & M Exp		0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00489	1.00000000
F140	Revenue Requirement Before Rev Credits		0.44699	0.13102	0.21028	0.08529	0.07641	0.04058	0.00332	1.00000000
F140G	Revenue Requirement Before Rev Credits		0.44790	0.13389	0.22648	0.09246	0.08772	0.03984	0.00173	1.00000000
F140T	Transmission O & M Exp - (less wheeling exp)		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F140D	Revenue Requirement Before Rev Credits		0.44623	0.13273	0.21252	0.08605	0.08444	0.03687	0.00116	1.00000000
F140C	Revenue Requirement Before Rev Credits		0.54794	0.16067	0.15013	0.05814	0.01655	0.05449	0.01299	1.00000000
F140G	Revenue Requirement Before Rev Credits		0.80368	0.12899	0.02349	0.00836	0.00625	0.01508	0.01446	1.00000000
F140T	Revenue Requirement Before Rev Credits		0.46169	0.14482	0.20004	0.07935	0.06807	0.04434	0.00405	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	B	C	D	E	F	G	H	I
	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 54, 57	Total
1 Secondary	3,591,389	1,068,243	1,679,183	555,311	-	296,744	9,361	7,200,232
2 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	450,573	180,732	13,700	4,407,653
7 MWH %	37.9378%	13.8029%	23.6458%	9.9797%	10.2226%	4.1004%	0.3108%	100.0000%
8 FACTOR 10 - 5% D / 41% E	41.8250%	13.3637%	22.6784%	9.2449%	8.7412%	3.9839%	0.1609%	100.0000%
9 Net of Renewables								
10 FACTOR 11 - 50% D / 50% E	41.2810%	13.5381%	22.4485%	9.2923%	9.3328%	3.8938%	0.2136%	100.0000%
11 FACTOR 12 - 100% D	44.6241%	13.2732%	21.2512%	8.6050%	8.4450%	3.6871%	0.11163%	100.0000%
12 Net of Renewables								
13 FACTOR 13 - 100% D	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0585%	100.0000%
14 Net of Renewables								

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

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
Month :	COS	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sum Of CPs
Peak Date:	Sch	16	15	16	19	8	8	8	8	8	7	17	17	12
1 Residential														
2 Sch 16 sec	16	259,888	397,784	293,417	150,781	299,869	405,993	386,611	338,889	416,234	253,996	224,159	163,767	3,591,389
3 General Service														
4 Sch 24 sec	24	100,854	130,118	116,942	69,607	75,712	88,885	86,312	95,753	93,452	64,373	73,219	73,016	1,068,243
5 Sch 24 sec	36	145,064	156,368	176,842	146,437	149,953	142,533	125,836	139,389	132,237	125,658	117,396	120,969	1,679,183
6 Sch 36 sec	36	2,690	2,908	3,279	2,715	2,780	2,643	2,333	2,584	2,452	2,350	2,177	2,243	31,133
7 Sch 36 pri	7	53,997	53,997	55,078	81,041	51,817	55,839	53,111	69,130	45,685	61,233	57,059	64,161	679,497
8 Sch 48T pri,d,fac	48T	50,716	54,682	52,723	48,556	47,655	48,498	45,647	38,163	35,633	41,677	42,747	55,311	137,228
9 Sch 48T sec	48T	58,110	12,515	13,931	14,209	11,352	13,753	10,435	8,968	11,940	10,178	9,471	9,313	1,150,596
10 Sch 48T pri	48T	40,546	425,088	359,708	341,670	328,833	314,723	364,444	320,622	305,449	300,542	312,449	-	
11 Gen Service Total		366,520	12											
12 Irrigation														
13 Irrigation	40	59,091	78,470	65,375	26,571	6,475	1,006	775	932	1,556	4,264	16,072	36,158	296,744
14 Sch 040 sec	15													
15 Street Lights														
16 Street Lights														
17 Sch 15,52,54,57 sec	17	-	-	-	-	2,891	553	2,535	2,494	878	10	-	-	9,361
18 State of Washington	19	685,499	886,890	783,881	539,951	648,568	738,367	704,603	705,144	738,422	563,709	540,773	512,374	8,048,990

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

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
Month :	COS	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sum Of CPs
Peak Date:	Sch	16	15	16	19	8	8	8	8	8	7	17	17	12
1 Residential														
2 Sch 16 sec	16	234,224	358,503	264,442	135,891	270,257	365,901	348,433	305,424	375,131	228,914	202,024	147,595	3,236,740
3 Residential Total		234,224												
4 General Service	5													
5 General Service	24	90,895	117,269	105,394	62,733	68,236	80,108	77,789	86,298	84,224	58,016	65,988	65,806	962,754
6 General Service	8	130,739	141,378	159,378	131,976	128,458	113,410	125,624	119,179	113,249	105,303	109,024	109,024	1,513,364
7 Sch 24 sec	36	2,482	2,684	3,025	2,505	2,365	2,438	2,153	2,385	2,262	2,150	2,070	2,070	28,727
8 Sch 24 sec	48T	46,796	49,823	51,402	47,812	43,068	49,006	63,787	42,154	56,500	52,649	59,202	62,6975	500,474
9 Sch 24 sec	48T	49,282	47,517	52,371	43,761	42,949	43,709	34,394	41,140	32,114	37,562	37,150	38,525	126,621
10 Sch 48T pri,d,fac	48T	11,547	12,854	13,111	10,475	12,690	9,629	8,274	11,017	10,300	9,392	8,739	8,593	1,758,915
11 Sch 48T sec	48T	331,741	371,524	384,681	326,228	309,397	297,410	285,026	330,250	290,233	276,868	273,337	283,220	7,271,533
12 Sch 48T pri	48T													
13 Gen Service Total		619,220	800,748	708,043	488,671	585,988	666,503	636,405	637,306	666,775	509,625	488,846	463,402	7,271,533
14 Irrigation	16	53,255	70,721	58,919	23,947	5,835	907	698	840	1,402	3,843	14,485	32,587	267,441
15 Irrigation	17													
16 Street Lights	18													
17 Street Lights	19	59,202	-	-	-	2,605	499	2,285	2,247	791	9	-	-	9,361
18 State of Washington	20	619,220												
19 State of Washington	21	State of Washington												

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

Exhibit No. 7RM-23
TAB 5 - Page 3

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

Exhibit No. 7RM-23
TAB 5 - Page 3

Net of Renewables
12 Months Ending June 2019
Demand 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>
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 Schedule 40	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	622,553	-	-	797,776
4	-	-	-	-	-	-	-	0
5 Sub-Transmission	-	-	-	-	-	-	-	0
6	-	-	-	-	-	-	-	0
7 Transmission	-	-	-	-	-	-	-	0
8	-	-	-	-	-	-	-	0
9 Total KW @ Input	3,580,946	1,051,721	1,772,585	703,889	622,553	314,329	4,713	8,050,737
10	-	-	22,0177%	8,7432%	7,7329%	3,9044%	0,0585%	100,0000%
11 kW %	44,4797%	13,0637%	-	-	-	-	-	-

Demand Factor Detail

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
Month :	COS Sch	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sum Of CPs
Peak Date:		16	09	06	23	19	03	14	07	04	15	01	12	12
Peak Time:		15:00	16:00	17:00	07:00	08:00	08:00	08:00	09:00	08:00	07:00	07:00	17:00	12
1 Residential	16	259,916	424,366	273,769	196,469	299,869	348,447	306,560	313,789	416,234	261,730	182,792	297,004	3,580,946
2 Sch 16 sec														
3														
4 General Services	24	100,473,31	125,361,33	102,982,20	68,231,03	75,712,30	85,305,70	87,481,65	98,911,43	93,452,12	66,657,37	53,974,81	93,177,90	1,051,721
5 Sch 24 sec														
6 Sch 36 sec	36	149,554,73	149,864,56	171,819,29	153,583,54	149,953,38	158,510,97	143,537,73	143,237,07	143,206,95	123,838,64	115,258,85	149,952,96	1,740,318
7 Sch 36 pri	36	2,760,05	2,772,85	3,185,66	2,847,55	2,780,25	2,938,91	2,661,29	2,451,77	2,655,16	2,296,06	2,136,98	2,780,24	32,267
8 Sch 48T pri ded fac	48T	50,669,81	53,897,53	54,741,96	31,057,37	51,817,07	35,635,57	53,447,83	69,017,63	45,684,85	64,265,98	52,598,49	59,718,45	622,553
9 Sch 48T sec	48T	55,756,48	51,530,22	55,113,88	48,540,32	50,675,91	47,684,57	42,796,23	46,665,10	35,633,22	38,139,45	37,331,54	51,095,44	560,932
10 Sch 48T pri	48T	13,359,95	13,093,64	12,676,09	12,039,18	13,752,78	12,352,22	11,463,14	12,541,14	11,162,79	9,703,91	8,978,19	11,833,82	142,957
11 Gen Service Total		371,884	396,210	400,519	316,299	341,670	345,419	341,388	372,997	320,622	304,901	270,279	368,559	4,150,748
12														
13 Irrigation	sec	40	60,946,31	77,269,77	71,552,57	26,571,00	6,474,57	1,006,39	774,59	932,15	1,555,75	4,263,90	16,072,40	46,909,90
14 Sch 040														
15														
16 Street Lights														
17 Sch 15,52,54,57 sec														
18														
19														
692,746		897,846	745,841	540,757	648,568	695,977	650,350	687,719	738,422	570,896	469,144	712,473	8,050,737	

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2019

Coincident Peaks At The Time Of The Western States (OR, WA, CA) System Peak @ Sales Net of Renewables

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
Month :				Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Sum Of Cps
Peak Date:	COS	Jul-18	09	06	23	03	19	08:00	14	07	04	01	12	12
Peak Time:	Sch	15:00	16:00	17:00	07:00	08:00	08:00	08:00	08:00	09:00	08:00	07:00	07:00	12
1 Residential														
2 Sch 16 sec	16	234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	3,227,328
3														
4 Residential Total		234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	3,227,328
5														
6 General Service														
7 Sch 24 sec	24	90,552	112,982	92,813	61,493	68,236	76,882	78,843	89,144	84,224	60,075	48,645	83,977	947,864
8 Sch 36 sec	36	134,164	134,796	154,852	135,145	142,858	129,363	119,065	129,065	111,179	111,610	103,877	135,145	1,568,462
9 Sch 36 pri	36	2,547	2,559	2,939	2,627	2,365	2,712	2,456	2,262	2,119	2,119	1,972	2,365	29,773
10 Sch 48T pri, ded fac	48T	46,753	49,732	50,511	47,812	52,881	63,683	49,317	42,154	59,299	48,533	55,103	574,432	
11 Sch 48T sec	48T	50,251	46,442	49,671	43,747	42,949	45,672	38,570	42,057	32,114	34,373	33,645	46,050	505,540
12 Sch 48T pri	48T	12,327	12,082	11,696	11,109	12,690	11,397	10,577	11,572	10,300	8,954	8,284	10,919	131,907
13 Gen Service Total		336,593	358,581	362,483	286,050	309,397	312,402	309,126	337,971	290,233	276,429	244,956	333,758	3,757,978
14														
15 Irrigation														
16 Sch 040 sec	40	54,928	69,639	64,487	23,947	5,835	907	698	840	1,402	3,843	14,485	42,278	283,289
17														
18 Street Lights														
19 Sch 15,52,54,57 sec		-	-	-	-	1,278	499	995	1,467	-	9	-	-	4,248
20														
21														
		625,770	810,681	673,704	488,343	585,988	628,342	587,578	621,613	666,775	516,156	424,183	643,711	7,272,843

Distribution Factors (F21-F22)

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

Description	A	B	C	D	E	F	G	H	I
	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	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	310,662	94,876	146,514	51,605	-	39,940	1,303	644,899	
2 Primary	-	-	2,781	11,873	67,037	-	-	81,691	
4 Sub-Transmission	-	-	-	-	-	-	-	-	
6 Transmission	-	-	-	-	-	-	-	-	
8 Schedule Peaks (max)	310,662	94,876	149,295	63,478	67,037	39,940	1,303	726,590	
10 @ Input									
11									
12 Substations									
14 FACTOR 20	42.762%	13.0576%	20.5473%	8.7364%	9.2263%	5.4968%	0.1793%	100.0000%	
15									
16 FACTOR 20A	47.1020%	14.3848%	22.6557%	9.6244%	0.0000%	6.0555%	0.1975%	100.0000%	
17									
18 Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287	
20 Line Transformers									
22 FACTOR 21	67.7627%	10.5673%	12.1563%	3.4819%	0.0000%	5.8251%	0.2067%	100.0000%	
23									
24 Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287	
26									
27 Cust/Transformer	4,00	3,00	1,00	1,00	1,00	1,00	1,00	1,00	
28									
29 Max NCP (See Lines)	1,444,896	225,324	0	0	0	0	0	4,408	1,674,628
31									
32 Secondary Lines									
33 FACTOR 22	86.3816%	13.4552%	0.0000%	0.0000%	0.0000%	0.0000%	0.2632%	100.0000%	
34									
35									
36 * If Line 19 > 1, Line 30 = Line 23									
37									

Distribution Factors Detail

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

	Δ	B	C	D	E	F	G	H	I	J	K	L	M	N	Ω
Description	CCS	Sch	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sum of 12 Dist Peaks
			Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	
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	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	
5 Sch 24 sec	36	155,76	166,623	164,819	146,437	151,887	158,511	139,389	132,337	123,839	124,410	124,410	163,195	1,764,918	
6 Sch 36 sec	36	283	3,089	3,056	2,715	2,816	2,560	2,584	2,452	2,452	2,396	2,396	3,207	32,73	
7 Sch 36 pri	36	49,363	46,380	53,980	81,041	14,884	35,636	51,974	69,150	45,685	64,266	55,201	64,264	63,604	
8 Sch 48T pri ded fac	48T	50,339	52,968	57,308	48,556	57,210	50,676	45,647	35,633	38,139	43,420	55,125	57,0417	140,816	
9 Sch 48T sec	48T	13,54	11,999	13,209	11,352	11,671	12,352	10,311	11,940	11,163	10,478	10,478	13,382	4,224,096	
10 Sch 48T pri	48T	382,678	388,240	395,325	359,708	306,344	345,419	326,194	364,444	320,622	304,901	319,438	413,781		
11 General Service Total															
12															
13 Irrigation	40	62,060	61,285	40,542	26,571	6,475	1,006	775	932	1,536	4,264	16,072	42,267	263,805	
14 Sch 040 sec	40	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 Street Lights															
16 Sch 15,52,54,57 sec															
17															
18															
19															
20 State of Washington	708,846	687,295	643,192	\$39,951	458,244	605,977	688,029	705,144	738,422	\$70,896	535,169	729,217	7,700,381		
21															

	Δ	B	C	D	E	F	G	H	I	J	K	L	M	N	Ω
Description	CCS	Sch	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sum of 12 Dist Peaks
			Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	
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	24	100,186	96,055	90,083	62,733	61,173	76,882	79,183	86,298	84,224	119,179	60,075	75,365	103,454	94,876
5 Sch 24 sec	36	140,123	150,169	148,543	131,976	136,888	142,888	124,459	125,624	121,610	111,610	112,125	147,079	1,590,633	146,514
6 Sch 36 sec	36	2,660	2,851	2,820	2,598	2,598	2,562	2,362	2,385	2,262	2,262	2,262	2,119	2,119	2,781
7 Sch 36 pri	36	45,332	43,349	49,807	74,777	13,734	32,881	47,956	63,787	42,154	59,299	50,934	59,297	58,3707	67,031
8 Sch 48T pri ded fac	48T	47,38	51,649	43,761	45,672	51,561	41,140	32,114	34,373	39,132	49,682	51,0488	51,0488	51,0488	51,0488
9 Sch 48T sec	48T	12,29	11,072	12,188	10,475	10,769	11,397	9,514	11,07	10,300	8,054	9,668	12,348	12,348	11,873
10 Sch 48T pri	48T	346,998	351,233	355,090	326,228	276,723	312,402	295,374	330,250	290,233	276,429	289,552	374,651	3,824,262	3,744,685
11 General Service Total															
12															
13 Irrigation	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 Sch 040 sec	40	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 Street Lights															
16 Sch 15,52,54,57 sec															
17															
18															
19															
20 State of Washington	640,257	620,757	\$81,184	488,671	413,622	628,342	621,477	637,306	666,775	516,156	483,780	658,938	6,957,265	726,900	
21															

PacificCorp
Cost Of Service By Rate Schedule
State of Washington
WCA

12 Months Ending June 2019
Non Coincident Peaks @ Input

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>	<u>P</u>
Description	COS Sch	July	August	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP
1 Residential															
2 Sch 16 sec	1,157,434	1,182,213	1,139,016	1,245,304	1,444,896	1,442,872	1,026,014	1,122,974	1,070,611	812,451	773,015	796,876	13,213,676	1,444,896	
3 General Service															
4 Sch 24 sec	24	223,867	225,324	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 36 sec	36	230,107	259,208	249,110	230,060	217,435	202,305	190,653	192,560	187,491	181,463	198,333	2,549,158	259,208	
6 Sch 36 pri	2,102	2,368	2,275	2,102	1,987	1,848	1,742	1,759	1,713	1,658	1,534	1,922	23,292	2,368	
7 Sch 48T pri,d,fac	53,597	53,207	53,012,17	53,207	56,768	52,281	57,938	61,937	61,547	61,596	61,791	61,742	704,234	62,815	
8 Sch 48T sec	48T	71,067	74,244	74,168	73,880	67,177	60,582	58,545	56,798	58,740	58,916	63,713	786,493	74,244	
9 Sch 48T pri	48T	14,988	16,581	14,552	13,276	13,571	12,546	13,139	13,080	12,483	12,628	13,249	163,016	16,581	
10 General Service Total		597,388	632,933	594,999	579,694	566,365	548,713	499,395	508,061	479,887	518,554	540,396	6,574,677	640,541	
11 Irrigation															
12 Sch 40 sec	40	122,079	124,207	116,814	26,571	6,475	1,006	775	932	1,556	22,161	41,115	117,649	581,339	124,207
13 Street Lights															
14 Sch 15,52,54,57 sec		4,362	3,869	3,425	2,932	2,758	2,535	2,494	2,987	3,002	3,941	4,406	4,408	41,119	4,408
15 General Service Total		1,881,113	1,943,222	1,854,254	1,854,501	2,020,694	1,905,127	1,528,677	1,635,235	1,583,229	1,318,441	1,336,989	1,459,328	20,410,810	2,214,652
16 State of Washington															

<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>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>	<u>P</u>
Description	COS Sch	July	August	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP
1 Residential															
2 Sch 16 sec	1,043,137	1,065,470	1,026,538	1,122,331	1,302,212	1,300,389	924,695	1,012,080	964,888	732,222	696,679	718,184	11,908,826	1,302,212	
3 General Service															
4 Sch 24 sec	24	201,760	203,073	180,233	183,502	192,970	191,639	156,000	164,161	167,173	147,424	162,278	166,269	2,116,572	203,073
5 Sch 36 sec	36	207,884	233,615	224,420	207,342	195,963	182,327	171,827	173,545	168,976	163,543	178,228	189,563	2,297,429	233,615
6 Sch 36 pri	1,940	2,185	2,099	1,940	1,833	1,706	1,607	1,623	1,620	1,581	1,530	1,674	1,773	21,491	2,185
7 Sch 48T pri,d,fac	51,100	50,940	50,760	52,380	48,240	53,460	57,960	56,790	57,015	56,970	56,935	64,800	64,980	57,960	66,912
8 Sch 48T sec	48T	64,049	66,912	66,844	66,585	60,544	54,599	52,763	51,189	52,940	53,098	57,427	61,883	70,877	15,300
9 Sch 48T pri	48T	13,377	15,300	13,927	12,320	12,378	11,576	12,233	12,069	11,518	11,652	12,255	15,0415	15,300	
10 General Service Total		539,809	572,022	537,784	523,997	512,072	496,098	451,734	459,792	459,528	434,127	468,888	488,682	5,944,534	579,042
11 Irrigation															
12 Sch 40 sec	40	110,024	111,942	105,278	23,947	5,835	907	698	840	1,402	19,973	37,055	106,031	523,931	111,942
13 Street Lights															
14 Sch 15,52,54,57 sec		3,932	3,487	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058	3,972
15 General Service Total		1,696,002	1,752,320	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
16 State of Washington															

PacificCorp
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		
Description	COS	Sch	July	August	September	October	November	December	January	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	16	283,298	437,158	303,623	218,551	326,121	453,382	440,157	368,215	461,244	294,309	248,875	297,004	4,131,937	461,244	
3 General Service																
4 Sch 24 sec	24	115,212	136,915	126,834	91,940	100,786	118,901	106,691	151,766	165,544	172,773	139,125	97,398	94,250	1,326,105	136,915
5 Sch 36 sec	36	164,772	173,325	184,324	170,762	165,344	151,766	152,655	152,337	130,125	145,241	145,241	169,668	194,280	1,942,803	184,234
6 Sch 36 pro	36	3,055	3,225	3,416	3,166	3,069	3,203	2,814	2,830	2,579	2,834	2,834	3,146	3,146	36,021	3,416
7 Sch 48T pri ded fac	48T	52,330	56,038	57,080	84,622	53,835	39,189	54,248	56,358	66,253	58,685	65,401	71,495	71,495	84,622	84,622
8 Sch 48T sec	48T	57,355	55,793	60,869	55,640	60,800	57,663	47,784	50,696	45,565	48,041	48,041	48,591	58,767	64,794	60,869
9 Sch 48T pri	48T	14,630	14,164	15,316	13,911	14,482	13,486	11,866	12,716	12,134	11,289	11,915	13,634	15,541	15,316	
10 Sch 48T pri Total		407,753	440,059	447,345	420,041	398,516	405,215	375,169	396,941	368,126	378,143	367,375	428,955	428,955	485,573	
11 General Service Total																
12 Irrigation																
13 Irrigation sec	40	65,750	83,195	77,081	26,571	6,475	1,006	776	932	1,556	22,161	41,115	50,331	376,948	83,195	
14 Sch 040																
15 Street Lights																
16 Street Lights sec																
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	4,406	41,119	4,406	
18																
19																
20 State of Washington		761,164	964,281	831,874	668,095	733,870	862,138	818,594	768,975	833,927	698,554	655,771	780,728	9,377,972	1,034,220	
21 State of Washington																

PacificCorp
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		
Description	COS	Sch	July	August	September	October	November	December	January	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	16	255,322	393,989	273,640	196,969	293,917	408,611	396,691	331,854	415,696	265,246	224,299	267,675	3,723,909	415,696	
3 General Services																
4 Sch 24 sec	24	103,835	123,395	114,305	82,861	90,833	107,159	96,155	95,937	101,269	87,780	84,943	106,680	1,195,152	123,395	
5 Sch 36 sec	36	148,801	156,750	160,041	153,899	149,196	155,712	136,780	137,581	125,387	137,294	130,899	152,913	175,095	166,041	
6 Sch 36 pro	36	2,819	3,275	3,152	2,921	2,832	2,956	2,596	2,612	2,380	2,606	2,485	2,903	33,237	3,157	
7 Sch 48T pri	48T	48,385	51,706	52,668	49,674	50,055	36,160	65,968	52,002	61,132	54,149	60,346	66,227	78,081	66,227	
8 Sch 48T pri ded fac	48T	52,051	50,283	50,145	54,796	51,969	43,065	45,690	41,065	43,297	43,793	52,964	58,978	54,889	54,889	
9 Sch 48T sec	48T	13,999	13,069	14,132	12,836	13,363	12,443	10,949	11,733	11,196	10,416	10,094	12,580	14,7210	14,132	
10 Sch 48T pri	48T	368,990	398,178	407,157	380,744	360,694	366,399	339,599	359,521	333,298	342,526	327,562	388,386	4,370,754	439,660	
11 General Service Total																
12 Irrigation																
13 Irrigation sec	40	59,257	74,980	69,469	23,947	5,835	907	698	840	1,402	19,973	37,055	45,360	339,724	74,980	
14 Sch 040																
15 Street Lights																
16 Street Lights sec																
17 Sch 15,52,54,57 sec		3,932	3,487	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058	3,972	
18																
19																
20 State of Washington		687,501	870,634	751,533	604,302	662,932	778,201	739,236	694,907	753,102	631,296	592,286	705,394	8,471,445	934,308	
21 State of Washington																

Energy Factors (F30-F31)

PacificCorp
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 Schedule 40	Total Sch. 15-51-54-57
Secondary								
1,524,718	554,739	933,030	327,408	-	164,796	12,492	3,517,184	
-	-	17,711	75,457	420,782	-	-	513,950	
Primary								
-	-	-	-	-	-	-	-	-
Sub-Transmission								
-	-	-	-	-	-	-	-	-
Transmission								
-	-	-	-	-	-	-	-	-
Total MWH @ Sales								
1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134	
Total MWH @ Input								
1,672,158	608,382	1,042,219	439,867	450,573	180,732	13,700	4,407,633	
Energy FACTOR 30								
37.9378%	13,89029%	23,6458%	9,9797%	10,2226%	4,1004%	0.3108%	100,0000%	
MWH @ sales (less special contracts)								
1,524,718	554,739	950,741	402,865	420,782	164,796	12,492	4,031,134	
37.8236%	13,7614%	23,5850%	9,9383%	10,4383%	4,0881%	0.3099%	100,0000%	

PacificCorp
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>	MWh @ Sales (Incl Unbilled)
	Rate Schedules	Voltage Level		MWh @ Sales (Incl Unbilled)
1	Sch 016	secondary		1,524,718
2	Sch 024	secondary		554,739
3	Sch 036	secondary		933,030
4	Sch 036	primary		17,711
5	Sch 48T, ded fix	primary		420,782
6	Sch 48T	secondary		327,408
7	Sch 48T	primary		75,457
8	Sch 40	secondary		164,796
9	Sch 15.5,152,53,54,57	secondary		12,492
10				
11				<u>4,031,134</u>
12				<u>2,679</u>
				<u>4,033,813</u>

State of Washington
Sch 47 - partial requirements
Total MWh including Sch 47

mWh by month @ INPUT		Jul-18		Aug-18		Sep-18		Oct-18		Nov-18		Dec-18		Jan-19		Feb-19		Mar-19		Apr-19		May-19		Jun-19		Total	
Residential	Sch 16 sec	16	113,896	146,256	113,654	93,487	124,163	223,646	209,810	147,329	170,411	129,845	97,739	101,922	1,672,158												
General Service	Sch 24 sec	24	51,421	60,419	53,881	46,471	46,098	58,018	55,587	50,619	53,128	44,232	41,421	47,088	608,382												
	Sch 36 sec	36	82,407	90,722	97,368	96,440	91,088	95,256	87,495	76,56	75,143	77,815	72,852	79,913	1,023,254												
	Sch 36 pri	36	1,527	1,681	1,805	1,787	1,688	1,765	1,622	1,423	1,442	1,393	1,350	1,481	18,965												
	Sch 48T pri, ded fac	48T	35,992	38,800	38,721	37,857	25,781	25,389	37,288	43,983	38,819	43,178	40,559	43,807	450,573												
	Sch 48T sec	48T	33,318	32,696	34,101	32,805	32,621	30,749	27,767	27,204	26,015	26,202	26,602	26,988	359,068												
	Sch 48T pri	48T	7,405	7,279	7,604	7,470	7,417	6,990	6,418	6,138	6,018	5,761	5,903	6,396	80,799												
Gen Service Total		212,070	231,597	233,480	222,831	204,693	218,167	216,177	206,122	203,238	195,908	189,088	180,799	207,671	2,541,043												
Irrigation	Sch 040 sec	40	35,220	42,148	33,728	19,540	46,068	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	375,902	329,906	299,761	338,193	4,407,633											

mWh by month @ SALES		Jul-18		Aug-18		Sep-18		Oct-18		Nov-18		Dec-18		Jan-19		Feb-19		Mar-19		Apr-19		May-19		Jun-19		Total	
Residential	Sch 16 sec	16	103,854	133,360	103,632	85,243	113,215	203,927	191,310	134,339	155,385	118,396	89,121	92,935	1,524,718												
General Service	Sch 24 sec	24	46,887	55,091	49,130	42,374	42,034	52,902	50,686	46,155	48,443	40,332	37,769	42,936	554,739												
	Sch 36 sec	36	75,141	82,723	88,783	87,936	83,056	86,857	79,780	69,988	70,954	68,517	66,529	72,866	933,030												
	Sch 36 pri	36	1,426	1,665	1,570	1,669	1,577	1,649	1,514	1,329	1,347	1,301	1,261	1,383	17,711												
	Sch 48T pri, ded fac	48T	33,612	36,234	36,161	35,354	24,077	23,710	34,822	41,075	36,253	40,323	38,251	40,910	420,782												
	Sch 48T sec	48T	30,381	29,813	31,094	29,913	29,744	28,038	25,319	24,805	23,721	23,891	24,256	24,642	327,408												
	Sch 48T pri	48T	6,915	6,798	7,101	6,976	6,926	6,528	5,994	5,732	5,620	5,580	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	173,479	190,500	2,329,127												
Irrigation	Sch 040 sec	40	32,114	38,432	30,754	17,817	4,201	675	519	565	1,043	2,783	10,800	25,093	164,796												
Street Lights	Sch 15,52,54,57 sec		1,053	1,069	1,063	1,074	1,087	1,086	1,039	1,029	1,012	1,004	994	985	12,492												
State of Washington		331,382	385,091	349,404	308,257	305,917	405,371	390,995	325,016	343,778	301,928	274,993	309,513	309,513	4,031,134												

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

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

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

Customer Advances Factors (F50-F51)

PacificCorp
Cost Of Service By Rate Sched
State of Washington
WCA
12 Months Ending June 2019
Customer Advances Factor

	<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>
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	
Revenue									
Residential Com / Ind Irrigation	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849			
Customer Advances									
Total Cust Advances	(237,006)	(329,294)	(11,825)	-	-	(4,542)	-		(582,667)
FACTOR 50	40.6761%	56.5150%	2.0295%	0.0000%	0.0000%	0.7795%	0.0000%	100.0000%	
Security Deposits	1,300,577	189,184	123,394	28,853	-	71,735	651	1,714,394	
FACTOR 51	75.8622%	11.0350%	7.1975%	1.6830%	0.0000%	4.1843%	0.0380%	100.0000%	
Contribution in Aid of Construction - period ending June 2019									
WA Residential Sch 16						(237,006)			
WA Schedule 24						(329,294)			
WA Schedule 36						(11,825)			
WA Irrigation Sch 40						(4,542)			
WA Streetlighting						-			
Total						(582,667)			

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	<u><u>(582,667)</u></u>

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%
20								
21								

Meter/Service Detail

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

A	B	C	D	E	F	G		
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost
1 Residential								
2 Sch 016 sec	16	107,790	\$131	\$14,085,014	\$686	\$73,956,641	\$975	\$105,140,546
3								
4 Commercial								
5 Sch 024 sec	24	19,929	\$182	\$3,623,264	\$1,032	\$20,575,950	\$2,356	\$46,954,133
6 Sch 036 sec	36	1,066	\$1,380	\$1,471,339	\$4,959	\$5,287,388	\$16,039	\$17,101,932
7 Sch 036 pri	36	10	\$11,232	\$110,198	\$0	\$0	\$0	\$0
8								
9 Industrial								
10 Sch 048T pri, ded fac	48T-p	1	\$16,544	\$16,544	\$0	\$0	\$0	\$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	\$0
13								
14 Irrigation								
15 Sch 040 sec	40	5,136	\$230	\$1,183,664	\$0	\$0	\$4,728	\$24,281,628
16								
17 Street Lighting								
18 Sch 15,52,54,57 sec	15,52,54,57	2,874	\$0	\$0	\$0	\$0	\$0	\$0
19								
20 State of Washington		136,869		\$20,767,625		\$101,149,638		\$195,563,155
21								

PacificCorp 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		\$1,935.69
<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		

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

PacificCorp Washington Cost Study Summary of Average Installed Costs Service Drops						
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	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 Triplex	\$706.00	8.79%	-	-
5	Large load - U/G	4/0 Triplex	\$753.00	22.91%	-	-
6	Weighted Cost per Service		\$686.12	-	-	-
7	0 - 30 kW					
8	kW = 0, 1 Phase O/H	1/0 Triplex	\$868.00	-	68.84%	-
9	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	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 kmil Quad	\$8,180.00	-	-	29.38%
46	3 Phase U/G (sec)	4-750 kmil 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 kmil 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 % =					
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

<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>
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	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Revenue	148,284,965	2,503,297	76,128,439	29,165,517	25,129,407	15,164,849	-	346,374,241
2 Residential		49,997,767						
3 Com / Ind								
4 Irrigation								
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	76.755%	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	Customer Classes	A	B	C	D	E	F	G	H	I	L
		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	Commercial	-	48,448,681	67,618,958	14,425,653	-	-	-	322,410	130,815,702	
4	Industrial	-	1,549,086	8,509,482	14,739,863	25,129,407	15,164,849	17,166	-	65,109,853	
6	Lighting	-	-	-	-	-	-	-	1,311,940	1,311,940	
8	OSPA	-	-	-	-	-	-	-	-	-	
10	Interdepartmental	-	-	-	-	-	-	-	-	-	
12											
13	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	Total AGA Revenues	1,788	179,372	254,560	62,974	16,850	210,969	1,292	727,805		
18	Misc Revenues	-	-	-	-	-	-	-	-		
19	Gross Receipts Adj.	F31	-	-	-	-	-	-	-		
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-		
21	Firm Revenue	148,286,753	52,680,436	76,502,190	29,228,491	25,146,257	15,375,818	1,801,660	349,021,605		
22	Firm Revenue factor	42.49%	15.09%	21.92%	8.37%	7.20%	4.41%	0.52%	10.00%		
23	Non-Firm	-	-	-	-	-	-	-	-		
24	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		
25											
26											
27											

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

<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>
Line	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
1	<u>Firm Revenues</u>							
2	Residential	148,284,965	2,503,297	67,618,958	14,425,653	25,129,407	15,164,849	148,851
3	Commercial		48,448,681					322,410
4	Industrial		1,549,086	8,509,482				
5	Lighting							65,109,853
6	Interdepartmental							1,311,940
7	Total Firm Revenue	<u>148,284,965</u>	<u>52,501,064</u>	<u>76,128,439</u>	<u>29,165,517</u>	<u>25,129,407</u>	<u>\$15,164,849</u>	<u>\$348,174,609</u>
8								
9								
10								
11								
12	<u>AGA Revenues</u>							
13								
14	Residential	1,788	30					1,820
15	Commercial		178,303	248,854	53,090			481,433
16	Industrial		1,039	5,706	9,884			244,459
17	Lighting							91
18	Interdepartmental							
19	Total AGA Revenues	<u>\$1,788</u>	<u>\$179,372</u>	<u>\$254,560</u>	<u>\$62,974</u>	<u>\$16,850</u>	<u>\$210,969</u>	<u>\$727,805</u>

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA

12 Months Ending June 2019

Summary Of Sales For Resale/ Other Electric Revenue

A B C D E F G H I

Line	Customer Classes	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	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	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			4
	260 Other Discounts	3,170	-	-	-	-	3,187			3,170
	Total Account 450	742,401	583,739	58,833	69,692	17,584	5,282	3,187		4,083
451	Misc. Service Revenues									
	70 Returned Checks	F40	65,242	51,380	9,499	513	31	0	2,448	
	72 Misc. Service Revenue	F40	(395,929)	(311,809)	(57,649)	(3,113)	(187)	(3)	(14,856)	1,370
	73 Temp. Service Connect	F40	27,627	21,757	4,023	217	13	0	1,037	(8,313)
	145 Connect Fee	F40	-	-	-	-	-	-		580
	146 Reconect Fee	F40	35,205	27,725	5,126	277	17	0	-	-
	Total Account 451	(267,856)	(210,946)	(39,001)	(2,106)	(126)	(2)	(10,051)		(5,624)
454	Rent From Electric Prop									
	75 All Other	F20	728,891	311,646	95,176	149,767	63,679	67,250	40,066	
	76 Temp Service Connect	F40	-	-	-	-	-	-		1,307
	Total Account 454	728,891	311,646	95,176	149,767	63,679	67,250	40,066		1,307
456	Other Electric Revenues									
	79 Other Electric Revenues	F10	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	
	163 Billing Services	F40	-	-	(585)	(993)	(405)	(383)	(174)	
	Total Account 456		Error	(1,832)						(7)

305 Report <u>Jun 2019</u>		<u>JAM Data</u>	
450	Forfeited Discounts & Int		
Residential Discounts	336,897	80.03%	594,180
Commercial Discounts	74,484	17.69%	131,367
Industrial Discounts	7,759	1.84%	13,685
Other Forfeited Discounts	1,797	0.43%	3,170
Total Account 450	420,938	100.00%	742,401
			- 693,937
451	Misc. Service Revenues		
Returned Checks	F40	59,960	-24.36%
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

PaciCorp
Cost Of Service By Rate Schedule
State of Washington
WCA

12 Months Ending June 2019

Distribution Direct Assignment Summary

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