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STATE OF WASH.
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BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PACIFICORP

Revised Exhibit Accompanying Testimony of David L. Taylor

Cost of Service – Workpapers

May 2000

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

INTRODUCTION

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

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production, Transmission, Distribution, Retail and Misc. Services hereafter referred to as PTDRM.

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

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

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

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

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

Classification

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

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 system 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

All assets and expenses that are identified as directly supporting one of the five major functions are assigned to that function. Assets and expenses that support more than one of the five functions cannot be directly assigned to P, T, D, R or M (for example administrative and general expenses and general office rate base). Costs supporting

multiple functions are apportioned using functionalization factors designed to allocate costs between PTDRM in the correct ratio. These factors are summarized on the first page of the functionalization factors section of the workpapers with factor development detail following. The Production, Transmission and Distribution (P, T, D, PTD, PT, TD) factors, the Cash Working Capital (CWC), Federal Income Tax (FIT) and Income Before Taxes (IBT) factors are based on jurisdictional values. All other functionalization factors are based on Total Company values.

The functionalization factors are independent of and should not be confused with the PITA jurisdictional allocation factors.

Line number references in the following overview refer to Results of Operations Summary found on the first page of the Functionalized Results of Operations section of the workpapers.

Operation Revenues:

Line #2 General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to PTDRM for retail revenues have been derived to produce the jurisdictional normalized ROE.

Line #3 Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW)

Line #4 Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale) are allocated on the Wholesale Sales Factor, "WSF". This factor is developed by identifying the production / transmission components of wholesale sales.

Line #5 Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The vast majority of revenue in this line item are associated with account 456 and have been functionalized using the "OTHSE" factor. These factors are developed by identifying each specific revenue item as PTDRM.

Operating Expenses:

Lines #9 - 12 Production: Accounts 500-557. Production expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Line #13 Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Line #14 Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to D.

Line #15 - 17 Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

Line #18 Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the "PTD" functionalization factor. The "PTD" factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 926, Pension Benefits and Account 929 Duplicate Charges are functionalized on the "LABOR" functionalization factor. The "LABOR" factor is based on the FERC Form 1 breakdown of labor expenses between P, T D & R (As shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge is functionalized on the "FERC" factor with the balance going to M. Account 935 is functionalized on the General Plant "G" factor

Line #22 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.

Line #23 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 vast 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

Line #24 Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to P, T D & R using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax, Regulatory Commission fees for Wyoming and Idaho and other situs taxes are assigned to R.

Line #25 Income Taxes - Federal: The federal income tax calculations for PTDRM are based on the functionalized breakdown of revenues and expenses as described above in Lines # 1 - 10. In addition to the above expense deductions, Account 427, Interest Expense, is functionalized to PTDRM using the "GP" factor and deducted from PTDRM revenue. Schedule M Additions and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R are so assigned. Those items that are salary or benefit related are functionalized using the "LABOR" factor. Items associated with bond refinancing are functionalized using the "PTD" factor. The reversal of book depreciation is functionalized according to book depreciation (see Line #8).

Line #26 Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as 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.

Line #27 Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into PTDRM accordingly, using the "DITEXP" factor. Deferred taxes associated with employee benefits are functionalized using the "LABOR" factor. Items associated with property taxes are functionalized using the "GP" factor. Items that can be directly associated with a function are directly functionalized using "P" or "PT" factors

Line #28 Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the "PTD" factor.

Line #29 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:

Line #37 Electric Plant in Service: Production plant rate base, Accounts 310 - 346, are 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 Jurisdictional Allocation Reporting System (JARS) reports of general plant. JARS identifies investments by accounting location, 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, and situs charges to T and D. The general office items within the JARS listing were functionalized on the "PTD" factor and those items associated with the customer service system were functionalized to R. A separate General Plant functionalization factor was developed to correspond to each PITA allocation factor.

Intangible plant was functionalized in the same manner.

Line #38 Plant Held for Future Use: JARS tracks Account 105 transactions to production, transmission, general and mining totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Line #39 Misc. Deferred Debits: The JARS system tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of JARS debits to situs and system overhead (see page 20).

Line #40 Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Line #42 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.

Line #43 Fuel Stock: Account 151 assigned to P.

Line #44 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.

Line #45 Working Capital: Accounts CWC, 131, 135, 143, 232 & 253. Cash Working Capital is calculated by subtracting the expense lag days from the revenue lead days and multiplying this difference times the daily cost of service. The daily cost of service is calculated within the model by adding 12 months of O&M, Taxes Other than Income, and State and Federal Income Taxes and dividing by 365. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding the O&M, Taxes Other than Income, and State and Federal Income Taxes, for each of the three functions and dividing by the functional total, (Production/Total, Transmission/Total, Distribution/Total).

Line #46 Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to M.

Line #47 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.

Line #52 & 53 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 in line 37.

Line #54 Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. Detail to develop this factor is supplied by the Tax Department, see page 9. The percentage for P in the "ACCMDIT" factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Line #55 Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Line #56 Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Line #57 Customer Service Deposits: Account 253. Customer service deposits are assigned to R.

Line #58 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 for the classification and allocation of generation and transmission costs is consistent with the method agreed upon by the PacifiCorp Inter-jurisdictional Taskforce on Allocation (PITA). Production and transmission plant and non-fuel related expenses are classified as 75% demand related and 25% energy related. The Company's goal is to supply the lowest total cost generation resources to meet our customers' needs. There are two objectives related to this: (1) To meet the maximum demands imposed upon the system and (2) to provide energy throughout the year. The configuration of the Company's generating units and purchased power agreements is designed to meet both of these objectives at the lowest total cost.

The demand-related portion is allocated using 12 monthly peaks coincident with the PacifiCorp system firm peak. Demand costs are allocated in this manner because capacity is important to the Company each month for meeting peak loads, load following, and plant maintenance. The Company's summer and winter peaks are very similar. The spring and fall month peaks are somewhat lower, with PacifiCorp's lowest monthly peak generally around 80% of the annual maximum. Meeting peak load requirements, however, is also critical during the spring and fall months because that is when plants are taken out of service for maintenance. For these reasons, the Company supports the use of all twelve monthly peak loads in the capacity allocation factor (F12). The energy portion is allocated using class MWH adjusted for losses to generation level (F30). The composite factor is F10.

Fuel is allocated on class MWH (F30)

Transmission plant is classified and allocated using the same methods that are used for the generation system costs (F10).

Distribution Costs

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

To understand how demand related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at different times. Because of this, a piece of equipment, such as a power plant or a substation, that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand related costs fall into two subclassifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches, from the substation to the meter, the number of customers using each piece of equipment declines and, with that decline, the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment which 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. Because many customers use substations and primary lines, an allocation methodology that recognizes the diversity of load among the customers is used. Distribution substations and primary lines are allocated using monthly coincident distribution peaks (F20). The coincident distribution peak is the simultaneous combined demand of all distribution voltage customers at the hour of the distribution system peak.

Line Transformers

Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. Since the cost responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class NCP. This may be a different month for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Job Designer's Manual to recognize the diversity of load at the transformer.

Secondary Lines

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

Services and Meters

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

Meter costs are allocated to all customers. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60)

Customer Accounting, Customer Services & Sales

Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading,

billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers. Typical meter reading time is calculated from the elapsed time between meter reads captured by the itron meter reading system. (F47)

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

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

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated based on 50% demand and 50% energy (F11). The other customer service expenses are allocated on number of customers (F40). The composite factor for Account 908 is F90.

Directly identifiable sales expenses are direct assigned to the residential, commercial, and industrial revenue classes and then allocated to rate schedules within the revenue class according to revenue (F91). Non identifiable 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). Employee Pensions and Benefits costs have been assigned to functions and classes on the basis of labor (F138). Costs that have been identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes

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

Deferred Income Taxes are allocated primarily on Net Plant (F104). 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 are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Items directly relating to fuel or coal mining are allocated on energy (F30). Weatherization, Energy Efficiency and DSM investments are allocated on 50% demand and 50% energy (F11). 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 or to system allocated retail customers. The revenue from these types of sales are treated as a revenue credit and are 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 between demand-related (F10) and energy-related (F30) and allocated consistent with the treatment of purchased power. Revenues from system allocated retail contracts are identified by energy charges (F30) and demand charges (F10) and allocated accordingly. Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

**DECEMBER 1998 MODIFIED ACCORD
BEGINNING/ENDING AVG.
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		WASHINGTON					
		Normalized	Production	Transmission	Distribution	Retail	Misc
Operating Revenues							
1	General Business Revenues	170,733,854	91,366,118	27,432,136	41,730,274	9,195,055	1,010,270
2	General Business Revenues	14,269,421	14,068,096	201,325	-	-	-
3	Interdepartmental	(6)	-	-	(6)	-	-
4	Special Sales	85,950,790	82,248,116	3,702,674	-	-	-
5	Other Operating Revenues	3,882,569	933,190	2,053,987	639,785	292,593	(36,986)
6	Total Operating Revenues	274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
Operating Expenses:							
9	Steam Production	46,561,036	46,561,036	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	2,783,851	2,783,851	-	-	-	-
12	Other Power Supply	88,001,703	87,923,866	-	-	-	77,836
13	Transmission	9,803,510	-	9,803,510	-	-	-
14	Distribution	7,005,477	-	-	7,005,477	-	-
15	Customer Accounts	7,735,614	-	-	-	7,735,614	-
16	Customer Service	534,101	-	-	-	525,785	8,316
17	Sales	592,070	-	-	-	592,070	-
18	Administrative & General	21,644,873	10,286,280	4,291,302	6,376,108	196,436	494,747
19							
20	Total O & M Expenses	184,662,236	147,555,035	14,094,812	13,381,586	9,049,905	580,899
21							
22	Depreciation	28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
23	Amortization Expense	3,181,732	1,397,621	498,689	635,851	649,570	-
24	Taxes Other Than Income	6,574,959	3,147,854	1,329,016	2,058,648	53,787	(14,347)
25	Income Taxes - Federal	11,128,523	6,198,700	2,865,850	1,838,457	118,102	107,413
26	Income Taxes - State	1,891,788	1,055,597	486,103	311,837	20,032	18,219
27	Income Taxes - Def Net	(439,101)	(658,665)	1,130,009	180,972	(1,091,417)	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	1,089,274	(328,881)	(12,022)	1,430,177	-	-
30							
31	Total Operating Expenses	236,155,862	170,875,063	24,863,307	30,810,884	8,914,423	692,185
32							
33	Operating Revenue for Return	38,680,766	17,740,457	8,526,814	11,559,170	573,225	281,100
34							
35							
36	Rate Base:						
37	Electric Plant in Service	951,764,454	454,334,122	200,992,717	288,283,594	8,154,021	-
38	Plant Held for Future Use	193,223	22,056	132,494	36,079	2,594	-
39	Misc Deferred Debits	11,664,692	6,236,413	3,553,411	1,143,016	196,533	535,319
40	Elec Plant Acq Adj	3,589,508	3,589,508	-	-	-	-
41	Nuclear Fuel	-	-	-	-	-	-
42	Prepayments	1,962,500	1,401,743	187,063	274,661	4,935	94,098
43	Fuel Stock	3,761,158	3,761,158	-	-	-	-
44	Material & Supplies	7,338,749	6,172,654	219,576	946,518	-	-
45	Working Capital	3,420,860	3,292,558	73,732	(472,478)	489,120	37,928
46	Weatherization Loans	3,756,286	-	-	-	-	3,756,286
47	Miscellaneous Rate Base	3,383,631	3,383,631	-	-	-	-
48							
49	Total Electric Plant	990,835,061	482,193,844	205,158,993	290,211,390	8,847,204	4,423,631
50							
51	Rate Base Deductions:						
52	Accum Prov For Depr	(319,952,425)	(172,506,864)	(61,118,786)	(86,208,329)	(118,446)	-
53	Accum Prov For Amort	(10,481,560)	(3,874,430)	(2,312,808)	(3,141,810)	(1,152,512)	-
54	Accum Def Income Taxes	(37,940,161)	(14,786,737)	(6,726,743)	(17,692,785)	1,266,104	-
55	Unamortized ITC	(2,875,798)	(1,397,606)	(599,080)	(879,111)	-	-
56	Customer Adv for Const	78,364	-	(13,431)	(86,614)	178,409	-
57	Customer Service Deposits	-	-	-	-	-	-
58	Misc. Rate Base Deductions	(10,949,700)	(10,449,124)	(202,873)	(297,703)	-	-
59							
60	Total Rate Base Deductions	(382,121,279)	(203,014,761)	(70,973,722)	(108,306,353)	173,556	-
61							
62	Total Rate Base	608,713,781	279,179,083	134,185,271	181,905,037	9,020,760	4,423,631
63							
64							
65	Return on Rate Base	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%
66							
67	Return on Equity	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%
68							
69	100 Basis Points in Equity:						
70	Revenue Requirement Impact	4,805,972	2,204,200	1,059,432	1,436,193	71,222	34,926
71	Rate Base Decrease	(48,863,515)	(22,410,650)	(10,771,506)	(14,602,133)	(724,127)	(355,100)

72	DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
73	BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
74	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
75	ACCT	DESCRIPTION	FUNCTION	FACTOR						
76	Sales to Ultimate Customers									
77	440	Residential Sales				(0)	0	-	(0)	-
78			S		76,376,247	91,366,118	27,432,136	41,730,274	9,195,055	1,010,270
79										
80					76,376,247	91,366,118	27,432,136	41,730,274	9,195,055	1,010,270
81										
82	442	Commercial & Industrial Sales								
83			S		93,571,165					
84			P	SE	13,598,422	13,598,422	-	-	-	-
85			PT	SG	670,999	469,674	201,325	-	-	-
86										
87										
88					107,840,585	14,068,098	201,325	-	-	-
89										
90	444	Public Street & Highway Lighting								
91			S		786,442					
92			SO		-					
93					786,442	-	-	-	-	-
94										
95	445	Other Sales to Public Authority								
96			S		-					
97										
98										
99										
100	448	Interdepartmental								
101			DPW	S	(6)	-	-	(6)	-	-
102			GP	SO	-	-	-	-	-	-
103					(6)	-	-	(6)	-	-
104										
105	Total Sales to Ultimate Customers				185,003,269	105,434,215	27,633,460	41,730,268	9,195,055	1,010,270
106										
107										
108										
109	447	Sales for Resale								
110			WSF	S	-	-	-	-	-	-
111			WSF	SG	85,075,625	81,410,653	3,664,973	-	-	-
112			WSF	SE	3,182,787	3,045,676	137,111	-	-	-
113			WSF	DGP	(2,307,622)	(2,208,212)	(99,410)	-	-	-
114										
115					85,950,790	82,248,116	3,702,674	-	-	-
116	449	Provision for Rate Refund								
117			WSF	S	-	-	-	-	-	-
118			WSF	SG	-	-	-	-	-	-
119										
120										
121										
122										
123	Total Sales from Electricity				270,954,058	187,682,330	31,336,134	41,730,268	9,195,055	1,010,270

124	DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
125	BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
126	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
127	450	Forfeited Discounts & Interest								
129			CUST	S	44	-	-	-	44	-
130			CUST	SO	566	-	-	-	566	-
131					610	-	-	-	610	-
132										
133	451	Misc Electric Revenue								
134			CUST	S	263,682	-	-	-	263,682	-
135			GP	SG	-	-	-	-	-	-
136			GP	SO	25,190	11,978	5,102	7,903	206	-
137					288,873	11,978	5,102	7,903	263,889	-
138										
139	453	Water Sales								
140			P	SG	-	-	-	-	-	-
141					-	-	-	-	-	-
142										
143	454	Rent of Electric Property								
144			DPW	S	602,687	-	-	602,687	-	-
145			T	SG	326,383	-	326,383	-	-	-
146			GP	SO	122,827	58,404	24,879	38,537	1,007	-
147					1,051,897	58,404	351,262	641,224	1,007	-
148										
149										
150										
151	456	Other Electric Revenue								
152			DMSC	S	(36,986)	-	-	-	-	(36,986)
153			CUST	CN	27,087	-	-	-	27,087	-
154			OTHSE	SE	742,355	741,642	713	-	-	-
155			OTHSO	SO	(28,830)	(13,590)	(5,898)	(9,342)	-	-
156			OTHSGR	SG	1,637,563	134,756	1,702,807	-	-	-
157										
158										
159					2,541,190	862,808	1,697,622	(9,342)	27,087	(36,986)
160										
161		Total Other Electric Revenues			3,882,569	933,190	2,053,987	639,785	292,593	(36,986)
162										
163		Total Electric Operating Revenues			274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
164										
165		Summary of Revenues by Factor								
166			S		171,563,276	91,366,118	27,432,136	42,332,956	9,458,781	973,285
167			CN		27,087	-	-	-	27,087	-
168			SE		17,523,564	17,385,740	137,824	-	-	-
169			SO		119,753	56,792	24,083	37,098	1,779	-
170			SG		87,910,570	82,015,082	5,895,488	-	-	-
171			DGP		(2,307,622)	(2,208,212)	(99,410)	-	-	-
172										
173		Total Electric Operating Revenues			274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285

174	DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
175	BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
176	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
178	Miscellaneous Revenues									
179	41160	Gain on Sale of Utility Plant - CR								
180			DPW	S	1,430,177	-	-	1,430,177	-	-
181			T	SG	-	-	-	-	-	-
182			G	SO	-	-	-	-	-	-
183			T	DGU	-	-	-	-	-	-
184			P	DGP	-	-	-	-	-	-
185					1,430,177	-	-	1,430,177	-	-
186										
187	41170	Loss on Sale of Utility Plant								
188			DPW	S	-	-	-	-	-	-
189			T	DGU	-	-	-	-	-	-
190					-	-	-	-	-	-
191										
192	4118	Gain from Emission Allowances								
193			P	SE	(328,881)	(328,881)	-	-	-	-
194					(328,881)	(328,881)	-	-	-	-
195										
196	41181	Gain from Disposition of NOX Credits								
197			P	SE	-	-	-	-	-	-
198					-	-	-	-	-	-
199										
200	4194	Impact Housing Interest Income								
201			P	DGU	-	-	-	-	-	-
202					-	-	-	-	-	-
203										
204	421	(Gain) / Loss on Sale of Utility Plant								
205			DPW	S	-	-	-	-	-	-
206			T	DGP	(12,022)	-	(12,022)	-	-	-
207			T	DGU	-	-	-	-	-	-
208			P	SE	-	-	-	-	-	-
209			PTD	SO	-	-	-	-	-	-
210			P	SG	-	-	-	-	-	-
211					(12,022)	-	(12,022)	-	-	-
212										
213		Total Miscellaneous Revenues			1,089,274	(328,881)	(12,022)	1,430,177	-	-
214		Miscellaneous Expenses								
215	4311	Interest on Customer Deposits								
216			CUST	S	-	-	-	-	-	-
217					-	-	-	-	-	-
218		Total Miscellaneous Expenses			-	-	-	-	-	-
219										
220		Net Misc Revenue and Expense			1,089,274	(328,881)	(12,022)	1,430,177	-	-
221										

222 DECEMBER 1998 MODIFIED ACCORD									
223 BEGINNING/ENDING AVG.									
224 FERC	BUSINESS	PITA	WASHINGTON						
225 ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
226 500	Operation Supervision & Engineering	P	SNPPS	1,079,911	1,079,911	-	-	-	-
227									
228									
229				1,079,911	1,079,911	-	-	-	-
230									
231 501	Fuel Related								
232		P	SE	39,295,164	39,295,164	-	-	-	-
233		P	DEP	(7,249,635)	(7,249,635)	-	-	-	-
234		P	DEU	-	-	-	-	-	-
235				32,045,529	32,045,529	-	-	-	-
236									
237 502	Steam Expenses								
238		P	SNPPS	2,261,776	2,261,776	-	-	-	-
239									
240				2,261,776	2,261,776	-	-	-	-
241									
242 503	Steam From Other Sources								
243		P	SE	859,424	859,424	-	-	-	-
244				859,424	859,424	-	-	-	-
245									
246 505	Electric Expenses								
247		P	SNPPS	1,168,324	1,168,324	-	-	-	-
248									
249				1,168,324	1,168,324	-	-	-	-
250									
251 506	Misc. Steam Expense								
252		P	SNPPS	1,569,877	1,569,877	-	-	-	-
253		P	SE	(52,592)	(52,592)	-	-	-	-
254									
255				1,517,285	1,517,285	-	-	-	-
256									
257 507	Rents								
258		P	SNPPS	(3,095)	(3,095)	-	-	-	-
259									
260				(3,095)	(3,095)	-	-	-	-
261									
262 510	Maint Supervision & Engineering								
263		P	SNPPS	1,060,422	1,060,422	-	-	-	-
264									
265				1,060,422	1,060,422	-	-	-	-
266									
267									
268									
269 511	Maintenance of Structures								
270		P	SNPPS	465,067	465,067	-	-	-	-
271									
272				465,067	465,067	-	-	-	-
273									
274 512	Maintenance of Boiler Plant								
275		P	SNPPS	3,990,134	3,990,134	-	-	-	-
276									
277				3,990,134	3,990,134	-	-	-	-
278									
279 513	Maintenance of Electric Plant								
280		P	SNPPS	814,844	814,844	-	-	-	-
281									
282				814,844	814,844	-	-	-	-
283									
284 514	Maintenance of Misc. Steam Plant								
285		P	SNPPS	1,301,415	1,301,415	-	-	-	-
286									
287				1,301,415	1,301,415	-	-	-	-
288									
289	Total Steam Power Generation			46,561,036	46,561,036	-	-	-	-

342 DECEMBER 1998 MODIFIED ACCORD									
343 <u>BEGINNING/ENDING AVG.</u>									
344 FERC		BUSINESS	PITA	WASHINGTON					
345 ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
347 535	Operation Super & Engineering								
348		P	SNPPH	15,336	15,336	-	-	-	-
349									
350				15,336	15,336	-	-	-	-
351									
352 536	Water For Power								
353		P	SNPPH	6,855	6,855	-	-	-	-
354									
355				6,855	6,855	-	-	-	-
356									
357 537	Hydraulic Expenses								
358		P	SNPPH	303,170	303,170	-	-	-	-
359									
360				303,170	303,170	-	-	-	-
361									
362 538	Electric Expenses								
363		P	SNPPH	350,005	350,005	-	-	-	-
364									
365				350,005	350,005	-	-	-	-
366									
367 539	Misc. Hydro Expenses								
368		P	SNPPH	1,205,063	1,205,063	-	-	-	-
369									
370									
371				1,205,063	1,205,063	-	-	-	-
372									
373 540	Rents (Hydro Generation)								
374		P	SNPPH	869	869	-	-	-	-
375									
376				869	869	-	-	-	-
377									
378 541	Maint Supervision & Engineering								
379		P	SNPPH	55,575	55,575	-	-	-	-
380									
381				55,575	55,575	-	-	-	-
382									
383 542	Maintenance of Structures								
384		P	SNPPH	39,033	39,033	-	-	-	-
385									
386				39,033	39,033	-	-	-	-
387									
388									
389									
390									
391 543	Maintenance of Dams & Waterways								
392		P	SNPPH	212,120	212,120	-	-	-	-
393									
394				212,120	212,120	-	-	-	-
395									
396 544	Maintenance of Electric Plant								
397		P	SNPPH	253,998	253,998	-	-	-	-
398									
399				253,998	253,998	-	-	-	-
400									
401 545	Maintenance of Misc. Hydro Plant								
402		P	SNPPH	341,827	341,827	-	-	-	-
403									
404				341,827	341,827	-	-	-	-
405									
406									
406	Total Hydraulic Power Generation			2,783,851	2,783,851	-	-	-	-

407	DECEMBER 1998 MODIFIED ACCORD									
408	<u>BEGINNING/ENDING AVG.</u>									
409	FERC	BUSINESS	PITA	WASHINGTON						
410	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
411										
412	546	Operation Super & Engineering								
413			P	SNPPO	(2,128)	(2,128)	-	-	-	-
414					(2,128)	(2,128)	-	-	-	-
415										
416	547	Fuel								
417			P	SE	3,197,196	3,197,196	-	-	-	-
418										
419					3,197,196	3,197,196	-	-	-	-
420										
421	548	Generation Expense								
422			P	SNPPO	469,414	469,414	-	-	-	-
423					469,414	469,414	-	-	-	-
424										
425	549	Miscellaneous Other								
426			P	SNPPO	4,177	4,177	-	-	-	-
427					4,177	4,177	-	-	-	-
428										
429										
430										
431										
432	551	Maint Supervision & Engineering								
433			P	SNPPO	505	505	-	-	-	-
434					505	505	-	-	-	-
435										
436	552	Maintenance of Structures								
437			P	SNPPO	-	-	-	-	-	-
438										
439					-	-	-	-	-	-
440										
441	553	Maint of Generation & Electric Plant								
442			P	SNPPO	(155)	(155)	-	-	-	-
443					(155)	(155)	-	-	-	-
444										
445	554	Maintenance of Misc. Other								
446			P	SNPPO	2,158	2,158	-	-	-	-
447					2,158	2,158	-	-	-	-
448										
449	Total Other Power Generation				3,671,167	3,671,167	-	-	-	-
450										
451										

DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
<u>BEGINNING/ENDING AVG.</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
555	Purchased Power								
		DMSC	S	77,836	-	-	-	-	77,836
		P	SG	74,000,700	74,000,700	-	-	-	-
		P	SE	9,159,076	9,159,076	-	-	-	-
				83,237,612	83,159,776	-	-	-	77,836
556	System Control & Load Dispatch								
		P	SG	515,533	515,533	-	-	-	-
				515,533	515,533	-	-	-	-
557	Other Expenses								
		P	S	-	-	-	-	-	-
		P	SG	471,235	471,235	-	-	-	-
		P	SGCT	104,719	104,719	-	-	-	-
		P	SE	0	0	-	-	-	-
		P	TROJP	1,437	1,437	-	-	-	-
				577,391	577,391	-	-	-	-
Total Other Power Supply				84,330,635	84,252,699	-	-	-	77,836
TOTAL PRODUCTION EXPENSE				137,346,590	137,268,754	-	-	-	77,836
DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
<u>BEGINNING/ENDING AVG.</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
Summary of Production Expense by Factor									
		S		77,836	-	-	1,430,177	-	77,836
		SG		74,987,468	74,987,468	-	-	-	-
		SE		52,458,267	52,458,267	-	-	-	-
		SNPPH		2,783,851	2,783,851	-	-	-	-
		TROJP		1,437	1,437	-	-	-	-
		SGCT		104,719	104,719	-	-	-	-
		DEU		-	-	-	-	-	-
		DEP		(7,249,635)	13,708,676	-	-	-	-
		SNPPS		13,708,676	-	-	-	-	-
		SNPPO		473,971	473,971	-	-	-	-
Total Production Expense by Factor				137,346,590	144,518,389	-	1,430,177	-	77,836
DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
<u>BEGINNING/ENDING AVG.</u>				<u>TOTAL</u>	<u>UNADJUSTED RESULTS</u>				
ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR		<u>OTHER</u>	<u>Transmission</u>	<u>ADJ TOTAL</u>		
560	Operation Supervision & Engineering								
		T	SNPT	131,393	-	131,393	-	-	-
				131,393	-	131,393	-	-	-
561	Load Dispatching								
		T	SNPT	300,158	-	300,158	-	-	-
				300,158	-	300,158	-	-	-

515	DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
516	BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
517	ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
518	562	Station Expense	T	SNPT	292,893	-	292,893	-	-	-
520					292,893	-	292,893	-	-	-
521										
522					292,893	-	292,893	-	-	-
523										
524	563	Overhead Line Expense	T	SNPT	120,801	-	120,801	-	-	-
525					120,801	-	120,801	-	-	-
526										
527					120,801	-	120,801	-	-	-
528										
529	564	Underground Line Expense	T	SNPT	70	-	70	-	-	-
530					70	-	70	-	-	-
531										
532					70	-	70	-	-	-
533										
534	565	Transmission of Electricity by Others	T	SG	7,359,890	-	7,359,890	-	-	-
535					427,584	-	427,584	-	-	-
536					427,584	-	427,584	-	-	-
537										
538										
539					7,787,474	-	7,787,474	-	-	-
540										
541	566	Misc. Transmission Expense	T	SNPT	133,208	-	133,208	-	-	-
542					133,208	-	133,208	-	-	-
543										
544					133,208	-	133,208	-	-	-
545										
546	567	Rents - Transmission	T	SNPT	53,205	-	53,205	-	-	-
547					53,205	-	53,205	-	-	-
548										
549					53,205	-	53,205	-	-	-
550										
551	568	Maint Supervision & Engineering	T	SNPT	61,667	-	61,667	-	-	-
552					61,667	-	61,667	-	-	-
553										
554					61,667	-	61,667	-	-	-
555										
556	569	Maintenance of Structures	T	SNPT	14,977	-	14,977	-	-	-
557					14,977	-	14,977	-	-	-
558										
559					14,977	-	14,977	-	-	-
560										
561	570	Maintenance of Station Equipment	T	SNPT	377,202	-	377,202	-	-	-
562					377,202	-	377,202	-	-	-
563										
564					377,202	-	377,202	-	-	-
565										
566	571	Maintenance of Overhead Lines	T	SNPT	405,635	-	405,635	-	-	-
567					405,635	-	405,635	-	-	-
568										
569					405,635	-	405,635	-	-	-
570										
571	572	Maintenance of Underground Lines	T	SNPT	1,335	-	1,335	-	-	-
572					1,335	-	1,335	-	-	-
573										
574					1,335	-	1,335	-	-	-
575										
576	573	Maint of Misc. Transmission Plant	T	SNPT	123,493	-	123,493	-	-	-
577					123,493	-	123,493	-	-	-
578										
579					123,493	-	123,493	-	-	-
580										
581	TOTAL TRANSMISSION EXPENSE				9,803,510	-	9,803,510	-	-	-
582										
583	Summary of Transmission Expense by Factor									
584		SE			427,584	-	427,584	-	-	-
585		SG			7,359,890	-	7,359,890	-	-	-
586		SNPT			2,016,036	-	2,016,036	-	-	-
587	Total Transmission Expense by Factor				9,803,510	-	9,803,510	-	-	-

588 DECEMBER 1998 MODIFIED ACCORD									
908 BEGINNING/ENDING AVG.									
590 FERC		BUSINESS	PITA	WASHINGTON					
591 ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
592	580	Operation Supervision & Engineering							
593		DPW	S	(176,964)	-	-	(176,964)	-	-
594		DPW	SNPD	149,504	-	-	149,504	-	-
595				(27,459)	-	-	(27,459)	-	-
596									
597	581	Load Dispatching							
598		DPW	S	1,204	-	-	1,204	-	-
599		DPW	SNPD	113,926	-	-	113,926	-	-
600				115,130	-	-	115,130	-	-
601									
602	582	Station Expense							
603		DPW	S	283,625	-	-	283,625	-	-
604		DPW	SNPD	13,227	-	-	13,227	-	-
605				296,852	-	-	296,852	-	-
606									
607	583	Overhead Line Expenses							
608		DPW	S	891,747	-	-	891,747	-	-
609		DPW	SNPD	128,047	-	-	128,047	-	-
610				1,019,794	-	-	1,019,794	-	-
611									
612	584	Underground Line Expense							
613		DPW	S	386,276	-	-	386,276	-	-
614		DPW	SNPD	43	-	-	43	-	-
615				386,320	-	-	386,320	-	-
616									
617	585	Street Lighting & Signal Systems							
618		DPW	S	41,588	-	-	41,588	-	-
619		DPW	SNPD	787	-	-	787	-	-
620				42,374	-	-	42,374	-	-
621									
622	586	Meter Expenses							
623		DPW	S	307,604	-	-	307,604	-	-
624		DPW	SNPD	84,858	-	-	84,858	-	-
625				392,462	-	-	392,462	-	-
626									
627	587	Customer Installation Expenses							
628		DPW	S	31,712	-	-	31,712	-	-
629		DPW	SNPD	33	-	-	33	-	-
630				31,745	-	-	31,745	-	-
631									
632	588	Misc. Distribution Expenses							
633		DPW	S	351,203	-	-	351,203	-	-
634		DPW	SNPD	(100,492)	-	-	(100,492)	-	-
635				250,711	-	-	250,711	-	-
636									
637	908	Rents							
638		DPW	S	148,830	-	-	148,830	-	-
639		DPW	SNPD	-	-	-	-	-	-
640				148,830	-	-	148,830	-	-
641									
642	590	Maint Supervision & Engineering							
643		DPW	S	110,673	-	-	110,673	-	-
644		DPW	SNPD	22,303	-	-	22,303	-	-
645				132,977	-	-	132,977	-	-
646									
647	591	Maintenance of Structures							
648		DPW	S	52,412	-	-	52,412	-	-
649		DPW	SNPD	3,443	-	-	3,443	-	-
650				55,855	-	-	55,855	-	-
651									
652	592	Maintenance of Station Equipment							
653		DPW	S	365,220	-	-	365,220	-	-
654		DPW	SNPD	16,074	-	-	16,074	-	-
655				381,295	-	-	381,295	-	-

656	DECEMBER 1998 MODIFIED ACCORD									
657	<u>BEGINNING/ENDING AVG.</u>									
658	FERC		BUSINESS	PITA	WASHINGTON					
659	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
660	593	Maintenance of Overhead Lines								
661			DPW	S	2,751,680	-	-	2,751,680	-	-
662			DPW	SNPD	101,956	-	-	101,956	-	-
663					2,853,636	-	-	2,853,636	-	-
664										
665	594	Maintenance of Underground Lines								
666			DPW	S	474,341	-	-	474,341	-	-
667			DPW	SNPD	-	-	-	-	-	-
668					474,341	-	-	474,341	-	-
669										
670	595	Maintenance of Line Transformers								
671			DPW	S	116,585	-	-	116,585	-	-
672			DPW	SNPD	9,528	-	-	9,528	-	-
673					126,113	-	-	126,113	-	-
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S	48,550	-	-	48,550	-	-
677			DPW	SNPD	176	-	-	176	-	-
678					48,726	-	-	48,726	-	-
679										
680	597	Maintenance of Meters								
681			DPW	S	108,099	-	-	108,099	-	-
682			DPW	SNPD	6,745	-	-	6,745	-	-
683					114,844	-	-	114,844	-	-
684										
685	599	Maint of Misc. Distribution Plant								
686			DPW	S	120,272	-	-	120,272	-	-
687			DPW	SNPD	40,660	-	-	40,660	-	-
688					160,932	-	-	160,932	-	-
689										
690	TOTAL DISTRIBUTION EXPENSE				7,005,477	-	-	7,005,477	-	-
691										
692										
693	Summary of Distribution Expense by Factor									
694		S			6,414,658	-	-	6,414,658	-	-
695		SNPD			590,820	-	-	590,820	-	-
696										
697	Total Distribution Expense by Factor				7,005,477	-	-	7,005,477	-	-
698										
699	DECEMBER 1998 MODIFIED ACCORD									
700	<u>BEGINNING/ENDING AVG.</u>									
701	FERC		BUSINESS	PITA	WASHINGTON					
702	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
703	901	Supervision								
704			CUST	S	(205,264)	-	-	-	(205,264)	-
705			CUST	CN	7,191	-	-	-	7,191	-
706					(198,073)	-	-	-	(198,073)	-
707										
708	902	Meter Reading Expense								
709			CUST	S	1,211,030	-	-	-	1,211,030	-
710			CUST	CN	96,666	-	-	-	96,666	-
711					1,307,696	-	-	-	1,307,696	-
712										
713	903	Customer Receipts & Collections								
714			CUST	S	1,589,340	-	-	-	1,589,340	-
715			CUST	CN	2,395,042	-	-	-	2,395,042	-
716					3,984,381	-	-	-	3,984,381	-
717										
718	904	Uncollectible Accounts								
719			CUST	S	2,495,122	-	-	-	2,495,122	-
720			CUST	CN	133,724	-	-	-	133,724	-
721					2,628,845	-	-	-	2,628,845	-
722										
723	905	Misc. Customer Accounts Expense								
724			CUST	S	8,026	-	-	-	8,026	-
725			CUST	CN	4,739	-	-	-	4,739	-
726					12,765	-	-	-	12,765	-
727										
728	TOTAL CUSTOMER ACCOUNTS EXPENSE				7,735,614	-	-	-	7,735,614	-
729										
730	Summary of Customer Accts Exp by Factor									
731		S			5,098,253	-	-	-	5,098,253	-
732		CN			2,637,361	-	-	-	2,637,361	-
733										
734	Total Customer Accounts Expense by Factor				7,735,614	-	-	-	7,735,614	-
735										

806 DECEMBER 1998 MODIFIED ACCORD										
807 BEGINNING/ENDING AVG.										
808	FERC	BUSINESS	PITA	WASHINGTON						
809	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
810	920	Administrative & General Salaries								
811			PTD	S	193,485	94,032	40,306	59,147	-	-
812			CUST	CN	1,817	-	-	-	1,817	-
813			PTD	SO	9,655,776	4,692,602	2,011,471	2,951,703	-	-
814					9,851,077	4,786,633	2,051,778	3,010,850	1,817	-
815										
816	921	Office Supplies & expenses								
817			PTD	S	205,798	100,015	42,871	62,911	-	-
818			CUST	CN	3,067	-	-	-	3,067	-
819			PTD	SO	3,714,469	1,805,191	773,790	1,135,487	-	-
820					3,923,334	1,905,207	816,662	1,198,398	3,067	-
821										
822	923	Outside Services								
823			PTD	S	(1,845)	(945)	(405)	(594)	-	-
824			CUST	CN	876	-	-	-	876	-
825			PTD	SO	3,371,631	1,638,576	702,371	1,030,684	-	-
826					3,370,562	1,637,631	701,966	1,030,089	876	-
827										
828	924	Property Insurance								
829			PTD	SO	1,401,358	681,045	291,928	428,385	-	-
830					1,401,358	681,045	291,928	428,385	-	-
831										
832	925	Injuries & Damages								
833			PTD	SO	893,395	434,180	188,110	273,104	-	-
834					893,395	434,180	188,110	273,104	-	-
835										
836	926	Employee Pensions & Benefits								
837			LABOR	S	26,446	13,072	1,549	6,572	5,253	-
838			CUST	CN	-	-	-	-	-	-
839			LABOR	SO	10,851,031	5,363,514	635,613	2,696,410	2,155,493	-
840					10,877,477	5,376,586	637,162	2,702,982	2,160,746	-
841										
842	928	Franchise Requirements								
843			DMSC	S	-	-	-	-	-	-
844			DMSC	SO	2,870	-	-	-	-	2,870
845					2,870	-	-	-	-	2,870
846										
847	928	Regulatory Commission Expense								
848			DMSC	S	454,111	-	-	-	-	454,111
849			DMSC	SO	37,768	-	-	-	-	37,768
850			FERC	SG	155,105	109,227	45,878	-	-	-
851					646,983	109,227	45,878	-	-	491,877
852										
853	929	Duplicate Charges								
854			LABOR	S	-	-	-	-	-	-
855			LABOR	SO	(10,358,154)	(5,118,904)	(806,625)	(2,573,437)	(2,057,169)	-
856					(10,358,154)	(5,118,904)	(806,625)	(2,573,437)	(2,057,169)	-
857										
858	930	Misc General Expenses								
859			PTD	S	12,585	6,116	2,622	3,847	-	-
860			CUST	CN	-	-	-	-	-	-
861			LABOR	SO	418,806	207,010	24,532	104,071	83,193	-
862					431,391	213,126	27,154	107,918	83,193	-
863										
864	931	Rents								
865			PTD	S	49,800	24,202	10,374	15,223	-	-
866			PTD	SO	420,315	204,268	87,559	128,487	-	-
867					470,114	228,470	97,933	143,711	-	-
868										
869	935	Maintenance of General Plant								
870			G	S	107,704	26,902	33,634	44,005	3,164	-
871			CUST	CN	35	-	-	-	35	-
872			G	SO	24,728	6,176	7,722	10,103	728	-
873					132,467	33,078	41,356	54,108	3,925	-
874										
875		TOTAL ADMINISTRATIVE & GEN EXPENSE			21,644,873	10,286,280	4,291,302	6,376,108	196,436	494,747
876										
877		Summary of A&G Expense by Factor								
878		S			1,047,985	263,394	130,952	191,110	8,418	454,111
879		SO			20,435,989	9,913,659	4,114,472	6,184,998	182,224	40,636
880		SG			155,105	109,227	45,878	-	-	-
881		CN			5,794	-	-	-	5,794	-
882		Total A&G Expense by Factor			21,644,873	10,286,280	4,291,302	6,376,108	196,436	494,747
883										
884		TOTAL O&M EXPENSE			184,662,236	147,555,035	14,094,812	13,381,586	9,049,905	580,699

885 DECEMBER 1998 MODIFIED ACCORD										
886 BEGINNING/ENDING AVG.										
887	ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Retail	Misc
889	403SP	Steam Depreciation								
890			P	DGP	5,949,207	5,949,207	-	-	-	-
891			P	DGU	-	-	-	-	-	-
892			P	SG	3,395,711	3,395,711	-	-	-	-
893					9,344,918	9,344,918	-	-	-	-
894										
895	403NP	Nuclear Depreciation								
896			P	DGP	-	-	-	-	-	-
897										
898										
899	403HP	Hydro Depreciation								
900		Pre-Merger Pacific	P	DGP	1,190,237	1,190,237	-	-	-	-
901		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
902		Post-Merger Plant	P	SG	426,255	426,255	-	-	-	-
903					1,616,492	1,616,492	-	-	-	-
904										
905	403OP	Other Production Depreciation								
906			P	DGU	-	-	-	-	-	-
907			P	SG	537,330	537,330	-	-	-	-
908					537,330	537,330	-	-	-	-
909										
910	403TP	Transmission Depreciation								
911			T	DGP	2,054,660	-	2,054,660	-	-	-
912			T	DGU	-	-	-	-	-	-
913			T	SG	1,545,340	-	1,545,340	-	-	-
914					3,600,000	-	3,600,000	-	-	-
915										
916										
918										
918	403	Distribution Depreciation								
919	360	Land & Land Rights	DPW	S	6,663	-	-	6,663	-	-
920	361	Structures	DPW	S	30,777	-	-	30,777	-	-
921	362	Station Equipment	DPW	S	2,561,807	-	-	2,561,807	-	-
922	364	Poles & Towers	DPW	S	1,762,418	-	-	1,762,418	-	-
923	365	OH Conductors	DPW	S	1,400,723	-	-	1,400,723	-	-
924	366	UG Conduit	DPW	S	190,424	-	-	190,424	-	-
925	367	UG Conductor	DPW	S	351,574	-	-	351,574	-	-
926	368	Line Trans	DPW	S	2,176,873	-	-	2,176,873	-	-
928	369	Services	DPW	S	845,227	-	-	845,227	-	-
928	370	Meters	DPW	S	443,928	-	-	443,928	-	-
929	371	Inst Cust Prem	DPW	S	30,684	-	-	30,684	-	-
930	372	Leased Property	DPW	S	-	-	-	-	-	-
931	373	Street Lighting	DPW	S	136,166	-	-	136,166	-	-
932					9,937,263	-	-	9,937,263	-	-
933										
934	403GP	General Depreciation								
935			TD	S	1,011,884	-	410,096	601,788	-	-
936			G-DGP	DGP	100,788	59,213	41,574	-	-	-
937			G-DGU	DGU	-	-	-	-	-	-
938			P	SE	10,091	10,091	-	-	-	-
939			CUST	CN	114,443	-	-	-	114,443	-
940			G-SG	SG	372,524	249,305	123,219	-	-	-
941			PTD	SO	1,420,721	690,455	295,962	434,304	-	-
942										
943					3,030,450	1,009,064	870,850	1,038,093	114,443	-
944										
945	403GV0	General Vehicles								
946			G-SG	SG	-	-	-	-	-	-
947										
948										
949	403MP	Mining Depreciation								
950			P	SE	-	-	-	-	-	-
951										
952										
953	403EP	Experimental Plant Depreciation								
954			P	DGP	-	-	-	-	-	-
955			P	SG	-	-	-	-	-	-
956										

957 DECEMBER 1998 MODIFIED ACCORD										
958 BEGINNING/ENDING AVG.										
959 FERC		BUSINESS	PITA		UNADJUSTED RESULTS					
960 ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	Transmission	ADJ TOTAL			
961	Post-Merger Hydro (Step 1 Adj)									
962		P		0	-	-	-	-	-	-
963		P		0	-	-	-	-	-	-
964		P		0	-	-	-	-	-	-
965					-	-	-	-	-	-
966	TOTAL DEPRECIATION EXPENSE				28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
967										
968	Summary	S			10,949,147	-	410,096	10,539,052	-	-
969		DGP			9,294,891	7,198,857	2,096,234	-	-	-
970		DGU			-	-	-	-	-	-
971		SG			6,277,159	4,608,601	1,668,558	-	-	-
972		SO			1,420,721	690,455	295,962	434,304	-	-
973		CN			114,443	-	-	-	114,443	-
974		SE			10,091	10,091	-	-	-	-
975	Total Depreciation Expense By Factor				28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
976										
977	DECEMBER 1998 MODIFIED ACCORD									
978	BEGINNING/ENDING AVG.									
979	FERC		BUSINESS	PITA	WASHINGTON					
980	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
981	404GP Amort of LT Plant - Capital Lease Gen									
982		TD	S		62,519	-	25,338	37,181	-	-
983		I-SG	SG		-	-	-	-	-	-
984		PTD	SO		30,039	14,599	6,258	9,183	-	-
985		I-DGU	DGU		-	-	-	-	-	-
986		CUST	CN		16,681	-	-	-	16,681	-
987		I-DGP	DGP		-	-	-	-	-	-
988					109,239	14,599	31,595	46,364	16,681	-
989										
990	404SP Amort of LT Plant - Cap Lease Steam									
991		P	SG		-	-	-	-	-	-
992		P	DGP		-	-	-	-	-	-
993					-	-	-	-	-	-
994										
995	404IP Amort of LT Plant - Intangible Plant									
996		TD	S		8,902	-	3,608	5,294	-	-
997		P	SE		1,385	1,385	-	-	-	-
998		I-SG	SG		187,696	121,088	66,608	-	-	-
999		PTD	SO		1,777,662	863,925	370,319	543,419	-	-
1000		CUST	CN		631,824	-	-	-	631,824	-
1001		I-DGP	DGP		16,700	16,463	236	-	-	-
1002		I-DGU	DGU		-	-	-	-	-	-
1003					2,624,169	1,002,861	440,771	548,713	631,824	-
1004										
1005	404MP Amort of LT Plant - Mining Plant									
1006		P	SE		-	-	-	-	-	-
1007					-	-	-	-	-	-
1008										
1009	404HP Amortization of Other Electric Plant									
1010		Pre-Merger Pacific	P	DGP	2,457	2,457	-	-	-	-
1011		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1012		Post-Merger Plant	P	SG	1,441	1,441	-	-	-	-
1013					3,898	3,898	-	-	-	-
1014										
1015	Total Amortization of Limited Term Plant				2,737,306	1,021,358	472,366	595,077	648,505	-
1016										
1017										
1018	405 Amortization of Other Electric Plant									
1019		GP	S		129,956	61,794	28,323	40,774	1,065	-
1020										
1021					129,956	61,794	28,323	40,774	1,065	-
1022										
1023	406 Amortization of Plant Acquisition Adj									
1024		P	S		89,545	89,545	-	-	-	-
1025		P	DGP		111,947	111,947	-	-	-	-
1026		P	DGU		-	-	-	-	-	-
1027		P	SG		0	0	-	-	-	-
1028		P	SO		-	-	-	-	-	-
1029					201,492	201,492	-	-	-	-

1030	DECEMBER 1998 MODIFIED ACCORD										
1031	<u>BEGINNING/ENDING AVG.</u>										
1032	FERC		BUSINESS	PITA	WASHINGTON						
1033	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
1034	407	Amort of Prop Losses, Unrec Plant, etc									
1035			DPW	S	-	-	-	-	-	-	
1036			GP	SO	-	-	-	-	-	-	
1037			P	DGP	-	-	-	-	-	-	
1038			P	SE	-	-	-	-	-	-	
1039			P	SG	-	-	-	-	-	-	
1040			P	TROJP	112,977	112,977	-	-	-	-	
1041					112,977	112,977	-	-	-	-	
1042											
1043	TOTAL AMORTIZATION EXPENSE				3,181,732	1,397,621	498,689	635,851	649,570	-	
1044											
1045											
1046											
1047	Summary of Amortization Expense by Factor										
1048			S		290,922	151,339	55,268	83,250	1,065	-	
1049			SE		1,385	1,385	-	-	-	-	
1050			TROJP		112,977	112,977	-	-	-	-	
1051			DGP		131,104	130,868	236	-	-	-	
1052			DGU		-	-	-	-	-	-	
1053			SO		1,807,702	878,523	376,577	552,602	-	-	
1054			SNPPO		-	-	-	-	-	-	
1055			CN		648,505	-	-	-	648,505	-	
1056			SG		189,137	122,529	66,608	-	-	-	
1057	Total Amortization Expense by Factor				3,181,732	1,397,621	498,689	635,851	649,570	-	
1058	DECEMBER 1998 MODIFIED ACCORD										
1059	<u>BEGINNING/ENDING AVG.</u>										
1060	FERC		BUSINESS	PITA	WASHINGTON						
1061	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
1062	408	Taxes Other Than Income									
1063			DMSC	S	(14,347)	-	-	-	-	(14,347)	
1064			GP	GPS	6,250,935	2,972,315	1,266,134	1,961,243	51,242	-	
1065			GP	SO	701,584	333,603	142,107	220,123	5,751	-	
1066			P	SE	27,920	27,920	-	-	-	-	
1067			DMSC	OPRV-WY	-	-	-	-	-	-	
1068			DMSC	OPRV-ID	-	-	-	-	-	-	
1069			GP	EXCTAX	-	-	-	-	-	-	
1070			GP	DGP	(391,133)	(185,984)	(79,225)	(122,719)	(3,206)	-	
1071											
1072											
1073											
1074					6,574,959	3,147,854	1,329,016	2,058,648	53,787	(14,347)	
1075											
1076											

1077 DECEMBER 1998 MODIFIED ACCORD
 1078 BEGINNING/ENDING AVG.
 1079 FERC
 1080 ACCT DESCRIPTION FACTOR
 1081 41140 Deferred Investment Tax Credit - Fed
 1082 PTD DGU
 1083
 1084
 1085
 1086 41141 Deferred Investment Tax Credit - Idaho
 1087 PTD DGU
 1088
 1089
 1090
 1091 TOTAL DEFERRED ITC
 1092

WASHINGTON					
Normalized	Production	Transmission	Distribution	Retail	Misc
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

1093
 1094 FERC BUSINESS PITA
 1095 ACCT DESCRIPTION FUNCTION FACTOR
 1096 427 Interest on Long-Term Debt
 1097 GP S
 1098 GP SNP
 1099
 1100
 1101 428 Amortization of Debt Disc & Exp
 1102 GP SNP
 1103
 1104
 1105 429 Amortization of Premium on Debt
 1106 GP SNP
 1107
 1108
 1109 431 Other Interest Expense
 1110 NUTIL OTH
 1111 GP SO
 1112 GP SNP
 1113
 1114
 1115 432 AFUDC - Borrowed
 1116 GP SNP
 1117
 1118
 1119 Total Electric Interest Deductions for Tax
 1120
 1121 Non-Utility Portion of Interest
 1122 427 NUTIL NUTIL
 1123 428 NUTIL NUTIL
 1124 429 NUTIL NUTIL
 1125 431 NUTIL NUTIL
 1126
 1127 Total Non-utility Interest
 1128
 1129 Total Interest Deductions for Tax
 1130
 1131
 1132 418 Interest & Dividends
 1133 GP SNP
 1134 Total Operating Deductions for Tax

WASHINGTON					
Normalized	Production	Transmission	Distribution	Retail	Misc
(2,936,038)	(1,396,084)	(594,698)	(921,188)	(24,068)	-
20,314,895	9,659,717	4,114,806	6,373,839	166,533	-
17,378,857	8,263,633	3,520,108	5,452,651	142,464	-
870,582	413,961	176,337	273,147	7,137	-
870,582	413,961	176,337	273,147	7,137	-
(203,188)	(96,616)	(41,156)	(63,751)	(1,666)	-
(203,188)	(96,616)	(41,156)	(63,751)	(1,666)	-
-	-	-	-	-	-
-	-	-	-	-	-
3,706,009	1,762,204	750,657	1,162,768	30,380	-
3,706,009	1,762,204	750,657	1,162,768	30,380	-
(1,255,357)	(596,921)	(254,274)	(393,871)	(10,291)	-
(1,255,357)	(596,921)	(254,274)	(393,871)	(10,291)	-
20,496,903	9,746,261	4,151,672	6,430,944	168,025	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,496,903	9,746,261	4,151,672	6,430,944	168,025	-
-	-	-	-	-	-
-	-	-	-	-	-

1135 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
1136 BEGINNING/ENDING AVG.									
1137	FERC	BUSINESS	PITA	Normalized	Production	Transmission	Distribution	Retail	Misc
1138	ACCT	DESCRIPTION	FUNCTION	FACTOR					
1139	41010	Deferred Income Tax - Federal-DR							
1140		GP	S	395,737	188,173	80,157	124,163	3,244	-
1141		P	TROJP	81,088	81,088	-	-	-	-
1142		PT	DGP	443,114	310,163	132,951	-	-	-
1143		LABOR	SO	1,102,833	545,115	84,800	274,047	219,071	-
1144		GP	SNP	101,195	48,118	20,497	31,750	830	-
1145		P	SE	537,377	537,377	-	-	-	-
1146		PT	SG	681,523	477,041	204,482	-	-	-
1147		GP	GPS	12,863	6,116	2,605	4,038	105	-
1148		DITEXP	DITEXPMA	5,450,709	2,493,760	1,347,175	1,610,886	(1,113)	-
1149		CUST	BADDEBT	70,651	-	-	-	70,651	-
1150		CUST	CN	-	-	-	-	-	-
1151									
1152									
1153				8,877,090	4,686,951	1,852,467	2,044,882	292,789	-
1154									
1155	41011	Deferred Income Tax - State-DR							
1156		GP	S	33,357	15,861	6,757	10,466	273	-
1157		PT	DGP	23,955	16,768	7,187	-	-	-
1158		LABOR	SO	87,575	33,402	3,958	16,792	13,423	-
1159		P	SE	19,641	19,641	-	-	-	-
1160		PT	SG	39,410	27,588	11,825	-	-	-
1161		GP	GPS	1,084	516	220	340	9	-
1162		P	TROJP	6,817	6,817	-	-	-	-
1163		GP	SNP	8,528	4,055	1,727	2,676	70	-
1164		CUST	BADDEBT	5,955	-	-	-	5,955	-
1165		DITEXP	DITEXPMA	-	-	-	-	-	-
1166									
1167									
1168									
1169				206,323	124,645	31,674	30,274	19,731	-
1170									
1171									
1172									
1173	41110	Deferred Income Tax - Federal-CR							
1174		GP	S	(547,859)	(260,507)	(110,970)	(171,892)	(4,491)	-
1175		P	SE	(1,250,164)	(1,250,164)	-	-	-	-
1176		PT	DGP	(92,783)	(64,944)	(27,838)	-	-	-
1177		GP	SNP	(179,555)	(85,378)	(36,369)	(58,336)	(1,472)	-
1178		PT	SG	(582,946)	(408,041)	(174,905)	-	-	-
1179		GP	GPS	(18,111)	(8,612)	(3,668)	(5,682)	(148)	-
1180		LABOR	SO	(6,282,304)	(3,105,256)	(367,994)	(1,561,111)	(1,247,942)	-
1181		PT	DGU	-	-	-	-	-	-
1182		CUST	BADDEBT	(62,568)	-	-	-	(62,568)	-
1183		DITEXP	DITEXPMA	-	-	-	-	-	-
1184		P	TROJP	(19,329)	(19,329)	-	-	-	-
1185									
1186									
1187									
1188				(9,035,619)	(5,202,231)	(721,745)	(1,795,022)	(1,316,621)	-
1189									
1190	41111	Deferred Income Tax - State-CR							
1191		GP	S	28,082	13,353	5,688	8,811	230	-
1192		GP	SNP	(15,134)	(7,196)	(3,065)	(4,748)	(124)	-
1193		DITEXP	DITEXPMA	-	-	-	-	-	-
1194		PT	DGU	-	-	-	-	-	-
1195		T	SNPT	-	-	-	-	-	-
1196		PT	DGP	(7,820)	(5,473)	(2,346)	-	-	-
1197		CUST	BADDEBT	(5,274)	-	-	-	(5,274)	-
1198		GP	GPS	(1,526)	(726)	(309)	(479)	(13)	-
1199		LABOR	SO	(413,476)	(204,376)	(24,220)	(102,746)	(82,135)	-
1200		P	SE	(43,005)	(43,005)	-	-	-	-
1201		P	TROJP	(1,629)	(1,629)	-	-	-	-
1202		PT	SG	(27,112)	(18,977)	(8,135)	-	-	-
1203									
1204									
1205									
1206				(466,895)	(268,030)	(32,387)	(99,163)	(87,315)	-
1207									
1208		TOTAL DEFERRED INCOME TAXES		(439,101)	(658,665)	1,130,009	180,972	(1,091,417)	-

1209 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
1210 BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
ACCT	DESCRIPTION	FUNCTION	FACTOR						
1213 SCHMAF Additions - Flow Through									
1214		SCHMAF	S	-	-	-	-	-	-
1215		SCHMAF	SNP	-	-	-	-	-	-
1216		SCHMAF	SO	-	-	-	-	-	-
1217		SCHMAF	SE	61,756	61,756	-	-	-	-
1218		SCHMAF	TROJP	114,463	114,463	-	-	-	-
1219		SCHMAF	DGP	-	-	-	-	-	-
1220				176,220	176,220	-	-	-	-
1221 SCHMAP Additions - Permanent									
1222		SCHMAP	SE	179,067	112,050	24,043	40,234	2,741	-
1224		SCHMAP	SNP	5,683	3,543	760	1,272	87	-
1225		SCHMAP	SO	414,089	259,113	55,599	93,040	6,337	-
1226									
1227				598,819	374,706	80,402	134,546	9,165	-
1228 SCHMAT Additions - Temporary									
1229		SCHMAT	S	1,217,499	583,210	203,080	393,651	41,172	(3,614)
1231		SCHMAT	BADDEBT	-	-	-	-	-	-
1232		SCHMAT	CIAC	956,347	458,112	159,520	309,214	32,341	(2,839)
1233		SCHMAT	SNP	2,068,494	990,855	345,027	668,801	69,950	(6,141)
1234		SCHMAT	TROJP	5,031	2,410	839	1,627	170	(15)
1235		SCHMAT	DGP	483,819	231,760	80,702	156,432	16,361	(1,436)
1236		SCHMAT	SE	4,887,869	2,341,400	815,303	1,580,384	165,294	(14,511)
1237		SCHMAT	SG	505,781	242,271	84,362	163,527	17,103	(1,501)
1238		SCHMAT	GPS	95,141	45,575	15,870	30,762	3,217	(282)
1239		SCHMAT	SO	14,684,656	7,024,702	2,446,084	4,741,490	495,916	(43,536)
1240		SCHMAT	SCHMAEXP	-	-	-	-	-	-
1241		BOOKDEPR	SCHMDEXP	27,070,261	11,760,884	4,897,007	10,302,700	109,670	-
1242				51,954,878	23,681,178	9,047,794	18,348,587	951,196	(73,876)
1243									
1244		TOTAL SCHEDULE - M ADDITIONS		52,729,916	24,232,103	9,128,196	18,483,133	960,360	(73,876)
1245 SCHMDF Deductions - Flow Through									
1246		SCHMDF	S	-	-	-	-	-	-
1248		SCHMDF	DGP	2,292	2,292	-	-	-	-
1249		SCHMDF	DGU	-	-	-	-	-	-
1250				2,292	2,292	-	-	-	-
1251 SCHMDP Deductions - Permanent									
1252		SCHMDP	S	-	-	-	-	-	-
1253		SCHMDP	SE	693,149	472,861	32,964	111,584	75,739	-
1254		SCHMDP	SNP	129,684	88,470	6,167	20,877	14,170	-
1255		SCHMDP	IBT	-	-	-	-	-	-
1256		SCHMDP	SO	969,339	661,276	46,099	156,046	105,918	-
1257				1,792,172	1,222,607	85,230	288,508	195,827	-
1258 SCHMDT Deductions - Temporary									
1259		SCHMDT	S	-	-	-	-	-	-
1260		SCHMDT	BADDEBT	2,731	1,173	509	1,111	(64)	2
1261		SCHMDT	SNP	1,342,039	576,494	250,058	546,055	(31,375)	807
1262		SCHMDT	CN	-	-	-	-	-	-
1263		SCHMDT	SE	1,233,317	529,791	229,800	501,818	(28,833)	741
1264		SCHMDT	SG	1,939,313	833,062	381,346	789,077	(45,338)	1,166
1265		SCHMDT	GPS	1,199,060	515,075	223,417	487,879	(28,032)	721
1266		SCHMDT	SO	7,192,228	3,089,534	1,340,105	2,926,407	(168,144)	4,324
1267		TAXDEPR	TAXDEPRMA	35,063,683	13,228,140	6,826,142	14,849,327	160,073	-
1268		SCHMDT	DGP	(29,808)	(12,805)	(5,554)	(12,129)	697	(18)
1269				47,942,561	18,760,465	9,225,823	20,089,546	(141,016)	7,743
1270									
1271		TOTAL SCHEDULE - M DEDUCTIONS		49,737,025	19,985,364	9,311,053	20,378,053	54,811	7,743
1272									
1273		TOTAL SCHEDULE - M ADJUSTMENTS		2,992,891	4,246,739	(182,857)	(1,894,920)	905,549	(61,819)
1274									

NOTE: Positive Schedule M amounts increase taxable income and therefore reduce tax expense.
Negative Schedule M amounts decrease taxable income and therefore increase tax expense.

1281 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON						
1282 BEGINNING/ENDING AVG.				Normalized						
1283	ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Production	Transmission	Distribution	Retail	Misc	
1285	40911	State Income Taxes								
1286		IBT	IBT		(41,149)	(22,960)	(10,573)	(6,783)	(436)	
1287		IBT	IBT		-	-	-	-	(396)	
1288		IBT	IBT		1,932,937	1,078,557	496,676	318,620	20,468	
1289		IBT	IBT		-	-	-	-	-	
1290	TOTAL STATE TAXES				1,891,788	1,055,597	486,103	311,837	20,032	18,219
1291										
1292										
1293	FERC				WASHINGTON					
1294	ACCT	DESCRIPTION		FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1295	Calculation of Taxable Income:									
1296		Operating Revenues			274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
1297	Operating Deductions:									
1298		O & M Expenses			184,662,238	147,555,035	14,094,812	13,381,586	9,049,905	580,899
1299		Depreciation Expense			28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
1300		Amortization Expense			3,181,732	1,397,621	488,689	635,851	649,570	-
1301		Taxes Other Than Income			6,574,959	3,147,854	1,329,016	2,058,648	53,787	(14,347)
1302		Interest & Dividends (AFUDC-Equity)			-	-	-	-	-	-
1303		Misc Revenue & Expense			1,089,274	(328,881)	(12,022)	1,430,177	-	-
1304		Total Operating Deductions			223,574,652	164,279,431	20,381,345	28,478,618	9,867,705	566,553
1305	Other Deductions:									
1306		Interest Deductions			20,496,903	9,746,261	4,151,672	6,430,944	168,025	-
1307		Interest on PCRBS			-	-	-	-	-	-
1308		Schedule M Adjustments			2,992,891	4,246,739	(182,857)	(1,894,920)	905,549	(81,619)
1309										
1310		Income Before State Taxes			33,757,965	18,838,566	8,674,247	5,564,571	357,467	325,113
1311										
1312		State Income Taxes			1,891,788	1,055,597	486,103	311,837	20,032	18,219
1313										
1314		Total Taxable Income			31,866,176	17,780,970	8,188,144	5,252,734	337,435	306,894
1315										
1316		Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1317										
1318		Federal Income Tax - Calculated			11,153,162	6,223,339	2,865,850	1,838,457	118,102	107,413
1319										
1320	Adjustments to Calculated Tax:									
1321	40910	PMI	P	SE	(24,639)	(24,639)	-	-	-	-
1322	FITGCC	Glenrock Coal	P	SE	-	-	-	-	-	-
1323	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-	-
1324										
1325		Federal Income Tax Per Books			11,128,523	6,198,700	2,865,850	1,838,457	118,102	107,413
1326										
1327	TOTAL OPERATING EXPENSES				420,618,098	318,430,098	38,958,119	44,192,469	17,964,326	1,273,084

1328 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
1329 BEGINNING/ENDING AVG.									
1330	FERC	BUSINESS	PITA	Normalized	Production	Transmission	Distribution	Retail	Misc
1331	ACCT	DESCRIPTION	FUNCTION	FACTOR					
1332	310	Land and Land Rights							
1333			P	DGP	(18,017,789)	(18,017,789)	-	-	-
1334			P	DGU	-	-	-	-	-
1335			P	SG	3,759,683	3,759,683	-	-	-
1336			P	S	-	-	-	-	-
1337					(14,258,106)	(14,258,106)	-	-	-
1338									
1339	311	Structures and Improvements							
1340			P	DGP	40,483,325	40,483,325	-	-	-
1341			P	DGU	-	-	-	-	-
1342			P	SG	14,940,578	14,940,578	-	-	-
1343					55,423,903	55,423,903	-	-	-
1344									
1345	312	Boiler Plant Equipment							
1346			P	DGP	133,767,984	133,767,984	-	-	-
1347			P	DGU	-	-	-	-	-
1348			P	SG	65,453,096	65,453,096	-	-	-
1349									
1350					199,221,080	199,221,080	-	-	-
1351									
1352	314	Turbogenerator Units							
1353			P	DGP	29,450,150	29,450,150	-	-	-
1354			P	DGU	-	-	-	-	-
1355			P	SG	23,426,413	23,426,413	-	-	-
1356					52,876,563	52,876,563	-	-	-
1357									
1358	315	Accessory Electric Equipment							
1359			P	DGP	15,160,223	15,160,223	-	-	-
1360			P	DGU	-	-	-	-	-
1361			P	SG	7,896,258	7,896,258	-	-	-
1362					23,056,482	23,056,482	-	-	-
1363									
1364									
1365									
1366	316	Misc Power Plant Equipment							
1367			P	DGP	1,202,117	1,202,117	-	-	-
1368			P	DGU	-	-	-	-	-
1369			P	SG	1,090,722	1,090,722	-	-	-
1370					2,292,839	2,292,839	-	-	-
1371									
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374			P	SG	(565)	(565)	-	-	-
1375					(565)	(565)	-	-	-
1376									
1377									
1378		Total Steam Production Plant			318,612,196	318,612,196	-	-	-
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			202,046,009	202,046,009	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			116,566,187	116,566,187	-	-	-
1386		Total Steam Production Plant by Factor			318,612,196	318,612,196	-	-	-

1437 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
1438 BEGINNING/ENDING AVG.				Normalized					
1439 FERC				Production	Transmission	Distribution	Retail	Misc	
ACCT	DESCRIPTION	FACTOR							
1441									
1442	330	Land and Land Rights							
1443		Pre-Merger Pacific P	DGP	2,115,637	2,115,637	-	-	-	
1444		Pre-Merger Utah P	DGU	-	-	-	-	-	
1445		Post-Merger Pacific P	SG	813,601	813,601	-	-	-	
1446									
1447				2,929,239	2,929,239	-	-	-	
1448									
1449	331	Structures and Improvements							
1450		Pre-Merger Pacific P	DGP	3,769,633	3,769,633	-	-	-	
1451		Pre-Merger Utah P	DGU	-	-	-	-	-	
1452		Post-Merger Pacific P	SG	3,981,579	3,981,579	-	-	-	
1453									
1454				7,751,212	7,751,212	-	-	-	
1455									
1456	332	Reservoirs, Dams & Waterways							
1457		Pre-Merger Pacific P	DGP	27,388,390	27,388,390	-	-	-	
1458		Pre-Merger Utah P	DGU	-	-	-	-	-	
1459		Post-Merger Pacific P	SG	6,273,115	6,273,115	-	-	-	
1460									
1461				33,661,504	33,661,504	-	-	-	
1462									
1463	333	Water Wheel, Turbines, & Generators							
1464		Pre-Merger Pacific P	DGP	5,689,022	5,689,022	-	-	-	
1465		Pre-Merger Utah P	DGU	-	-	-	-	-	
1466		Post-Merger Pacific P	SG	2,489,340	2,489,340	-	-	-	
1467									
1468				8,178,362	8,178,362	-	-	-	
1469									
1470	334	Accessory Electric Equipment							
1471		Pre-Merger Pacific P	DGP	1,150,099	1,150,099	-	-	-	
1472		Pre-Merger Utah P	DGU	-	-	-	-	-	
1473		Post-Merger Pacific P	SG	1,267,250	1,267,250	-	-	-	
1474									
1475				2,417,349	2,417,349	-	-	-	
1476									
1477									
1478									
1479	335	Misc. Power Plant Equipment							
1480		Pre-Merger Pacific P	DGP	297,225	297,225	-	-	-	
1481		Pre-Merger Utah P	DGU	-	-	-	-	-	
1482		Post-Merger Pacific P	SG	108,820	108,820	-	-	-	
1483									
1484				406,045	406,045	-	-	-	
1485									
1486	336	Roads, Railroads & Bridges							
1487		Pre-Merger Pacific P	DGP	801,939	801,939	-	-	-	
1488		Pre-Merger Utah P	DGU	-	-	-	-	-	
1489		Post-Merger Pacific P	SG	420,745	420,745	-	-	-	
1490									
1491				1,222,684	1,222,684	-	-	-	
1492									
1493									
1494	HP	Unclassified Hydro Plant - Acct 300							
1495		Pre-Merger Pacific P	DGP	-	-	-	-	-	
1496		Pre-Merger Utah P	DGU	-	-	-	-	-	
1497		Post-Merger Pacific P	SG	(285)	(285)	-	-	-	
1498									
1500				(285)	(285)	-	-	-	
1501		Post-Merger Plant (Step 1 Adj)							
1502		P	0	-	-	-	-	-	
1503		P	0	-	-	-	-	-	
1504		P	0	-	-	-	-	-	
1505									
1506				-	-	-	-	-	
1507									
1508		Total Hydraulic Plant		56,566,110	56,566,110	-	-	-	
1509									
1510		Summary of Hydraulic Plant by Factor							
1511		SG-P		-	-	-	-	-	
1512		SG		15,354,184	14,933,419	-	-	-	
1513		DGP		41,211,946	41,211,946	-	-	-	
1514		DGU		-	-	-	-	-	
1515		Total Hydraulic Plant by Factor		56,566,110	56,145,365	-	-	-	

1516 DECEMBER 1998 MODIFIED ACCORD									
1517 BEGINNING/ENDING AVG.									
1518 FERC	BUSINESS	PITA	WASHINGTON						
1519 ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1520									
1521	340	Land and Land Rights							
1522		P	SG	81,651	81,651	-	-	-	-
1523		P	DGU	-	-	-	-	-	-
1524				81,651	81,651	-	-	-	-
1525									
1526	341	Structures and Improvements							
1527		P	SG	1,200,589	1,200,589	-	-	-	-
1528		P	DGU	-	-	-	-	-	-
1529				1,200,589	1,200,589	-	-	-	-
1530									
1531	342	Fuel Holders, Producers & Accessories							
1532		P	SG	2,737	2,737	-	-	-	-
1533		P	DGU	-	-	-	-	-	-
1534				2,737	2,737	-	-	-	-
1535									
1536	343	Prime Movers							
1537		P	S	-	-	-	-	-	-
1538		P	DGU	-	-	-	-	-	-
1539		P	SG	4,556,154	4,556,154	-	-	-	-
1540				4,556,154	4,556,154	-	-	-	-
1541									
1542	344	Generators							
1543		P	S	-	-	-	-	-	-
1544		P	DGU	-	-	-	-	-	-
1545		P	SG	12,080,364	12,080,364	-	-	-	-
1546				12,080,364	12,080,364	-	-	-	-
1547									
1548	345	Accessory Electric Plant							
1549		P	SG	1,002,581	1,002,581	-	-	-	-
1550		P	DGU	-	-	-	-	-	-
1551				1,002,581	1,002,581	-	-	-	-
1552									
1553									
1554									
1555	346	Misc. Power Plant Equipment							
1556		P	SG	57,560	57,560	-	-	-	-
1557		P	DGU	-	-	-	-	-	-
1558				57,560	57,560	-	-	-	-
1559									
1560	OP	Unclassified Other Prod Plant-Acct 300							
1561		P	S	-	-	-	-	-	-
1562		P	SG	-	-	-	-	-	-
1563				-	-	-	-	-	-
1564									
1565		Total Other Production Plant		18,981,635	18,981,635	-	-	-	-
1566									
1567		Summary of Other Production Plant by Factor							
1568		S		-	-	-	-	-	-
1569		DGU		-	-	-	-	-	-
1570		SG		18,981,635	18,981,635	-	-	-	-
1571		Total of Other Production Plant by Factor		18,981,635	18,981,635	-	-	-	-
1572									
1573		Experimental Plant							
1574	103	Experimental Plant							
1575		P	DGP	-	-	-	-	-	-
1576		Total Experimental Plant		-	-	-	-	-	-
1577									
1578		TOTAL PRODUCTION PLANT		394,159,941	394,159,941	-	-	-	-

1579 DECEMBER 1998 MODIFIED ACCORD										
1580 BEGINNING/ENDING AVG.										
1581	FERC	BUSINESS	PITA	WASHINGTON						
1582	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1583	350	Land and Land Rights								
1584			T	DGP	3,530,755	-	3,530,755	-	-	-
1585			T	DGU	-	-	-	-	-	-
1586			T	SG	1,497,237	-	1,497,237	-	-	-
1587					5,027,992	-	5,027,992	-	-	-
1588										
1908	352	Structures and Improvements								
1590			T	S	-	-	-	-	-	-
1591			T	DGP	1,435,618	-	1,435,618	-	-	-
1592			T	DGU	-	-	-	-	-	-
1593			T	SG	1,500,270	-	1,500,270	-	-	-
1594					2,935,888	-	2,935,888	-	-	-
1595										
1596	353	Station Equipment								
1597			T	DGP	24,362,128	-	24,362,128	-	-	-
1599			T	DGU	-	-	-	-	-	-
1599			T	SG	33,143,458	-	33,143,458	-	-	-
1600					57,505,586	-	57,505,586	-	-	-
1601										
1602	354	Towers and Fixtures								
1603			T	DGP	26,427,627	-	26,427,627	-	-	-
1604			T	DGU	-	-	-	-	-	-
1605			T	SG	5,535,865	-	5,535,865	-	-	-
1606					31,963,493	-	31,963,493	-	-	-
1607										
1609	355	Poles and Fixtures								
1609			T	DGP	11,194,991	-	11,194,991	-	-	-
1610			T	DGU	-	-	-	-	-	-
1611			T	SG	15,658,924	-	15,658,924	-	-	-
1612					26,853,915	-	26,853,915	-	-	-
1613										
1614	356	Clearing and Grading								
1615			T	DGP	34,055,466	-	34,055,466	-	-	-
1616			T	DGU	-	-	-	-	-	-
1617			T	SG	15,847,136	-	15,847,136	-	-	-
1618					49,902,602	-	49,902,602	-	-	-
1619										
1620	357	Underground Conduit								
1621			T	DGP	1,006	-	1,006	-	-	-
1622			T	DGU	-	-	-	-	-	-
1623			T	SG	88,934	-	88,934	-	-	-
1624					89,941	-	89,941	-	-	-
1625										
1626	358	Underground Conductors								
1627			T	DGP	-	-	-	-	-	-
1628			T	DGU	-	-	-	-	-	-
1629			T	SG	63,298	-	63,298	-	-	-
1630					63,298	-	63,298	-	-	-
1631										
1632	359	Roads and Trails								
1633			T	DGP	319,163	-	319,163	-	-	-
1634			T	DGU	-	-	-	-	-	-
1635			T	SG	815,290	-	815,290	-	-	-
1636					1,134,453	-	1,134,453	-	-	-
1637										
1638	TP	Unclassified Trans Plant - Acct 300								
1639			T	SG	(18,573)	-	(18,573)	-	-	-
1640					(18,573)	-	(18,573)	-	-	-
1641										
1642	TS0	Unclassified Trans Sub Plant - Acct 300								
1643			T	SG	-	-	-	-	-	-
1644					-	-	-	-	-	-
1645										
1646		TOTAL TRANSMISSION PLANT			175,458,595	-	175,458,595	-	-	-
1647		Summary of Transmission Plant by Factor								
1648		DGP			101,326,755	-	101,326,755	-	-	-
1649		DGU			-	-	-	-	-	-
1650		SG			74,131,840	-	74,131,840	-	-	-
1651		Total Transmission Plant by Factor			175,458,595	-	175,458,595	-	-	-

1652 DECEMBER 1998 MODIFIED ACCORD										
1653 BEGINNING/ENDING AVG.										
1654	FERC	BUSINESS	PITA	WASHINGTON						
1655	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1657	380	Land and Land Rights	DPW	S	932,372	-	-	932,372	-	-
1658					932,372	-	-	932,372	-	-
1661	361	Structures and Improvements	DPW	S	1,434,526	-	-	1,434,526	-	-
1662					1,434,526	-	-	1,434,526	-	-
1665	382	Station Equipment	DPW	S	36,555,745	-	-	36,555,745	-	-
1666					36,555,745	-	-	36,555,745	-	-
1669	364	Poles, Towers & Fixtures	DPW	S	52,778,090	-	-	52,778,090	-	-
1670					52,778,090	-	-	52,778,090	-	-
1673	365	Overhead Conductors	DPW	S	41,704,419	-	-	41,704,419	-	-
1674					41,704,419	-	-	41,704,419	-	-
1677	366	Underground Conduit	DPW	S	9,625,378	-	-	9,625,378	-	-
1678					9,625,378	-	-	9,625,378	-	-
1684	367	Underground Conductors	DPW	S	10,628,218	-	-	10,628,218	-	-
1685					10,628,218	-	-	10,628,218	-	-
1688	368	Line Transformers	DPW	S	64,632,304	-	-	64,632,304	-	-
1689					64,632,304	-	-	64,632,304	-	-
1692	369	Services	DPW	S	22,602,568	-	-	22,602,568	-	-
1693					22,602,568	-	-	22,602,568	-	-
1696	370	Meters	DPW	S	13,045,558	-	-	13,045,558	-	-
1697					13,045,558	-	-	13,045,558	-	-
1700	371	Installations on Customers' Premises	DPW	S	551,459	-	-	551,459	-	-
1701					551,459	-	-	551,459	-	-
1704	372	Leased Property	DPW	S	-	-	-	-	-	-
1705					-	-	-	-	-	-
1708	373	Street Lights	DPW	S	2,693,272	-	-	2,693,272	-	-
1709					2,693,272	-	-	2,693,272	-	-
1712	DP	Unclassified Dist Plant - Acct 300	DPW	S	(2,949)	-	-	(2,949)	-	-
1713					(2,949)	-	-	(2,949)	-	-
1716	DS0	Unclassified Dist Sub Plant - Acct 300	DPW	S	-	-	-	-	-	-
1717					-	-	-	-	-	-
1721	TOTAL DISTRIBUTION PLANT				257,180,960	-	-	257,180,960	-	-
1722	Summary of Distribution Plant by Factor									
1723	S				257,180,960	-	-	257,180,960	-	-
1724	Total Distribution Plant by Factor				257,180,960	-	-	257,180,960	-	-

1727 DECEMBER 1998 MODIFIED ACCORD										
1728 BEGINNING/ENDING AVG.										
1729	FERC	BUSINESS	PITA	WASHINGTON						
1730	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1731	389	Land and Land Rights								
1732			TD	S	1,254,137	-	508,276	745,862	-	-
1733			CUST	CN	93,308	-	-	-	93,308	-
1734			G-DGU	DGU	-	-	-	-	-	-
1735			G-SG	SG	119	80	39	-	-	-
1736			PTD	SO	505,844	245,835	105,376	154,633	-	-
1737					1,853,408	245,914	613,692	900,495	93,308	-
1738										
1739	390	Structures and Improvements								
1740			TD	S	11,229,671	-	4,551,152	6,678,519	-	-
1741			G-DGP	DGP	68,081	39,998	28,083	-	-	-
1742			G-DGU	DGU	-	-	-	-	-	-
1743			CUST	CN	837,248	-	-	-	837,248	-
1744			G-SG	SG	249,899	167,240	82,658	-	-	-
1745			PTD	SO	7,659,630	3,722,497	1,595,638	2,341,495	-	-
1746					20,044,528	3,929,735	6,257,531	9,020,014	837,248	-
1747										
1748	391	Office Furniture & Equipment								
1749			TD	S	1,436,783	-	582,298	854,485	-	-
1750			G-DGP	DGP	82,204	48,296	33,909	-	-	-
1751			G-DGU	DGU	-	-	-	-	-	-
1752			CUST	CN	460,154	-	-	-	460,154	-
1753			G-SG	SG	644,199	431,119	213,080	-	-	-
1754			P	SE	32,728	32,728	-	-	-	-
1755			PTD	SO	6,952,870	3,379,019	1,448,408	2,125,444	-	-
1756					9,608,938	3,891,162	2,277,694	2,979,928	460,154	-
1757										
1758	392	Transportation Equipment								
1759			TD	S	2,101,563	-	851,720	1,249,843	-	-
1760			PTD	SO	594,246	288,797	123,792	181,657	-	-
1761			G-SG	SG	687,798	460,297	227,501	-	-	-
1762			CUST	CN	1,092	-	-	-	1,092	-
1763			G-DGU	DGU	-	-	-	-	-	-
1764			P	SE	37,600	37,600	-	-	-	-
1765			G-DGP	DGP	40,371	23,718	16,853	-	-	-
1766					3,462,669	810,412	1,219,665	1,431,500	1,092	-
1767										
1768	393	Stores Equipment								
1769			TD	S	252,334	-	102,266	150,068	-	-
1770			G-DGP	DGP	56,517	33,204	23,313	-	-	-
1771			G-DGU	DGU	-	-	-	-	-	-
1772			PTD	SO	63,128	30,680	13,151	19,298	-	-
1773			G-SG	SG	81,610	54,616	26,994	-	-	-
1774					453,589	118,500	165,723	169,366	-	-
1775										
1776	394	Tools, Shop & Garage Equipment								
1777			TD	S	1,394,623	-	565,212	829,412	-	-
1778			G-DGP	DGP	622,181	365,535	256,646	-	-	-
1779			G-SG	SG	980,460	656,156	324,304	-	-	-
1780			PTD	SO	297,192	144,432	61,911	90,850	-	-
1781			P	SE	4,529	4,529	-	-	-	-
1782			G-DGU	DGU	-	-	-	-	-	-
1783					3,298,985	1,170,652	1,208,072	920,261	-	-
1784										
1785	395	Laboratory Equipment								
1786			TD	S	1,646,946	-	667,473	979,473	-	-
1787			G-DGP	DGP	28,889	16,973	11,917	-	-	-
1788			G-DGU	DGU	-	-	-	-	-	-
1789			PTD	SO	397,782	193,318	82,865	121,599	-	-
1790			P	SE	4,180	4,180	-	-	-	-
1791			G-SG	SG	215,893	144,483	71,410	-	-	-
1792					2,293,690	358,953	833,665	1,101,072	-	-
1793										
1794	396	Power Operated Equipment								
1795			TD	S	5,161,268	-	2,091,755	3,069,514	-	-
1796			G-DGP	DGP	216,031	126,919	89,111	-	-	-
1797			G-SG	SG	875,095	585,643	289,453	-	-	-
1798			PTD	SO	324,398	157,654	67,578	99,166	-	-
1799			G-DGU	DGU	-	-	-	-	-	-
1800			P	SE	14,620	14,620	-	-	-	-
1801					6,591,413	884,836	2,537,897	3,168,680	-	-

1802 DECEMBER 1998 MODIFIED ACCORD										
1803 BEGINNING/ENDING AVG.										
1804	FERC	BUSINESS	PITA	WASHINGTON						
1805	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
1806	397	Communication Equipment								
1807		TD	S		8,736,909	-	3,540,888	5,196,022	-	-
1808		G-DGP	DGP		1,116,756	656,101	460,655	-	-	-
1809		G-DGU	DGU		-	-	-	-	-	-
1810		PTD	SO		2,579,499	1,253,609	537,356	788,535	-	-
1811		CUST	CN		411,914	-	-	-	411,914	-
1812		G-SG	SG		2,703,187	1,809,062	894,125	-	-	-
1813		P	SE		567	567	-	-	-	-
1814					15,548,832	3,719,338	5,433,024	5,984,556	411,914	-
1815										
1816	398	Misc. Equipment								
1817		TD	S		74,132	-	30,044	44,088	-	-
1818		G-DGP	DGP		17,497	10,279	7,217	-	-	-
1819		G-DGU	DGU		-	-	-	-	-	-
1820		CUST	CN		12,326	-	-	-	12,326	-
1821		PTD	SO		194,260	94,408	40,488	59,384	-	-
1822		P	SE		358	358	-	-	-	-
1823		G-SG	SG		44,261	29,621	14,640	-	-	-
1824					342,833	134,666	92,369	103,471	12,326	-
1825										
1826	399	Coal Mine								
1827		P	SE		35,531,105	35,531,105	-	-	-	-
1828	MP	Unclassified Mine Plan	SE		(0)	(0)	-	-	-	-
1829					35,531,104	35,531,104	-	-	-	-
1830										
1831	399L	WIDCO Capital Lease								
1832		P	SE		-	-	-	-	-	-
1833										
1834										
1835		Remove Capital Leases			-	-	-	-	-	-
1836					-	-	-	-	-	-
1837										
1838	1011390	General Capital Leases								
1839		TD	S		-	-	-	-	-	-
1840		PTD	SO		1,450,790	705,068	302,225	443,496	-	-
1841					1,450,790	705,068	302,225	443,496	-	-
1842										
1843		Remove Capital Leases			(1,450,790)	(705,068)	(302,225)	(443,496)	-	-
1844					-	-	-	-	-	-
1845										
1846	1011392	General Vehicles Capital Leases								
1847		PTD	SO		-	-	-	-	-	-
1848					-	-	-	-	-	-
1849					-	-	-	-	-	-
1850		Remove Capital Leases			-	-	-	-	-	-
1851					-	-	-	-	-	-
1852										
1853	GP	Unclassified Gen Plant - Acct 300								
1854		TD	S		2,949	-	1,195	1,754	-	-
1855		PTD	SO		-	-	-	-	-	-
1856		CUST	CN		-	-	-	-	-	-
1857		G-SG	SG		19,478	13,035	6,443	-	-	-
1858		G-DGP	DGP		-	-	-	-	-	-
1859		G-DGU	DGU		-	-	-	-	-	-
1860					22,427	13,035	7,638	1,754	-	-
1861										
1862	399G	Unclassified Gen Plant - Acct 300								
1863		TD	S		-	-	-	-	-	-
1864		PTD	SO		-	-	-	-	-	-
1865		G-SG	SG		-	-	-	-	-	-
1866		G-DGP	DGP		-	-	-	-	-	-
1867		G-DGU	DGU		-	-	-	-	-	-
1868					-	-	-	-	-	-
1869										
1870		TOTAL GENERAL PLANT			99,052,417	50,808,308	20,646,970	25,781,098	1,816,041	-
1871										
1872		Summary of General Plant by Factor								
1873		S			33,291,316	-	13,492,278	19,789,038	-	-
1874		DGP			2,248,526	664,922	466,848	-	-	-
1875		DGU			-	-	-	-	-	-
1876		SG			6,501,999	4,351,352	2,150,647	-	-	-
1877		SO			21,019,640	10,057,662	4,311,190	6,328,390	-	-
1878		SE			35,625,686	35,625,686	-	-	-	-
1879		CN			1,816,041	-	-	-	1,816,041	-
1880		Less Capital Leases			(1,450,790)	(705,068)	(302,225)	(443,496)	-	-
1881		Total General Plant by Factor			99,052,417	49,994,553	20,118,737	25,681,932	1,816,041	-

1882 DECEMBER 1998 MODIFIED ACCORD					WASHINGTON					
1883 BEGINNING/ENDING AVG.					Normalized	Production	Transmission	Distribution	Retail	Misc
1884	FERC	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR						
1885	301	Organization			1,950,416	-	790,463	1,159,953	-	-
1887			TD	S	-	-	-	-	-	-
1888			PTD	SO	-	-	-	-	-	-
1889			I-SG	SG	-	-	-	-	-	-
1890					1,950,416	-	790,463	1,159,953	-	-
1891	302	Franchise & Consent			281	-	106	155	-	-
1892			TD	S	-	-	-	-	-	-
1893			I-SG	SG	813,846	525,035	288,811	-	-	-
1894			I-DGP	DGP	412,156	406,327	5,829	-	-	-
1895			I-DGU	DGU	-	-	-	-	-	-
1896					1,226,263	931,362	294,746	155	-	-
1897										
1898	303	Miscellaneous Intangible Plant			9,996	-	4,051	5,945	-	-
1899			TD	S	-	-	-	-	-	-
1900			I-SG	SG	2,722,387	1,756,276	966,091	-	-	-
1901			PTD	SO	13,593,649	6,606,365	2,831,801	4,155,483	-	-
1902			P	SE	71,870	71,870	-	-	-	-
1903			CUST	CN	6,337,980	-	-	-	6,337,980	-
1904			I-DGU	DGU	-	-	-	-	-	-
1905			I-DGP	DGP	-	-	-	-	-	-
1906					22,735,862	8,434,511	3,801,943	4,161,428	6,337,980	-
1907	303	Less Non-Utility Plant			-	-	-	-	-	-
1908			TD	S	-	-	-	-	-	-
1909					22,735,862	8,434,511	3,801,943	4,161,428	6,337,980	-
1910	IP	Unclassified Intangible Plant - Acct 300			-	-	-	-	-	-
1911			TD	S	-	-	-	-	-	-
1912			I-SG	SG	-	-	-	-	-	-
1913			I-DGU	DGU	-	-	-	-	-	-
1914			PTD	SO	-	-	-	-	-	-
1915					-	-	-	-	-	-
1916					-	-	-	-	-	-
1918		TOTAL INTANGIBLE PLANT			25,912,542	9,365,873	4,887,152	5,321,536	6,337,980	-
1919		Summary of Intangible Plant by Factor								
1920		S			1,960,673	-	794,620	1,166,053	-	-
1921		DGP			412,156	406,327	5,829	-	-	-
1922		DGU			-	-	-	-	-	-
1923		SG			3,536,213	2,281,311	1,254,902	-	-	-
1924		SO			13,593,649	6,606,365	2,831,801	4,155,483	-	-
1925		CN			6,337,980	-	-	-	6,337,980	-
1926		SE			71,870	71,870	-	-	-	-
1928		Total Intangible Plant by Factor			25,912,542	9,365,873	4,887,152	5,321,536	6,337,980	-
1928		Summary of Unclassified Plant (Account 106)								
1929		DP			(2,949)	-	-	(2,949)	-	-
1930		DS0			-	-	-	-	-	-
1931		GP			22,427	13,035	7,638	1,754	-	-
1932		HP			(285)	(285)	-	-	-	-
1933		NP			-	-	-	-	-	-
1934		OP			-	-	-	-	-	-
1935		TP			(18,573)	-	(18,573)	-	-	-
1936		TS0			-	-	-	-	-	-
1937		IP			-	-	-	-	-	-
1938		MP			-	(0)	-	-	-	-
1939		SP			(565)	(565)	-	-	-	-
1940		Total Unclassified Plant by Factor			56	12,185	(10,935)	(1,195)	-	-
1941										
1942		TOTAL ELECTRIC PLANT IN SERVICE			951,764,454	454,334,122	200,992,717	288,283,594	8,154,021	-
1943		Summary of Electric Plant by Factor								
1944		S			292,432,949	-	14,286,898	278,146,051	-	-
1945		SE			35,697,555	35,697,555	-	-	-	-
1946		DGU			-	-	-	-	-	-
1947		DGP			347,245,392	244,329,204	101,799,432	-	-	-
1948		SG			235,072,037	157,113,904	77,537,388	-	-	-
1949		SO			34,813,289	18,664,027	7,142,991	10,481,873	-	-
1950		CN			8,154,021	-	-	-	8,154,021	-
1951		Less Capital Leases			(1,450,790)	(705,068)	(302,225)	(443,496)	-	-
1952					951,764,454	453,099,822	200,464,484	288,184,428	8,154,021	-

1953 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
1954 BEGINNING/ENDING AVG.									
1955	FERC	BUSINESS	PITA	Normalized	Production	Transmission	Distribution	Retail	Misc
1956	ACCT	DESCRIPTION	FUNCTION FACTOR						
1957	105	Plant Held For Future Use							
1958		DPW	S	-	-	-	-	-	-
1959		P	SNPPS	0	0	-	-	-	-
1960		T	SNPT	104,918	-	104,918	-	-	-
1961		P	SNPP	-	-	-	-	-	-
1962		P	SE	-	-	-	-	-	-
1963		G	SNPG	88,305	22,056	27,576	38,079	2,594	-
1964									
1965									
1966				193,223	22,056	132,494	38,079	2,594	-
1967									
1968	114	Electric Plant Acquisition Adjustments							
1969		P	S	1,910,300	1,910,300	-	-	-	-
1970		P	SG	(0)	(0)	-	-	-	-
1971		P	DGP	1,679,208	1,679,208	-	-	-	-
1972				3,589,508	3,589,508	-	-	-	-
1973									
1974	120	Nuclear Fuel							
1975		P	SE	-	-	-	-	-	-
1976				-	-	-	-	-	-
1977									
1978	124	Weatherization							
1979		DMSC	S	3,755,474	-	-	-	-	3,755,474
1980		DMSC	SO	709	-	-	-	-	709
1981				3,756,183	-	-	-	-	3,756,183
1982									
1983	182W	Weatherization							
1984		DMSC	S	-	-	-	-	-	-
1985		DMSC	CN	-	-	-	-	-	-
1986		DMSC	CNP	-	-	-	-	-	-
1987		DMSC	SO	103	-	-	-	-	103
1988				103	-	-	-	-	103
1989									
1990	186W	Weatherization							
1991		DMSC	S	-	-	-	-	-	-
1992		DMSC	CN	-	-	-	-	-	-
1993		DMSC	CNP	-	-	-	-	-	-
1994		DMSC	SG	-	-	-	-	-	-
1995		DMSC	SO	-	-	-	-	-	-
1996				-	-	-	-	-	-
1997									
1998		Total Weatherization		3,756,286	-	-	-	-	3,756,286
1999									
2000	151	Fuel Stock							
2001		P	SE	3,850,903	3,850,903	-	-	-	-
2002				3,850,903	3,850,903	-	-	-	-
2003									
2004	152	Fuel Stock - Undistributed							
2005		P	SE	-	-	-	-	-	-
2006				-	-	-	-	-	-
2007									
2008	25316	DG&T Working Capital Deposit							
2009		P	SE	(32,970)	(32,970)	-	-	-	-
2010				(32,970)	(32,970)	-	-	-	-
2011									
2012	25317	DG&T Working Capital Deposit							
2013		P	SE	(56,774)	(56,774)	-	-	-	-
2014				(56,774)	(56,774)	-	-	-	-
2015									
2016	25319	Provo Working Capital Deposit							
2017		P	SE	-	-	-	-	-	-
2018				-	-	-	-	-	-
2019									
2020		Total Fuel Stock		3,761,158	3,761,158	-	-	-	-

2021 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON						
2022 BEGINNING/ENDING AVG.										
2023	ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
2025	154	Materials and Supplies								
2026			MSS	S	719,346	605,045	21,523	92,778	-	-
2027			MSS	SG	-	-	-	-	-	-
2028			MSS	SE	869,904	731,680	26,028	112,196	-	-
2029			MSS	SO	53,994	45,414	1,616	6,964	-	-
2030			MSS	SNPPS	4,330,335	3,642,264	129,564	558,507	-	-
2031			MSS	SNPPH	4,872	4,098	146	628	-	-
2032			MSS	SNPD	186,841	157,153	5,590	24,098	-	-
2033			MSS	SNPT	903,110	759,610	27,021	116,479	-	-
2034			MSS	DGU	-	-	-	-	-	-
2035			MSS	DGP	-	-	-	-	-	-
2036			MSS	SNPP	0	0	0	0	-	-
2037										
2038										
2039					7,068,403	5,945,265	211,488	911,650	-	-
2040										
2041	163	Stores Expense Undistributed								
2042			MSS	SO	293,807	247,123	8,791	37,894	-	-
2043										
2044					293,807	247,123	8,791	37,894	-	-
2045										
2046	25318	Provo Working Capital Deposit								
2047			MSS	SNPPS	(23,461)	(19,733)	(702)	(3,026)	-	-
2048										
2049					(23,461)	(19,733)	(702)	(3,026)	-	-
2050										
2051		Total Materials & Supplies			7,338,749	6,172,654	219,576	946,518	-	-
2052										
2053	165	Prepayments								
2054			DMSC	S	94,098	-	-	-	-	94,098
2055			GP	GPS	602,009	286,255	121,938	188,882	4,935	-
2056			PT	DGP	22,230	15,560	6,670	-	-	-
2057			P	SE	963,557	963,557	-	-	-	-
2058			PTD	SO	280,605	136,371	58,455	85,779	-	-
2059					1,962,500	1,401,743	187,063	274,661	4,935	94,098
2060										
2061	182M	Misc Regulatory Assets								
2062			DDS2	S	1,178,609	678,274	57,953	245,850	196,531	-
2063			DEFSG	SG	-	-	-	-	-	-
2064			P	SGCT	2,080,389	2,080,389	-	-	-	-
2065			P	SE	154,391	154,391	-	-	-	-
2066			DDSO2	SO	2,031,129	575,822	150,069	861,165	-	444,073
2067					5,444,518	3,468,677	208,022	1,107,015	196,531	444,073
2068										
2069	186M	Misc Deferred Debits								
2070			DDS6	S	121	0	0	0	-	121
2071			P	DGP	362,637	362,637	-	-	-	-
2072			P	DGU	-	-	-	-	-	-
2073			DEFSG	SG	4,923,549	1,823,905	3,099,644	-	-	-
2074			DDSO6	SO	528,765	156,022	245,695	35,923	-	91,125
2075			P	SE	401,131	401,131	-	-	-	-
2076			P	SNPPS	3,722	3,722	-	-	-	-
2077			GP	EXCTAX	249	118	50	78	2	-
2078										
2079					6,220,174	2,747,536	3,345,369	36,001	2	91,246
2080										
2081		Working Capital								
2082	CWC	Cash Working Capital								
2083			CWC	S	11,192,192	8,655,188	1,028,810	963,865	506,401	37,928
2084			CWC	SO	-	-	-	-	-	-
2085			CWC	SE	-	-	-	-	-	-
2086					11,192,192	8,655,188	1,028,810	963,865	506,401	37,928
2087										
2088	OWC	Other Working Capital								
2089	131	Cash	GP	SNP	-	-	-	-	-	-
2090	135	Working Funds	GP	SG	3,182	1,513	644	998	26	-
2091	143	Other Accounts Receiv	GP	SO	(2,111,250)	(1,003,898)	(427,636)	(662,409)	(17,307)	-
2092	232	Accounts Payable	PTD	SO	(2,535,002)	(1,231,983)	(528,086)	(774,932)	-	-
2093	232	Accounts Payable	P	SE	(81,542)	(81,542)	-	-	-	-
2094	253	Deferred Hedge	P	SE	(9,313)	(9,313)	-	-	-	-
2095	25330	Other Deferred Credits	P	SE	(3,037,408)	(3,037,408)	-	-	-	-
2096					(7,771,332)	(5,362,630)	(955,078)	(1,436,343)	(17,281)	-
2097										
2098		Total Working Capital			3,420,860	3,292,558	73,732	(472,478)	469,120	37,928

2099	BEGINNING/ENDING AVG.				WASHINGTON					
2100	FERC	BUSINESS	PITA		Normalized	Production	Transmission	Distribution	Retail	Misc
2101	ACCT	DESCRIPTION	FUNCTION	FACTOR						
2102	Miscellaneous Rate Base									
2103	18221	Unrec Plant & Reg Study Costs								
2104			P	S	-	-	-	-	-	-
2105										
2106					-	-	-	-	-	-
2107										
2108	18222	Nuclear Plant - Trojan								
2109			P	TROJP	1,241,486	1,241,486	-	-	-	-
2110			P	TROJD	2,142,145	2,142,145	-	-	-	-
2111			P	SE	-	-	-	-	-	-
2112					3,383,631	3,383,631	-	-	-	-
2113										
2114										
2115										
2116	1869	Misc Deferred Debits-Trojan								
2117			P	S	-	-	-	-	-	-
2118			P	SNPPN	-	-	-	-	-	-
2119					-	-	-	-	-	-
2120										
2121	141	Impact Housing - Notes Receivable								
2122			P	DGU	-	-	-	-	-	-
2123										
2124					-	-	-	-	-	-
2125										
2126	TOTAL MISCELLANEOUS RATE BASE				3,383,631	3,383,631	-	-	-	-
2127										
2128	TOTAL RATE BASE ADDITIONS				39,070,607	27,859,722	4,166,276	1,927,795	693,183	4,423,631

2129 DECEMBER 1998 MODIFIED ACCORD 2130 BEGINNING/ENDING AVG.				WASHINGTON					
2131 FERC	BUSINESS	PITA		Normalized	Production	Transmission	Distribution	Retail	Misc
2132 ACCT	DESCRIPTION	FUNCTION	FACTOR						
2133	235	Customer Service Deposits							
2134		CUST	S	-	-	-	-	-	-
2135				-	-	-	-	-	-
2136									
2137	2281	Prov for Property Insur	PTD	SO	(353,857)	(171,971)	(73,715)	(108,172)	-
2138	2282	Prov for Injuries & Dam	PTD	SO	(391,507)	(190,268)	(81,558)	(119,681)	-
2139	2283	Prov for Pensions and	PTD	SO	(228,498)	(111,048)	(47,600)	(69,850)	-
2140					(973,863)	(473,287)	(202,873)	(297,703)	-
2141									
2142	22841	Accum Misc Oper Prov-Black Lung							
2143		P	SE	(29,574)	(29,574)	-	-	-	-
2144				(29,574)	(29,574)	-	-	-	-
2145									
2146	22842	Accum Misc Oper Prov-Trojan							
2147		P	TROJD	(1,880,606)	(1,880,606)	-	-	-	-
2148				(1,880,606)	(1,880,606)	-	-	-	-
2149									
2150	252	Customer Advances for Construction							
2151		DPW	S	(33,875)	-	-	(33,875)	-	-
2152		DPW	SNPD	(142)	-	-	(142)	-	-
2153		T	SG	(13,431)	-	(13,431)	-	-	-
2154		DPW	SO	(52,596)	-	-	(52,596)	-	-
2155		CUST	CN	178,409	-	-	-	178,409	-
2156				78,364	-	(13,431)	(88,614)	178,409	-
2157									
2158	25399	Other Deferred Credits							
2159		DPW	S	-	-	-	-	-	-
2160		GP	GPS	-	-	-	-	-	-
2161		P	SG	(3,632,329)	(3,632,329)	-	-	-	-
2162		P	SE	(4,433,329)	(4,433,329)	-	-	-	-
2163				(8,065,658)	(8,065,658)	-	-	-	-
2164									
2165	190	Accumulated Deferred Income Taxes							
2166		GP	S	438,177	208,353	88,753	137,479	3,592	-
2167		P	DGU	-	-	-	-	-	-
2168		LABOR	SO	5,975,566	2,953,640	350,026	1,484,889	1,187,011	-
2169		P	DGP	49,894	49,894	-	-	-	-
2170		CUST	BADDEBT	193,109	-	-	-	193,109	-
2171		P	TROJP	68,297	68,297	-	-	-	-
2172		P	SG	2,471,176	2,471,176	-	-	-	-
2173		P	SE	2,363,702	2,363,702	-	-	-	-
2174		PTD	SNP	130,911	63,621	27,271	40,019	-	-
2175									
2176									
2177				11,690,832	8,178,683	466,051	1,662,387	1,383,712	-
2178									
2179	281	Accumulated Deferred Income Taxes							
2180		PT	DGP	(530,084)	(371,039)	(159,045)	-	-	-
2181		T	SNPT	-	-	-	-	-	-
2182				(530,084)	(371,039)	(159,045)	-	-	-
2183									
2184	282	Accumulated Deferred Income Taxes							
2185		GP	S	2,312,201	1,099,450	468,339	725,458	18,954	-
2186		ACCMDIT	DITBALMA	(50,722,320)	(23,022,148)	(7,913,903)	(19,614,149)	(172,121)	-
2187		PT	DGP	2,499,408	1,749,493	749,915	-	-	-
2188		LABOR	SO	798,458	394,667	46,771	198,412	158,609	-
2189		CUST	CN	-	-	-	-	-	-
2190		P	SE	(32,334)	(32,334)	-	-	-	-
2191		P	SG	(1,780,799)	(1,780,799)	-	-	-	-
2192				(46,925,386)	(21,591,671)	(6,648,878)	(18,690,280)	5,443	-
2193									
2194	283	Accumulated Deferred Income Taxes							
2195		GP	S	-	-	-	-	-	-
2196		P	SG	321,193	321,193	-	-	-	-
2197		P	SE	(176,110)	(176,110)	-	-	-	-
2198		LABOR	SO	(621,818)	(307,356)	(38,424)	(154,518)	(123,520)	-
2199		GP	GPS	57,404	27,285	11,627	18,010	471	-
2200		PTD	SNP	(1,728,484)	(840,024)	(360,074)	(528,385)	-	-
2201		P	TROJP	(27,707)	(27,707)	-	-	-	-
2202									
2203									
2204				(2,175,523)	(1,002,709)	(384,871)	(664,893)	(123,050)	-
2205									
2206		TOTAL ACCUMULATED DEF INCOME TAX		(37,940,161)	(14,786,737)	(6,728,743)	(17,692,785)	1,266,104	-

2207	DECEMBER 1998 MODIFIED ACCORD			
2208	BEGINNING/ENDING AVG.			
2209	FERC	BUSINESS	PITA	
2210	ACCT	DESCRIPTION	FUNCTION	FACTOR
2211	255	Accumulated Investment Tax Credit		
2212		PTD	S	
2213		PTD	ITC84	
2214		PTD	ITC85	
2215		PTD	ITC86	
2216		PTD	ITC88	
2217		PTD	ITC89	
2218		PTD	ITC90	
2219		PTD	DGU	
2220				
2221				
2222	TOTAL RATE BASE DEDUCTIONS			
2223				
2224				
2225				

WASHINGTON					
Normalized	Production	Transmission	Distribution	Retail	Misc
56,674	27,543	11,806	17,325	-	-
(627,580)	(304,997)	(130,736)	(191,847)	-	-
(1,449,515)	(704,448)	(301,960)	(443,106)	-	-
(566,510)	(275,318)	(118,014)	(173,178)	-	-
(84,220)	(40,930)	(17,545)	(25,745)	-	-
(179,878)	(87,419)	(37,472)	(54,988)	-	-
(24,769)	(12,038)	(5,160)	(7,572)	-	-
-	-	-	-	-	-
(2,875,798)	(1,397,606)	(599,080)	(879,111)	-	-
(51,687,294)	(26,633,467)	(7,542,128)	(18,956,213)	1,444,513	-

2228	FERC			
2227	ACCT	DESCRIPTION	FACTOR	
2228	108SP	Steam Prod Plant Accumulated Depr		
2229		P	DGP	
2230		P	DGU	
2231		P	SG	
2232				
2233				
2234	108NP	Nuclear Prod Plant Accumulated Depr		
2235		P	DGP	
2236		P	DGU	
2237		P	SG	
2238				
2239				
2240				
2241	108HP	Hydraulic Prod Plant Accum Depr		
2242		Pre-Merger Pacific	P DGP	
2243		Pre-Merger Utah	P DGU	
2244			P SG	
2245				
2246				
2247	108OP	Other Production Plant - Accum Depr		
2248		P	S	
2249		P	DGU	
2250		P	DGP	
2251		P	SG	
2252				
2253				
2254	108EP	Experimental Plant - Accum Depr		
2255		P	DGP	
2256		P	SG	
2257				
2258				
2259		Post-Merger Hydro Depr (Step 1 Adj)		
2260		P		0
2261		P		0
2262		P		0
2263				
2264				
2265	TOTAL PRODUCTION PLANT DEPRECIATION			
2266				

UNADJUSTED RESULTS				
TOTAL	OTHER	Transmission	ADJ TOTAL	
(97,411,791)	(97,411,791)	-	-	-
-	-	-	-	-
(30,630,640)	(30,630,640)	-	-	-
(128,042,431)	(128,042,431)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(20,986,044)	(20,986,044)	-	-	-
-	-	-	-	-
(1,432,617)	(1,432,617)	-	-	-
(22,418,661)	(22,418,661)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
128,220	128,220	-	-	-
(1,060,388)	(1,060,388)	-	-	-
(932,167)	(932,167)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(151,393,259)	(151,393,259)	-	-	-

2267	FERC	BUSINESS	PITA	
2268	ACCT	DESCRIPTION	FUNCTION	FACTOR
2269	Summary of Prod Plant Depreciation by Factor			
2270		S		
2271		DGP		
2272		DGU		
2273		SG		
2274	Total of Prod Plant Depreciation by Factor			
2275				
2276				
2277	FERC			
2278	ACCT	DESCRIPTION	FACTOR	
2279	108TP	Transmission Plant Accumulated Depr		
2280		T	DGP	
2281		T	DGU	
2282		T	SG	
2283	TOTAL TRANS PLANT ACCUM DEPR			

WASHINGTON					
Normalized	Production	Transmission	Distribution	Retail	Misc
-	27,543	11,806	17,325	-	-
(118,269,614)	(118,269,614)	-	-	-	-
-	-	-	-	-	-
(33,123,644)	(33,123,644)	-	-	-	-
(151,393,259)	(151,385,716)	11,806	17,325	-	-
WASHINGTON					
Normalized	Production	Transmission	Distribution	Retail	Misc
(47,784,659)	-	(47,784,659)	-	-	-
-	-	-	-	-	-
(8,799,869)	-	(8,799,869)	-	-	-
(56,584,529)	-	(56,584,529)	-	-	-

2284 DECEMBER 1998 MODIFIED ACCORD											
2285 BEGINNING/ENDING AVG.											
2286	FERC	BUSINESS	PITA	WASHINGTON							
2287	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc	
2288	108360	Land and Land Rights									
2289		DPW	S		(47,333)	-	-	(47,333)	-	-	
2290					(47,333)	-	-	(47,333)	-	-	
2291											
2292	108361	Structures and Improvements									
2293		DPW	S		(66,841)	-	-	(66,841)	-	-	
2294					(66,841)	-	-	(66,841)	-	-	
2295											
2296	108362	Station Equipment									
2297		DPW	S		(3,957,187)	-	-	(3,957,187)	-	-	
2298					(3,957,187)	-	-	(3,957,187)	-	-	
2299											
2300	108364	Poles, Towers & Fixtures									
2301		DPW	S		(7,184,483)	-	-	(7,184,483)	-	-	
2302					(7,184,483)	-	-	(7,184,483)	-	-	
2303											
2304	108365	Overhead Conductors									
2305		DPW	S		(6,550,502)	-	-	(6,550,502)	-	-	
2306					(6,550,502)	-	-	(6,550,502)	-	-	
2307											
2308	108368	Underground Conduit									
2309		DPW	S		(818,932)	-	-	(818,932)	-	-	
2310					(818,932)	-	-	(818,932)	-	-	
2311											
2312	108367	Underground Conductors									
2313		DPW	S		(1,743,890)	-	-	(1,743,890)	-	-	
2314					(1,743,890)	-	-	(1,743,890)	-	-	
2315											
2316	108368	Line Transformers									
2317		DPW	S		(13,561,495)	-	-	(13,561,495)	-	-	
2318					(13,561,495)	-	-	(13,561,495)	-	-	
2319											
2320	108369	Services									
2321		DPW	S		(4,514,007)	-	-	(4,514,007)	-	-	
2322					(4,514,007)	-	-	(4,514,007)	-	-	
2323											
2324	108370	Meters									
2325		DPW	S		(1,167,881)	-	-	(1,167,881)	-	-	
2326					(1,167,881)	-	-	(1,167,881)	-	-	
2327											
2328											
2329											
2330	108371	Installations on Customers' Premises									
2331		DPW	S		(187,864)	-	-	(187,864)	-	-	
2332					(187,864)	-	-	(187,864)	-	-	
2333											
2334	108372	Leased Property									
2335		DPW	S		-	-	-	-	-	-	
2336					-	-	-	-	-	-	
2337											
2338	108373	Street Lights									
2339		DPW	S		(649,095)	-	-	(649,095)	-	-	
2340					(649,095)	-	-	(649,095)	-	-	
2341											
2342	108D00	Unclassified Dist Plant - Acct 300									
2343		DPW	S		-	-	-	-	-	-	
2344					-	-	-	-	-	-	
2345											
2346	108DS	Unclassified Dist Sub Plant - Acct 300									
2347		DPW	S		-	-	-	-	-	-	
2348					-	-	-	-	-	-	
2349											
2350	108DP	Unclassified Dist Sub Plant - Acct 300									
2351		DPW	S		(40,380,766)	-	-	(40,380,766)	-	-	
2352					(40,380,766)	-	-	(40,380,766)	-	-	
2353											
2354											
2355	TOTAL DISTRIBUTION PLANT DEPR					(80,830,277)	-	-	(80,830,277)	-	-
2356											
2357											
2358											
2359	Summary of Distribution Plant Depr by Factor										
2360		S			(80,830,277)	-	-	(80,830,277)	-	-	
2361											
2362	Total Distribution Depreciation by Factor					(80,830,277)	-	-	(80,830,277)	-	-

2363 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON					
2364 BEGINNING/ENDING AVG.				Normalized	Production	Transmission	Distribution	Retail	Misc
ACCT	DESCRIPTION	FUNCTION	FACTOR						
2367	108GP	General Plant Accumulated Depr							
2368		TD	S	(7,187,492)	-	(2,912,941)	(4,274,551)	-	-
2369		G-DGP	DGP	(1,173,723)	(689,569)	(484,153)	-	-	-
2370		G-DGU	DGU	-	-	-	-	-	-
2371		G-SG	SG	(1,164,475)	(779,305)	(385,170)	-	-	-
2372		CUST	CN	(118,446)	-	-	-	(118,446)	-
2373		PTD	SO	(3,809,836)	(1,754,341)	(751,994)	(1,103,501)	-	-
2374		P	SE	(63,943)	(63,943)	-	-	-	-
2375				(13,317,914)	(3,287,158)	(4,534,258)	(5,378,052)	(118,446)	-
2376									
2377									
2378	108MP	Mining Plant Accumulated Depr.							
2379		P	S	-	-	-	-	-	-
2380		P	SE	(17,826,447)	(17,826,447)	-	-	-	-
2381				(17,826,447)	(17,826,447)	-	-	-	-
2382	108MP	Less Centralia Situs Depreciation							
2383		P	S	-	-	-	-	-	-
2384				(17,826,447)	(17,826,447)	-	-	-	-
2385									
2386	1E+06	Accum Depr - Capital Lease							
2387		PTD	SO	-	-	-	-	-	-
2388				-	-	-	-	-	-
2389				-	-	-	-	-	-
2390		Remove Capital Leases		-	-	-	-	-	-
2391				-	-	-	-	-	-
2392				-	-	-	-	-	-
2393	1E+06	Accum Depr - Capital Lease							
2394		P	S	-	-	-	-	-	-
2395		P	SE	-	-	-	-	-	-
2396				-	-	-	-	-	-
2397				-	-	-	-	-	-
2398		Remove Capital Leases		-	-	-	-	-	-
2399				-	-	-	-	-	-
2400									
2401									
2402		TOTAL GENERAL PLANT ACCUM DEPR		(31,144,361)	(21,113,605)	(4,534,258)	(5,378,052)	(118,446)	-
2403									
2404									
2405									
2406		Summary of General Depreciation by Factor							
2407		S		(7,187,492)	-	(2,912,941)	(4,274,551)	-	-
2408		DGP		(1,173,723)	(689,569)	(484,153)	-	-	-
2409		DGU		-	-	-	-	-	-
2410		SE		(17,890,390)	(17,890,390)	-	-	-	-
2411		SO		(3,609,836)	(1,754,341)	(751,994)	(1,103,501)	-	-
2412		CN		(118,446)	-	-	-	(118,446)	-
2413		SG		(1,164,475)	(779,305)	(385,170)	-	-	-
2414		Remove Capital Leases		-	-	-	-	-	-
2415		Total General Depreciation by Factor		(31,144,361)	(21,113,605)	(4,534,258)	(5,378,052)	(118,446)	-
2416									
2417									
2418		TOTAL ACCUM DEPR - PLANT IN SERVICE		(319,952,425)	(172,606,864)	(61,118,786)	(86,208,329)	(118,446)	-

2419 DECEMBER 1998 MODIFIED ACCORD				WASHINGTON						
2420 BEGINNING/ENDING AVG.										
2421	ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	Normalized	Production	Transmission	Distribution	Retail	Misc
2424	111SP	Accum Prov for Amort-Steam								
2425			P	DGP	-	-	-	-	-	-
2426			P	SG	-	-	-	-	-	-
2427					-	-	-	-	-	-
2428										
2429										
2430	111GP	Accum Prov for Amort-General								
2431			TD	S	(804,848)	-	(326,188)	(478,660)	-	-
2432			CUST	CN	(21,958)	-	-	-	(21,958)	-
2433			I-SG	SG	-	-	-	-	-	-
2434			PTD	SO	(1,437,039)	(698,385)	(299,381)	(439,293)	-	-
2435			P	SE	(213,770)	(213,770)	-	-	-	-
2436					(2,477,615)	(912,155)	(625,549)	(917,952)	(21,958)	-
2437										
2438										
2439	111HP	Accum Prov for Amort-Hydro								
2440		Pre-Merger Pacific	P	DGP	(43,387)	(43,387)	-	-	-	-
2441		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
2442		Post-Merger Pacific	P	SG	(4,590)	(4,590)	-	-	-	-
2443		Post-Merger Utah	P	SG-U	-	-	-	-	-	-
2444					(47,957)	(47,957)	-	-	-	-
2445										
2446										
2447	111IP	Accum Prov for Amort-Intangible Plant								
2448			TD	S	(1,241,530)	-	(503,166)	(738,364)	-	-
2449			I-DGP	DGP	(221,341)	(218,211)	(3,131)	-	-	-
2450			I-DGU	DGU	-	-	-	-	-	-
2451			P	SE	(27,875)	(27,875)	-	-	-	-
2452			I-SG	SG	(475,257)	(306,601)	(168,655)	-	-	-
2453			CUST	CN	(1,130,553)	-	-	-	(1,130,553)	-
2454			PTD	SO	(4,859,431)	(2,381,631)	(1,012,307)	(1,465,494)	-	-
2455					(7,955,988)	(2,914,318)	(1,687,259)	(2,223,858)	(1,130,553)	-
2456	111IP	Less Non-Utility Plant								
2457			NUTIL	OTH	-	-	-	-	-	-
2458					(7,955,988)	(2,914,318)	(1,687,259)	(2,223,858)	(1,130,553)	-
2459										
2460	111399	Accum Prov for Amort-Mining								
2461			P	SE	-	-	-	-	-	-
2462					-	-	-	-	-	-
2463										
2464		TOTAL ACCUM PROV FOR AMORTIZATION			(10,481,660)	(3,874,430)	(2,312,808)	(3,141,810)	(1,152,512)	-
2465		BEGINNING/ENDING AVG.								
2466										
2467										
2468										
2469		Summary of Amortization by Factor								
2470		S			-	-	(829,354)	(1,217,024)	-	-
2471		DGP			(264,709)	(261,578)	(3,131)	-	-	-
2472		DGU			-	-	-	-	-	-
2473		SE			(241,645)	(241,645)	-	-	-	-
2474		SO			(8,296,470)	(3,060,016)	(1,311,668)	(1,924,787)	-	-
2475		CN			(1,152,512)	-	-	-	(1,152,512)	-
2476		SG			(479,846)	(311,191)	(168,655)	-	-	-
2477		Total Provision For Amortization by Factor			(8,435,182)	(3,874,430)	(2,312,808)	(3,141,810)	(1,152,512)	-

PacifiCorp
State of Washington
12 Months ended December 1998
FUNC FACTORS

<u>Function</u>	<u>Description</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>CUST</u>	<u>MISC</u>	<u>Total</u>
ACCMDIT	Deferred Income Tax - Balance	45.3886%	15.6024%	38.6697%	0.3393%	0.0000%	100.00%
BOOKDEPR	Book Depreciation	43.4458%	18.0900%	38.0591%	0.4051%	0.0000%	100.00%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.00%
CWC	Cash Working Capital	77.3324%	9.1922%	8.6119%	4.5246%	0.3389%	100.00%
DDS2	Deferred Debits - Situs	57.5487%	4.9171%	20.8594%	16.6748%	0.0000%	100.00%
DDS6	Deferred Debits - Situs	0.0084%	0.0045%	0.0340%	0.0000%	99.9531%	100.00%
DDSO2	Deferred Debits - System Overhead	28.3498%	7.3884%	42.3983%	0.0000%	21.8634%	100.00%
DDSO6	Deferred Debits - System Overhead	29.5069%	46.4658%	6.7938%	0.0000%	17.2335%	100.00%
DEFSG	Deferred Debit - System Generation	37.0445%	62.9555%	0.0000%	0.0000%	0.0000%	100.00%
DITEXP	Deferred Income Tax - Expense	45.7511%	24.7156%	29.5537%	-0.0204%	0.0000%	100.00%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.00%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.00%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.00%
FERC	FERC Fees	70.4213%	29.5787%	0.0000%	0.0000%	0.0000%	100.00%
FIT	Federal Income Taxes	55.7010%	25.7523%	16.5202%	1.0613%	0.9652%	100.00%
G	General Plant	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%	100.00%
G-DGP	General Plant - DGP Factor	58.7506%	41.2494%	0.0000%	0.0000%	0.0000%	100.00%
G-DGU	General Plant - DGU Factor	54.4844%	45.5156%	0.0000%	0.0000%	0.0000%	100.00%
GP	Total Plant	47.5499%	20.2551%	31.3752%	0.8198%	0.0000%	100.00%
G-SG	General Plant - SG Factor	66.9233%	33.0767%	0.0000%	0.0000%	0.0000%	100.00%
I	Intangible Plant	38.3498%	17.2717%	20.9672%	23.4113%	0.0000%	100.00%
IBT	Income Before Taxes	55.7989%	25.6954%	16.4837%	1.0589%	0.9631%	100.00%
I-DGP	Intangible Plant - DGP Factor	98.5856%	1.4144%	0.0000%	0.0000%	0.0000%	100.00%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
I-SG	Intangible Plant - SG Factor	64.5128%	35.4872%	0.0000%	0.0000%	0.0000%	100.00%

PacifiCorp
State of Washington
12 Months ended December 1998
FUNC FACTORS

<u>Function</u>	<u>Description</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>CUST</u>	<u>MISC</u>	<u>Total</u>
LABOR	Direct Labor Expense	49.4286%	5.8576%	24.8493%	19.8644%	0.0000%	100.00%
MSS	Materials & Supplies	84.1104%	2.9920%	12.8975%	0.0000%	0.0000%	100.00%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
OTHDGP	Other Revenues - DGP Factor	7.3334%	92.6666%	0.0000%	0.0000%	0.0000%	100.00%
OTHDGU	Other Revenues - DGU Factor	7.3334%	92.6666%	0.0000%	0.0000%	0.0000%	100.00%
OTHSE	Other Revenues - SE Factor	99.9040%	0.0960%	0.0000%	0.0000%	0.0000%	100.00%
OTHSG	Other Revenues - SG Factor	7.3334%	92.6666%	0.0000%	0.0000%	0.0000%	100.00%
OTHSGR	Other Revenues - Rolled-In SG Factor	7.3334%	92.6666%	0.0000%	0.0000%	0.0000%	100.00%
OTHSO	Other Revenues - SO Factor	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%	100.00%
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
PT	Production / Transmission	69.9963%	30.0037%	0.0000%	0.0000%	0.0000%	100.00%
PTD	Prod, Trans, Dist Plant	48.5989%	20.8318%	30.5693%	0.0000%	0.0000%	100.00%
SCHMA	Schedule M Additions	48.1975%	16.6019%	32.1410%	3.3524%	-0.2928%	100.00%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMAP	Schedule M Additions - Permanent	62.5742%	13.4268%	22.4686%	1.5304%	0.0000%	100.00%
SCHMAT	Schedule M Additions - Temporary	47.9023%	16.6801%	32.3328%	3.3817%	-0.2969%	100.00%
SCHMD	Schedule M Deductions	44.1325%	17.9872%	39.5443%	-1.7213%	0.0573%	100.00%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMDP	Schedule M Deductions - Permanent	68.2193%	4.7557%	16.0982%	10.9268%	0.0000%	100.00%
SCHMDT	Schedule M Deductions - Temporary	42.9566%	18.6327%	40.6885%	-2.3379%	0.0601%	100.00%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.00%
TAXDEPR	Tax Depreciation	37.7260%	19.4678%	42.3496%	0.4565%	0.0000%	100.00%
TD	Transmission / Distribution	0.0000%	40.5279%	59.4721%	0.0000%	0.0000%	100.00%
WSF	Wholesale Sales Firm	95.6921%	4.3079%	0.0000%	0.0000%	0.0000%	100.00%
REVREQ	Revenue Requirement	68.6282%	12.1491%	15.4165%	3.4521%	0.3541%	100.00%

PacifiCorp
State of Washington
12 Months Ended December 1998
Washington State Specific Functionalization Factors

Factor	Total	Production	Transmission	Distribution	CUST	DMSC
<u>Total Plant</u>						
PTD	841,304,792	408,864,962	175,258,869	257,180,960	-	-
PT	584,123,832	408,864,962	175,258,869			
TD	432,439,829		175,258,869	257,180,960		
Plant %						
P	100.000%	100.000%				
T	100.000%		100.000%			
DPW	100.000%			100.000%		
PTD	100.000%	48.599%	20.832%	30.569%	0.000%	0.000%
PT	100.000%	69.996%	30.004%	0.000%	0.000%	0.000%
TD	100.000%	0.000%	40.528%	59.472%	0.000%	0.000%
<u>Cash Working Capital</u>						
(O&M + Taxes) / 365	559,610	432,759	51,440	48,193	25,320	1,896
Net LAG Days		20.0	20.0	20.0	20.0	20.0
CWC	11,192,192	8,655,188	1,028,810	963,865	506,401	37,928
CWC %	100.000%	77.332%	9.192%	8.612%	4.525%	0.339%
<u>Income Before Taxes</u>						
IBT	33,757,965	18,836,566	8,674,247	5,564,571	357,467	325,113
IBT %	100.000%	55.799%	25.695%	16.484%	1.059%	0.963%
<u>Federal Income Taxes</u>						
FIT	11,128,523	6,198,700	2,865,850	1,838,457	118,102	107,413
FIT %	100.000%	55.701%	25.752%	16.520%	1.061%	0.965%
<u>Revenue Requirement</u>						
REVREQ	274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
REVREQ %	100.000%	68.628%	12.149%	15.416%	3.452%	0.354%

PacifiCorp
12 Months Ended December 1998
FERC FORM 1 Funtionalization Factors

Factor	Total	Production	Transmission	Distribution	CUST	DMSC
PLANT	10,266,268,692	4,844,230,045	2,102,335,391	3,319,703,256	0	0
UNCLASSIFIED PLANT	10,534,946		1,151	10,533,795	0	0
TOTAL PLANT	10,276,803,638	4,844,230,045	2,102,336,542	3,330,237,051	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%
PT	100.0000%	69.7356%	30.2644%			
TD	100.0000%		38.6987%	61.3013%	0.0000%	0.0000%

Source: Ferc Form 1 Pp 204 - 207

LABOR	183,494,602	90,698,845	10,748,429	45,597,212	36,450,116	0
LABOR %	100.0000%	49.4286%	5.8576%	24.8493%	19.8644%	0.0000%

Source: Ferc Form 1 pg 354

Material & Supplies	57,629,766	48,472,653	1,724,290	7,432,823	0	0
Material & Supplies %	100.0000%	84.1104%	2.9920%	12.8975%	0.0000%	0.0000%

Source: Ferc Form 1 pg 227

FERC	30,792,943	21,684,798	9,108,145	0	0	
FERC %	100.0000%	70.4213%	29.5787%	0.0000%	0.0000%	

Source: FERC reporting requirement No. 582 (Jerry Miller) Based on 1996

PacifiCorp
12 Months Ended December 1998
ACCMDIT
December 1998

Pacific Division		Total	Production	Transmission	Distribution	CUST	DMSC
Pacific Division							
Production	P	17,178,497	17,178,497	-	-	-	-
Transmission	T	1,625,495	-	1,625,495	-	-	-
Distribution	DPW	7,909,756	-	-	7,909,756	-	-
General	G	1,157,034	288,996	361,319	472,728	33,991	-
Mining Plant	P	467,576	467,576	-	-	-	-
Total Pacific Division		28,338,358	17,935,068	1,986,815	8,382,484	33,991	0
Utah Division							
Production	P	0	-	-	-	-	-
Transmission	T	0	-	-	-	-	-
Distribution	DPW	0	-	-	-	-	-
General	G	203,130	50,736	63,434	82,993	5,967	-
Mining Plant	P	378,157	378,157	-	-	-	-
Total Utah Division		581,287	428,893	63,434	82,993	5,967	0
PACIFICORP							
Production	P	2,683,904	2,683,904	-	-	-	-
Hydro - P	P	(1,039,211)	(1,039,211)	-	-	-	-
Hydro - U	P	337,764	337,764	-	-	-	-
Transmission	T	5,067,337	-	5,067,337	-	-	-
Distribution	DPW	11,033,025	-	-	11,033,025	-	-
General	G	5,084,779	1,270,039	1,587,878	2,077,483	149,378	-
Mining Plant	P	3,708,400	3,708,400	-	-	-	-
Total PC (Post Merger)		26,875,997	6,960,896	6,655,215	13,110,508	149,378	0
Total Deferred Taxes		55,795,642	25,324,857	8,705,463	21,575,985	189,337	0
ACCMDIT FACTOR		100.00%	45.3886%	15.6024%	38.6697%	0.3393%	0.0000%
	P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	G	100.0000%	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%

PacifiCorp
12 Months Ended December 1998
Book Depreciation
December 1998

Descriptio Function		Amount	Production	Transmission	Distribution	CUST	DMSC
Steam	P	108,160,775.49	108,160,775	-	-	-	-
Hydro	P	11,757,722.56	11,757,722.56	-	-	-	-
Other	P	6,598,060.03	6,598,060.03	-	-	-	-
Transmissi	T	49,431,629.04	-	49,431,629.04	-	-	-
Distribution	DPW	110,020,939.29	-	-	110,020,939.29	-	-
General	CUST	1,274,562.93	-	-	-	1,274,562.93	-
General	DPW	1,009.22	-	-	1,009.22	-	-
General	P	4,141,407.51	4,141,407.51	-	-	-	-
General	PTD	12,780,674.28	6,024,492.49	2,614,556.00	4,141,625.79	-	-
General	T	1,348,124.71	-	1,348,124.71	-	-	-
General	TD	9,089,834.82	-	3,517,649.89	5,572,184.93	-	-
Book Depreciation		314,604,739.88	136,682,458.08	56,911,959.64	119,735,759.23	1,274,562.93	-
BookDepr Factor		100.00%	43.4458%	18.0900%	38.0591%	0.4051%	0.0000%
P		100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
DPW		100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST		100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
PTD		100.0000%	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%
TD		100.0000%	0.0000%	38.6987%	61.3013%	0.0000%	0.0000%
G		100.0000%	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SE	18236	0	P	(959,262)	(959,262)	-	-	-	-
SE	18236	7651	P	2,313,515	2,313,515	-	-	-	-
SGCT	182399	120	P	20,858,400	20,858,400	-	-	-	-
SO	182391	100445	T	132	-	132	-	-	-
SO	182391	16632	DMSC	169,254	-	-	-	-	169,254
SO	182391	16633	DMSC	26,578	-	-	-	-	26,578
SO	182391	16634	ESD	3,392,276	1,017,683	339,228	2,035,366	-	-
SO	182391	16642	ESD	1,460,337	438,101	146,034	876,202	-	-
SO	182391	16643	DMSC	620,118	-	-	-	-	620,118
SO	182391	16646	P	41,689	41,689	-	-	-	-
SO	182391	17436	ESD	(2,211,214)	(663,364)	(221,121)	(1,326,729)	-	-
SO	182391	37465	TD	(180,245)	-	(69,753)	(110,492)	-	-
SO	182391	55118	T	53,409	-	53,409	-	-	-
SO	182391	55119	ESD	1,567	470	157	940	-	-
SO	182391	55313	ESD	3,624,532	1,087,360	362,453	2,174,719	-	-
SO	182391	55537	DMSC	1,048,698	-	-	-	-	1,048,698
SO	182391	55538	DMSC	2,426,468	-	-	-	-	2,426,468
SO	182391	57122	ESD	170,051	51,015	17,005	102,031	-	-
SO	182391	57123	DMSC	3,287	-	-	-	-	3,287
SO	182391	57124	P	2,648	2,648	-	-	-	-
SO	182391	57125	ESD	31	9	3	19	-	-
SO	182391	57130	ESD	86,419	25,926	8,642	51,851	-	-
SO	182391	57141	P	1,216,383	1,216,383	-	-	-	-
SO	182391	7192	ESD	810,330	243,099	81,033	486,198	-	-
SO	182391	87001	DMSC	8,606	-	-	-	-	8,606
SO	182391	87002	DMSC	5,020	-	-	-	-	5,020
SO	182391	87050	P	51,412	51,412	-	-	-	-
SO	182391	87101	T	67,500	-	67,500	-	-	-
SO	182391	87201	DMSC	36,152	-	-	-	-	36,152
SO	182391	87300	P	50,135	50,135	-	-	-	-
SO	182391	87400	P	29,140	29,140	-	-	-	-
SO	182391	87501	DMSC	204,442	-	-	-	-	204,442
SO	182391	88005	ESD	127,519	38,256	12,752	76,511	-	-
SO	182391	88010	P	92,960	92,960	-	-	-	-
SO	182391	88020	P	4,118	4,118	-	-	-	-

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	182391	88030	DMSC	6,958	-	-	-	-	6,958
SO	182391	88040	DMSC	12,840	-	-	-	-	12,840
SO	182391	88050	DMSC	2,210	-	-	-	-	2,210
SO	182391	88060	DMSC	58,155	-	-	-	-	58,155
SO	182391	88065	DMSC	52,640	-	-	-	-	52,640
SO	182391	88070	DMSC	27,158	-	-	-	-	27,158
SO	182391	88080	DMSC	23,477	-	-	-	-	23,477
SO	182391	88090	P	3,945	3,945	-	-	-	-
SO	182391	88500	ESD	60,706	18,212	6,071	36,424	-	-
SO	182391	9760	ESD	7,955,938	2,386,781	795,594	4,773,563	-	-
Total 182 SO				21,643,778	6,135,979	1,599,138	9,176,603	-	4,732,059
DDSO2 FACTOR				100.00%	28.3498%	7.3884%	42.3983%	0.0000%	21.8634%

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
WA	182399	288	P	1,152,515	1,152,515	-	-	-	-
WYP	1823106	1	LABOR	4,571,270	2,259,516	267,768	1,135,931	908,056	-
WYU	1823106	2	LABOR	1,453,980	718,682	85,169	361,305	288,825	-
WYU	182399	15	P	-	-	-	-	-	-
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				7,177,765	4,130,713	352,937	1,497,235	1,196,880	-
DDS2 FACTOR				100.00%	57.5487%	4.9171%	20.8594%	16.6748%	0.0000%
DGP	1869	358	P	(12)	(12)	-	-	-	-
DGP	1869	1000	P	(0)	(0)	-	-	-	-
DGP	1868	304	P	1,582,935	1,582,935	-	-	-	-
DGU	1868	20	P	0	0	-	-	-	-
EXCTAX	1869	151	P	3,893	3,893	-	-	-	-
CA	1861	35311	PTD	95	45	19	31	-	-
IDU	1868	2	DMSC	2	-	-	-	-	2
MT	1869	339	P	(17)	(17)	-	-	-	-
OR	1861	9249	DMSC	24	-	-	-	-	24
OR	1861	6818	DMSC	323	-	-	-	-	323
OR	1869	10034	DMSC	1,645	-	-	-	-	1,645
OR	1869	38	DMSC	5,276	-	-	-	-	5,276
OR	1869	35	DMSC	9,498	-	-	-	-	9,498
OR	1869	10033	DMSC	13,925	-	-	-	-	13,925
OR	1869	10057	DMSC	19,541	-	-	-	-	19,541
OR	1869	10049	DMSC	37,079	-	-	-	-	37,079
OR	1869	10043	DMSC	85,685	-	-	-	-	85,685
OR	1869	10030	DMSC	111,097	-	-	-	-	111,097
OR	1869	10041	DMSC	111,355	-	-	-	-	111,355
OR	1869	10054	DMSC	208,266	-	-	-	-	208,266
OR	1869	10051	DMSC	259,436	-	-	-	-	259,436
UT	1861	35315	PTD	95	45	19	31	-	-
WA	1869	187	DPW	232	-	-	232	-	-
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				863,556	73	39	294	-	863,151

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
DDS6 FACTOR				100.00%	0.0084%	0.0045%	0.0340%	0.0000%	99.9531%
SE	1861	34284	P	(23)	(23)	-	-	-	-
SE	1865	4	P	(2)	(2)	-	-	-	-
SE	1865	10	P	(0)	(0)	-	-	-	-
SE	1865	9	P	2	2	-	-	-	-
SE	1865	30	P	485	485	-	-	-	-
SE	1865	31	P	4,725	4,725	-	-	-	-
SE	1865	22	P	9,976	9,976	-	-	-	-
SE	1865	28	P	9,991	9,991	-	-	-	-
SE	1865	26	P	68,866	68,866	-	-	-	-
SE	1865	15	P	201,312	201,312	-	-	-	-
SE	1865	16	P	761,792	761,792	-	-	-	-
SE	1865	27	P	996,526	996,526	-	-	-	-
SE	1865	8	P	1,200,369	1,200,369	-	-	-	-
SE	1865	2	P	1,262,300	1,262,300	-	-	-	-
SE	1865	5	P	2,613,205	2,613,205	-	-	-	-
SE	1865	29	P	3,592,927	3,592,927	-	-	-	-
SE	1865	1	P	8,892,484	8,892,484	-	-	-	-
SG	1861	36691	P	(600,000)	(600,000)	-	-	-	-
SG	1861	30815	P	(349)	(349)	-	-	-	-
SG	1869	345	P	(12)	(12)	-	-	-	-
SG	1861	6707	P	(2)	(2)	-	-	-	-
SG	1861	11869	P	(0)	(0)	-	-	-	-
SG	1861	38810	P	5,017	5,017	-	-	-	-
SG	1869	111	P	16,602	16,602	-	-	-	-
SG	1861	39097	P	147,166	147,166	-	-	-	-
SG	1869	119	P	182,003	182,003	-	-	-	-
SG	1861	36711	P	182,189	182,189	-	-	-	-
SG	1868	29	P	266,918	266,918	-	-	-	-
SG	1868	27	P	324,715	324,715	-	-	-	-
SG	1868	28	P	436,405	436,405	-	-	-	-
SG	1868	26	P	569,064	569,064	-	-	-	-
SG	1868	35	P	1,076,400	1,076,400	-	-	-	-
SG	1868	30	P	2,610,235	2,610,235	-	-	-	-

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SG	1869	175	P	3,108,560	3,108,560	-	-	-	-
SG	1868	303	T	5,832,455	-	5,832,455	-	-	-
SG	1868	300	T	6,180,330	-	6,180,330	-	-	-
SG	1869	800	P	9,487,487	9,487,487	-	-	-	-
SG	1868	301	T	18,258,573	-	18,258,573	-	-	-
				48,083,757	17,812,398	30,271,358	-	-	-
DEFSG FACTOR				100.00%	37.0445%	62.9555%	0.0000%	0.0000%	0.0000%
SNPPS	1861	13101	P	(104)	(104)	-	-	-	-
SNPPS	1861	102172	P	(17)	(17)	-	-	-	-
SNPPS	1861	6473	P	(0)	(0)	-	-	-	-
SNPPS	1861	7381	P	6	6	-	-	-	-
SNPPS	1861	18219	P	226	226	-	-	-	-
SNPPS	1861	38555	P	86,533	86,533	-	-	-	-
SO	18611	100445	T	(658)	-	(658)	-	-	-
SO	1861	100445	T	(1)	-	(1)	-	-	-
SO	18635	100445	T	658	-	658	-	-	-
SO	18611	16632	DMSC	(242,511)	-	-	-	-	(242,511)
SO	18635	16632	DMSC	242,511	-	-	-	-	242,511
SO	18611	16633	DMSC	(34,264)	-	-	-	-	(34,264)
SO	18635	16633	DMSC	34,264	-	-	-	-	34,264
SO	18611	16634	ESD	(4,685,564)	(1,405,669)	(468,556)	(2,811,338)	-	-
SO	18635	16634	ESD	4,686,761	1,406,028	468,676	2,812,057	-	-
SO	18611	16642	ESD	(1,884,608)	(565,382)	(188,461)	(1,130,765)	-	-
SO	18635	16642	ESD	1,997,662	599,299	199,766	1,198,597	-	-
SO	18611	16643	DMSC	(839,610)	-	-	-	-	(839,610)
SO	18635	16643	DMSC	839,610	-	-	-	-	839,610
SO	18611	16646	P	(63,974)	(63,974)	-	-	-	-
SO	18635	16646	P	63,974	63,974	-	-	-	-
SO	18635	17436	ESD	(3,320,003)	(996,001)	(332,000)	(1,992,002)	-	-
SO	18611	17436	ESD	3,320,003	996,001	332,000	1,992,002	-	-
SO	1861	28806	ESD	457,907	137,372	45,791	274,744	-	-
SO	1861	300001	ESD	(1,622,519)	(486,756)	(162,252)	(973,511)	-	-
SO	1861	310010	DMSC	7,201	-	-	-	-	7,201

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	1861	310020	DMSC	11,181	-	-	-	-	11,181
SO	1861	310040	DMSC	841	-	-	-	-	841
SO	1861	310050	DMSC	7,531	-	-	-	-	7,531
SO	1861	321000	P	3,056	3,056	-	-	-	-
SO	1861	322000	P	5,220	5,220	-	-	-	-
SO	1861	325000	P	21,573	21,573	-	-	-	-
SO	1861	326000	P	25,704	25,704	-	-	-	-
SO	1861	328000	P	5,638	5,638	-	-	-	-
SO	1861	329000	P	127,068	127,068	-	-	-	-
SO	1861	329200	P	20,632	20,632	-	-	-	-
SO	1861	329600	P	14,079	14,079	-	-	-	-
SO	1861	330100	P	21,458	21,458	-	-	-	-
SO	1861	330200	P	1,724	1,724	-	-	-	-
SO	1861	330300	P	50	50	-	-	-	-
SO	1861	330500	P	4,904	4,904	-	-	-	-
SO	1861	330600	P	137	137	-	-	-	-
SO	1861	330800	P	1,204	1,204	-	-	-	-
SO	1861	330900	P	236	236	-	-	-	-
SO	1861	331000	P	2,263	2,263	-	-	-	-
SO	1861	331100	P	3,126	3,126	-	-	-	-
SO	1861	331200	P	533	533	-	-	-	-
SO	1861	331400	P	464	464	-	-	-	-
SO	1861	331500	P	95	95	-	-	-	-
SO	1861	331700	ESD	16,140	4,842	1,614	9,684	-	-
SO	1861	331800	P	(21,221)	(21,221)	-	-	-	-
SO	1861	332000	P	40	40	-	-	-	-
SO	1861	332200	P	311	311	-	-	-	-
SO	1861	340010	ESD	106,853	32,056	10,685	64,112	-	-
SO	1861	340020	ESD	445	133	44	267	-	-
SO	1861	340100	ESD	34,156	10,247	3,416	20,494	-	-
SO	1861	340200	P	8,334	8,334	-	-	-	-
SO	1861	340300	P	29,933	29,933	-	-	-	-
SO	1861	340400	ESD	51,007	15,302	5,101	30,604	-	-
SO	1861	340500	T	4,569	-	4,569	-	-	-
SO	1861	340600	ESD	3,919	1,176	392	2,352	-	-
SO	1861	340700	ESD	1,210	363	121	726	-	-

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	1861	340800	ESD	18,195	5,458	1,819	10,917	-	-
SO	1861	340900	ESD	4,081	1,224	408	2,448	-	-
SO	1861	341000	ESD	193	58	19	116	-	-
SO	1861	342000	T	176,374	-	176,374	-	-	-
SO	1861	343000	T	181,099	-	181,099	-	-	-
SO	1861	345200	T	1,163	-	1,163	-	-	-
SO	1861	345300	T	752	-	752	-	-	-
SO	1861	345500	T	3,552	-	3,552	-	-	-
SO	1861	345600	T	227	-	227	-	-	-
SO	1861	345700	T	369	-	369	-	-	-
SO	1861	345710	P	2,040	2,040	-	-	-	-
SO	1861	350100	ESD	7,083	2,125	708	4,250	-	-
SO	1861	350200	ESD	4,363	1,309	436	2,618	-	-
SO	1861	350300	ESD	2,903	871	290	1,742	-	-
SO	1861	350400	ESD	2,070	621	207	1,242	-	-
SO	1861	350500	ESD	39	12	4	23	-	-
SO	1861	350700	ESD	250	75	25	150	-	-
SO	1861	350800	ESD	1,793	538	179	1,076	-	-
SO	1861	360050	ESD	63,906	19,172	6,391	38,343	-	-
SO	1861	360200	ESD	8,324	2,497	832	4,994	-	-
SO	1861	360300	ESD	2,447	734	245	1,468	-	-
SO	1861	360400	T	12,482	-	12,482	-	-	-
SO	1861	360500	ESD	22,311	6,693	2,231	13,387	-	-
SO	1861	360600	ESD	9,517	2,855	952	5,710	-	-
SO	1861	360700	ESD	20,108	6,032	2,011	12,065	-	-
SO	1861	370010	ESD	998	299	100	599	-	-
SO	1861	370040	ESD	12,965	3,889	1,296	7,779	-	-
SO	1861	370060	ESD	(1,834)	(550)	(183)	(1,100)	-	-
SO	1861	370080	ESD	1,768	530	177	1,061	-	-
SO	1861	38541	PTD	222,672	104,962	45,552	72,158	-	-
SO	18611	46889	P	(320,716)	(320,716)	-	-	-	-
SO	1861	46889	P	(0)	(0)	-	-	-	-
SO	18635	46889	P	320,717	320,717	-	-	-	-
SO	18611	5032	P	(376)	(376)	-	-	-	-
SO	1861	5032	P	1	1	-	-	-	-
SO	18635	5032	P	376	376	-	-	-	-

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	18611	55118	T	(133,459)	-	(133,459)	-	-	-
SO	1861	55118	T	(0)	-	(0)	-	-	-
SO	18635	55118	T	133,459	-	133,459	-	-	-
SO	18611	55119	ESD	(5,402)	(1,621)	(540)	(3,241)	-	-
SO	1861	55119	ESD	1	0	0	0	-	-
SO	18635	55119	ESD	5,403	1,621	540	3,242	-	-
SO	18611	55313	ESD	(7,854,880)	(2,356,464)	(785,488)	(4,712,928)	-	-
SO	1861	55313	ESD	1	0	0	1	-	-
SO	18635	55313	ESD	7,647,749	2,294,325	764,775	4,588,649	-	-
SO	18611	55537	DMSC	(1,674,009)	-	-	-	-	(1,674,009)
SO	1861	55537	DMSC	2	-	-	-	-	2
SO	18635	55537	DMSC	1,674,009	-	-	-	-	1,674,009
SO	18611	55538	DMSC	(5,060,783)	-	-	-	-	(5,060,783)
SO	1861	55538	DMSC	(1)	-	-	-	-	(1)
SO	18635	55538	DMSC	5,060,782	-	-	-	-	5,060,782
SO	1861	57119	ESD	(1)	(0)	(0)	(0)	-	-
SO	18611	57122	ESD	(453,852)	(136,156)	(45,385)	(272,311)	-	-
SO	1861	57122	ESD	1	0	0	1	-	-
SO	18635	57122	ESD	453,852	136,156	45,385	272,311	-	-
SO	18611	57123	DMSC	(12,350)	-	-	-	-	(12,350)
SO	1861	57123	DMSC	(1)	-	-	-	-	(1)
SO	18635	57123	DMSC	12,349	-	-	-	-	12,349
SO	18611	57124	P	(8,150)	(8,150)	-	-	-	-
SO	18635	57124	P	8,150	8,150	-	-	-	-
SO	18611	57125	ESD	(156)	(47)	(16)	(94)	-	-
SO	1861	57125	ESD	(0)	(0)	(0)	(0)	-	-
SO	18635	57125	ESD	156	47	16	94	-	-
SO	18611	57130	ESD	(208,898)	(62,669)	(20,890)	(125,339)	-	-
SO	1861	57130	ESD	(1)	(0)	(0)	(0)	-	-
SO	18635	57130	ESD	208,898	62,669	20,890	125,339	-	-
SO	18611	57141	P	(2,202,054)	(2,202,054)	-	-	-	-
SO	1861	57141	P	1	1	-	-	-	-
SO	18635	57141	P	2,209,546	2,209,546	-	-	-	-
SO	1861	7190	ESD	0	0	0	0	-	-
SO	18611	7192	ESD	(1,147,424)	(344,227)	(114,742)	(688,454)	-	-
SO	18635	7192	ESD	1,147,424	344,227	114,742	688,454	-	-

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	18611	87001	DMSC	(11,059)	-	-	-	-	(11,059)
SO	18635	87001	DMSC	11,059	-	-	-	-	11,059
SO	18611	87002	DMSC	(6,379)	-	-	-	-	(6,379)
SO	18635	87002	DMSC	6,379	-	-	-	-	6,379
SO	18611	87050	P	(58,644)	(58,644)	-	-	-	-
SO	18635	87050	P	59,305	59,305	-	-	-	-
SO	18611	87101	T	(88,722)	-	(88,722)	-	-	-
SO	18635	87101	T	88,722	-	88,722	-	-	-
SO	18611	87201	DMSC	(47,577)	-	-	-	-	(47,577)
SO	18635	87201	DMSC	47,577	-	-	-	-	47,577
SO	18611	87300	P	(62,730)	(62,730)	-	-	-	-
SO	18635	87300	P	62,730	62,730	-	-	-	-
SO	18611	87400	P	(37,448)	(37,448)	-	-	-	-
SO	18635	87400	P	37,448	37,448	-	-	-	-
SO	18635	87500	DMSC	4,959	-	-	-	-	4,959
SO	18611	87501	DMSC	(230,557)	-	-	-	-	(230,557)
SO	18635	87501	DMSC	356,269	-	-	-	-	356,269
SO	18611	88005	ESD	(164,361)	(49,308)	(16,436)	(98,617)	-	-
SO	18635	88005	ESD	164,361	49,308	16,436	98,617	-	-
SO	18611	88010	P	(117,127)	(117,127)	-	-	-	-
SO	18635	88010	ESD	117,127	35,138	11,713	70,276	-	-
SO	18611	88020	P	(5,474)	(5,474)	-	-	-	-
SO	18635	88020	P	5,474	5,474	-	-	-	-
SO	18611	88030	DMSC	(8,987)	-	-	-	-	(8,987)
SO	18635	88030	DMSC	8,987	-	-	-	-	8,987
SO	18611	88040	DMSC	(19,704)	-	-	-	-	(19,704)
SO	18635	88040	DMSC	19,704	-	-	-	-	19,704
SO	18611	88050	DMSC	(2,763)	-	-	-	-	(2,763)
SO	18635	88050	DMSC	2,763	-	-	-	-	2,763
SO	18611	88060	DMSC	(75,836)	-	-	-	-	(75,836)
SO	18635	88060	DMSC	75,836	-	-	-	-	75,836
SO	18611	88065	DMSC	(68,297)	-	-	-	-	(68,297)
SO	18635	88065	DMSC	68,297	-	-	-	-	68,297
SO	18611	88070	DMSC	(34,750)	-	-	-	-	(34,750)
SO	18635	88070	DMSC	34,750	-	-	-	-	34,750
SO	18611	88080	DMSC	(30,259)	-	-	-	-	(30,259)

PacifiCorp
12 Months Ended December 1998
DEFD BY Function

Factor	Pri-Acct	Sec-Acct	Function	Total	Production	Transmission	Distribution	CUST	DMSC
SO	18635	88080	DMSC	30,259	-	-	-	-	30,259
SO	18611	88090	P	(5,096)	(5,096)	-	-	-	-
SO	18635	88090	P	5,096	5,096	-	-	-	-
SO	18611	88500	ESD	(85,124)	(25,537)	(8,512)	(51,075)	-	-
SO	18635	88500	ESD	85,124	25,537	8,512	51,075	-	-
SO	18635	94000	ESD	(8,326)	(2,498)	(833)	(4,995)	-	-
SO	1869	95	ESD	737,000	221,100	73,700	442,200	-	-
SO	1861	9690	ESD	(1)	(0)	(0)	(0)	-	-
SO	1861	9735	ESD	(0)	(0)	(0)	(0)	-	-
SO	18611	9760	ESD	(12,509,449)	(3,752,835)	(1,250,945)	(7,505,669)	-	-
SO	18635	9760	ESD	12,509,099	3,752,730	1,250,910	7,505,459	-	-
				913,481	269,540	424,456	62,060	-	157,425
DEFSO6 FACTOR				100.00%	29.5069%	46.4658%	6.7938%	0.0000%	17.2335%

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.0000%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP	100.0000%	47.5499%	20.2551%	31.3752%	0.8198%	0.0000%
LABOR	100.0000%	49.4286%	5.8576%	24.8493%	19.8644%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PTD	100.0000%	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.0000%	37.7260%	19.4678%	42.3496%	0.4565%	0.0000%
TD	100.0000%	0.0000%	38.6987%	61.3013%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 1998
Deferred Income Tax Expense
December 1998

Discription	Func	Total	Production	Transmission	Distribution	CUSTOMER	DMSC
Pacific Division							
Production	P	794,240	794,240	-	-	-	-
Transmission	T	(4,565)	-	(4,565)	-	-	-
Distribution	DPW	(728,316)	-	-	(728,316)	-	-
General	G	(183,143)	(45,744)	(57,192)	(74,827)	(5,380)	-
Mining Plant	P	(27,157)	(27,157)	-	-	-	-
Total Pacific Division		(148,941)	721,339	(61,757)	(803,143)	(5,380)	-
Utah Division							
Production	P	-	-	-	-	-	-
Transmission	T	-	-	-	-	-	-
Distribution	DPW	-	-	-	-	-	-
General	G	(11,447)	(2,859)	(3,575)	(4,677)	(336)	-
Mining Plant	P	35,799	35,799	-	-	-	-
Total Utah Division		24,352	32,940	(3,575)	(4,677)	(336)	-
PC (Post Merger)							
Production	P	1,637,842	1,637,842	-	-	-	-
Hydro - P	P	(45,184)	(45,184)	-	-	-	-
Hydro - U	P	49,548	49,548	-	-	-	-
Transmission	T	1,365,010	-	1,365,010	-	-	-
Distribution	DPW	2,356,403	-	-	2,356,403	-	-
General	G	156,668	39,131	48,924	64,010	4,603	-
Mining Plant	P	60,787	60,787	-	-	-	-
Total PC (Post Merger)		5,581,074	1,742,124	1,413,934	2,420,413	4,603	-
Total DITEXP		5,456,485	2,496,403	1,348,603	1,612,593	(1,114)	-
DITEXP FACTOR		100.00%	45.7511%	24.7156%	29.5537%	-0.0204%	0.0000%
	P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	G	100.0000%	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%

PacifiCorp
General Plant at 12/31/98
Thousands of Dollars

Description	Alloc. Factor	Funct.	Amount	Production	Transmisssion	Distribution	CUSTOMER	DMISC
Business Centers	CN	CUST	21,565,150	0	0	0	21,565,150	0
Pre-Merger Production	DGP	P	8,313,835	8,313,835	0	0	0	0
Pre-Merger Transmission	DGP	T	5,837,223	0	5,837,223	0	0	0
			14,151,058	8,313,835	5,837,223	0		
	DGP Factor		100.00%	58.7506%	41.2494%	0.0000%	0.0000%	0.0000%
Pre-Merger Production	DGU	P	13,433,272	13,433,272	0	0	0	0
Pre-Merger Transmission	DGU	T	11,221,981	0	11,221,981	0	0	0
			24,655,253	13,433,272	11,221,981	0	0	0
	DGU Factor		100.00%	54.4844%	45.5156%	0.0000%	0.0000%	0.0000%
Post-Merger Production	SG	P	46,998,103	46,998,103	0	0	0	0
Post-Merger Transmission	SG	T	23,228,720	0	23,228,720	0	0	0
			70,226,823	46,998,103	23,228,720	0	0	0
	SG Factor		100.00%	66.9233%	33.0767%	0.0000%	0.0000%	0.0000%
Utah Mine	SE	P	1,044,559	1,044,559	0	0	0	0
	SE Factor		100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
General Plant	Situs	DPW	612,675	0	0	612,675	0	0
General Plant	Situs	TD	360,899,873	0	139,663,638	221,236,235	0	0
			361,512,548	0	139,663,638	221,848,910	0	0
	Situs Factor		100.00%	0.00%	38.63%	61.37%	0.00%	0.00%
General Plant	SO	PTD	240,913,566	113,560,673	49,283,942	78,068,951	0	0
			240,913,566	113,560,673	49,283,942	78,068,951	-	-
	SO Factor		100.00%	47.14%	20.46%	32.41%	0.00%	0.00%
Total General Plant			734,068,962	183,350,445	229,235,505	299,917,862	21,565,150	0
G Allocator			100.0000%	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%
	Functional Allocators:			Prod	Trans	DPW	CUST	DMISC
		P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
		T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
		TD	100.00%	0.00%	38.70%	61.30%	0.00%	0.00%
		CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
		DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
		PTD	100.00%	47.14%	20.46%	32.41%	0.00%	0.00%

PacifiCorp
Gross Plant at 12/31/98
Thousands of Dollars

Description	Alloc.		Amount	Production	Transmission	Distribution	CUSTOMER	DMISC
	Factor	Funct.						
Production Plant		P	4,844,230,045	4,844,230,045	0	0	0	0
Transmission Plant		T	2,102,336,542	0	2,102,336,542	0	0	0
Distribution Plant		DPW	3,330,237,051	0	0	3,330,237,051	0	0
Mining		P	452,943,273	452,943,273	0	0	0	0
General Plant								
Business Centers	CN	CUST	21,565,150	0	0	0	21,565,150	0
Pre-Merger Production	DGP	P	8,313,835	8,313,835	0	0	0	0
Pre-Merger Transmission	DGP	T	5,837,223	0	5,837,223	0	0	0
Pre-Merger Production	DGU	P	13,433,272	13,433,272	0	0	0	0
Pre-Merger Transmission	DGU	T	11,221,981	0	11,221,981	0	0	0
Post-Merger Production	SG	P	46,998,103	46,998,103	0	0	0	0
Post-Merger Transmission	SG	T	23,228,720	0	23,228,720	0	0	0
Utah Mine	SE	P	1,044,559	1,044,559	0	0	0	0
General Plant	Situs	DPW	612,675	0	0	612,675	0	0
General Plant	Situs	TD	360,899,873	0	139,663,638	221,236,235	0	0
General Plant	SO	PTD	240,913,566	113,560,673	49,283,942	78,068,951	0	0
Total General Plant			734,068,957	183,350,442	229,235,504	299,917,862	21,565,150	0
Intangible Plant								
Customer Service Sys	CN	CUST	75,037,672	0	0	0	75,037,672	0
Washington Hydro	DGP	P	2,408,101	2,408,101	0	0	0	0
Washington Trans	DGP	T	34,548	0	34,548	0	0	0
Utah Hydro	DGU	P	770,379	770,379	0	0	0	0
Colorado Steam-UPD	SG	P	23,450,406	23,450,406	0	0	0	0
Oregon Trans	SG	T	12,899,578	0	12,899,578	0	0	0
Utah Mine	SE	P	780,318	780,318	0	0	0	0
Utah	Situs	PTD	26,288,161	12,391,586	5,377,797	8,518,778	0	0
Idaho-UPD	Situs	TD	2,519,821	0	975,139	1,544,682	0	0
Utah G/O	SO	PTD	176,329,537	83,117,365	36,071,919	57,140,253	0	0
Total Intangible Plant			320,518,521	122,918,156	55,358,980	67,203,713	75,037,672	0
Total Gross Plant			11,784,334,389	5,603,441,915	2,386,931,026	3,697,358,626	96,602,822	0

GP Factor	100.0000%	47.5499%	20.2551%	31.3752%	0.8198%	0.0000%
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Functional Allocators:		Prod	Trans	DPW	CUST	DMISC
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TD	100.0000%	0.0000%	38.6987%	61.3013%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PTD	100.0000%	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%

PacifiCorp
Intangible Plant at 12/31/98
Thousands of Dollars

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	Distribution	Customer	DMSC
Customer Service Sys	CN	CUST	75,037,672	0	0	0	75,037,672	0
Washington Hydro	DGP	P	2,408,101	2,408,101	0	0	0	0
Washington Trans	DGP	T	34,548	0	34,548	0	0	0
			<u>2,442,649</u>	<u>2,408,101</u>	<u>34,548</u>	<u>0</u>	<u>0</u>	<u>0</u>
	DGP FACTOR		100.00%	98.5856%	1.4144%	0.0000%	0.0000%	0.0000%
Utah Hydro	DGU	P	770,379	770,379	0	0	0	0
			<u>770,379</u>	<u>770,379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	DGU FACTOR		100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Colorado Steam-UPD	SG	P	23,450,406	23,450,406	0	0	0	0
Oregon Trans	SG	T	12,899,578	0	12,899,578	0	0	0
			<u>36,349,984</u>	<u>23,450,406</u>	<u>12,899,578</u>	<u>0</u>	<u>0</u>	<u>0</u>
	SG FACTOR		100.00%	64.5128%	35.4872%	0.0000%	0.0000%	0.0000%
Utah Mine	SE	P	780,318	780,318	0	0	0	0
Utah	Situs	PTD	26,288,161	12,391,586	5,377,797	8,518,778	0	0
Idaho-UPD	Situs	TD	2,519,821	0	975,139	1,544,682	0	0
			<u>28,807,982</u>	<u>12,391,586</u>	<u>6,352,935</u>	<u>10,063,460</u>	<u>0</u>	<u>0</u>
	Situs FACTOR		100.00%	43.0144%	22.0527%	34.9329%	0.0000%	0.0000%
Utah G/O	SO	PTD	176,329,537	83,117,365	36,071,919	57,140,253	0	0
			<u>176,329,537</u>	<u>83,117,365</u>	<u>36,071,919</u>	<u>57,140,253</u>	<u>0</u>	<u>0</u>
Total Intangible Plant			<u>320,518,525</u>	<u>122,918,159</u>	<u>55,358,981</u>	<u>67,203,713</u>	<u>75,037,672</u>	<u>0</u>
	I Factor		100.00%	38.3498%	17.2717%	20.9672%	23.4113%	0.0000%

Functional Allocators:		Prod	Trans	DPW	CUST	DMSC
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	38.70%	61.30%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	47.14%	20.46%	32.41%	0.00%	0.00%

**PacifiCorp Functionalization Study
Account 456
12 Months Ending December 1998**

Main Account	Factor	Primary Account	Secondary Account	Function	Amount	Production	Transmission	Distribution	Customer	DMSC
456	CA	4562	0	DMSC	50,999.57	-	-	-	-	50,999.57
456	CA	4562	0	DPW	48,724.88	-	-	48724.88	0	0
456	CA	4568	0	DMSC	(181,992.00)	-	-	0	0	-181992
456	MT	4561	0	DMSC	(0.10)	-	-	0	0	-0.1
456	MT	4562	0	DPW	2,394.72	-	-	2394.72	0	0
456	OR	4561	0	DMSC	425,018.00	-	-	0	0	425018
456	OR	45611	0	DMSC	273,683.00	-	-	0	0	273683
456	OR	4562	0	DPW	303,547.11	-	-	303547.11	0	0
456	OR	4564	0	DMSC	(1,023,054.18)	-	-	0	0	-1023054.18
456	OR	4565	0	DMSC	10,345,253.28	-	-	0	0	10345253.28
456	OR	4566	0	DMSC	(2,722,886.22)	-	-	0	0	-2722886.22
456	OR	4567	0	DMSC	(273,467.45)	-	-	0	0	-273467.45
456	UT	4562	0	DPW	257,218.96	-	-	257218.96	0	0
456	UT	4562	0	P	433,637.67	433,637.67	-	0	0	0
456	WA	4561	0	DMSC	(52,188.00)	-	-	0	0	-52188
456	WA	4562	0	DPW	15,202.18	-	-	15202.18	0	0
456	WA	4562	0	P	88,799.33	88,799.33	-	0	0	0
456	WYP	4562	0	DPW	38,448.68	-	-	38448.68	0	0
Total Situs Revenues					8,029,339.43	522,437.00	-	665,536.53	-	6,841,365.90
Situs Factor					100.00%	6.51%	0.00%	8.29%	0.00%	85.20%
456	CN	45612	0	CUST	322,022.60	-	-	0	322022.6	0

**PacifiCorp Functionalization Study
Account 456
12 Months Ending December 1998**

Main Account	Factor	Primary Account	Secondary Account	Function	Amount	Production	Transmission	Distribution	Customer	DMSC
456	SE	4562	00002	P	2,287,187.82	2,287,187.82	-	0	0	0
456	SE	4562	00003	P	3,333,336.00	3,333,336.00	-	0	0	0
456	SE	4562	00202	P	82,663.54	82,663.54	-	0	0	0
456	SE	4562	0202C	P	1,149,887.25	1,149,887.25	-	0	0	0
456	SE	45665	0	T	1,519,320.19	-	1,519,320.19	0	0	0
456	SE	45685	0	P	1,331,545,973.75	1,331,545,973.75	-	0	0	0
456	SE	4569	0	T	(232,875.00)	-	(232,875.00)	0	0	0
Total SE Revenues					1,339,685,493.55	1,338,399,048.36	1,286,445.19	-	-	-
					100.00%	99.90%	0.10%	0.00%	0.00%	0.00%
456	SG	45610	0	P	302,479.83	302,479.83	-	0	0	0
456	SG	45616	0	T	8,080,694.50	-	8,080,694.50	0	0	0
456	SG	456177	0	T	(415,646.00)	-	(415,646.00)	0	0	0
456	SG	4562	00001	P	1,087,554.00	1,087,554.00	-	0	0	0
456	SG	45626	0	T	3,509,469.63	-	3,509,469.63	0	0	0
456	SG	456266	0	T	6,390,325.99	-	6,390,325.99	0	0	0
Total SG Revenues					18,954,877.95	1,390,033.83	17,564,844.12	-	-	-
					100.00%	7.33%	92.67%	0.00%	0.00%	0.00%
456	SO	4561	0	PTD	732,785.00	345,416.65	149,906.60	237461.7482	0	0
456	SO	4562	0	PTD	(8,496.45)	(4,005.02)	(1,738.13)	-2753.306727	0	0
456	SO	4562	0	PTD	(323,778.53)	(152,621.16)	(66,235.71)	-104921.6561	0	0
Total SO Revenues					400,510.02	188,790.48	81,932.76	129,786.79	-	-
					100.00%	47.14%	20.46%	32.41%	0.00%	0.00%
Total Other Revenues					1,367,392,243.55	1,340,500,309.67	18,933,222.07	795,323.32	322,022.60	6,841,365.90

Functional Allocators: Total	Prod	Trans	DPW	CUST	DMSC
P	100.00%	100.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%
TD	100.00%	0.00%	38.70%	61.30%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%
PTD	100.00%	47.14%	20.46%	32.41%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	100.00%

PacifiCorp Electric Operations
December 1998
Schedule M-1

Primary Account	Secondary Account	Function	Amount	Production	Transmission	Distribution	Customers	Miscellaneous
Additions								
SCHMAP	Book Amort of Bond Loss-PPL	PTD	65,345	30,802.01	13,367.70	21,175.29	-	-
SCHMAP	Book Depletion (Cost)	P	1,432,733	1,432,733	-	-	-	-
SCHMAP	CMC Prepaid Pension	P	530,640	530,640	-	-	-	-
SCHMAP	MISCELLANEOUS - Pcap 1 & 2 Trust Inc.	PTD	875,292	412,591	179,059	283,642	-	-
SCHMAP	Non - Deductible Expenses	PTD	3,373,294	1,590,087	690,078	1,093,129	-	-
SCHMAP	Non Deductible Executive Comp	LABOR	524,000	259,006	30,694	130,211	104,089	-
	Total SCHMAP		6,801,304	4,255,859	913,199	1,528,156	104,089	-
	SCHMAP FACTOR		100.00%	62.5742%	13.4268%	22.4686%	1.5304%	0.0000%
SCHMAT	Acquisition Adjustment Amort	P	5,874,266	5,874,266	-	-	-	-
SCHMAT	Auto Depreciation	PTD	3,987,625	1,879,667	815,753	1,292,205	-	-
SCHMAT	Avoided Costs	PTD	17,598,095	8,295,305	3,600,061	5,702,729	-	-
SCHMAT	Bk Amort Bond Gain-Postmerger	GP	(400,016)	(190,207)	(81,024)	(125,506)	(3,279)	-
SCHMAT	Bk Amort Bond Loss-Postmerger	GP	5,471,448	2,601,669	1,108,248	1,716,678	44,853	-
SCHMAT	Bk Amort Bond Loss-PPL Premerger	GP	999,996	475,497	202,550	313,751	8,198	-
SCHMAT	Bk Amort Bond Loss-UPL Premerger	GP	200,004	95,102	40,511	62,752	1,640	-
SCHMAT	Book Depreciation	GP	314,584,757	149,584,809	63,719,519	98,701,600	2,578,828	-
SCHMAT	Cholla APS Safe Harbor Lease (Disc)	P	69,996	69,996	-	-	-	-
SCHMAT	Cholla Plt Transact Costs-APS Amort	P	(727,223)	(727,223)	-	-	-	-
SCHMAT	CIAC	DPW	25,000,000	-	-	25,000,000	-	-
SCHMAT	Coal Costs - Deferred Debits	P	2,122,872	2,122,872	-	-	-	-
SCHMAT	Coal M&S Inventory Write-Off	P	2,974,263	2,974,263	-	-	-	-
SCHMAT	Coal Mine Depr in Fuel Cost-PPL	P	12,858,135	12,858,135	-	-	-	-
SCHMAT	Coal Mine Depr in Fuel Cost-UPL	P	19,573,727	19,573,727	-	-	-	-
SCHMAT	Deferred Regulatory Asset	PTD	100,000	47,138	20,457	32,405	-	-
SCHMAT	Deferred Revenues-CA	DPW	181,992	-	-	181,992	-	-
SCHMAT	Deferred Revenues-OR	DPW	(1,153,899)	-	-	(1,153,899)	-	-
SCHMAT	Electric Mutual Receivable	P	1,202,181	1,202,181	-	-	-	-
SCHMAT	Employee Benefit Programs	LABOR	2,000,000	988,572	117,153	496,987	397,288	-
SCHMAT	Enhanced Retirement Program	LABOR	79,524,724	39,307,972	4,658,262	19,761,375	15,797,115	-
SCHMAT	Extraction Tax Paid / Accrued	P	300,000	300,000	-	-	-	-
SCHMAT	Federal Income Tax Interest	PTD	4,800,000	2,262,601	981,941	1,555,458	-	-
SCHMAT	Gain / (Loss) - Montana Sale	TD	29,983,187	-	11,603,110	18,380,077	-	-
SCHMAT	Gain / (Loss) on Prop. Disposition	PTD	1,016,548	479,175	207,956	329,416	-	-
SCHMAT	MISCELLANEOUS - Additions #1-SE	P	195,250	195,250	-	-	-	-
SCHMAT	MISCELLANEOUS - Additions #1-SO	PTD	293,337	138,272	60,008	95,057	-	-
SCHMAT	MISCELLANEOUS - Additions #2-SO	LABOR	3,666,663	1,812,381	214,779	911,142	728,361	-
SCHMAT	MISCELLANEOUS - Utah Rate Case Refu	PTD	34,025,317	16,038,690	6,960,595	11,026,033	-	-
SCHMAT	NW Power Act-ID	DMSC	1	-	-	-	-	1
SCHMAT	NW Power Act-MT	DMSC	1	-	-	-	-	1
SCHMAT	NW Power Act-OR	DMSC	(674,494)	-	-	-	-	(674,494)
SCHMAT	NW Power Act-WA	DMSC	(1,089,500)	-	-	-	-	(1,089,500)
SCHMAT	Pension / Retirement (Accrued / Prepaid)	LABOR	-	-	-	-	-	-

PacifiCorp Electric Operations
December 1998
Schedule M-1

Primary Account	Secondary Account	Function	Amount	Production	Transmission	Distribution	Customers	Miscellaneous
SCHMAT	Property Tax Litigation Reserve	GP	80,000	38,040	16,204	25,100	656	-
SCHMAT	R & E (Phase 2) Software - Reverse Amor	GP	21,493,560	10,220,171	4,353,546	6,743,648	176,195	-
SCHMAT	R & E (Phase 3) - Reverse Bk Depr.	GP	2,020,224	960,615	409,199	633,849	16,561	-
SCHMAT	Reverse Accrued Final Reclamation	P	4,000,000	4,000,000	-	-	-	-
SCHMAT	Sale of Emission Allowances	P	250,000	250,000	-	-	-	-
SCHMAT	Sick Leave, Vacation & Personal Time	LABOR	(563,680)	(278,619)	(33,018)	(140,071)	(111,972)	-
SCHMAT	Suppl. Exec. Retirement Plan (SERP)	LABOR	1,661,917	821,463	97,349	412,976	330,130	-
SCHMAT	Trojan Decommissioning Costs	P	36,128	36,128	-	-	-	-
SCHMAT	Utah Relocation Accrual	LABOR	650,000	321,286	38,075	161,521	129,119	-
Total SCHMAT			594,187,402	284,629,193	99,111,234	192,117,275	20,093,692	(1,763,992)
SCHMAT FACTOR			100.00%	47.9023%	16.6801%	32.3328%	3.3817%	-0.2969%
SCHMAF	Pittsburgh / Midway	P	677,126	677,126	-	-	-	-
SCHMAF	Trojan Unrecovered Reg Asset Amort	P	822,024	822,024	-	-	-	-
SCHMAF			1,499,150	1,499,150	-	-	-	-
Total SCHM Additions			602,487,856	290,384,202	100,024,433	193,645,431	20,197,781	(1,763,992)
SCHMA FACTOR			100.00%	48.1975%	16.6019%	32.1410%	3.3524%	-0.2928%
Deductions								
SCHMDP	Interest On IRS Audit Adjustments	PTD	1,114,625	525,407	228,020	361,198	-	-
SCHMDP	Leveraged ESOP Div Deduct&Payout	LABOR	6,304,331	3,116,144	369,284	1,566,585	1,252,318	-
SCHMDP	Preferred Dividend - PPL	PTD	381,876	180,007	78,121	123,748	-	-
SCHMDP	Tax Depletion - Deer Creek	P	7,600,000	7,600,000	-	-	-	-
SCHMDP	Tax Exempt Interest (No AMT)	PTD	22,976	10,830	4,700	7,445	-	-
SCHMDP	UT Deferred Comp COLI	LABOR	4,844,827	2,394,731	283,792	1,203,908	962,396	-
Total SCHMDP			20,268,635	13,827,118	963,917	3,262,885	2,214,714	-
SCHMDP FACTOR			100.00%	68.2193%	4.7557%	16.0982%	10.9268%	0.0000%
SCHMDT	AFUDC - Debt	PTD	14,486,280	6,828,473	2,963,474	4,694,334	-	-
SCHMDT	AFUDC - Equity	PTD	281	132	57	91	-	-
SCHMDT	Amort. Pollution Control Facility	P	950,000	950,000	-	-	-	-
SCHMDT	Bad Debts Allowance	DPW	84,154	-	-	84,154	-	-
SCHMDT	Bonus Liability	LABOR	(3,900,057)	(1,927,744)	(228,451)	(969,139)	(774,723)	-
SCHMDT	CA & OR Property Tax Adjustment	GP	80,000	38,040	16,204	25,100	656	-
SCHMDT	Cholla GE Safe Harbor Lease	P	461,788	461,788	-	-	-	-
SCHMDT	Coal Mine Development	P	926,307	926,307	-	-	-	-
SCHMDT	Coal Mine Receding Face (Extension)	P	1,775,000	1,775,000	-	-	-	-
SCHMDT	Coal Pile Inventory Adjustment	P	1,200,000	1,200,000	-	-	-	-
SCHMDT	Customer Service / Weatherization	CUST	(11,242,198)	-	-	-	(11,242,198)	-
SCHMDT	Deferred Comp Plan Benefits-PPL	LABOR	1,740,135	860,125	101,931	432,412	345,668	-
SCHMDT	Deferred Regulatory Asset	LABOR	908,712	449,164	53,229	225,809	180,510	-

**PacifiCorp Electric Operations
December 1998
Schedule M-1**

Primary Account	Secondary Account	Function	Amount	Production	Transmission	Distribution	Customers	Miscellaneous
SCHMDT	DSR - Intercompany Receivables	DMSC	250,000	-	-	-	-	250,000
SCHMDT	Estimated Resale Revenue Refund	P	2,600,000	2,600,000	-	-	-	-
SCHMDT	FAS 106 Accruals	PTD	2,000,004	942,752	409,143	648,109	-	-
SCHMDT	Hazardous Waste Clean-up Costs	ESD	6,000,000	1,800,000	600,000	3,600,000	-	-
SCHMDT	Hermiston Breakage Fee	P	938,435	938,435	-	-	-	-
SCHMDT	Injuries and Damages Reserve	PTD	(2,964,798)	(1,397,532)	(606,512)	(960,754)	-	-
SCHMDT	MISCELLANEOUS - Deductions #1-SE	P	81,996	81,996	-	-	-	-
SCHMDT	MISCELLANEOUS - Deductions #1-SO	PTD	(399,996)	(188,548)	(81,828)	(129,620)	-	-
SCHMDT	MISCELLANEOUS - Montana Sale	TD	(9,093,451)	-	(3,519,049)	(5,574,402)	-	-
SCHMDT	Monsanto Renegotiated Contract	P	3,333,336	3,333,336	-	-	-	-
SCHMDT	Post Merger Loss-Reacquired Debt	GP	999,996	475,497	202,550	313,751	8,198	-
SCHMDT	Redding Renegotiated Contract	P	6,949,992	6,949,992	-	-	-	-
SCHMDT	Removal Cost (net of salvage)	PTD	13,739,786	6,476,594	2,810,762	4,452,430	-	-
SCHMDT	Research & Exper. Sec. 174 Amort.	GP	2,165,926	1,029,896	438,711	679,564	17,755	-
SCHMDT	Tax Depreciation	TAXDEPR	381,752,423	144,020,082	74,318,957	161,670,603	1,742,781	-
	Total SCHMDT		415,824,051	178,623,784	77,479,179	169,192,442	(9,721,354)	250,000
	SCHMDT FACTOR		100.00%	42.9566%	18.6327%	40.6885%	-2.3379%	0.0601%
SCHMDF	Amort of Projects-Klamath Engineering	P	13,582	13,582	-	-	-	-
	Total SCHMDF		13,582	13,582	-	-	-	-
	SCHMDF FACTOR		100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Total SCHM Deductions			436,106,268	192,464,485	78,443,096	172,455,327	(7,506,640)	250,000
	SCHMD FACTOR		100.00%	44.1325%	17.9872%	39.5443%	-1.7213%	0.0573%
Net SCHM			166,381,588					

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.00%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP	100.00%	47.5499%	20.2551%	31.3752%	0.8198%	0.0000%
LABOR	100.00%	49.4286%	5.8576%	24.8493%	19.8644%	0.0000%
P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PTD	100.00%	47.1375%	20.4571%	32.4054%	0.0000%	0.0000%
T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.00%	37.7260%	19.4678%	42.3496%	0.4565%	0.0000%
TD	100.00%	0.0000%	38.6987%	61.3013%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 1998
TAXDEPR
December 1998

Pacific Division		Total	Production	Transmission	Distribution	CUST	DMSC
Production	P	20,124,716	20,124,716	-	-	-	-
Transmission	T	5,867,895	-	5,867,895	-	-	-
Distribution	DPW	20,676,658	-	-	20,676,658	-	-
General	G	2,108,494	526,644	658,442	861,465	61,942	-
Mining Plant	P	-	-	-	-	-	-
Total Pacific Division		48,777,763	20,651,360	6,526,337	21,538,123	61,942	-
Utah Division							
Production	P	15,356,024	15,356,024	-	-	-	-
Transmission	T	8,972,940	-	8,972,940	-	-	-
Distribution	DPW	15,486,975	-	-	15,486,975	-	-
General	G	3,891,784	972,062	1,215,329	1,590,063	114,331	-
Mining Plant	P	356,336	356,336	-	-	-	-
Total Utah Division		44,064,059	16,684,422	10,188,269	17,077,038	114,331	-
PC (Post Merger)							
Production	P	68,363,347	68,363,347	-	-	-	-
Hydro - P	P	5,874,124	5,874,124	-	-	-	-
Hydro - U	P	2,045,549	2,045,549	-	-	-	-
Transmission	T	41,048,293	-	41,048,293	-	-	-
Distribution	DPW	101,505,102	-	-	101,505,102	-	-
General	G	53,425,111	13,344,138	16,683,626	21,827,847	1,569,499	-
Mining Plant	P	17,304,351	17,304,351	-	-	-	-
Total PC (Post Merger)		289,565,877	106,931,509	57,731,919	123,332,949	1,569,499	-
Total Tax Depr (per Acufile)		382,407,699	144,267,292	74,446,525	161,948,110	1,745,773	-
TAXDEPR Factor		100.0000%	37.7260%	19.4678%	42.3496%	0.4565%	0.0000%
	P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	G	100.00%	24.9773%	31.2281%	40.8569%	2.9378%	0.0000%

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

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		274,836,628	119,685,961	38,575,550	66,605,206	36,360,362	11,946,246	1,571,882	91,420
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		184,662,236	81,103,260	24,434,796	44,879,668	25,262,164	8,133,207	786,982	62,159
18	Depreciation Expense		28,066,452	12,550,883	3,896,236	6,598,365	3,502,703	1,275,576	232,113	10,575
19	Amortization Expense		3,181,732	1,580,763	415,624	613,634	333,430	206,152	30,435	1,694
20	Taxes Other Than Income		6,574,959	2,927,806	909,775	1,560,764	836,617	300,784	36,813	2,400
21	Income Taxes - Federal		11,128,523	4,832,741	1,518,163	2,730,305	1,491,236	504,587	47,709	3,782
22	Income Taxes - State		1,891,788	821,471	258,071	464,188	253,542	85,771	8,103	643
23	Income Taxes Deferred		(439,101)	(485,211)	(31,575)	131,379	66,264	(98,050)	(20,939)	(968)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		1,089,274	455,640	147,261	280,208	155,298	47,857	2,681	329
26	<u>Total Operating Expenses</u>		<u>236,155,862</u>	<u>103,787,353</u>	<u>31,548,351</u>	<u>57,258,509</u>	<u>31,901,254</u>	<u>10,455,883</u>	<u>1,123,897</u>	<u>80,614</u>
27										
28	<u>Operating Revenue For Return</u>		<u>38,680,766</u>	<u>15,898,608</u>	<u>7,027,199</u>	<u>9,346,696</u>	<u>4,459,108</u>	<u>1,490,363</u>	<u>447,986</u>	<u>10,806</u>
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		951,764,454	423,330,712	131,120,496	226,436,560	121,260,694	43,540,932	5,727,248	347,812
32	Plant Held For Future Use		193,223	83,039	26,418	48,116	26,221	8,590	776	63
33	Electric Plant Acquisition Adj		3,589,508	1,501,480	485,273	923,375	511,757	157,704	8,836	1,083
34	Prepayments		1,962,500	1,000,676	248,665	354,142	197,137	141,114	19,625	1,140
35	Fuel Stock		3,761,158	1,537,785	464,633	991,713	593,127	158,361	14,502	1,037
36	Materials & Supplies		7,338,749	3,146,073	1,002,346	1,833,086	1,000,557	325,882	28,412	2,393
37	Misc Deferred Debits		11,664,692	4,989,792	1,591,760	2,921,368	1,596,816	517,490	43,697	3,779
38	Cash Working Capital		3,420,860	1,585,900	432,179	788,363	447,774	152,439	12,954	1,250
39	Weatherization Loans		3,756,286	1,559,426	493,224	974,328	554,476	162,739	10,992	1,101
40	Miscellaneous Rate Base		3,383,631	1,404,718	444,292	877,666	499,468	146,594	9,902	992
41	<u>Total Rate Base Additions</u>		<u>990,835,061</u>	<u>440,139,602</u>	<u>136,309,275</u>	<u>236,148,718</u>	<u>126,688,027</u>	<u>45,311,845</u>	<u>5,876,943</u>	<u>360,650</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		(319,952,425)	(141,004,067)	(43,704,915)	(77,297,949)	(41,430,087)	(14,306,802)	(2,094,671)	(113,935)
45	Accum Provision For Amortization		(10,481,560)	(4,939,932)	(1,401,782)	(2,254,941)	(1,219,563)	(575,636)	(84,999)	(4,708)
46	Accum Deferred Income Taxes		(37,940,161)	(16,821,955)	(5,348,836)	(9,051,097)	(4,741,753)	(1,724,062)	(238,539)	(13,919)
47	Unamortized ITC		(2,875,798)	(1,271,457)	(398,471)	(689,932)	(370,010)	(129,578)	(15,325)	(1,025)
48	Customer Advance For Construction		78,364	38,702	30,050	-	-	9,538	-	74
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	<u>Misc Rate Base Deductions</u>		<u>(10,949,700)</u>	<u>(4,586,196)</u>	<u>(1,461,254)</u>	<u>(2,811,791)</u>	<u>(1,575,615)</u>	<u>(478,662)</u>	<u>(32,871)</u>	<u>(3,311)</u>
51	<u>Total Rate Base Deductions</u>		<u>(382,121,279)</u>	<u>(168,584,904)</u>	<u>(52,285,207)</u>	<u>(92,105,711)</u>	<u>(49,337,028)</u>	<u>(17,205,202)</u>	<u>(2,466,404)</u>	<u>(136,823)</u>
52	<u>Total Rate Base</u>		<u>608,713,781</u>	<u>271,554,699</u>	<u>84,024,068</u>	<u>144,043,007</u>	<u>77,350,999</u>	<u>28,106,644</u>	<u>3,410,538</u>	<u>223,827</u>
53										
54	Return On Rate Base		6.35%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.63%	4.60%	9.74%	5.90%	4.42%	3.47%	19.52%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	J	K	L
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
71	Total Rate Base		608,713,781	271,554,699	84,024,068	144,043,007	77,350,999	28,106,644	3,410,538	223,827
72										
73										
74	Return On Ratebase (\$\$)	6.4%	38,680,766	17,255,965	5,339,316	9,153,224	4,915,275	1,786,039	216,723	14,223
75	Operating & Maintenance Expense		184,662,236	81,103,260	24,434,796	44,879,668	25,262,164	8,133,207	786,982	62,159
76	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
77	Depreciation Expense		28,066,452	12,550,883	3,896,236	6,598,365	3,502,703	1,275,576	232,113	10,575
78	Amortization Expense		3,181,732	1,580,763	415,624	613,634	333,430	206,152	30,435	1,694
79	Taxes Other Than Income		6,574,959	2,927,806	909,775	1,560,764	836,617	300,784	36,813	2,400
80	Federal Income Taxes		11,128,523	4,832,741	1,518,163	2,730,305	1,491,236	504,587	47,709	3,782
81	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	State Income Taxes		1,891,788	821,471	258,071	464,188	253,542	85,771	8,103	643
83	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
84	Deferred Income Taxes		(439,101)	(485,211)	(31,575)	131,379	66,264	(98,050)	(20,939)	(968)
85	Investment Tax Credit		-	-	-	-	-	-	-	-
86	Misc Revenue & Expenses		1,089,274	455,640	147,261	280,208	155,298	47,857	2,681	329
87	Revenue Credits		(104,101,083)	(43,463,595)	(13,800,377)	(26,827,133)	(15,144,095)	(4,533,434)	(301,136)	(31,312)
88										
89	Total Revenue Requirements		170,735,545	77,579,723	23,087,290	39,584,601	21,672,434	7,708,488	1,039,483	63,525
90	Operating Revenues		170,735,545	76,222,366	24,775,173	39,778,073	21,216,267	7,412,812	1,270,746	60,108
91										
92	Increase / (Decrease) Required to		-	-	-	-	-	-	-	-
93	Earn Equal Rates of Return		(0)	1,357,357	(1,687,883)	(193,472)	456,167	295,676	(231,263)	3,417
94										
95	Existing Revenues		170,735,545	76,222,366	24,775,173	39,778,073	21,216,267	7,412,812	1,270,746	60,108
96										
97	Percent Increase / (Decrease)									
98	Over Existing Rates To									
99	Equal Authorized RoE & RoR		0.00%	1.78%	-6.81%	-0.49%	2.15%	3.99%	-18.20%	5.69%
100										
101										
102										

104 Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled											
105 BaseCase											
106	A	B		D	E	F	G	H	J	K	L
107	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
108	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
109				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
110											
111	ELECTRIC REVENUES										
112											
113	440	Residential Sales	A	76,222,366	76,222,366	-	-	-	-	-	-
114											
115	442	Commercial & Industrial Sales	A	93,242,433	-	24,775,173	39,778,073	21,216,267	7,412,812	-	60,108
116		Interruptible Demand	F10	670,999	280,677	90,714	172,610	95,665	29,480	1,652	202
117		Interruptible Energy	F30	13,598,422	5,559,844	1,679,874	3,585,527	2,144,445	572,553	52,430	3,749
118				107,511,854	5,840,521	26,545,761	43,536,209	23,456,376	8,014,845	54,082	64,060
119											
120	444	Public Street & Highway Lighting	A	1,270,746	-	-	-	-	-	1,270,746	-
121											
122	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
123											
124	448	Interdepartmental	A	-	-	-	-	-	-	-	-
125		Demand	F10	(6)	(2)	(1)	(1)	(1)	(0)	(0)	(0)
126				(6)	(2)	(1)	(1)	(1)	(0)	(0)	(0)
127											
128		Total Sales to Ultimate Customers		185,004,960	82,062,884	26,545,760	43,536,208	23,456,375	8,014,845	1,324,828	64,060
129											
130	447	Sales for Resale	F11	80,373	33,367	10,554	20,848	11,864	3,482	235	24
131		Demand	F10	76,412,795	31,963,235	10,330,401	19,656,640	10,894,198	3,357,164	188,101	23,057
132		Energy	F30	9,457,621	3,866,838	1,168,342	2,493,713	1,491,448	398,207	36,465	2,608
133				85,950,790	35,863,440	11,509,297	22,171,200	12,397,510	3,758,853	224,801	25,688
134											
135	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
136											
137		State Specific Revenue Credit	F140D	(1,691)	(745)	(227)	(409)	(227)	(75)	(8)	(1)
138											
139		Total Sales from Electricity		270,954,059	117,925,580	38,054,830	65,706,999	35,853,659	11,773,623	1,549,620	89,748
140											
141		Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest	A	44	35	6	0	0	2	1	0
143		Customers	F40	566	445	71	5	0	26	18	1
144				610	480	77	5	0	28	19	1
145											
146	451	Misc Electric Revenue	A	263,682	196,255	39,796	2,724	143	14,490	9,831	444
147		Demand	F10	-	-	-	-	-	-	-	-
148		Customer	F40	25,190	19,819	3,170	217	11	1,154	783	35
149				288,873	216,074	42,966	2,941	154	15,645	10,614	479
150											
151	453	Water Sales	F10	-	-	-	-	-	-	-	-
152											
153	454	Rent of Electric Property	A	602,687	258,347	83,108	149,305	85,026	26,715	-	185
154		Demand	F10	326,383	136,525	44,124	83,960	46,533	14,340	803	98
155		Customer	F40	122,827	96,637	15,457	1,058	55	5,628	3,818	172
156				1,051,897	491,509	142,690	234,323	131,614	46,682	4,622	456
157											
158	456	Other Electric Revenue	A	(36,986)	(29,099)	(4,655)	(319)	(17)	(1,695)	(1,150)	(52)
159		Demand	F10	1,808,733	756,587	244,526	465,284	257,872	79,466	4,452	546
160		Energy	F30	742,355	303,519	91,706	195,738	117,068	31,256	2,862	205
161		Customer	F40	27,087	21,312	3,409	233	12	1,241	842	38
162				2,541,190	1,052,319	334,987	660,937	374,935	110,269	7,007	737
163											
164		Total Other Electric Operating Revenues		3,882,569	1,760,381	520,720	898,206	506,703	172,624	22,262	1,673
165											
166		Total Electric Operating Revenues		274,836,628	119,685,961	38,575,550	66,605,206	36,360,362	11,946,246	1,571,882	91,420

167 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled											
168											
169	A	B	C	D	E	F	G	H	J	K	L
170	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
171	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
172				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
173											
174	Miscellaneous Revenues										
175	41160	Gain on Sale of Utility Plant - CR	F10	1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
181											
182	Total Miscellaneous Revenues			1,089,274	455,640	147,261	280,208	155,298	47,857	2,681	329
183											
184	Miscellaneous Expenses										
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191		Total DFA		-	-	-	-	-	-	-	-
192											
193	Net Miscellaneous Revenues And Expense			1,089,274	455,640	147,261	280,208	155,298	47,857	2,681	329
194											
195	500	Operation Suprvn & Engineering	F10	1,079,911	451,723	145,995	277,799	153,963	47,445	2,658	326
196											
197	501	Fuel Related	F30	32,045,529	13,102,119	3,958,728	8,449,518	5,053,518	1,349,256	123,555	8,836
198											
199	502	Steam Expenses	F10	2,261,776	946,094	305,774	581,826	322,462	99,370	5,568	682
200											
201	503	Steam From Other Sources	F10	859,424	359,494	116,187	221,081	122,528	37,758	2,116	259
202											
203	505	Electric Expenses	F10	1,168,324	488,706	157,948	300,543	166,568	51,330	2,876	353
204											
205	506	Misc. Steam Expense	F10	1,517,285	634,675	205,125	390,311	216,320	66,661	3,735	458
206											
207	507	Rents	F10	(3,095)	(1,295)	(418)	(796)	(441)	(136)	(8)	(1)
208											
209	510	Maint Supervision & Engineering	F10	1,060,422	443,571	143,361	272,786	151,185	46,589	2,610	320
210											
211	511	Maintenance of Structures	F10	465,067	194,536	62,873	119,635	66,305	20,433	1,145	140
212											
213	512	Maintenance of Boiler Plant	F10	3,990,134	1,669,061	539,434	1,026,433	568,875	175,305	9,822	1,204
214											
215	513	Maintenance of Electric Plant	F10	814,844	340,847	110,160	209,613	116,173	35,800	2,006	246
216											
217	514	Maint of Misc. Steam Plant	F10	1,301,415	544,378	175,941	334,780	185,543	57,177	3,204	393
218											
219	Total Steam Power Generation			46,561,036	19,173,910	5,921,109	12,183,527	7,122,998	1,986,989	159,287	13,216
220											
221	HYDRAULIC POWER GENERATION										
222											
223	535	Operation Super & Engineering	F10	15,336	6,415	2,073	3,945	2,186	674	38	5
224											
225	536	Water For Power	F10	6,855	2,867	927	1,763	977	301	17	2
226											
227	537	Hydraulic Expenses	F10	303,170	126,815	40,986	77,988	43,223	13,320	746	91
228											
229	538	Electric Expenses	F10	350,005	146,406	47,318	90,036	49,900	15,377	862	106
230											
231	539	Misc. Hydro Expenses	F10	1,205,063	504,074	162,915	309,994	171,806	52,944	2,966	364

232 **Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled**

233	A	B	C	D	E	F	G	H	J	K	L
234				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
235	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
236	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
237											
238											
239	540	Rents (Hydro Generation)	F10	869	364	118	224	124	38	2	0
240											
241	541	Maint Supervision & Engineering	F10	55,575	23,247	7,513	14,296	7,923	2,442	137	17
242											
243	542	Maintenance of Structures	F10	39,033	16,327	5,277	10,041	5,565	1,715	96	12
244											
245	543	Maint of Dams & Waterways	F10	212,120	88,729	28,677	54,566	30,242	9,319	522	64
246											
247	544	Maintenance of Electric Plant	F10	253,998	106,247	34,339	65,339	36,213	11,159	625	77
248											
249	545	Maint of Misc. Hydro Plant	F10	341,827	142,985	46,212	87,932	48,734	15,018	841	103
250											
251		Total Hydraulic Power Generation		2,783,851	1,164,476	376,355	716,126	396,895	122,307	6,853	840
252											
253											
254											
255	546	Operation Super & Engineering	F10	(2,128)	(890)	(288)	(547)	(303)	(93)	(5)	(1)
256											
257	547	Fuel	F30	3,197,196	1,307,204	394,964	843,012	504,192	134,616	12,327	882
258											
259	548	Generation Expense	F10	469,414	196,354	63,461	120,753	66,924	20,623	1,156	142
260											
261	549	Miscellaneous Other	F10	4,177	1,747	565	1,074	595	183	10	1
262											
263	551	Maint Supervision & Engineering	F10	505	211	68	130	72	22	1	0
264											
265	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
266											
267	553	Maint of Generation & Elect Plant	F10	(155)	(65)	(21)	(40)	(22)	(7)	(0)	(0)
268											
269	554	Maintenance of Misc. Other	F10	2,158	903	292	555	308	95	6	1
270											
271		Total Other Power Generation		3,671,167	1,505,465	459,041	964,938	571,766	155,440	13,494	1,025
272											
273											
274											
275	555	Purchased Power	F10	74,078,536	30,986,822	10,014,828	19,056,168	10,561,401	3,254,609	182,354	22,353
276		Energy	F30	9,159,076	3,744,775	1,131,462	2,414,994	1,444,368	385,637	35,314	2,525
277				83,237,612	34,731,597	11,146,289	21,471,163	12,005,770	3,640,246	217,668	24,878
278											
279	556	System Control & Load Dispatch	F10	515,533	215,646	69,696	132,617	73,500	22,650	1,269	156
280											
281	557	Other Expenses	F30	577,391	236,072	71,328	152,242	91,053	24,311	2,226	159
282											
283		Total Other Power Supply		84,330,535	35,183,314	11,287,313	21,756,022	12,170,323	3,687,207	221,164	25,193
284											
285		TOTAL PRODUCTION EXPENSE		137,346,590	57,027,166	18,043,817	35,620,612	20,261,982	5,951,943	400,797	40,273
286											
287											
288											
289	560	Operation Supervision & Eng	F106	131,393	54,961	17,763	33,800	18,733	5,773	323	40
290											
291	561	Load Dispatching	F106	300,158	125,555	40,579	77,213	42,794	13,187	739	91
292											
293	562	Station Expense	F106	292,893	122,516	39,597	75,345	41,758	12,868	721	88
294											
295	563	Overhead Line Expense	F106	120,801	50,531	16,331	31,075	17,223	5,307	297	36
296											
297	564	Underground Line Expense	F106	70	29	9	18	10	3	0	0

298 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

299	A	B	C	D	E	F	G	H	J	K	L
301	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
302	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
303				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
304											
305	565	Transm of Electricity by Others	F10	7,359,890	3,078,619	994,998	1,893,279	1,049,302	323,354	18,117	2,221
306		Energy	F30	427,584	174,822	52,821	112,742	67,429	18,003	1,649	118
307				7,787,474	3,253,441	1,047,820	2,006,021	1,116,731	341,357	19,766	2,339
308											
309	566	Misc. Transmission Expense	F106	133,208	55,721	18,009	34,267	18,992	5,852	328	40
310											
311	567	Rents - Transmission	F106	53,205	22,256	7,193	13,687	7,585	2,338	131	16
312											
313	568	Maint Supervision & Engineering	F106	61,667	25,795	8,337	15,863	8,792	2,709	152	19
314											
315	569	Maintenance of Structures	F106	14,977	6,265	2,025	3,853	2,135	658	37	5
316											
317	570	Maint of Station Equipment	F106	377,202	157,782	50,995	97,033	53,778	16,572	929	114
318											
319	571	Maintenance of Overhead Lines	F106	405,635	169,676	54,839	104,347	57,831	17,821	999	122
320											
321	572	Maint of Underground Lines	F106	1,335	559	181	343	190	59	3	0
322											
323	573	Maint of Misc Transmisson Plant	F106	123,493	51,657	16,695	31,768	17,606	5,426	304	37
324											
325		TOTAL TRANSMISSION EXPENSE		9,803,510	4,096,743	1,320,372	2,524,631	1,404,158	429,931	24,729	2,947
326											
327											
328											
329											
330											
331	580	Operation Supervision & Eng	F131	(27,459)	(13,196)	(4,347)	(6,363)	(2,923)	(1,222)	(396)	(13)
332											
333	581	Load Dispatching	F20	115,130	49,352	15,876	28,521	16,242	5,103	-	35
334											
335	582	Station Expense	F120	296,852	127,248	40,935	73,540	41,879	13,158	-	91
336											
337	583	Overhead Line Expenses	F132	1,019,794	472,705	143,290	230,789	131,429	41,294	-	287
338											
339	584	Underground Line Expense	F133	386,320	204,853	56,213	71,588	40,768	12,809	-	89
340											
341	585	Street Lighting & Signal Systems	F130	42,374	-	-	-	-	-	42,374	-
342											
343	586	Meter Expenses	F127	392,462	179,946	131,296	25,544	4,196	51,160	-	320
344											
345	587	Customer Installation Expenses	F20	31,745	13,608	4,378	7,864	4,479	1,407	-	10
346											
347	588	Misc. Distribution Expenses	F131	250,711	120,484	39,687	48,966	26,684	11,156	3,618	116
348											
349	589	Rents	F131	148,830	71,523	23,560	29,068	15,840	6,622	2,148	69
350											
351	590	Maint Supervision & Engineering	F131	132,977	63,905	21,050	25,971	14,153	5,917	1,919	62
352											
353	591	Maintenance of Structures	F119	55,855	23,943	7,702	13,837	7,880	2,476	-	17
354											
355	592	Maint of Station Equipment	F120	381,295	163,445	52,579	94,459	53,792	16,901	-	117
356											
357	593	Maintenance of Overhead Lines	F134	2,853,636	1,399,739	418,886	595,183	333,714	104,769	-	1,344
358											
359	594	Maint of Underground Lines	F135	474,341	292,536	80,511	60,407	30,780	9,614	-	494
	595	Maint of Line Transformers	F125	126,113	66,533	13,444	28,947	8,339	8,420	389	39

422 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled											
423	A	B	C	D	E	F	G	H	J	K	L
424	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
425	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
426				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
427	923	Outside Services	F102	3,369,686	1,494,020	466,855	806,194	429,775	151,875	19,752	1,215
428			F42	876	614	92	16	13	118	22	1
429				3,370,562	1,494,635	466,947	806,210	429,788	151,992	19,774	1,216
430	924	Property Insurance	F102	1,401,358	621,321	194,152	335,273	178,731	63,160	8,214	605
431	925	Injuries & Damages	F102	893,395	396,105	123,776	213,744	113,945	40,266	5,237	322
432	926	Employee Pensions & Benefits	F138D	10,877,477	5,510,739	1,475,454	2,131,372	1,171,691	497,613	85,637	4,970
433	927	Franchise Requirements	F102	2,870	1,272	398	687	366	129	17	1
434	928	Regulatory Commission Expense	F141	646,983	288,836	93,883	150,734	80,397	28,090	4,815	228
435	929	Duplicate Charges	F138D	(10,356,154)	(5,246,627)	(1,404,740)	(2,029,222)	(1,115,536)	(473,764)	(81,533)	(4,732)
436	930	Misc General Expenses	F138D	431,391	217,679	58,598	85,062	46,768	19,714	3,374	196
437	931	Rents	F102D	470,114	208,232	65,105	112,620	60,081	21,179	2,728	169
438	935	Maintenance of General Plant	F108	132,467	58,447	17,655	31,793	17,618	6,079	827	47
439		TOTAL ADMINISTRATIVE & GEN EXPENSE		21,644,873	9,659,071	2,999,449	5,132,705	2,740,109	975,721	129,927	7,891
440		TOTAL O & M EXPENSE		184,662,236	81,103,260	24,434,796	44,879,668	25,262,164	8,133,207	786,982	62,159
441				DEPRECIATION EXPENSE							
442	403SP	Steam Depreciation	F10	9,344,918	3,908,950	1,263,358	2,403,913	1,332,308	410,565	23,004	2,820
443	403HP	Hydro Depreciation	F10	1,616,492	676,174	218,537	415,831	230,464	71,020	3,979	488
444	403OP	Other Production Depreciation	F10	537,330	224,763	72,643	138,224	76,607	23,607	1,323	162
445	403TP	Transmission Depreciation	F106	3,600,000	1,505,869	486,691	926,074	513,253	158,164	8,862	1,086
446	403	Distribution Depreciation									
447		Land Rights	F118	6,663	2,856	919	1,651	940	295	-	2
448		Structures	F119	30,777	13,193	4,244	7,625	4,342	1,364	-	9
449		Station Equip	F120	2,561,807	1,098,142	353,264	634,643	361,415	113,564	-	788
450		Poles & Towers	F121	1,762,418	812,260	247,285	401,723	228,772	71,879	-	499
451		OH Conductors	F122	1,400,723	653,978	197,166	314,109	178,878	56,202	-	390
452		UG Conduit	F123	190,424	107,427	28,192	31,324	17,838	5,605	-	39
453		UG Conductor	F124	351,574	175,643	50,349	71,776	40,875	12,843	-	89
454		Line Transformer	F125	2,176,873	1,148,442	232,069	499,672	143,949	145,345	6,723	673
455		Services	F126	845,227	636,182	175,661	30,599	827	-	-	1,958
456		Meters	F127	443,928	203,543	148,514	28,894	4,746	57,869	-	362
457		Inst Cust Premises	F128	30,684	-	-	-	-	-	30,684	-
458		Leased Property	F129	-	-	-	-	-	-	-	-
459		Street Lighting	F130	136,166	-	-	-	-	-	136,166	-
460		Total Distribution Expense		9,937,263	4,851,666	1,437,663	2,022,015	982,582	464,957	173,572	4,809

480 **Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled**

481	A	B	C	D	E	F	G	H	J	K	L
482				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
483	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
484	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
486	403GP	General Depreciation									
487		Situs	F107D	1,011,884	471,777	143,287	225,488	115,189	46,655	9,069	419
488		System Generation	F105D	473,311	197,985	63,988	121,756	67,480	20,796	1,165	143
489		System Overheads	F102D	1,420,721	629,292	196,752	340,347	181,569	64,005	8,245	511
491		Customer - System	F42	114,443	80,282	12,071	2,057	1,660	15,383	2,855	135
492		Energy	F30	10,091	4,126	1,247	2,661	1,591	425	39	3
493		Total General Expense		3,030,450	1,383,462	417,344	692,308	367,490	147,263	21,373	1,210
494											
495	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
496											
497	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-
498											
499	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
500											
501											
502		TOTAL DEPRECIATION EXPENSE		28,066,452	12,550,883	3,896,236	6,598,365	3,502,703	1,275,576	232,113	10,575
503											
504											
505											
506	404CLG	Amort of LT Plant - Cap. Lease Gen		-	-	-	-	-	-	-	-
507		Division	F10	62,519	26,151	8,452	16,083	8,913	2,747	154	19
508		System Overheads	F102D	30,039	13,306	4,160	7,196	3,839	1,363	174	11
509		Customer - System	F42								
510		Total Amort. Cap. Lease General		109,239	51,159	14,372	23,579	12,994	6,342	744	49
511											
512	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
513											
514	404IP	Amort of LT Plant - Intangible Plant		-	-	-	-	-	-	-	-
515		Situs	F107D	8,902	4,150	1,261	1,984	1,013	410	80	4
516		System Generation	F105D	204,395	85,498	27,633	52,579	29,141	8,980	503	62
517		System Overheads	F102D	1,777,662	787,395	246,184	425,855	227,187	80,086	10,316	639
518		Customer - System	F42	631,824	443,229	66,642	11,357	9,163	84,929	15,762	743
519		Energy	F30	1,385	566	171	365	218	58	5	0
520		Total Amort. Intangible Plant		2,624,169	1,320,838	341,891	492,140	266,722	174,463	26,667	1,447
521											
522	404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-
523											
524	404330	Amort of Other Electric Plant	F110	3,898	1,966	507	728	395	260	40	2
525											
526	405	Amort of Other Electric Plant	F110	129,956	65,540	16,912	24,262	13,156	8,684	1,331	72
527											
528	406	Amort of Plant Acquisition Adj	F10	201,492	84,284	27,240	51,832	28,727	8,852	496	61
529											
530	407	Amort of Prop Losses, Unrec Plant,	F110	112,977	56,977	14,702	21,092	11,437	7,549	1,157	63
531											
532											
533		TOTAL AMORTIZATION EXPENSE		3,181,732	1,580,763	415,624	613,634	333,430	206,152	30,435	1,694
534											
535											
536											
537	408	Taxes Other Than Income	F101D	6,589,305	2,933,823	911,675	1,564,441	838,692	301,409	36,861	2,404
538		Customer - System	F101D	(14,347)	(6,017)	(1,900)	(3,677)	(2,074)	(625)	(48)	(4)
539		Total Taxes Other Than Income		6,574,959	2,927,806	909,775	1,560,764	836,617	300,784	36,813	2,400

TAX OTHER THAN INCOME

540 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

541	A	B	C	D	E	F	G	H	J	K	L
542	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
543	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
544				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
546											
547											
548											
549	41140	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
550											
551	41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
552											
553		TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-
554											
555											
556											
557	41010	Deferred Income Tax - Federal-DR	F101D	8,877,090	3,958,371	1,213,937	2,098,235	1,136,762	419,256	47,250	3,281
558											
559	41011	Deferred Income Tax - State-DR	F101D	206,323	94,371	27,696	46,747	25,614	10,618	1,193	83
560											
561	41110	Deferred Income Tax - Federal-CR	F101D	(9,035,619)	(4,301,234)	(1,208,425)	(1,914,411)	(1,042,152)	(499,789)	(65,509)	(4,098)
562											
563	41111	Deferred Income Tax - State-CR	F101D	(486,895)	(236,719)	(64,782)	(99,192)	(53,960)	(28,135)	(3,873)	(234)
564											
565		TOTAL DEFERRED INCOME TAXES		(439,101)	(485,211)	(31,575)	131,379	66,264	(98,050)	(20,939)	(968)
566											
567											
568											
569	40911	State Income Taxes	F101D	1,891,788	821,471	258,071	464,188	253,542	85,771	8,103	643
570											
571	40910	Federal Income Tax	F101D	11,128,523	4,832,741	1,518,163	2,730,305	1,491,236	504,587	47,709	3,782
572											
573											
574		TOTAL OPERATING EXPENSES		236,155,862	103,787,353	31,548,351	57,258,509	31,901,254	10,455,883	1,123,897	80,614
575											
576											
577											
578											
579	310	Land and Land Rights	F10	(14,258,106)	(5,964,121)	(1,927,582)	(3,667,795)	(2,032,783)	(626,424)	(35,098)	(4,302)
580											
581	311	Structures and Improvements	F10	55,423,903	23,183,647	7,492,870	14,257,399	7,901,804	2,435,026	136,433	16,724
582											
583	312	Boiler Plant Equipment	F10	199,221,080	83,333,559	26,933,102	51,248,184	28,403,016	8,752,695	490,410	60,114
584											
585	314	Turbogenerator Units	F10	52,876,563	22,118,102	7,148,490	13,602,114	7,538,629	2,323,110	130,163	15,955
586											
587	315	Accessory Electric Equipment	F10	23,056,482	9,644,455	3,117,053	5,931,113	3,287,170	1,012,977	56,757	6,957
588											
589	316	Misc Power Plant Equipment	F10	2,292,839	959,087	309,974	589,816	326,891	100,735	5,644	692
590											
591	S00	Unclassified Steam Plant - Acct 300	F10	(565)	(236)	(76)	(145)	(81)	(25)	(1)	(0)
592											
593		Total Steam Production Plant		318,612,196	133,274,493	43,073,830	81,960,687	45,424,647	13,998,094	784,307	96,139
594											
595											
596											
597	330	Land and Land Rights	F10	2,929,239	1,225,291	396,010	753,525	417,623	128,695	7,211	884
598											
599	331	Structures and Improvements	F10	7,751,212	3,242,308	1,047,902	1,993,943	1,105,093	340,546	19,081	2,339
600											
601	332	Reservoirs, Dams & Waterways	F10	33,661,504	14,080,503	4,550,767	8,659,179	4,799,132	1,478,904	82,862	10,157

ELECTRIC PLANT IN SERVICE
STEAM PRODUCTION PLANT

HYDRAULIC PRODUCTION PLANT

602 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

603											
604	A	B	C	D	E	F	G	H	J	K	L
605	FERC			Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
606	ACCT	DESCRIPTION	COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
607			Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
608											
609	333	Water Wheel, Turbines, & Generators	F10	8,178,362	3,420,983	1,105,649	2,103,825	1,165,992	359,313	20,132	2,468
610											
611	334	Accessory Electric Equipment	F10	2,417,349	1,011,170	326,806	621,846	344,642	106,205	5,951	729
612											
613	335	Misc. Power Plant Equipment	F10	406,045	169,847	54,894	104,452	57,890	17,839	1,000	123
614											
615	336	Roads, Railroads & Bridges	F10	1,222,684	511,445	165,297	314,527	174,318	53,718	3,010	369
616											
617	H00	Unclassified Hydro Plant - Acct 300	F10	(285)	(119)	(39)	(73)	(41)	(13)	(1)	(0)
618											
619		Total Hydraulic Plant		56,566,110	23,661,428	7,647,287	14,551,223	8,064,649	2,485,208	139,245	17,068
620											
621	340	Land and Land Rights	F10	81,651	34,154	11,039	21,004	11,641	3,587	201	26
622											
623	341	Structures and Improvements	F10	1,200,589	502,203	162,310	308,843	171,168	52,747	2,955	362
624											
625	342	Fuel Holders, Producers & Access	F10	2,737	1,145	370	704	390	120	7	1
626											
627	343	Prime Movers	F10	4,556,154	1,905,825	615,956	1,172,038	649,572	200,173	11,216	1,375
628											
629	344	Generators	F10	12,080,364	5,053,179	1,633,169	3,107,586	1,722,302	530,746	29,737	3,645
630											
631	345	Accessory Electric Plant	F10	1,002,581	419,376	135,541	257,907	142,938	44,048	2,468	303
632											
633	346	Misc. Power Plant Equipment	F10	57,560	24,077	7,782	14,807	8,206	2,529	142	17
634											
635	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
636											
637		Total Other Production Plant		18,981,635	7,939,959	2,566,166	4,882,888	2,706,218	833,950	46,726	5,728
638											
639		Experimental Plant									
640	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
641											
642		TOTAL PRODUCTION PLANT		394,159,941	164,875,880	53,287,283	101,394,799	56,195,514	17,317,252	970,278	118,935
643											
644											
645											
646	350	Land and Land Rights									
647		Demand	F10	5,027,992	2,103,193	679,744	1,293,415	716,842	220,903	12,377	1,517
648		Direct Assigned	A	0	0	0	0	0	0	0	0
649				5,027,992	2,103,193	679,744	1,293,415	716,842	220,903	12,377	1,517
650	352	Structures and Improvements									
651		Demand	F10	2,935,888	1,228,073	396,909	755,236	418,571	128,987	7,227	886
652		Direct Assigned	A	0	0	0	0	0	0	0	0
653				2,935,888	1,228,073	396,909	755,236	418,571	128,987	7,227	886
654	353	Station Equipment									
655		Demand	F10	57,505,586	24,054,408	7,774,297	14,792,897	8,198,590	2,526,484	141,558	17,352
656		Direct Assigned	A	0	0	0	0	0	0	0	0
657				57,505,586	24,054,408	7,774,297	14,792,897	8,198,590	2,526,484	141,558	17,352
658	354	Towers and Fixtures									
659		Demand	F10	31,963,493	13,370,230	4,321,209	8,222,378	4,557,046	1,404,303	78,682	9,645
660		Direct Assigned	A	0	0	0	0	0	0	0	0
661				31,963,493	13,370,230	4,321,209	8,222,378	4,557,046	1,404,303	78,682	9,645
662	355	Poles and Fixtures									
663		Demand	F10	26,853,915	11,232,909	3,630,435	6,907,976	3,828,572	1,179,816	66,105	8,103
664		Direct Assigned	A	0	0	0	0	0	0	0	0
				26,853,915	11,232,909	3,630,435	6,907,976	3,828,572	1,179,816	66,105	8,103

TRANSMISSION PLANT

665 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
667	FERC			Washington	Residential	General	Lrg General	Lrg Power		Street & Area	
668	ACCT	DESCRIPTION	COS	Jurisdiction	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Irrigation	Sch. 15,	Other Sch.
669			Factor	Normalized					Sch 40	52,54,57	Sch. 38,42
670											
671											
672	356	Overhead Conductors									
673		Demand	F10	49,902,602	20,874,103	6,746,434	12,837,084	7,114,631	2,192,450	122,842	15,058
674		Direct Assigned	A	0	0	0	0	0	0	0	0
675				49,902,602	20,874,103	6,746,434	12,837,084	7,114,631	2,192,450	122,842	15,058
676	357	Underground Conduit									
677		Demand	F10	89,941	37,622	12,159	23,137	12,823	3,951	221	27
678		Direct Assigned	A	0	0	0	0	0	0	0	0
679				89,941	37,622	12,159	23,137	12,823	3,951	221	27
680	358	Underground Conductors									
681		Demand	F10	63,298	26,477	8,557	16,283	9,024	2,781	156	19
682		Direct Assigned	A	0	0	0	0	0	0	0	0
683				63,298	26,477	8,557	16,283	9,024	2,781	156	19
684	359	Roads and Trails									
685		Demand	F10	1,134,453	474,538	153,369	291,830	161,739	49,842	2,793	342
686		Direct Assigned	A	0	0	0	0	0	0	0	0
687				1,134,453	474,538	153,369	291,830	161,739	49,842	2,793	342
688											
689	T00	Unclassified Trans Plant - Acct 300	F10	(18,573)	(7,769)	(2,511)	(4,778)	(2,648)	(816)	(46)	(6)
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691											
692		TOTAL TRANSMISSION PLANT		175,458,595	73,393,785	23,720,604	45,135,457	25,015,190	7,708,700	431,915	52,944
693											
694											
695											
696											
697	360	Land and Land Rights									
698		Demand Primary	F20	932,372	399,670	128,571	230,979	131,537	41,328	-	287
699		Assigned	A	0	0	0	0	0	0	0	0
700				932,372	399,670	128,571	230,979	131,537	41,328	-	287
701	361	Structures and Improvements									
702		Demand Primary	F20	1,434,526	614,923	197,816	355,379	202,380	63,587	-	442
703		Assigned	A	0	0	0	0	0	0	0	0
704				1,434,526	614,923	197,816	355,379	202,380	63,587	-	442
705	362	Station Equipment									
706		Demand Primary	F20	36,555,745	15,669,959	5,040,910	9,056,044	5,157,214	1,620,367	-	11,251
707		Assigned	A	0	0	0	0	0	0	0	0
708				36,555,745	15,669,959	5,040,910	9,056,044	5,157,214	1,620,367	-	11,251
709	364	Poles, Towers & Fixtures									
710		Demand Primary	F20	48,561,121	20,816,175	6,696,410	12,030,165	6,850,909	2,152,516	-	14,946
711		Demand Secondary	F22	4,216,969	3,508,080	708,889	-	-	-	-	-
712		Assigned	A	0	0	0	0	0	0	0	0
713				52,778,090	24,324,255	7,405,299	12,030,165	6,850,909	2,152,516	-	14,946
714	365	Overhead Conductors									
715		Demand Primary	F20	37,750,840	16,182,248	5,205,710	9,352,108	5,325,816	1,673,340	-	11,619
716		Demand Secondary	F22	3,953,579	3,288,967	664,612	-	-	-	-	-
717		Assigned	A	0	0	0	0	0	0	0	0
718				41,704,419	19,471,215	5,870,322	9,352,108	5,325,816	1,673,340	-	11,619
719	366	Underground Conduit									
720		Demand Primary	F20	6,391,251	2,739,669	881,331	1,583,320	901,665	283,298	-	1,967
721		Demand Secondary	F22	3,234,127	2,690,457	543,670	-	-	-	-	-
722		Assigned	A	0	0	0	0	0	0	0	0
723				9,625,378	5,430,126	1,425,001	1,583,320	901,665	283,298	-	1,967
724	367	Underground Conductors									
725		Demand Primary	F20	8,758,715	3,754,504	1,207,796	2,169,818	1,235,663	388,238	-	2,696
726		Demand Secondary	F22	1,869,504	1,555,233	314,271	-	-	-	-	-
727		Assigned	A	0	0	0	0	0	0	0	0
				10,628,218	5,309,737	1,522,067	2,169,818	1,235,663	388,238	-	2,696

DISTRIBUTION PLANT

728 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

730	A	B	C	D	E	F	G	H	J	K	L
731	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
732	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38.42
733				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
734											
735	368	Line Transformers									
736		Demand Secondary	F21	64,632,304	34,097,748	6,890,244	14,835,487	4,273,895	4,315,346	199,611	19,972
737		Assigned	A	-	0	0	0	0	0	0	0
738				64,632,304	34,097,748	6,890,244	14,835,487	4,273,895	4,315,346	199,611	19,972
739	369	Services									
740		Customer	F70	22,602,568	17,012,414	4,697,415	818,272	22,118	-	-	52,349
741		Assigned	A	-	0	0	0	0	0	0	0
742				22,602,568	17,012,414	4,697,415	818,272	22,118	-	-	52,349
743	370	Meters									
744		Customer	F60	13,045,558	5,981,450	4,364,328	849,091	139,470	1,700,590	-	10,629
745		Assigned	A	-	0	0	0	0	0	0	0
746				13,045,558	5,981,450	4,364,328	849,091	139,470	1,700,590	-	10,629
747	371	Install on Customers' Premises									
748		Demand Primary	F20	-	-	-	-	-	-	-	-
749		Demand Secondary	F22	-	-	-	-	-	-	-	-
750		Assigned	A	551,459	0	0	0	0	0	551,459	0
751				551,459	-	-	-	-	-	551,459	-
752	372	Leased Property									
753		Demand Primary	F20	-	-	-	-	-	-	-	-
754		Demand Secondary	F22	-	-	-	-	-	-	-	-
755		Assigned	A	-	0	0	0	0	0	0	0
756				-	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-	-
758	373	Street Lights	A	2,693,272	0	0	0	0	0	2,693,272	0
759											
760											
761	D00	Unclassified Dist Plant - Acct 300	F22	(2,949)	(2,453)	(496)	-	-	-	-	-
762	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
763		TOTAL DISTRIBUTION PLANT		257,180,960	128,309,043	37,541,477	51,280,661	24,240,668	12,238,610	3,444,343	126,159
764											
765											
766											
767	389	Land and Land Rights									
768		Situs	F107D	1,254,137	584,725	177,591	279,472	142,766	57,825	11,240	519
769		System Generation	F105D	119	50	16	31	17	5	0	0
770		System Overheads	F102D	505,844	224,058	70,053	121,180	64,647	22,789	2,936	182
771		Customer - System	F42	93,308	65,456	9,842	1,677	1,353	12,542	2,328	110
772		Total Land & Land Rights		1,853,408	874,288	257,501	402,359	208,784	93,161	16,504	811
773											
774	390	Structures and Improvements									
775		Situs	F107D	11,229,671	5,235,684	1,590,163	2,502,416	1,278,345	517,767	100,647	4,649
776		System Generation	F105D	68,081	28,478	9,204	17,513	9,706	2,991	168	21
777		System Overheads	F102D	7,909,528	3,497,276	1,094,549	1,899,219	1,014,535	356,055	45,065	2,829
778		Customer - System	F42	837,248	587,335	88,310	15,049	12,142	112,541	20,887	984
779		Total Structures and Improvements		20,044,528	9,348,773	2,782,225	4,434,198	2,314,728	989,355	166,766	8,483
780											
781	391	Office Furniture & Equipment									
782		Situs	F107D	1,436,783	669,881	203,454	320,172	163,558	66,246	12,877	595
783		System Generation	F105D	726,403	303,852	98,204	186,862	103,564	31,914	1,788	219
784		System Overheads	F102D	6,952,870	3,079,694	962,887	1,665,624	888,582	313,236	40,349	2,499
785		Customer - System	F42	460,154	322,801	48,535	8,271	6,673	61,853	11,480	541
786		Energy	F30	32,728	13,381	4,043	8,629	5,161	1,378	126	9
787		Total Office Furniture & Equipment		9,608,938	4,389,608	1,317,123	2,189,559	1,167,538	474,627	66,620	3,863
788											
789	392	Transportation Equipment									
790		Situs	F107D	2,101,563	979,826	297,589	468,312	239,234	96,897	18,835	870
791		System Generation	F105D	728,169	304,591	98,443	187,316	103,815	31,992	1,792	220
792		System Overheads	F102D	594,246	263,214	82,296	142,367	75,945	26,772	3,449	214
793		Customer - System	F42	1,092	766	115	20	16	147	27	1
794		Energy	F30	37,600	15,373	4,645	9,914	5,929	1,583	145	10
795		Total Transportation Equipment		3,462,669	1,563,770	483,088	807,919	424,940	157,390	24,249	1,315

796 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

797	Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled										
798	A	B	C	D	E	F	G	H	J	K	L
799				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
800	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Other Sch.
801	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
802											
803	393	Stores Equipment									
804		Situs	F107D	252,334	117,647	35,731	56,230	28,725	11,634	2,262	104
805		System Generation	F105D	138,127	57,778	18,674	35,532	19,693	6,069	340	42
806		System Overheads	F102D	63,128	27,962	8,742	15,123	8,068	2,844	366	23
807		Total Stores Equipment		453,589	203,387	63,148	106,885	56,485	20,547	2,968	169
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107D	1,394,623	650,224	197,484	310,777	158,759	64,302	12,499	577
811		System Generation	F105D	1,602,641	670,380	216,664	412,268	228,489	70,411	3,945	484
812		System Overheads	F102D	297,192	131,638	41,158	71,195	37,981	13,389	1,725	107
813		Energy	F30	4,529	1,852	559	1,194	714	191	17	1
814		Total Tools, Shop & Garage Equipment		3,298,985	1,454,094	455,865	795,434	425,943	148,293	18,187	1,169
815											
816	395	Laboratory Equipment									
817		Situs	F107D	1,646,946	767,866	233,214	367,005	187,482	75,936	14,761	682
818		System Generation	F105D	244,782	102,392	33,093	62,969	34,899	10,754	603	74
819		System Overheads	F102D	397,782	176,193	55,088	95,292	50,837	17,921	2,308	143
820		Energy	F30	4,180	1,709	516	1,102	659	176	16	1
821		Total Laboratory Equipment		2,293,690	1,048,160	321,910	526,368	273,877	104,787	17,688	900
822											
823	396	Power Operated Equipment									
824		Situs	F107D	5,161,268	2,406,372	730,855	1,150,135	587,540	237,971	46,258	2,137
825		System Generation	F105D	1,091,126	456,415	147,512	280,684	155,562	47,938	2,686	329
826		System Overheads	F102D	324,398	143,689	44,925	77,713	41,458	14,615	1,883	117
827		Energy	F30	14,620	5,978	1,806	3,855	2,306	616	56	4
828		Total Power Operated Equipment		6,591,413	3,012,453	925,098	1,512,387	786,866	301,139	50,883	2,587
829											
830	397	Communication Equipment									
831		Situs	F107D	8,736,909	4,073,467	1,237,179	1,946,930	994,578	402,833	78,305	3,617
832		System Generation	F105D	3,819,943	1,597,870	516,426	982,653	544,611	167,828	9,403	1,153
833		System Overheads	F102D	2,679,499	1,142,559	357,229	617,943	329,662	116,210	14,969	927
834		Customer - System	F42	411,914	288,960	43,447	7,404	5,974	55,369	10,276	484
835		Energy	F30	567	232	70	149	89	24	2	0
836		Total Communication Equipment		15,548,832	7,103,089	2,154,351	3,555,079	1,874,914	742,263	112,956	6,182
837											
838	398	Misc. Equipment									
839		Situs	F107D	74,132	34,563	10,497	16,519	8,439	3,418	664	31
840		System Generation	F105D	61,757	25,833	8,349	15,887	8,805	2,713	152	19
841		System Overheads	F102D	194,260	86,045	26,903	46,537	24,827	8,752	1,127	70
842		Customer - System	F42	12,326	8,647	1,300	222	179	1,657	307	14
843		Energy	F30	358	146	44	94	56	15	1	0
844		Total Misc. Equipment		342,833	155,234	47,093	79,259	42,305	16,555	2,253	134
845											
846	399	Coal Mine	F30	35,531,104	14,527,229	4,389,317	9,368,567	5,603,186	1,496,014	136,994	9,797
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
849											
850	390L	General Capital Lease	F30	1,450,790	593,169	179,223	382,533	228,787	61,085	5,594	400
851		Remove Capital Lease	F30	(1,450,790)	(593,169)	(179,223)	(382,533)	(228,787)	(61,085)	(5,594)	(400)
852											
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
855											
856	G00	Unclassified Gen Plant - Acct 300	F102D	22,427	9,523	3,051	5,668	3,113	992	74	7
857	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
858											
859		TOTAL GENERAL PLANT		99,052,417	43,689,608	13,199,769	23,783,681	13,182,680	4,545,122	616,141	35,416

860 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled											
861	A	B	C	D	E	F	G	H	J	K	L
862	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
863	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Other Sch.
864				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
865											
866											
867											
868	301	Organization									
869		Situs	F107D	1,950,416	909,355	276,186	434,630	222,028	89,928	17,481	808
870		System Generation	F105D	-	-	-	-	-	-	-	-
871		System Overheads	F102D	-	-	-	-	-	-	-	-
872		Total Organization		1,950,416	909,355	276,186	434,630	222,028	89,928	17,481	808
873											
874	302	Franchise & Consent									
875		Situs	F107D	261	122	37	58	30	12	2	0
876		System Generation	F105D	1,226,002	512,833	165,746	315,380	174,791	53,864	3,018	370
877		Total Franchise & Consent		1,226,263	512,955	165,783	315,438	174,821	53,876	3,020	370
878											
879	303	Miscellaneous Intangible Plant									
880		Situs	F107D	9,996	4,661	1,415	2,228	1,138	461	90	4
881		System Generation	F105D	2,722,367	1,138,758	368,042	700,309	388,129	119,606	6,701	821
882		System Overheads	F102D	13,593,649	6,021,150	1,882,553	3,256,484	1,737,279	612,411	78,886	4,886
883		Customer - System	F42	6,337,980	4,446,134	668,505	113,924	91,914	851,939	158,115	7,450
884		Energy	F30	71,870	29,385	8,878	18,950	11,334	3,026	277	20
885		Total Miscellaneous Intangible Plant		22,735,862	11,640,086	2,929,395	4,091,894	2,229,793	1,587,444	244,069	13,182
886											
887	100	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
888											
889		TOTAL INTANGIBLE PLANT		25,912,542	13,062,396	3,371,363	4,841,963	2,626,642	1,731,247	264,570	14,359
890											
891		TOTAL ELECTRIC PLANT IN SERVICE		951,764,454	423,330,712	131,120,496	226,436,560	121,260,694	43,540,932	5,727,248	347,812
892											
893											
894	105	Plant Held For Future Use									
895		Production	F10	0	0	0	0	0	0	0	0
896		Transmission	F10	104,918	43,887	14,184	26,989	14,958	4,610	258	32
897		Distribution	F20	-	-	-	-	-	-	-	-
898		General	F102	88,305	39,152	12,234	21,127	11,263	3,980	518	32
899		Mining	F30	-	-	-	-	-	-	-	-
900		Total Plant Held For Future Use		193,223	83,039	26,418	48,116	26,221	8,590	776	63
901											
902	114	Electric Plant Acquisition Adjust	F10	3,589,508	1,501,480	485,273	923,375	511,757	157,704	8,836	1,083
903											
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-
905											
906	124	Weatherization	F11	3,756,286	1,559,426	493,224	974,328	554,476	162,739	10,992	1,101
907											
908	151	Fuel Stock	F30	3,850,903	1,574,478	475,719	1,015,376	607,280	162,140	14,848	1,062
909											
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-
911											
912	25316	DG&T Working Capital Deposit	F30	(32,970)	(13,480)	(4,073)	(8,693)	(5,199)	(1,388)	(127)	(9)
913											
914	25317	DG&T Working Capital Deposit	F30	(56,774)	(23,213)	(7,014)	(14,970)	(8,953)	(2,390)	(219)	(16)
915											
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
917											
918	154	Materials and Supplies	F102D	7,068,403	3,030,178	965,420	1,765,559	963,698	313,878	27,365	2,305
919											
920	163	Stores Expense Undistributed	F102D	293,807	125,953	40,129	73,388	40,057	13,047	1,137	96
921											
922	25318	Provo Working Capital Deposit	F102D	(23,461)	(10,058)	(3,204)	(5,860)	(3,199)	(1,042)	(91)	(8)

923 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
925	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
926	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
927				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
928											
929											
930	165	Prepayments	F102D	1,360,491	578,363	185,168	343,321	188,407	60,193	4,607	432
931			F42	602,009	422,313	63,498	10,821	8,730	80,921	15,018	708
932		Total Prepayments		1,962,500	1,000,676	248,665	354,142	197,137	141,114	19,625	1,140
933											
934	182	Misc Regulatory Assets	F102D	5,444,518	2,382,723	750,138	1,324,998	713,114	243,974	27,681	1,889
935											
936	186	Misc Deferred Debits	F102D	6,220,174	2,607,069	841,612	1,596,370	883,702	273,516	16,016	1,889
937											
938	Input	Cash Working Capital	F137D	11,192,192	4,908,812	1,485,338	2,722,216	1,530,725	492,906	48,430	3,765
939											
940		Other Working Capital	F137D	(7,771,332)	(3,322,912)	(1,053,159)	(1,933,853)	(1,082,950)	(340,467)	(35,476)	(2,515)
941											
942	18222	Nuclear Plant	F11	3,383,631	1,404,718	444,292	877,666	499,468	146,594	9,902	992
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		39,070,607	16,808,890	5,188,779	9,712,158	5,427,333	1,770,914	149,695	12,838
949											
950											
951	235	Customer Service Deposits	F61	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102D	(353,857)	(156,737)	(49,005)	(84,770)	(45,223)	(15,942)	(2,053)	(127)
954											
955	2282	Accum Prov for Injuries & Damages	F102D	(391,507)	(173,414)	(54,219)	(93,789)	(50,035)	(17,638)	(2,272)	(141)
956											
957	2283	Accum Prov for Pension & Benefits	F102D	(228,498)	(101,211)	(31,644)	(54,739)	(29,202)	(10,294)	(1,326)	(82)
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	(29,574)	(12,091)	(3,653)	(7,798)	(4,664)	(1,245)	(114)	(8)
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	(1,880,606)	(768,904)	(232,320)	(495,864)	(296,568)	(79,182)	(7,251)	(519)
962											
963	252	Customer Advances for Const	F50	78,364	38,702	30,050	-	-	9,538	-	74
964											
965	25399	Other Deferred Credits	F10	(8,065,658)	(3,373,839)	(1,090,413)	(2,074,832)	(1,149,923)	(354,361)	(19,855)	(2,434)
966											
967	190	Accum Deferred Income Taxes	F104D	5,522,157	2,321,409	744,755	1,411,915	783,685	242,983	15,718	1,692
968		Labor	F138D	5,975,566	3,027,337	810,544	1,170,874	643,671	273,365	47,045	2,731
969			F42	193,109	135,467	20,368	3,471	2,800	25,957	4,818	227
970		Total Accum Deferred Income Taxes		11,690,832	5,484,213	1,575,668	2,586,260	1,430,156	542,305	67,580	4,650
971											
972	281	Accum Deferred Income Taxes	F104D	(530,084)	(221,465)	(71,391)	(136,546)	(75,951)	(23,242)	(1,331)	(159)
973											
974	282	Accum Deferred Income Taxes	F104D	(47,723,844)	(21,484,558)	(6,661,302)	(11,164,623)	(5,916,747)	(2,181,098)	(297,587)	(17,930)
975		Labor	F138D	798,458	404,514	108,305	156,453	86,008	36,527	6,286	365
976			F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		(46,925,386)	(21,080,043)	(6,552,996)	(11,008,171)	(5,830,739)	(2,144,571)	(291,301)	(17,565)
978											
979	283	Accum Deferred Income Taxes	F104D	(1,553,705)	(689,635)	(215,771)	(370,800)	(198,239)	(70,109)	(8,592)	(560)
980		Labor	F138D	(621,818)	(315,025)	(84,345)	(121,841)	(66,980)	(28,446)	(4,896)	(284)
981			F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		(2,175,523)	(1,004,659)	(300,116)	(492,641)	(265,219)	(98,555)	(13,488)	(844)
983											
984	255	Accum Investment Tax Credit	F104D	(2,875,798)	(1,271,457)	(398,471)	(689,932)	(370,010)	(129,578)	(15,325)	(1,025)
985		TOTAL RATE BASE DEDUCTIONS		(48,811,497)	(21,369,448)	(6,780,039)	(11,862,889)	(6,317,368)	(2,193,187)	(271,410)	(17,156)

1048 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

1049	A	B	C	D	E	F	G	H	J	K	L
1051	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
1052	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
1053				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
1054											
1055											
1056	108GP	General Plant Accumulated Depr		GENERAL PLANT							
1057		Situs	F107D	(7,187,492)	(3,351,072)	(1,017,775)	(1,601,658)	(818,198)	(331,394)	(64,418)	(2,976)
1058		System Generation	F105D	(2,338,197)	(978,061)	(316,106)	(601,484)	(333,358)	(102,728)	(5,756)	(706)
1059		System Overheads	F102D	(3,609,836)	(1,598,935)	(499,918)	(864,769)	(461,340)	(162,628)	(20,949)	(1,298)
1060		Customer - System	F42	(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
1061		Energy	F30	(63,943)	(26,144)	(7,899)	(16,860)	(10,084)	(2,692)	(247)	(18)
1062		Total General Plant Accumulated Depr		(13,317,914)	(6,037,302)	(1,854,191)	(3,086,901)	(1,624,697)	(615,363)	(94,324)	(5,136)
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	(17,826,447)	(7,288,512)	(2,202,181)	(4,700,340)	(2,811,196)	(750,571)	(68,732)	(4,915)
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		(31,144,361)	(13,325,814)	(4,056,372)	(7,787,241)	(4,435,893)	(1,365,934)	(163,056)	(10,051)
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		(319,952,425)	(141,004,067)	(43,704,915)	(77,297,949)	(41,430,087)	(14,306,802)	(2,094,671)	(113,935)
1076											
1077											
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	(826,806)	(364,804)	(110,197)	(198,440)	(109,966)	(37,944)	(5,159)	(296)
1083		System Overheads	F108	(1,650,809)	(728,372)	(220,020)	(396,207)	(219,559)	(75,760)	(10,301)	(591)
1084		Total Accum Prov for Amort-General		(2,477,615)	(1,093,176)	(330,216)	(594,647)	(329,525)	(113,704)	(15,461)	(887)
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	(47,957)	(19,608)	(5,924)	(12,645)	(7,563)	(2,019)	(185)	(13)
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107D	(1,241,530)	(578,847)	(175,805)	(276,662)	(141,331)	(57,243)	(11,127)	(614)
1090		System Generation	F105D	(696,598)	(291,385)	(94,174)	(179,195)	(99,314)	(30,605)	(1,715)	(210)
1091		System Overheads	F102D	(4,859,431)	(2,152,429)	(672,971)	(1,164,121)	(621,039)	(218,924)	(28,200)	(1,747)
1092		Customer - System	F42	(1,130,553)	(793,090)	(119,246)	(20,321)	(16,395)	(151,967)	(28,204)	(1,329)
1093		Energy	F30	(27,875)	(11,397)	(3,443)	(7,350)	(4,396)	(1,174)	(107)	(8)
1094		Total Accum Prov for Amort-Intangible		(7,955,988)	(3,827,148)	(1,065,641)	(1,647,650)	(882,476)	(469,912)	(69,354)	(3,808)
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		(10,481,560)	(4,939,932)	(1,401,782)	(2,254,941)	(1,219,563)	(575,636)	(84,999)	(4,708)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		188,564,515	78,133,231	25,735,774	48,727,283	27,210,923	8,089,056	613,211	55,038
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		147,555,035	61,537,973	19,456,610	38,073,495	21,573,146	6,411,186	458,709	43,915
18	Depreciation Expense		12,507,803	5,231,880	1,690,838	3,217,607	1,783,394	549,507	30,804	3,774
19	Amortization Expense		1,397,621	599,977	188,028	346,932	191,894	65,491	4,832	467
20	Taxes Other Than Income		3,147,854	1,315,319	422,803	810,593	451,923	138,153	8,116	946
21	Income Taxes - Federal		6,198,700	2,590,104	832,577	1,596,205	889,920	272,049	15,983	1,863
22	Income Taxes - State		1,055,597	441,077	141,782	271,823	151,547	46,328	2,722	317
23	Income Taxes Deferred		(658,665)	(275,221)	(88,468)	(169,611)	(94,562)	(28,908)	(1,698)	(198)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
26	<u>Total Operating Expenses</u>		<u>170,875,063</u>	<u>71,303,539</u>	<u>22,599,708</u>	<u>44,062,442</u>	<u>24,900,374</u>	<u>7,439,357</u>	<u>518,658</u>	<u>50,986</u>
27										
28	Operating Revenue For Return		17,689,452	6,829,692	3,136,066	4,664,842	2,310,549	649,699	94,552	4,052
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		454,334,122	189,709,661	61,006,207	117,103,690	65,314,589	19,895,645	1,168,167	136,164
32	Plant Held For Future Use		22,056	9,779	3,056	5,277	2,813	994	129	8
33	Electric Plant Acquisition Adj		3,589,508	1,501,480	485,273	923,375	511,757	157,704	8,836	1,083
34	Prepayments		1,401,743	667,415	180,998	292,097	163,187	87,486	9,887	673
35	Fuel Stock		3,761,158	1,537,785	464,633	991,713	593,127	158,361	14,502	1,037
36	Materials & Supplies		6,172,654	2,582,002	834,494	1,587,871	880,037	271,193	15,195	1,863
37	Misc Deferred Debits		6,236,413	2,608,672	843,113	1,604,272	889,127	273,994	15,352	1,882
38	Cash Working Capital		3,292,558	1,373,164	434,157	849,576	481,385	143,060	10,236	980
39	Weatherization Loans		-	-	-	-	-	-	-	-
40	Miscellaneous Rate Base		3,383,631	1,404,718	444,292	877,666	499,468	146,594	9,902	992
41	<u>Total Rate Base Additions</u>		<u>482,193,844</u>	<u>201,394,677</u>	<u>64,696,222</u>	<u>124,235,537</u>	<u>69,335,492</u>	<u>21,135,031</u>	<u>1,252,205</u>	<u>144,681</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		(172,506,864)	(71,990,247)	(23,112,995)	(44,491,171)	(24,865,002)	(7,546,273)	(449,588)	(51,587)
45	Accum Provision For Amortization		(3,874,430)	(1,640,857)	(521,164)	(981,436)	(544,797)	(171,869)	(13,090)	(1,218)
46	Accum Deferred Income Taxes		(14,786,737)	(6,173,172)	(1,985,903)	(3,812,102)	(2,125,914)	(647,453)	(37,764)	(4,429)
47	Unamortized ITC		(1,397,606)	(583,668)	(187,915)	(360,176)	(200,650)	(61,231)	(3,547)	(419)
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(10,449,124)	(4,352,809)	(1,390,370)	(2,700,243)	(1,518,632)	(455,582)	(28,385)	(3,103)
51	<u>Total Rate Base Deductions</u>		<u>(203,014,761)</u>	<u>(84,740,752)</u>	<u>(27,198,347)</u>	<u>(52,345,128)</u>	<u>(29,254,994)</u>	<u>(8,882,408)</u>	<u>(532,374)</u>	<u>(60,757)</u>
52	<u>Total Rate Base</u>		<u>279,179,083</u>	<u>116,653,925</u>	<u>37,497,875</u>	<u>71,890,408</u>	<u>40,080,497</u>	<u>12,252,623</u>	<u>719,831</u>	<u>83,924</u>
53										
54	Return On Rate Base		6.34%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.59%	4.60%	9.74%	5.90%	4.42%	3.47%	19.52%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	J	K	L
	<u>DESCRIPTION</u>	<u>COS Factor</u>	<u>Washington Jurisdiction Normalized</u>	<u>Residential Sch. 16</u>	<u>General Service Sch. 24</u>	<u>Lrg General Service Sch. 36</u>	<u>Lrg Power Service Sch. 48T</u>	<u>Irrigation Sch 40</u>	<u>Street & Area Sch. 15, 52,54,57</u>	<u>Other Sch. Sch. 38,42</u>
71	Total Rate Base		279,179,083	116,653,925	37,497,875	71,890,408	40,080,497	12,252,623	719,831	83,924
72										
73										
74	Return On Ratebase (\$\$)	6.4%	17,740,457	7,412,783	2,382,805	4,568,282	2,546,918	778,594	45,742	5,333
75	Operating & Maintenance Expense		147,555,035	61,537,973	19,456,610	38,073,495	21,573,146	6,411,186	458,709	43,915
76	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
77	Depreciation Expense		12,507,803	5,231,880	1,690,838	3,217,607	1,783,394	549,507	30,804	3,774
78	Amortization Expense		1,397,621	599,977	188,028	346,932	191,894	65,491	4,832	467
79	Taxes Other Than Income		3,147,854	1,315,319	422,803	810,593	451,923	138,153	8,116	946
80	Federal Income Taxes		6,198,700	2,590,104	832,577	1,596,205	889,920	272,049	15,983	1,863
81	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	State Income Taxes		1,055,597	441,077	141,782	271,823	151,547	46,328	2,722	317
83	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
84	Deferred Income Taxes		(658,665)	(275,221)	(88,468)	(169,611)	(94,662)	(28,908)	(1,698)	(198)
85	Investment Tax Credit		-	-	-	-	-	-	-	-
86	Misc Revenue & Expenses		(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
87	Revenue Credits		(97,248,241)	(40,483,587)	(12,873,561)	(25,149,461)	(14,208,937)	(4,229,838)	(274,045)	(28,812)
88										
89	Total Revenue Requirements		91,367,279	38,232,734	12,108,952	23,481,263	13,238,355	3,988,113	290,355	27,507
90	Operating Revenues		91,316,274	37,649,644	12,862,213	23,577,822	13,001,986	3,859,218	339,165	26,225
91										
92	Increase / (Decrease) Required to									
93	Earn Equal Rates of Return		51,005	583,091	(753,261)	(96,560)	236,369	128,895	(48,811)	1,281
94										
95	Existing Revenues		91,316,274	37,649,644	12,862,213	23,577,822	13,001,986	3,859,218	339,165	26,225
96		check	0	0	0	0	0	0	0	0
97	Percent Increase / (Decrease)									
98	Over Existing Rates To									
99	Equal Authorized RoE & RoR		0.06%	1.55%	-5.86%	-0.41%	1.82%	3.34%	-14.39%	4.89%
100										
101										
102										

104	<u>- Generation - Unbundled</u>										
105			BaseCase								
106	A	B		D	E	F	G	H	J	K	L
107				Washington	Residential	General	Lrg General	Lrg Power		Street & Area	
108	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
109	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
110											
111	ELECTRIC REVENUES										
112											
113	440	Residential Sales	A	37,649,644	37,649,644	-	-	-	-	-	-
114											
115	442	Commercial & Industrial Sales	A	53,327,465	-	12,862,213	23,577,822	13,001,986	3,859,218	-	26,225
116		Interruptible Demand	F10	469,674	196,463	63,496	120,820	66,962	20,635	1,156	142
117		Interruptible Energy	F30	13,598,422	5,559,844	1,679,874	3,585,527	2,144,445	572,553	52,430	3,749
118				67,395,561	5,756,307	14,605,583	27,284,170	15,213,392	4,452,406	53,586	30,117
119											
120	444	Public Street & Highway Lighting	A	339,165	-	-	-	-	-	339,165	-
121											
122	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
123											
124	448	Interdepartmental	A	##	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126				-	-	-	-	-	-	-	-
127											
128		Total Sales to Ultimate Customers		105,384,370	43,405,951	14,605,583	27,284,170	15,213,392	4,452,406	392,752	30,117
129											
130	447	Sales for Resale	F11	76,911	31,930	10,099	19,950	11,353	3,332	225	23
131		Demand	F10	73,121,009	30,586,291	9,885,378	18,809,851	10,424,886	3,212,541	179,997	22,064
132		Energy	F30	9,050,196	3,700,259	1,118,011	2,386,286	1,427,198	381,053	34,894	2,495
133				82,248,116	34,318,479	11,013,488	21,216,087	11,863,438	3,596,926	215,116	24,582
134											
135	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
136											
137		State Specific Revenue Credit	F140G	(1,161)	(484)	(154)	(299)	(169)	(51)	(3)	(0)
138											
139		Total Sales from Electricity		187,631,325	77,723,946	25,618,917	48,499,957	27,076,661	8,049,281	607,865	64,698
140											
141		Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest	A	##	-	-	-	-	-	-	-
143		Customers	F40	-	-	-	-	-	-	-	-
144				-	-	-	-	-	-	-	-
145											
146	451	Misc Electric Revenue	A	##	-	-	-	-	-	-	-
147		Demand	F10	-	-	-	-	-	-	-	-
148		Customer	F40	11,978	9,424	1,507	103	5	549	372	17
149				11,978	9,424	1,507	103	5	549	372	17
150											
151	453	Water Sales	F10	-	-	-	-	-	-	-	-
152											
153	454	Rent of Electric Property	A	##	-	-	-	-	-	-	-
154		Demand	F10	-	-	-	-	-	-	-	-
155		Customer	F40	58,404	45,951	7,350	503	26	2,676	1,816	82
156				58,404	45,951	7,350	503	26	2,676	1,816	82
157											
158	456	Other Electric Revenue	A	##	-	-	-	-	-	-	-
159		Demand	F10	121,166	50,683	16,381	31,169	17,275	5,323	298	37
160		Energy	F30	741,642	303,227	91,618	195,550	116,956	31,226	2,859	204
161		Customer	F40	-	-	-	-	-	-	-	-
162				862,808	353,911	107,999	226,720	134,230	36,550	3,158	241
163											
164		Total Other Electric Operating Revenues		933,190	409,285	116,856	227,326	134,262	39,775	5,346	340
165											
166		Total Electric Operating Revenues		188,564,515	78,133,231	25,735,774	48,727,283	27,210,923	8,089,056	613,211	55,038

167	<u>- Generation - Unbundled</u>										
168	A	B	C	D	E	F	G	H	J	K	L
170	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
171	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
172				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
173											
174	Miscellaneous Revenues										
175	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
181											
182		Total Miscellaneous Revenues		(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
183											
184	Miscellaneous Expenses										
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191											
192											
193		Net Miscellaneous Revenues And Expense		(328,881)	(137,570)	(44,462)	(84,602)	(46,889)	(14,449)	(810)	(99)
194											
195	500	Operation Suprvn & Engineering	F10	1,079,911	451,723	145,995	277,799	153,963	47,445	2,658	326
196											
197	501	Fuel Related	F30	32,045,529	13,102,119	3,958,728	8,449,518	5,053,518	1,349,256	123,555	8,836
198											
199	502	Steam Expenses	F10	2,261,776	946,094	305,774	581,826	322,462	99,370	5,568	682
200											
201	503	Steam From Other Sources	F10	859,424	359,494	116,187	221,081	122,528	37,758	2,116	259
202											
203	505	Electric Expenses	F10	1,168,324	488,706	157,948	300,543	166,568	51,330	2,876	353
204											
205	506	Misc. Steam Expense	F10	1,517,285	634,675	205,125	390,311	216,320	66,661	3,735	458
206											
207	507	Rents	F10	(3,095)	(1,295)	(418)	(796)	(441)	(136)	(8)	(1)
208											
209	510	Maint Supervision & Engineering	F10	1,060,422	443,571	143,361	272,786	151,185	46,589	2,610	320
210											
211	511	Maintenance of Structures	F10	465,067	194,536	62,873	119,635	66,305	20,433	1,145	140
212											
213	512	Maintenance of Boiler Plant	F10	3,990,134	1,669,061	539,434	1,026,433	568,875	175,305	9,822	1,204
214											
215	513	Maintenance of Electric Plant	F10	814,844	340,847	110,160	209,613	116,173	35,800	2,006	246
216											
217	514	Maint of Misc. Steam Plant	F10	1,301,415	544,378	175,941	334,780	185,543	57,177	3,204	393
218											
219		Total Steam Power Generation		46,561,036	19,173,910	5,921,109	12,183,527	7,122,998	1,986,989	159,287	13,216
220											
221											
222											
223	535	Operation Super & Engineering	F10	15,336	6,415	2,073	3,945	2,186	674	38	5
224											
225	536	Water For Power	F10	6,855	2,867	927	1,763	977	301	17	2
226											
227	537	Hydraulic Expenses	F10	303,170	126,815	40,986	77,988	43,223	13,320	746	91
228											
229	538	Electric Expenses	F10	350,005	146,406	47,318	90,036	49,900	15,377	862	106
230											
231	539	Misc. Hydro Expenses	F10	1,205,063	504,074	162,915	309,994	171,806	52,944	2,966	364

232 - Generation - Unbundled

233	A	B	C	D	E	F	G	H	J	K	L
234	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
235	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
236				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
237	540	Rents (Hydro Generation)	F10	869	364	118	224	124	38	2	0
238											
239	541	Maint Supervision & Engineering	F10	55,575	23,247	7,513	14,296	7,923	2,442	137	17
240											
241	542	Maintenance of Structures	F10	39,033	16,327	5,277	10,041	5,565	1,715	96	12
242											
243	543	Maint of Dams & Waterways	F10	212,120	88,729	28,677	54,566	30,242	9,319	522	64
244											
245	544	Maintenance of Electric Plant	F10	253,998	106,247	34,339	65,339	36,213	11,169	625	77
246											
247	545	Maint of Misc. Hydro Plant	F10	341,827	142,985	46,212	87,932	48,734	15,018	841	103
248											
249		Total Hydraulic Power Generation		2,783,851	1,164,476	376,355	716,126	396,895	122,307	6,853	840
250											
251											
252											
253											
254											
255											
256	546	Operation Super & Engineering	F10	(2,128)	(890)	(288)	(547)	(303)	(93)	(5)	(1)
257											
258	547	Fuel	F30	3,197,196	1,307,204	394,964	843,012	504,192	134,616	12,327	882
259											
260	548	Generation Expense	F10	469,414	196,354	63,461	120,753	66,924	20,623	1,156	142
261											
262	549	Miscellaneous Other	F10	4,177	1,747	565	1,074	595	183	10	1
263											
264	551	Maint Supervision & Engineering	F10	505	211	68	130	72	22	1	0
265											
266	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
267											
268	553	Maint of Generation & Elect Plant	F10	(155)	(65)	(21)	(40)	(22)	(7)	(0)	(0)
269											
270	554	Maintenance of Misc. Other	F10	2,158	903	292	555	308	95	5	1
271											
272		Total Other Power Generation		3,671,167	1,505,465	459,041	964,938	571,766	155,440	13,494	1,025
273											
274											
275											
276	555	Purchased Power	F10	74,000,700	30,954,263	10,004,305	19,036,146	10,550,304	3,251,190	182,163	22,329
277		Energy	F30	9,159,076	3,744,775	1,131,462	2,414,994	1,444,368	385,637	35,314	2,525
278				83,159,776	34,699,038	11,135,767	21,451,140	11,994,673	3,636,827	217,477	24,855
279											
280	556	System Control & Load Dispatch	F10	515,533	215,646	69,696	132,617	73,500	22,650	1,269	156
281											
282	557	Other Expenses	F30	577,391	236,072	71,328	152,242	91,053	24,311	2,226	159
283											
284		Total Other Power Supply		84,252,699	35,150,756	11,276,790	21,735,999	12,159,226	3,683,787	220,972	25,169
285											
286		TOTAL PRODUCTION EXPENSE		137,268,754	56,994,607	18,033,295	35,600,590	20,250,885	5,948,523	400,606	40,250
287											
288											
289											
290	560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-
291											
292	561	Load Dispatching	F106	-	-	-	-	-	-	-	-
293											
294	562	Station Expense	F106	-	-	-	-	-	-	-	-
295											
296	563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-
297											
298	564	Underground Line Expense	F106	-	-	-	-	-	-	-	-

298 -Generation - Unbundled

299	A	B	C	D	E	F	G	H	J	K	L
300	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
301	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
302				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
303	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-
304		Energy	F30	-	-	-	-	-	-	-	-
305				-	-	-	-	-	-	-	-
306	566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-
307				-	-	-	-	-	-	-	-
308				-	-	-	-	-	-	-	-
309	567	Rents - Transmission	F106	-	-	-	-	-	-	-	-
310				-	-	-	-	-	-	-	-
311	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-
312				-	-	-	-	-	-	-	-
313	569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-
314				-	-	-	-	-	-	-	-
315	570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-
316				-	-	-	-	-	-	-	-
317	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-
318				-	-	-	-	-	-	-	-
319	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
320				-	-	-	-	-	-	-	-
321	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-
322				-	-	-	-	-	-	-	-
323		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-
324				-	-	-	-	-	-	-	-
325				-	-	-	-	-	-	-	-
326				-	-	-	-	-	-	-	-
327				-	-	-	-	-	-	-	-
328				-	-	-	-	-	-	-	-
329				-	-	-	-	-	-	-	-
330	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
331				-	-	-	-	-	-	-	-
332	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
333				-	-	-	-	-	-	-	-
334	582	Station Expense	F120	-	-	-	-	-	-	-	-
335				-	-	-	-	-	-	-	-
336	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
337				-	-	-	-	-	-	-	-
338	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
339				-	-	-	-	-	-	-	-
340	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
341				-	-	-	-	-	-	-	-
342	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
343				-	-	-	-	-	-	-	-
344	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
345				-	-	-	-	-	-	-	-
346	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
347				-	-	-	-	-	-	-	-
348	589	Rents	F131	-	-	-	-	-	-	-	-
349				-	-	-	-	-	-	-	-
350	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
351				-	-	-	-	-	-	-	-
352	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
353				-	-	-	-	-	-	-	-
354	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
355				-	-	-	-	-	-	-	-
356	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
357				-	-	-	-	-	-	-	-
358	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
359				-	-	-	-	-	-	-	-
	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-

DISTRIBUTION EXPENSE

360 - Generation - Unbundled

361	A	B	C	D	E	F	G	H	J	K	L
362	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
363	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
364				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
365	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
366											
367	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
368											
369	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
370											
371											
372											
373		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
374											
375											
376											
377	901	Supervision	F136	-	-	-	-	-	-	-	-
378											
379	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
380											
381	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
382											
383	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
384											
385	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
386											
387		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-
388											
389											
390											
391	907	Supervision	F40	-	-	-	-	-	-	-	-
392											
393	908	Customer Assistance	F90	-	-	-	-	-	-	-	-
394											
395	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
396											
397	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
398											
399		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-
400											
401											
402											
403	911	Supervision	F40	-	-	-	-	-	-	-	-
404											
405	912	Demonstration & Selling Expense	F91	-	-	-	-	-	-	-	-
406											
407	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
408											
409	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
410											
411		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
412											
413											
414											
415	920	Administrative & General Salaries	F102	4,786,633	2,122,253	663,167	1,145,197	610,495	215,738	28,058	1,725
416		Customer - System	F42	-	-	-	-	-	-	-	-
417		Administrative & General Salaries		4,786,633	2,122,253	663,167	1,145,197	610,495	215,738	28,058	1,725
418											
419	921	Office Supplies & expenses	F102	1,905,207	844,713	263,958	455,819	242,993	85,869	11,168	687
420		Customer - System	F42	-	-	-	-	-	-	-	-
421		Office Supplies & expenses		1,905,207	844,713	263,958	455,819	242,993	85,869	11,168	687

422 - Generation - Unbundled

423	A	B	C	D	E	F	G	H	J	K	L
424	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
425	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
426				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
427	923	Outside Services	F102	1,637,631	726,078	226,886	391,801	208,866	73,809	9,599	590
428		Customer - System	F42	-	-	-	-	-	-	-	-
429		Outside Services		1,637,631	726,078	226,886	391,801	208,866	73,809	9,599	590
430	924	Property Insurance	F102	681,045	301,955	94,356	162,939	86,862	30,695	3,992	245
431	925	Injuries & Damages	F102	434,180	192,503	60,154	103,877	55,376	19,569	2,545	157
432	926	Employee Pensions & Benefits	F138G	5,376,586	2,249,009	726,872	1,383,088	766,542	236,218	13,235	1,622
433	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
434	928	Regulatory Commission Expense	F141	109,227	48,763	15,850	25,448	13,573	4,742	813	38
435	929	Duplicate Charges	F138G	(5,118,904)	(2,141,222)	(692,035)	(1,316,801)	(729,804)	(224,897)	(12,601)	(1,545)
436	930	Misc General Expenses	F138G	213,126	89,150	28,813	54,825	30,385	9,364	525	64
437	931	Rents	F102G	228,470	95,568	30,887	58,772	32,573	10,038	562	69
438	935	Maintenance of General Plant	F108	33,078	14,595	4,409	7,939	4,399	1,518	206	12
439		TOTAL ADMINISTRATIVE & GEN EXPENSE		10,286,280	4,543,366	1,423,316	2,472,905	1,322,261	462,663	58,104	3,666
440		TOTAL O & M EXPENSE		147,555,035	61,537,973	19,456,610	38,073,495	21,573,146	6,411,186	458,709	43,915
441		DEPRECIATION EXPENSE									
442	403SP	Steam Depreciation	F10	9,344,918	3,908,950	1,263,358	2,403,913	1,332,308	410,565	23,004	2,820
443	403HP	Hydro Depreciation	F10	1,616,492	676,174	218,537	415,831	230,464	71,020	3,979	488
444	403OP	Other Production Depreciation	F10	537,330	224,763	72,643	138,224	76,607	23,607	1,323	162
445	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
446	403	Distribution Depreciation									
447		Land Rights	F118	-	-	-	-	-	-	-	-
448		Structures	F119	-	-	-	-	-	-	-	-
449		Station Equip	F120	-	-	-	-	-	-	-	-
450		Poles & Towers	F121	-	-	-	-	-	-	-	-
451		OH Conductors	F122	-	-	-	-	-	-	-	-
452		UG Conduit	F123	-	-	-	-	-	-	-	-
453		UG Conductor	F124	-	-	-	-	-	-	-	-
454		Line Transformer	F125	-	-	-	-	-	-	-	-
455		Services	F126	-	-	-	-	-	-	-	-
456		Meters	F127	-	-	-	-	-	-	-	-
457		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
458		Leased Property	F129	-	-	-	-	-	-	-	-
459		Street Lighting	F130	-	-	-	-	-	-	-	-
460		Total Distribution Expense		-	-	-	-	-	-	-	-

- Generation - Unbundled											
	A	B	C	D	E	F	G	H	J	K	L
	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,67	
487	403GP	General Depreciation									
488		Situs	F107G	-	-	-	-	-	-	-	-
489		System Generation	F105G	308,518	129,052	41,709	79,364	43,986	13,555	759	93
490		System Overheads	F102G	690,455	288,815	93,344	177,615	98,438	30,335	1,700	208
491		Customer - System	F42	-	-	-	-	-	-	-	-
492		Energy	F30	10,091	4,126	1,247	2,661	1,591	425	39	3
493		Total General Expense		1,009,064	421,993	136,300	259,639	144,015	44,314	2,498	304
494											
495	403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
496											
497	403MP	Mining Depreciatlon	F30	-	-	-	-	-	-	-	-
498											
499	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
500											
501											
502		TOTAL DEPRECIATION EXPENSE		12,507,803	5,231,880	1,690,838	3,217,607	1,783,394	549,507	30,804	3,774
503											
504											
505											
506											
507	404CLG	Amort of LT Plant - Cap. Lease Gen									
508		Division	F10	-	-	-	-	-	-	-	-
509		System Overheads	F102G	14,599	6,107	1,974	3,755	2,081	641	36	4
510		Customer - System	F42	-	-	-	-	-	-	-	-
511		Total Amort. Cap. Lease General		14,599	6,107	1,974	3,755	2,081	641	36	4
512	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
513											
514	404IP	Amort of LT Plant - Intangible Plant									
515		Situs	F107G	-	-	-	-	-	-	-	-
516		System Generation	F105G	137,551	57,537	18,596	35,384	19,611	6,043	339	42
517		System Overheads	F102G	863,925	361,377	116,796	222,238	123,170	37,956	2,127	261
518		Customer - System	F42	-	-	-	-	-	-	-	-
519		Energy	F30	1,385	566	171	365	218	58	5	0
520		Total Amort. Intangible Plant		1,002,861	419,480	135,563	257,988	142,999	44,058	2,471	303
521											
522	404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-
523											
524	404330	Amort of Other Electric Plant	F110	3,898	1,966	507	728	395	260	40	2
525											
526	405	Amort of Other Electric Plant	F110	61,794	31,164	8,042	11,537	6,255	4,129	633	34
527											
528	406	Amort of Plant Acquisition Adj	F10	201,492	84,284	27,240	51,832	28,727	8,852	496	61
529											
530	407	Amort of Prop Losses, Unrec Plant,	F110	112,977	56,977	14,702	21,092	11,437	7,549	1,157	63
531											
532											
533		TOTAL AMORTIZATION EXPENSE		1,397,621	599,977	188,028	346,932	191,894	65,491	4,832	467
534											
535											
536											
537	408	Taxes Other Than Income	F101G	3,147,854	1,315,319	422,803	810,593	451,923	138,153	8,116	946
538		Customer - System	F101G	-	-	-	-	-	-	-	-
539		Total Taxes Other Than Income		3,147,854	1,315,319	422,803	810,593	451,923	138,153	8,116	946

- Generation - Unbundled											
	A	B	C	D	E	F	G	H	J	K	L
	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
DEFERRED ITC											
549	41140	Deferred ITC - Federal	F101G	-	-	-	-	-	-	-	-
551	41141	Deferred ITC - Idaho	F101G	-	-	-	-	-	-	-	-
553	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES											
557	41010	Deferred Income Tax - Federal-DR	F101G	4,686,951	1,958,425	629,527	1,206,920	672,885	205,701	12,085	1,409
559	41011	Deferred Income Tax - State-DR	F101G	124,645	52,082	16,742	32,097	17,895	5,470	321	37
561	41110	Deferred Income Tax - Federal-CR	F101G	(5,202,231)	(2,173,733)	(698,736)	(1,339,608)	(746,861)	(228,316)	(13,413)	(1,564)
563	41111	Deferred Income Tax - State-CR	F101G	(268,030)	(111,995)	(36,000)	(69,019)	(38,480)	(11,763)	(691)	(81)
565	TOTAL DEFERRED INCOME TAXES			(658,665)	(275,221)	(88,468)	(169,611)	(94,562)	(28,908)	(1,698)	(198)
INCOME TAXES											
569	40911	State Income Taxes	F101G	1,055,597	441,077	141,782	271,823	151,547	46,328	2,722	317
571	40910	Federal Income Tax	F101G	6,198,700	2,590,104	832,577	1,596,205	889,920	272,049	15,983	1,863
574	TOTAL OPERATING EXPENSES			170,875,063	71,303,539	22,599,708	44,062,442	24,900,374	7,439,357	518,658	50,986
ELECTRIC PLANT IN SERVICE											
STEAM PRODUCTION PLANT											
579	310	Land and Land Rights	F10	(14,258,106)	(5,964,121)	(1,927,582)	(3,667,795)	(2,032,783)	(626,424)	(35,098)	(4,302)
581	311	Structures and Improvements	F10	55,423,903	23,183,647	7,492,870	14,257,399	7,901,804	2,435,026	136,433	16,724
583	312	Boiler Plant Equipment	F10	199,221,080	83,333,559	26,933,102	51,248,184	28,403,016	8,752,695	490,410	60,114
585	314	Turbogenerator Units	F10	52,876,563	22,118,102	7,148,490	13,602,114	7,538,629	2,323,110	130,163	15,955
587	315	Accessory Electric Equipment	F10	23,056,482	9,644,455	3,117,053	5,931,113	3,287,170	1,012,977	56,757	6,957
589	316	Misc Power Plant Equipment	F10	2,292,839	959,087	309,974	589,816	326,891	100,735	5,644	692
591	S00	Unclassified Steam Plant - Acct 300	F10	(565)	(236)	(76)	(145)	(81)	(25)	(1)	(0)
593	Total Steam Production Plant			318,612,196	133,274,493	43,073,830	81,960,687	45,424,647	13,998,094	784,307	96,139
HYDRAULIC PRODUCTION PLANT											
597	330	Land and Land Rights	F10	2,929,239	1,225,291	396,010	753,525	417,623	128,695	7,211	884
599	331	Structures and Improvements	F10	7,751,212	3,242,308	1,047,902	1,993,943	1,105,093	340,546	19,081	2,339
601	332	Reservoirs, Dams & Waterways	F10	33,661,504	14,080,503	4,550,767	8,659,179	4,799,132	1,478,904	82,862	10,157

602 - Generation - Unbundled

603	A	B	C	D	E	F	G	H	J	K	L
604	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
605	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
606				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
609	333	Water Wheel, Turbines, & Generators	F10	8,178,362	3,420,983	1,105,649	2,103,825	1,165,992	359,313	20,132	2,468
610											
611	334	Accessory Electric Equipment	F10	2,417,349	1,011,170	326,806	621,846	344,642	106,205	5,951	729
612											
613	335	Misc. Power Plant Equipment	F10	406,045	169,847	54,894	104,452	57,890	17,839	1,000	123
614											
615	336	Roads, Railroads & Bridges	F10	1,222,684	511,445	165,297	314,527	174,318	53,718	3,010	369
616											
617	H00	Unclassified Hydro Plant - Acct 300	F10	(285)	(119)	(39)	(73)	(41)	(13)	(1)	(0)
618											
619		Total Hydraulic Plant		56,566,110	23,661,428	7,647,287	14,551,223	8,064,649	2,485,208	139,245	17,068
620											
621	340	Land and Land Rights	F10	81,651	34,154	11,039	21,004	11,641	3,587	201	25
622											
623	341	Structures and Improvements	F10	1,200,589	502,203	162,310	308,843	171,168	52,747	2,955	362
624											
625	342	Fuel Holders, Producers & Access	F10	2,737	1,145	370	704	390	120	7	1
626											
627	343	Prime Movers	F10	4,556,154	1,905,825	615,956	1,172,038	649,572	200,173	11,216	1,375
628											
629	344	Generators	F10	12,080,364	5,053,179	1,633,169	3,107,586	1,722,302	530,746	29,737	3,645
630											
631	345	Accessory Electric Plant	F10	1,002,581	419,376	135,541	257,907	142,938	44,048	2,468	303
632											
633	346	Misc. Power Plant Equipment	F10	57,560	24,077	7,782	14,807	8,206	2,529	142	17
634											
635	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
636											
637		Total Other Production Plant		18,981,635	7,939,959	2,566,166	4,882,888	2,706,218	833,950	46,726	5,728
638											
639		Experimental Plant									
640	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
641											
642		TOTAL PRODUCTION PLANT		394,159,941	164,875,880	53,287,283	101,394,799	56,195,514	17,317,252	970,278	118,935
643											
644											
645											
646	350	Land and Land Rights	F10	-	-	-	-	-	-	-	-
647		Demand									
648		Direct Assigned	A	0	0	0	0	0	0	0	0
649											
650	352	Structures and Improvements	F10	-	-	-	-	-	-	-	-
651		Demand									
652		Direct Assigned	A	0	0	0	0	0	0	0	0
653											
654	353	Station Equipment	F10	-	-	-	-	-	-	-	-
655		Demand									
656		Direct Assigned	A	0	0	0	0	0	0	0	0
657											
658	354	Towers and Fixtures	F10	-	-	-	-	-	-	-	-
659		Demand									
660		Direct Assigned	A	0	0	0	0	0	0	0	0
661											
662	355	Poles and Fixtures	F10	-	-	-	-	-	-	-	-
663		Demand									
664		Direct Assigned	A	0	0	0	0	0	0	0	0

TRANSMISSION PLANT

665 - Generation - Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
668	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
669	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
670				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
671	356	Overhead Conductors									
672		Demand	F10	-	-	-	-	-	-	-	-
673		Direct Assigned	A	0	0	0	0	0	0	0	0
674				-	-	-	-	-	-	-	-
675	357	Underground Conduit									
676		Demand	F10	-	-	-	-	-	-	-	-
677		Direct Assigned	A	0	0	0	0	0	0	0	0
678				-	-	-	-	-	-	-	-
679	358	Underground Conductors									
680		Demand	F10	-	-	-	-	-	-	-	-
681		Direct Assigned	A	0	0	0	0	0	0	0	0
682				-	-	-	-	-	-	-	-
683	359	Roads and Trails									
684		Demand	F10	-	-	-	-	-	-	-	-
685		Direct Assigned	A	0	0	0	0	0	0	0	0
686				-	-	-	-	-	-	-	-
687				-	-	-	-	-	-	-	-
688				-	-	-	-	-	-	-	-
689	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691				-	-	-	-	-	-	-	-
692		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
693				-	-	-	-	-	-	-	-
694				-	-	-	-	-	-	-	-
695				-	-	-	-	-	-	-	-
696				-	-	-	-	-	-	-	-
697	360	Land and Land Rights									
698		Demand Primary	F20	-	-	-	-	-	-	-	-
699		Assigned	A	##	0	0	0	0	0	0	0
700				-	-	-	-	-	-	-	-
701	361	Structures and Improvements									
702		Demand Primary	F20	-	-	-	-	-	-	-	-
703		Assigned	A	0	0	0	0	0	0	0	0
704				-	-	-	-	-	-	-	-
705	362	Station Equipment									
706		Demand Primary	F20	-	-	-	-	-	-	-	-
707		Assigned	A	0	0	0	0	0	0	0	0
708				-	-	-	-	-	-	-	-
709	364	Poles, Towers & Fixtures									
710		Demand Primary	F20	0	-	-	-	-	-	-	-
711		Demand Secondary	F22	0	-	-	-	-	-	-	-
712		Assigned	A	0	0	0	0	0	0	0	0
713				-	-	-	-	-	-	-	-
714	365	Overhead Conductors									
715		Demand Primary	F20	0	-	-	-	-	-	-	-
716		Demand Secondary	F22	0	-	-	-	-	-	-	-
717		Assigned	A	0	0	0	0	0	0	0	0
718				-	-	-	-	-	-	-	-
719	366	Underground Conduit									
720		Demand Primary	F20	0	-	-	-	-	-	-	-
721		Demand Secondary	F22	0	-	-	-	-	-	-	-
722		Assigned	A	0	0	0	0	0	0	0	0
723				-	-	-	-	-	-	-	-
724	367	Underground Conductors									
725		Demand Primary	F20	0	-	-	-	-	-	-	-
726		Demand Secondary	F22	0	-	-	-	-	-	-	-
727		Assigned	A	0	0	0	0	0	0	0	0

728 -Generation - Unbundled

729	A	B	C	D	E	F	G	H	J	K	L
730	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
731	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
732				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
733	368	Line Transformers									
734		Demand Secondary	F21	-	-	-	-	-	-	-	-
735		Assigned	A	0	0	0	0	0	0	0	0
736	369	Services									
737		Customer	F70	-	-	-	-	-	-	-	-
738		Assigned	A	0	0	0	0	0	0	0	0
739	370	Meters									
740		Customer	F60	-	-	-	-	-	-	-	-
741		Assigned	A	0	0	0	0	0	0	0	0
742	371	Install on Customers' Premises									
743		Demand Primary	F20	0	-	-	-	-	-	-	-
744		Demand Secondary	F22	0	-	-	-	-	-	-	-
745		Assigned	A	0	0	0	0	0	0	0	0
746	372	Leased Property									
747		Demand Primary	F20	0	-	-	-	-	-	-	-
748		Demand Secondary	F22	0	-	-	-	-	-	-	-
749		Assigned	A	0	0	0	0	0	0	0	0
750	373	Street Lights									
751			A	0	0	0	0	0	0	0	0
752	D00	Unclassified Dist Plant - Acct 300	F22	0	-	-	-	-	-	-	-
753	DS0	Unclassified Dist Sub - Acct 300	F20	0	-	-	-	-	-	-	-
754		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
755				-	-	-	-	-	-	-	-
756				-	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-	-
758				-	-	-	-	-	-	-	-
759				-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761				-	-	-	-	-	-	-	-
762				-	-	-	-	-	-	-	-
763				-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768				-	-	-	-	-	-	-	-
769	389	Land and Land Rights	F107G	-	-	-	-	-	-	-	-
770		Situs	F105G	80	33	11	20	11	3	0	0
771		System Generation	F102G	245,835	102,832	33,235	63,239	35,049	10,801	605	74
772		System Overheads	F42	-	-	-	-	-	-	-	-
773		Customer - System		-	-	-	-	-	-	-	-
774		Total Land & Land Rights		245,914	102,865	33,246	63,260	35,060	10,804	605	74
775	390	Structures and Improvements									
776		Situs	F107G	-	-	-	-	-	-	-	-
777		System Generation	F105G	39,998	16,731	5,407	10,289	5,703	1,757	98	12
778		System Overheads	F102G	3,889,737	1,627,065	525,861	1,000,607	554,561	170,894	9,575	1,174
779		Customer - System	F42	-	-	-	-	-	-	-	-
780		Total Structures and Improvements		3,929,735	1,643,796	531,269	1,010,896	560,264	172,651	9,674	1,186
781	391	Office Furniture & Equipment									
782		Situs	F107G	-	-	-	-	-	-	-	-
783		System Generation	F105G	479,415	200,538	64,813	123,326	68,350	21,063	1,180	145
784		System Overheads	F102G	3,379,019	1,413,433	456,816	869,228	481,748	148,456	8,318	1,020
785		Customer - System	F42	-	-	-	-	-	-	-	-
786		Energy	F30	32,728	13,381	4,043	8,629	5,161	1,378	126	9
787		Total Office Furniture & Equipment		3,891,162	1,627,352	525,673	1,001,184	555,259	170,897	9,624	1,173
788	392	Transportation Equipment									
789		Situs	F107G	-	-	-	-	-	-	-	-
790		System Generation	F105G	484,015	202,462	65,435	124,509	69,006	21,265	1,191	146
791		System Overheads	F102G	288,797	120,803	39,043	74,291	41,174	12,688	711	87
792		Customer - System	F42	-	-	-	-	-	-	-	-
793		Energy	F30	37,600	15,373	4,645	9,914	5,929	1,583	145	10
794		Total Transportation Equipment		810,412	338,638	109,123	208,714	116,110	35,536	2,047	244

796 - Generation - Unbundled

797	A	B	C	D	E	F	G	H	J	K	L
799	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
800	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
801				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
802											
803	393	Stores Equipment									
804		Situs	F107G	-	-	-	-	-	-	-	-
805		System Generation	F105G	87,820	36,735	11,873	22,591	12,521	3,858	216	26
806		System Overheads	F102G	30,680	12,833	4,148	7,892	4,374	1,348	76	9
807		Total Stores Equipment		118,500	49,568	16,020	30,483	16,895	5,206	292	36
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107G	-	-	-	-	-	-	-	-
811		System Generation	F105G	1,021,691	427,370	138,125	262,823	145,663	44,888	2,515	308
812		System Overheads	F102G	144,432	60,416	19,526	37,154	20,592	6,346	356	44
813		Energy	F30	4,529	1,852	559	1,194	714	191	17	1
814		Total Tools, Shop & Garage Equipment		1,170,652	489,637	158,210	301,171	166,969	51,424	2,888	353
815											
816	395	Laboratory Equipment									
817		Situs	F107G	-	-	-	-	-	-	-	-
818		System Generation	F105G	161,455	67,536	21,827	41,533	23,019	7,093	397	49
819		System Overheads	F102G	193,318	80,864	26,135	49,730	27,561	8,493	476	58
820		Energy	F30	4,180	1,709	516	1,102	659	176	16	1
821		Total Laboratory Equipment		358,953	150,109	48,479	92,365	51,239	15,763	889	108
822											
823	396	Power Operated Equipment									
824		Situs	F107G	-	-	-	-	-	-	-	-
825		System Generation	F105G	712,562	298,062	96,333	183,301	101,590	31,306	1,754	215
826		System Overheads	F102G	157,654	65,946	21,314	40,555	22,477	6,926	388	48
827		Energy	F30	14,620	5,978	1,806	3,855	2,306	616	56	4
828		Total Power Operated Equipment		884,836	369,986	119,452	227,712	126,373	38,848	2,199	267
829											
830	397	Communication Equipment									
831		Situs	F107G	-	-	-	-	-	-	-	-
832		System Generation	F105G	2,465,163	1,031,170	333,270	634,145	351,459	108,306	6,068	744
833		System Overheads	F102G	1,253,609	524,381	169,478	322,482	178,727	55,077	3,086	378
834		Customer - System	F42	-	-	-	-	-	-	-	-
835		Energy	F30	567	232	70	149	89	24	2	0
836		Total Communication Equipment		3,719,338	1,555,782	502,818	956,777	530,276	163,407	9,156	1,122
837											
838	398	Misc. Equipment									
839		Situs	F107G	-	-	-	-	-	-	-	-
840		System Generation	F105G	39,900	16,690	5,394	10,264	5,689	1,753	98	12
841		System Overheads	F102G	94,408	39,491	12,763	24,286	13,460	4,148	232	28
842		Customer - System	F42	-	-	-	-	-	-	-	-
843		Energy	F30	358	146	44	94	56	15	1	0
844		Total Misc. Equipment		134,666	56,327	18,202	34,644	19,205	5,916	332	41
845											
846	399	Coal Mine	F30	35,531,104	14,527,229	4,389,317	9,368,567	5,603,186	1,496,014	136,994	9,797
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
849											
850	390L	General Capital Lease	F30	705,068	288,274	87,100	185,907	111,188	29,686	2,718	194
851		Remove Capital Lease	F30	(705,068)	(288,274)	(87,100)	(185,907)	(111,188)	(29,686)	(2,718)	(194)
852											
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
855											
856	G00	Unclassified Gen Plant - Acct 300	F102G	13,035	5,453	1,762	3,353	1,858	573	32	4
857	GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
858											
859		TOTAL GENERAL PLANT		50,808,308	20,916,744	6,453,570	13,299,126	7,782,693	2,167,039	174,733	14,404

860	<u>-Generation - Unbundled</u>										
861	A	B	C	D	E	F	G	H	J	K	L
864	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
865	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
866				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
867											
868	301	Organization									
869		Situs	F107G	-	-	-	-	-	-	-	-
870		System Generation	F105G	-	-	-	-	-	-	-	-
871		System Overheads	F102G	-	-	-	-	-	-	-	-
872		Total Organization		-	-	-	-	-	-	-	-
873											
874	302	Franchise & Consent									
875		Situs	F107G	-	-	-	-	-	-	-	-
876		System Generation	F105G	931,362	389,586	125,913	239,586	132,785	40,919	2,293	281
877		Total Franchise & Consent		931,362	389,586	125,913	239,586	132,785	40,919	2,293	281
878											
879	303	Miscellaneous Intangible Plant									
880		Situs	F107G	-	-	-	-	-	-	-	-
881		System Generation	F105G	1,756,276	734,645	237,435	451,789	250,393	77,161	4,323	530
882		System Overheads	F102G	6,606,365	2,763,422	893,128	1,699,440	941,872	290,248	16,262	1,993
883		Customer - System	F42	-	-	-	-	-	-	-	-
884		Energy	F30	71,870	29,385	8,878	18,950	11,334	3,026	277	20
885		Total Miscellaneous Intangible Plant		8,434,511	3,527,452	1,139,441	2,170,179	1,203,598	370,435	20,863	2,543
886											
887	100	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-
888											
889		TOTAL INTANGIBLE PLANT		9,365,873	3,917,037	1,265,354	2,409,765	1,336,383	411,354	23,156	2,824
890											
891		TOTAL ELECTRIC PLANT IN SERVICE		454,334,122	189,709,661	61,006,207	117,103,690	65,314,589	19,895,645	1,168,167	136,164
892											
893											
894	105	Plant Held For Future Use									
895		Production	F10	0	0	0	0	0	0	0	0
896		Transmission	F10	-	-	-	-	-	-	-	-
897		Distribution	F20	-	-	-	-	-	-	-	-
898		General	F102	22,056	9,779	3,056	5,277	2,813	994	129	8
899		Mining	F30	-	-	-	-	-	-	-	-
900		Total Plant Held For Future Use		22,056	9,779	3,056	5,277	2,813	994	129	8
901											
902	114	Electric Plant Acquisition Adjust	F10	3,589,508	1,501,480	485,273	923,375	511,757	157,704	8,836	1,083
903											
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-
905											
906	124	Weatherization	F11	-	-	-	-	-	-	-	-
907											
908	151	Fuel Stock	F30	3,850,903	1,574,478	475,719	1,015,376	607,280	162,140	14,848	1,062
909											
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-
911											
912	25316	DG&T Working Capital Deposit	F30	(32,970)	(13,480)	(4,073)	(8,693)	(5,199)	(1,388)	(127)	(9)
913											
914	25317	DG&T Working Capital Deposit	F30	(56,774)	(23,213)	(7,014)	(14,970)	(8,953)	(2,390)	(219)	(16)
915											
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
917											
918	154	Materials and Supplies	F102G	5,945,265	2,486,886	803,752	1,529,376	847,618	261,203	14,635	1,794
919											
920	163	Stores Expense Undistributed	F102G	247,123	103,371	33,409	63,570	35,232	10,857	608	75
921											
922	25318	Provo Working Capital Deposit	F102G	(19,733)	(8,254)	(2,668)	(5,076)	(2,813)	(867)	(49)	(6)

923 - Generation - Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
925	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
926	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
927				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
928											
929											
930	165	Prepayments	F102G	1,115,489	466,605	150,805	286,951	159,036	49,009	2,746	337
931		Customer - System	F42	286,255	200,810	30,193	5,145	4,151	38,478	7,141	336
932		Total Prepayments		1,401,743	667,415	180,998	292,097	163,187	87,486	9,887	673
933											
934	182	Misc Regulatory Assets	F102G	3,488,877	1,459,386	471,668	897,488	497,410	153,282	8,588	1,053
935											
936	186	Misc Deferred Debits	F102G	2,747,536	1,149,286	371,445	706,784	391,717	120,712	6,763	829
937											
938	input	Cash Working Capital	F137G	8,655,188	3,609,655	1,141,273	2,233,291	1,265,424	376,063	26,907	2,576
939											
940		Other Working Capital	F137G	(5,362,630)	(2,236,490)	(707,117)	(1,383,715)	(784,038)	(233,003)	(16,671)	(1,596)
941											
942	18222	Nuclear Plant	F11	3,383,631	1,404,718	444,292	877,666	499,468	146,594	9,902	992
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		27,859,722	11,685,016	3,690,015	7,131,847	4,020,902	1,239,386	84,038	8,517
949											
950											
951	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102G	(171,971)	(71,935)	(23,249)	(44,238)	(24,518)	(7,555)	(423)	(52)
954											
955	2282	Accum Prov for Injuries & Damages	F102G	(190,268)	(79,589)	(25,723)	(48,945)	(27,127)	(8,359)	(468)	(57)
956											
957	2283	Accum Prov for Pension & Benefits	F102G	(111,048)	(46,451)	(16,013)	(28,566)	(15,832)	(4,879)	(273)	(34)
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	(29,574)	(12,091)	(3,653)	(7,798)	(4,664)	(1,245)	(114)	(8)
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	(1,880,606)	(768,904)	(232,320)	(495,864)	(296,568)	(79,182)	(7,251)	(519)
962											
963	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
964											
965	25399	Other Deferred Credits	F10	(8,065,658)	(3,373,839)	(1,090,413)	(2,074,832)	(1,149,923)	(354,361)	(19,855)	(2,434)
966											
967	190	Accum Deferred Income Taxes	F104G	5,225,043	2,182,081	702,531	1,346,543	750,143	228,916	13,262	1,567
968		Labor	F138G	2,953,640	1,235,498	399,309	759,802	421,101	129,767	7,271	891
969		Customer - System	F42	-	-	-	-	-	-	-	-
970		Total Accum Deferred Income Taxes		8,178,683	3,417,579	1,101,840	2,106,346	1,171,244	358,683	20,533	2,458
971											
972	281	Accum Deferred Income Taxes	F104G	(371,039)	(154,953)	(49,888)	(95,620)	(53,269)	(16,256)	(942)	(111)
973											
974	282	Accum Deferred Income Taxes	F104G	(21,986,338)	(9,181,926)	(2,956,165)	(5,666,088)	(3,156,508)	(963,252)	(55,805)	(6,594)
975		Labor	F138G	394,667	165,088	53,356	101,525	56,268	17,340	972	119
976		Customer - System	F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		(21,591,671)	(9,016,838)	(2,902,809)	(5,564,563)	(3,100,240)	(945,913)	(54,833)	(6,475)
978											
979	283	Accum Deferred Income Taxes	F104G	(695,354)	(290,393)	(93,494)	(179,199)	(99,830)	(30,464)	(1,765)	(209)
980		Labor	F138G	(307,356)	(128,566)	(41,552)	(79,065)	(43,820)	(13,504)	(757)	(93)
981		Customer - System	F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		(1,002,709)	(418,959)	(135,046)	(258,264)	(143,650)	(43,968)	(2,522)	(301)
983											
984	255	Accum Investment Tax Credit	F104G	(1,397,606)	(583,668)	(187,915)	(360,176)	(200,650)	(61,231)	(3,547)	(419)
985		TOTAL RATE BASE DEDUCTIONS		(25,235,861)	(10,525,981)	(3,376,273)	(6,512,345)	(3,644,546)	(1,103,035)	(66,149)	(7,532)

986 - Generation - Unbundled

987	A	B	C	D	E	F	G	H	J	K	L
989	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
991	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
992				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
ACCUMULATED DEPRECIATION											
PRODUCTION PLANT											
996	108SP	Steam Prod Accumulated Depr	F10	(128,042,431)	(53,559,751)	(17,310,316)	(32,937,991)	(18,255,052)	(5,625,491)	(315,194)	(38,636)
997											
998	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
999											
1000	108HP	Hydraulic Prod Accum Depr	F10	(22,418,661)	(9,377,656)	(3,030,824)	(5,767,039)	(3,196,236)	(984,954)	(55,187)	(6,765)
1001											
1002	108OP	Other Production - Accum Depr	F10	(932,167)	(389,923)	(126,022)	(239,793)	(132,899)	(40,954)	(2,295)	(281)
1003											
1004	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1005											
1006	TOTAL PRODUCTION PLANT DEPRECIATION			(151,393,259)	(63,327,330)	(20,467,162)	(38,944,823)	(21,584,187)	(6,651,399)	(372,675)	(45,682)
1007											
1008	TRANSMISSION PLANT										
1009											
1010	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1011											
1012	DISTRIBUTION PLANT										
1013											
1014	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1015											
1016	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1017											
1018	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1019											
1020	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1021											
1022	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1023											
1024	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1025											
1026	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1027											
1028	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1029											
1030	108369	Services	F126	-	-	-	-	-	-	-	-
1031											
1032	108370	Meters	F127	-	-	-	-	-	-	-	-
1033											
1034	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1035											
1036	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1037											
1038	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1039											
1040	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1041											
1042	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1043											
1044	108D	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
1045											
1046											
1047	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-

1048 - Generation - Unbundled

1050	A	B	C	D	E	F	G	H	J	K	L
1051				Washington		General	Lrg General	Lrg Power		Street & Area	
1052	FERC		COS	Jurisdiction	Residential	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
1053	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
1054											
1055				GENERAL PLANT							
1056	108GP	General Plant Accumulated Depr									
1057		Situs	F107G	-	-	-	-	-	-	-	-
1058		System Generation	F105G	(1,468,874)	(614,426)	(198,580)	(377,857)	(209,418)	(64,534)	(3,616)	(443)
1059		System Overheads	F102G	(1,754,341)	(733,835)	(237,173)	(451,292)	(250,117)	(77,076)	(4,319)	(529)
1060		Customer - System	F42	-	-	-	-	-	-	-	-
1061		Energy	F30	(63,943)	(26,144)	(7,999)	(16,860)	(10,084)	(2,692)	(247)	(18)
1062		Total General Plant Accumulated Depr		(3,287,158)	(1,374,405)	(443,652)	(846,009)	(469,619)	(144,303)	(8,181)	(990)
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	(17,826,447)	(7,288,512)	(2,202,181)	(4,700,340)	(2,811,196)	(750,571)	(68,732)	(4,915)
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		(21,113,605)	(8,662,917)	(2,645,833)	(5,546,349)	(3,280,814)	(894,874)	(76,913)	(5,905)
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		(172,506,864)	(71,990,247)	(23,112,995)	(44,491,171)	(24,865,002)	(7,546,273)	(449,588)	(51,587)
1076											
1077											
1078				ACCUMULATED AMORTIZATION							
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	-	-	-	-	-	-	-	-
1083		System Overheads	F108	(912,155)	(402,462)	(121,572)	(218,924)	(121,317)	(41,861)	(5,692)	(326)
1084		Total Accum Prov for Amort-General		(912,155)	(402,462)	(121,572)	(218,924)	(121,317)	(41,861)	(5,692)	(326)
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	(47,957)	(19,608)	(5,924)	(12,645)	(7,563)	(2,019)	(185)	(13)
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107G	-	-	-	-	-	-	-	-
1090		System Generation	F105G	(524,812)	(219,527)	(70,950)	(136,004)	(74,823)	(23,057)	(1,292)	(158)
1091		System Overheads	F102G	(2,361,631)	(987,863)	(319,274)	(607,512)	(336,698)	(103,757)	(5,813)	(713)
1092		Customer - System	F42	-	-	-	-	-	-	-	-
1093		Energy	F30	(27,875)	(11,397)	(3,443)	(7,350)	(4,396)	(1,174)	(107)	(8)
1094		Total Accum Prov for Amort-Intangible		(2,914,318)	(1,218,787)	(393,668)	(749,866)	(415,917)	(127,988)	(7,213)	(879)
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		(3,874,430)	(1,640,857)	(521,164)	(981,436)	(544,797)	(171,869)	(13,090)	(1,218)

- Transmission - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		33,367,041	13,790,560	4,886,604	8,560,174	4,590,037	1,410,296	119,668	9,701
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		14,094,812	5,995,530	1,914,474	3,553,865	1,953,892	623,124	49,443	4,484
18	Depreciation Expense		4,470,850	1,870,143	604,423	1,150,094	637,411	196,425	11,006	1,349
19	Amortization Expense		498,689	210,864	67,286	126,427	70,010	22,512	1,432	157
20	Taxes Other Than Income		1,329,016	556,133	179,616	341,717	189,392	58,478	3,279	402
21	Income Taxes - Federal		2,865,850	1,199,229	387,319	736,869	408,398	126,100	7,070	866
22	Income Taxes - State		486,103	203,412	65,697	124,987	69,272	21,389	1,199	147
23	Income Taxes Deferred		1,130,009	472,858	152,720	290,548	161,032	49,721	2,788	342
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
26	<u>Total Operating Expenses</u>		<u>24,863,307</u>	<u>10,503,140</u>	<u>3,369,909</u>	<u>6,321,415</u>	<u>3,487,693</u>	<u>1,097,221</u>	<u>76,186</u>	<u>7,743</u>
27										
28	<u>Operating Revenue For Return</u>		<u>8,503,734</u>	<u>3,287,420</u>	<u>1,516,695</u>	<u>2,238,759</u>	<u>1,102,344</u>	<u>313,075</u>	<u>43,482</u>	<u>1,958</u>
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		200,992,717	84,074,629	27,172,614	51,703,925	28,655,598	8,830,531	494,771	60,648
32	Plant Held For Future Use		132,494	56,113	18,005	33,587	18,475	5,852	420	42
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Prepayments		187,063	112,782	21,666	18,945	11,053	19,252	3,202	163
35	Fuel Stock		-	-	-	-	-	-	-	-
36	Materials & Supplies		219,576	91,848	29,685	56,484	31,305	9,647	541	66
37	Misc Deferred Debits		3,553,411	1,486,381	480,393	914,089	506,611	156,118	8,747	1,072
38	Cash Working Capital		73,732	31,363	10,015	18,591	10,221	3,260	259	23
39	Weatherization Loans		-	-	-	-	-	-	-	-
40	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
41	<u>Total Rate Base Additions</u>		<u>205,158,993</u>	<u>85,853,117</u>	<u>27,732,377</u>	<u>52,745,621</u>	<u>29,233,264</u>	<u>9,024,659</u>	<u>507,940</u>	<u>62,015</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		(61,118,786)	(25,565,799)	(8,262,773)	(15,722,366)	(8,713,726)	(2,685,228)	(150,452)	(18,442)
45	Accum Provision For Amortization		(2,312,808)	(981,780)	(311,477)	(584,172)	(323,751)	(102,837)	(8,057)	(733)
46	Accum Deferred Income Taxes		(6,726,743)	(2,813,037)	(909,464)	(1,730,961)	(959,342)	(295,474)	(16,437)	(2,028)
47	Unamortized ITC		(599,080)	(250,531)	(80,996)	(154,156)	(85,437)	(26,315)	(1,464)	(181)
48	Customer Advance For Construction		(13,431)	(6,634)	(5,151)	-	-	(1,635)	-	(13)
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(202,873)	(84,861)	(27,427)	(52,188)	(28,924)	(8,913)	(499)	(61)
51	<u>Total Rate Base Deductions</u>		<u>(70,973,722)</u>	<u>(29,702,642)</u>	<u>(9,597,287)</u>	<u>(18,243,843)</u>	<u>(10,111,180)</u>	<u>(3,120,402)</u>	<u>(176,910)</u>	<u>(21,458)</u>
52	<u>Total Rate Base</u>		<u>134,185,271</u>	<u>56,150,475</u>	<u>18,135,090</u>	<u>34,501,778</u>	<u>19,122,084</u>	<u>5,904,258</u>	<u>331,030</u>	<u>40,557</u>
53										
54	Return On Rate Base		6.34%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.59%	4.60%	9.74%	5.90%	4.42%	3.47%	19.62%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	J	K	L
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
71	Total Rate Base		134,185,271	56,150,475	18,135,090	34,501,778	19,122,084	5,904,258	331,030	40,557
72										
73										
74	Return On Ratebase (\$%)	6.4%	8,526,814	3,568,086	1,152,396	2,192,418	1,215,114	375,187	21,035	2,577
75	Operating & Maintenance Expense		14,094,812	5,995,530	1,914,474	3,553,865	1,953,892	623,124	49,443	4,484
76	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
77	Depreciation Expense		4,470,850	1,870,143	604,423	1,150,094	637,411	196,425	11,006	1,349
78	Amortization Expense		498,689	210,864	67,286	126,427	70,010	22,512	1,432	157
79	Taxes Other Than Income		1,329,016	556,133	179,616	341,717	189,392	58,478	3,279	402
80	Federal Income Taxes		2,865,850	1,199,229	387,319	736,869	408,398	126,100	7,070	866
81	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	State Income Taxes		486,103	203,412	66,697	124,987	69,272	21,389	1,199	147
83	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
84	Deferred Income Taxes		1,130,009	472,858	152,720	290,548	161,032	49,721	2,788	342
85	Investment Tax Credit		-	-	-	-	-	-	-	-
86	Misc Revenue & Expenses		(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
87	Revenue Credits		(5,957,780)	(2,499,305)	(800,393)	(1,527,774)	(851,334)	(261,060)	(16,095)	(1,820)
88										
89	Total Revenue Requirements		27,432,341	11,571,922	3,721,912	6,986,059	3,851,473	1,211,347	81,127	8,500
90	Operating Revenues		27,409,261	11,291,256	4,086,211	7,032,400	3,738,703	1,149,236	103,574	7,881
91										
92	Increase / (Decrease) Required to									
93	Earn Equal Rates of Return		23,080	280,666	(364,299)	(46,341)	112,770	62,112	(22,447)	619
94										
95	Existing Revenues		27,409,261	11,291,256	4,086,211	7,032,400	3,738,703	1,149,236	103,574	7,881
96		check	0	0	0	0	0	0	0	0
97	Percent Increase / (Decrease)									
98	Over Existing Rates To									
99	Equal Authorized RoE & RoR		0.08%	2.49%	-8.92%	-0.66%	3.02%	5.40%	-21.67%	7.86%
100										
101										
102										

104	- Transmission - Unbundled		BaseCase	D	E	F	G	H	J	K	L
105	A	B		Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
106	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Other Sch.
107	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch. 40	52,54,57	Sch. 38,42
108											
109											
110											
111											
112											
113	440	Residential Sales	A	11,291,256	11,291,256	-	-	-	-	-	-
114											
115	442	Commercial & Industrial Sales	A	16,014,432	-	4,086,211	7,032,400	3,738,703	1,149,236	-	7,881
116		Interruptible Demand	F10	201,325	84,213	27,217	51,789	28,703	8,845	496	61
117		Interruptible Energy	F30	-	-	-	-	-	-	-	-
118				16,215,757	84,213	4,113,429	7,084,190	3,767,406	1,158,081	496	7,942
119											
120	444	Public Street & Highway Lighting	A	103,574	-	-	-	-	-	103,574	-
121											
122	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
123											
124	448	Interdepartmental	A	##	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126				-	-	-	-	-	-	-	-
127											
128		Total Sales to Ultimate Customers		27,610,586	11,375,469	4,113,429	7,084,190	3,767,406	1,158,081	104,069	7,942
129											
130	447	Sales for Resale	F11	3,462	1,437	455	898	511	150	10	1
131		Demand	F10	3,291,787	1,376,944	445,023	846,788	469,311	144,623	8,103	993
132		Energy	F30	407,425	166,580	50,331	107,427	64,250	17,154	1,571	112
133				3,702,674	1,544,961	495,809	955,113	534,072	161,928	9,684	1,107
134											
135	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
136											
137		State Specific Revenue Credit	F140T	(205)	(87)	(28)	(52)	(29)	(9)	(1)	(0)
138											
139		Total Sales from Electricity		31,313,054	12,920,344	4,609,210	8,039,251	4,301,450	1,320,000	113,753	9,048
140											
141		Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest	A	##	-	-	-	-	-	-	-
143		Customers	F40	-	-	-	-	-	-	-	-
144				-	-	-	-	-	-	-	-
145											
146	451	Misc Electric Revenue	A	##	-	-	-	-	-	-	-
147		Demand	F10	-	-	-	-	-	-	-	-
148		Customer	F40	5,102	4,014	642	44	2	234	159	7
149				5,102	4,014	642	44	2	234	159	7
150											
151	453	Water Sales	F10	-	-	-	-	-	-	-	-
152											
153	454	Rent of Electric Property	A	##	-	-	-	-	-	-	-
154		Demand	F10	326,383	136,525	44,124	83,960	46,533	14,340	803	98
155		Customer	F40	24,879	19,574	3,131	214	11	1,140	773	35
156				351,262	156,099	47,255	84,174	46,544	15,480	1,577	133
157											
158	456	Other Electric Revenue	A	##	-	-	-	-	-	-	-
159		Demand	F10	1,696,909	709,812	229,409	436,518	241,929	74,553	4,177	512
160		Energy	F30	713	291	88	188	112	30	3	0
161		Customer	F40	-	-	-	-	-	-	-	-
162				1,697,622	710,103	229,497	436,706	242,041	74,583	4,180	512
163											
164		Total Other Electric Operating Revenues		2,053,987	870,217	277,394	520,924	288,587	90,296	5,915	653
165											
166		Total Electric Operating Revenues		33,367,041	13,790,560	4,886,604	8,560,174	4,590,037	1,410,296	119,668	9,701

167	<u>- Transmission - Unbundled</u>										
168	A	B	C	D	E	F	G	H	J	K	L
170	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
171	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
172				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
173											
174	Miscellaneous Revenues										
175	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
181											
182	Total Miscellaneous Revenues			(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
183											
184	Miscellaneous Expenses										
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191				-	-	-	-	-	-	-	-
192											
193	Net Miscellaneous Revenues And Expense			(12,022)	(5,029)	(1,625)	(3,093)	(1,714)	(528)	(30)	(4)
194											
195	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
196											
197	501	Fuel Related	F30	-	-	-	-	-	-	-	-
198											
199	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
200											
201	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
202											
203	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
204											
205	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
206											
207	507	Rents	F10	-	-	-	-	-	-	-	-
208											
209	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
210											
211	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
212											
213	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
214											
215	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
216											
217	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
218											
219	Total Steam Power Generation			-	-	-	-	-	-	-	-
220											
221											
222	HYDRAULIC POWER GENERATION										
223	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
224											
225	536	Water For Power	F10	-	-	-	-	-	-	-	-
226											
227	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
228											
229	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
230											
231	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-

298 - Transmission - Unbundled

299	A	B	C	D	E	F	G	H	J	K	L
300	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
301	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
302				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
303	565	Transm of Electricity by Others	F10	7,359,890	3,078,619	994,998	1,893,279	1,049,302	323,354	18,117	2,221
304		Energy	F30	427,584	174,822	52,821	112,742	67,429	18,003	1,649	118
305				7,787,474	3,253,441	1,047,820	2,006,021	1,116,731	341,357	19,766	2,339
306	566	Misc. Transmission Expense	F106	133,208	55,721	18,009	34,267	18,992	5,852	328	40
307	567	Rents - Transmission	F106	53,205	22,256	7,193	13,687	7,585	2,338	131	16
308	568	Maint Supervision & Engineering	F106	61,667	25,795	8,337	15,863	8,792	2,709	152	19
309	569	Maintenance of Structures	F106	14,977	6,265	2,025	3,853	2,135	658	37	5
310	570	Maint of Station Equipment	F106	377,202	157,782	50,995	97,033	53,778	16,572	929	114
311	571	Maintenance of Overhead Lines	F106	405,635	169,676	54,839	104,347	57,831	17,821	999	122
312	572	Maint of Underground Lines	F106	1,335	559	181	343	190	59	3	0
313	573	Maint of Misc Transmission Plant	F106	123,493	51,657	16,695	31,768	17,606	5,426	304	37
314		TOTAL TRANSMISSION EXPENSE		9,803,510	4,096,743	1,320,372	2,524,631	1,404,158	429,931	24,729	2,947
315											
316											
317											
318											
319											
320											
321											
322											
323											
324											
325											
326											
327											
328											
329	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
330	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
331	582	Station Expense	F120	-	-	-	-	-	-	-	-
332	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
333	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
334	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
335	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
336	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
337	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
338	589	Rents	F131	-	-	-	-	-	-	-	-
339	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
340	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
341	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
342	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
343	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
344	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
345											
346											
347											
348											
349											
350											
351											
352											
353											
354											
355											
356											
357											
358											
359											

DISTRIBUTION EXPENSE

- Transmission - Unbundled										
A	B	C	D	E	F	G	H	J	K	L
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-
CUSTOMER ACCOUNTS EXPENSE										
901	Supervision	F136	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-
CUSTOMER SERVICE EXPENSE										
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F90	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-
SALES EXPENSE										
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F91	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE										
920	Administrative & General Salaries	F102	2,051,778	909,698	284,265	490,886	261,687	92,475	12,027	740
	Customer - System	F42	-	-	-	-	-	-	-	-
	Administrative & General Salaries		2,051,778	909,698	284,265	490,886	261,687	92,475	12,027	740
921	Office Supplies & expenses	F102	816,662	362,084	113,145	195,385	104,158	36,808	4,787	294
	Customer - System	F42	-	-	-	-	-	-	-	-
	Office Supplies & expenses		816,662	362,084	113,145	195,385	104,158	36,808	4,787	294

422	<u>- Transmission - Unbundled</u>											
423	A	B	C	D	E	F	G	H	J	K	L	
426	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.	
427	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42	
428				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57		
429	923	Outside Services	F102	701,966	311,231	97,254	167,945	89,530	31,638	4,115	253	
430		Customer - System	F42	-	-	-	-	-	-	-	-	
431		Outside Services		701,966	311,231	97,254	167,945	89,530	31,638	4,115	253	
432												
433	924	Property Insurance	F102	291,928	129,432	40,445	69,843	37,233	13,157	1,711	105	
434												
435	925	Injuries & Damages	F102	186,110	82,516	25,785	44,527	23,737	8,388	1,091	67	
436												
437	926	Employee Pensions & Benefits	F138T	637,162	266,523	86,139	163,905	90,840	27,993	1,568	192	
438												
439	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
440												
441	928	Regulatory Commission Expense	F141	45,878	20,482	6,657	10,689	5,701	1,992	341	16	
442												
443	929	Duplicate Charges	F138T	(606,625)	(253,749)	(82,011)	(156,050)	(86,487)	(26,652)	(1,493)	(183)	
444												
445	930	Misc General Expenses	F138T	27,154	11,358	3,671	6,985	3,871	1,193	67	8	
446												
447	931	Rents	F102T	97,933	40,965	13,240	25,193	13,962	4,303	241	30	
448												
449	935	Maintenance of General Plant	F108	41,356	18,247	5,512	9,926	5,500	1,898	258	15	
450												
451		TOTAL ADMINISTRATIVE & GEN EXPENSE		4,291,302	1,898,787	594,102	1,029,234	549,734	193,194	24,714	1,537	
452												
453		TOTAL O & M EXPENSE		14,094,812	5,995,530	1,914,474	3,553,865	1,953,892	623,124	49,443	4,484	
454												
455												
456												
457	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	
458												
459	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	
460												
461	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	
462												
463	403TP	Transmission Depreciation	F106	3,600,000	1,505,869	486,691	926,074	513,253	158,164	8,862	1,086	
464												
465	403	Distribution Depreciation										
466		Land Rights	F118	-	-	-	-	-	-	-	-	
467		Structures	F119	-	-	-	-	-	-	-	-	
468		Station Equip	F120	-	-	-	-	-	-	-	-	
469		Poles & Towers	F121	-	-	-	-	-	-	-	-	
470		OH Conductors	F122	-	-	-	-	-	-	-	-	
471		UG Conduit	F123	-	-	-	-	-	-	-	-	
472		UG Conductor	F124	-	-	-	-	-	-	-	-	
473		Line Transformer	F125	-	-	-	-	-	-	-	-	
474		Services	F126	-	-	-	-	-	-	-	-	
475		Meters	F127	-	-	-	-	-	-	-	-	
476		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	
477		Leased Property	F129	-	-	-	-	-	-	-	-	
478		Street Lighting	F130	-	-	-	-	-	-	-	-	
479		Total Distribution Expense		-	-	-	-	-	-	-	-	

DEPRECIATION EXPENSE

480 - Transmission - Unbundled

481	A	B	C	D	E	F	G	H	J	K	L
483				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
484	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
485	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
486											
487	403GP	General Depreciation									
488		Situs	F107T	410,096	171,542	55,442	105,494	58,467	18,017	1,010	124
489		System Generation	F105T	164,793	68,932	22,279	42,392	23,495	7,240	406	50
490		System Overheads	F102T	295,962	123,800	40,012	76,134	42,195	13,003	729	89
491		Customer - System	F42	-	-	-	-	-	-	-	-
492		Energy	F30	-	-	-	-	-	-	-	-
493		Total General Expense		870,850	364,274	117,732	224,020	124,157	38,260	2,144	263
494											
495	403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-
496											
497	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-
498											
499	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
500											
501											
502		TOTAL DEPRECIATION EXPENSE		4,470,850	1,870,143	604,423	1,150,094	637,411	196,425	11,006	1,349
503											
504											
505											
506											
507	404CLG	Amort of LT Plant - Cap. Lease Gen									
508		Division	F10	25,338	10,599	3,425	6,518	3,612	1,113	62	8
509		System Overheads	F102T	6,258	2,618	846	1,610	892	275	15	2
510		Customer - System	F42	-	-	-	-	-	-	-	-
511		Total Amort. Cap. Lease General		31,595	13,216	4,271	8,128	4,505	1,388	78	10
512	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
513											
514	404IP	Amort of LT Plant - Intangible Plant									
515		Situs	F107T	3,608	1,509	488	928	514	159	9	1
516		System Generation	F105T	66,844	27,961	9,037	17,195	9,530	2,937	165	20
517		System Overheads	F102T	370,319	154,903	50,064	95,262	52,796	16,270	912	112
518		Customer - System	F42	-	-	-	-	-	-	-	-
519		Energy	F30	-	-	-	-	-	-	-	-
520		Total Amort. Intangible Plant		440,771	184,373	59,589	113,385	62,841	19,365	1,085	133
521											
522	404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-
523											
524	404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
525											
526	405	Amort of Other Electric Plant	F110	26,323	13,275	3,426	4,914	2,665	1,759	270	15
527											
528	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
529											
530	407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
531											
532											
533		TOTAL AMORTIZATION EXPENSE		498,689	210,864	67,286	126,427	70,010	22,512	1,432	157
534											
535											
536											
537	408	Taxes Other Than Income	F101T	1,329,016	556,133	179,616	341,717	189,392	58,478	3,279	402
538		Customer - System	F101T	-	-	-	-	-	-	-	-
539		Total Taxes Other Than Income		1,329,016	556,133	179,616	341,717	189,392	58,478	3,279	402

TAX OTHER THAN INCOME

540 - Transmission - Unbundled

541	A	B	C	D	E	F	G	H	J	K	L
542	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
543	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
544				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
545											
546											
547											
548											
549	41140	Deferred ITC - Federal	F101T	-	-	-	-	-	-	-	-
550											
551	41141	Deferred ITC - Idaho	F101T	-	-	-	-	-	-	-	-
552											
553		TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-
554											
555											
556											
557	41010	Deferred Income Tax - Federal-DR	F101T	1,852,467	775,174	250,360	476,307	263,986	81,510	4,570	560
558											
559	41011	Deferred Income Tax - State-DR	F101T	31,674	13,254	4,281	8,144	4,514	1,394	78	10
560											
561	41110	Deferred Income Tax - Federal-CR	F101T	(721,745)	(302,018)	(97,544)	(185,575)	(102,852)	(31,757)	(1,781)	(218)
562											
563	41111	Deferred Income Tax - State-CR	F101T	(32,387)	(13,553)	(4,377)	(8,327)	(4,615)	(1,425)	(80)	(10)
564											
565		TOTAL DEFERRED INCOME TAXES		1,130,009	472,858	152,720	290,548	161,032	49,721	2,788	342
566											
567											
568											
569	40911	State Income Taxes	F101T	486,103	203,412	65,697	124,987	69,272	21,389	1,199	147
570											
571	40910	Federal Income Tax	F101T	2,865,850	1,199,229	387,319	736,869	408,398	126,100	7,070	866
572											
573											
574		TOTAL OPERATING EXPENSES		24,863,307	10,503,140	3,369,909	6,321,415	3,487,693	1,097,221	76,186	7,743
575											
576											
577											
578											
579	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
580											
581	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
582											
583	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
584											
585	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
586											
587	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
588											
589	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
590											
591	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
592											
593		Total Steam Production Plant		-	-	-	-	-	-	-	-
594											
595											
596											
597	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
598											
599	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
600											
601	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-

ELECTRIC PLANT IN SERVICE
STEAM PRODUCTION PLANT

HYDRAULIC PRODUCTION PLANT

602	<u>- Transmission - Unbundled</u>										
603											
604	A	B	C	D	E	F	G	H	J	K	L
605				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
606	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
607	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38.42
608											
609	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
610											
611	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
612											
613	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
614											
615	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
616											
617	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
618											
619		Total Hydraulic Plant		-	-	-	-	-	-	-	-
620											
621	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
622											
623	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
624											
625	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
626											
627	343	Prime Movers	F10	-	-	-	-	-	-	-	-
628											
629	344	Generators	F10	-	-	-	-	-	-	-	-
630											
631	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
632											
633	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
634											
635	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
636											
637		Total Other Production Plant		-	-	-	-	-	-	-	-
638											
639		Experimental Plant									
640	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
641											
642		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
643											
644											
645				TRANSMISSION PLANT							
646	350	Land and Land Rights	F10	5,027,992	2,103,193	679,744	1,293,415	716,842	220,903	12,377	1,517
647		Demand									
648		Direct Assigned	A	1 -	0	0	0	-	0	0	0
649				5,027,992	2,103,193	679,744	1,293,415	716,842	220,903	12,377	1,517
650	352	Structures and Improvements	F10	2,935,888	1,228,073	396,909	755,236	418,571	128,987	7,227	886
651		Demand									
652		Direct Assigned	A	1 -	0	0	0	-	0	0	0
653				2,935,888	1,228,073	396,909	755,236	418,571	128,987	7,227	886
654	353	Station Equipment	F10	57,505,586	24,054,408	7,774,297	14,792,897	8,198,590	2,526,484	141,558	17,352
655		Demand									
656		Direct Assigned	A	1 -	0	0	0	-	0	0	0
657				57,505,586	24,054,408	7,774,297	14,792,897	8,198,590	2,526,484	141,558	17,352
658	354	Towers and Fixtures	F10	31,963,493	13,370,230	4,321,209	8,222,378	4,557,046	1,404,303	78,682	9,645
659		Demand									
660		Direct Assigned	A	1 -	0	0	0	-	0	0	0
661				31,963,493	13,370,230	4,321,209	8,222,378	4,557,046	1,404,303	78,682	9,645
662	355	Poles and Fixtures	F10	26,853,915	11,232,909	3,630,435	6,907,976	3,828,572	1,179,816	66,105	8,103
663		Demand									
664		Direct Assigned	A	1 -	0	0	0	-	0	0	0
				26,853,915	11,232,909	3,630,435	6,907,976	3,828,572	1,179,816	66,105	8,103

665 - Transmission - Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
669	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
670	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
671				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
672	356	Overhead Conductors									
673		Demand	F10	49,902,602	20,874,103	6,746,434	12,837,084	7,114,631	2,192,450	122,842	15,058
674		Direct Assigned	A	1	0	0	0	0	0	0	0
675				49,902,602	20,874,103	6,746,434	12,837,084	7,114,631	2,192,450	122,842	15,058
676	357	Underground Conduit									
677		Demand	F10	89,941	37,622	12,159	23,137	12,823	3,951	221	27
678		Direct Assigned	A	1	0	0	0	0	0	0	0
679				89,941	37,622	12,159	23,137	12,823	3,951	221	27
680	358	Underground Conductors									
681		Demand	F10	63,298	26,477	8,557	16,283	9,024	2,781	156	19
682		Direct Assigned	A	1	0	0	0	0	0	0	0
683				63,298	26,477	8,557	16,283	9,024	2,781	156	19
684	359	Roads and Trails									
685		Demand	F10	1,134,453	474,538	153,369	291,830	161,739	49,842	2,793	342
686		Direct Assigned	A	1	0	0	0	0	0	0	0
687				1,134,453	474,538	153,369	291,830	161,739	49,842	2,793	342
688											
689	T00	Unclassified Trans Plant - Acct 300	F10	(18,573)	(7,769)	(2,511)	(4,778)	(2,648)	(816)	(46)	(6)
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691											
692		TOTAL TRANSMISSION PLANT		175,458,595	73,393,785	23,720,604	45,135,457	25,015,190	7,708,700	431,915	52,944
693											
694											
695											
696											
697	360	Land and Land Rights									
698		Demand Primary	F20	-	-	-	-	-	-	-	-
699		Assigned	A	##	0	0	0	0	0	0	0
700	361	Structures and Improvements									
701		Demand Primary	F20	-	-	-	-	-	-	-	-
702		Assigned	A	0	0	0	0	0	0	0	0
703											
704	362	Station Equipment									
705		Demand Primary	F20	-	-	-	-	-	-	-	-
706		Assigned	A	0	0	0	0	0	0	0	0
707											
708	364	Poles, Towers & Fixtures									
709		Demand Primary	F20	0	-	-	-	-	-	-	-
710		Demand Secondary	F22	0	-	-	-	-	-	-	-
711		Assigned	A	0	0	0	0	0	0	0	0
712											
713	365	Overhead Conductors									
714		Demand Primary	F20	0	-	-	-	-	-	-	-
715		Demand Secondary	F22	0	-	-	-	-	-	-	-
716		Assigned	A	0	0	0	0	0	0	0	0
717											
718	366	Underground Conduit									
719		Demand Primary	F20	0	-	-	-	-	-	-	-
720		Demand Secondary	F22	0	-	-	-	-	-	-	-
721		Assigned	A	0	0	0	0	0	0	0	0
722											
723	367	Underground Conductors									
724		Demand Primary	F20	0	-	-	-	-	-	-	-
725		Demand Secondary	F22	0	-	-	-	-	-	-	-
726		Assigned	A	0	0	0	0	0	0	0	0
727											

DISTRIBUTION PLANT

728 - Transmission - Unbundled

729	A	B	C	D	E	F	G	H	J	K	L
730	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
731	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
732				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
733	368	Line Transformers	F21	-	-	-	-	-	-	-	-
734		Demand Secondary	A	0	0	0	0	0	0	0	0
735		Assigned		-	-	-	-	-	-	-	-
736	369	Services	F70	-	-	-	-	-	-	-	-
737		Customer	A	0	0	0	0	0	0	0	0
738		Assigned		-	-	-	-	-	-	-	-
739	370	Meters	F60	-	-	-	-	-	-	-	-
740		Customer	A	0	0	0	0	0	0	0	0
741		Assigned		-	-	-	-	-	-	-	-
742	371	Install on Customers' Premises	F20	0	-	-	-	-	-	-	-
743		Demand Primary	F22	0	-	-	-	-	-	-	-
744		Demand Secondary	A	0	0	0	0	0	0	0	0
745		Assigned		-	-	-	-	-	-	-	-
746	372	Leased Property	F20	0	-	-	-	-	-	-	-
747		Demand Primary	F22	0	-	-	-	-	-	-	-
748		Demand Secondary	A	0	0	0	0	0	0	0	0
749		Assigned		-	-	-	-	-	-	-	-
750	373	Street Lights	A	0	0	0	0	0	0	0	0
751				-	-	-	-	-	-	-	-
752	D00	Unclassified Dist Plant - Acct 300	F22	0	-	-	-	-	-	-	-
753	DS0	Unclassified Dist Sub - Acct 300	F20	0	-	-	-	-	-	-	-
754		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
755				-	-	-	-	-	-	-	-
756				-	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-	-
758				-	-	-	-	-	-	-	-
759				-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761				-	-	-	-	-	-	-	-
762				-	-	-	-	-	-	-	-
763				-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768				-	-	-	-	-	-	-	-
769				-	-	-	-	-	-	-	-
770				-	-	-	-	-	-	-	-
771				-	-	-	-	-	-	-	-
772				-	-	-	-	-	-	-	-
773				-	-	-	-	-	-	-	-
774				-	-	-	-	-	-	-	-
775				-	-	-	-	-	-	-	-
776				-	-	-	-	-	-	-	-
777				-	-	-	-	-	-	-	-
778				-	-	-	-	-	-	-	-
779				-	-	-	-	-	-	-	-
780				-	-	-	-	-	-	-	-
781				-	-	-	-	-	-	-	-
782				-	-	-	-	-	-	-	-
783				-	-	-	-	-	-	-	-
784				-	-	-	-	-	-	-	-
785				-	-	-	-	-	-	-	-
786				-	-	-	-	-	-	-	-
787				-	-	-	-	-	-	-	-
788				-	-	-	-	-	-	-	-
789				-	-	-	-	-	-	-	-
790				-	-	-	-	-	-	-	-
791				-	-	-	-	-	-	-	-
792				-	-	-	-	-	-	-	-
793				-	-	-	-	-	-	-	-
794				-	-	-	-	-	-	-	-
795				-	-	-	-	-	-	-	-

GENERAL PLANT

796	<u>- Transmission - Unbundled</u>										
797											
798	A	B	C	D	E	F	G	H	J	K	L
799				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
800	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Other Sch.
801	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
802											
803	393	Stores Equipment									
804		Situs	F107T	102,266	42,777	13,826	26,307	14,580	4,493	252	31
805		System Generation	F105T	50,307	21,043	6,801	12,941	7,172	2,210	124	15
806		System Overheads	F102T	13,151	5,501	1,778	3,383	1,875	578	32	4
807		Total Stores Equipment		165,723	69,322	22,404	42,631	23,627	7,281	408	50
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107T	565,212	236,426	76,412	145,397	80,582	24,832	1,391	171
811		System Generation	F105T	580,950	243,009	78,540	149,445	82,826	25,524	1,430	175
812		System Overheads	F102T	61,911	25,897	8,370	15,926	8,827	2,720	152	19
813		Energy	F30	-	-	-	-	-	-	-	-
814		Total Tools, Shop & Garage Equipment		1,208,072	505,333	163,322	310,768	172,235	53,076	2,974	365
815											
816	395	Laboratory Equipment									
817		Situs	F107T	667,473	279,202	90,237	171,703	95,162	29,325	1,643	201
818		System Generation	F105T	83,327	34,855	11,265	21,435	11,880	3,661	205	25
819		System Overheads	F102T	82,865	34,662	11,203	21,316	11,814	3,641	204	25
820		Energy	F30	-	-	-	-	-	-	-	-
821		Total Laboratory Equipment		833,665	348,719	112,705	214,454	118,856	36,627	2,052	252
822											
823	396	Power Operated Equipment									
824		Situs	F107T	2,091,755	874,974	282,789	538,089	298,222	91,900	5,149	631
825		System Generation	F105T	378,564	158,352	51,179	97,383	53,972	16,632	932	114
826		System Overheads	F102T	67,578	28,268	9,136	17,384	9,635	2,969	166	20
827		Energy	F30	-	-	-	-	-	-	-	-
828		Total Power Operated Equipment		2,537,897	1,061,594	343,103	652,856	361,829	111,501	6,247	766
829											
830	397	Communication Equipment									
831		Situs	F107T	3,540,888	1,481,142	478,700	910,868	504,826	155,567	8,716	1,068
832		System Generation	F105T	1,354,780	566,700	183,155	348,507	193,151	59,522	3,335	409
833		System Overheads	F102T	537,356	224,774	72,646	138,231	76,611	23,609	1,323	162
834		Customer - System	F42	-	-	-	-	-	-	-	-
835		Energy	F30	-	-	-	-	-	-	-	-
836		Total Communication Equipment		5,433,024	2,272,617	734,502	1,397,606	774,588	238,698	13,374	1,639
837											
838	398	Misc. Equipment									
839		Situs	F107T	30,044	12,567	4,062	7,729	4,283	1,320	74	9
840		System Generation	F105T	21,857	9,143	2,955	5,623	3,116	960	54	7
841		System Overheads	F102T	40,468	16,928	5,471	10,410	5,770	1,778	100	12
842		Customer - System	F42	-	-	-	-	-	-	-	-
843		Energy	F30	-	-	-	-	-	-	-	-
844		Total Misc. Equipment		92,369	38,638	12,488	23,761	13,169	4,058	227	28
845											
846	399	Coal Mine	F30	-	-	-	-	-	-	-	-
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
849											
850	390L	General Capital Lease	F30	302,225	123,568	37,335	79,688	47,660	12,725	1,165	83
851		Remove Capital Lease	F30	(302,225)	(123,568)	(37,335)	(79,688)	(47,660)	(12,725)	(1,165)	(83)
852											
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
855											
856	G00	Unclassified Gen Plant - Acct 300	F102T	7,638	3,195	1,033	1,965	1,089	336	19	2
857	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-
858											
859		TOTAL GENERAL PLANT		20,646,970	8,636,564	2,791,306	5,311,284	2,943,645	907,116	50,825	6,230

860	<u>- Transmission - Unbundled</u>										
861	A	B	C	D	E	F	G	H	J	K	L
862	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
863	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
864				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
865											
866											
867											
868	301	Organization									
869		Situs	F107T	790,463	330,648	106,864	203,341	112,697	34,729	1,946	239
870		System Generation	F105T	-	-	-	-	-	-	-	-
871		System Overheads	F102T	-	-	-	-	-	-	-	-
872		Total Organization		790,463	330,648	106,864	203,341	112,697	34,729	1,946	239
873											
874	302	Franchise & Consent									
875		Situs	F107T	106	44	14	27	15	5	0	0
876		System Generation	F105T	294,640	123,247	39,833	75,794	42,007	12,945	725	89
877		Total Franchise & Consent		294,746	123,291	39,847	75,821	42,022	12,950	726	89
878											
879	303	Miscellaneous Intangible Plant									
880		Situs	F107T	4,051	1,695	548	1,042	578	178	10	1
881		System Generation	F105T	966,091	404,113	130,608	248,520	137,736	42,445	2,378	292
882		System Overheads	F102T	2,831,801	1,184,534	382,837	728,460	403,731	124,414	6,971	854
883		Customer - System	F42	-	-	-	-	-	-	-	-
884		Energy	F30	-	-	-	-	-	-	-	-
885		Total Miscellaneous Intangible Plant		3,801,943	1,590,341	513,992	978,022	542,044	167,037	9,359	1,147
886											
887	100	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-
888											
889		TOTAL INTANGIBLE PLANT		4,887,152	2,044,280	660,704	1,257,185	696,763	214,715	12,030	1,475
890											
891		TOTAL ELECTRIC PLANT IN SERVICE		200,992,717	84,074,629	27,172,614	51,703,925	28,655,598	8,830,531	494,771	60,648
892											
893											
894	105	Plant Held For Future Use									
895		Production	F10	-	-	-	-	-	-	-	-
896		Transmission	F10	104,918	43,887	14,184	26,989	14,958	4,610	258	32
897		Distribution	F20	-	-	-	-	-	-	-	-
898		General	F102	27,576	12,226	3,821	6,598	3,517	1,243	162	10
899		Mining	F30	-	-	-	-	-	-	-	-
900		Total Plant Held For Future Use		132,494	56,113	18,005	33,587	18,475	5,852	420	42
901											
902	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
903											
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-
905											
906	124	Weatherization	F11	-	-	-	-	-	-	-	-
907											
908	151	Fuel Stock	F30	-	-	-	-	-	-	-	-
909											
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-
911											
912	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
913											
914	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
915											
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
917											
918	154	Materials and Supplies	F102T	211,488	88,465	28,591	54,404	30,152	9,292	521	64
919											
920	163	Stores Expense Undistributed	F102T	8,791	3,677	1,188	2,261	1,253	386	22	3
921											
922	25318	Provo Working Capital Deposit	F102T	(702)	(294)	(95)	(181)	(100)	(31)	(2)	(0)

923 - Transmission - Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
925	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
926	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
927				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
928											
929											
930	165	Prepayments	F102T	65,125	27,242	8,804	16,753	9,285	2,861	160	20
931		Customer - System	F42	121,938	85,540	12,862	2,192	1,768	16,391	3,042	143
932		Total Prepayments		187,063	112,782	21,666	18,945	11,053	19,252	3,202	163
933											
934	182	Misc Regulatory Assets	F102T	208,022	87,015	28,123	53,512	29,658	9,139	512	63
935											
936	186	Misc Deferred Debits	F102T	3,345,389	1,399,366	452,270	860,577	476,953	146,978	8,235	1,009
937											
938	input	Cash Working Capital	F137T	1,028,810	437,626	139,741	259,404	142,619	45,483	3,609	327
939											
940		Other Working Capital	F137T	(955,078)	(406,263)	(129,727)	(240,813)	(132,398)	(42,224)	(3,350)	(304)
941											
942	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		4,166,276	1,778,487	559,763	1,041,696	577,666	194,129	13,169	1,367
949											
950											
951	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102T	(73,715)	(30,835)	(9,966)	(18,963)	(10,510)	(3,239)	(181)	(22)
954											
955	2282	Accum Prov for Injuries & Damages	F102T	(81,558)	(34,115)	(11,026)	(20,980)	(11,628)	(3,583)	(201)	(25)
956											
957	2283	Accum Prov for Pension & Benefits	F102T	(47,600)	(19,911)	(6,435)	(12,245)	(6,786)	(2,091)	(117)	(14)
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	-	-	-	-	-	-	-	-
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-
962											
963	252	Customer Advances for Const	F50	(13,431)	(6,634)	(5,151)	-	-	(1,635)	-	(13)
964											
965	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
966											
967	190	Accum Deferred Income Taxes	F104T	116,024	48,521	15,687	29,856	16,547	5,096	284	35
968		Labor	F138T	350,026	146,415	47,321	90,042	49,903	15,378	862	106
969		Customer - System	F42	-	-	-	-	-	-	-	-
970		Total Accum Deferred Income Taxes		466,051	194,935	63,007	119,897	66,450	20,475	1,145	141
971											
972	281	Accum Deferred Income Taxes	F104T	(159,045)	(66,511)	(21,503)	(40,926)	(22,682)	(6,986)	(389)	(48)
973											
974	282	Accum Deferred Income Taxes	F104T	(6,695,648)	(2,800,071)	(905,257)	(1,722,932)	(954,892)	(294,111)	(16,367)	(2,019)
975		Labor	F138T	46,771	19,564	6,323	12,031	6,668	2,055	115	14
976		Customer - System	F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		(6,648,878)	(2,780,507)	(898,934)	(1,710,901)	(948,224)	(292,056)	(16,252)	(2,005)
978											
979	283	Accum Deferred Income Taxes	F104T	(348,447)	(145,718)	(47,110)	(89,663)	(49,693)	(15,306)	(852)	(105)
980		Labor	F138T	(36,424)	(15,236)	(4,924)	(9,370)	(5,193)	(1,600)	(90)	(11)
981		Customer - System	F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		(384,871)	(160,954)	(52,034)	(99,033)	(54,886)	(16,906)	(941)	(116)
983											
984	255	Accum Investment Tax Credit	F104T	(599,080)	(250,531)	(80,996)	(154,156)	(85,437)	(26,315)	(1,464)	(181)
985		TOTAL RATE BASE DEDUCTIONS		(6,943,047)	(2,904,532)	(942,041)	(1,783,149)	(988,266)	(306,021)	(16,936)	(2,102)

986	<u>- Transmission - Unbundled</u>										
987											
988	A	B	C	D	E	F	G	H	J	K	L
989				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
990	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
991	<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Normalized</u>	<u>Sch. 16</u>	<u>Sch. 24</u>	<u>Sch. 36</u>	<u>Sch. 48T</u>		<u>52,54,57</u>	
992											
993											
994											
995											
996	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
997											
998	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
999											
1000	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1001											
1002	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-
1003											
1004	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1005											
1006	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
1007											
1008											
1009											
1010	108TP	Transmission Plant Accum Depr	F106	(56,584,529)	(23,669,133)	(7,649,777)	(14,555,961)	(8,067,275)	(2,486,018)	(139,291)	(17,074)
1011											
1012											
1013											
1014	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1015											
1016	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1017											
1018	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1019											
1020	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1021											
1022	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1023											
1024	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1025											
1026	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1027											
1028	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1029											
1030	108369	Services	F126	-	-	-	-	-	-	-	-
1031											
1032	108370	Meters	F127	-	-	-	-	-	-	-	-
1033											
1034	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1035											
1036	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1037											
1038	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1039											
1040	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1041											
1042	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1043											
1044	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-
1045											
1046											
1047	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-

1048	<u>- Transmission - Unbundled</u>										
1049	A	B	C	D	E	F	G	H	J	K	L
1051				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
1052	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
1053	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
1054											
1055											
1056	108GP	General Plant Accumulated Depr		GENERAL PLANT							
1057		Situs	F107T	(2,912,941)	(1,218,474)	(393,806)	(749,333)	(415,299)	(127,979)	(7,171)	(879)
1058		System Generation	F105T	(869,323)	(363,635)	(117,526)	(223,627)	(123,940)	(38,193)	(2,140)	(262)
1059		System Overheads	F102T	(751,994)	(314,557)	(101,664)	(193,445)	(107,212)	(33,039)	(1,851)	(227)
1060		Customer - System	F42	-	-	-	-	-	-	-	-
1061		Energy	F30	-	-	-	-	-	-	-	-
1062		Total General Plant Accumulated Depr		(4,534,258)	(1,896,666)	(612,996)	(1,166,405)	(646,451)	(199,211)	(11,162)	(1,368)
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		(4,534,258)	(1,896,666)	(612,996)	(1,166,405)	(646,451)	(199,211)	(11,162)	(1,368)
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		(61,118,786)	(25,565,799)	(8,262,773)	(15,722,366)	(8,713,726)	(2,685,228)	(150,452)	(18,442)
1076											
1077											
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	(326,188)	(143,921)	(43,474)	(78,288)	(43,383)	(14,970)	(2,035)	(117)
1083		System Overheads	F108	(299,361)	(132,084)	(39,899)	(71,849)	(39,816)	(13,738)	(1,868)	(107)
1084		Total Accum Prov for Amort-General		(625,549)	(276,005)	(83,373)	(150,137)	(83,198)	(28,708)	(3,903)	(224)
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107T	(503,166)	(210,473)	(68,024)	(129,436)	(71,737)	(22,106)	(1,239)	(152)
1090		System Generation	F105T	(171,786)	(71,857)	(23,224)	(44,191)	(24,492)	(7,547)	(423)	(52)
1091		System Overheads	F102T	(1,012,307)	(423,445)	(136,856)	(260,409)	(144,326)	(44,475)	(2,492)	(305)
1092		Customer - System	F42	-	-	-	-	-	-	-	-
1093		Energy	F30	-	-	-	-	-	-	-	-
1094		Total Accum Prov for Amort-Intangible		(1,687,259)	(705,775)	(228,104)	(434,035)	(240,553)	(74,129)	(4,153)	(509)
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		(2,312,808)	(981,780)	(311,477)	(584,172)	(323,751)	(102,837)	(8,057)	(733)

- Distribution - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		42,454,787	19,974,647	6,759,201	8,834,402	4,315,549	1,878,877	674,088	18,023
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		13,381,586	6,210,297	1,997,811	2,877,585	1,549,327	599,364	141,615	5,587
18	Depreciation Expense		10,973,356	5,368,578	1,588,904	2,228,607	1,080,239	514,262	187,448	5,318
19	Amortization Expense		635,851	314,453	91,771	128,419	62,013	30,907	7,981	308
20	Taxes Other Than Income		2,058,648	1,024,281	303,219	410,866	196,615	98,493	24,276	997
21	Income Taxes - Federal		1,838,457	914,725	270,787	366,920	175,496	87,959	21,679	890
22	Income Taxes - State		311,837	155,155	45,931	62,237	29,767	14,919	3,677	151
23	Income Taxes Deferred		180,972	90,043	26,655	36,118	17,275	8,658	2,134	88
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
26	<u>Total Operating Expenses</u>		<u>30,810,884</u>	<u>14,676,772</u>	<u>4,518,427</u>	<u>6,478,664</u>	<u>3,314,534</u>	<u>1,417,397</u>	<u>392,331</u>	<u>13,770</u>
27										
28	Operating Revenue For Return		11,643,903	5,298,875	2,240,775	2,355,748	1,001,015	461,480	281,757	4,253
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		288,283,594	143,826,324	42,081,622	57,482,378	27,172,256	13,718,708	3,860,890	141,416
32	Plant Held For Future Use		36,079	15,996	4,999	8,632	4,602	1,626	211	13
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Prepayments		274,661	175,297	32,444	20,499	10,824	29,471	5,861	264
35	Fuel Stock		-	-	-	-	-	-	-	-
36	Materials & Supplies		946,518	472,223	138,166	188,731	89,214	45,042	12,676	464
37	Misc Deferred Debits		1,143,016	570,257	166,850	227,912	107,735	54,393	15,308	561
38	Cash Working Capital		(472,478)	(219,274)	(70,539)	(101,602)	(54,704)	(21,162)	(5,000)	(197)
39	Weatherization Loans		-	-	-	-	-	-	-	-
40	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
41	<u>Total Rate Base Additions</u>		<u>290,211,390</u>	<u>144,840,825</u>	<u>42,353,541</u>	<u>57,826,550</u>	<u>27,329,928</u>	<u>13,828,078</u>	<u>3,889,947</u>	<u>142,521</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		(86,208,329)	(43,364,931)	(12,316,654)	(17,082,283)	(7,849,642)	(4,059,379)	(1,491,675)	(43,766)
45	Accum Provision For Amortization		(3,141,810)	(1,514,515)	(446,968)	(663,742)	(331,699)	(147,955)	(35,512)	(1,419)
46	Accum Deferred Income Taxes		(17,692,785)	(8,825,868)	(2,590,792)	(3,540,866)	(1,672,249)	(850,993)	(203,427)	(8,590)
47	Unamortized ITC		(879,111)	(437,258)	(129,560)	(175,600)	(83,923)	(42,032)	(10,313)	(425)
48	Customer Advance For Construction		(86,614)	(42,777)	(33,214)	-	-	(10,542)	-	(81)
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(297,703)	(148,526)	(43,457)	(59,361)	(28,060)	(14,167)	(3,987)	(146)
51	<u>Total Rate Base Deductions</u>		<u>(108,306,353)</u>	<u>(54,333,875)</u>	<u>(15,560,644)</u>	<u>(21,521,851)</u>	<u>(9,965,573)</u>	<u>(5,125,068)</u>	<u>(1,744,914)</u>	<u>(54,428)</u>
52	<u>Total Rate Base</u>		<u>181,905,037</u>	<u>90,506,949</u>	<u>26,792,897</u>	<u>36,304,699</u>	<u>17,364,355</u>	<u>8,703,011</u>	<u>2,145,033</u>	<u>88,093</u>
53										
54	Return On Rate Base		6.40%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.72%	4.60%	9.74%	5.90%	4.42%	3.47%	19.52%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	J	K	L
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
71	Total Rate Base		181,905,037	90,506,949	26,792,897	36,304,699	17,364,355	8,703,011	2,145,033	88,093
72										
73										
74	Return On Ratebase (\$\$)	6.4%	11,559,170	5,751,271	1,702,557	2,306,985	1,103,419	553,034	136,306	5,598
75	Operating & Maintenance Expense		13,381,586	6,210,297	1,997,811	2,877,585	1,549,327	599,364	141,615	5,587
76	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
77	Depreciation Expense		10,973,356	5,368,578	1,588,904	2,228,607	1,080,239	514,262	187,448	5,318
78	Amortization Expense		635,851	314,453	91,771	128,419	62,013	30,907	7,981	308
79	Taxes Other Than Income		2,058,648	1,024,281	303,219	410,866	196,515	98,493	24,276	997
80	Federal Income Taxes		1,838,457	914,725	270,787	366,920	175,496	87,959	21,679	890
81	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	State Income Taxes		311,837	155,155	45,931	62,237	29,767	14,919	3,677	151
83	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
84	Deferred Income Taxes		180,972	90,043	26,655	36,118	17,275	8,658	2,134	88
85	Investment Tax Credit		-	-	-	-	-	-	-	-
86	Misc Revenue & Expenses		1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
87	Revenue Credits		(639,519)	(290,850)	(87,651)	(147,246)	(83,687)	(28,420)	(1,417)	(248)
88										
89	Total Revenue Requirements		41,730,535	20,136,193	6,133,333	8,638,393	4,334,266	1,942,011	527,219	19,120
90	Operating Revenues		41,815,268	19,683,798	6,671,551	8,687,156	4,231,862	1,850,457	672,670	17,775
91										
92	Increase / (Decrease) Required to									
93	Earn Equal Rates of Return		(84,733)	452,396	(538,218)	(48,763)	102,404	91,554	(145,451)	1,345
94										
95	Existing Revenues		41,815,268	19,683,798	6,671,551	8,687,156	4,231,862	1,850,457	672,670	17,775
96		check	0	0	0	0	0	0	0	0
97	Percent Increase / (Decrease)									
98	Over Existing Rates To									
99	Equal Authorized RoE & RoR		-0.20%	2.30%	-8.07%	-0.56%	2.42%	4.95%	-21.62%	7.57%
100										
101										
102										

104	<u>- Distribution - Unbundled</u>		BaseCase	D	E	F	G	H	J	K	L
105	A	B		Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
107				Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
108	FERC		COS	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
109	ACCT	DESCRIPTION	Factor								
110											
111											
112											
113	440	Residential Sales	A	19,683,798	19,683,798	-	-	-	-	-	-
114											
115	442	Commercial & Industrial Sales	A	21,458,800	-	6,671,551	8,687,156	4,231,862	1,850,457	-	17,775
116		Interruptible Demand	F10	-	-	-	-	-	-	-	-
117		Interruptible Energy	F30	-	-	-	-	-	-	-	-
118				21,458,800	-	6,671,551	8,687,156	4,231,862	1,850,457	-	17,775
119											
120	444	Public Street & Highway Lighting	A	672,670	-	-	-	-	-	672,670	-
121											
122	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
123											
124	448	Interdepartmental	A	##	-	-	-	-	-	-	-
125		Demand	F10		(6)	(2)	(1)	(1)	(1)	(0)	(0)
126					(6)	(2)	(1)	(1)	(1)	(0)	(0)
127											
128		Total Sales to Ultimate Customers		41,815,262	19,683,795	6,671,550	8,687,154	4,231,861	1,850,456	672,670	17,775
129											
130	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
131		Demand	F10	-	-	-	-	-	-	-	-
132		Energy	F30	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134				-	-	-	-	-	-	-	-
135	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
136											
137		State Specific Revenue Credit	F140D	(261)	(126)	(38)	(54)	(27)	(12)	(3)	(0)
138											
139		Total Sales from Electricity		41,815,002	19,683,669	6,671,512	8,687,100	4,231,834	1,850,444	672,667	17,775
140											
141		Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest	A	##	-	-	-	-	-	-	-
143		Customers	F40		-	-	-	-	-	-	-
144					-	-	-	-	-	-	-
145					-	-	-	-	-	-	-
146	451	Misc Electric Revenue	A	##	-	-	-	-	-	-	-
147		Demand	F10		-	-	-	-	-	-	-
148		Customer	F40		7,903	6,218	995	68	4	362	246
149					7,903	6,218	995	68	4	362	246
150											
151	453	Water Sales	F10	-	-	-	-	-	-	-	-
152											
153	454	Rent of Electric Property	A	##	602,687	258,347	83,108	149,305	85,026	26,715	-
154		Demand	F10		-	-	-	-	-	-	-
155		Customer	F40		38,537	30,320	4,850	332	17	1,766	1,198
156					641,224	288,667	87,958	149,637	85,043	28,481	1,198
157											
158	456	Other Electric Revenue	A	##	-	-	-	-	-	-	-
159		Demand	F10		(9,342)	(3,908)	(1,263)	(2,403)	(1,332)	(410)	(23)
160		Energy	F30		-	-	-	-	-	-	-
161		Customer	F40		-	-	-	-	-	-	-
162					(9,342)	(3,908)	(1,263)	(2,403)	(1,332)	(410)	(23)
163											
164		Total Other Electric Operating Revenues		639,785	290,978	87,690	147,302	83,715	28,432	1,421	248
165											
166		Total Electric Operating Revenues		42,454,787	19,974,647	6,759,201	8,834,402	4,315,549	1,878,877	674,088	18,023

167	<u>- Distribution - Unbundled</u>										
168	A	B	C	D	E	F	G	H	J	K	L
170	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
171	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
172				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
173											
174	Miscellaneous Revenues										
175	41160	Gain on Sale of Utility Plant - CR	F10	1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
181											
182	Total Miscellaneous Revenues			1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
183											
184	Miscellaneous Expenses										
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191											
192											
193	Net Miscellaneous Revenues And Expense			1,430,177	598,239	193,349	367,903	203,901	62,834	3,521	432
194											
195	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
196											
197	501	Fuel Related	F30	-	-	-	-	-	-	-	-
198											
199	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
200											
201	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
202											
203	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
204											
205	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
206											
207	507	Rents	F10	-	-	-	-	-	-	-	-
208											
209	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
210											
211	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
212											
213	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
214											
215	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
216											
217	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
218											
219	Total Steam Power Generation			-	-	-	-	-	-	-	-
220											
221											
222	HYDRAULIC POWER GENERATION										
223	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
224											
225	536	Water For Power	F10	-	-	-	-	-	-	-	-
226											
227	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
228											
229	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
230											
231	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-

232 - Distribution - Unbundled

233	A	B	C	D	E	F	G	H	J	K	L
236	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
237	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
238				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
239	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
240											
241	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
242											
243	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
244											
245	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
246											
247	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
248											
249	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-
250											
251		Total Hydraulic Power Generation		-	-	-	-	-	-	-	-
252											
253											
254											
255	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
256											
257	547	Fuel	F30	-	-	-	-	-	-	-	-
258											
259	548	Generation Expense	F10	-	-	-	-	-	-	-	-
260											
261	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
262											
263	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
264											
265	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
266											
267	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
268											
269	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
270											
271		Total Other Power Generation		-	-	-	-	-	-	-	-
272											
273											
274											
275	555	Purchased Power	F10	-	-	-	-	-	-	-	-
276		Energy	F30	-	-	-	-	-	-	-	-
277											
278											
279	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
280											
281	557	Other Expenses	F30	-	-	-	-	-	-	-	-
282											
283		Total Other Power Supply		-	-	-	-	-	-	-	-
284											
285		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-	-	-
286											
287											
288											
289	560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-
290											
291	561	Load Dispatching	F106	-	-	-	-	-	-	-	-
292											
293	562	Station Expense	F106	-	-	-	-	-	-	-	-
294											
295	563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-
296											
297	564	Underground Line Expense	F106	-	-	-	-	-	-	-	-

298 - Distribution - Unbundled

299	A	B	C	D	E	F	G	H	J	K	L
300	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
301	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
302				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
303											
304											
305	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-
306		Energy	F30	-	-	-	-	-	-	-	-
307				-	-	-	-	-	-	-	-
308				-	-	-	-	-	-	-	-
309	566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-
310				-	-	-	-	-	-	-	-
311	567	Rents - Transmission	F106	-	-	-	-	-	-	-	-
312				-	-	-	-	-	-	-	-
313	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-
314				-	-	-	-	-	-	-	-
315	569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-
316				-	-	-	-	-	-	-	-
317	570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-
318				-	-	-	-	-	-	-	-
319	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-
320				-	-	-	-	-	-	-	-
321	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
322				-	-	-	-	-	-	-	-
323	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-
324				-	-	-	-	-	-	-	-
325		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-
326				-	-	-	-	-	-	-	-
327											
328											
329											
330											
331	580	Operation Supervision & Eng	F131	(27,459)	(13,196)	(4,347)	(5,363)	(2,923)	(1,222)	(396)	(13)
332											
333	581	Load Dispatching	F20	115,130	49,352	15,876	28,521	16,242	5,103	-	35
334											
335	582	Station Expense	F120	296,852	127,248	40,935	73,540	41,879	13,158	-	91
336											
337	583	Overhead Line Expenses	F132	1,019,794	472,705	143,290	230,789	131,429	41,294	-	287
338											
339	584	Underground Line Expense	F133	386,320	204,853	56,213	71,588	40,768	12,809	-	89
340											
341	585	Street Lighting & Signal Systems	F130	42,374	-	-	-	-	-	42,374	-
342											
343	586	Meter Expenses	F127	392,462	179,946	131,296	25,544	4,196	51,160	-	320
344											
345	587	Customer Installation Expenses	F20	31,745	13,608	4,378	7,864	4,479	1,407	-	10
346											
347	588	Misc. Distribution Expenses	F131	250,711	120,484	39,687	48,966	26,684	11,156	3,618	116
348											
349	589	Rents	F131	148,830	71,523	23,560	29,068	15,840	6,622	2,148	69
350											
351	590	Maint Supervision & Engineering	F131	132,977	63,905	21,050	25,971	14,153	5,917	1,919	62
352											
353	591	Maintenance of Structures	F119	55,855	23,943	7,702	13,837	7,880	2,476	-	17
354											
355	592	Maint of Station Equipment	F120	381,295	163,445	52,579	94,459	53,792	16,901	-	117
356											
357	593	Maintenance of Overhead Lines	F134	2,853,636	1,399,739	418,886	595,183	333,714	104,769	-	1,344
358											
359	594	Maint of Underground Lines	F135	474,341	292,536	80,511	60,407	30,780	9,614	-	494
	595	Maint of Line Transformers	F125	126,113	66,533	13,444	28,947	8,339	8,420	389	39

DISTRIBUTION EXPENSE

360	<u>- Distribution - Unbundled</u>										
361											
362	A	B	C	D	E	F	G	H	J	K	L
363				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
364	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
365	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
366											
367	596	Maint of Street Lighting & Signals	F130	48,726	-	-	-	-	-	48,726	-
368											
369	597	Maintenance of Meters	F127	114,844	52,657	38,421	7,475	1,228	14,971	-	94
370											
371	598	Maint of Misc. Distribution Plant	F131	160,932	77,339	25,475	31,431	17,128	7,161	2,323	75
372											
373	TOTAL DISTRIBUTION EXPENSE			7,005,477	3,366,619	1,108,956	1,368,228	745,609	311,718	101,101	3,246
374											
375	CUSTOMER ACCOUNTS EXPENSE										
376											
377	901	Supervision	F136	-	-	-	-	-	-	-	-
378											
379	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
380											
381	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
382											
383	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
384											
385	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
386											
387	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-
388											
389	CUSTOMER SERVICE EXPENSE										
390											
391	907	Supervision	F40	-	-	-	-	-	-	-	-
392											
393	908	Customer Assistance	F90	-	-	-	-	-	-	-	-
394											
395	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
396											
397	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
398											
399	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-
400											
401	SALES EXPENSE										
402											
403	911	Supervision	F40	-	-	-	-	-	-	-	-
404											
405	912	Demonstration & Selling Expense	F91	-	-	-	-	-	-	-	-
406											
407	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
408											
409	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
410											
411	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
412											
413	ADMINISTRATION & GENERAL EXPENSE										
414											
415	920	Administrative & General Salaries	F102	3,010,850	1,334,923	417,140	720,343	384,009	135,702	17,649	1,085
416		Customer - System	F42	-	-	-	-	-	-	-	-
417		Administrative & General Salaries		3,010,850	1,334,923	417,140	720,343	384,009	135,702	17,649	1,085
418											
419	921	Office Supplies & expenses	F102	1,198,398	531,335	166,033	286,715	152,846	54,013	7,025	432
420		Customer - System	F42	-	-	-	-	-	-	-	-
421		Office Supplies & expenses		1,198,398	531,335	166,033	286,715	152,846	54,013	7,025	432

422	<u>- Distribution - Unbundled</u>										
423	A	B	C	D	E	F	G	H	J	K	L
425	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
426	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
427				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
428											
429	923	Outside Services	F102	1,030,089	456,711	142,714	246,448	131,379	46,427	6,038	371
430		Customer - System	F42	-	-	-	-	-	-	-	-
431		Outside Services		1,030,089	456,711	142,714	246,448	131,379	46,427	6,038	371
432											
433	924	Property Insurance	F102	428,385	189,933	59,351	102,491	54,637	19,308	2,511	154
434											
435	925	Injuries & Damages	F102	273,104	121,087	37,837	65,340	34,832	12,309	1,601	98
436											
437	926	Employee Pensions & Benefits	F138D	2,702,982	1,298,971	427,878	527,915	287,684	120,273	39,009	1,252
438											
439	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
440											
441	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
442											
443	929	Duplicate Charges	F138D	(2,573,437)	(1,236,715)	(407,371)	(502,614)	(273,897)	(114,508)	(37,139)	(1,192)
444											
445	930	Misc General Expenses	F138D	107,918	51,862	17,083	21,077	11,486	4,802	1,557	50
446											
447	931	Rents	F102D	143,711	71,698	20,978	28,655	13,545	6,839	1,925	70
448											
449	935	Maintenance of General Plant	F108	54,108	23,873	7,211	12,986	7,196	2,483	338	19
450											
451		TOTAL ADMINISTRATIVE & GEN EXPENSE		6,376,108	2,843,678	888,854	1,509,357	803,718	287,646	40,513	2,341
452											
453		TOTAL O & M EXPENSE		13,381,586	6,210,297	1,997,811	2,877,585	1,549,327	599,364	141,615	5,587
454											
455											
456											
457	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
458											
459	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
460											
461	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
462											
463	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
464											
465	403	Distribution Depreciation									
466		Land Rights	F118	6,663	2,856	919	1,651	940	295	-	2
467		Structures	F119	30,777	13,193	4,244	7,625	4,342	1,364	-	9
468		Station Equip	F120	2,561,807	1,098,142	353,264	634,643	361,415	113,554	-	788
469		Poles & Towers	F121	1,762,418	812,260	247,285	401,723	228,772	71,879	-	499
470		OH Conductors	F122	1,400,723	653,978	197,166	314,109	178,878	56,202	-	390
471		UG Conduit	F123	190,424	107,427	28,192	31,324	17,838	5,605	-	39
472		UG Conductor	F124	351,574	175,643	50,349	71,776	40,875	12,843	-	89
473		Line Transformer	F125	2,176,873	1,148,442	232,069	499,672	143,949	145,345	6,723	673
474		Services	F126	845,227	636,182	175,661	30,599	827	-	-	1,958
475		Meters	F127	443,928	203,543	148,514	28,894	4,746	57,869	-	362
476		Inst Cust Premises	F128	30,684	-	-	-	-	-	30,684	-
477		Leased Property	F129	-	-	-	-	-	-	-	-
478		Street Lighting	F130	136,166	-	-	-	-	-	136,166	-
479		Total Distribution Expense		9,937,263	4,851,666	1,437,663	2,022,015	982,582	464,957	173,572	4,809

DEPRECIATION EXPENSE

- Distribution - Unbundled											
	A	B	C	D	E	F	G	H	J	K	L
	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,67	
487	403GP	General Depreciation									
488		Situs	F107D	601,788	300,236	87,845	119,994	56,722	28,638	8,060	295
489		System Generation	F105D	-	-	-	-	-	-	-	-
490		System Overheads	F102D	434,304	216,677	63,397	86,598	40,935	20,667	5,817	213
491		Customer - System	F42	-	-	-	-	-	-	-	-
492		Energy	F30	-	-	-	-	-	-	-	-
493		Total General Expense		1,036,093	516,913	151,242	206,592	97,657	49,305	13,876	508
494											
495	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
496											
497	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-
498											
499	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
500											
501											
502		TOTAL DEPRECIATION EXPENSE		10,973,356	5,368,578	1,588,904	2,228,607	1,080,239	514,262	187,448	5,318
503											
504											
505											
506											
507	404CLG	Amort of LT Plant - Cap. Lease Gen									
508		Division	F10	37,181	15,553	5,027	9,565	5,301	1,634	92	11
509		System Overheads	F102D	9,183	4,581	1,340	1,831	866	437	123	5
510		Customer - System	F42	-	-	-	-	-	-	-	-
511		Total Amort. Cap. Lease General		46,364	20,134	6,367	11,396	6,166	2,071	215	16
512	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
513											
514	404IP	Amort of LT Plant - Intangible Plant									
515		Situs	F107D	5,294	2,641	773	1,056	499	252	71	3
516		System Generation	F105D	-	-	-	-	-	-	-	-
517		System Overheads	F102D	543,419	271,115	79,324	108,355	51,220	25,860	7,278	267
518		Customer - System	F42	-	-	-	-	-	-	-	-
519		Energy	F30	-	-	-	-	-	-	-	-
520		Total Amort. Intangible Plant		548,713	273,756	80,097	109,411	51,719	26,112	7,349	269
521											
522	404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-
523											
524	404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
525											
526	405	Amort of Other Electric Plant	F110	40,774	20,563	5,306	7,612	4,128	2,725	418	23
527											
528	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
529											
530	407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
531											
532											
533		TOTAL AMORTIZATION EXPENSE		635,851	314,453	91,771	128,419	62,013	30,907	7,981	308
534											
535											
536											
537	408	Taxes Other Than Income	F101D	2,058,648	1,024,281	303,219	410,866	196,515	98,493	24,276	997
538		Customer - System	F101D	-	-	-	-	-	-	-	-
539		Total Taxes Other Than Income		2,058,648	1,024,281	303,219	410,866	196,515	98,493	24,276	997

- Distribution - Unbundled											
	A	B	C	D	E	F	G	H	J	K	L
	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power		Street & Area	
	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
				Normalized		Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
DEFERRED ITC											
549	41140	Deferred ITC - Federal	F101D	-	-	-	-	-	-	-	-
550											
551	41141	Deferred ITC - Idaho	F101D	-	-	-	-	-	-	-	-
552											
553	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
554											
DEFERRED INCOME TAXES											
557	41010	Deferred Income Tax - Federal-DR	F101D	2,044,882	1,017,432	301,192	408,119	195,201	97,835	24,113	990
558											
559	41011	Deferred Income Tax - State-DR	F101D	30,274	15,063	4,459	6,042	2,890	1,448	357	15
560											
561	41110	Deferred Income Tax - Federal-CR	F101D	(1,795,022)	(893,114)	(264,390)	(358,251)	(171,350)	(85,880)	(21,167)	(869)
562											
563	41111	Deferred Income Tax - State-CR	F101D	(99,163)	(49,338)	(14,606)	(19,791)	(9,466)	(4,744)	(1,169)	(48)
564											
565	TOTAL DEFERRED INCOME TAXES			180,972	90,043	26,655	36,118	17,275	8,658	2,134	88
566											
INCOME TAXES											
569	40911	State Income Taxes	F101D	311,837	155,155	45,931	62,237	29,767	14,919	3,677	151
570											
571	40910	Federal Income Tax	F101D	1,838,457	914,725	270,787	366,920	175,496	87,959	21,679	890
572											
573											
574	TOTAL OPERATING EXPENSES			30,810,884	14,675,772	4,518,427	6,478,654	3,314,534	1,417,397	392,331	13,770
575											
ELECTRIC PLANT IN SERVICE											
STEAM PRODUCTION PLANT											
579	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
580											
581	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
582											
583	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
584											
585	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
586											
587	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
588											
589	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
590											
591	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
592											
593	Total Steam Production Plant			-	-	-	-	-	-	-	-
594											
HYDRAULIC PRODUCTION PLANT											
597	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
598											
599	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
600											
601	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-

602 - Distribution - Unbundled

603	A	B	C	D	E	F	G	H	J	K	L
604	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
605	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
606				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
607	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
608											
609	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
610											
611	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
612											
613	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
614											
615	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
616											
617											
618											
619		Total Hydraulic Plant		-	-	-	-	-	-	-	-
620											
621	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
622											
623	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
624											
625	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
626											
627	343	Prime Movers	F10	-	-	-	-	-	-	-	-
628											
629	344	Generators	F10	-	-	-	-	-	-	-	-
630											
631	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
632											
633	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
634											
635	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
636											
637		Total Other Production Plant		-	-	-	-	-	-	-	-
638											
639		Experimental Plant									
640	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
641											
642		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
643											
644											
645											
646	350	Land and Land Rights	F10	-	-	-	-	-	-	-	-
647		Demand		-	-	-	-	-	-	-	-
648		Direct Assigned	A	0	0	0	0	0	0	0	0
649											
650	352	Structures and Improvements	F10	-	-	-	-	-	-	-	-
651		Demand		-	-	-	-	-	-	-	-
652		Direct Assigned	A	0	0	0	0	0	0	0	0
653											
654	353	Station Equipment	F10	-	-	-	-	-	-	-	-
655		Demand		-	-	-	-	-	-	-	-
656		Direct Assigned	A	0	0	0	0	0	0	0	0
657											
658	354	Towers and Fixtures	F10	-	-	-	-	-	-	-	-
659		Demand		-	-	-	-	-	-	-	-
660		Direct Assigned	A	0	0	0	0	0	0	0	0
661											
662	355	Poles and Fixtures	F10	-	-	-	-	-	-	-	-
663		Demand		-	-	-	-	-	-	-	-
664		Direct Assigned	A	0	0	0	0	0	0	0	0
664											

TRANSMISSION PLANT

665 - Distribution - Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
668	FERC			Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
669	ACCT	DESCRIPTION	COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
670			Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
671											
672	356	Overhead Conductors									
673		Demand	F10	-	-	-	-	-	-	-	-
674		Direct Assigned	A	0	0	0	0	0	0	0	0
675											
676	357	Underground Conduit									
677		Demand	F10	-	-	-	-	-	-	-	-
678		Direct Assigned	A	0	0	0	0	0	0	0	0
679											
680	358	Underground Conductors									
681		Demand	F10	-	-	-	-	-	-	-	-
682		Direct Assigned	A	0	0	0	0	0	0	0	0
683											
684	359	Roads and Trails									
685		Demand	F10	-	-	-	-	-	-	-	-
686		Direct Assigned	A	0	0	0	0	0	0	0	0
687											
688											
689	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691											
692		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
693											
694											
695											
696											
697	360	Land and Land Rights									
698		Demand Primary	F20	932,372	399,670	128,571	230,979	131,537	41,328	-	287
699		Assigned	A	##	0	0	0	0	0	0	0
700				932,372	399,670	128,571	230,979	131,537	41,328	-	287
701	361	Structures and Improvements									
702		Demand Primary	F20	1,434,526	614,923	197,816	355,379	202,380	63,587	-	442
703		Assigned	A	1	0	0	0	0	0	0	0
704				1,434,526	614,923	197,816	355,379	202,380	63,587	-	442
705	362	Station Equipment									
706		Demand Primary	F20	36,555,745	15,669,959	5,040,910	9,056,044	5,157,214	1,620,367	-	11,251
707		Assigned	A	1	0	0	0	0	0	0	0
708				36,555,745	15,669,959	5,040,910	9,056,044	5,157,214	1,620,367	-	11,251
709	364	Poles, Towers & Fixtures									
710		Demand Primary	F20	1	48,561,121	20,816,175	6,696,410	12,030,165	6,850,909	2,152,516	14,946
711		Demand Secondary	F22	1	4,216,969	3,508,080	708,889	-	-	-	-
712		Assigned	A	1	0	0	0	0	0	0	0
713				52,778,090	24,324,255	7,405,299	12,030,165	6,850,909	2,152,516	-	14,946
714	365	Overhead Conductors									
715		Demand Primary	F20	1	37,750,840	16,182,248	5,205,710	9,352,108	5,325,816	1,673,340	11,619
716		Demand Secondary	F22	1	3,953,579	3,288,967	664,612	-	-	-	-
717		Assigned	A	1	0	0	0	0	0	0	0
718				41,704,419	19,471,215	5,870,322	9,352,108	5,325,816	1,673,340	-	11,619
719	366	Underground Conduit									
720		Demand Primary	F20	1	6,391,251	2,739,669	881,331	1,583,320	901,665	283,298	1,967
721		Demand Secondary	F22	1	3,234,127	2,690,467	543,670	-	-	-	-
722		Assigned	A	1	0	0	0	0	0	0	0
723				9,625,378	5,430,126	1,425,001	1,583,320	901,665	283,298	-	1,967
724	367	Underground Conductors									
725		Demand Primary	F20	1	8,758,715	3,754,504	1,207,796	2,169,818	1,235,663	388,238	2,696
726		Demand Secondary	F22	1	1,869,504	1,555,233	314,271	-	-	-	-
727		Assigned	A	1	0	0	0	0	0	0	0
				10,628,218	5,309,737	1,522,067	2,169,818	1,235,663	388,238	-	2,696

DISTRIBUTION PLANT

728 - Distribution - Unbundled

729	A	B	C	D	E	F	G	H	J	K	L
730	FERC			Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
731	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
732				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
733	368	Line Transformers	F21	64,632,304	34,097,748	6,890,244	14,835,487	4,273,895	4,315,346	199,611	19,972
734		Demand Secondary	A	-	0	0	0	0	0	0	0
735		Assigned	1	64,632,304	34,097,748	6,890,244	14,835,487	4,273,895	4,315,346	199,611	19,972
736	369	Services	F70	22,602,568	17,012,414	4,697,415	818,272	22,118	-	-	52,349
737		Customer	A	-	0	0	0	0	0	0	0
738		Assigned	1	22,602,568	17,012,414	4,697,415	818,272	22,118	-	-	52,349
739	370	Meters	F60	13,045,558	5,981,450	4,364,328	849,091	139,470	1,700,590	-	10,629
740		Customer	A	-	0	0	0	0	0	0	0
741		Assigned	1	13,045,558	5,981,450	4,364,328	849,091	139,470	1,700,590	-	10,629
742	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-	-
743		Demand Primary	F22	-	-	-	-	-	-	-	-
744		Demand Secondary	A	551,459	0	0	0	0	0	551,459	0
745		Assigned	1	551,459	-	-	-	-	-	551,459	-
746	372	Leased Property	F20	-	-	-	-	-	-	-	-
747		Demand Primary	F22	-	-	-	-	-	-	-	-
748		Demand Secondary	A	-	0	0	0	0	0	0	0
749		Assigned	0	-	-	-	-	-	-	-	-
750	373	Street Lights	A	2,693,272	0	0	0	0	0	2,693,272	0
751			1								
752	D00	Unclassified Dist Plant - Acct 300	F22	(2,949)	(2,453)	(496)	-	-	-	-	-
753	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
754		TOTAL DISTRIBUTION PLANT		257,180,960	128,309,043	37,541,477	51,280,661	24,240,668	12,238,610	3,444,343	126,159
755											
756											
757											
758											
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760											
761											
762											
763											
764											
765											
766											
767											
768	389	Land and Land Rights	F107D	745,862	372,115	108,876	148,721	70,301	35,494	9,989	366
769		Situs	F105D	-	-	-	-	-	-	-	-
770		System Generation	F102D	154,633	77,147	22,572	30,833	14,575	7,359	2,071	76
771		System Overheads	F42	-	-	-	-	-	-	-	-
772		Customer - System		-	-	-	-	-	-	-	-
773		Total Land & Land Rights		900,495	449,262	131,448	179,554	84,876	42,852	12,060	442
774	390	Structures and Improvements	F107D	6,678,519	3,331,951	974,883	1,331,665	629,486	317,814	89,443	3,276
775		Situs	F105D	-	-	-	-	-	-	-	-
776		System Generation	F102D	2,341,495	1,168,185	341,795	466,883	220,698	111,426	31,359	1,149
777		System Overheads	F42	-	-	-	-	-	-	-	-
778		Customer - System		-	-	-	-	-	-	-	-
779		Total Structures and Improvements		9,020,014	4,500,136	1,316,878	1,798,548	850,184	429,240	120,802	4,425
780	391	Office Furniture & Equipment	F107D	854,485	426,307	124,732	170,380	80,540	40,663	11,444	419
781		Situs	F105D	-	-	-	-	-	-	-	-
782		System Generation	F102D	2,125,444	1,060,396	310,257	423,803	200,334	101,145	28,465	1,043
783		System Overheads	F42	-	-	-	-	-	-	-	-
784		Customer - System	F30	-	-	-	-	-	-	-	-
785		Energy		-	-	-	-	-	-	-	-
786		Total Office Furniture & Equipment		2,979,928	1,486,703	434,989	594,184	280,874	141,807	39,909	1,462
787	392	Transportation Equipment	F107D	1,249,843	623,554	182,443	249,213	117,804	59,477	16,739	613
788		Situs	F105D	-	-	-	-	-	-	-	-
789		System Generation	F102D	181,657	90,630	26,517	36,222	17,122	8,645	2,433	89
790		System Overheads	F42	-	-	-	-	-	-	-	-
791		Customer - System	F30	-	-	-	-	-	-	-	-
792		Energy		-	-	-	-	-	-	-	-
793		Total Transportation Equipment		1,431,500	714,183	208,960	285,434	134,926	68,122	19,172	702
794											
795											

GENERAL PLANT

796 - Distribution - Unbundled

797	A	B	C	D	E	F	G	H	J	K	L
799	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
800	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
801				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
802											
803	393	Stores Equipment									
804		Situs	F107D	150,068	74,870	21,906	29,923	14,145	7,141	2,010	74
805		System Generation	F105D	-	-	-	-	-	-	-	-
806		System Overheads	F102D	19,298	9,628	2,817	3,848	1,819	918	258	9
807		Total Stores Equipment		169,366	84,498	24,723	33,771	15,964	8,060	2,268	83
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107D	829,412	413,798	121,072	165,381	78,176	39,470	11,108	407
811		System Generation	F105D	-	-	-	-	-	-	-	-
812		System Overheads	F102D	90,850	45,325	13,262	18,116	8,563	4,323	1,217	46
813		Energy	F30	-	-	-	-	-	-	-	-
814		Total Tools, Shop & Garage Equipment		920,261	459,124	134,333	183,496	86,739	43,793	12,325	451
815											
816	395	Laboratory Equipment									
817		Situs	F107D	979,473	488,665	142,977	195,302	92,320	46,611	13,118	480
818		System Generation	F105D	-	-	-	-	-	-	-	-
819		System Overheads	F102D	121,599	60,666	17,750	24,246	11,461	5,787	1,629	60
820		Energy	F30	-	-	-	-	-	-	-	-
821		Total Laboratory Equipment		1,101,072	549,331	160,727	219,548	103,782	52,397	14,746	540
822											
823	396	Power Operated Equipment									
824		Situs	F107D	3,069,514	1,531,398	448,066	612,046	289,318	146,071	41,109	1,506
825		System Generation	F105D	-	-	-	-	-	-	-	-
826		System Overheads	F102D	99,166	49,475	14,476	19,773	9,347	4,719	1,328	49
827		Energy	F30	-	-	-	-	-	-	-	-
828		Total Power Operated Equipment		3,168,680	1,580,872	462,542	631,820	298,665	150,790	42,437	1,554
829											
830	397	Communication Equipment									
831		Situs	F107D	5,196,022	2,592,325	758,479	1,036,062	489,753	247,266	69,589	2,549
832		System Generation	F105D	-	-	-	-	-	-	-	-
833		System Overheads	F102D	788,535	393,404	115,105	157,230	74,324	37,524	10,561	387
834		Customer - System	F42	-	-	-	-	-	-	-	-
835		Energy	F30	-	-	-	-	-	-	-	-
836		Total Communication Equipment		5,984,556	2,985,729	873,584	1,193,292	564,076	284,790	80,149	2,936
837											
838	398	Misc. Equipment									
839		Situs	F107D	44,088	21,996	6,436	8,791	4,155	2,098	590	22
840		System Generation	F105D	-	-	-	-	-	-	-	-
841		System Overheads	F102D	59,384	29,627	8,668	11,841	5,597	2,826	795	29
842		Customer - System	F42	-	-	-	-	-	-	-	-
843		Energy	F30	-	-	-	-	-	-	-	-
844		Total Misc. Equipment		103,471	51,622	15,104	20,632	9,753	4,924	1,386	51
845											
846	399	Coal Mine	F30	-	-	-	-	-	-	-	-
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
849											
850	390L	General Capital Lease	F30	443,496	181,328	54,787	116,938	69,938	18,673	1,710	122
851		Remove Capital Lease	F30	(443,496)	(181,328)	(54,787)	(116,938)	(69,938)	(18,673)	(1,710)	(122)
852											
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
855											
856	G00	Unclassified Gen Plant - Acct 300	F102D	1,754	875	256	350	165	83	23	1
857	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
858											
859		TOTAL GENERAL PLANT		25,781,098	12,862,336	3,763,344	5,140,628	2,430,005	1,226,859	345,278	12,647

860	<u>- Distribution - Unbundled</u>											
861	A	B	C	D	E	F	G	H	J	K	L	
864	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.	
865	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42	
866				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57		
867				INTANGIBLE PLANT								
868	301	Organization										
869		Situs	F107D	1,159,953	578,707	169,322	231,289	109,332	55,199	15,535	569	
870		System Generation	F105D	-	-	-	-	-	-	-	-	
871		System Overheads	F102D	-	-	-	-	-	-	-	-	
872		Total Organization		1,159,953	578,707	169,322	231,289	109,332	55,199	15,535	569	
873												
874	302	Franchise & Consent										
875		Situs	F107D	155	77	23	31	15	7	2	0	
876		System Generation	F105D	-	-	-	-	-	-	-	-	
877		Total Franchise & Consent		155	77	23	31	15	7	2	0	
878												
879	303	Miscellaneous Intangible Plant										
880		Situs	F107D	5,945	2,966	868	1,185	560	283	80	3	
881		System Generation	F105D	-	-	-	-	-	-	-	-	
882		System Overheads	F102D	4,155,483	2,073,194	606,588	828,584	391,676	197,749	55,653	2,038	
883		Customer - System	F42	-	-	-	-	-	-	-	-	
884		Energy	F30	-	-	-	-	-	-	-	-	
885		Total Miscellaneous Intangible Plant		4,161,428	2,076,160	607,456	829,769	392,237	198,032	55,733	2,041	
886												
887	100	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	
888												
889		TOTAL INTANGIBLE PLANT		5,321,536	2,654,945	776,801	1,061,089	501,583	253,239	71,270	2,610	
890												
891		TOTAL ELECTRIC PLANT IN SERVICE		288,283,594	143,826,324	42,081,622	57,482,378	27,172,256	13,718,708	3,860,890	141,416	
892												
893				MISC RATE BASE								
894	105	Plant Held For Future Use										
895		Production	F10	-	-	-	-	-	-	-	-	
896		Transmission	F10	-	-	-	-	-	-	-	-	
897		Distribution	F20	-	-	-	-	-	-	-	-	
898		General	F102	36,079	15,996	4,999	8,632	4,602	1,626	211	13	
899		Mining	F30	-	-	-	-	-	-	-	-	
900		Total Plant Held For Future Use		36,079	15,996	4,999	8,632	4,602	1,626	211	13	
901												
902	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
903												
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	
905												
906	124	Weatherization	F11	-	-	-	-	-	-	-	-	
907												
908	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	
909												
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-	
911												
912	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	
913												
914	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	
915												
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	
917												
918	154	Materials and Supplies	F102D	911,650	454,827	133,076	181,779	85,928	43,383	12,209	447	
919												
920	163	Stores Expense Undistributed	F102D	37,894	18,905	5,531	7,556	3,572	1,803	508	19	
921												
922	25318	Provo Working Capital Deposit	F102D	(3,026)	(1,510)	(442)	(603)	(285)	(144)	(41)	(1)	

923 - Distribution - Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
925	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
926	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
927				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
928											
929											
930	165	Prepayments	F102D	85,779	42,796	12,521	17,104	8,085	4,082	1,149	42
931		Customer - System	F42	188,882	132,502	19,922	3,395	2,739	25,389	4,712	222
932		Total Prepayments		274,661	175,297	32,444	20,499	10,824	29,471	5,861	264
933											
934	182	Misc Regulatory Assets	F102D	1,107,015	552,296	161,594	220,734	104,342	52,680	14,826	543
935											
936	186	Misc Deferred Debits	F102D	36,001	17,961	5,255	7,178	3,393	1,713	482	18
937											
938	Input	Cash Working Capital	F137D	963,865	447,323	143,901	207,270	111,597	43,172	10,200	402
939											
940		Other Working Capital	F137D	(1,436,343)	(666,596)	(214,440)	(308,872)	(166,301)	(64,334)	(15,201)	(600)
941											
942	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		1,927,795	1,014,500	271,919	344,172	157,672	109,371	29,057	1,105
949											
950											
951	235	Customer Service Deposits	F61	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102D	(108,172)	(53,967)	(15,790)	(21,569)	(10,196)	(5,148)	(1,449)	(53)
954											
955	2282	Accum Prov for Injuries & Damages	F102D	(119,681)	(59,710)	(17,470)	(23,864)	(11,281)	(5,695)	(1,603)	(59)
956											
957	2283	Accum Prov for Pension & Benefits	F102D	(69,850)	(34,849)	(10,196)	(13,928)	(6,584)	(3,324)	(935)	(34)
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	-	-	-	-	-	-	-	-
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-
962											
963	252	Customer Advances for Const	F50	(86,614)	(42,777)	(33,214)	-	-	(10,542)	-	(81)
964											
965	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
966											
967	190	Accum Deferred Income Taxes	F104D	177,497	88,285	26,159	35,455	16,945	8,486	2,082	86
968		Labor	F138D	1,484,889	713,593	235,056	290,011	158,040	66,072	21,430	688
969		Customer - System	F42	-	-	-	-	-	-	-	-
970		Total Accum Deferred Income Taxes		1,662,387	801,878	261,215	325,466	174,985	74,559	23,512	774
971											
972	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
973											
974	282	Accum Deferred Income Taxes	F104D	(18,888,691)	(9,394,986)	(2,783,738)	(3,772,959)	(1,803,184)	(903,103)	(221,585)	(9,137)
975		Labor	F138D	198,412	95,351	31,408	38,751	21,117	8,829	2,863	92
976		Customer - System	F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		(18,690,280)	(9,299,635)	(2,752,330)	(3,734,207)	(1,782,066)	(894,274)	(218,721)	(9,045)
978											
979	283	Accum Deferred Income Taxes	F104D	(510,375)	(253,854)	(75,217)	(101,946)	(48,722)	(24,402)	(5,987)	(247)
980		Labor	F138D	(154,518)	(74,256)	(24,460)	(30,179)	(16,446)	(6,875)	(2,230)	(72)
981		Customer - System	F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		(664,893)	(328,110)	(99,677)	(132,124)	(65,168)	(31,277)	(8,217)	(318)
983											
984	255	Accum Investment Tax Credit	F104D	(879,111)	(437,258)	(129,560)	(175,600)	(83,923)	(42,032)	(10,313)	(425)
985		TOTAL RATE BASE DEDUCTIONS		(18,077,102)	(9,017,171)	(2,667,463)	(3,600,226)	(1,700,310)	(875,702)	(207,414)	(8,817)

986 - Distribution - Unbundled

987	A	B	C	D	E	F	G	H	J	K	L
988				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
989				Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
990	FERC		COS	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
991	ACCT	DESCRIPTION	Factor								
992											
993											
994											
995											
996	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
997											
998	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
999											
1000	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1001											
1002	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-
1003											
1004	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1005											
1006	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
1007											
1008											
1009											
1010	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1011											
1012											
1013											
1014	108360	Land and Land Rights	F118	(47,333)	(20,290)	(6,527)	(11,726)	(6,678)	(2,098)	-	(15)
1015											
1016	108361	Structures and Improvements	F119	(66,841)	(28,652)	(9,217)	(16,559)	(9,430)	(2,963)	-	(21)
1017											
1018	108362	Station Equipment	F120	(3,957,187)	(1,696,285)	(545,682)	(980,324)	(558,272)	(175,406)	-	(1,218)
1019											
1020	108364	Poles, Towers & Fixtures	F121	(7,184,483)	(3,311,169)	(1,008,055)	(1,637,621)	(932,589)	(293,014)	-	(2,035)
1021											
1022	108365	Overhead Conductors	F122	(6,550,502)	(3,058,339)	(922,050)	(1,468,933)	(836,525)	(262,831)	-	(1,825)
1023											
1024	108366	Underground Conduit	F123	(818,932)	(461,998)	(121,240)	(134,710)	(76,714)	(24,103)	-	(167)
1025											
1026	108367	Underground Conductors	F124	(1,743,890)	(871,228)	(249,743)	(356,026)	(202,749)	(63,703)	-	(442)
1027											
1028	108368	Line Transformers	F125	(13,561,495)	(7,154,572)	(1,445,748)	(3,112,861)	(896,772)	(905,469)	(41,883)	(4,191)
1029											
1030	108369	Services	F126	(4,514,007)	(3,397,585)	(938,131)	(163,419)	(4,417)	-	-	(10,455)
1031											
1032	108370	Meters	F127	(1,167,881)	(535,479)	(390,709)	(76,013)	(12,486)	(152,242)	-	(952)
1033											
1034	108371	Install on Customers' Premises	F128	(187,864)	-	-	-	-	-	(187,864)	-
1035											
1036	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1037											
1038	108373	Street Lights	F130	(649,095)	-	-	-	-	-	(649,095)	-
1039											
1040	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1041											
1042	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1043											
1044	108D	Unclassified Dist Sub - Acct 300	F102D	(40,380,766)	(20,146,194)	(5,894,502)	(8,051,733)	(3,806,101)	(1,921,621)	(540,807)	(19,809)
1045											
1046											
1047	TOTAL DISTRIBUTION PLANT DEPR			(80,830,277)	(40,681,790)	(11,531,604)	(16,009,924)	(7,342,732)	(3,803,450)	(1,419,649)	(41,128)

1048	- Distribution - Unbundled										
1049											
1050	A	B	C	D	E	F	G	H	J	K	L
1051				Washington		General	Lrg General	Lrg Power		Street & Area	
1052	FERC		COS	Jurisdiction	Residential	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
1053	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
1054											
1055											
1056	108GP	General Plant Accumulated Depr									
1057		Situs	F107D	(4,274,551)	(2,132,598)	(623,969)	(852,325)	(402,899)	(203,415)	(57,248)	(2,097)
1058		System Generation	F105D	-	-	-	-	-	-	-	-
1059		System Overheads	F102D	(1,103,501)	(550,543)	(161,081)	(220,033)	(104,011)	(52,513)	(14,779)	(541)
1060		Customer - System	F42	-	-	-	-	-	-	-	-
1061		Energy	F30	-	-	-	-	-	-	-	-
1062		Total General Plant Accumulated Depr		(5,378,052)	(2,683,141)	(785,050)	(1,072,358)	(506,910)	(255,928)	(72,027)	(2,638)
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		(5,378,052)	(2,683,141)	(785,050)	(1,072,358)	(506,910)	(255,928)	(72,027)	(2,638)
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		(86,208,329)	(43,364,931)	(12,316,654)	(17,082,283)	(7,849,642)	(4,059,379)	(1,491,675)	(43,766)
1076											
1077											
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	(478,660)	(211,195)	(63,796)	(114,882)	(63,662)	(21,967)	(2,987)	(171)
1083		System Overheads	F108	(439,293)	(193,825)	(58,549)	(105,434)	(58,426)	(20,160)	(2,741)	(157)
1084		Total Accum Prov for Amort-General		(917,952)	(405,020)	(122,345)	(220,316)	(122,088)	(42,127)	(5,728)	(329)
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107D	(738,364)	(368,374)	(107,781)	(147,226)	(69,595)	(35,137)	(9,889)	(362)
1090		System Generation	F105D	-	-	-	-	-	-	-	-
1091		System Overheads	F102D	(1,485,494)	(741,121)	(216,842)	(296,200)	(140,016)	(70,691)	(19,895)	(729)
1092		Customer - System	F42	-	-	-	-	-	-	-	-
1093		Energy	F30	-	-	-	-	-	-	-	-
1094		Total Accum Prov for Amort-Intangible		(2,223,858)	(1,109,495)	(324,623)	(443,427)	(209,610)	(105,828)	(29,783)	(1,091)
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		(3,141,810)	(1,514,515)	(446,968)	(663,742)	(331,699)	(147,955)	(35,512)	(1,419)

- Retail - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		9,477,789	7,375,324	1,046,847	243,802	117,092	527,683	158,682	8,360
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		9,049,905	7,102,554	982,514	237,280	111,998	474,267	133,319	7,972
18	Depreciation Expense		114,443	80,282	12,071	2,057	1,660	15,383	2,855	135
19	Amortization Expense		649,570	455,468	68,540	11,856	9,512	87,242	16,189	763
20	Taxes Other Than Income		53,787	38,090	6,036	1,265	862	6,285	1,191	59
21	Income Taxes - Federal		118,102	83,635	13,254	2,779	1,892	13,799	2,615	130
22	Income Taxes - State		20,032	14,186	2,248	471	321	2,341	443	22
23	Income Taxes Deferred		(1,091,417)	(772,891)	(122,482)	(25,678)	(17,482)	(127,522)	(24,163)	(1,199)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		-	-	-	-	-	-	-	-
26	<u>Total Operating Expenses</u>		<u>8,914,423</u>	<u>7,001,323</u>	<u>962,182</u>	<u>230,030</u>	<u>108,763</u>	<u>471,794</u>	<u>132,450</u>	<u>7,881</u>
27										
28	Operating Revenue For Return		563,366	374,001	84,665	13,771	8,330	55,888	26,232	479
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		8,154,021	5,720,098	860,054	146,567	118,250	1,096,048	203,420	9,585
32	Plant Held For Future Use		2,594	1,150	359	621	331	117	15	1
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Prepayments		4,935	3,462	521	89	72	663	123	6
35	Fuel Stock		-	-	-	-	-	-	-	-
36	Materials & Supplies		-	-	-	-	-	-	-	-
37	Misc Deferred Debits		196,533	87,137	27,229	47,020	25,066	8,858	1,152	71
38	Cash Working Capital		489,120	383,872	53,102	12,824	6,053	25,633	7,205	431
39	Weatherization Loans		-	-	-	-	-	-	-	-
40	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
41	<u>Total Rate Base Additions</u>		<u>8,847,204</u>	<u>6,195,719</u>	<u>941,265</u>	<u>207,121</u>	<u>149,772</u>	<u>1,131,319</u>	<u>211,915</u>	<u>10,093</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
45	Accum Provision For Amortization		(1,152,512)	(802,779)	(122,173)	(25,692)	(19,316)	(152,975)	(28,341)	(1,337)
46	Accum Deferred Income Taxes		1,266,104	990,122	137,323	32,832	16,753	69,858	19,089	1,128
47	Unamortized ITC		-	-	-	-	-	-	-	-
48	Customer Advance For Construction		178,409	88,113	68,415	-	-	21,714	-	167
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51	<u>Total Rate Base Deductions</u>		<u>173,556</u>	<u>192,365</u>	<u>71,072</u>	<u>5,111</u>	<u>(5,280)</u>	<u>(77,324)</u>	<u>(12,207)</u>	<u>(181)</u>
52	<u>Total Rate Base</u>		<u>9,020,760</u>	<u>6,388,084</u>	<u>1,012,336</u>	<u>212,232</u>	<u>144,491</u>	<u>1,053,995</u>	<u>199,708</u>	<u>9,912</u>
53										
54	Return On Rate Base		6.25%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.40%	4.60%	9.74%	5.90%	4.42%	3.47%	19.52%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	J	K	L
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
71	Total Rate Base		9,020,760	6,388,084	1,012,336	212,232	144,491	1,053,995	199,708	9,912
72										
73										
74	Return On Ratebase (\$\$)	6.4%	573,225	405,931	64,329	13,486	9,182	66,976	12,690	630
75	Operating & Maintenance Expense		9,049,905	7,102,554	982,514	237,280	111,998	474,267	133,319	7,972
76	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
77	Depreciation Expense		114,443	80,282	12,071	2,057	1,660	15,383	2,855	135
78	Amortization Expense		649,570	455,468	68,540	11,856	9,512	87,242	16,189	763
79	Taxes Other Than Income		53,787	38,090	6,036	1,265	862	6,285	1,191	59
80	Federal Income Taxes		118,102	83,635	13,254	2,779	1,892	13,799	2,615	130
81	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	State Income Taxes		20,032	14,186	2,248	471	321	2,341	443	22
83	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
84	Deferred Income Taxes		(1,091,417)	(772,891)	(122,482)	(25,678)	(17,482)	(127,522)	(24,163)	(1,199)
85	Investment Tax Credit		-	-	-	-	-	-	-	-
86	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
87	Revenue Credits		(292,535)	(218,955)	(43,428)	(2,972)	(155)	(15,812)	(10,729)	(484)
88										
89	Total Revenue Requirements		9,195,113	7,188,299	983,082	240,545	117,790	522,959	134,411	8,027
90	Operating Revenues		9,185,254	7,156,369	1,003,418	240,830	116,937	511,871	147,953	7,876
91										
92	Increase / (Decrease) Required to									
93	Earn Equal Rates of Return		9,859	31,931	(20,336)	(285)	852	11,088	(13,542)	151
94										
95	Existing Revenues		9,185,254	7,156,369	1,003,418	240,830	116,937	511,871	147,953	7,876
96		check	0	0	0	0	0	0	0	0
97	Percent Increase / (Decrease)									
98	Over Existing Rates To									
99	Equal Authorized RoE & RoR		0.11%	0.45%	-2.03%	-0.12%	0.73%	2.17%	-9.15%	1.92%
100										
101										
102										

104	<u>- Retail - Unbundled</u>		BaseCase	D	E	F	G	H	J	K	L
105	A	B		Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	
106	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Other Sch.
107	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	Sch. 38,42
108											
109											
110											
111											
112											
113	440	Residential Sales	A	7,156,369	7,156,369	-	-	-	-	-	-
114											
115	442	Commercial & Industrial Sales	A	1,880,932	-	1,003,418	240,830	116,937	511,871	-	7,876
116		Interruptible Demand	F10	-	-	-	-	-	-	-	-
117		Interruptible Energy	F30	-	-	-	-	-	-	-	-
118				1,880,932	-	1,003,418	240,830	116,937	511,871	-	7,876
119											
120	444	Public Street & Highway Lighting	A	147,953	-	-	-	-	-	147,953	-
121											
122	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
123											
124	448	Interdepartmental	A	##	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126				-	-	-	-	-	-	-	-
127											
128		Total Sales to Ultimate Customers		9,185,254	7,156,369	1,003,418	240,830	116,937	511,871	147,953	7,876
129											
130	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
131		Demand	F10	-	-	-	-	-	-	-	-
132		Energy	F30	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
136											
137		State Specific Revenue Credit	F140R	(58)	(46)	(6)	(1)	(1)	(3)	(1)	(0)
138											
139		Total Sales from Electricity		9,185,196	7,156,323	1,003,412	240,828	116,937	511,868	147,952	7,876
140											
141		Other Electric Operating Revenues									
142	450	Forfeited Discounts & Interest	A	##	44	35	6	0	2	1	0
143		Customers	F40		566	445	71	5	26	18	1
144					610	480	77	5	28	19	1
145											
146	451	Misc Electric Revenue	A	##	263,682	196,255	39,796	2,724	143	14,490	9,831
147		Demand	F10		-	-	-	-	-	-	-
148		Customer	F40		206	162	26	2	0	9	6
149					263,889	196,417	39,822	2,726	143	14,500	9,837
150											
151	453	Water Sales	F10		-	-	-	-	-	-	-
152											
153	454	Rent of Electric Property	A	##	-	-	-	-	-	-	-
154		Demand	F10		-	-	-	-	-	-	-
155		Customer	F40		1,007	792	127	9	0	46	31
156					1,007	792	127	9	0	46	31
157											
158	456	Other Electric Revenue	A	##	-	-	-	-	-	-	-
159		Demand	F10		-	-	-	-	-	-	-
160		Energy	F30		-	-	-	-	-	-	-
161		Customer	F40		27,087	21,312	3,409	233	12	1,241	842
162					27,087	21,312	3,409	233	12	1,241	842
163											
164		Total Other Electric Operating Revenues			292,593	219,001	43,434	2,973	156	15,815	10,730
165											
166		Total Electric Operating Revenues			9,477,789	7,375,324	1,046,847	243,802	117,092	527,683	158,682

167	<u>- Retail - Unbundled</u>										
168											
169	A	B	C	D	E	F	G	H	J	K	L
170				Washington		General	Lrg General	Lrg Power		Street & Area	
171	FERC		COS	Jurisdiction	Residential	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
172	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
173											
174		Miscellaneous Revenues									
175	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
181											
182		Total Miscellaneous Revenues		-	-	-	-	-	-	-	-
183											
184		Miscellaneous Expenses									
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191											
192											
193		Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-
194											
195	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
196											
197	501	Fuel Related	F30	-	-	-	-	-	-	-	-
198											
199	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
200											
201	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
202											
203	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
204											
205	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
206											
207	507	Rents	F10	-	-	-	-	-	-	-	-
208											
209	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
210											
211	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
212											
213	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
214											
215	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
216											
217	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
218											
219		Total Steam Power Generation		-	-	-	-	-	-	-	-
220											
221											
222											
223	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
224											
225	536	Water For Power	F10	-	-	-	-	-	-	-	-
226											
227	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
228											
229	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
230											
231	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-

HYDRAULIC POWER GENERATION

232	- Retail - Unbundled										
233											
234	A	B	C	D	E	F	G	H	J	K	L
235				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
236	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
237	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
238											
239	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
240											
241	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
242											
243	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
244											
245	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
246											
247	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
248											
249	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-
250											
251		Total Hydraulic Power Generation		-	-	-	-	-	-	-	-
252											
253											
254											
255	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
256											
257	547	Fuel	F30	-	-	-	-	-	-	-	-
258											
259	548	Generation Expense	F10	-	-	-	-	-	-	-	-
260											
261	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
262											
263	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
264											
265	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
266											
267	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
268											
269	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
270											
271		Total Other Power Generation		-	-	-	-	-	-	-	-
272											
273											
274											
275	555	Purchased Power	F10	-	-	-	-	-	-	-	-
276		Energy	F30	-	-	-	-	-	-	-	-
277											
278											
279	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
280											
281	557	Other Expenses	F30	-	-	-	-	-	-	-	-
282											
283		Total Other Power Supply		-	-	-	-	-	-	-	-
284											
285		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-	-	-
286											
287											
288											
289	560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-
290											
291	561	Load Dispatching	F106	-	-	-	-	-	-	-	-
292											
293	562	Station Expense	F106	-	-	-	-	-	-	-	-
294											
295	563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-
296											
297	564	Underground Line Expense	F106	-	-	-	-	-	-	-	-

298 - Retail - Unbundled

299	A	B	C	D	E	F	G	H	J	K	L
300				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
301	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
302	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
303	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-
304		Energy	F30	-	-	-	-	-	-	-	-
305				-	-	-	-	-	-	-	-
306	566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-
307				-	-	-	-	-	-	-	-
308	567	Rents - Transmission	F106	-	-	-	-	-	-	-	-
309				-	-	-	-	-	-	-	-
310	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-
311				-	-	-	-	-	-	-	-
312	569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-
313				-	-	-	-	-	-	-	-
314	570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-
315				-	-	-	-	-	-	-	-
316	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-
317				-	-	-	-	-	-	-	-
318	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
319				-	-	-	-	-	-	-	-
320	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-
321				-	-	-	-	-	-	-	-
322		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-
323				-	-	-	-	-	-	-	-
324				-	-	-	-	-	-	-	-
325				-	-	-	-	-	-	-	-
326				-	-	-	-	-	-	-	-
327				-	-	-	-	-	-	-	-
328				-	-	-	-	-	-	-	-
329	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
330				-	-	-	-	-	-	-	-
331	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
332				-	-	-	-	-	-	-	-
333	582	Station Expense	F120	-	-	-	-	-	-	-	-
334				-	-	-	-	-	-	-	-
335	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
336				-	-	-	-	-	-	-	-
337	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
338				-	-	-	-	-	-	-	-
339	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
340				-	-	-	-	-	-	-	-
341	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
342				-	-	-	-	-	-	-	-
343	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
344				-	-	-	-	-	-	-	-
345	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
346				-	-	-	-	-	-	-	-
347	589	Rents	F131	-	-	-	-	-	-	-	-
348				-	-	-	-	-	-	-	-
349	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
350				-	-	-	-	-	-	-	-
351	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
352				-	-	-	-	-	-	-	-
353	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
354				-	-	-	-	-	-	-	-
355	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
356				-	-	-	-	-	-	-	-
357	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
358				-	-	-	-	-	-	-	-
359	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-

360 - Retail - Unbundled

361	A	B	C	D	E	F	G	H	J	K	L
362	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
363	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
364				Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T		52,54,57	
365	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
366											
367	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
368											
369	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
370											
371											
372											
373		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
374											
375											
376											
377											
378											
379											
380											
381	901	Supervision	F136	(198,073)	(158,620)	(20,848)	(3,582)	(1,573)	(10,551)	(2,730)	(169)
382											
383	902	Meter Reading Expense	F47	1,307,696	1,000,313	222,405	21,250	1,192	60,788	-	1,747
384											
385	903	Customer Receipts & Collections	F48	3,984,381	2,985,993	448,963	76,511	61,729	299,994	106,189	5,003
386											
387	904	Uncollectible Accounts	F80	2,628,845	2,356,873	162,358	45,467	-	61,154	2,977	18
388											
389	905	Misc. Customer Accounts Exp	F136	12,765	10,222	1,344	231	101	680	176	11
390											
391											
392											
393											
394											
395											
396											
397											
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421											

CUSTOMER ACCOUNTS EXPENSE

CUSTOMER SERVICE EXPENSE

SALES EXPENSE

ADMINISTRATION & GENERAL EXPENSE

<u>- Retail - Unbundled</u>											
	A	B	C	D	E	F	G	H	J	K	L
	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
				Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38.42
422	923	Outside Services	F102	-	-	-	-	-	-	-	-
424		Customer - System	F42	876	614	92	16	13	118	22	1
425		Outside Services		876	614	92	16	13	118	22	1
426	924	Property Insurance	F102	-	-	-	-	-	-	-	-
427	925	Injuries & Damages	F102	-	-	-	-	-	-	-	-
428	926	Employee Pensions & Benefits	F138R	2,160,746	1,696,236	234,565	56,464	26,625	113,129	31,825	1,904
429	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
430	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
431	929	Duplicate Charges	F138R	(2,057,189)	(1,614,941)	(223,323)	(53,757)	(25,348)	(107,707)	(30,300)	(1,812)
432	930	Misc General Expenses	F138R	83,193	65,309	9,031	2,174	1,025	4,356	1,225	73
433	931	Rents	F102R	-	-	-	-	-	-	-	-
434	935	Maintenance of General Plant	F108	3,925	1,732	523	942	522	180	24	1
435	TOTAL ADMINISTRATIVE & GEN EXPENSE			196,436	152,376	21,404	5,926	2,907	10,732	2,919	173
436	TOTAL O & M EXPENSE			9,049,905	7,102,554	982,514	237,280	111,998	474,267	133,319	7,972
437	DEPRECIATION EXPENSE										
438	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
439	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
440	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
441	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
442	403	Distribution Depreciation									
443		Land Rights	F118	-	-	-	-	-	-	-	-
444		Structures	F119	-	-	-	-	-	-	-	-
445		Station Equip	F120	-	-	-	-	-	-	-	-
446		Poles & Towers	F121	-	-	-	-	-	-	-	-
447		OH Conductors	F122	-	-	-	-	-	-	-	-
448		UG Conduit	F123	-	-	-	-	-	-	-	-
449		UG Conductor	F124	-	-	-	-	-	-	-	-
450		Line Transformer	F125	-	-	-	-	-	-	-	-
451		Services	F126	-	-	-	-	-	-	-	-
452		Meters	F127	-	-	-	-	-	-	-	-
453		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
454		Leased Property	F129	-	-	-	-	-	-	-	-
455		Street Lighting	F130	-	-	-	-	-	-	-	-
456		Total Distribution Expense		-	-	-	-	-	-	-	-

<u>- Retail - Unbundled</u>										
A	B	C	D	E	F	G	H	J	K	L
FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Sch. 16</u>	<u>Service</u>	<u>Service</u>	<u>Service</u>	<u>Sch 40</u>	<u>Sch. 15,</u>	<u>Sch. 38,42</u>
			<u>Normalized</u>		<u>Sch. 24</u>	<u>Sch. 36</u>	<u>Sch. 48T</u>		<u>52,54,57</u>	
DEFERRED ITC										
41140	Deferred ITC - Federal	F101R	-	-	-	-	-	-	-	-
41141	Deferred ITC - Idaho	F101R	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES										
41010	Deferred Income Tax - Federal-DR	F101R	292,789	207,339	32,858	6,888	4,690	34,210	6,482	322
41011	Deferred Income Tax - State-DR	F101R	19,731	13,972	2,214	464	316	2,305	437	22
41110	Deferred Income Tax - Federal-CR	F101R	(1,316,621)	(932,370)	(147,755)	(30,976)	(21,089)	(153,835)	(29,148)	(1,447)
41111	Deferred Income Tax - State-CR	F101R	(87,315)	(61,832)	(9,799)	(2,054)	(1,399)	(10,202)	(1,933)	(96)
TOTAL DEFERRED INCOME TAXES			(1,091,417)	(772,891)	(122,482)	(25,678)	(17,482)	(127,522)	(24,163)	(1,199)
INCOME TAXES										
40911	State Income Taxes	F101R	20,032	14,186	2,248	471	321	2,341	443	22
40910	Federal Income Tax	F101R	118,102	83,635	13,254	2,779	1,892	13,799	2,615	130
TOTAL OPERATING EXPENSES			8,914,423	7,001,323	962,182	230,030	108,763	471,794	132,450	7,881
ELECTRIC PLANT IN SERVICE										
STEAM PRODUCTION PLANT										
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
Total Steam Production Plant			-	-	-	-	-	-	-	-
HYDRAULIC PRODUCTION PLANT										
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-

602 - Retail - Unbundled

603	A	B	C	D	E	F	G	H	J	K	L
604	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
605	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
606				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
607	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
608	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
609	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
610	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
611	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
612	Total Hydraulic Plant										
613	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
614	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
615	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
616	343	Prime Movers	F10	-	-	-	-	-	-	-	-
617	344	Generators	F10	-	-	-	-	-	-	-	-
618	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
619	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
620	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
621	Total Other Production Plant										
622	Experimental Plant										
623	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
624	TOTAL PRODUCTION PLANT										
625	TRANSMISSION PLANT										
626	350	Land and Land Rights	F10	-	-	-	-	-	-	-	-
627		Demand	A	0	0	0	0	0	0	0	0
628		Direct Assigned	A	-	-	-	-	-	-	-	-
629	352	Structures and Improvements	F10	-	-	-	-	-	-	-	-
630		Demand	A	0	0	0	0	0	0	0	0
631		Direct Assigned	A	-	-	-	-	-	-	-	-
632	353	Station Equipment	F10	-	-	-	-	-	-	-	-
633		Demand	A	0	0	0	0	0	0	0	0
634		Direct Assigned	A	-	-	-	-	-	-	-	-
635	354	Towers and Fixtures	F10	-	-	-	-	-	-	-	-
636		Demand	A	0	0	0	0	0	0	0	0
637		Direct Assigned	A	-	-	-	-	-	-	-	-
638	355	Poles and Fixtures	F10	-	-	-	-	-	-	-	-
639		Demand	A	0	0	0	0	0	0	0	0
640		Direct Assigned	A	-	-	-	-	-	-	-	-

665 - Retail - Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
668	FERC			Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
669	ACCT	DESCRIPTION	COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
670			Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
671											
672	356	Overhead Conductors									
673		Demand	F10	-	-	-	-	-	-	-	-
674		Direct Assigned	A	0	0	0	0	0	0	0	0
675											
676	357	Underground Conduit									
677		Demand	F10	-	-	-	-	-	-	-	-
678		Direct Assigned	A	0	0	0	0	0	0	0	0
679											
680	358	Underground Conductors									
681		Demand	F10	-	-	-	-	-	-	-	-
682		Direct Assigned	A	0	0	0	0	0	0	0	0
683											
684	359	Roads and Tralls									
685		Demand	F10	-	-	-	-	-	-	-	-
686		Direct Assigned	A	0	0	0	0	0	0	0	0
687											
688											
689	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691											
692		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
693											
694											
695											
696	360	Land and Land Rights									
697		Demand Primary	F20	-	-	-	-	-	-	-	-
698		Assigned	A	##	0	0	0	0	0	0	0
699											
700	361	Structures and Improvements									
701		Demand Primary	F20	-	-	-	-	-	-	-	-
702		Assigned	A	0	0	0	0	0	0	0	0
703											
704	362	Station Equipment									
705		Demand Primary	F20	-	-	-	-	-	-	-	-
706		Assigned	A	0	0	0	0	0	0	0	0
707											
708	364	Poles, Towers & Fixtures									
709		Demand Primary	F20	0	-	-	-	-	-	-	-
710		Demand Secondary	F22	0	-	-	-	-	-	-	-
711		Assigned	A	0	0	0	0	0	0	0	0
712											
713	365	Overhead Conductors									
714		Demand Primary	F20	0	-	-	-	-	-	-	-
715		Demand Secondary	F22	0	-	-	-	-	-	-	-
716		Assigned	A	0	0	0	0	0	0	0	0
717											
718	366	Underground Conduit									
719		Demand Primary	F20	0	-	-	-	-	-	-	-
720		Demand Secondary	F22	0	-	-	-	-	-	-	-
721		Assigned	A	0	0	0	0	0	0	0	0
722											
723	367	Underground Conductors									
724		Demand Primary	F20	0	-	-	-	-	-	-	-
725		Demand Secondary	F22	0	-	-	-	-	-	-	-
726		Assigned	A	0	0	0	0	0	0	0	0
727											

DISTRIBUTION PLANT

728	<u>- Retail - Unbundled</u>										
729	A	B	C	D	E	F	G	H	J	K	L
730	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
731	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
732				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
733											
734											
735	368	Line Transformers									
736		Demand Secondary	F21	-	-	-	-	-	-	-	-
737		Assigned	A	0	0	0	0	0	0	0	0
738				-	-	-	-	-	-	-	-
739	369	Services									
740		Customer	F70	-	-	-	-	-	-	-	-
741		Assigned	A	0	0	0	0	0	0	0	0
742				-	-	-	-	-	-	-	-
743	370	Meters									
744		Customer	F60	-	-	-	-	-	-	-	-
745		Assigned	A	0	0	0	0	0	0	0	0
746				-	-	-	-	-	-	-	-
747	371	Install on Customers' Premises									
748		Demand Primary	F20	0	-	-	-	-	-	-	-
749		Demand Secondary	F22	0	-	-	-	-	-	-	-
750		Assigned	A	0	0	0	0	0	0	0	0
751				-	-	-	-	-	-	-	-
752	372	Leased Property									
753		Demand Primary	F20	0	-	-	-	-	-	-	-
754		Demand Secondary	F22	0	-	-	-	-	-	-	-
755		Assigned	A	0	0	0	0	0	0	0	0
756				-	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-	-
758	373	Street Lights	A	0	0	0	0	0	0	0	0
759				-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761	D00	Unclassified Dist Plant - Acct 300	F22	0	-	-	-	-	-	-	-
762	DS0	Unclassified Dist Sub - Acct 300	F20	0	-	-	-	-	-	-	-
763		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768	389	Land and Land Rights									
769		Situs	F107R	-	-	-	-	-	-	-	-
770		System Generation	F105R	-	-	-	-	-	-	-	-
771		System Overheads	F102R	-	-	-	-	-	-	-	-
772		Customer - System	F42	93,308	65,456	9,842	1,677	1,353	12,542	2,328	110
773		Total Land & Land Rights		93,308	65,456	9,842	1,677	1,353	12,542	2,328	110
774				-	-	-	-	-	-	-	-
775	390	Structures and Improvements									
776		Situs	F107R	-	-	-	-	-	-	-	-
777		System Generation	F105R	-	-	-	-	-	-	-	-
778		System Overheads	F102R	-	-	-	-	-	-	-	-
779		Customer - System	F42	837,248	587,335	88,310	15,049	12,142	112,541	20,887	984
780		Total Structures and Improvements		837,248	587,335	88,310	15,049	12,142	112,541	20,887	984
781				-	-	-	-	-	-	-	-
782	391	Office Furniture & Equipment									
783		Situs	F107R	-	-	-	-	-	-	-	-
784		System Generation	F105R	-	-	-	-	-	-	-	-
785		System Overheads	F102R	-	-	-	-	-	-	-	-
786		Customer - System	F42	460,154	322,801	48,535	8,271	6,673	61,853	11,480	541
787		Energy	F30	-	-	-	-	-	-	-	-
788		Total Office Furniture & Equipment		460,154	322,801	48,535	8,271	6,673	61,853	11,480	541
789				-	-	-	-	-	-	-	-
790	392	Transportation Equipment									
791		Situs	F107R	-	-	-	-	-	-	-	-
792		System Generation	F105R	-	-	-	-	-	-	-	-
793		System Overheads	F102R	-	-	-	-	-	-	-	-
794		Customer - System	F42	1,092	766	115	20	16	147	27	1
795		Energy	F30	-	-	-	-	-	-	-	-
796		Total Transportation Equipment		1,092	766	115	20	16	147	27	1

GENERAL PLANT

796	<u>- Retail - Unbundled</u>											
797	A	B	C	D	E	F	G	H	J	K	L	
798				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.	
799	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch.	
800	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42	
801												
802												
803	393	Stores Equipment										
804		Situs	F107R	-	-	-	-	-	-	-	-	-
805		System Generation	F105R	-	-	-	-	-	-	-	-	-
806		System Overheads	F102R	-	-	-	-	-	-	-	-	-
807		Total Stores Equipment		-	-	-	-	-	-	-	-	-
808												
809	394	Tools, Shop & Garage Equipment										
810		Situs	F107R	-	-	-	-	-	-	-	-	-
811		System Generation	F105R	-	-	-	-	-	-	-	-	-
812		System Overheads	F102R	-	-	-	-	-	-	-	-	-
813		Energy	F30	-	-	-	-	-	-	-	-	-
814		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	-
815												
816	395	Laboratory Equipment										
817		Situs	F107R	-	-	-	-	-	-	-	-	-
818		System Generation	F105R	-	-	-	-	-	-	-	-	-
819		System Overheads	F102R	-	-	-	-	-	-	-	-	-
820		Energy	F30	-	-	-	-	-	-	-	-	-
821		Total Laboratory Equipment		-	-	-	-	-	-	-	-	-
822												
823	396	Power Operated Equipment										
824		Situs	F107R	-	-	-	-	-	-	-	-	-
825		System Generation	F105R	-	-	-	-	-	-	-	-	-
826		System Overheads	F102R	-	-	-	-	-	-	-	-	-
827		Energy	F30	-	-	-	-	-	-	-	-	-
828		Total Power Operated Equipment		-	-	-	-	-	-	-	-	-
829												
830	397	Communication Equipment										
831		Situs	F107R	-	-	-	-	-	-	-	-	-
832		System Generation	F105R	-	-	-	-	-	-	-	-	-
833		System Overheads	F102R	-	-	-	-	-	-	-	-	-
834		Customer - System	F42	411,914	288,960	43,447	7,404	5,974	55,369	10,276	484	
835		Energy	F30	-	-	-	-	-	-	-	-	-
836		Total Communication Equipment		411,914	288,960	43,447	7,404	5,974	55,369	10,276	484	
837												
838	398	Misc. Equipment										
839		Situs	F107R	-	-	-	-	-	-	-	-	-
840		System Generation	F105R	-	-	-	-	-	-	-	-	-
841		System Overheads	F102R	-	-	-	-	-	-	-	-	-
842		Customer - System	F42	12,326	8,647	1,300	222	179	1,657	307	14	
843		Energy	F30	-	-	-	-	-	-	-	-	-
844		Total Misc. Equipment		12,326	8,647	1,300	222	179	1,657	307	14	
845												
846	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
849												
850	390L	General Capital Lease	F30	-	-	-	-	-	-	-	-	-
851		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
852												
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
855												
856	G00	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-
857	GV0	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	-
858												
859		TOTAL GENERAL PLANT		1,816,041	1,273,964	191,549	32,643	26,336	244,109	45,305	2,135	

860	<u>- Retail - Unbundled</u>										
861	A	B	C	D	E	F	G	H	J	K	L
862				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
863				Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
864	FERC		COS	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
865	ACCT	DESCRIPTION	Factor								
866											
867											
868	301	Organization									
869		Situs	F107R	-	-	-	-	-	-	-	-
870		System Generation	F105R	-	-	-	-	-	-	-	-
871		System Overheads	F102R	-	-	-	-	-	-	-	-
872		Total Organization		-	-	-	-	-	-	-	-
873											
874	302	Franchise & Consent									
875		Situs	F107R	-	-	-	-	-	-	-	-
876		System Generation	F105R	-	-	-	-	-	-	-	-
877		Total Franchise & Consent		-	-	-	-	-	-	-	-
878											
879	303	Miscellaneous Intangible Plant									
880		Situs	F107R	-	-	-	-	-	-	-	-
881		System Generation	F105R	-	-	-	-	-	-	-	-
882		System Overheads	F102R	-	-	-	-	-	-	-	-
883		Customer - System	F42	6,337,980	4,446,134	668,505	113,924	91,914	851,939	158,115	7,450
884		Energy	F30	-	-	-	-	-	-	-	-
885		Total Miscellaneous Intangible Plant		6,337,980	4,446,134	668,505	113,924	91,914	851,939	158,115	7,450
886											
887	100	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-
888											
889		TOTAL INTANGIBLE PLANT		6,337,980	4,446,134	668,505	113,924	91,914	851,939	158,115	7,450
890											
891		TOTAL ELECTRIC PLANT IN SERVICE		8,154,021	5,720,098	860,054	146,567	118,250	1,096,048	203,420	9,585
892											
893											
894	105	Plant Held For Future Use									
895		Production	F10	-	-	-	-	-	-	-	-
896		Transmission	F10	-	-	-	-	-	-	-	-
897		Distribution	F20	-	-	-	-	-	-	-	-
898		General	F102	2,594	1,150	359	621	331	117	15	1
899		Mining	F30	-	-	-	-	-	-	-	-
900		Total Plant Held For Future Use		2,594	1,150	359	621	331	117	15	1
901											
902	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
903											
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-
905											
906	124	Weatherization	F11	-	-	-	-	-	-	-	-
907											
908	151	Fuel Stock	F30	-	-	-	-	-	-	-	-
909											
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-
911											
912	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
913											
914	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
915											
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
917											
918	154	Materials and Supplies	F102R	-	-	-	-	-	-	-	-
919											
920	163	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-
921											
922	25318	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-

923 - Retail - Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
926	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
927	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
928				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
929											
930	165	Prepayments	F102R	-	-	-	-	-	-	-	-
931		Customer - System	F42	4,935	3,462	521	89	72	663	123	6
932		Total Prepayments		4,935	3,462	521	89	72	663	123	6
933											
934	182	Misc Regulatory Assets	F102R	196,531	87,136	27,228	47,020	25,066	8,858	1,152	71
935											
936	186	Misc Deferred Debits	F102R	2	1	0	0	0	0	0	0
937											
938	Input	Cash Working Capital	F137R	506,401	397,434	54,978	13,277	6,267	26,538	7,460	446
939											
940		Other Working Capital	F137R	(17,281)	(13,563)	(1,876)	(453)	(214)	(906)	(255)	(15)
941											
942	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		693,183	475,621	81,211	60,554	31,522	35,271	8,496	508
949											
950											
951	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-
954											
955	2282	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-
956											
957	2283	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	-	-	-	-	-	-	-	-
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-
962											
963	252	Customer Advances for Const	F50	178,409	88,113	68,415	-	-	21,714	-	167
964											
965	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
966											
967	190	Accum Deferred Income Taxes	F104R	3,592	2,523	379	62	51	484	90	4
968		Labor	F138R	1,187,011	931,831	128,859	31,018	14,626	62,148	17,483	1,046
969		Customer - System	F42	193,109	135,467	20,368	3,471	2,800	25,957	4,818	227
970		Total Accum Deferred Income Taxes		1,383,712	1,069,821	149,506	34,551	17,477	88,589	22,390	1,277
971											
972	281	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-
973											
974	282	Accum Deferred Income Taxes	F104R	(153,166)	(107,574)	(16,142)	(2,645)	(2,163)	(20,632)	(3,830)	(180)
975		Labor	F138R	158,609	124,512	17,218	4,145	1,954	8,304	2,336	140
976		Customer - System	F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		5,443	16,937	1,076	1,500	(209)	(12,327)	(1,494)	(41)
978											
979	283	Accum Deferred Income Taxes	F104R	471	330	50	8	7	63	12	1
980		Labor	F138R	(123,520)	(96,966)	(13,409)	(3,228)	(1,522)	(6,467)	(1,819)	(109)
981		Customer - System	F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		(123,050)	(96,636)	(13,359)	(3,220)	(1,515)	(6,404)	(1,808)	(108)
983											
984	255	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-
985		TOTAL RATE BASE DEDUCTIONS		1,444,513	1,078,235	205,738	32,832	15,753	91,572	19,089	1,295

986	<u>- Retail - Unbundled</u>										
987											
988	A	B	C	D	E	F	G	H	J	K	L
989				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
990	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
991	<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Normalized</u>	<u>Sch. 16</u>	<u>Sch. 24</u>	<u>Sch. 36</u>	<u>Sch. 48T</u>	<u>Sch 40</u>	<u>52,54,57</u>	<u>Sch. 38,42</u>
992											
993											
994											
995											
996	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
997											
998	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
999											
1000	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1001											
1002	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-
1003											
1004	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1005											
1006	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
1007											
1008											
1009											
1010	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1011											
1012											
1013											
1014	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1015											
1016	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1017											
1018	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1019											
1020	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1021											
1022	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1023											
1024	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1025											
1026	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1027											
1028	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1029											
1030	108369	Services	F126	-	-	-	-	-	-	-	-
1031											
1032	108370	Meters	F127	-	-	-	-	-	-	-	-
1033											
1034	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1035											
1036	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1037											
1038	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1039											
1040	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1041											
1042	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1043											
1044	108D	Unclassified Dist Sub - Acct 300	F102R	-	-	-	-	-	-	-	-
1045											
1046											
1047	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-

1048 - Retail - Unbundled

1050	A	B	C	D	E	F	G	H	J	K	L
1051				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
1052	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
1053	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
1054											
1055				GENERAL PLANT							
1056	108GP	General Plant Accumulated Depr									
1057		Situs	F107R	-	-	-	-	-	-	-	-
1058		System Generation	F105R	-	-	-	-	-	-	-	-
1059		System Overheads	F102R	-	-	-	-	-	-	-	-
1060		Customer - System	F42	(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
1061		Energy	F30	-	-	-	-	-	-	-	-
1062		Total General Plant Accumulated Depr		(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		(118,446)	(83,091)	(12,493)	(2,129)	(1,718)	(15,921)	(2,955)	(139)
1076											
1077				ACCUMULATED AMORTIZATION							
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	(21,958)	(9,688)	(2,927)	(5,270)	(2,920)	(1,008)	(137)	(8)
1083		System Overheads	F108	-	-	-	-	-	-	-	-
1084		Total Accum Prov for Amort-General		(21,958)	(9,688)	(2,927)	(5,270)	(2,920)	(1,008)	(137)	(8)
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107R	-	-	-	-	-	-	-	-
1090		System Generation	F105R	-	-	-	-	-	-	-	-
1091		System Overheads	F102R	-	-	-	-	-	-	-	-
1092		Customer - System	F42	(1,130,553)	(793,090)	(119,246)	(20,321)	(16,395)	(151,967)	(28,204)	(1,329)
1093		Energy	F30	-	-	-	-	-	-	-	-
1094		Total Accum Prov for Amort-Intangible		(1,130,553)	(793,090)	(119,246)	(20,321)	(16,395)	(151,967)	(28,204)	(1,329)
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		(1,152,512)	(802,779)	(122,173)	(25,592)	(19,316)	(152,975)	(28,341)	(1,337)

- MISC - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42
14	Operating Revenues		972,496	412,198	147,124	239,545	126,761	40,336	6,234	299
15										
16	<u>Operating Expenses</u>									
17	Operation & Maintenance Exp		580,899	256,906	83,387	137,443	73,801	25,265	3,896	200
18	Depreciation Expense		-	-	-	-	-	-	-	-
19	Amortization Expense		-	-	-	-	-	-	-	-
20	Taxes Other Than Income		(14,347)	(6,017)	(1,900)	(3,677)	(2,074)	(625)	(48)	(4)
21	Income Taxes - Federal		107,413	45,049	14,226	27,533	15,530	4,680	363	33
22	Income Taxes - State		18,219	7,641	2,413	4,670	2,634	794	62	6
23	Income Taxes Deferred		-	-	-	-	-	-	-	-
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		-	-	-	-	-	-	-	-
26	<u>Total Operating Expenses</u>		<u>692,185</u>	<u>303,579</u>	<u>98,126</u>	<u>166,969</u>	<u>89,891</u>	<u>30,115</u>	<u>4,272</u>	<u>234</u>
27										
28	Operating Revenue For Return		<u>280,311</u>	<u>108,619</u>	<u>48,998</u>	<u>73,576</u>	<u>36,870</u>	<u>10,221</u>	<u>1,962</u>	<u>65</u>
29										
30	<u>Rate Base :</u>									
31	Electric Plant In Service		-	-	-	-	-	-	-	-
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Prepayments		94,098	41,720	13,037	22,513	12,001	4,241	552	34
35	Fuel Stock		-	-	-	-	-	-	-	-
36	Materials & Supplies		-	-	-	-	-	-	-	-
37	Misc Deferred Debits		535,319	237,345	74,166	128,074	68,275	24,127	3,138	193
38	Cash Working Capital		37,928	16,774	5,445	8,974	4,819	1,650	254	13
39	Weatherization Loans		3,756,286	1,559,426	493,224	974,328	554,476	162,739	10,992	1,101
40	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
41	<u>Total Rate Base Additions</u>		<u>4,423,631</u>	<u>1,855,265</u>	<u>585,871</u>	<u>1,133,889</u>	<u>639,572</u>	<u>192,767</u>	<u>14,936</u>	<u>1,341</u>
42										
43	<u>Rate Base Deductions :</u>									
44	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
45	Accum Provision For Amortization		-	-	-	-	-	-	-	-
46	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
47	Unamortized ITC		-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51	<u>Total Rate Base Deductions</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
52	<u>Total Rate Base</u>		<u>4,423,631</u>	<u>1,855,265</u>	<u>585,871</u>	<u>1,133,889</u>	<u>639,572</u>	<u>192,767</u>	<u>14,936</u>	<u>1,341</u>
53										
54	Return On Rate Base		6.34%	5.85%	8.36%	6.49%	5.76%	5.30%	13.14%	4.83%
55										
56	Return On Equity		5.59%	4.60%	9.74%	5.90%	4.42%	3.47%	19.52%	2.50%
57										
58	Full PT&D Return on Rate Base		8.51%							

1047	TOTAL DISTRIBUTION PLANT DEPR										
1048	- MISC - Unbundled										
1049											
1050	A	B	C	D	E	F	G	H	J	K	L
1051				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
1052	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
1053	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
1054											
1055	GENERAL PLANT										
1056	108GP	General Plant Accumulated Depr									
1057		Situs	F107M	-	-	-	-	-	-	-	-
1058		System Generation	F105M	-	-	-	-	-	-	-	-
1059		System Overheads	F102M	-	-	-	-	-	-	-	-
1060		Customer - System	F42	-	-	-	-	-	-	-	-
1061		Energy	F30	-	-	-	-	-	-	-	-
1062		Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072	TOTAL GENERAL PLANT ACCUM DEPR										
1073	-----										
1074											
1075	TOTAL ACCUM DEPR - PLANT IN SERVICE										
1076	-----										
1077	ACCUMULATED AMORTIZATION										
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	-	-	-	-	-	-	-	-
1083		System Overheads	F108	-	-	-	-	-	-	-	-
1084		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107M	-	-	-	-	-	-	-	-
1090		System Generation	F105M	-	-	-	-	-	-	-	-
1091		System Overheads	F102M	-	-	-	-	-	-	-	-
1092		Customer - System	F42	-	-	-	-	-	-	-	-
1093		Energy	F30	-	-	-	-	-	-	-	-
1094		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099	TOTAL ACCUM PROV FOR AMORTIZATION										

769		System Generation	F105M	-	-	-	-	-	-	-	-
770		System Overheads	F102M	-	-	-	-	-	-	-	-
771		Customer - System	F42	-	-	-	-	-	-	-	-
772		Total Land & Land Rights		-	-	-	-	-	-	-	-
773											
774	390	Structures and Improvements									
775		Situs	F107M	-	-	-	-	-	-	-	-
776		System Generation	F105M	-	-	-	-	-	-	-	-
777		System Overheads	F102M	-	-	-	-	-	-	-	-
778		Customer - System	F42	-	-	-	-	-	-	-	-
779		Total Structures and Improvements		-	-	-	-	-	-	-	-
780											
781	391	Office Furniture & Equipment									
782		Situs	F107M	-	-	-	-	-	-	-	-
783		System Generation	F105M	-	-	-	-	-	-	-	-
784		System Overheads	F102M	-	-	-	-	-	-	-	-
785		Customer - System	F42	-	-	-	-	-	-	-	-
786		Energy	F30	-	-	-	-	-	-	-	-
787		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-
788											
789	392	Transportation Equipment									
790		Situs	F107M	-	-	-	-	-	-	-	-
791		System Generation	F105M	-	-	-	-	-	-	-	-
792		System Overheads	F102M	-	-	-	-	-	-	-	-
793		Customer - System	F42	-	-	-	-	-	-	-	-
794		Energy	F30	-	-	-	-	-	-	-	-
795		Total Transportation Equipment		-	-	-	-	-	-	-	-
796		<u>- MISC - Unbundled</u>									
797											
798	A	B	C	D	E	F	G	H	J	K	L
799				Washington		General	Lrg General	Lrg Power		Street & Area	
800	FERC		COS	Jurisdiction	Residential	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
801	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
802											
803	393	Stores Equipment									
804		Situs	F107M	-	-	-	-	-	-	-	-
805		System Generation	F105M	-	-	-	-	-	-	-	-
806		System Overheads	F102M	-	-	-	-	-	-	-	-
807		Total Stores Equipment		-	-	-	-	-	-	-	-
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107M	-	-	-	-	-	-	-	-
811		System Generation	F105M	-	-	-	-	-	-	-	-
812		System Overheads	F102M	-	-	-	-	-	-	-	-
813		Energy	F30	-	-	-	-	-	-	-	-
814		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
815											
816	395	Laboratory Equipment									
817		Situs	F107M	-	-	-	-	-	-	-	-
818		System Generation	F105M	-	-	-	-	-	-	-	-
819		System Overheads	F102M	-	-	-	-	-	-	-	-
820		Energy	F30	-	-	-	-	-	-	-	-
821		Total Laboratory Equipment		-	-	-	-	-	-	-	-
822											
823	396	Power Operated Equipment									
824		Situs	F107M	-	-	-	-	-	-	-	-
825		System Generation	F105M	-	-	-	-	-	-	-	-
826		System Overheads	F102M	-	-	-	-	-	-	-	-
827		Energy	F30	-	-	-	-	-	-	-	-
828		Total Power Operated Equipment		-	-	-	-	-	-	-	-
829											
830	397	Communication Equipment									
831		Situs	F107M	-	-	-	-	-	-	-	-
832		System Generation	F105M	-	-	-	-	-	-	-	-
833		System Overheads	F102M	-	-	-	-	-	-	-	-
834		Customer - System	F42	-	-	-	-	-	-	-	-
835		Energy	F30	-	-	-	-	-	-	-	-

167	<u>- MISC - Unbundled</u>										
168											
169	A	B	C	D	E	F	G	H	J	K	L
170				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
171	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
172	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
173											
174	Miscellaneous Revenues										
175	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-
176	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
177	4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-
178	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-
179	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-
180	421	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-
181											
182	Total Miscellaneous Revenues										
183				-	-	-	-	-	-	-	-
184	Miscellaneous Expenses										
185	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
186											
187	DFA	Divergence Fairness Adjustment									
188		Production	F105	-	-	-	-	-	-	-	-
189		Transmission	F105	-	-	-	-	-	-	-	-
190		Distribution	F105	-	-	-	-	-	-	-	-
191				-	-	-	-	-	-	-	-
192											
193	Net Miscellaneous Revenues And Expense										
194				-	-	-	-	-	-	-	-
195	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
196											
197	501	Fuel Related	F30	-	-	-	-	-	-	-	-
198											
199	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
200											
201	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
202											
203	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
204											
205	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
206											
207	507	Rents	F10	-	-	-	-	-	-	-	-
208											
209	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
210											
211	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
212											
213	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
214											
215	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
216											
217	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
218											
219	Total Steam Power Generation										
220				-	-	-	-	-	-	-	-
221											
222	HYDRAULIC POWER GENERATION										
223	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
224											
225	536	Water For Power	F10	-	-	-	-	-	-	-	-
226											
227	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
228											
229	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
230											
231	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-

232	<u>- MISC - Unbundled</u>										
233											
234	A	B	C	D	E	F	G	H	J	K	L
235				Washington	Residential	General	Lrg General	Lrg Power		Street & Area	
236	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
237	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
238											
239	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
240											
241	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
242											
243	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
244											
245	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
246											
247	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
248											
249	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-
250											
251		Total Hydraulic Power Generation		-	-	-	-	-	-	-	-
252											
253											
254											
255	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
256											
257	547	Fuel	F30	-	-	-	-	-	-	-	-
258											
259	548	Generation Expense	F10	-	-	-	-	-	-	-	-
260											
261	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
262											
263	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
264											
265	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
266											
267	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
268											
269	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
270											
271		Total Other Power Generation		-	-	-	-	-	-	-	-
272											
273											
274											
275	555	Purchased Power	F10	77,836	32,559	10,523	20,023	11,097	3,420	192	23
276		Energy	F30	-	-	-	-	-	-	-	-
277				77,836	32,559	10,523	20,023	11,097	3,420	192	23
278											
279	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
280											
281	557	Other Expenses	F30	-	-	-	-	-	-	-	-
282											
283		Total Other Power Supply		77,836	32,559	10,523	20,023	11,097	3,420	192	23
284											
285		TOTAL PRODUCTION EXPENSE		77,836	32,559	10,523	20,023	11,097	3,420	192	23
286											
287											
288											
289	560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-
290											
291	561	Load Dispatching	F106	-	-	-	-	-	-	-	-
292											
293	562	Station Expense	F106	-	-	-	-	-	-	-	-
294											
295	563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-
296											
297	564	Underground Line Expense	F106	-	-	-	-	-	-	-	-

298	<u>- MISC - Unbundled</u>										
299	A	B	C	D	E	F	G	H	J	K	L
301				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
302	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
303	ACCT	DESCRIPTION	Factor	Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
304											
305	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-
306		Energy	F30	-	-	-	-	-	-	-	-
307				-	-	-	-	-	-	-	-
308											
309	566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-
310											
311	567	Rents - Transmission	F106	-	-	-	-	-	-	-	-
312											
313	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-
314											
315	569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-
316											
317	570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-
318											
319	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-
320											
321	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
322											
323	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-
324											
325		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-
326											
327											
328											
329											
330	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
331											
332	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
333											
334	582	Station Expense	F120	-	-	-	-	-	-	-	-
335											
336	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
337											
338	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
339											
340	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
341											
342	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
343											
344	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
345											
346	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
347											
348	589	Rents	F131	-	-	-	-	-	-	-	-
349											
350	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
351											
352	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
353											
354	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
355											
356	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
357											
358	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
359											
	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-

360	<u>- MISC - Unbundled</u>										
361											
362	A	B	C	D	E	F	G	H	J	K	L
363				Washington	Residential	General	Lrg General	Lrg Power		Street & Area	
364	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
365	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
366											
367	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
368											
369	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
370											
371	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
372											
373		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
374											
375											
376											
377	901	Supervision	F136	-	-	-	-	-	-	-	-
378											
379	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
380											
381	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
382											
383	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
384											
385	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
386											
387		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-
388											
389											
390											
391	907	Supervision	F40	-	-	-	-	-	-	-	-
392											
393	908	Customer Assistance	F90	8,316	3,484	1,092	2,136	1,215	361	27	3
394											
395	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
396											
397	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
398											
399		TOTAL CUSTOMER SERVICE EXPENSE		8,316	3,484	1,092	2,136	1,215	361	27	3
400											
401											
402											
403	911	Supervision	F40	-	-	-	-	-	-	-	-
404											
405	912	Demonstration & Selling Expense	F91	-	-	-	-	-	-	-	-
406											
407	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
408											
409	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
410											
411		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
412											
413											
414											
415	920	Administrative & General Salaries	F102	-	-	-	-	-	-	-	-
416		Customer - System	F42	-	-	-	-	-	-	-	-
417		Administrative & General Salaries		-	-	-	-	-	-	-	-
418											
419	921	Office Supplies & expenses	F102	-	-	-	-	-	-	-	-
420		Customer - System	F42	-	-	-	-	-	-	-	-
421		Office Supplies & expenses		-	-	-	-	-	-	-	-

422	- MISC - Unbundled										
423											
424	A	B	C	D	E	F	G	H	J	K	L
425				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
426	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
427	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
428											
429	923	Outside Services	F102	-	-	-	-	-	-	-	-
430		Customer - System	F42	-	-	-	-	-	-	-	-
431		Outside Services		-	-	-	-	-	-	-	-
432				-	-	-	-	-	-	-	-
433	924	Property Insurance	F102	-	-	-	-	-	-	-	-
434				-	-	-	-	-	-	-	-
435	925	Injuries & Damages	F102	-	-	-	-	-	-	-	-
436				-	-	-	-	-	-	-	-
437	926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-
438				-	-	-	-	-	-	-	-
439	927	Franchise Requirements	F102	2,870	1,272	398	687	366	129	17	1
440				-	-	-	-	-	-	-	-
441	928	Regulatory Commission Expense	F141	491,877	219,591	71,376	114,598	61,123	21,356	3,661	173
442				-	-	-	-	-	-	-	-
443	929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-
444				-	-	-	-	-	-	-	-
445	930	Misc General Expenses	F138M	-	-	-	-	-	-	-	-
446				-	-	-	-	-	-	-	-
447	931	Rents	F102M	-	-	-	-	-	-	-	-
448				-	-	-	-	-	-	-	-
449	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
450				-	-	-	-	-	-	-	-
451	TOTAL ADMINISTRATIVE & GEN EXPENSE			494,747	220,864	71,773	115,284	61,489	21,485	3,678	174
452				-	-	-	-	-	-	-	-
453	TOTAL O & M EXPENSE			580,899	256,906	83,387	137,443	73,801	25,265	3,896	200
454				-	-	-	-	-	-	-	-
455				-	-	-	-	-	-	-	-
456				-	-	-	-	-	-	-	-
457	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
458				-	-	-	-	-	-	-	-
459	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
460				-	-	-	-	-	-	-	-
461	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
462				-	-	-	-	-	-	-	-
463	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
464				-	-	-	-	-	-	-	-
465	403	Distribution Depreciation		-	-	-	-	-	-	-	-
466		Land Rights	F118	-	-	-	-	-	-	-	-
467		Structures	F119	-	-	-	-	-	-	-	-
468		Station Equip	F120	-	-	-	-	-	-	-	-
469		Poles & Towers	F121	-	-	-	-	-	-	-	-
470		OH Conductors	F122	-	-	-	-	-	-	-	-
471		UG Conduit	F123	-	-	-	-	-	-	-	-
472		UG Conductor	F124	-	-	-	-	-	-	-	-
473		Line Transformer	F125	-	-	-	-	-	-	-	-
474		Services	F126	-	-	-	-	-	-	-	-
475		Meters	F127	-	-	-	-	-	-	-	-
476		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
477		Leased Property	F129	-	-	-	-	-	-	-	-
478		Street Lighting	F130	-	-	-	-	-	-	-	-
479		Total Distribution Expense		-	-	-	-	-	-	-	-

DEPRECIATION EXPENSE

480 - MISC - Unbundled

481	A	B	C	D	E	F	G	H	J	K	L
482	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
483	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
484				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
485	403GP	General Depreciation									
486		Situs	F107M	-	-	-	-	-	-	-	-
487		System Generation	F105M	-	-	-	-	-	-	-	-
488		System Overheads	F102M	-	-	-	-	-	-	-	-
489		Customer - System	F42	-	-	-	-	-	-	-	-
490		Energy	F30	-	-	-	-	-	-	-	-
491		Total General Expense		-	-	-	-	-	-	-	-
492	403GV0	General Vehicles	F105M	-	-	-	-	-	-	-	-
493	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-
494	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
495				-	-	-	-	-	-	-	-
496				-	-	-	-	-	-	-	-
497				-	-	-	-	-	-	-	-
498				-	-	-	-	-	-	-	-
499				-	-	-	-	-	-	-	-
500				-	-	-	-	-	-	-	-
501				-	-	-	-	-	-	-	-
502		TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-	-	-
503				-	-	-	-	-	-	-	-
504				-	-	-	-	-	-	-	-
505				-	-	-	-	-	-	-	-
506				-	-	-	-	-	-	-	-
507				-	-	-	-	-	-	-	-
508				-	-	-	-	-	-	-	-
509				-	-	-	-	-	-	-	-
510				-	-	-	-	-	-	-	-
511				-	-	-	-	-	-	-	-
512	404CLG	Amort of LT Plant - Cap. Lease Gen	F10	-	-	-	-	-	-	-	-
513		Division	F102M	-	-	-	-	-	-	-	-
514		System Overheads	F42	-	-	-	-	-	-	-	-
515		Customer - System		-	-	-	-	-	-	-	-
516		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
517	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
518	404IP	Amort of LT Plant - Intangible Plant		-	-	-	-	-	-	-	-
519		Situs	F107M	-	-	-	-	-	-	-	-
520		System Generation	F105M	-	-	-	-	-	-	-	-
521		System Overheads	F102M	-	-	-	-	-	-	-	-
522		Customer - System	F42	-	-	-	-	-	-	-	-
523		Energy	F30	-	-	-	-	-	-	-	-
524		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-
525	404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-
526	404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
527	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
528	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
529	407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
530				-	-	-	-	-	-	-	-
531				-	-	-	-	-	-	-	-
532				-	-	-	-	-	-	-	-
533		TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-	-
535				-	-	-	-	-	-	-	-
536				-	-	-	-	-	-	-	-
537	408	Taxes Other Than Income	F101M	-	-	-	-	-	-	-	-
538		Customer - System	F101M	(14,347)	(6,017)	(1,900)	(3,677)	(2,074)	(625)	(48)	(4)
539		Total Taxes Other Than Income		(14,347)	(6,017)	(1,900)	(3,677)	(2,074)	(625)	(48)	(4)

540	<u>- MISC - Unbundled</u>										
541	A	B	C	D	E	F	G	H	J	K	L
543	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
544	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Sch. 16</u>	<u>Service</u>	<u>Service</u>	<u>Service</u>	<u>Sch 40</u>	<u>Sch. 15,</u>	<u>Sch. 38,42</u>
545				<u>Normalized</u>		<u>Sch. 24</u>	<u>Sch. 36</u>	<u>Sch. 48T</u>		<u>52,54,57</u>	
546											
547	DEFERRED ITC										
548											
549	41140	Deferred ITC - Federal	F101M	-	-	-	-	-	-	-	-
550											
551	41141	Deferred ITC - Idaho	F101M	-	-	-	-	-	-	-	-
552											
553	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
554											
555	DEFERRED INCOME TAXES										
556											
557	41010	Deferred Income Tax - Federal-DR	F101M	-	-	-	-	-	-	-	-
558											
559	41011	Deferred Income Tax - State-DR	F101M	-	-	-	-	-	-	-	-
560											
561	41110	Deferred Income Tax - Federal-CR	F101M	-	-	-	-	-	-	-	-
562											
563	41111	Deferred Income Tax - State-CR	F101M	-	-	-	-	-	-	-	-
564											
565	TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-
566											
567	INCOME TAXES										
568	INCOME TAXES										
569	40911	State Income Taxes	F101M	18,219	7,641	2,413	4,670	2,634	794	62	6
570											
571	40910	Federal Income Tax	F101M	107,413	45,049	14,226	27,533	15,530	4,680	363	33
572											
573											
574	TOTAL OPERATING EXPENSES			692,185	303,579	98,126	165,969	89,891	30,115	4,272	234
575											
576	ELECTRIC PLANT IN SERVICE										
577	STEAM PRODUCTION PLANT										
578											
579	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
580											
581	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
582											
583	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
584											
585	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
586											
587	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
588											
589	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
590											
591	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
592											
593	Total Steam Production Plant			-	-	-	-	-	-	-	-
594											
595	HYDRAULIC PRODUCTION PLANT										
596											
597	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
598											
599	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
600											
601	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-

602 - MISC - Unbundled

603	A	B	C	D	E	F	G	H	J	K	L
604	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
605	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
606				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
607	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
608	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
609	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
610	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
611	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
612	Total Hydraulic Plant										
613	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
614	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
615	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
616	343	Prime Movers	F10	-	-	-	-	-	-	-	-
617	344	Generators	F10	-	-	-	-	-	-	-	-
618	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
619	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
620	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
621	Total Other Production Plant										
622	Experimental Plant										
623	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
624	TOTAL PRODUCTION PLANT										
625	TRANSMISSION PLANT										
626	350	Land and Land Rights	F10	-	-	-	-	-	-	-	-
627		Demand	A	0	0	0	0	0	0	0	0
628		Direct Assigned		-	-	-	-	-	-	-	-
629	352	Structures and Improvements	F10	-	-	-	-	-	-	-	-
630		Demand	A	0	0	0	0	0	0	0	0
631		Direct Assigned		-	-	-	-	-	-	-	-
632	353	Station Equipment	F10	-	-	-	-	-	-	-	-
633		Demand	A	0	0	0	0	0	0	0	0
634		Direct Assigned		-	-	-	-	-	-	-	-
635	354	Towers and Fixtures	F10	-	-	-	-	-	-	-	-
636		Demand	A	0	0	0	0	0	0	0	0
637		Direct Assigned		-	-	-	-	-	-	-	-
638	355	Poles and Fixtures	F10	-	-	-	-	-	-	-	-
639		Demand	A	0	0	0	0	0	0	0	0
640		Direct Assigned		-	-	-	-	-	-	-	-

665 - MISC - Unbundled

666	A	B	C	D	E	F	G	H	J	K	L
667	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
668	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38.42
669				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
670											
671											
672	356	Overhead Conductors	F10	-	-	-	-	-	-	-	-
673		Demand									
674		Direct Assigned	A	0	0	0	0	0	0	0	0
675											
676	357	Underground Conduit	F10	-	-	-	-	-	-	-	-
677		Demand									
678		Direct Assigned	A	0	0	0	0	0	0	0	0
679											
680	358	Underground Conductors	F10	-	-	-	-	-	-	-	-
681		Demand									
682		Direct Assigned	A	0	0	0	0	0	0	0	0
683											
684	359	Roads and Trails	F10	-	-	-	-	-	-	-	-
685		Demand									
686		Direct Assigned	A	0	0	0	0	0	0	0	0
687											
688											
689	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
690	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
691											
692		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
693											
694											
695											
696	360	Land and Land Rights	F20	-	-	-	-	-	-	-	-
697		Demand Primary									
698		Assigned	A	##	0	0	0	0	0	0	0
699											
700	361	Structures and Improvements	F20	-	-	-	-	-	-	-	-
701		Demand Primary									
702		Assigned	A	0	0	0	0	0	0	0	0
703											
704	362	Station Equipment	F20	-	-	-	-	-	-	-	-
705		Demand Primary									
706		Assigned	A	0	0	0	0	0	0	0	0
707											
708	364	Poles, Towers & Fixtures	F20	0	-	-	-	-	-	-	-
709		Demand Primary									
710		Demand Secondary	F22	0	-	-	-	-	-	-	-
711		Assigned	A	0	0	0	0	0	0	0	0
712											
713	365	Overhead Conductors	F20	0	-	-	-	-	-	-	-
714		Demand Primary									
715		Demand Secondary	F22	0	-	-	-	-	-	-	-
716		Assigned	A	0	0	0	0	0	0	0	0
717											
718	366	Underground Conduit	F20	0	-	-	-	-	-	-	-
719		Demand Primary									
720		Demand Secondary	F22	0	-	-	-	-	-	-	-
721		Assigned	A	0	0	0	0	0	0	0	0
722											
723	367	Underground Conductors	F20	0	-	-	-	-	-	-	-
724		Demand Primary									
725		Demand Secondary	F22	0	-	-	-	-	-	-	-
726		Assigned	A	0	0	0	0	0	0	0	0
727											

DISTRIBUTION PLANT

728 - MISC - Unbundled

729	A	B	C	D	E	F	G	H	J	K	L
730	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
731	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
732				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
733	368	Line Transformers									
734		Demand Secondary	F21								
735		Assigned	A	0	0	0	0	0	0	0	0
736	369	Services									
737		Customer	F70								
738		Assigned	A	0	0	0	0	0	0	0	0
739	370	Meters									
740		Customer	F60								
741		Assigned	A	0	0	0	0	0	0	0	0
742	371	Install on Customers' Premises									
743		Demand Primary	F20	0							
744		Demand Secondary	F22	0							
745		Assigned	A	0	0	0	0	0	0	0	0
746	372	Leased Property									
747		Demand Primary	F20	0							
748		Demand Secondary	F22	0							
749		Assigned	A	0	0	0	0	0	0	0	0
750	373	Street Lights									
751			A	0	0	0	0	0	0	0	0
752	D00	Unclassified Dist Plant - Acct 300	F22	0							
753	DS0	Unclassified Dist Sub - Acct 300	F20	0							
754		TOTAL DISTRIBUTION PLANT									
755											
756											
757											
758											
759											
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795											

GENERAL PLANT

796 - MISC - Unbundled

797	A	B	C	D	E	F	G	H	J	K	L
798	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
799	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
800				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
801											
802											
803	393	Stores Equipment									
804		Situs	F107M	-	-	-	-	-	-	-	-
805		System Generation	F105M	-	-	-	-	-	-	-	-
806		System Overheads	F102M	-	-	-	-	-	-	-	-
807		Total Stores Equipment		-	-	-	-	-	-	-	-
808											
809	394	Tools, Shop & Garage Equipment									
810		Situs	F107M	-	-	-	-	-	-	-	-
811		System Generation	F105M	-	-	-	-	-	-	-	-
812		System Overheads	F102M	-	-	-	-	-	-	-	-
813		Energy	F30	-	-	-	-	-	-	-	-
814		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
815											
816	395	Laboratory Equipment									
817		Situs	F107M	-	-	-	-	-	-	-	-
818		System Generation	F105M	-	-	-	-	-	-	-	-
819		System Overheads	F102M	-	-	-	-	-	-	-	-
820		Energy	F30	-	-	-	-	-	-	-	-
821		Total Laboratory Equipment		-	-	-	-	-	-	-	-
822											
823	396	Power Operated Equipment									
824		Situs	F107M	-	-	-	-	-	-	-	-
825		System Generation	F105M	-	-	-	-	-	-	-	-
826		System Overheads	F102M	-	-	-	-	-	-	-	-
827		Energy	F30	-	-	-	-	-	-	-	-
828		Total Power Operated Equipment		-	-	-	-	-	-	-	-
829											
830	397	Communication Equipment									
831		Situs	F107M	-	-	-	-	-	-	-	-
832		System Generation	F105M	-	-	-	-	-	-	-	-
833		System Overheads	F102M	-	-	-	-	-	-	-	-
834		Customer - System	F42	-	-	-	-	-	-	-	-
835		Energy	F30	-	-	-	-	-	-	-	-
836		Total Communication Equipment		-	-	-	-	-	-	-	-
837											
838	398	Misc. Equipment									
839		Situs	F107M	-	-	-	-	-	-	-	-
840		System Generation	F105M	-	-	-	-	-	-	-	-
841		System Overheads	F102M	-	-	-	-	-	-	-	-
842		Customer - System	F42	-	-	-	-	-	-	-	-
843		Energy	F30	-	-	-	-	-	-	-	-
844		Total Misc. Equipment		-	-	-	-	-	-	-	-
845											
846	399	Coal Mine	F30	-	-	-	-	-	-	-	-
847	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-
848		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
849											
850	390L	General Capital Lease	F30	-	-	-	-	-	-	-	-
851		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
852											
853	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-
854		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
855											
856	G00	Unclassified Gen Plant - Acct 300	F102M	-	-	-	-	-	-	-	-
857	GV0	Unclassified Gen Veh - Acct 300	F102M	-	-	-	-	-	-	-	-
858											
859		TOTAL GENERAL PLANT		-	-	-	-	-	-	-	-

860	- MISC - Unbundled										
861											
862	A	B	C	D	E	F	G	H	J	K	L
863				Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
864	FERC		COS	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
865	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
866											
867											
868	301	Organization									
869		Situs	F107M	-	-	-	-	-	-	-	-
870		System Generation	F105M	-	-	-	-	-	-	-	-
871		System Overheads	F102M	-	-	-	-	-	-	-	-
872		Total Organization		-	-	-	-	-	-	-	-
873											
874	302	Franchise & Consent									
875		Situs	F107M	-	-	-	-	-	-	-	-
876		System Generation	F105M	-	-	-	-	-	-	-	-
877		Total Franchise & Consent		-	-	-	-	-	-	-	-
878											
879	303	Miscellaneous Intangible Plant									
880		Situs	F107M	-	-	-	-	-	-	-	-
881		System Generation	F105M	-	-	-	-	-	-	-	-
882		System Overheads	F102M	-	-	-	-	-	-	-	-
883		Customer - System	F42	-	-	-	-	-	-	-	-
884		Energy	F30	-	-	-	-	-	-	-	-
885		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
886											
887	100	Unclass Intangible Plant - Acct 300	F102M	-	-	-	-	-	-	-	-
888											
889		TOTAL INTANGIBLE PLANT		-	-	-	-	-	-	-	-
890											
891		TOTAL ELECTRIC PLANT IN SERVICE		-	-	-	-	-	-	-	-
892											
893											
894	105	Plant Held For Future Use									
895		Production	F10	-	-	-	-	-	-	-	-
896		Transmission	F10	-	-	-	-	-	-	-	-
897		Distribution	F20	-	-	-	-	-	-	-	-
898		General	F102	-	-	-	-	-	-	-	-
899		Mining	F30	-	-	-	-	-	-	-	-
900		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
901											
902	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
903											
904	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-
905											
906	124	Weatherization	F11	3,756,286	1,559,426	493,224	974,328	554,476	162,739	10,992	1,101
907											
908	151	Fuel Stock	F30	-	-	-	-	-	-	-	-
909											
910	152	Fuel Stock - Undistributed	F30	0	-	-	-	-	-	-	-
911											
912	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
913											
914	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
915											
916	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
917											
918	154	Materials and Supplies	F102M	-	-	-	-	-	-	-	-
919											
920	163	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-
921											
922	25318	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-

923 - MISC - Unbundled

924	A	B	C	D	E	F	G	H	J	K	L
925	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
926	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch 40	Sch. 15,	Sch. 38,42
927				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
928											
929											
930	165	Prepayments	F102M	94,098	41,720	13,037	22,513	12,001	4,241	552	34
931		Customer - System	F42	-	-	-	-	-	-	-	-
932		Total Prepayments		94,098	41,720	13,037	22,513	12,001	4,241	552	34
933											
934	182	Misc Regulatory Assets	F102M	444,073	196,889	61,524	106,244	56,638	20,015	2,603	160
935											
936	186	Misc Deferred Debits	F102M	91,246	40,456	12,642	21,830	11,638	4,113	535	33
937											
938	Input	Cash Working Capital	F137M	37,928	16,774	5,445	8,974	4,819	1,650	254	13
939											
940		Other Working Capital	F137M	-	-	-	-	-	-	-	-
941											
942	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-
943											
944	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
945											
946	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-
947											
948		TOTAL RATE BASE ADDITIONS		4,423,631	1,855,265	585,871	1,133,889	639,572	192,757	14,936	1,341
949											
950											
951	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
952											
953	2281	Accum Prov for Property Insurance	F102M	-	-	-	-	-	-	-	-
954											
955	2282	Accum Prov for Injuries & Damages	F102M	-	-	-	-	-	-	-	-
956											
957	2283	Accum Prov for Pension & Benefits	F102M	-	-	-	-	-	-	-	-
958											
959	22841	Accum Misc Oper Prov - Black Lung	F30	-	-	-	-	-	-	-	-
960											
961	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-
962											
963	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
964											
965	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
966											
967	190	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
968		Labor	F138M	-	-	-	-	-	-	-	-
969		Customer - System	F42	-	-	-	-	-	-	-	-
970		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
971											
972	281	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
973											
974	282	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
975		Labor	F138M	-	-	-	-	-	-	-	-
976		Customer - System	F42	-	-	-	-	-	-	-	-
977		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
978											
979	283	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
980		Labor	F138M	-	-	-	-	-	-	-	-
981		Customer - System	F42	-	-	-	-	-	-	-	-
982		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
983											
984	255	Accum Investment Tax Credit	F104M	-	-	-	-	-	-	-	-
985		TOTAL RATE BASE DEDUCTIONS		-	-	-	-	-	-	-	-

986 - MISC - Unbundled

987	A	B	C	D	E	F	G	H	J	K	L
988	FERC		COS	Washington	Residential	General	Lrg General	Lrg Power	Irrigation	Street & Area	Other Sch.
989	ACCT	DESCRIPTION	Factor	Jurisdiction	Sch. 16	Service	Service	Service	Sch. 40	Sch. 15,	Sch. 38,42
990				Normalized		Sch. 24	Sch. 36	Sch. 48T		52,54,57	
991											
992											
993											
994											
995											
996	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
997											
998	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
999											
1000	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1001											
1002	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-
1003											
1004	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1005											
1006	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-
1007											
1008											
1009											
1010	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1011											
1012											
1013											
1014	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1015											
1016	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1017											
1018	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1019											
1020	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1021											
1022	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1023											
1024	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1025											
1026	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1027											
1028	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1029											
1030	108369	Services	F126	-	-	-	-	-	-	-	-
1031											
1032	108370	Meters	F127	-	-	-	-	-	-	-	-
1033											
1034	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1035											
1036	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1037											
1038	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1039											
1040	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1041											
1042	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1043											
1044	108D	Unclassified Dist Sub - Acct 300	F102M	-	-	-	-	-	-	-	-
1045											
1046											
1047	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-

1048 - MISC - Unbundled

1049	A	B	C	D	E	F	G	H	J	K	L
1051				Washington		General	Lrg General	Lrg Power		Street & Area	
1052	FERC		COS	Jurisdiction	Residential	Service	Service	Service	Irrigation	Sch. 15,	Other Sch.
1053	ACCT	DESCRIPTION	Factor	Normalized	Sch. 16	Sch. 24	Sch. 36	Sch. 48T	Sch 40	52,54,57	Sch. 38,42
1054											
1055				GENERAL PLANT							
1056	108GP	General Plant Accumulated Depr									
1057		Situs	F107M	-	-	-	-	-	-	-	-
1058		System Generation	F105M	-	-	-	-	-	-	-	-
1059		System Overheads	F102M	-	-	-	-	-	-	-	-
1060		Customer - System	F42	-	-	-	-	-	-	-	-
1061		Energy	F30	-	-	-	-	-	-	-	-
1062		Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-
1063											
1064	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
1065											
1066	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1068											
1069	1081399	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
1071											
1072		TOTAL GENERAL PLANT ACCUM DEPR		-	-	-	-	-	-	-	-
1073											
1074											
1075		TOTAL ACCUM DEPR - PLANT IN SERVICE		-	-	-	-	-	-	-	-
1076											
1077				ACCUMULATED AMORTIZATION							
1078											
1079	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-
1080											
1081	111CLG	Accum Prov for Amort-General									
1082		Division	F108	-	-	-	-	-	-	-	-
1083		System Overheads	F108	-	-	-	-	-	-	-	-
1084		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1085											
1086	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-
1087											
1088	111IP	Accum Prov for Amort-Intangible									
1089		Situs	F107M	-	-	-	-	-	-	-	-
1090		System Generation	F105M	-	-	-	-	-	-	-	-
1091		System Overheads	F102M	-	-	-	-	-	-	-	-
1092		Customer - System	F42	-	-	-	-	-	-	-	-
1093		Energy	F30	-	-	-	-	-	-	-	-
1094		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-
1095											
1096	111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-
1097											
1098											
1099		TOTAL ACCUM PROV FOR AMORTIZATION		-	-	-	-	-	-	-	-

Factor Summary

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	
COS Factor	DESCRIPTION	Dmd Eng Split	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
A	Direct Assignment									
F10	Coincident Peak, System	75% / 25%	0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F11	Coincident Peak, System	50% / 50%	0.41515	0.13131	0.25939	0.14761	0.04332	0.00293	0.00029	1.00000
F12	Coincident Peak, System	100% / 0%	0.42144	0.13908	0.25510	0.13753	0.04454	0.00200	0.00031	1.00000
F20	12 Weighted Distribution Peaks		0.42866	0.13790	0.24773	0.14108	0.04433	-	0.00031	1.00000
F21	Transformers - NCP		0.52757	0.10661	0.22954	0.06613	0.06677	0.00309	0.00031	1.00000
F22	Secondary Lines - NCP		0.83190	0.16810	-	-	-	-	-	1.00000
F30	MWH @ Input		0.40886	0.12353	0.26367	0.15770	0.04210	0.00386	0.00028	1.00000
F40	Average Customers		0.78677	0.12585	0.00862	0.00045	0.04582	0.03109	0.00140	1.00000
F41	Weighted Customers Acct 902		0.73399	0.16319	0.01559	0.00087	0.08507	-	0.00128	1.00000
F42	Weighted Customers Acct 903		0.70151	0.10548	0.01797	0.01450	0.13442	0.02495	0.00118	1.00000
F43	Residential Split		1.00000	-	-	-	-	-	-	1.00000
F44	Commercial Split		-	0.92627	0.06341	-	-	-	0.01032	1.00000
F45	Industrial / Irrigation Split		-	-	-	0.00974	0.99026	-	-	1.00000
F46	Lighting / OSPA Split		-	-	-	-	-	1.00000	-	1.00000
F47	Wtd Customers Acct 902 - irrigation		0.76494	0.17007	0.01625	0.00091	0.04648	-	0.00134	1.00000
F48	Wtd Customers Acct 903 - irrigation		0.74942	0.11268	0.01920	0.01549	0.07529	0.02665	0.00126	1.00000
F50	Contribution in Aid of Construction		0.49388	0.38347	-	-	0.12171	-	0.00094	1.00000
F51	Security Deposits		0.78446	0.06078	0.01063	0.14291	0.00067	0.00054	-	1.00000
F60	Meters		0.45850	0.33455	0.06509	0.01069	0.13036	-	0.00081	1.00000
F70	Services		0.75268	0.20783	0.03620	0.00098	-	-	0.00232	1.00000
F80	Uncollectables		0.89654	0.06176	0.01730	-	0.02326	0.00113	0.00001	1.00000
F90	Customer Service / DSM		0.41889	0.13125	0.25686	0.14613	0.04335	0.00321	0.00030	1.00000
F91	Sales Expense		0.44248	0.14458	0.23503	0.13054	0.04688	0.00014	0.00035	1.00000
F101	Rate Base		0.44713	0.13824	0.23592	0.12643	0.04618	0.00574	0.00037	1.00000
F101G	Generation Rate Base		0.41785	0.13431	0.25751	0.14357	0.04389	0.00258	0.00030	1.00000
F101T	Transmission Rate Base		0.41845	0.13515	0.25712	0.14251	0.04400	0.00247	0.00030	1.00000
F101D	Distribution Rate Base		0.49755	0.14729	0.19958	0.09546	0.04784	0.01179	0.00048	1.00000
F101R	Retail Rate Base		0.70815	0.11222	0.02353	0.01602	0.11684	0.02214	0.00110	1.00000
F101M	Misc Rate Base		0.41940	0.13244	0.25633	0.14458	0.04357	0.00338	0.00030	1.00000
F102	SGP - System Gross Plant		0.44337	0.13855	0.23925	0.12754	0.04507	0.00586	0.00036	1.00000
F102G	SGGP - System Gross Generation Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F102T	SGTP - System Gross Transmission Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F102D	SGDP - System Gross Distribution Plant		0.49891	0.14597	0.19940	0.09426	0.04759	0.01339	0.00049	1.00000
F102R	SGTP - System Gross Retail Plant		0.44337	0.13855	0.23925	0.12754	0.04507	0.00586	0.00036	1.00000
F102M	SGDP - System Gross Misc Plant		0.44337	0.13855	0.23925	0.12754	0.04507	0.00586	0.00036	1.00000
F104	SNP - System Net Plant		0.44647	0.13844	0.23638	0.12650	0.04613	0.00571	0.00037	1.00000
F104G	SNP - System Net Generation Plant		0.41762	0.13445	0.25771	0.14357	0.04381	0.00254	0.00030	1.00000
F104T	SNP - System Net Transmission Plant		0.41819	0.13520	0.25732	0.14261	0.04393	0.00244	0.00030	1.00000
F104D	SNP - System Net Distribution Plant		0.49739	0.14738	0.19975	0.09546	0.04781	0.01173	0.00048	1.00000
F104R	SNP - System Net Retail Plant		0.70234	0.10539	0.01727	0.01412	0.13470	0.02501	0.00118	1.00000
F104M	SNP - System Net Misc Plant		0.44647	0.13844	0.23638	0.12650	0.04613	0.00571	0.00037	1.00000
F105	STP - System Prod & Trans Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F105G	SGGP - System Gross Generation Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F105T	SGTP - System Gross Transmission Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F105D	SGDP - System Gross Distribution Plant									1.00000
F105R	SGTP - System Gross Retail Plant									1.00000
F105M	SGDP - System Gross Misc Plant									1.00000

Factor Summary

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	
COS Factor	DESCRIPTION	Dmd Eng Split	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
F106	STP - System Transmission Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F107	STP - System Trans & Dist Plant		0.46621	0.14160	0.22286	0.11385	0.04611	0.00896	0.00041	1.00000
F107G	SGGP - System Gross Generation Plant									1.00000
F107T	SGTP - System Gross Transmission Plant		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F107D	SGDP - System Gross Distribution Plant		0.49891	0.14597	0.19940	0.09426	0.04759	0.01339	0.00049	1.00000
F107R	SGTP - System Gross Retail Plant									1.00000
F107M	SGDP - System Gross Misc Plant									1.00000
F108	SGP - System General Plant		0.44122	0.13328	0.24001	0.13300	0.04589	0.00624	0.00036	1.00000
F110	SIP - System Intangible Plant		0.50432	0.13014	0.18670	0.10123	0.06682	0.01024	0.00055	1.00000
F118	Account 360		0.42866	0.13790	0.24773	0.14108	0.04433	-	0.00031	1.00000
F119	Account 361		0.42866	0.13790	0.24773	0.14108	0.04433	-	0.00031	1.00000
F120	Account 362		0.42866	0.13790	0.24773	0.14108	0.04433	-	0.00031	1.00000
F121	Account 364		0.46088	0.14031	0.22794	0.12981	0.04078	-	0.00028	1.00000
F122	Account 365		0.46689	0.14076	0.22425	0.12770	0.04012	-	0.00028	1.00000
F123	Account 366		0.56415	0.14805	0.16449	0.09368	0.02943	-	0.00020	1.00000
F124	Account 367		0.49959	0.14321	0.20416	0.11626	0.03653	-	0.00025	1.00000
F125	Account 368		0.52757	0.10661	0.22954	0.06613	0.06677	0.00309	0.00031	1.00000
F126	Account 369		0.75268	0.20783	0.03620	0.00098	-	-	0.00232	1.00000
F127	Account 370		0.45850	0.33455	0.06509	0.01069	0.13036	-	0.00081	1.00000
F128	Account 371		-	-	-	-	-	1.00000	-	1.00000
F129	Account 372		-	-	-	-	-	-	-	1.00000
F130	Account 373		-	-	-	-	-	1.00000	-	1.00000
F131	Account 581 thru 587 & 591 thru 597		0.48057	0.15830	0.19531	0.10643	0.04450	0.01443	0.00046	1.00000
F132	Account 364 + 365		0.46353	0.14051	0.22631	0.12888	0.04049	-	0.00028	1.00000
F133	Account 366 + 367		0.53027	0.14551	0.18531	0.10553	0.03316	-	0.00023	1.00000
F134	Account 364 + 365 + 369 (OH)		0.49051	0.14679	0.20857	0.11694	0.03671	-	0.00047	1.00000
F135	Account 366 + 367 + 369 (UG)		0.61672	0.16973	0.12735	0.06489	0.02027	-	0.00104	1.00000
F136	Account 902 + 903 + 904		0.80081	0.10526	0.01808	0.00794	0.05327	0.01378	0.00085	1.00000
F137	Total O & M Expense		0.43927	0.13231	0.24300	0.13678	0.04405	0.00426	0.00034	1.00000
F137G	Total Generation O & M Exp		0.41705	0.13186	0.25803	0.14620	0.04345	0.00311	0.00030	1.00000
F137T	Total Transmission O & M Exp		0.42537	0.13583	0.25214	0.13862	0.04421	0.00351	0.00032	1.00000
F137D	Total Distribution O & M Exp		0.46409	0.14930	0.21504	0.11578	0.04479	0.01058	0.00042	1.00000
F137R	Total Retail O & M Exp (Customer)		0.78482	0.10857	0.02622	0.01238	0.05241	0.01473	0.00088	1.00000
F137M	Total Misc & Customer O & M Exp		0.44226	0.14355	0.23660	0.12705	0.04349	0.00671	0.00034	1.00000
F138	Total GTD Expense (less fuel, purchased power & wheeling)		0.52012	0.13315	0.18868	0.10369	0.04610	0.00778	0.00047	1.00000
F138G	Total Generation O & M Exp (less fuel & purchased power)		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F138T	Total Transmission O & M Exp - (less wheeling exp)		0.41830	0.13519	0.25724	0.14257	0.04393	0.00246	0.00030	1.00000
F138D	Total Distribution O & M Exp		0.48057	0.15830	0.19531	0.10643	0.04450	0.01443	0.00046	1.00000
F138R	Total Retail O & M Exp (Customer)		0.78502	0.10856	0.02613	0.01232	0.05236	0.01473	0.00088	1.00000
F138M	Total Misc & Customer O & M Exp									1.00000
F140	Revenue Requirement Before Rev Credits		0.44042	0.13422	0.24164	0.13396	0.04454	0.00488	0.00035	1.00000
F140G	Revenue Requirement Before Rev Credits		0.41734	0.13245	0.25783	0.14552	0.04357	0.00299	0.00030	1.00000
F140T	Revenue Requirement Before Rev Credits		0.42142	0.13544	0.25498	0.14084	0.04410	0.00291	0.00031	1.00000
F140D	Revenue Requirement Before Rev Credits		0.48211	0.14683	0.20735	0.10427	0.04651	0.01248	0.00046	1.00000
F140R	Revenue Requirement Before Rev Credits		0.78073	0.10819	0.02567	0.01243	0.05679	0.01530	0.00090	1.00000
F140M	Revenue Requirement Before Rev Credits		0.43304	0.13907	0.24456	0.13412	0.04353	0.00536	0.00033	1.00000
F141	Firm Revenues		0.44644	0.14511	0.23298	0.12426	0.04342	0.00744	0.00035	1.00000

Class Cost of Service Input Section

Inter-Jurisdictional Allocation Information

Date: 05-May-00

Time: 10:40 AM

Prepared By : PacifiCorp

Jurisdiction : State of Washington

Test Period : 12 Months Ending December 31, 1998

Methodology : BaseCase - Fully Functionalization

Tariff :

Rate Base Used 1 Beginning/Ending Avg

Allocation Method 4

Coincident Peaks 12

Test Period December 31, 1998

Factor 10: Demand % 75% Coin Peak Months
Energy % 25% 1 January

1 February

Factor 11: Demand % 50% 1 March
Energy % 50% 1 April

1 May

Demand Factors: Secondary 1.1581 1 June

Primary 1.1026 1 July

Transmission 1.0519 1 August

1 September

Energy Factors: Secondary 1.114400 1 October

Primary 1.081100 1 November

Transmission 1.044800 1 December

12

Demand % 75%

Energy % 25%

Effective Tot Tax % 38.191%

Effective Fed Tax % 33.282%

Federal Tax Rate 35.000%

State Tax Rate 4.910%

Debt 47.20% 7.134% 3.367%

Preferred 4.00% 6.017% 0.241%

Common 48.80% 11.250% 5.490%

100.00% 9.098%

Target ROR = 8.975%

**PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Demand Factors**

A	B	C	D	E	F	G	H	I
Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1 Secondary	3,307,460	1,091,476	2,002,008	638,596	349,584	15,672	2,436	7,407,233
2								
3 Primary				440,715				440,715
4								
5 Transmission								0
6 Total KW @ Input	3,307,460	1,091,476	2,002,008	1,079,311	349,584	15,672	2,436	7,847,948
7 FACTOR 12=KW %	42.1443%	13.9078%	25.5100%	13.7528%	4.4545%	0.1997%	0.0310%	100.0000%
8 Total MWH @ Input	1,615,852	488,220	1,042,058	623,238	166,400	15,238	1,090	3,952,096
9 MWH %	40.8859%	12.3534%	26.3672%	15.7698%	4.2104%	0.3856%	0.0276%	100.0000%
10 FACTOR 10	41.8297%	13.5192%	25.7243%	14.2570%	4.3935%	0.2462%	0.0302%	100.0000%
11 FACTOR 11	41.5151%	13.1306%	25.9386%	14.7613%	4.3325%	0.2926%	0.0293%	100.0000%

Demand Factor Detail

**PacifiCorp
kW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending December 31, 1998
Coincident Peaks @ Input**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Peak Date: Peak Time:	COS Sch	January 12 @ 18:00	February 10 @ 19:00	March 06 @ 08:00	April 16 @ 08:00	May 20 @ 10:00	June 30 @ 16:00	July 16 @ 16:00	August 13 @ 16:00	September 03 @ 17:00	October 30 @ 08:00	November 09 @ 18:00	December 21 @ 18:00	Sum of 12 Peaks	
1 <u>Residential</u>															
2 Sch 16 sec	16	444,173	299,216	359,978	295,541	141,396	251,204	179,185	274,061	150,814	251,778	258,325	401,788	3,307,460	
3															
4 Residential Total		444,173	299,216	359,978	295,541	141,396	251,204	179,185	274,061	150,814	251,778	258,325	401,788	3,307,460	
5 <u>General Service</u>															
6 Sch 24 sec	24	102,421	104,554	75,131	63,002	98,490	97,479	101,298	97,592	92,875	79,174	85,238	94,222	1,091,476	
7 Sch 36 sec	36	164,440	169,304	133,189	146,198	140,721	156,867	147,952	181,071	205,689	197,773	177,905	180,900	2,002,008	
8 Sch 48T sec	48T	54,431	47,080	46,987	47,637	52,350	52,222	51,014	62,009	62,339	58,301	56,158	48,066	638,596	
9 Sch 48T pri	48T	30,457	36,831	40,370	48,035	35,310	26,109	30,902	32,939	42,569	35,359	33,098	48,736	440,715	
10 Sch 38/42 sec	38/42	229	233	168	141	220	218	226	218	207	177	190	210	2,436	
11 Gen Service Total		351,977	358,003	295,845	305,012	327,090	332,894	331,392	373,829	403,680	370,785	352,589	372,134	4,175,231	
12 <u>Irrigation</u>															
13 Sch 40 sec	40	456	539	1,023	25,332	38,787	53,091	56,772	64,403	56,491	36,994	15,291	406	349,584	
14 Irrigation Total		456	539	1,023	25,332	38,787	53,091	56,772	64,403	56,491	36,994	15,291	406	349,584	
15 <u>Street Lights</u>															
16 Sch 15,52,54,57 sec		3,918	3,918	0	0	0	0	0	0	0	0	3,918	3,918	15,672	
17 St Lighting Total		3,918	3,918	0	0	0	0	0	0	0	0	3,918	3,918	15,672	
18 Total Washington		800,524	661,676	656,847	625,885	507,272	637,189	567,350	712,294	610,985	659,557	630,123	778,247	7,847,948	

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending December 31, 1998
Coincident Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Peak Date:	COS	January	February	March	April	May	June	July	August	September	October	November	December	Sum of	
Peak Time:	Sch	12 @ 18:00	10 @ 19:00	06 @ 08:00	16 @ 08:00	20 @ 10:00	30 @ 16:00	16 @ 16:00	13 @ 16:00	03 @ 17:00	30 @ 08:00	09 @ 18:00	21 @ 18:00	12 Peaks	
1	<u>Residential</u>														
2	Sch 16 sec	16	383,536	258,368	310,835	255,194	122,093	216,910	154,723	236,648	130,226	217,406	223,060	346,938	2,855,937
3	<u>General Service</u>														
4	Sch 24 sec	24	88,438	90,281	64,874	54,401	85,044	84,172	87,469	84,269	80,196	68,365	73,602	81,360	942,471
5	Sch 36 sec	36	141,991	146,191	115,006	126,239	121,510	135,452	127,754	156,352	177,609	170,774	153,618	156,204	1,728,701
6	Sch 48T sec	48T	47,000	40,653	40,573	41,134	45,203	45,093	44,050	53,544	53,829	50,342	48,492	41,504	551,417
7	Sch 48T pri	48T	27,623	33,403	36,614	43,565	32,024	23,679	28,027	29,874	38,608	32,069	30,018	44,201	399,705
8	Sch 38/42 sec	38/42	197	202	145	121	190	188	195	188	179	153	164	182	2,104
9	<u>Irrigation</u>														
10	Sch 40 sec	40	394	465	884	21,874	33,492	45,843	49,022	55,611	48,779	31,944	13,203	350	301,860
11	<u>Street Lights</u>														
12	Sch 15,52,54,57 sec	15,52	3,383	3,383	0	0	0	0	0	0	0	0	3,383	3,383	13,533
Schedule 38 and 42 based upon Schedule 24															
Sum of 12 Peaks			942,471	438,101	215%										
Sch 38/42 sec			2,104	978	215%										

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Distribution Factors

A	B	C	D	E	F	G	H	I
Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1 Secondary	281,725	90,629	162,815	53,065	29,132		202	617,569
2								
3 Primary				39,654				39,654
4								
5 Transmission								0
6								
7 12 Wgt Dist Peaks								
8 @ Input	281,725	90,629	162,815	92,720	29,132	0	202	657,223
9								
10 Substations								
11 FACTOR 20	42.8659%	13.7897%	24.7732%	14.1078%	4.4326%	0.0000%	0.0308%	100.0000%
12								
13								
14 Max NCP - Sec/Com	956,122	175,642	291,197	83,890	84,703	3,918	392	1,595,864
15								
16 Cust/Transformer	3.00	2.00	1.00	1.00	1.00	1.00	1.00	
17								
18 Coincidence Factor	0.70	0.77	1.00	1.00	1.00	1.00	1.00	
19								
20 Max NCP - Wgt	669,285	135,245	291,197	83,890	84,703	3,918	392	1,268,630
21								
22 Line Transformers								
23 FACTOR 21	52.7565%	10.6607%	22.9537%	6.6126%	6.6768%	0.3088%	0.0309%	100.0000%
24								
25								
26 Max NCP - Wgt *	669,285	135,245	0	0	0	0	0	804,530
27 (Less Irrg & St Ltg)								
28 Secondary Lines								
FACTOR 22	83.1896%	16.8104%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

* If Line 16 > 1, Line 26 = Line 20

Distribution Factors Detail

State of Washington
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Distribution Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description	COS Sch	January 13 @ 08	February 09 @ 08	March 06 @ 08	April 08 @ 08	May 06 @ 17	June 30 @ 17	July 28 @ 17	August 04 @ 17	September 03 @ 17	October 19 @ 08	November 10 @ 08	December 23 @ 09	Sum of 2 Dist Peaks
1	<u>Residential</u>														
2	Sch 16 sec	16	436,039	327,221	342,064	240,013	168,085	263,479	204,977	292,185	143,309	311,504	331,259	320,563	3,380,697
3	<u>General Service</u>														
4	Sch 24 sec	24	102,533	103,768	69,067	68,393	102,758	91,415	99,950	97,592	93,998	82,206	85,238	90,629	1,087,545
5	Sch 36 sec	36	153,957	173,055	151,532	145,599	153,985	162,087	160,361	151,989	193,880	172,913	171,615	162,814	1,953,786
6	Sch 48T sec	48T	54,874	45,500	46,987	45,335	52,597	52,195	55,612	56,690	62,339	59,782	54,950	49,922	636,784
7	Sch 48T pri	48T	38,700	41,201	40,370	29,906	49,851	25,503	44,662	32,846	42,569	37,149	36,815	56,280	475,853
8	Sch 38/42 sec	38/42	229	232	154	153	229	204	223	218	210	183	190	202	2,427
9	General Service Total		350,293	363,756	308,111	289,385	359,421	331,404	360,809	339,333	392,995	352,234	348,808	359,847	4,156,396
10	<u>Irrigation</u>														
11	Sch 40 sec	40	456	539	1,023	25,332	38,787	53,091	56,772	64,403	56,491	36,994	15,291	406	349,584
12	Irrigation Total		456	539	1,023	25,332	38,787	53,091	56,772	64,403	56,491	36,994	15,291	406	349,584
13	<u>Street Lights</u>														
14	Sch 15,52,54,57 sec		0	0	0	0	0	0	0	0	0	0	0	0	0
15	St Lighting Total		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Washington		786,788	691,515	651,198	554,729	566,293	647,974	622,558	695,921	592,796	700,732	695,358	680,815	7,886,677

State of Washington
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Weighted Distribution Peaks

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	COS Sch	January	February	March	April	May	June	July	August	September	October	November	December	Sum of 12 Wgt Feeders	
Distribution Feeders Weighting		8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	8.3 8.33%	100.0 100.00%
1 <u>Residential</u>															
2 Sch 16 sec		36,337	27,268	28,505	20,001	14,007	21,957	17,081	24,349	11,942	25,959	27,605	26,714	281,725	
3 <u>General Service</u>															
4 Sch 24 sec	24	8,544	8,647	5,756	5,699	8,563	7,618	8,329	8,133	7,833	6,851	7,103	7,552	90,629	
5 Sch 36 sec	36	12,830	14,421	12,628	12,133	12,832	13,507	13,363	12,666	16,157	14,409	14,301	13,568	162,815	
6 Sch 48T sec	48T	4,573	3,792	3,916	3,778	4,383	4,350	4,634	4,724	5,195	4,982	4,579	4,160	53,065	
7 Sch 48T pri	48T	3,225	3,433	3,364	2,492	4,154	2,125	3,722	2,737	3,547	3,096	3,068	4,690	39,654	
8 Sch 38/42 sec	38/42	19	19	13	13	19	17	19	18	17	15	16	17	202	
9 General Service Total		29,191	30,313	25,676	24,115	29,952	27,617	30,067	28,278	32,750	29,353	29,067	29,987	346,366	
10 <u>Irrigation</u>															
11 Sch 40 sec	40	38	45	85	2,111	3,232	4,424	4,731	5,367	4,708	3,083	1,274	34	29,132	
12 Irrigation Total		38	45	85	2,111	3,232	4,424	4,731	5,367	4,708	3,083	1,274	34	29,132	
13 <u>Street Lights</u>															
14 Sch 15,52,54,57 sec		0	0	0	0	0	0	0	0	0	0	0	0	0	
15 St Lighting Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
16 TOTAL WASHINGTON		65,566	57,626	54,267	46,227	47,191	53,998	51,880	57,993	49,400	58,394	57,946	56,735	657,223	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Energy Factor

	A	B	C	D	E	F	G	H	I
	Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1	Secondary	1,449,975	438,101	935,084	358,979	149,318	13,674	978	3,346,109
2									
3	Primary				206,449				206,449
4									
5	Transmission								-
6									
7	Total MWH								
8	@ Sales	1,449,975	438,101	935,084	565,428	149,318	13,674	978	3,552,558
9									
10									
11	Total MWH								
12	@ Input	1,615,852	488,220	1,042,058	623,238	166,400	15,238	1,090	3,952,096
13									
14	Energy								
15	FACTOR 30	40.8859%	12.3534%	26.3672%	15.7698%	4.2104%	0.3856%	0.0276%	100.0000%
16									
17	MWH @ sales								
18	(less special contracts)	1,449,975	438,101	935,084	565,428	149,318	13,674	978	3,552,558
19									
20	FACTOR 31	40.8150%	12.3320%	26.3214%	15.9161%	4.2031%	0.3849%	0.0275%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
MWH By Rate Schedule

<u>Rate Schedules</u>	MWH @ Sales	Weather Normalization	MWH @ Sales w Normalization
Sch 16	1,449,975		1,449,975
Sch 24	438,101		438,101
Sch 36	935,084		935,084
Sch 48T	358,979		358,979
Sch 48T	206,448.61		206,449
Sch 38	328		328
Sch 42	650		650
Sch 40	149,318		149,318
Sch 15,51,52,53	13,674		13,674
Sch 49 - Contracts			
Total	3,552,558	0	3,552,558
16	1,449,975	1,449,975	-
24	412,618		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Weighted Customer Factors

	A	B	C	D	E	F	G	H	I
	Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1	Residential	94,246							94,246
2	Commercial		15,075	1,032				168	16,275
3	Industrial				54				54
4	Irrigation (Peak)					5,489			5,489
5	St Lighting						3,724		3,724
6	Total Customers	94,246	15,075	1,032	54	5,489	3,724	168	119,788
7	FACTOR 40	78.6773%	12.5847%	0.8615%	0.0451%	4.5823%	3.1088%	0.1402%	100.0000%
8									
9	Residential	94,246	-	-	-	-	-	-	94,246
10	Commercial	-	20,954	2,002	-	-	-	165	23,121
11	Industrial	-	-	-	112	-	-	-	112
12	Irrigation (Peak)	-	-	-	-	10,923	-	-	10,923
13	St Lighting	-	-	-	-	-	-	-	-
14	Total 902 Wtd Customers	94,246	20,954	2,002	112	10,923	0	165	128,402
15	FACTOR 41	73.3989%	16.3192%	1.5592%	0.0875%	8.5069%	0.0000%	0.1282%	100.0000%
16									
17	Residential	94,246	-	-	-	-	-	-	94,246
18	Commercial	-	14,171	2,415	-	-	-	158	16,743
19	Industrial	-	-	-	1,948	-	-	-	1,948
20	Irrigation (Peak)	-	-	-	-	18,059	-	-	18,059
21	St Lighting	-	-	-	-	-	3,352	-	3,352
22	Total 903 Wtd Customers	94,246	14,171	2,415	1,948	18,059	3,352	158	134,348
23	FACTOR 42	70.1506%	10.5476%	1.7975%	1.4502%	13.4418%	2.4947%	0.1175%	100.0000%
24									
25	Residential	94,246	-	-	-	-	-	-	94,246
26	FACTOR 43	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
27									
28	Commercial	-	15,075	1,032	-	-	-	168	16,275
29	FACTOR 44	0.0000%	92.6267%	6.3410%	0.0000%	0.0000%	0.0000%	1.0323%	100.0000%
30									
31	Industrial / Irrg	-	-	-	54	5,489	-	-	5,543
32	FACTOR 45	0.0000%	0.0000%	0.0000%	0.9742%	99.0258%	0.0000%	0.0000%	100.0000%
33									
34	Lighting	-	-	-	-	-	3,724	-	3,724
35	FACTOR 46	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
36									
37	Ave 902 Wtd Customers	94,246	20,954	2,002	112	5,727	-	165	123,207
38	FACTOR 47	76.4943%	17.0074%	1.6250%	0.0912%	4.6485%	0.0000%	0.1336%	100.0000%
39									
40	Ave 903 Wtd Customers	94,246	14,171	2,415	1,948	9,469	3,352	158	125,758
41	FACTOR 48	74.9424%	11.2681%	1.9203%	1.5493%	7.5292%	2.6651%	0.1256%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Weighted Customers

	A	B	C	D	E	F	G	H	I	J	K
				Avg # Customers (F 40)	Acct 902 Wt	Total Acct 902 Customers (F 41)	Acct 903 Wt	Wtd Acct 903 Customers	Large Form Bills	Pre- calc Bills	Total Acct 903 Customers (F 42)
	Description										
1	Residential	16		94,246	1.00	94,246	1.00	94,246	-	-	94,246
2	Commercial	24		15,075	1.39	20,954	0.94	14,171	-	-	14,171
3		36		1,032	1.94	2,002	2.34	2,415	-	-	2,415
5	Commercial Total			16,107		22,956		16,585	-	-	16,585
6	Industrial	48T-s		41	2.08	85	36.08	1,479	-	-	1,479
7		48T-p		13	2.08	27	36.08	469	-	-	469
8	Industrial Total			54	4.16	112	72.16	1,948	-	-	1,948
9	Irrigation	40	Peak	5,489	1.99	10,923	3.29	18,059	-	-	18,059
10	Irrigation Total			5,489		10,923		18,059	-	-	18,059
11	Street Lighting	15,52,54,57		3,724	-	-	0.90	3,352	-	-	3,352
12	Other Schedules	38,42		168	0.98	165	0.94	158	-	-	158
13	Total Washington			119,788		128,402		134,348	-	-	134,348
14	Irrigation	40	Average	2,878	1.99	5,727	3.29	9,469	-	-	9,469
15	Irrigation Total			2,878		5,727		9,469	-	-	9,469

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Customer Advances Factor

	A	B	C	D	E	F	G	H	I
Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total	
1 Revenue									
2 Res	76,013,366							76,013,366	
3 Com		23,105,755					56,523	23,162,278	
4 Ind		1,483,778	8,283,220	15,017,921				24,784,919	
5 Irr					7,412,812			7,412,812	
6									
7 Customer Advances									
8 Res	318,302							318,302	
9 Com		247,145					605	247,750	
10 Ind			-	-				-	
11 Irr					78,442			78,442	
12 Total Cust Advances	318,302	247,145	-	-	78,442	-	605	644,494	
13									
14 FACTOR 50	49.3879%	38.3472%	0.0000%	0.0000%	12.1711%	0.0000%	0.0938%	100.0000%	
15									
16									
17 Security Deposits	1,737,343	134,618	23,550	316,500	1,477	1,199	-	2,214,687	
18									
19 FACTOR 51	78.4464%	6.0784%	1.0634%	14.2910%	0.0667%	0.0541%	0.0000%	100.0000%	
20									
21									
22 Contribution in Aid of Construction June 1998 - May 1999									
23 WA 1 Res	318,302								
24 WA 2 Com	247,750								
25 WA 3 Ind									
26 WA 4 Irr	78,442								
27 Total	644,494								

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Meter & Services Factor

	A	B	C	D	E	F	G	H	I
	Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1	Average Customer	94,246	15,075	1,032	54	5,489	3,724	168	119,788
2									
3									
4	Meter Cost	\$12,195,432	\$8,898,320	\$1,731,190	\$284,361	\$3,467,292	\$0	\$21,672	\$26,598,267
5									
6									
7	FACTOR 60	45.8505%	33.4545%	6.5087%	1.0691%	13.0358%	0.0000%	0.0815%	100.00%
8									
9									
10	Service Cost	\$25,729,158	\$7,104,256	\$1,237,534	\$33,451	\$0	\$0	\$79,172	\$34,183,571
11									
12									
13	FACTOR 70	75.2676%	20.7827%	3.6203%	0.0979%	0.0000%	0.0000%	0.2316%	100.00%

**PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Meter & Service Data**

	A	B	C	D	E	F	G
	Class/Schedule	COS Col	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1	Residential - Sch 16 se	16	94,246	\$129	\$12,195,432	\$273	\$25,729,158
2	Commercial -						
3	Sch 24 sec	24	15,075	\$590	\$8,898,320	\$471	\$7,104,256
	Sch 36 sec	36	1,032	\$1,678	\$1,731,190	\$1,199	\$1,237,534
4	Industrial -						
5	Sch 48T sec	48	41	\$1,891	\$77,531	\$816	\$33,451
6	Sch 48T pri	48	13	\$15,910	\$206,830	\$0	\$0
7	Irrigation -						
8	Sch 40 sec	40	5,489	\$632	\$3,467,292	\$0	\$0
10	Street Lighting -						
11	Sch 15/51/53/54 sec	13/54	3,724	\$0	\$0	\$0	\$0
12	Other - Sch. 38,42	Other	168	\$129	\$21,672	\$471	\$79,172
13	TOTAL WASHINGTON		119,788		\$26,598,267		\$34,183,571

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Uncollectables Factor

A	B	C	D	E	F	G	H	I	
Description	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total	
1									
2	<u>Uncollectables</u>								
3	Write-off	641,256	42,615	11,541	-	14,449	689	4	710,554
4	Recovery	105,204	5,688	1,200	-	540	12	-	112,644
5									
6	Net Write Off	536,052	36,927	10,341	-	13,909	677	4	597,910
7									
8									
9									
10	FACTOR 80	89.6543%	6.1760%	1.7295%	0.0000%	2.3263%	0.1132%	0.0007%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 BaseCase - Fully Functionalization
 12 Months Ending December 31, 1998
 Customer Service & Energy Efficiency Factor

A	B	C	D	E	F	G	H	I	J	K	L	M	
	SUB-ACCOUNT	Class	Allocation	Washington Jurisdiction Normalized	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total	
1	9081	CUSTOMER ASSISTANCE EXPENSE - GENERAL	All	F40	8,216	6,464	1,034	71	4	376	255	12	8,216
2													
3	90815	HEAT PUMP (H PRO)		F11	-	-	-	-	-	-	-	-	-
4	90820	PP&L - INTEREST FREE		F11	17,160	7,124	2,253	4,451	2,533	743	50	5	17,160
5	90821	PP&L - INTEREST FREE 5 YEAR PROGRAM		F11	2,618	1,087	344	679	386	113	8	1	2,618
6	90825	DSM - SELF ENERGY AUDITS		F11	777	323	102	202	115	34	2	0	777
7	90830	SUPER GOOD CENTS PROGRAM		F11	308	128	40	80	45	13	1	0	308
8	90832	PP&L - INTEREST BEARING VARIABLE RATE		F11	-	-	-	-	-	-	-	-	-
9	90841	ENERGY FINANSWER		F11	15,271	6,340	2,005	3,961	2,254	662	45	4	15,271
10	90843	INDUSTRIAL FINANSWER		F11	108,565	45,071	14,255	28,160	16,026	4,704	318	32	108,565
11	90845	HOME COMFORT		F11	35,687	14,815	4,686	9,257	5,268	1,546	104	10	35,687
12	90851	REBATE WZ		F11	-	-	-	-	-	-	-	-	-
13	90853	IRRIGATION		F11	-	-	-	-	-	-	-	-	-
14	90854	COMMERCIAL RETROFIT		F11	-	-	-	-	-	-	-	-	-
15	90855	IRRIGATION DITCH TO PIPE CONVERSION		F11	-	-	-	-	-	-	-	-	-
16	90856	DSM - SHOWERHEAD PROGRAM		F11	-	-	-	-	-	-	-	-	-
17	90857	LOW INCOME WEATHERIZATION		F11	414,440	172,055	54,419	107,500	61,177	17,955	1,213	121	414,440
18	90858	MANUFACTURED HOME (MAP) PROGRAM		F11	-	-	-	-	-	-	-	-	-
19	90859	RFP - LOW INCOME		F11	-	-	-	-	-	-	-	-	-
20	90861	OTHER DSM PROGRAMS		F11	-	-	-	-	-	-	-	-	-
21	90862	TECHNOLOGY ASSESSMENT		F11	-	-	-	-	-	-	-	-	-
22	90865	EQUAL PAYMENT		F11	-	-	-	-	-	-	-	-	-
23	90866	WATER HEATER / SOLAR		F11	-	-	-	-	-	-	-	-	-
24	90871	ECONS		F11	-	-	-	-	-	-	-	-	-
25	90872	RFP ONSITE		F11	-	-	-	-	-	-	-	-	-
26	90873	RFP CES / WAY		F11	-	-	-	-	-	-	-	-	-
27	90874	GREEN LIGHTS		F11	-	-	-	-	-	-	-	-	-
28	90875	MAJOR CUSTOMER ACCOUNTS		F11	284	118	37	74	42	12	1	0	284
29	90876	SUPER EFFICIENT REFRIGERATOR PROGRAM		F11	116	48	15	30	17	5	0	0	116
30	90877	DSR RESIDENTIAL CODES		F11	-	-	-	-	-	-	-	-	-
31	90878	RFP GENERAL		F11	-	-	-	-	-	-	-	-	-
32	90879	STRATEGIC PLANNING (RETAIL)		F11	-	-	-	-	-	-	-	-	-
33	90881	DSR COMMERCIAL CODES		F11	(1,667)	(692)	(219)	(432)	(246)	(72)	(5)	(0)	(1,667)
34	90882	UTAH SCHEDULE 5		F11	-	-	-	-	-	-	-	-	-
35	90883	METER INFO - SERVICE PILOT PGM.		F11	-	-	-	-	-	-	-	-	-
36	90885	MARKETING TRANSFORMATION		F11	-	-	-	-	-	-	-	-	-
37	90886	EF SCHOOL		F11	-	-	-	-	-	-	-	-	-
38	90887	SMALL RETROFIT		F11	-	-	-	-	-	-	-	-	-
39	90888	EF OPERATION SERVICE		F11	-	-	-	-	-	-	-	-	-
40	90889	MARKET RESEARCH		F11	-	-	-	-	-	-	-	-	-
41	90890	HASSLE FREE WATER HEATER		F11	9,787	4,063	1,285	2,539	1,445	424	29	3	9,787
42	90893	NW COMPACT FLUORESCENT BULB		F11	(13,850)	(5,750)	(1,819)	(3,593)	(2,045)	(600)	(41)	(4)	(13,850)
43	90894	E RATED APPLIANCE PROGRAM		F11	-	-	-	-	-	-	-	-	-
44	90896	NORTHWEST ENERGY EFFICIENCY ALLIANCE		F11	218,196	90,584	28,650	56,597	32,209	9,453	639	64	218,196
45	90899			F11	-	-	-	-	-	-	-	-	-
46					815,907	341,778	107,089	209,575	119,229	35,369	2,619	248	815,907
47													
48													
49	Factor 90				100.0000%	41.8893%	13.1251%	25.6861%	14.6131%	4.3350%	0.3210%	0.0304%	100.0000%
50													
51													
52	F40 - Customer Factor					78.6773%	12.5847%	0.8615%	0.0451%	4.5823%	3.1088%	0.1402%	100.0000%
53	F11 - Coincident Peak, System					41.5151%	13.1306%	25.9386%	14.7613%	4.3325%	0.2926%	0.0293%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Revenue - Normalized

	A	B	C	D	E	F	G	H	I
	Customer Class	Residential Sch. 16	General Service Sch. 24	Lrg General Service Sch. 36	Lrg Power Service Sch. 48T	Irrigation Sch 40	Street & Area Sch. 15, 52,54,57	Other Sch. Sch. 38,42	Total
1	Residential	76,013,366							76,013,366
2									
3	Commercial		23,105,755	31,215,472	6,077,995		23,734	56,523	60,479,479
4									
5	Industrial		1,483,778	8,283,220	15,017,921	7,412,812		3,138	32,200,869
6									
7	Lighting						1,246,831		1,246,831
8									
9	Interdepartmental								-
10									
11	Tariff Revenues	76,013,366	24,589,533	39,498,692	21,095,916	7,412,812	1,270,565	59,661	169,940,545
12									
13									
14	Unbilled Revenue Adj.	209,000	185,640	279,381	120,351	-	181	447	795,000
15									
16	Total Revenue	76,222,366	24,775,173	39,778,073	21,216,267	7,412,812	1,270,746	60,108	170,735,545

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Summary Of Sales For Resale / Other Electric Revenue
Determination Of Situs Allocations

<u>ACCT</u>	<u>DESCRIPTION</u>		<u>Total</u>	<u>Residential Sch. 16</u>	<u>General Service Sch. 24</u>	<u>Lrg General Service Sch. 36</u>	<u>Lrg Power Service Sch. 48T</u>	<u>Irrigation Sch 40</u>	<u>Street & Area Sch. 15, 52,54,57</u>	<u>Other Sch. Sch. 38,42</u>
450	Forfeited Discounts & Int	F40	44	35	6	0	0	2	1	0
	Total Account 450		44	35	6	0	0	2	1	0
451	Misc. Service Revenues									
	263 Misc Rev - Other	F40	316,225	248,798	39,796	2,724	143	14,490	9,831	443
	265 Misc Revenue	F43	(52,543)	(52,543)	-	-	-	-	-	-
	Total Account 451		263,682	196,255	39,796	2,724	143	14,490	9,831	444
454	Rent From Electric Prop									
	272 Rents - non common	F20	602,687	258,347	83,108	149,305	85,026	26,715	-	185
	Total Account 454		602,687	258,347	83,108	149,305	85,026	26,715	-	185
456	Other Electric Revenues									
		F40	(36,986)	(29,099)	(4,655)	(319)	(17)	(1,695)	(1,150)	(52)
	Total Account 456		(36,986)	(29,099)	(4,655)	(319)	(17)	(1,695)	(1,150)	(52)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
BaseCase - Fully Functionalization
12 Months Ending December 31, 1998
Distribution Direct Assignment Summary

	A	B	C	D	E	F	G	H	I	J	K
	FERC Account	Total Distribution Investment	Direct Assignments			Demand		Customer		Meters	
			Schedule 09	Street & Area Lighting	Special Contracts	Primary	Secondary	Primary	Secondary		
1	360	932,372	-	-	-	932,372	-	-	-	-	-
2	361	1,434,526	-	-	-	1,434,526	-	-	-	-	-
3	362	36,555,745	-	-	-	36,555,745	-	-	-	-	-
4	364	52,778,090	-	-	-	48,561,121	4,216,969	-	-	-	-
5	365	41,704,419	-	-	-	37,750,840	3,953,579	-	-	-	-
6	366	9,625,378	-	-	-	6,391,251	3,234,127	-	-	-	-
7	367	10,628,218	-	-	-	8,758,715	1,869,504	-	-	-	-
8	368	64,632,304	-	-	-	64,632,304	-	-	-	-	-
9	369	22,602,568	-	-	-	-	-	-	22,602,568	-	-
10	370	13,045,558	-	-	-	-	-	-	-	-	13,045,558
11	371	551,459	-	551,459	-	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-	-	-
13	373	2,693,272	-	2,693,272	-	-	-	-	-	-	-
14											
15	TOTAL	257,183,909	-	3,244,732	-	205,016,873	13,274,179	-	22,602,568	-	13,045,558
						192,441,577	25,849,474				
						12,575,295	(12,575,295)				
						4.89%					

Cost Studies conducted in the last five years

WAC 480-09-330 requires the Company to identify "all cost studies conducted in the last five years for any of the Company's services, together with a description of the methodology used in such studies." It is the Company's interpretation of this rule that the requirement is limited to Washington Cost of Services studies.

Docket UE-980181 (House Bill 2831)

The Company filed two Washington State Cost of Service studies in compliance with House Bill 2831. The studies incorporated the consensus guidelines developed during the unbundling workshops held the spring of 1998. These studies report Company's Year Ending December 31, 1997 Results of Operations filed with the Commission. Both studies were functionalized into generation, transmission and distribution rather than the five functions used in this case and used functionalization factors requested by WUTC staff.

Company Preferred Approach Study

The methodology used in the Company Preferred Approach Study were essentially the same as the methodology used in this case. The current study has minor classification and allocation changes necessary to incorporate the five function methodology and related improvements.

Commission Required Approach Study

The methodology used in the required study incorporates classification and allocation procedures consistent with those enunciated in Docket No. UE-920499. Production and transmission plant and related expenses are classified as 13% peak related and 87% energy related. Peak related costs are allocated using class loads coincident with the top 200 hours of the test year. Energy related costs are allocated using test year kilowatt-hour consumption. Distribution costs are classified using the Basic Customer Method. All distribution costs are classified as either demand related or customer related. Only meters and services are considered as customer related with all other costs considered demand related. Demand related costs are allocated using the 12 monthly non-coincident peaks.

Advise No. 98-004 Revision to Rule 14 Line Extension Policy

In June of 1998 the Company filed for a revision in Rule 14 related to Line Extension Allowances. Two Cost of Service Studies were used to support the Company's position. Both of the studies were functionalized into generation, transmission and distribution rather than the five functions used in this case. Other than the difference in functionalization, both studies use methodologies that are similar to the ones used in the current case.

1996 Washington Embedded Cost of Service Study

Using revenue and billing units for the Company's Year Ending December 31, 1996. Results of operation were based upon the Accord Method & Proposed Boise Cascade Contract Revenues.

1994 Washington Embedded Cost of Service Study

Using revenue and billing units for the Company's Year Ending December 31, 1994. Results of operation were based upon the Accord Method & Proposed Boise Cascade Contract Revenues.