

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a PACIFIC POWER
AND LIGHT COMPANY,

Respondent.

DOCKET UE-230172
(*Consolidated*)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

DOCKET UE-210852
(*Consolidated*)

EXHIBIT LDK-5

COST OF SERVICE

AWEC Acct 407 Adj
 Summary of Results
 Service territory : Washington
 Service: Electric
 Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696	1,100,424,347
Present Rate of Return	5.19%	8.06%	7.53%	5.18%	3.17%	3.53%	3.60%	5.77%
Return Requirement	3,061,086	(3,463,775)	(3,559,551)	467,466	2,424,643	998,771	71,359	(0)
Total Operating Expenses (net of non-rate revenues)	170,129,629	51,619,160	75,938,844	30,160,976	39,113,107	14,575,204	1,064,941	382,601,861
Present Revenue from Rates	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
Net Income From Present Rates	5,942,126	6,385,050	8,818,405	1,599,622	(441,802)	(100,187)	(176,324)	22,026,890
Net Income Deficiency (Sufficiency)	(2,881,039)	(9,848,826)	(12,377,956)	(1,132,156)	2,866,446	1,098,959	247,683	(22,026,890)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187	28,898,160
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.92	0.94
Revenue-to-Cost Ratio at Present Rates	1.03	1.12	1.12	1.05	0.99	0.99	0.83	1.06
Parity Ratio at Present Rates	0.98	1.06	1.04	0.99	0.94	0.94	0.93	1.00
Proposed Rate Revenue Increase	15,892,043	209,885	1,350,686	2,388,102	4,690,020	2,081,315	151,148	26,763,199
Proposed Revenue from Rates	191,963,797	58,214,095	86,107,935	34,148,701	43,361,325	16,556,331	1,039,765	431,391,950
Variance from Unity	3.11	0.94	1.40	0.55	0.70	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.92	1.00	0.98	0.93	0.89	0.87	0.85	0.94

AWEC Acct 407, 561, and 581 Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	527,578,507	151,049,511	201,892,624	78,969,610	93,143,133	44,510,108	3,280,854	1,100,424,347
Present Rate of Return	5.09%	8.09%	7.62%	5.31%	3.38%	3.64%	3.29%	5.77%
Return Requirement	3,609,727	(3,509,079)	(3,722,501)	361,787	2,231,369	947,438	81,260	(0)
Total Operating Expenses (net of non-rate revenues)	170,678,264	51,573,859	75,775,884	30,055,296	38,919,833	14,523,885	1,074,840	382,601,861
Present Revenue from Rates	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
Net Income From Present Rates	5,393,491	6,430,351	8,981,365	1,705,303	(248,528)	(48,868)	(186,223)	22,026,890
Net Income Deficiency (Sufficiency)	(1,783,764)	(9,939,430)	(12,703,865)	(1,343,516)	2,479,897	996,307	267,483	(22,026,890)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,070,269	3,935,432	5,182,191	2,035,720	2,415,351	1,172,007	87,190	28,898,160
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.92	0.94
Revenue-to-Cost Ratio at Present Rates	1.03	1.12	1.12	1.06	0.99	1.00	0.83	1.06
Parity Ratio at Present Rates	0.98	1.06	1.05	0.99	0.95	0.94	0.92	1.00
Proposed Rate Revenue Increase	16,440,858	164,566	1,187,689	2,282,391	4,496,684	2,029,960	161,053	26,763,199
Proposed Revenue from Rates	192,512,613	58,168,776	85,944,938	34,042,989	43,167,989	16,504,976	1,049,669	431,391,950
Variance from Unity	3.12	0.94	1.39	0.55	0.70	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.91	1.00	0.99	0.93	0.90	0.88	0.85	0.94

AWEC Acct 407, 561, 581, and 904 Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	527,576,581	151,054,255	201,890,055	78,968,672	93,141,785	44,511,529	3,281,470	1,100,424,347
Present Rate of Return	5.10%	7.95%	7.68%	5.37%	3.44%	3.49%	2.41%	5.77%
Return Requirement	3,519,221	(3,286,054)	(3,843,244)	317,697	2,167,974	1,014,210	110,197	(0)
Total Operating Expenses (net of non-rate revenues)	170,587,802	51,796,777	75,655,199	30,011,227	38,856,469	14,590,624	1,103,763	382,601,861
Present Revenue from Rates	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
Net Income From Present Rates	5,483,953	6,207,434	9,102,050	1,749,371	(185,164)	(115,608)	(215,146)	22,026,890
Net Income Deficiency (Sufficiency)	(1,964,732)	(9,493,488)	(12,945,294)	(1,431,674)	2,353,138	1,129,818	325,343	(22,026,890)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,069,754	3,936,700	5,181,504	2,035,470	2,414,990	1,172,387	87,355	28,898,160
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.93	0.94
Revenue-to-Cost Ratio at Present Rates	1.03	1.12	1.12	1.06	1.00	0.99	0.81	1.06
Parity Ratio at Present Rates	0.98	1.06	1.05	0.99	0.95	0.93	0.89	1.00
Proposed Rate Revenue Increase	16,350,305	387,706	1,066,883	2,238,278	4,433,257	2,096,766	190,005	26,763,199
Proposed Revenue from Rates	192,422,060	58,391,916	85,824,132	33,998,877	43,104,562	16,571,782	1,078,621	431,391,950
Variance from Unity	3.12	0.95	1.39	0.55	0.70	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.92	0.99	0.99	0.93	0.90	0.87	0.82	0.94

AWEC Acct 407, 561, 581, 904, and Factor F102Co Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	530,795,047	151,037,084	200,458,575	78,322,882	92,151,405	44,310,419	3,348,936	1,100,424,347
Present Rate of Return	4.76%	7.95%	8.10%	5.85%	4.04%	3.75%	1.31%	5.77%
Return Requirement	5,390,227	(3,296,037)	(4,675,414)	(57,723)	1,592,232	897,298	149,417	(0)
Total Operating Expenses (net of non-rate revenues)	172,274,447	51,787,778	74,905,028	29,672,800	38,337,458	14,485,232	1,139,118	382,601,861
Present Revenue from Rates	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
Net Income From Present Rates	3,797,308	6,216,432	9,852,221	2,087,799	333,847	(10,216)	(250,502)	22,026,890
Net Income Deficiency (Sufficiency)	1,592,919	(9,512,469)	(14,527,634)	(2,145,522)	1,258,385	907,513	399,919	(22,026,890)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,069,754	3,936,700	5,181,504	2,035,470	2,414,990	1,172,387	87,355	28,898,160
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.93	0.94
Revenue-to-Cost Ratio at Present Rates	1.02	1.12	1.13	1.07	1.01	1.00	0.78	1.06
Parity Ratio at Present Rates	0.97	1.06	1.06	1.00	0.96	0.94	0.86	1.00
Proposed Rate Revenue Increase	18,299,587	377,306	199,899	1,847,152	3,833,428	1,974,962	230,866	26,763,199
Proposed Revenue from Rates	194,371,342	58,381,516	84,957,148	33,607,750	42,504,733	16,449,979	1,119,482	431,391,950
Variance from Unity	3.15	0.95	1.38	0.55	0.69	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.91	0.99	1.00	0.95	0.91	0.88	0.79	0.94

AWEC Acct 407, 561, 581, 904, 926 and Factor F102Co Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	530,551,315	151,093,067	200,592,630	78,407,898	92,119,804	44,332,186	3,327,447	1,100,424,347
Present Rate of Return	4.78%	7.93%	8.06%	5.78%	4.06%	3.72%	1.66%	5.77%
Return Requirement	5,248,537	(3,263,492)	(4,597,483)	(8,300)	1,573,861	909,952	136,925	0
Total Operating Expenses (net of non-rate revenues)	172,146,718	51,817,116	74,975,281	29,717,352	38,320,898	14,496,639	1,127,857	382,601,861
Present Revenue from Rates	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
Net Income From Present Rates	3,925,037	6,187,094	9,781,968	2,043,246	350,408	(21,623)	(239,241)	22,026,890
Net Income Deficiency (Sufficiency)	1,323,500	(9,450,586)	(14,379,451)	(2,051,546)	1,223,453	931,574	376,165	(22,026,890)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,069,754	3,936,700	5,181,504	2,035,470	2,414,990	1,172,387	87,355	28,898,160
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.93	0.94
Revenue-to-Cost Ratio at Present Rates	1.02	1.12	1.13	1.07	1.01	1.00	0.79	1.06
Parity Ratio at Present Rates	0.97	1.06	1.06	1.00	0.96	0.94	0.87	1.00
Proposed Rate Revenue Increase	18,151,969	411,212	281,090	1,898,643	3,814,288	1,988,146	217,851	26,763,199
Proposed Revenue from Rates	194,223,724	58,415,423	85,038,339	33,659,241	42,485,593	16,463,162	1,106,468	431,391,950
Variance from Unity	3.15	0.95	1.38	0.55	0.69	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.91	0.99	1.00	0.94	0.91	0.88	0.80	0.94

Pacific Power Filing
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	527,571,330.34	151,050,152.90	201,894,557.05	78,970,946.08	93,145,640.42	44,511,023.67	3,280,696.23	1,100,424,346.70
Present Rate of Return	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%	5.77%
Return Requirement	2,050,350.48	(3,773,477.29)	(3,044,440.34)	732,183.06	3,135,095.15	864,209.47	36,079.47	0.00
Total Operating Expenses (net of non-rate revenues)	169,118,140.87	51,309,227.45	76,454,338.16	30,425,890.51	39,824,087.95	14,440,541.38	1,029,635.06	382,601,861.37
Present Revenue from Rates	176,071,754.90	58,004,210.24	84,757,248.95	31,760,598.39	38,671,305.32	14,475,016.40	888,616.74	404,628,750.95
Net Income From Present Rates	6,953,614.03	6,694,982.79	8,302,910.79	1,334,707.89	(1,152,782.62)	34,475.02	(141,018.32)	22,026,889.58
Net Income Deficiency (Sufficiency)	(4,903,263.55)	(10,468,460.08)	(11,347,351.13)	(602,524.82)	4,287,877.77	829,734.45	177,097.78	(22,026,889.58)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,070,104.47	3,935,446.86	5,182,233.45	2,035,750.59	2,415,407.98	1,172,029.66	87,186.67	28,898,159.68
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.92	0.94
Revenue-to-Cost Ratio at Present Rates	1.04	1.13	1.11	1.04	0.97	1.00	0.86	1.06
Parity Ratio at Present Rates	0.99	1.07	1.04	0.98	0.93	0.94	0.96	1.00
Proposed Rate Revenue Increase	14,881,306.65	(99,816.91)	1,865,796.56	2,652,819.55	5,400,471.52	1,946,753.12	115,868.62	26,763,199.12
Proposed Revenue from Rates	190,953,061.55	57,904,393.33	86,623,045.51	34,413,417.95	44,071,776.85	16,421,769.52	1,004,485.36	431,391,950.07
Variance from Unity	3.10	0.94	1.41	0.56	0.72	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.92	1.00	0.98	0.92	0.88	0.88	0.88	0.94

102		Total transmission operation expenses	50,727,896	15,755,638	22,235	809,397	831,633	16,587,271		16,587,271
103	Maint Supervision & Engineering	568	1,099,331	87,713	-	-	-	87,713		87,713
104	Maintenance of Structures	569	6,179,432	433,943	-	-	-	493,043		493,043
105	Maintenance of Station Equipment	570	12,802,302	1,021,467	-	-	-	1,021,467		1,021,467
106	Maintenance of Overhead Lines	571	16,190,493	1,291,803	14,852	466,947	481,799	1,773,602		1,773,602
107	Maintenance of Underground Lines	572	115,739	9,235	-	-	-	9,235		9,235
108	Maint of Misc. Transmission Plant	573	122,513	9,775	-	-	-	9,775		9,775
109		Total transmission maintenance expenses	36,599,809	2,913,926	14,852	466,947	481,799	3,394,835		3,394,835
110		Total transmission expenses	87,327,705	18,669,575	37,087	1,276,344	1,313,431	19,982,106		19,982,106
111	Operation Supervision & Engineering	580	11,771,714	757,070	52,281	419,193	471,474	1,228,545		1,228,545
112	Load Dispatching	581	14,896,495	933,121	-	-	-	933,121		933,121
113	Station Expense	582	4,981,985	611,530	-	-	-	611,530		611,530
114	Overhead Line Expenses	583	9,895,361	342,496	-	-	-	342,496		342,496
115	Underground Line Expense	584	-	-	-	-	-	-		-
116	Street Lighting & Signal Systems	585	287,907	18,035	-	-	-	18,035		18,035
117	Meter Expenses	586	2,667,341	239,163	-	-	-	239,163		239,163
118	Customer Installation Expenses	587	18,500,730	1,427,832	-	-	-	1,427,832		1,427,832
119	Misc. Distribution Expenses	588	774,698	72,594	-	-	-	72,594		72,594
120	Rentis	589	3,152,089	76,307	-	-	-	76,307		76,307
121		Total distribution operation expenses	66,928,320	4,478,149	52,281	419,193	471,474	4,949,623		4,949,623
122	Maint Supervision & Engineering	590	6,355,255	331,687	-	-	-	331,687		331,687
123	Maintenance of Structures	591	2,074,932	93,892	-	-	-	93,892		93,892
124	Maintenance of Station Equipment	592	8,673,578	686,930	-	-	-	686,930		686,930
125	Maintenance of Overhead Lines	593	114,649,203	6,191,187	97,036	3,927,093	4,024,128	10,215,315		10,215,315
126	Maintenance of Underground Lines	594	33,484,923	1,487,258	-	-	-	1,487,258		1,487,258
127	Maintenance of Line Transformers	595	1,077,134	67,472	-	-	-	67,472		67,472
128	Maint of Street Lighting & Signal Sys.	596	2,367,044	59,079	-	-	-	59,079		59,079
129	Maintenance of Meters	597	548,550	13,950	-	-	-	13,950		13,950
130	Maint of Misc. Distribution Plant	598	10,081,286	685,683	-	-	-	685,683		685,683
131		Total distribution maintenance expenses	179,311,906	9,617,139	97,036	3,927,093	4,024,128	13,641,267		13,641,267
132		Total distribution expenses	246,240,225	14,095,288	149,317	4,346,286	4,495,602	18,590,890		18,590,890
133	Supervision	901	2,326,494	156,805	-	-	-	156,805		156,805
134	Meter Reading Expense	902	14,457,041	1,189,896	-	-	-	1,189,896		1,189,896
135	Customer Receipts & Collections	903	40,223,862	3,069,872	31,668	225,351	257,019	3,326,891		3,326,891
136	Uncollectible Accounts	904	16,946,032	2,309,276	(229,407)	-	(229,407)	2,079,869	149,762	2,229,631
137	Misc. Customer Accounts Expense	905	2,304	157	-	-	-	157		157
138		Total customer account expenses	73,955,733	6,726,005	(197,739)	225,351	27,612	6,753,617	149,762	6,903,379
139	Supervision	907	570	36	-	-	-	36		36
140	Customer Assistance	908	124,975,121	352,425	4,768	22,913	27,681	380,106		380,106
141	Informational & Instructional Adv	909	3,726,452	312,416	17,035	-	17,035	329,451		329,451
142	Misc. Customer Service	910	1,453	98	-	-	-	98		98
143		Total customer service and informational expenses	128,703,596	664,977	21,803	22,913	44,716	709,693		709,693
144	Supervision	911	-	-	-	-	-	-		-
145	Demonstration & Selling Expense	912	-	-	-	-	-	-		-
146	Advertising Expense	913	293	-	-	-	-	-		-
147	Misc. Sales Expense	916	-	-	-	-	-	-		-
148		Total sales expenses	293	-	-	-	-	-		-
149	Administrative & General Salaries	920	73,448,852	5,190,832	25,549	124,555	150,104	5,340,935		5,340,935
150	Office Supplies & expenses	921	12,968,809	1,047,434	92,141	37,776	129,917	1,177,350		1,177,350
151	A&G Expenses Transferred	922	(39,987,380)	(2,832,938)	-	-	-	(2,832,938)		(2,832,938)
152	Outside Services	923	32,429,836	2,186,630	121,039	-	121,039	2,307,669		2,307,669
153	Property Insurance	924	16,049,944	1,323,216	(11,517)	226,193	214,676	1,537,892		1,537,892
154	Injuries & Damages	925	107,012,761	7,524,826	-	(3,756,205)	(3,094,217)	4,430,609		4,430,609
155	Employee Pensions & Benefits	926	129,439,269	8,645,544	(194,940)	(414,531)	(609,472)	8,036,072		8,036,072
156	Franchise Requirements	927	-	-	-	-	-	-		-
157	Regulatory Commission Expense	928	27,087,237	1,480,006	700,526	-	700,526	2,180,532		2,180,532
158	Duplicate Charges	929	(127,912,380)	(9,062,056)	208	-	208	(9,061,849)		(9,061,849)
159	Misc. General Expenses	930	2,420,870	165,820	(1,404)	-	(1,404)	164,415		164,415
160	Rentis	931	(268,405)	14,130	-	-	-	14,130		14,130
161	Maintenance of General Plant	935	25,867,559	1,891,094	1,924	9,246	11,171	1,902,265		1,902,265
162		Total administrative and general expenses	258,556,981	17,574,535	1,397,512	(3,774,965)	(2,377,453)	15,197,082		15,197,082
163		Total O&M Expense	1,282,000,847	242,804,926	(2,892,467)	59,701,522	56,809,056	298,613,962	149,762	299,763,723
164	Steam Depreciation	403SP	342,084,577	19,860,121	-	(15,789,501)	-	4,070,621		4,070,621
165	Nuclear Depreciation	403NP	-	-	-	-	-	-		-
166	Hydro Depreciation	403HP	31,024,496	2,475,375	-	342,680	342,680	2,818,056		2,818,056
167	Other Production Depreciation	403OP	218,926,486	16,160,816	-	324,485	324,485	16,485,302		16,485,302
168	Transmission Depreciation	403TP	136,429,973	10,890,418	-	1,023,777	1,023,777	11,914,195		11,914,195
169	Distribution Depreciation	403D	199,926,386	15,106,942	-	1,445,435	1,445,435	16,552,377		16,552,377
170	General Depreciation	403GP	45,073,350	3,124,251	-	654,735	654,735	3,778,986		3,778,986
171	General Vehicles	403GVO	-	-	-	-	-	-		-
172	Mining Depreciation	403MP	-	-	-	-	-	-		-
173	Experimental Plant Depreciation	403EP	-	-	-	-	-	-		-
174	ARO Depreciation	403A	-	-	-	-	-	-		-
175		Total depreciation expenses	973,465,268	67,617,925	-	(11,998,389)	(11,998,389)	55,619,536		55,619,536
176	Amort of LT Plant - Capital Lease Gen	404GP	463,241	103,970	-	(58)	(58)	103,912		103,912
177	Amort of LT Plant - Cap Lease Steam	404SP	-	-	-	-	-	-		-
178	Amort of LT Plant - Intangible Plant	404IP	59,469,569	3,934,209	-	615,882	615,882	4,550,091		4,550,091
179	Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-		-
180	Amort of LT Plant - Other Plant	404OP	-	-	-	-	-	-		-
181	Amortization of Other Electric Plant	404HP	311,932	24,888	-	35	35	24,924		24,924
182	Amortization of Other Electric Plant	405	-	-	-	-	-	-		-
183	Amortization of Plant Acquisition Adj	406	2,513,929	-	-	-	-	-		-
184	Amort of Prop Losses, Unrec Plant, etc	407	14,622,175	5,695	3,700,583	7,087,455	10,789,037	10,793,732		10,793,732
185		Total amortization expenses	77,413,343	4,068,762	3,700,583	7,703,314	11,403,886	15,472,659		15,472,659
186	Taxes other than income	Taxes Other Than Income	408	219,483,507	26,622,827	1,214,411	1,060,922	2,275,333	1,143,699	30,041,859
187		Total taxes other than income	219,483,507	26,622,827	1,214,411	1,060,922	2,275,333	28,898,160	1,143,699	30,041,859
188	Deferred investment tax credit	Deferred Investment Tax Credit - Fed	41140	(1,225,606)	-	-	-	-		-
189	Deferred investment tax credit	Deferred Investment Tax Credit - Idaho	41141	-	-	-	-	-		-
190		Total deferred ITC	(1,225,606)	-	-	-	-	-		-
191	Interest on Long-Term Debt	427	405,404,206	27,908,614	(5,002,404)	2,629,900	(2,372,504)	25,536,109		25,536,109
192	Amortization of Debt Disc & Exp	428	5,087,193	350,210	-	-	-	350,210		350,210
193	Amortization of Premium on Debt	429	(5,487)	(378)	-	-	-	(378)		(378)
194	Other Interest Expense	431	19,348,476	1,331,977	-	-	-	1,331,977		1,331,977
195	AFUDC - Borrowed	432	(23,890,736)	(1,644,673)	-	-	-	(1,644,673)		(1,644,673)
196		Total interest deductions for tax	405,943,652	27,945,570	(5,002,404)	2,629,900	(2,372,504)	25,733,246		25,733,246
197	Interest & Dividends	419	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)		(3,636,275)
198		Total operating deductions for tax	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)		(3,636,275)
199	Deferred income taxes	Deferred Income Tax - Federal-DR	41010	415,044,755	28,135,798	350,076	1,476,858	27,962,733		27,962,733
200	Deferred income taxes	Deferred Income Tax - Federal-CR	41110	(362,984,455)	(28,536,624)	161,903	(2,259,566)	(2,137,663)	(30,674,487)	(30,674,487)

310	Plant Held for Future Use	Plant Held For Future Use	105	19,148,374	467,185	-	-	-	467,185	467,185
311				19,148,374	467,185	-	-	-	467,185	467,185
312	Electric Plant Acquisition	Electric Plant Acquisition Adjustments	21	154,931,754	158,118	-	-	-	158,118	158,118
313				154,931,754	158,118	-	-	-	158,118	158,118
314	Accum Provision for Asset Acq	Accum Provision for Asset Acquisition Adjustments	115	(142,894,276)	(42,273)	-	-	-	(42,273)	(42,273)
315				(142,894,276)	(42,273)	-	-	-	(42,273)	(42,273)
316	Pensions	Pensions	128	-	-	-	-	-	-	-
317				Total pensions	604,411	3,312	-	-	3,312	3,312
318	Weatherization	Weatherization	124	604,411	3,312	-	-	-	3,312	3,312
319		Weatherization	182W	202,390,509	-	-	-	-	-	-
320		Weatherization	186W	-	-	-	-	-	-	-
321				Total weatherization loans	202,994,921	3,312	-	-	3,312	3,312
322		Fuel Stock	15	192,798,541	9,196,315	-	-	(9,196,315)	-	-
323				Total Fuel Stock	192,798,541	9,196,315	-	-	(9,196,315)	-
324		Fuel Stock - Undistributed	152	-	-	-	-	-	-	-
325		DG&T Working Capital Deposit	25316	(2,946,250)	-	-	-	-	-	-
326		DG&T Working Capital Deposit	25317	(2,644,215)	-	-	-	-	-	-
327		Provo Working Capital Deposit	25319	-	-	-	-	-	-	-
328				Total Fuel Stock deferred	(5,590,465)	-	-	-	-	-
329				Total Fuel Stock (Net)	187,208,076	9,196,315	(9,196,315)	-	(9,196,315)	-
330	Materials and Supplies	Materials and Supplies	154	284,144,630	12,260,467	-	-	(12,260,467)	0	0
331		Stores Expense Undistributed	163	-	-	-	-	-	-	-
332		Provo Working Capital Deposit	25318	(273,000)	-	-	-	-	-	-
333				Total Materials & Supplies (Net)	283,871,630	12,260,467	(12,260,467)	-	(12,260,467)	0
334	Prepayments	Prepayments	165	76,694,073	3,284,761	-	-	(3,284,761)	0	0
335				Total Prepayments	76,694,073	3,284,761	-	-	(3,284,761)	0
336	Miscellaneous Deferred Debits	Misc Regulatory Assets	182M	483,358,646	659,643	-	392,247	(267,396)	392,247	392,247
337		Misc Deferred Debits	186M	(114,791,541)	(9,300,171)	-	-	(9,300,171)	-	-
338				Total Misc. Deferred Debits	598,150,187	9,959,814	392,247	(9,567,567)	392,247	392,247
339		Cash Working Capital	CWC	-	-	29,873,668	-	29,873,668	29,873,668	29,873,668
340		Other Work. Cap.	OWC	-	-	-	-	-	-	-
341		Cash	131	-	-	-	-	-	-	-
342		Working Funds	135	-	-	-	-	-	-	-
343		Other A/R	141	-	-	-	-	-	-	-
344		Other A/R	143	49,060,066	3,475,700	-	-	(3,475,700)	-	-
345		A/P	232	(13,141,296)	(728,541)	-	-	728,541	-	-
346		Other Misc. Dt. Crd.	2533	(8,411,097)	-	-	-	-	-	-
347		Asset Retr. Oblig.	230	(2,341,736)	-	-	-	-	-	-
348		ARO Reg Liability	254105	-	-	-	-	-	-	-
349				Total Working Capital	25,165,938	2,747,159	27,126,509	29,873,668	-	29,873,668
350	Miscellaneous Rate Base	Unrec Plant & Reg Study Costs	18221	-	-	-	-	-	-	-
351		Nuclear Plant - Trojan	18222	-	-	-	-	-	-	-
352		Misc Deferred Debits-Trojan	1899	-	-	-	-	-	-	-
353				TOTAL MISCELLANEOUS RATE BASE	1,405,270,676	38,034,856	(7,574,847)	392,247	30,852,256	30,852,256
354				Total Electric Plant	33,189,471,435	2,301,581,803	(344,971,894)	482,784,036	137,812,142	2,439,393,945
355	Customer Service Deposits	Customer Service Deposits	235	-	-	-	(408,391)	(408,391)	(408,391)	(408,391)
356				Total Customer Service Deposits	235	-	(408,391)	(408,391)	(408,391)	(408,391)
357	Insurance and Misc Accumulation Provisions	Prop Ins	2281	(5,651,178)	(42,006)	-	-	50,182	8,176	8,176
358		Inj & Dam	2282	(156,072,745)	(10,145,356)	10,145,356	-	10,145,356	-	-
359		Pen & Ben	2283	(2,068,053)	(146,513)	-	-	-	(146,513)	(146,513)
360		Accum Misc Oper Provisions - Other	2284	(234,884)	(52,057)	-	-	-	(52,057)	(52,057)
361				Total Insurance and Misc Accum Provisions	(164,026,861)	(10,365,933)	10,195,538	-	(190,394)	(190,394)
362	Regulatory Liabilities	Regulatory Liability	25335	(115,119,099)	-	-	-	-	-	-
363		Regulatory Liability	254	(1,719,330,506)	(160,361,701)	35,285,349	36,396,648	71,681,997	(88,679,705)	(88,679,705)
364				Total Regulatory Liabilities	(1,834,449,605)	(160,361,701)	35,285,349	36,396,648	71,681,997	(88,679,705)
365	Customer Adv for Construction	Customer Advances for Construction	252	(119,222,098)	(6,092,042)	-	-	(1,733,115)	(7,825,157)	(7,825,157)
366				Total Customer Advances for Constr.	(119,222,098)	(6,092,042)	-	(1,733,115)	(7,825,157)	(7,825,157)
367	Other Deferred Credits	SO2 Emissions	25398	-	-	-	-	-	-	-
368		Other Deferred Credits	25399	(97,116,106)	(6,461,096)	-	-	-	(6,461,096)	(6,461,096)
369				Total Other deferred credits	(97,116,106)	(6,461,096)	-	-	(6,461,096)	(6,461,096)
370	Accumulated Deferred Income Taxes	Accumulated Deferred Income Taxes	190	522,887,709	43,859,903	(8,675,413)	(14,740,154)	(23,415,567)	20,444,336	20,444,336
371		Accumulated Deferred Income Taxes	281	(143,593,227)	(11,456,984)	-	11,456,984	-	(9)	(9)
372		Accumulated Deferred Income Taxes	282	(2,816,480,659)	(192,188,048)	5,251,629	2,309,778	7,561,407	(184,626,641)	(184,626,641)
373		Accumulated Deferred Income Taxes	283	(204,295,747)	(2,091,724)	1,273,328	44,792	1,318,120	(773,603)	(773,603)
374				TOTAL ACCUM DEF INCOME TAX	(2,641,481,924)	(161,876,853)	(2,150,456)	(928,600)	(3,079,055)	(164,955,908)
375	Accum Investment Tax Credit	Accumulated Investment Tax Credit	255	(2,403,507)	(14,943)	-	-	-	(14,943)	(14,943)
376				Total Accumulated Investment Tax Credit	(2,403,507)	(14,943)	-	-	(14,943)	(14,943)
377	Steam Prod Plant Accumulated Depr	108SP	(3,544,367,566)	(195,880,294)	187,726,543	(311,620,280)	(123,893,737)	(319,774,032)	(319,774,032)	(319,774,032)
378	Nuclear Prod Plant Accumulated Depr	108NP	-	-	-	-	-	-	-	-
379	Hydraulic Prod Plant Accum Depr	108HP	(509,720,395)	(40,781,396)	(995,168)	(4,257,142)	(5,252,310)	(46,033,707)	(46,033,707)	(46,033,707)
380	Other Production Plant - Accum Depr	108OP	(217,955,390)	(27,708,726)	(7,799,258)	(31,532,261)	(39,331,519)	(67,040,246)	(67,040,246)	(67,040,246)
381	Experimental Plant - Accum Depr	108EP	-	-	-	-	-	-	-	-
382				TOTAL PRODUCTION PLANT DEPR	(4,272,043,351)	(264,370,417)	178,932,117	(347,409,684)	(168,477,567)	(432,847,984)
383	Transmission Plant Accumulated Depr	108TP	(2,049,807,317)	(163,658,322)	1,135,977	(21,467,523)	(20,331,545)	(183,989,868)	(183,989,868)	(183,989,868)
384				TOTAL TRANS PLANT ACCUM DEPR	(2,049,807,317)	(163,658,322)	1,135,977	(21,467,523)	(20,331,545)	(183,989,868)
385	Land and Land Rights	108360	(10,165,828)	(203,994)	(3,409)	(209,241)	(212,650)	(416,644)	(416,644)	(416,644)
386	Structures and Improvements	108361	(34,622,821)	(1,431,821)	(69,888)	(405,153)	(475,041)	(1,906,861)	(1,906,861)	(1,906,861)
387	Station Equipment	108362	(360,580,732)	(27,911,109)	(553,510)	(3,352,633)	(3,906,134)	(31,817,242)	(31,817,242)	(31,817,242)
388	Storage Battery Equipment	108363	-	-	-	-	-	-	-	-
389	Poles, Towers & Fixtures	108364	(689,252,175)	(77,126,825)	(1,081,214)	(4,119,054)	(5,200,268)	(82,327,093)	(82,327,093)	(82,327,093)
390	Overhead Conductors	108365	(354,672,283)	(37,936,697)	(484,384)	(2,576,446)	(3,900,830)	(40,997,527)	(40,997,527)	(40,997,527)
391	Underground Conduit	108366	(182,868,758)	(11,310,929)	(228,181,751)	(11,297,074)	(1,525,255)	(12,836,184)	(12,836,184)	(12,836,184)
392	Underground Conductors	108367	(387,848,044)	(13,887,512)	(329,046)	(2,990,696)	(3,319,741)	(17,207,254)	(17,207,254)	(17,207,254)
393	Line Transformers	108368	(614,948,422)	(65,900,797)	(748,935)	(4,454,995)	(5,203,930)	(71,104,727)	(71,104,727)	(71,104,727)
394	Services	108369	(370,797,077)	(33,665,109)	(708,262)	(2,803,351)	(3,511,613)	(37,176,722)	(37,176,722)	(37,176,722)
395	Meters	108370	(109,244,734)	(8,328,629)	(325,711)	(760,442)	(1,086,153)	(9,414,781)	(9,414,781)	(9,414,781)
396	Installations on Customers' Premises	108371	(7,299,880)	(428,138)	3,211	(25,118)	(21,907)	(450,045)	(450,045)	(450,045)
397	Leased Property	108372	-	-	-	-	-	-	-	-
398	Street Lights	108373	(34,145,825)	(1,786,574)	-	-	-	-	-	-
399	Unclassified Dist Plant - Acct 300	108D00	-	-	-	-	-	-	-	-
400	Unclassified Dist Sub Plant - Acct 300	108D05	-	-	-	-	-	-	-	-
401	Unclassified Dist Sub Plant - Acct 300	108DP	6,348,157	481,029	(179,027)	-	(179,027)	302,002	302,002	302,002
402				TOTAL DISTRIBUTION PLANT DEPR	(3,149,559,226)	(279,437,104)	(4,729,268)	(23,174,230)	(27,903,498)	(307,340,602)
403	General Plant Accumulated Depr	108GP	(538,694,282)	(42,629,144)	(692,110)	(3,262,002)	(3,954,113)	(46,583,257)	(46,583,257)	(46,583,257)
404	Mining Plant Accumulated Depr.	108MP	-	-	(32,456,642)	-	(2,282,754)	(34,739,396)	(34,739,396)	(34,739,396)
405	Accum Depr - Capital Lease	1081390	-	-	-	-	-	-	-	-
406	Accum Depr - Capital Lease	1081399	-	-	-	-	-	-	-	-
407				TOTAL GENERAL PLANT ACCUM DEPR	(538,694,282)	(42,629,144)	(33,148,752)	(5,544,757)	(38,693,509)	(81,322,653)
408				Total accumulated provision for depreciation of electric utility plant	(10,010,104,176)	(750,094,987)	142,190,073	(397,596,		

414	Accum Amtr - Capital Lease	111390	-	-	-	-	-	-	-
415	Total accumulated provision for amortization of electric utility plant	(709,511,749)	(55,896,700)	(1,545,676)	(7,490,521)	(9,036,197)	(64,932,897)	-	(64,932,897)
416	TOTAL RATE BASE DEDUCTIONS	(15,876,318,026)	(11,911,194,255)	181,838,323	(899,618,665)	(197,893,342)	(1,338,393,898)	-	(1,338,393,898)
417	Total Rate Base	17,611,155,409	1,150,397,547	(163,138,571)	113,165,371	(49,973,201)	1,100,424,347	-	1,100,424,347
	Revenue Requirement Impact		25,976,377	(30,668,882)	31,455,724	786,842	26,763,219		46
	Change in Rate Base			(163,138,571)	113,165,371	(49,973,201)	(49,973,201)		1,847,154,542
	ROR		6.98%	4.01%	-3.35%	-0.26%	6.72%		10.29%

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.720%	4.770%	2.32%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.300%	5.28%
			7.60%

Net to Gross Bump-up Factor

Net Operating Income	75.18%
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159		Total depreciation expenses	27,152,419.13	7,748,061.53	9,945,624.30	3,841,528.63	4,364,292.67	2,342,054.37	225,555.00	55,619,535.63
160		Intangible plant	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
161		Amortization expense steam production plant	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
162		Amortization expense hydraulic production plant	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
163		Amortization expense other power generation production plant	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
164		Amortization expense transmission	12,893.00	3,451.36	3,992.25	1,566.73	1,923.98	965.95	130.47	24,923.75
165		Amortization expense distribution	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
166		Amortization expense general plant	43,866.72	13,599.54	22,033.68	8,832.20	11,529.13	3,866.78	183.50	103,911.55
167		Amortization expense common plant	404,405	404,405	404,405	404,405	404,405	404,405	404,405	404,405
168		Amortization of electric plant acquisition adjustments	406	-	-	-	-	-	-	-
169		Amortization of property losses, unrecovered plant and regulatory costs	407	6,595,062.57	1,804,615.71	1,213,432.37	413,590.75	122,238.88	552,985.13	10,793,732.15
170		Total amortization expenses	9,099,898.41	2,465,185.56	1,913,730.35	687,747.79	450,790.98	734,699.75	120,605.89	15,472,658.73
171	Regulatory debits and credits	Regulatory debits and credits	407.3	407.4	-	-	-	-	-	-
172		Total regulatory debits and credits	-	-	-	-	-	-	-	-
173		Taxes other than income	408.1	14,069,753.91	3,936,700.08	5,181,504.09	2,035,469.65	2,414,990.30	1,172,386.60	87,355.04
174		Income Taxes - federal taxes utility operating income	409.1	-	-	-	-	-	-	-
175		Income Taxes - other taxes utility operating income	409.1	(5,335,759.41)	(1,588,312.68)	(3,449,655.13)	(1,351,493.92)	(1,988,015.35)	(500,015.01)	20,810.80
176	Taxes	Provisions for deferred income taxes, utility operating income	410.1	(2,080,981.61)	(500,643.66)	(64,445.60)	(20,504.34)	137,546.98	(149,047.03)	(33,679.26)
177		Provision for deferred income taxes—credit, utility operating income	411.1	-	-	-	-	-	-	-
178		Investment Tax credit Adj.	411.4	-	1.00	2.00	3.00	4.00	5.00	6.00
179		Total taxes	6,653,012.90	1,847,744.74	1,667,405.36	663,474.40	564,525.93	523,329.56	74,492.59	11,993,985.48
180		Gains from disposition of utility plant	411.6	-	-	-	-	-	-	-
181		Losses from disposition of utility plant	411.7	-	-	-	-	-	-	-
182		Gains from disposition of allowances	411.8	(3.18)	(0.99)	(1.63)	(0.66)	(0.86)	(0.28)	(0.01)
183		Losses from disposition of allowances	411.9	-	-	-	-	-	-	-
184		Revenues from electric plant leased to others	412	-	-	-	-	-	-	-
185		Expenses of electric plant leased to others	413	-	-	-	-	-	-	-
186		Other utility operating income	414	-	-	-	-	-	-	-
187		Total various utility operating income items	(3.18)	(0.99)	(1.63)	(0.66)	(0.86)	(0.28)	(0.01)	(7.61)
188		Electric Operating Expenses	-	-	-	-	-	-	-	-
189		Net Operating Income - electric operating revenues - electric operating expenses	(40,067.40)	(12,975.60)	(21,418.30)	(8,607.29)	(11,314.37)	(3,711.24)	(164.97)	(98,259.16)
190			-	-	-	-	-	-	-	-
191			-	-	-	-	-	-	-	-
192			-	-	-	-	-	-	-	-
193		Organization	301	-	-	-	-	-	-	-
194		Franchises and consents	302	6,972,611.63	2,012,270.74	3,319,455.55	1,318,725.91	1,769,052.75	602,392.83	19,450.16
195		Miscellaneous intangible plant	303	38,538,495.35	10,170,729.21	10,772,835.08	4,211,693.59	5,022,428.23	2,807,312.40	441,083.97
196		Intangible plant	303	45,511,106.98	12,182,999.94	14,092,290.63	5,530,419.50	6,791,480.98	3,409,705.23	460,534.13
197		Land and land rights	310	1,734,334.97	492,111.32	812,215.93	321,859.18	433,810.24	149,133.07	4,430.10
198		Structures and improvements	311	21,817,859.11	6,190,739.17	10,217,641.33	4,048,974.66	5,457,314.08	1,876,087.57	55,730.47
199		Boiler plant equipment	312	82,379,484.31	23,374,882.81	38,579,588.37	15,288,046.50	20,605,629.44	7,083,698.08	210,426.12
200		Engines and engine-driven generators	313	-	-	-	-	-	-	-
201		Turbogenerator units	314	25,420,581.61	7,212,998.74	11,904,852.07	4,717,570.61	6,358,465.21	2,185,880.70	64,933.09
202		Accessory electric equipment	315	7,341,554.87	2,083,139.83	3,438,163.85	1,362,451.26	1,836,347.49	631,290.16	18,752.91
203		Miscellaneous power plant equipment	316	682,893.17	193,768.48	319,809.45	126,731.83	170,812.47	58,721.04	1,744.35
204		Asset retirement costs for steam production plant	317	3,548,884.49	1,006,983.23	1,661,997.57	658,604.65	887,684.59	305,163.68	9,065.10
205		Steam production plant	317	142,925,592.54	40,554,623.58	66,934,268.57	26,524,238.69	35,750,063.52	12,289,974.31	365,082.13
206		Land and land rights	330	1,178,475.57	334,388.21	551,898.36	218,702.38	294,772.80	101,335.49	3,010.24
207		Structures and improvements	331	10,317,653.11	2,927,597.01	4,831,916.75	1,914,757.80	2,580,760.71	887,200.74	26,354.91
208		Reservoirs, dams, and waterways	332	25,144,514.70	7,134,665.74	11,775,565.66	4,666,337.90	6,289,412.43	2,162,142.09	64,227.92
209		Water wheels, turbines and generators	333	5,186,336.83	1,471,604.45	2,428,841.86	962,484.28	1,297,261.52	445,965.94	13,247.72
210		Accessory electric equipment	334	3,067,465.18	870,382.23	1,436,541.45	569,262.49	767,266.89	263,767.09	7,835.38
211		Miscellaneous power plant equipment	335	89,693.06	25,450.08	42,004.65	16,645.31	22,434.98	7,712.58	229.11
212		Roads, railroads and bridges	336	929,959.64	263,872.71	435,514.50	172,582.61	232,611.36	79,965.95	2,375.44
213		Asset retirement costs for hydraulic production plant	337	-	-	-	-	-	-	-
214		Hydraulic production plant	337	45,914,098.09	13,027,960.44	21,502,283.24	8,520,772.77	11,484,520.68	3,948,089.88	117,280.72
215		Land and land rights	340	859,805.40	243,966.69	402,660.19	159,563.33	215,063.64	73,933.48	2,196.24
216		Structures and improvements	341	7,080,291.45	2,009,007.27	3,315,810.14	1,313,965.80	1,770,997.51	608,824.48	18,085.55
217		Fuel holders, producers, and accessories	342	176,907.66	50,196.91	82,848.60	32,830.66	44,250.02	15,212.05	451.88
218		Prime movers	343	139,837,275.94	39,678,324.83	65,487,962.08	25,951,106.58	34,977,581.06	12,024,414.23	357,193.49
219		Generators	344	16,955,574.64	4,811,083.41	7,940,558.20	3,146,628.26	4,241,107.98	1,457,986.45	43,310.49
220		Accessory electric equipment	345	13,158,769.23	3,733,753.51	6,162,455.43	2,442,014.27	3,291,410.78	1,131,504.39	33,612.12
221		Miscellaneous power plant equipment	346	753,789.76	213,885.14	353,011.42	139,888.87	188,545.88	64,817.34	1,925.44
222		Asset retirement costs for other production plant	347	-	-	-	-	-	-	-
223		Energy Storage Equipment—production	348	-	-	-	-	-	-	-
224		Other production plant	348	178,822,414.07	50,740,217.77	83,745,306.05	33,185,997.76	44,728,956.86	15,376,692.42	456,775.21
225		Land and land rights	350	11,225,688.78	3,503,319.03	5,765,756.09	2,315,997.51	3,042,926.28	991,876.51	44,096.34
226		Structures and improvements	352	12,439,752.53	3,882,204.71	6,389,325.44	2,566,473.78	3,372,020.25	1,099,148.44	48,865.38
227		Station equipment	353	84,385,444.05	26,335,055.09	43,342,185.74	17,409,753.84	22,874,203.14	7,456,107.27	331,479.82
228		Towers and fixtures	354	49,979,964.34	15,597,774.34	25,670,788.63	10,311,480.68	13,547,974.65	4,416,116.78	196,329.47
229		Poles and fixtures	355	71,787,953.64	22,403,623.45	36,871,842.71	14,810,736.80	19,459,425.17	6,343,021.46	281,994.81
230		Overhead conductors and devices	356	53,989,435.06	16,849,052.13	27,730,139.34	11,138,683.75	14,634,814.32	4,770,384.56	212,079.32
231		Underground conduit	357	128,507.03	40,104.54	66,003.98	26,512.58	34,834.16	11,354.59	504.80
232		Underground conductors and devices	358	302,467.98	94,394.37	155,354.08	62,402.86	81,989.42	26,725.39	1,188.14
233		Roads and trails	359	404,422.44	126,212.37	207,720.09	83,437.32	109,626.03	35,733.85	1,588.64
234		Asset retirement costs for transmission plant	359.1	-	-	-	-	-	-	-
235		Transmission plant	359.1	291,663,665.45	91,022,554.69	149,804,754.87	60,173,797.47	79,060,719.60	25,770,742.82	1,145,702.54
236		Land and land rights	360	1,235,213.88	312,302.60	421,883.11	160,922.42	121,290.32	1,956.66	2,253,568.99
237		Structures and improvements	361	4,603,533.58	1,163,924.36	1,572,321.27	599,743.71	740,171.57	452,038.37	7,292.29
238		Station equipment	362	47,595,912.10	12,033,808.51	16,256,222.25	6,200,747.42	6,084,298.63	4,673,622.57	75,394.91

239	Storage battery equipment	363	-	-	-	-	-	-	-	-
240	Poles, towers and fixtures	364	76,154,467.58	18,076,183.73	21,415,678.51	8,168,762.17	-	6,156,953.13	119,539.55	130,091,584.66
241	Overhead conductors and devices	365	59,376,679.56	12,905,157.98	12,062,160.08	4,600,971.05	-	3,467,840.36	92,099.87	92,504,908.90
242	Underground conduit	366	17,687,981.49	3,520,076.22	2,328,547.64	888,197.49	-	669,451.53	27,134.93	25,121,389.29
243	Underground conductors and devices	367	28,046,738.13	5,674,840.65	4,055,983.18	1,547,107.74	-	1,166,084.85	43,112.78	40,533,867.33
244	Line transformers	368	78,654,268.60	30,293,787.53	8,580,697.60	1,108,530.51	-	15,291,531.46	159,006.14	134,087,821.83
245	Services	369	57,825,295.48	18,795,393.73	3,848,426.50	985,279.22	-	-	-	81,454,394.93
246	Meters	370	11,176,959.93	2,914,304.07	1,272,192.28	176,629.16	110,788.96	896,061.32	-	16,546,935.73
247	Installations on customers premises	371	-	-	-	-	-	-	567,696.80	567,696.80
248	Leased property on customers premises	372	-	-	-	-	-	-	-	-
249	Street lighting and signal systems	373	-	-	-	-	-	-	4,359,302.67	4,359,302.67
250	Asset retirement costs for distribution plant	374	-	-	-	-	-	-	-	-
251	Distribution plant		392,044,022.74	107,290,576.24	71,814,112.40	24,436,890.89	6,935,259.16	32,894,873.92	5,467,093.65	640,882,829.00
252	Land and land rights	389	929,156.80	259,157.70	254,369.68	95,530.09	89,051.78	76,611.04	10,393.33	1,714,270.41
253	Structures and improvements	390	12,442,464.95	3,504,748.10	3,612,621.94	1,362,557.23	1,313,072.44	1,042,389.86	130,656.40	23,408,510.93
254	Office furniture and equipment	391	3,040,338.06	858,315.68	1,059,368.98	410,870.76	475,318.20	252,424.16	25,236.34	6,121,872.20
255	Transportation equipment	392	4,469,845.90	1,269,718.23	1,326,884.19	499,463.51	476,219.39	380,931.21	45,428.75	8,468,491.18
256	Stores equipment	393	569,328.40	163,701.74	187,542.99	71,686.20	74,976.59	48,755.70	5,203.18	1,121,194.80
257	Tools, shop and garage equipment	394	2,045,007.93	580,776.65	630,178.58	238,460.21	237,286.99	174,376.85	19,747.55	3,925,834.76
258	Laboratory equipment	395	1,129,569.08	321,419.09	344,607.52	130,244.86	127,787.06	96,349.42	11,135.45	2,161,112.47
259	Power operated equipment	396	6,755,167.04	1,908,021.24	2,010,822.19	756,743.90	730,833.13	574,888.44	67,116.10	12,803,592.05
260	Communication equipment	397	19,204,066.22	5,542,786.11	6,910,068.50	2,671,624.22	3,009,916.22	1,646,836.86	152,765.76	39,138,063.89
261	Miscellaneous equipment	398	233,989.10	66,643.42	79,800.33	30,687.65	33,830.22	19,855.07	1,982.34	466,788.11
262	Other tangible property	399	17,603,995.08	4,995,070.38	8,244,223.54	3,266,962.61	4,403,297.77	1,513,743.22	44,966.78	40,072,259.39
263	Asset retirement costs for general plant	399.1	-	-	-	-	-	-	-	-
264	General plant		70,693,290.76	20,123,255.40	25,520,620.79	9,869,053.69	11,364,406.37	6,022,113.51	530,435.08	144,123,175.61
265	Electric plant in service		1,167,574,190.64	334,942,188.05	433,413,636.55	168,241,170.76	196,115,407.18	99,712,192.08	8,542,903.48	2,408,541,688.74
266	Intangible plant	101.1	-	-	-	-	-	-	-	-
267	Steam production plant	101.1	-	-	-	-	-	-	-	-
268	Hydraulic production plant	101.1	-	-	-	-	-	-	-	-
269	Other production plant	101.1	-	-	-	-	-	-	-	-
270	Transmission plant	101.1	-	-	-	-	-	-	-	-
271	Distribution plant	101.1	-	-	-	-	-	-	-	-
272	General plant	101.1	-	-	-	-	-	-	-	-
273	Total property under capital leases		-	-	-	-	-	-	-	-
274	Electric plant purchased or sold	102	-	-	-	-	-	-	-	-
275	Total electric plant purchased or sold		-	-	-	-	-	-	-	-
276	Intangible plant	104	-	-	-	-	-	-	-	-
277	Steam production plant	104	-	-	-	-	-	-	-	-
278	Hydraulic production plant	104	-	-	-	-	-	-	-	-
279	Other production plant	104	-	-	-	-	-	-	-	-
280	Transmission plant	104	-	-	-	-	-	-	-	-
281	Distribution plant	104	-	-	-	-	-	-	-	-
282	General plant	104	-	-	-	-	-	-	-	-
283	Total electric plant leased to others		-	-	-	-	-	-	-	-
284	Steam production plant	105	61,882.86	17,559.04	28,980.70	11,484.27	15,478.80	5,321.22	158.07	140,864.96
285	Hydraulic production plant	105	143,354.32	40,676.27	67,135.05	26,603.80	35,857.30	12,326.84	366.18	326,319.75
286	Other production plant	105	-	-	-	-	-	-	-	-
287	Transmission plant	105	-	-	-	-	-	-	-	-
288	Distribution plant	105	-	-	-	-	-	-	-	-
289	General plant	105	-	-	-	-	-	-	-	-
290	Total electric plant for future use		205,237.18	58,235.31	96,115.75	38,088.07	51,336.10	17,648.06	524.25	467,184.72
291	Completed construction not classified	106	-	-	-	-	-	-	-	-
292	Total completed construction not classified		-	-	-	-	-	-	-	-
293	Steam production plant	107	-	-	-	-	-	-	-	-
294	Hydraulic production plant	107	-	-	-	-	-	-	-	-
295	Other production plant	107	-	-	-	-	-	-	-	-
296	Transmission plant	107	-	-	-	-	-	-	-	-
297	Distribution plant	107	-	-	-	-	-	-	-	-
298	General plant	107	-	-	-	-	-	-	-	-
299	Total construction work in progress		-	-	-	-	-	-	-	-
300	Steam production plant	108	(140,478,739.27)	(39,860,337.75)	(65,788,369.29)	(26,070,149.82)	(35,138,030.66)	(12,079,572.78)	(358,832.01)	(319,774,031.58)
301	Hydraulic production plant	108	(20,222,896.26)	(5,738,174.18)	(9,470,695.52)	(3,752,980.26)	(5,058,365.08)	(1,738,938.92)	(51,656.38)	(46,033,706.60)
302	Other production plant	108	(29,451,200.76)	(8,356,672.45)	(13,792,453.45)	(5,465,575.93)	(7,366,646.38)	(2,532,468.08)	(75,228.70)	(67,040,245.75)
303	Transmission plant	108	(76,810,675.54)	(23,971,117.22)	(39,451,621.11)	(15,846,986.03)	(20,820,924.92)	(6,786,817.83)	(301,724.89)	(183,989,867.55)
304	Distribution plant	108	(187,215,540.54)	(52,038,023.35)	(34,779,316.98)	(11,723,875.16)	(2,297,562.71)	(16,590,637.40)	(2,695,645.53)	(307,340,601.67)
305	General plant	108	(39,325,608.76)	(11,188,056.97)	(14,716,913.90)	(5,712,431.25)	(6,754,522.32)	(3,354,432.57)	(270,687.42)	(81,322,653.18)
306	Total accumulated provision for depreciation of electric utility plant		(493,504,661.13)	(141,152,381.91)	(177,999,370.25)	(68,571,998.46)	(77,436,052.07)	(43,082,867.58)	(3,753,774.92)	(1,005,501,106.32)
307	Intangible plant	111	(32,924,287.53)	(8,677,544.40)	(9,588,041.32)	(3,769,831.40)	(4,648,500.64)	(2,387,252.33)	(361,722.68)	(62,357,180.31)
308	Steam production plant	111	-	-	-	-	-	-	-	-
309	Hydraulic production plant	111	(142,866.10)	(40,537.74)	(66,906.41)	(26,513.20)	(35,735.18)	(12,284.86)	(364.93)	(325,208.41)
310	Other production plant	111	-	-	-	-	-	-	-	-
311	Transmission plant	111	-	-	-	-	-	-	-	-
312	Distribution plant	111	-	-	-	-	-	-	-	-
313	General plant	111	(1,103,888.12)	(314,228.16)	(398,508.96)	(154,107.00)	(177,457.20)	(94,036.36)	(8,282.84)	(2,250,508.63)
314	Total accumulated provision for amortization of electric utility plant		(34,171,041.75)	(9,032,310.30)	(10,053,456.69)	(3,950,451.60)	(4,861,693.02)	(2,493,573.54)	(370,370.45)	(64,932,897.35)
315	Electric plant acquisition adjustments	114	69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
316	Total electric plant acquisition adjustments		69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
317	Accumulated provision for asset acquisition adjustments	115	(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)
318	Total accumulated provision for asset acquisition adjustments		(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)

319	Total Net Plant		(527,419,574.61)	(150,112,016.74)	(187,932,878.11)	(72,474,917.58)	(82,233,679.58)	(45,554,417.01)	(4,123,491.13)	(1,069,850,974.76)
320	Fuel stock	Fuel stock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321	Total Fuel Stock		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Plant materials and operating supplies	Plant materials and operating supplies	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323	Total plant materials and operating supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Prepayments	Prepayments	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	Total prepayments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326	Total current and accrued assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	Deferred debits	Other regulatory assets	182.3	172,316.40	48,894.16	80,698.44	31,978.61	43,101.60	14,817.25	440.16
328		Miscellaneous deferred debits	186	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
329		Accumulated deferred income taxes	190	9,330,709.02	2,590,705.83	4,013,811.92	1,588,806.37	2,113,816.03	768,196.28	38,290.80
330	Total deferred debits		9,503,025.42	2,639,599.99	4,094,510.35	1,620,784.98	2,156,917.63	783,013.53	38,730.96	20,836,582.85
331	Other non current liabilities	Accumulated provision for property insurance	228.1	3,931.78	1,130.68	1,489.56	578.80	680.27	337.61	27.37
332		Accumulated provision for injuries and damages	228.2	-	-	-	-	-	-	-
333		Accumulated provision for pensions and benefits	228.3	(70,456.32)	(20,261.40)	(26,692.55)	(10,371.95)	(12,190.31)	(6,049.95)	(490.42)
334		Accumulated miscellaneous operating provisions	228.4	(22,869.11)	(6,489.03)	(10,709.96)	(4,244.07)	(5,720.26)	(1,966.48)	(58.42)
335		Asset retirement obligations	230	-	-	-	-	-	-	-
336	Other non current liabilities		-	-	-	-	-	-	-	-
337	Customer deposits	Customer deposits	235	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)
338	Total current and accrued liabilities		9,228,915.30	2,556,036.62	3,903,296.69	1,606,747.76	2,139,687.34	765,029.66	38,084.71	20,237,798.07
339	Deferred credits	Deferred credits	253	(2,838,400.18)	(805,385.86)	(1,329,266.77)	(526,752.44)	(709,970.73)	(244,070.11)	(7,250.27)
340		Accumulated deferred income taxes—accelerated amortization								
341		property	281	(0.01)	(0.00)	(0.01)	(0.00)	(0.00)	(0.00)	(0.03)
342		Accumulated deferred income taxes—other property	282	(90,460,271.29)	(25,699,151.42)	(32,726,275.18)	(12,693,292.87)	(14,814,140.20)	(7,561,807.30)	(671,702.83)
343		Accumulated deferred income taxes—other	283	(365,138.29)	(102,964.96)	(145,328.01)	(56,917.26)	(70,768.27)	(30,450.70)	(2,035.97)
344		Accumulated deferred investment tax credits	255	(7,197.02)	(2,060.18)	(2,717.57)	(1,057.37)	(1,254.22)	(607.75)	(49.24)
345		Customer advances for construction	252	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)
346		Other regulatory liabilities	254	(38,957,550.92)	(11,054,065.16)	(18,244,424.46)	(7,229,771.53)	(9,744,475.40)	(3,349,906.00)	(99,511.26)
347	Total deferred credits		(136,164,974.56)	(40,514,949.87)	(52,945,738.81)	(20,507,791.47)	(25,340,608.82)	(11,626,936.15)	(1,280,145.97)	(288,381,145.66)
348	Working capital allowance	Working capital allowance	N/A	17,331,302.82	4,221,396.07	4,153,632.72	1,542,418.41	1,438,633.86	1,036,192.27	150,092.26
349	Total working capital allowance		17,331,302.82	4,221,396.07	4,153,632.72	1,542,418.41	1,438,633.86	1,036,192.27	150,092.26	29,873,668.42
	Total rate base		530,551,314.51	151,093,066.96	200,592,630.40	78,407,897.90	92,119,803.90	44,332,185.95	3,327,447.07	1,100,424,346.70
		Revenue Requirement Impact	18,151,968.89	411,212.46	281,090.35	1,898,642.51	3,814,288.10	1,988,145.78	217,851.02	26,763,199.12
		Change in rate base	194,223,723.79	58,415,422.70	85,038,339.30	33,659,240.91	42,485,593.43	16,463,162.18	1,106,467.76	431,391,950.07
		ROR	10.31%	0.71%	0.33%	5.98%	9.86%	13.74%	24.52%	6.61%

Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	Small General	Large	Large	Large	Agricultural	Street & Area	TOTAL
						Schedule 16	Service Schedule 24	General Service < 1,000 kW Schedule 36	General Service > 1,000 kW Schedule 48	General Dedicated Facilities Schedule 48	Pumping Schedule 40	Lighting Sch. 15, 51-54, 57	
	AWECLC	Inter Hour L		0	0	0.681046	0.110370	0.128749	0.033644	0.019523	0.021329	0.005339	1
	AWECLabor	Labor Alloca		0	0	0.565950	0.144837	0.146977	0.056792	0.045743	0.036020	0.003681	1
	Net of Renewables	F10		0	0	0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	100 Summer 100 Winter System Peaks	F11		0	0	0.403974	0.130694	0.218786	0.087997	0.120164	0.036734	0.001652	1
	12 Coincident Peaks	F12		0	0	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	Net of Renewables - Demand	F13		0	0	0.456536	0.122376	0.199590	0.078585	0.103786	0.038197	0.000931	1
	Max. Schedule Peak	F20		0	0	0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.000798	1
	Max. Schedule Peak Excluding Sch 60	F20A		0	0	0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
	Transformers - NCP	F21		0	0	0.586588	0.225925	0.063993	0.008267	-	0.114041	0.001186	1
	Secondary Lines - NCP	F22		0	0	0.857078	0.141634	-	-	-	-	0.001288	1
	MWH @ Input	F30		0	0	0.390475	0.131102	0.223148	0.089863	0.127166	0.036581	0.001664	1
	Average Customers	F40		0	0	0.788044	0.148115	0.007618	0.000473	0.000007	0.036583	0.019160	1
	Weighted Customers Acct 902	F41		0	0	0.809833	0.152211	0.008430	0.003537	0.000892	0.025098	-	1
	Weighted Customers Acct 903	F42		0	0	0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	Contribution in Aid of Construction	F50		0	0	0.451929	0.364379	0.063606	-	-	0.056241	0.063845	1
	Security Deposits	F51		0	0	0.452303	0.141883	0.380275	-	-	0.025233	0.000306	1
	Meters	F60		0	0	0.679599	0.177200	0.077354	0.010740	0.000624	0.054484	-	1
	Meters Excluding Sch 60	F60A		0	0	0.680023	0.177311	0.077402	0.010746	-	0.054518	-	1
	Services	F70		0	0	0.709910	0.230747	0.047246	0.012096	-	-	-	1
	Uncollectables	F80		0	0	0.825306	0.055869	0.064953	0.024401	0.029710	(0.000239)	-	1
	Rate Base	F101		0	0	0.482133	0.137304	0.182287	0.071252	0.083713	0.040286	0.003024	1
	Generation Rate Base	F101G		0	0	0.439309	0.124648	0.205734	0.081527	0.109885	0.037775	0.001122	1
	Transmission Rate Base	F101T		0	0	0.417389	0.130273	0.214466	0.086150	0.113203	0.036881	0.001638	1
	Distribution Rate Base	F101D		0	0	0.618747	0.160633	0.112109	0.039005	0.013737	0.048894	0.006876	1
	Retail Rate Base	F101C		0	0	0.919410	0.170330	(0.157094)	0.005816	0.000123	0.035902	0.025513	1
	Misc Rate Base	F101Co		0	0	0.580138	0.141306	0.139047	0.051635	0.048164	0.034686	0.005024	1
	SGP - System Gross Plant	F102		0	0	0.483069	0.139051	0.180938	0.070226	0.081766	0.041481	0.003470	1
	SGGP - System Gross Generation Plant	F102G		0	0	0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F102T		0	0	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F102D		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F102C		0	0	0.483069	0.139051	0.180938	0.070226	0.081766	0.041481	0.003470	1
	SGDP - System Gross Misc Plant	F102Co		0	0	0.628339	0.138416	0.116391	0.041149	0.036828	0.032397	0.006481	1
	SNP - System Net Plant	F104		0	0	0.478212	0.138074	0.183364	0.071533	0.085059	0.040457	0.003302	1
	SNP - System Net Generation Plant	F104G		0	0	0.439301	0.124650	0.205737	0.081528	0.109887	0.037775	0.001122	1
	SNP - System Net Transmission Plant	F104T		0	0	0.417384	0.130274	0.214468	0.086151	0.113205	0.036881	0.001637	1
	SNP - System Net Distribution Plant	F104D		0	0	0.614450	0.165904	0.110829	0.037985	0.013382	0.049104	0.008346	1
	SNP - System Net Retail Plant	F104C		0	0	0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	SNP - System Net Misc Plant	F104Co		0	0	0.478212	0.138074	0.183364	0.071533	0.085059	0.040457	0.003302	1
	STP - System Prod & Trans Plant	F105		0	0	0.429372	0.127215	0.209687	0.083621	0.111376	0.037371	0.001358	1
	SGGP - System Gross Generation Plant	F105G		0	0	0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F105T		0	0	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F105D		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F105C		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGDP - System Gross Misc Plant	F105Co		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	STP - System Transmission Plant	F106		0	0	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	STP - System Trans & Dist Plant	F107		0	0	0.510411	0.148047	0.165446	0.063165	0.064199	0.043796	0.004937	1
	SGGP - System Gross Generation Plant	F107G		0	0	0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F107T		0	0	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F107D		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F107C		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGDP - System Gross Misc Plant	F107Co		0	0	0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGP - System General Plant	F108		0	0	0.490506	0.139625	0.177075	0.068477	0.078852	0.041784	0.003680	1
	SIP - System Intangible Plant	F110		0	0	0.517298	0.138477	0.160179	0.062861	0.077195	0.038756	0.005235	1
	Account 360	F118		0	0	0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
	Account 361	F119		0	0	0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.000798	1
	Account 362	F120		0	0	0.512225	0.129507	0.174949	0.066732	0.065479	0.050297	0.000811	1
	Account 364	F121		0	0	0.585391	0.138950	0.164620	0.062792	-	0.047328	0.000919	1
	Account 365	F122		0	0	0.641876	0.139508	0.130395	0.049738	-	0.037488	0.000996	1
	Account 366	F123		0	0	0.704100	0.140123	0.092692	0.035356	-	0.026649	0.001080	1
	Account 367	F124		0	0	0.691933	0.140002	0.100064	0.038168	-	0.028768	0.001064	1
	Account 368	F125		0	0	0.586588	0.225925	0.063993	0.008267	-	0.114041	0.001186	1
	Account 369	F126		0	0	0.709910	0.230747	0.047246	0.012096	-	-	-	1
	Account 370	F127		0	0	0.675470	0.176123	0.076884	0.010674	0.006695	0.054153	-	1

Account 371	F128	0	0	0	-	-	-	-	-	-	-	1.000000	1
Account 372	F129	0	0	0	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	1
Account 373	F130	0	0	0	-	-	-	-	-	-	-	1.000000	1
Account 581 thru 587 & 591 thru 597	F131	0	0	0	0.615714	0.150324	0.130366	0.047713	0.014089	0.036007	0.005788	0.005788	1
Account 364 + 365	F132	0	0	0	0.608865	0.139182	0.150397	0.057367	-	0.043239	0.000951	0.000951	1
Account 366 + 367	F133	0	0	0	0.696589	0.140048	0.097243	0.037092	-	0.027957	0.001070	0.001070	1
Account 364 + 365 + 369 (OH)	F134	0	0	0	0.632787	0.158754	0.125582	0.047090	-	0.035016	0.000770	0.000770	1
Account 366 + 367 + 369 (UG)	F135	0	0	0	0.687047	0.161698	0.096926	0.034234	-	0.019354	0.000741	0.000741	1
Account 902 + 903 + 904	F136	0	0	0	0.783290	0.159404	0.008900	0.003933	0.000280	0.030758	0.013433	0.013433	1
Total O & M Expense	F137	0	0	0	0.431493	0.132734	0.205164	0.081883	0.109984	0.036381	0.002361	0.002361	1
Generation O & M Exp	F137G	0	0	0	0.396304	0.130334	0.221068	0.088868	0.125103	0.036723	0.001600	0.001600	0
Transmission O & M Exp	F137T	3	4	5	0.435415	0.128929	0.208591	0.082557	0.106789	0.035828	0.001892	0.001892	1
Distribution O & M Exp	F137D	0	0	0	0.615714	0.150324	0.130366	0.047713	0.014089	0.036007	0.005788	0.005788	0
Retail O & M Exp (Customer)	F137C	0	0	0	0.783738	0.158340	0.008779	0.003607	0.000255	0.031307	0.013973	0.013973	0
Misc & Customer O & M Exp	F137Co	0	0	0	0.580153	0.141308	0.139040	0.051631	0.048157	0.034686	0.005024	0.005024	0
GTD O&M Exp (less fuel, purchased p & wheeling)	F138	0	0	0	0.423735	0.132366	0.208576	0.083453	0.113177	0.036457	0.002236	0.002236	0
Generation O & M Exp (less fuel & purchased power)	F138G	0	0	0	0.444193	0.124006	0.203991	0.080692	0.108154	0.037895	0.001068	0.001068	0
Transmission O & M Exp - (less wheeling exp)	F138T	0	0	0	0.435415	0.128929	0.208591	0.082557	0.106789	0.035828	0.001892	0.001892	0
Distribution O & M Exp	F138D	0	0	0	0.615714	0.150324	0.130366	0.047713	0.014089	0.036007	0.005788	0.005788	0
Retail O & M Exp (Customer)	F138C	0	0	0	0.783738	0.158340	0.008779	0.003607	0.000255	0.031307	0.013973	0.013973	0
Common O & M Exp	F138Co	0	0	0	0.580153	0.141308	0.139040	0.051631	0.048157	0.034686	0.005024	0.005024	0
Revenue Requirement Before Rev Credits	F140	0	0	0	0.454521	0.135700	0.194015	0.076758	0.097817	0.038231	0.002959	0.002959	0
Revenue Requirement Before Rev Credits	F140G	0	0	0	0.402002	0.129589	0.219029	0.087893	0.123086	0.036863	0.001539	0.001539	0
Revenue Requirement Before Rev Credits	F140T	0	0	0	0.422375	0.129903	0.212837	0.085155	0.111429	0.036593	0.001708	0.001708	0
Revenue Requirement Before Rev Credits	F140D	0	0	0	0.613580	0.160338	0.117909	0.041304	0.012582	0.046710	0.007576	0.007576	0
Revenue Requirement Before Rev Credits	F140C	0	0	0	0.790473	0.159432	(0.000805)	0.003795	0.000232	0.031737	0.015135	0.015135	0
Revenue Requirement Before Rev Credits	F140Co	0	0	0	0.580151	0.141308	0.139041	0.051632	0.048158	0.034686	0.005024	0.005024	0
Firm Revenues	F141	0	0	0	0.433893	0.143687	0.209976	0.078594	0.095573	0.036114	0.002163	0.002163	0

FERC Account Allocated Amount From Cost Study

Indicator	Actual 12 Months Ended June 2022	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51- 54, 57
500CAGW	718	-2509	-1102	-313	-516	-205	-276	-95	-3
500JBG	7,518,244	3001639	1318639	374159	617539	244714	329832	113388	3368
500SG	2,518,383	14680	6449	1830	3020	1197	1613	555	16
512JBG	16,126,338	5410208	2376738	674391	1113063	441077	594495	204372	6071
512SG	215,139	7130	3132	889	1467	581	784	269	8
535SG-P	13,054,351	723009	317623	90124	148748	58945	79447	27312	811
535SG-U	8,757,530	233878	102744	29153	48117	19067	25699	8835	262
545SG-P	2,254,675	248158	109017	30933	51055	20232	27269	9374	278
545SG-U	441,325	71258	31304	8882	14660	5809	7830	2692	80
548CAGW	2,193,135	1657983	728362	206670	341103	135170	182186	62631	1860
548SG	3,144,930	33456	14697	4170	6883	2728	3676	1264	38
553CAGW	741,981	1076461	472896	134183	221464	87760	118286	40664	1208
553SG	378,847	1310230	575592	163322	269559	106819	143973	49494	1470
557SG	29,169,809	2841533	1248303	354202	584600	231661	312239	107340	3189
560SG	23,738,571	1045609	436513	136227	224202	90058	118325	38569	1715
571SG	15,855,888	1773602	740430	231074	380301	152760	200707	65423	2909
580SNPD	40,594,481	1228545	756432	184680	160160	58618	17308	44237	7110
580WA	1,910,543	1228545	756432	184680	160160	58618	17308	44237	7110
593SNPD	18,874,295	10215315	6464118	1621725	1282862	481043	0	357701	7865
593WA	7,083,375	10215315	6464118	1621725	1282862	481043	0	357701	7865
903CN	25,927,490	3326891	2574339	538880	30170	13556	204	109066	60676
903WA	949,288	3326891	2574339	538880	30170	13556	204	109066	60676
908CN	3,578,077	380106	299540	56300	2896	180	3	13905	7283
908WA	164,915	380106	299540	56300	2896	180	3	13905	7283
935SO	2,306,308	1902265	933072	265604	336844	130260	149997	79485	7001
935WA	522	1902265	933072	265604	336844	130260	149997	79485	7001

Schedule Allocation Factor (Sch Allocation / Total)

Indicator	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51- 54, 57
500CAGW	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
500JBG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
500SG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
512JBG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
512SG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
535SG-P	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
535SG-U	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
545SG-P	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
545SG-U	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
548CAGW	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
548SG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
553CAGW	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
553SG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
557SG	1	0.4393	0.1247	0.2057	0.0815	0.1099	0.0378	0.0011
560SG	1	0.4175	0.1303	0.2144	0.0861	0.1132	0.0369	0.0016
571SG	1	0.4175	0.1303	0.2144	0.0861	0.1132	0.0369	0.0016
580SNPD	1	0.6157	0.1503	0.1304	0.0477	0.0141	0.0360	0.0058
580WA	1	0.6157	0.1503	0.1304	0.0477	0.0141	0.0360	0.0058
593SNPD	1	0.6328	0.1588	0.1256	0.0471	0.0000	0.0350	0.0008
593WA	1	0.6328	0.1588	0.1256	0.0471	0.0000	0.0350	0.0008
903CN	1	0.7738	0.1620	0.0091	0.0041	0.0001	0.0328	0.0182
903WA	1	0.7738	0.1620	0.0091	0.0041	0.0001	0.0328	0.0182
908CN	1	0.7880	0.1481	0.0076	0.0005	0.0000	0.0366	0.0192
908WA	1	0.7880	0.1481	0.0076	0.0005	0.0000	0.0366	0.0192
935SO	1	0.4905	0.1396	0.1771	0.0685	0.0789	0.0418	0.0037
935WA	1	0.4905	0.1396	0.1771	0.0685	0.0789	0.0418	0.0037

FERC Account Allocated Labor (Labor by FERC Account * JAM Factor * Sch Allocation Factor)

Indicator	WA Allocation Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
500CAGW	0.153	110	48	14	23	9	12	4	0
500JBG	0.039	290,645	127,682	36,229	59,795	23,695	31,937	10,979	326
500SG	0.083	209,681	92,114	26,137	43,138	17,095	23,041	7,921	235
512JBG	0.039	623,421	273,873	77,710	128,259	50,826	68,504	23,550	700
512SG	0.083	17,912	7,869	2,233	3,685	1,460	1,968	677	20
535SG-P	0.090	1,176,121	516,677	146,605	241,968	95,885	129,237	44,428	1,320
535SG-U	0.103	904,208	397,224	112,711	186,026	73,717	99,358	34,157	1,015
545SG-P	0.090	203,133	89,238	25,321	41,791	16,561	22,321	7,673	228
545SG-U	0.103	45,566	20,018	5,680	9,375	3,715	5,007	1,721	51
548CAGW	0.153	334,894	147,121	41,745	68,899	27,303	36,799	12,651	376
548SG	0.083	261,847	115,031	32,640	53,871	21,348	28,773	9,891	294
553CAGW	0.153	113,301	49,774	14,123	23,310	9,237	12,450	4,280	127
553SG	0.083	31,543	13,857	3,932	6,489	2,572	3,466	1,192	35
557SG	0.083	2,428,680	1,066,934	302,739	499,662	198,002	266,873	91,744	2,725
560SG	0.083	1,976,475	825,123	257,505	423,801	170,233	223,665	72,906	3,241
571SG	0.083	1,320,162	551,131	171,997	283,073	113,705	149,394	48,697	2,165
580SNPD	0.070	2,856,960	1,759,069	429,469	372,449	136,315	40,250	102,871	16,535
580WA	1.000	1,910,543	1,176,347	287,200	249,069	91,159	26,917	68,793	11,057
593SNPD	0.070	1,328,336	840,554	210,879	166,815	62,552	-	46,513	1,023
593WA	1.000	7,083,375	4,482,267	1,124,516	889,546	333,559	-	248,033	5,454
903CN	0.050	1,305,722	1,010,364	211,497	11,841	5,320	80	42,806	23,814
903WA	1.000	949,288	734,556	153,763	8,609	3,868	58	31,121	17,313
908CN	0.050	180,194	142,001	26,689	1,373	85	1	6,592	3,452
908WA	1.000	164,915	129,960	24,426	1,256	78	1	6,033	3,160
935SO	0.082	188,817	92,616	26,364	33,435	12,930	14,889	7,890	695
935WA	1.000	522	256	73	92	36	41	22	2
Total		25,906,369	14,661,705	3,752,198	3,807,652	1,471,264	1,185,042	933,144	95,364
Labor Allocation Factor		1.00	0.57	0.14	0.15	0.06	0.05	0.04	0.00