

Exhibit No. __ (CCP-9)
Docket No. UE-100749
Witness: C. Craig Paice

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power

Respondent.

Docket No. UE-100749

PACIFICORP

EXHIBIT OF C. CRAIG PAICE

**Functionalized Results of Operation - 12 Months Ended December 31, 2009
Class Cost of Service Detail & Allocation Factors
12 Months Ended December 31, 2009**

November 2010

**PacifiCorp
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**DECEMBER 2009 West Control Area
AMA
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	WASHINGTON						
	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1	271,765,425	182,567,550	31,617,567	57,580,308	45,139,785	8,864,559	3,575,964
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	36,311,601	28,188,049	8,123,552	-	-	-	-
5	11,380,929	5,180,548	7,396,815	(1,196,433)	1,054,279	788,905	(3,039,618)
6	319,457,955	215,936,147	47,137,933	56,383,874	46,194,065	9,653,464	536,346
7							
8	Operating Expenses:						
9	Steam Production	50,936,004	50,936,004	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	6,365,130	6,365,130	-	-	-	-
12	Other Power Supply	108,031,041	108,031,041	-	-	-	-
13	Transmission	29,263,657	-	29,263,657	-	-	-
14	Distribution	13,720,082	-	-	13,720,082	-	-
15	Customer Accounts	8,088,175	-	-	8,088,175	8,088,175	-
16	Customer Service	565,457	-	-	565,457	565,457	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	10,594,120	4,445,252	1,978,238	4,170,629	3,241,584	153,531
19							
20	Total O & M Expenses	227,563,666	169,777,428	31,241,895	26,544,343	16,961,665	8,807,163
21							
22	Depreciation	36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782
23	Amortization Expense	3,665,152	2,544,426	370,409	750,316	377,888	372,428
24	Taxes Other Than Income	17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	133,109
25	Income Taxes - Federal	(25,233,075)	(22,628,881)	(1,745,867)	(858,326)	(380,896)	(162,839)
26	Income Taxes - State	-	-	-	-	-	-
27	Income Taxes - Def Net	26,200,858	21,615,521	2,702,498	1,882,839	1,671,247	211,592
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	(853,660)	(901,985)	183	48,142	14,137	34,005
30							
31	Total Operating Expenses	284,878,395	196,376,076	41,275,864	47,226,455	37,245,292	9,520,240
32							
33	Operating Revenue for Return	34,579,560	19,560,071	5,862,069	9,157,419	8,948,772	133,224
34							
35	Rate Base:						
36	Electric Plant in Service	1,405,766,404	695,999,676	269,592,643	440,174,085	430,087,036	10,087,049
37	Plant Held for Future Use	37,310	37,310	-	-	-	-
38	Misc Deferred Debits	19,149,091	15,770,723	1,065,143	2,313,225	77,920	2,614,886
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	(0)	(0)	(0)	(0)	(0)	(0)
42	Fuel Stock	3,524,551	3,524,551	-	-	-	-
43	Material & Supplies	7,775,703	6,258,267	43,724	1,473,711	1,473,711	-
44	Working Capital	11,169,894	7,926,738	1,661,960	1,581,196	1,111,299	446,452
45	Weatherization Loans	2,046,741	-	-	2,046,741	-	2,046,741
46	Miscellaneous Rate Base	(0)	(0)	-	-	-	-
47							
48	Total Electric Plant	1,449,469,693	729,517,266	272,363,470	447,588,957	432,749,966	13,148,388
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	(487,107,989)	(195,956,708)	(109,486,510)	(181,664,770)	(181,190,028)	(474,742)
52	Accum Prov For Amort	(34,606,345)	(16,765,473)	(4,617,708)	(13,223,164)	(6,887,574)	(6,335,590)
53	Accum Def Income Taxes	(140,762,417)	(71,350,720)	(26,187,723)	(43,223,974)	(42,852,623)	(371,351)
54	Unamortized ITC	(952,367)	(478,124)	(183,004)	(291,239)	(291,239)	-
55	Customer Adv for Const	(311,357)	-	(57,805)	(253,553)	(253,553)	(0)
56	Customer Service Deposits	(2,980,496)	-	-	(2,980,496)	-	(2,980,496)
57	Misc. Rate Base Deductions	(7,648,837)	(6,527,778)	(432,602)	(688,457)	(688,457)	-
58							
59	Total Rate Base Deductions	(674,369,809)	(291,078,803)	(140,965,353)	(242,325,653)	(232,163,475)	(10,162,178)
60							
61	Total Rate Base	775,099,885	438,438,463	131,398,117	205,263,305	200,586,492	2,986,210
62							
63	Return on Rate Base	4.461%	4.461%	4.461%	4.461%	4.461%	4.461%
64							
65	Return on Equity	3.151%	3.151%	3.151%	3.151%	3.151%	3.151%
66							
67	100 Basis Points in Equity:	4,038,270	2,284,264	684,584	1,069,422	1,045,056	15,558
68	Revenue Requirement Impact	6,212,724	3,514,253	1,053,206	1,645,264	1,607,778	23,936
69	Rate Base Decrease	(81,052,274)	(45,847,555)	(13,740,314)	(21,464,405)	(20,975,350)	(312,268)

Description of Account Summary:
 DECEMBER 2009 West Control Area
 AMA

WASHINGTON

			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
<u>FERC</u>	<u>BUSINESS</u>	<u>PITA</u>	<u>WASHINGTON</u>						
<u>ACCT</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
70	Sales to Ultimate Customers								
71	440	Residential Sales		0	(0)	(0)	(0)	(0)	(0)
72		S	118,564,883	182,567,550	31,617,567	57,580,308	45,139,785	8,864,559	3,575,964
73									
74			118,564,883	182,567,550	31,617,567	57,580,308	45,139,785	8,864,559	3,575,964
75									
76	442	Commercial & Industrial Sales							
77		S	151,921,418						
78		P SE	-	-	-	-	-	-	-
79		PT SG	-	-	-	-	-	-	-
80									
81									
82			151,921,418	-	-	-	-	-	-
83									
84	444	Public Street & Highway Lighting							
85		S	1,279,124						
86		SO	-						
87			1,279,124	-	-	-	-	-	-
88									
89	445	Other Sales to Public Authority							
90		S	-						
91									
92			-	-	-	-	-	-	-
93									
94	448	Interdepartmental							
95		DPW S	-	-	-	-	-	-	-
96		GP SO	-	-	-	-	-	-	-
97			-	-	-	-	-	-	-
98									
99	Total Sales to Ultimate Customers		271,765,425	182,567,550	31,617,567	57,580,308	45,139,785	8,864,559	3,575,964
100									
101									
102									
103	447	Sales for Resale							
104		WSF S	-	-	-	-	-	-	-
105		WSF CAGW	-	-	-	-	-	-	-
106			-	-	-	-	-	-	-
107									
108	447NPC	Sales for Resale - NPC							
109		WSF SG	-	-	-	-	-	-	-
110		WSF SE	-	-	-	-	-	-	-
111		WSF DGP	-	-	-	-	-	-	-
112		WSF CAGW	36,311,601	28,188,049	8,123,552	-	-	-	-
113		WSF CAGE	-	-	-	-	-	-	-
114		WSF CAEW	-	-	-	-	-	-	-
115		WSF CAEE	-	-	-	-	-	-	-
116			36,311,601	28,188,049	8,123,552	-	-	-	-
117									
118		Total Sales for Resale	36,311,601	28,188,049	8,123,552	-	-	-	-
119									
120	449	Provision for Rate Refund							
121		WSF S	-	-	-	-	-	-	-
122		WSF SG	-	-	-	-	-	-	-
123									
124									
125									
126									
127	Total Sales from Electricity		308,077,025	210,755,599	39,741,119	57,580,308	45,139,785	8,864,559	3,575,964
128	450	Forfeited Discounts & Interest							
129		CUST S	569,746	-	-	569,746	-	569,746	-
130		CUST SO	-	-	-	-	-	-	-
131			569,746	-	-	569,746	-	569,746	-
132									
133	451	Misc Electric Revenue							
134		CUST S	217,195	-	-	217,195	-	217,195	-
135		GP SG	-	-	-	-	-	-	-
136		GP SO	454	228	84	142	139	4	-
137			217,649	228	84	217,337	139	217,199	-
138									
139	453	Water Sales							
140		P CAGW	-	-	-	-	-	-	-
141		P CAGE	-	-	-	-	-	-	-
142		P JBG	-	-	-	-	-	-	-
143		P SG	-	-	-	-	-	-	-
144			-	-	-	-	-	-	-
145									
146	454	Rent of Electric Property							
147		DPW S	976,497	-	-	976,497	976,497	-	-
148		T CAGW	155,208	-	155,208	-	-	-	-
149		T CAGE	-	-	-	-	-	-	-
150		T JBG	724	-	724	-	-	-	-
151		T SG	72,747	-	72,747	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
152	GP	SO	253,981	127,650	46,806	79,525	77,565	1,960	-
153			1,459,157	127,650	275,485	1,056,022	1,054,062	1,960	-
154									
155									
156									
157	456	Other Electric Revenue							
158		DMSC S	(3,052,188)	-	-	(3,052,188)	-	-	(3,052,188)
159		CUST CAGE	-	-	-	-	-	-	-
160		OTHSGR CAGW	6,172,144	2,561,662	3,610,482	-	-	-	-
161		OTHSGR SO	12,826	130	47	12,649	78	-	12,570
162		OTHSGR SG	1,370,295	568,722	801,573	-	-	-	-
163		OTHSGR JBG	212,144	88,047	124,097	-	-	-	-
164		OTHSGR WRG	3,870,574	1,606,428	2,264,146	-	-	-	-
165		OTHSGR WRE	548,582	227,681	320,901	-	-	-	-
166		WSF CAEW	-	-	-	-	-	-	-
167		WSF CAEE	-	-	-	-	-	-	-
168			9,134,377	5,052,670	7,121,246	(3,039,539)	78	-	(3,039,618)
169									
170		Total Other Electric Revenues	11,380,929	5,180,548	7,396,815	(1,196,433)	1,054,279	788,905	(3,039,618)
171									
172		Total Electric Operating Revenues	319,457,955	215,936,147	47,137,933	56,383,874	46,194,065	9,653,464	536,346
173									
174		Summary of I							
175			270,476,675	182,567,550	31,617,567	56,291,558	46,116,282	9,651,500	523,776
176			212,868	88,047	124,821	-	-	-	-
177			-	-	-	-	-	-	-
178			267,261	128,008	46,937	92,316	77,783	1,963	12,570
179			1,443,041	568,722	874,320	-	-	-	-
180			-	-	-	-	-	-	-
181			-	-	-	-	-	-	-
182			42,638,953	30,749,711	11,889,242	-	-	-	-
183			-	-	-	-	-	-	-
184			3,870,574	1,606,428	2,264,146	-	-	-	-
185			548,582	227,681	320,901	-	-	-	-
186		Total Electric Operating Revenues	319,457,955	215,936,147	47,137,933	56,383,874	46,194,065	9,653,464	536,346
187		Miscellaneous Revenues							
188	41160	Gain on Sale of Utility Plant - CR							
189		DPW S	-	-	-	-	-	-	-
190		T SG	-	-	-	-	-	-	-
191		G SO	-	-	-	-	-	-	-
192		T DGU	-	-	-	-	-	-	-
193		P DGP	-	-	-	-	-	-	-
194			-	-	-	-	-	-	-
195									
196	41170	Loss on Sale of Utility Plant							
197		DPW S	-	-	-	-	-	-	-
198		T CAGW	-	-	-	-	-	-	-
199		T CAGE	-	-	-	-	-	-	-
200		T SG	-	-	-	-	-	-	-
201			-	-	-	-	-	-	-
202									
203	4118	Gain from Emission Allowances							
204		P S	(845,534)	(845,534)	-	-	-	-	-
205		P CAEW	-	-	-	-	-	-	-
206		P CAEE	-	-	-	-	-	-	-
207		P SE	(0)	(0)	-	-	-	-	-
208			(845,534)	(845,534)	-	-	-	-	-
209									
210	41181	Gain from Disposition of NOX Credits							
211		P SE	-	-	-	-	-	-	-
212			-	-	-	-	-	-	-
213									
214	4194	Impact Housing Interest Income							
215		P DGU	-	-	-	-	-	-	-
216			-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
217									
218	421	(Gain) / Loss on Sale of Utility Plant							
219		DPW S	13,846	-	-	13,846	13,846	-	-
220		T DGP	-	-	-	-	-	-	-
221		T DGU	-	-	-	-	-	-	-
222		PTD CN	-	-	-	-	-	-	-
223		PTD SO	953	478	183	291	291	-	-
224		P CAGW	(56,930)	(56,930)	-	-	-	-	-
225		P CAGE	-	-	-	-	-	-	-
226		P SG	-	-	-	-	-	-	-
227			(42,131)	(56,451)	183	14,137	14,137	-	-
228									
229		Total Miscellaneous Revenues	(887,665)	(901,985)	183	14,137	14,137	-	-
230		Miscellaneous Expenses							
231	4311	Interest on Customer Deposits							
232		CUST S	34,005	-	-	34,005	-	34,005	-
233			34,005	-	-	34,005	-	34,005	-
234		Total Miscellaneous Expenses	34,005	-	-	34,005	-	34,005	-
235									
236		Net Misc Revenue and Expense	(853,660)	(901,985)	183	48,142	14,137	34,005	-
237									
238	500	Operation Supervision & Engineering							
239		P SG	18	18	-	-	-	-	-
240		P CAGW	3,784	3,784	-	-	-	-	-
241		P CAGE	-	-	-	-	-	-	-
242		P JBG	3,835,801	3,835,801	-	-	-	-	-
243		P CAGE	-	-	-	-	-	-	-
244			3,839,603	3,839,603	-	-	-	-	-
245									
246	501	Fuel Related							
247		P SE	2,399	2,399	-	-	-	-	-
248		P SE	-	-	-	-	-	-	-
249		P SE	-	-	-	-	-	-	-
250		P CAGW	170,058	170,058	-	-	-	-	-
251		P CAGE	-	-	-	-	-	-	-
252		P CAEW	-	-	-	-	-	-	-
253		P CAEE	-	-	-	-	-	-	-
254		P JBE	154,487	154,487	-	-	-	-	-
255		P CAEE	-	-	-	-	-	-	-
256		P JBG	-	-	-	-	-	-	-
257			326,944	326,944	-	-	-	-	-
258									
259	501NPC	Fuel Related							
260		P SE	-	-	-	-	-	-	-
261		P SE	-	-	-	-	-	-	-
262		P SE	-	-	-	-	-	-	-
263		P CAGW	-	-	-	-	-	-	-
264		P CAGE	-	-	-	-	-	-	-
265		P CAEW	38,374,864	38,374,864	-	-	-	-	-
266		P CAEE	-	-	-	-	-	-	-
267		P JBE	-	-	-	-	-	-	-
268		P CAEE	-	-	-	-	-	-	-
269		P JBG	-	-	-	-	-	-	-
270			38,374,864	38,374,864	-	-	-	-	-
271									
272		Total Fuel Related	38,701,808	38,701,808	-	-	-	-	-
273									
274	502	Steam Expenses							
275		P SG	-	-	-	-	-	-	-
276		P CAGW	174,107	174,107	-	-	-	-	-
277		P CAGE	-	-	-	-	-	-	-
278		P JBG	837,923	837,923	-	-	-	-	-
279		P CAGE	-	-	-	-	-	-	-
280			1,012,030	1,012,030	-	-	-	-	-
281									
282	503	Steam From Other Sources							
283		P SE	-	-	-	-	-	-	-
284		P CAEW	-	-	-	-	-	-	-
285		P CAEE	-	-	-	-	-	-	-
286			-	-	-	-	-	-	-
287									
288	503NPC	Steam From Other Sources-NPC							
289		P SE	-	-	-	-	-	-	-
290		P CAEW	-	-	-	-	-	-	-
291		P CAEE	-	-	-	-	-	-	-
292			-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
293									
294	505	Electric Expenses							
295	P	SG	-	-	-	-	-	-	-
296	P	CAGW	4,590	4,590	-	-	-	-	-
297	P	CAGE	-	-	-	-	-	-	-
298	P	JBG	1,428	1,428	-	-	-	-	-
299	P	CAGE	-	-	-	-	-	-	-
300			6,018	6,018	-	-	-	-	-
301									
302	506	Misc. Steam Expense							
303	P	SG	3,794	3,794	-	-	-	-	-
304	P	SE	-	-	-	-	-	-	-
305	P	CAGW	321,811	321,811	-	-	-	-	-
306	P	CAGE	-	-	-	-	-	-	-
307	P	JBG	(3,150,745)	(3,150,745)	-	-	-	-	-
308	P	CAGE	-	-	-	-	-	-	-
309			(2,825,140)	(2,825,140)	-	-	-	-	-
310									
311	507	Rents							
312	P	SG	-	-	-	-	-	-	-
313	P	CAGW	4,788	4,788	-	-	-	-	-
314	P	CAGE	-	-	-	-	-	-	-
315	P	JBG	34,398	34,398	-	-	-	-	-
316	P	CAGE	-	-	-	-	-	-	-
317			39,186	39,186	-	-	-	-	-
318									
319	510	Maint Supervision & Engineering							
320	P	SG	-	-	-	-	-	-	-
321	P	CAGW	57,660	57,660	-	-	-	-	-
322	P	CAGE	-	-	-	-	-	-	-
323	P	JBG	119,684	119,684	-	-	-	-	-
324	P	CAGE	-	-	-	-	-	-	-
325			177,344	177,344	-	-	-	-	-
326									
327									
328									
329	511	Maintenance of Structures							
330	P	SG	-	-	-	-	-	-	-
331	P	CAGW	75,371	75,371	-	-	-	-	-
332	P	CAGE	-	-	-	-	-	-	-
333	P	JBG	1,697,495	1,697,495	-	-	-	-	-
334	P	CAGE	-	-	-	-	-	-	-
335			1,772,866	1,772,866	-	-	-	-	-
336									
337	512	Maintenance of Boiler Plant							
338	P	SG	(7)	(7)	-	-	-	-	-
339	P	CAGW	566,762	566,762	-	-	-	-	-
340	P	CAGE	-	-	-	-	-	-	-
341	P	JBG	5,111,779	5,111,779	-	-	-	-	-
342	P	CAGE	-	-	-	-	-	-	-
343			5,678,534	5,678,534	-	-	-	-	-
344									
345	513	Maintenance of Electric Plant							
346	P	SG	-	-	-	-	-	-	-
347	P	CAGW	67,351	67,351	-	-	-	-	-
348	P	CAGE	-	-	-	-	-	-	-
349	P	JBG	1,763,736	1,763,736	-	-	-	-	-
350	P	CAGE	-	-	-	-	-	-	-
351			1,831,087	1,831,087	-	-	-	-	-
352									
353	514	Maintenance of Misc. Steam Plant							
354	P	SG	-	-	-	-	-	-	-
355	P	CAGW	87,430	87,430	-	-	-	-	-
356	P	CAGE	-	-	-	-	-	-	-
357	P	JBG	615,238	615,238	-	-	-	-	-
358	P	CAGE	-	-	-	-	-	-	-
359			702,668	702,668	-	-	-	-	-
360									
361		Total Steam Power Generation	50,936,004	50,936,004	-	-	-	-	-
362	517	Operation Super & Engineering							
363	P	SG	-	-	-	-	-	-	-
364									
365									
366	518	Nuclear Fuel Expense							
367	P	SE	-	-	-	-	-	-	-
368									
369									
370									

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
371	519	Coolants and Water								
372		P	SG	-	-	-	-	-	-	-
373				-	-	-	-	-	-	-
374										
375	520	Steam Expenses								
376		P	SG	-	-	-	-	-	-	-
377				-	-	-	-	-	-	-
378										
379										
380										
381	523	Electric Expenses								
382		P	SG	-	-	-	-	-	-	-
383				-	-	-	-	-	-	-
384										
385	524	Misc. Nuclear Expenses								
386		P	SG	-	-	-	-	-	-	-
387				-	-	-	-	-	-	-
388										
389	528	Maintenance Super & Engineering								
390		P	SG	-	-	-	-	-	-	-
391				-	-	-	-	-	-	-
392										
393	529	Maintenance of Structures								
394		P	SG	-	-	-	-	-	-	-
395				-	-	-	-	-	-	-
396										
397	530	Maintenance of Reactor Plant								
398		P	SG	-	-	-	-	-	-	-
399				-	-	-	-	-	-	-
400										
401	531	Maintenance of Electric Plant								
402		P	SG	-	-	-	-	-	-	-
403				-	-	-	-	-	-	-
404										
405	532	Maintenance of Misc Nuclear								
406		P	SG	-	-	-	-	-	-	-
407				-	-	-	-	-	-	-
408										
409		Total Nuclear Power Generation		-	-	-	-	-	-	-
410										
411	535	Operation Super & Engineering								
412		P	DGP	-	-	-	-	-	-	-
413		P	CAGW	-	-	-	-	-	-	-
414		P	CAGE	-	-	-	-	-	-	-
415		P	CAGW	1,811,604	1,811,604	-	-	-	-	-
416		P	CAGE	-	-	-	-	-	-	-
417				1,811,604	1,811,604	-	-	-	-	-
418										
419	536	Water For Power								
420		P	DGP	-	-	-	-	-	-	-
421		P	CAGW	-	-	-	-	-	-	-
422		P	CAGE	-	-	-	-	-	-	-
423		P	CAGW	55,747	55,747	-	-	-	-	-
424		P	CAGE	-	-	-	-	-	-	-
425				55,747	55,747	-	-	-	-	-
426										
427	537	Hydraulic Expenses								
428		P	DGP	-	-	-	-	-	-	-
429		P	CAGW	-	-	-	-	-	-	-
430		P	CAGE	-	-	-	-	-	-	-
431		P	CAGW	694,705	694,705	-	-	-	-	-
432		P	CAGE	-	-	-	-	-	-	-
433				694,705	694,705	-	-	-	-	-
434										
435	538	Electric Expenses								
436		P	DGP	-	-	-	-	-	-	-
437		P	CAGW	-	-	-	-	-	-	-
438		P	CAGE	-	-	-	-	-	-	-
439		P	CAGW	-	-	-	-	-	-	-
440		P	CAGE	-	-	-	-	-	-	-
441				-	-	-	-	-	-	-
442										
443	539	Misc. Hydro Expenses								
444		P	DGP	-	-	-	-	-	-	-
445		P	CAGW	-	-	-	-	-	-	-
446		P	CAGE	-	-	-	-	-	-	-
447		P	CAGW	2,561,187	2,561,187	-	-	-	-	-
448		P	CAGE	-	-	-	-	-	-	-
449				2,561,187	2,561,187	-	-	-	-	-
450										
451	540	Rents (Hydro Generation)								
452		P	DGP	-	-	-	-	-	-	-
453		P	CAGW	-	-	-	-	-	-	-
454		P	CAGE	-	-	-	-	-	-	-
455		P	CAGW	39,846	39,846	-	-	-	-	-
456		P	CAGE	-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
457			39,846	39,846	-	-	-	-	-
458									
459	541	Maint Supervision & Engineering							
460	P	DGP	-	-	-	-	-	-	-
461	P	CAGW	-	-	-	-	-	-	-
462	P	CAGE	-	-	-	-	-	-	-
463	P	CAGW	18,632	18,632	-	-	-	-	-
464	P	CAGE	-	-	-	-	-	-	-
465			18,632	18,632	-	-	-	-	-
466									
467	542	Maintenance of Structures							
468	P	DGP	-	-	-	-	-	-	-
469	P	CAGW	-	-	-	-	-	-	-
470	P	CAGE	-	-	-	-	-	-	-
471	P	CAGW	241,279	241,279	-	-	-	-	-
472	P	CAGE	-	-	-	-	-	-	-
473			241,279	241,279	-	-	-	-	-
474									
475									
476									
477									
478	543	Maintenance of Dams & Waterways							
479	P	DGP	-	-	-	-	-	-	-
480	P	CAGW	-	-	-	-	-	-	-
481	P	CAGE	-	-	-	-	-	-	-
482	P	CAGW	254,380	254,380	-	-	-	-	-
483	P	CAGE	-	-	-	-	-	-	-
484			254,380	254,380	-	-	-	-	-
485									
486	544	Maintenance of Electric Plant							
487	P	DGP	-	-	-	-	-	-	-
488	P	CAGW	-	-	-	-	-	-	-
489	P	CAGE	-	-	-	-	-	-	-
490	P	CAGW	258,646	258,646	-	-	-	-	-
491	P	CAGE	-	-	-	-	-	-	-
492			258,646	258,646	-	-	-	-	-
493									
494	545	Maintenance of Misc. Hydro Plant							
495	P	DGP	-	-	-	-	-	-	-
496	P	CAGW	-	-	-	-	-	-	-
497	P	CAGE	-	-	-	-	-	-	-
498	P	CAGW	429,103	429,103	-	-	-	-	-
499	P	CAGE	-	-	-	-	-	-	-
500			429,103	429,103	-	-	-	-	-
501									
502		Total Hydraulic Power Generation	6,365,130	6,365,130	-	-	-	-	-
503									
504	546	Operation Super & Engineering							
505	P	SG	-	-	-	-	-	-	-
506	P	SE	-	-	-	-	-	-	-
507	P	CAGW	18,440	18,440	-	-	-	-	-
508	P	CAGE	-	-	-	-	-	-	-
509	P	CAGE	-	-	-	-	-	-	-
510			18,440	18,440	-	-	-	-	-
511									
512	547	Fuel							
513	P	SE	-	-	-	-	-	-	-
514	P	CAEW	-	-	-	-	-	-	-
515	P	CAEE	-	-	-	-	-	-	-
516	P	SSECT	-	-	-	-	-	-	-
517			-	-	-	-	-	-	-
518									
519	547NPC	Fuel-NPC							
520	P	SE	-	-	-	-	-	-	-
521	P	CAEW	41,514,540	41,514,540	-	-	-	-	-
522	P	CAEE	-	-	-	-	-	-	-
523	P	SSECT	-	-	-	-	-	-	-
524			41,514,540	41,514,540	-	-	-	-	-
525									

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
526	548	Generation Expense								
527		P	SG	1,020	1,020	-	-	-	-	-
528		P	CAGW	2,115,403	2,115,403	-	-	-	-	-
529		P	CAGE	-	-	-	-	-	-	-
530		P	CAGE	-	-	-	-	-	-	-
531				2,116,423	2,116,423	-	-	-	-	-
532										
533	549	Miscellaneous Other								
534		P	SG	114,452	114,452	-	-	-	-	-
535		P	CAGW	2,208,140	2,208,140	-	-	-	-	-
536		P	CAGE	-	-	-	-	-	-	-
537		P	CAGE	-	-	-	-	-	-	-
538				2,322,592	2,322,592	-	-	-	-	-
539										
540										
541										
542										
543	550	Maint Supervision & Engineering								
544		P	SG	(550)	(550)	-	-	-	-	-
545		P	CAGW	312,415	312,415	-	-	-	-	-
546		P	CAGE	-	-	-	-	-	-	-
547		P	CAGE	-	-	-	-	-	-	-
548				311,865	311,865	-	-	-	-	-
549										
550	551	Maint Supervision & Engineering								
551		P	SG	-	-	-	-	-	-	-
552		P	CAGW	-	-	-	-	-	-	-
553		P	CAGE	-	-	-	-	-	-	-
554				-	-	-	-	-	-	-
555										
556	552	Maintenance of Structures								
557		P	SG	-	-	-	-	-	-	-
558		P	CAGW	2,411	2,411	-	-	-	-	-
559		P	CAGE	-	-	-	-	-	-	-
560		P	CAGE	-	-	-	-	-	-	-
561				2,411	2,411	-	-	-	-	-
562										
563	553	Maint of Generation & Electric Plant								
564		P	SG	-	-	-	-	-	-	-
565		P	CAGW	652,279	652,279	-	-	-	-	-
566		P	CAGE	-	-	-	-	-	-	-
567		P	CAGE	-	-	-	-	-	-	-
568				652,279	652,279	-	-	-	-	-
569										
570	554	Maintenance of Misc. Other								
571		P	SG	-	-	-	-	-	-	-
572		P	CAGW	40,158	40,158	-	-	-	-	-
573		P	CAGE	-	-	-	-	-	-	-
574		P	CAGE	-	-	-	-	-	-	-
575				40,158	40,158	-	-	-	-	-
576										
577		Total Other Power Generation		46,978,709	46,978,709	-	-	-	-	-
578										
579										
580	555	Purchased Power								
581		P	S	-	-	-	-	-	-	-
582		P	CAEW	-	-	-	-	-	-	-
583		P	CAGW	-	-	-	-	-	-	-
584				-	-	-	-	-	-	-
585	555NPC	Purchased Power-NPC								
586		P	SG	-	-	-	-	-	-	-
587		P	SE	-	-	-	-	-	-	-
588		P	CAGW	-	-	-	-	-	-	-
589		P	CAGW	52,665,483	52,665,483	-	-	-	-	-
590		P	CAGE	-	-	-	-	-	-	-
591		P	CAEW	2,273,679	2,273,679	-	-	-	-	-
592		P	CAEE	-	-	-	-	-	-	-
593		P	DGP	-	-	-	-	-	-	-
594		P	S	3,049,003	3,049,003	-	-	-	-	-
595				57,988,165	57,988,165	-	-	-	-	-
596										
597		Total Purchased Power		57,988,165	57,988,165	-	-	-	-	-
598										
599	556	System Control & Load Dispatch								
600		P	SG	125,352	125,352	-	-	-	-	-
601		P	CAGW	-	-	-	-	-	-	-
602		P	CAGE	-	-	-	-	-	-	-
603										
604				125,352	125,352	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
605									
606									
607									
608	557	Other Expenses							
609		P S	(96,835)	(96,835)	-	-	-	-	-
610		P SG	2,493,861	2,493,861	-	-	-	-	-
611		P SGCT	-	-	-	-	-	-	-
612		P SE	-	-	-	-	-	-	-
613		P CAGE	-	-	-	-	-	-	-
614		P TROJP	-	-	-	-	-	-	-
615		P CAGW	36,947	36,947	-	-	-	-	-
616		P CAGE	-	-	-	-	-	-	-
617		P JBG	504,842	504,842	-	-	-	-	-
618		P CAEW	-	-	-	-	-	-	-
619		P CAEE	-	-	-	-	-	-	-
620			2,938,815	2,938,815	-	-	-	-	-
621									
622									
623		P DGP	-	-	-	-	-	-	-
624		P SG	-	-	-	-	-	-	-
625		P MC	-	-	-	-	-	-	-
626		P SG	-	-	-	-	-	-	-
627		P S	-	-	-	-	-	-	-
628		P SG	-	-	-	-	-	-	-
629									
630									
631									
632		Total Other Power Supply	61,052,332	61,052,332	-	-	-	-	-
633									
634		TOTAL PRODUCTION EXPENSE	165,332,176	165,332,176	-	-	-	-	-
635									
636									
637		Summary of Production Expense by Factor							
638			2,952,169	2,952,169	-	-	-	-	-
639			2,737,940	2,737,940	-	-	-	-	-
640			2,399	2,399	-	-	-	-	-
641			11,371,580	11,371,580	-	-	-	-	-
642			-	-	-	-	-	-	-
643			154,487	154,487	-	-	-	-	-
644			-	-	-	-	-	-	-
645			-	-	-	-	-	-	-
646			-	-	-	-	-	-	-
647			65,950,518	65,950,518	-	-	-	-	-
648			-	-	-	-	-	-	-
649			43,788,219	82,163,083	-	-	-	-	-
650			-	-	-	-	-	-	-
651			-	-	-	-	-	-	-
652			-	-	-	-	-	-	-
653			-	-	-	-	-	-	-
654			-	-	-	-	-	-	-
655			-	-	-	-	-	-	-
656			-	-	-	-	-	-	-
657			-	-	-	-	-	-	-
658			-	-	-	-	-	-	-
659			-	-	-	-	-	-	-
660		Total Production Expense by Factor	126,957,312	165,332,176	-	-	-	-	-
661	560	Operation Supervision & Engineering							
662		T SG	517,143	-	517,143	-	-	-	-
663		T JBG	(22)	-	(22)	-	-	-	-
664		T CAGW	1,915	-	1,915	-	-	-	-
665		T CAGE	-	-	-	-	-	-	-
666			519,036	-	519,036	-	-	-	-
667									
668	561	Load Dispatching							
669		T SG	771,592	-	771,592	-	-	-	-
670		T CAGW	3,986	-	3,986	-	-	-	-
671		T CAGE	-	-	-	-	-	-	-
672			775,579	-	775,579	-	-	-	-
673	562	Station Expense							
674		T SG	-	-	-	-	-	-	-
675		T JBG	10,123	-	10,123	-	-	-	-
676		T CAGW	79,422	-	79,422	-	-	-	-
677		T CAGE	-	-	-	-	-	-	-
678			89,545	-	89,545	-	-	-	-
679									
680	563	Overhead Line Expense							
681		T SG	-	-	-	-	-	-	-
682		T CAGW	32,734	-	32,734	-	-	-	-
683		T CAGE	-	-	-	-	-	-	-
684			32,734	-	32,734	-	-	-	-

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
685									
686	564	Underground Line Expense							
687		T SG	-	-	-	-	-	-	-
688		T CAGW	-	-	-	-	-	-	-
689		T CAGE	-	-	-	-	-	-	-
690			-	-	-	-	-	-	-
691									
692	565	Transmission of Electricity by Others							
693		T SG	-	-	-	-	-	-	-
694		T SE	-	-	-	-	-	-	-
695		T CAGW	-	-	-	-	-	-	-
696		T CAGE	-	-	-	-	-	-	-
697		T CAEW	-	-	-	-	-	-	-
698		T CAEE	-	-	-	-	-	-	-
699			-	-	-	-	-	-	-
700									
701	565NPC	Transmission of Electricity by Others-NPC							
702		T SG	-	-	-	-	-	-	-
703		T SE	-	-	-	-	-	-	-
704		T CAGW	23,870,676	-	23,870,676	-	-	-	-
705		T CAGE	-	-	-	-	-	-	-
706		T CAEW	550,422	-	550,422	-	-	-	-
707		T CAEE	-	-	-	-	-	-	-
708			24,421,098	-	24,421,098	-	-	-	-
709									
710		Total Transmission of Electric	24,421,098	-	24,421,098	-	-	-	-
711									
712	566	Misc. Transmission Expense							
713		T SG	63,825	-	63,825	-	-	-	-
714		T CAGW	17,080	-	17,080	-	-	-	-
715		T CAGE	-	-	-	-	-	-	-
716			80,906	-	80,906	-	-	-	-
717									
718	567	Rents - Transmission							
719		T SG	1,254	-	1,254	-	-	-	-
720		T CAGW	176,443	-	176,443	-	-	-	-
721		T CAGE	-	-	-	-	-	-	-
722			177,697	-	177,697	-	-	-	-
723									
724	568	Maint Supervision & Engineering							
725		T SG	476	-	476	-	-	-	-
726		T CAGW	6,563	-	6,563	-	-	-	-
727		T CAGE	-	-	-	-	-	-	-
728			7,039	-	7,039	-	-	-	-
729									
730	569	Maintenance of Structures							
731		T SG	336,186	-	336,186	-	-	-	-
732		T CAGW	1,313	-	1,313	-	-	-	-
733		T CAGE	-	-	-	-	-	-	-
734			337,499	-	337,499	-	-	-	-
735									
736	570	Maintenance of Station Equipment							
737		T SG	249	-	249	-	-	-	-
738		T JBG	16,144	-	16,144	-	-	-	-
739		T CAGW	655,861	-	655,861	-	-	-	-
740		T CAGE	-	-	-	-	-	-	-
741			672,254	-	672,254	-	-	-	-
742									
743	571	Maintenance of Overhead Lines							
744		T SG	19,741	-	19,741	-	-	-	-
745		T JBG	202	-	202	-	-	-	-
746		T CAGW	2,106,089	-	2,106,089	-	-	-	-
747		T CAGE	-	-	-	-	-	-	-
748			2,126,032	-	2,126,032	-	-	-	-
749									
750	572	Maintenance of Underground Lines							
751		T SG	-	-	-	-	-	-	-
752		T CAGW	9,147	-	9,147	-	-	-	-
753		T CAGE	-	-	-	-	-	-	-
754			9,147	-	9,147	-	-	-	-
755									
756	573	Maint of Misc. Transmission Plant							
757		T SG	15,091	-	15,091	-	-	-	-
758		T CAGW	-	-	-	-	-	-	-
759		T CAGE	-	-	-	-	-	-	-
760			15,091	-	15,091	-	-	-	-
761									
762		TOTAL TRANSMISSION EXPENSE	29,263,657	-	29,263,657	-	-	-	-
763									

		WASHINGTON						
<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
764	Summary of Transmission Expense by Factor							
765		-	-	-	-	-	-	-
766		1,725,559	-	1,725,559	-	-	-	-
767		26,961,229	-	26,961,229	-	-	-	-
768		-	-	-	-	-	-	-
769		26,447	-	26,447	-	-	-	-
770	Total Transmission Expense by Factor	28,713,235	-	28,713,235	-	-	-	-
771	580 Operation Supervision & Engineering							
772	DPW S	47,073	-	-	47,073	47,073	-	-
773	DPW SNPD	1,264,517	-	-	1,264,517	1,264,517	-	-
774		1,311,590	-	-	1,311,590	1,311,590	-	-
775								
776	581 Load Dispatching							
777	DPW S	-	-	-	-	-	-	-
778	DPW SNPD	893,408	-	-	893,408	893,408	-	-
779		893,408	-	-	893,408	893,408	-	-
780								
781	582 Station Expense							
782	DPW S	343,847	-	-	343,847	343,847	-	-
783	DPW SNPD	1,984	-	-	1,984	1,984	-	-
784		345,831	-	-	345,831	345,831	-	-
785								
786	583 Overhead Line Expenses							
787	DPW S	427,905	-	-	427,905	427,905	-	-
788	DPW SNPD	1,181	-	-	1,181	1,181	-	-
789		429,087	-	-	429,087	429,087	-	-
790								
791	584 Underground Line Expense							
792	DPW S	-	-	-	-	-	-	-
793	DPW SNPD	-	-	-	-	-	-	-
794		-	-	-	-	-	-	-
795								
796	585 Street Lighting & Signal Systems							
797	DPW S	-	-	-	-	-	-	-
798	DPW SNPD	13,770	-	-	13,770	13,770	-	-
799		13,770	-	-	13,770	13,770	-	-
800								
801	586 Meter Expenses							
802	DPW S	481,254	-	-	481,254	481,254	-	-
803	DPW SNPD	71,981	-	-	71,981	71,981	-	-
804		553,235	-	-	553,235	553,235	-	-
805								
806	587 Customer Installation Expenses							
807	DPW S	895,589	-	-	895,589	895,589	-	-
808	DPW SNPD	33	-	-	33	33	-	-
809		895,622	-	-	895,622	895,622	-	-
810								
811	588 Misc. Distribution Expenses							
812	DPW S	107,823	-	-	107,823	107,823	-	-
813	DPW SNPD	368,106	-	-	368,106	368,106	-	-
814		475,929	-	-	475,929	475,929	-	-
815								
816	589 Rents							
817	DPW S	125,783	-	-	125,783	125,783	-	-
818	DPW SNPD	7,594	-	-	7,594	7,594	-	-
819		133,377	-	-	133,377	133,377	-	-
820								
821	590 Maint Supervision & Engineering							
822	DPW S	14,927	-	-	14,927	14,927	-	-
823	DPW SNPD	423,292	-	-	423,292	423,292	-	-
824		438,219	-	-	438,219	438,219	-	-
825								
826	591 Maintenance of Structures							
827	DPW S	114,647	-	-	114,647	114,647	-	-
828	DPW SNPD	10,636	-	-	10,636	10,636	-	-
829		125,283	-	-	125,283	125,283	-	-
830								
831	592 Maintenance of Station Equipment							
832	DPW S	779,064	-	-	779,064	779,064	-	-
833	DPW SNPD	124,586	-	-	124,586	124,586	-	-
834		903,650	-	-	903,650	903,650	-	-
835	593 Maintenance of Overhead Lines							
836	DPW S	4,800,952	-	-	4,800,952	4,800,952	-	-
837	DPW SNPD	89,947	-	-	89,947	89,947	-	-
838		4,890,899	-	-	4,890,899	4,890,899	-	-
839								
840	594 Maintenance of Underground Lines							
841	DPW S	1,382,346	-	-	1,382,346	1,382,346	-	-
842	DPW SNPD	491	-	-	491	491	-	-
843		1,382,837	-	-	1,382,837	1,382,837	-	-
844								
845	595 Maintenance of Line Transformers							
846	DPW S	-	-	-	-	-	-	-
847	DPW SNPD	71,870	-	-	71,870	71,870	-	-
848		71,870	-	-	71,870	71,870	-	-
849								

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
850	596	Maint of Street Lighting & Signal Sys.							
851		DPW S	188,866	-	-	188,866	188,866	-	-
852		DPW SNPD	-	-	-	-	-	-	-
853			188,866	-	-	188,866	188,866	-	-
854									
855	597	Maintenance of Meters							
856		DPW S	348,632	-	-	348,632	348,632	-	-
857		DPW SNPD	73,182	-	-	73,182	73,182	-	-
858			421,814	-	-	421,814	421,814	-	-
859									
860	599	Maint of Misc. Distribution Plant							
861		DPW S	206,358	-	-	206,358	206,358	-	-
862		DPW SNPD	38,434	-	-	38,434	38,434	-	-
863			244,792	-	-	244,792	244,792	-	-
864									
865		TOTAL DISTRIBUTION EXPENSE	13,720,082	-	-	13,720,082	13,720,082	-	-
866									
867									
868		Summary of Distribution Expense by Factor							
869			10,265,067	-	-	10,265,067	10,265,067	-	-
870			3,455,015	-	-	3,455,015	3,455,015	-	-
871									
872		Total Distribution Expense by Factor	13,720,082	-	-	13,720,082	13,720,082	-	-
873									
874	901	Supervision							
875		CUST S	31,996	-	-	31,996	-	31,996	-
876		CUST CN	173,876	-	-	173,876	-	173,876	-
877			205,872	-	-	205,872	-	205,872	-
878									
879	902	Meter Reading Expense							
880		CUST S	2,092,173	-	-	2,092,173	-	2,092,173	-
881		CUST CN	125,554	-	-	125,554	-	125,554	-
882			2,217,727	-	-	2,217,727	-	2,217,727	-
883									
884	903	Customer Receipts & Collections							
885		CUST S	617,977	-	-	617,977	-	617,977	-
886		CUST CN	3,504,222	-	-	3,504,222	-	3,504,222	-
887			4,122,200	-	-	4,122,200	-	4,122,200	-
888									
889	904	Uncollectible Accounts							
890		CUST S	1,523,298	-	-	1,523,298	-	1,523,298	-
891		P SG	-	-	-	-	-	-	-
892		CUST CN	1,900	-	-	1,900	-	1,900	-
893			1,525,198	-	-	1,525,198	-	1,525,198	-
894									
895	905	Misc. Customer Accounts Expense							
896		CUST S	-	-	-	-	-	-	-
897		CUST CN	17,179	-	-	17,179	-	17,179	-
898			17,179	-	-	17,179	-	17,179	-
899									
900		TOTAL CUSTOMER ACCOUNTS EXPENSE	8,088,175	-	-	8,088,175	-	8,088,175	-
901									
902		Summary of Customer Accts Exp by Factor							
903			4,265,444	-	-	4,265,444	-	4,265,444	-
904			3,822,731	-	-	3,822,731	-	3,822,731	-
905									
906		Total Customer Accounts Expense by Factor	8,088,175	-	-	8,088,175	-	8,088,175	-
907									
908	907	Supervision							
909		CUST S	-	-	-	-	-	-	-
910		CUST CN	20,316	-	-	20,316	-	20,316	-
911			20,316	-	-	20,316	-	20,316	-
912									
913	908	Customer Assistance							
914		CUST S	-	-	-	-	-	-	-
915		CUST CN	205,832	-	-	205,832	-	205,832	-
916			205,832	-	-	205,832	-	205,832	-
917									
918	909	Informational & Instructional Adv							
919		CUST S	6,578	-	-	6,578	-	6,578	-
920		CUST CN	322,087	-	-	322,087	-	322,087	-
921			328,666	-	-	328,666	-	328,666	-
922									

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
923	910	Misc. Customer Service							
924		CUST S	-	-	-	-	-	-	-
925		CUST CN	10,644	-	-	10,644	-	10,644	-
926									
927			10,644	-	-	10,644	-	10,644	-
928									
929		TOTAL CUSTOMER SERVICE EXPENSE	565,457	-	-	565,457	-	565,457	-
930									
931									
932		Summary of Customer Service Exp by Factor							
933			6,578	-	-	6,578	-	6,578	-
934			558,879	-	-	558,879	-	558,879	-
935			-	-	-	-	-	-	-
936		Total Customer Service Expense by Factor	565,457	-	-	565,457	-	565,457	-
937									
938									
939	911	Supervision							
940		CUST S	-	-	-	-	-	-	-
941		CUST CN	-	-	-	-	-	-	-
942			-	-	-	-	-	-	-
943									
944	912	Demonstration & Selling Expense							
945		CUST S	-	-	-	-	-	-	-
946		CUST CN	-	-	-	-	-	-	-
947			-	-	-	-	-	-	-
948									
949	913	Advertising Expense							
950		CUST S	-	-	-	-	-	-	-
951		CUST CN	-	-	-	-	-	-	-
952			-	-	-	-	-	-	-
953									
954	916	Misc. Sales Expense							
955		CUST S	-	-	-	-	-	-	-
956		CUST CN	-	-	-	-	-	-	-
957			-	-	-	-	-	-	-
958									
959		TOTAL SALES EXPENSE	-	-	-	-	-	-	-
960									
961									
962		Total Sales Expense by Factor							
963			-	-	-	-	-	-	-
964			-	-	-	-	-	-	-
965		Total Sales Expense by Factor	-	-	-	-	-	-	-
966									
967		Total Customer Service Exp Including Sales	565,457	-	-	565,457	-	565,457	-
968	920	Administrative & General Salaries							
969		PTD S	(1,182,738)	(593,779)	(227,272)	(361,688)	(361,688)	-	-
970		CUST CN	-	-	-	-	-	-	-
971		PTD SO	5,795,719	2,909,668	1,113,690	1,772,361	1,772,361	-	-
972			4,612,980	2,315,889	886,418	1,410,673	1,410,673	-	-
973									
974	921	Office Supplies & expenses							
975		PTD S	430	216	83	131	131	-	-
976		CUST CN	-	-	-	-	-	-	-
977		PTD SO	816,143	409,735	156,828	249,581	249,581	-	-
978			816,573	409,950	156,911	249,712	249,712	-	-
979									
980	922	Office Supplies & expenses							
981		PTD S	-	-	-	-	-	-	-
982		CUST CN	-	-	-	-	-	-	-
983		PTD SO	(1,916,306)	(962,058)	(368,232)	(586,016)	(586,016)	-	-
984			(1,916,306)	(962,058)	(368,232)	(586,016)	(586,016)	-	-
985									
986	923	Outside Services							
987		PTD S	-	-	-	-	-	-	-
988		CUST CN	-	-	-	-	-	-	-
989		PTD SO	817,789	410,561	157,144	250,084	250,084	-	-
990			817,789	410,561	157,144	250,084	250,084	-	-
991									
992	924	Property Insurance							
993		PTD SO	1,775,810	891,523	341,235	543,052	543,052	-	-
994			1,775,810	891,523	341,235	543,052	543,052	-	-
995									
996	925	Injuries & Damages							
997		PTD SO	605,067	303,766	116,268	185,033	185,033	-	-
998			605,067	303,766	116,268	185,033	185,033	-	-
999									
1000	926	Employee Pensions & Benefits							
1001		LABOR S	-	-	-	-	-	-	-
1002		CUST CN	-	-	-	-	-	-	-
1003		LABOR SO	-	-	-	-	-	-	-
1004			-	-	-	-	-	-	-
1005									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1006	927	Franchise Requirements							
1007		DMSC S	-	-	-	-	-	-	-
1008		DMSC SO	-	-	-	-	-	-	-
1009			-	-	-	-	-	-	-
1010			-	-	-	-	-	-	-
1011	928	Regulatory Commission Expense							
1012		DMSC S	612,727	-	-	612,727	-	-	612,727
1013		CUST CN	-	-	-	-	-	-	-
1014		DMSC SO	162,787	-	-	162,787	-	-	162,787
1015		FERC CAGW	104,254	56,270	47,984	-	-	-	-
1016		FERC CAGE	-	-	-	-	-	-	-
1017		FERC SG	151,630	81,840	69,789	-	-	-	-
1018			1,031,398	138,110	117,774	775,514	-	-	775,514
1019			-	-	-	-	-	-	-
1020	929	Duplicate Charges							
1021		LABOR S	-	-	-	-	-	-	-
1022		LABOR SO	(253,429)	(113,951)	(16,858)	(122,619)	(85,134)	(37,486)	-
1023			(253,429)	(113,951)	(16,858)	(122,619)	(85,134)	(37,486)	-
1024			-	-	-	-	-	-	-
1025	930	Misc General Expenses							
1026		PTD S	22,020	11,055	4,231	6,734	6,734	-	-
1027		CUST CN	319	-	-	319	-	319	-
1028		LABOR SO	974,678	438,252	64,836	471,589	327,421	144,168	-
1029			997,017	449,307	69,068	478,642	334,155	144,487	-
1030			-	-	-	-	-	-	-
1031	931	Rents							
1032		PTD S	-	-	-	-	-	-	-
1033		PTD SO	388,089	194,835	74,574	118,680	118,680	-	-
1034			388,089	194,835	74,574	118,680	118,680	-	-
1035			-	-	-	-	-	-	-
1036	935	Maintenance of General Plant							
1037		G S	1,729	410	446	873	826	47	-
1038		CUST CN	-	-	-	-	-	-	-
1039		G SO	1,717,403	406,909	443,492	867,001	820,519	46,483	-
1040			1,719,132	407,319	443,938	867,874	821,345	46,529	-
1041			-	-	-	-	-	-	-
1042		TOTAL ADMINISTRATIVE & GEN EXPENSE	10,594,120	4,445,252	1,978,238	4,170,629	3,241,584	153,531	775,514
1043			-	-	-	-	-	-	-
1044		Summary of A&G Expense by Factor							
1045			(545,832)	(582,099)	(222,511)	258,778	(353,996)	47	612,727
1046			10,883,748	4,889,241	2,082,976	3,911,532	3,595,580	153,165	162,787
1047			151,630	81,840	69,789	-	-	-	-
1048			319	-	-	319	-	319	-
1049			104,254	56,270	47,984	-	-	-	-
1050			-	-	-	-	-	-	-
1051		Total A&G Expense by Factor	10,594,120	4,445,252	1,978,238	4,170,629	3,241,584	153,531	775,514
1052			-	-	-	-	-	-	-
1053		TOTAL O&M EXPENSE	227,563,666	169,777,428	31,241,895	26,544,343	16,961,665	8,807,163	775,514
1054	403SP	Steam Depreciation							
1055		P DGP	-	-	-	-	-	-	-
1056		P DGU	-	-	-	-	-	-	-
1057		P SG	-	-	-	-	-	-	-
1058		P CAGW	717,909	717,909	-	-	-	-	-
1059		P CAGE	-	-	-	-	-	-	-
1060		P JBG	4,050,932	4,050,932	-	-	-	-	-
1061		P S	-	-	-	-	-	-	-
1062			4,768,840	4,768,840	-	-	-	-	-
1063			-	-	-	-	-	-	-
1064	403NP	Nuclear Depreciation							
1065		P DGP	-	-	-	-	-	-	-
1066			-	-	-	-	-	-	-
1067			-	-	-	-	-	-	-
1068	403HP	Hydro Depreciation							
1069		P DGP	-	-	-	-	-	-	-
1070		P DGU	-	-	-	-	-	-	-
1071		P CAGW	2,408,010	2,408,010	-	-	-	-	-
1072		P CAGE	-	-	-	-	-	-	-
1073		P CAGW	-	-	-	-	-	-	-
1074		P CAGE	-	-	-	-	-	-	-
1075			2,408,010	2,408,010	-	-	-	-	-
1076			-	-	-	-	-	-	-
1077	403OP	Other Production Depreciation							
1078		P DGU	-	-	-	-	-	-	-
1079		P SG	-	-	-	-	-	-	-
1080		P CAGW	9,334,624	9,334,624	-	-	-	-	-
1081		P CAGE	-	-	-	-	-	-	-
1082		P CAGE	-	-	-	-	-	-	-
1083		P CAGE	-	-	-	-	-	-	-
1084			9,334,624	9,334,624	-	-	-	-	-
1085			-	-	-	-	-	-	-
1086	403TP	Transmission Depreciation							
1087		T DGP	-	-	-	-	-	-	-
1088		T DGU	-	-	-	-	-	-	-
1089		T CAGW	4,544,876	-	4,544,876	-	-	-	-
1090		T CAGE	-	-	-	-	-	-	-
1091		T JBG	187,265	-	187,265	-	-	-	-
1092		T SG	110,354	-	110,354	-	-	-	-
1093			4,842,495	-	4,842,495	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1094									
1095									
1096									
1097	403	Distribution Depreciation							
1098	360	DPW S	4,485	-	-	4,485	4,485	-	-
1099	361	DPW S	38,704	-	-	38,704	38,704	-	-
1100	362	DPW S	1,013,187	-	-	1,013,187	1,013,187	-	-
1101	363	DPW S	-	-	-	-	-	-	-
1102	364	DPW S	3,556,044	-	-	3,556,044	3,556,044	-	-
1103	365	DPW S	1,658,554	-	-	1,658,554	1,658,554	-	-
1104	366	DPW S	657,105	-	-	657,105	657,105	-	-
1105	367	DPW S	594,800	-	-	594,800	594,800	-	-
1106	368	DPW S	2,647,283	-	-	2,647,283	2,647,283	-	-
1107	369	DPW S	1,143,806	-	-	1,143,806	1,143,806	-	-
1108	370	DPW S	528,900	-	-	528,900	528,900	-	-
1109	371	DPW S	19,396	-	-	19,396	19,396	-	-
1110	372	DPW S	-	-	-	-	-	-	-
1111	373	DPW S	119,742	-	-	119,742	119,742	-	-
1112			11,982,006	-	-	11,982,006	11,982,006	-	-
1113									
1114	403GP	General Depreciation							
1115		G-SITUS S	1,289,775	-	276,974	1,012,801	1,012,801	-	-
1116		G-DGP	-	-	-	-	-	-	-
1117		G-DGU DGU	-	-	-	-	-	-	-
1118		P SE	-	-	-	-	-	-	-
1119		CUST CN	124,782	-	-	124,782	-	124,782	-
1120		G-SG SG	153	79	74	-	-	-	-
1121		PTD SO	1,107,289	555,900	212,774	338,615	338,615	-	-
1122		G-SG CAGW	320,341	164,900	155,441	-	-	-	-
1123		G-SG CAGE	-	-	-	-	-	-	-
1124		G-SG JBG	82,855	42,651	40,204	-	-	-	-
1125		P JBE	213	213	-	-	-	-	-
1126		P CAEE	-	-	-	-	-	-	-
1127		G-SG CAGE	-	-	-	-	-	-	-
1128		G-SG CAGE	-	-	-	-	-	-	-
1129			2,925,408	763,743	685,467	1,476,198	1,351,415	124,782	-
1130									
1131	403GV0	General Vehicles							
1132		G-SG SG	-	-	-	-	-	-	-
1133									
1134									
1135	403MP	Mining Depreciation							
1136		P CAEE	-	-	-	-	-	-	-
1137									
1138									
1139	403EP	Experimental Plant Depreciation							
1140		P DGP	-	-	-	-	-	-	-
1141		P SG	-	-	-	-	-	-	-
1142									
1143	4031	ARO Depreciation							
1144		P S	-	-	-	-	-	-	-
1145									
1146									
1147									
1148		TOTAL DEPRECIATION EXPENSE	36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782	-
1149									
1150		Summary of Amortization Expense by Factor							
1151			13,271,781	-	276,974	12,994,807	12,994,807	-	-
1152			-	-	-	-	-	-	-
1153			-	-	-	-	-	-	-
1154			110,508	79	110,429	-	-	-	-
1155			1,107,289	555,900	212,774	338,615	338,615	-	-
1156			124,782	-	-	124,782	-	124,782	-
1157			-	-	-	-	-	-	-
1158			17,325,759	12,625,442	4,700,317	-	-	-	-
1159			-	-	-	-	-	-	-
1160			-	-	-	-	-	-	-
1161			-	-	-	-	-	-	-
1162			4,321,052	4,093,583	227,469	-	-	-	-
1163			213	213	-	-	-	-	-
1164		Total Depreci	36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782	-
1165									
1166	404GP	Amort of LT Plant - Capital Lease Gen							
1167		I-SITUS S	98,687	3,877	35,746	59,063	59,063	-	-
1168		I-SG SG	-	-	-	-	-	-	-
1169		PTD SO	68,851	34,566	13,230	21,055	21,055	-	-
1170		I-DGU DGU	-	-	-	-	-	-	-
1171		CUST CN	17,703	-	-	17,703	-	17,703	-
1172		I-SG CAGW	-	-	-	-	-	-	-
1173		I-SG CAGE	-	-	-	-	-	-	-
1174		I-DGP DGP	-	-	-	-	-	-	-
1175			185,241	38,443	48,977	97,821	80,118	17,703	-
1176									
1177	404SP	Amort of LT Plant - Cap Lease Steam							
1178		P SG	-	-	-	-	-	-	-
1179		P DGP	-	-	-	-	-	-	-
1180									
1181									
1182	404IP	Amort of LT Plant - Intangible Plant							
1183		I-SITUS S	463	18	168	277	277	-	-
1184		P SE	-	-	-	-	-	-	-
1185		I-SG SG	460,461	420,916	39,546	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1186	PTD	SO	972,818	488,391	186,934	297,493	297,493	-	-
1187	CUST	CN	354,725	-	-	354,725	-	354,725	-
1188	I-SG	CAGW	-	-	-	-	-	-	-
1189	I-SG	CAGE	-	-	-	-	-	-	-
1190	I-DGP	DGP	-	-	-	-	-	-	-
1191	I-SG	CAGE	-	-	-	-	-	-	-
1192	I-SG	CAGE	-	-	-	-	-	-	-
1193	I-SG	CAGW	1,102,863	1,008,146	94,717	-	-	-	-
1194	I-SG	CAGE	-	-	-	-	-	-	-
1195	I-SG	JBG	792	724	68	-	-	-	-
1196	P	CAEW	-	-	-	-	-	-	-
1197	P	CAEE	-	-	-	-	-	-	-
1198	I-DGU	DGU	-	-	-	-	-	-	-
1199			2,892,123	1,918,195	321,433	652,495	297,770	354,725	-
1200									
1201	404MP	Amort of LT Plant - Mining Plant							
1202	P	SE	-	-	-	-	-	-	-
1203									
1204									
1205	404OP	Amort of LT Plant - Other Plant							
1206	P	CAGE	-	-	-	-	-	-	-
1207	P	CAGE	-	-	-	-	-	-	-
1208									
1209									
1210									
1211	404HP	Amortization of Other Electric Plant							
1212	P	DGP	-	-	-	-	-	-	-
1213	P	DGU	-	-	-	-	-	-	-
1214	P	CAGW	1,455	1,455	-	-	-	-	-
1215	P	CAGE	-	-	-	-	-	-	-
1216	P	SG	-	-	-	-	-	-	-
1217			1,455	1,455	-	-	-	-	-
1218									
1219		Total Amortization of Limited Term Plant	3,078,819	1,958,093	370,409	750,316	377,888	372,428	-
1220									
1221									
1222	405	Amortization of Other Electric Plant							
1223	GP	S	-	-	-	-	-	-	-
1224									
1225									
1226									
1227	406	Amortization of Plant Acquisition Adj							
1228	P	S	-	-	-	-	-	-	-
1229	P	DGP	-	-	-	-	-	-	-
1230	P	DGU	-	-	-	-	-	-	-
1231	P	CAGW	-	-	-	-	-	-	-
1232	P	CAGE	-	-	-	-	-	-	-
1233	P	SG	-	-	-	-	-	-	-
1234	P	SO	-	-	-	-	-	-	-
1235									
1236	407	Amort of Prop Losses, Unrec Plant, etc							
1237	DPW	S	-	-	-	-	-	-	-
1238	GP	SO	-	-	-	-	-	-	-
1239	P	DGP	-	-	-	-	-	-	-
1240	P	SE	-	-	-	-	-	-	-
1241	P	CAGW	586,333	586,333	-	-	-	-	-
1242	P	CAGE	-	-	-	-	-	-	-
1243	P	CAEW	-	-	-	-	-	-	-
1244	P	SG-P	-	-	-	-	-	-	-
1245	P	SG	-	-	-	-	-	-	-
1246	P	TROJP	(0)	(0)	-	-	-	-	-
1247			586,333	586,333	-	-	-	-	-
1248									
1249		TOTAL AMORTIZATION EXPENSE	3,665,152	2,544,426	370,409	750,316	377,888	372,428	-
1250									
1251									
1252									
1253		Summary of Amortization Expense by Factor							
1254			99,150	3,895	35,914	59,340	59,340	-	-
1255			-	-	-	-	-	-	-
1256			(0)	(0)	-	-	-	-	-
1257			-	-	-	-	-	-	-
1258			-	-	-	-	-	-	-
1259			1,041,670	522,957	200,164	318,548	318,548	-	-
1260			792	-	-	-	-	-	-
1261			-	-	-	-	-	-	-
1262			372,428	-	-	372,428	-	372,428	-
1263			1,690,651	1,595,934	94,717	-	-	-	-
1264			-	-	-	-	-	-	-
1265			-	-	-	-	-	-	-
1266			-	-	-	-	-	-	-
1267			460,461	420,916	39,546	-	-	-	-
1268		Total Amortization Expense by Factor	3,665,152	2,543,702	370,341	750,316	377,888	372,428	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1269	408	Taxes Other Than Income							
1270	GP	S	10,851,940	5,454,142	1,999,882	3,397,916	3,314,172	83,743	-
1271	GP	GPS	6,426,672	3,230,020	1,184,358	2,012,294	1,962,700	49,594	-
1272	GP	SO	(29,611)	(14,882)	(5,457)	(9,272)	(9,043)	(229)	-
1273	P	SE	25,070	25,070	-	-	-	-	-
1274	P	SG	-	-	-	-	-	-	-
1275	DMSC	OPRV-ID	-	-	-	-	-	-	-
1276	GP	EXCTAX	-	-	-	-	-	-	-
1277	GP	DGP	-	-	-	-	-	-	-
1278	P	CAEW	-	-	-	-	-	-	-
1279	P	CAEE	-	-	-	-	-	-	-
1280									
1281			17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	133,109	-
1282									
1283									
1284	41140	Deferred Investment Tax Credit - Fed							
1285	PTD	CAGE	-	-	-	-	-	-	-
1286									
1287			-	-	-	-	-	-	-
1288									
1289	41141	Deferred Investment Tax Credit - Idaho							
1290	PTD	CAGE	-	-	-	-	-	-	-
1291									
1292			-	-	-	-	-	-	-
1293									
1294		TOTAL DEFERRED ITC	-	-	-	-	-	-	-
1295									
1296									
1297	427	Interest on Long-Term Debt							
1298	GP	S	(3,505,141)	(1,761,670)	(645,955)	(1,097,516)	(1,070,467)	(27,049)	-
1299	GP	SNP	26,556,192	13,347,037	4,893,987	8,315,168	8,110,237	204,931	-
1300			23,051,051	11,585,367	4,248,032	7,217,652	7,039,770	177,882	-
1301									
1302	428	Amortization of Debt Disc & Exp							
1303	GP	SNP	472,625	237,539	87,099	147,986	144,339	3,647	-
1304			472,625	237,539	87,099	147,986	144,339	3,647	-
1305									
1306	429	Amortization of Premium on Debt							
1307	GP	SNP	(195)	(98)	(36)	(61)	(60)	(2)	-
1308			(195)	(98)	(36)	(61)	(60)	(2)	-
1309									
1310	431	Other Interest Expense							
1311	NUTIL	OTH	-	-	-	-	-	-	-
1312	GP	SO	-	-	-	-	-	-	-
1313	GP	SNP	738,215	371,024	136,044	231,147	225,450	5,697	-
1314			738,215	371,024	136,044	231,147	225,450	5,697	-
1315									
1316	432	AFUDC - Borrowed							
1317	GP	SNP	(2,530,685)	(1,271,912)	(466,375)	(792,398)	(772,869)	(19,529)	-
1318			(2,530,685)	(1,271,912)	(466,375)	(792,398)	(772,869)	(19,529)	-
1319									
1320		Total Electric Interest Deductions for	21,731,010	10,921,920	4,004,764	6,804,326	6,636,631	167,696	-
1321									
1322		Non-Utility Portion of Interest							
1323	NUTIL	NUTIL	-	-	-	-	-	-	-
1324	NUTIL	NUTIL	-	-	-	-	-	-	-
1325	NUTIL	NUTIL	-	-	-	-	-	-	-
1326	NUTIL	NUTIL	-	-	-	-	-	-	-
1327									
1328			-	-	-	-	-	-	-
1329									
1330		Total Interest Deductions for Tax	21,731,010	10,921,920	4,004,764	6,804,326	6,636,631	167,696	-
1331									
1332									
1333	419	Interest & Dividends							
1334	GP	S	-	-	-	-	-	-	-
1335	GP	SNP	(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1336		Total Operating Deductions for Tax	(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1337									
1338									
1339	41010	Deferred Income Tax - Federal-DR							
1340	P	S	1,561,490	1,561,490	-	-	-	-	-
1341	P	TROJD	-	-	-	-	-	-	-
1342	IBT	IBT	-	-	-	-	-	-	-
1343	LABOR	SO	2,349,640	1,056,487	156,300	1,136,853	789,310	347,543	-
1344	GP	SNP	2,578,374	1,295,880	475,163	807,330	787,433	19,897	-
1345	P	SE	91,480	91,480	-	-	-	-	-
1346	PT	SG	3,752,137	2,713,523	1,038,614	-	-	-	-
1347	GP	GPS	2,495,332	1,254,144	459,860	781,328	762,072	19,256	-
1348	TAXDEPR	TAXDEPR	38,857,657	25,472,635	4,995,305	8,389,716	8,142,910	246,806	-
1349	CUST	BADDEBT	55,534	-	-	55,534	-	55,534	-
1350	CUST	CN	1,624	-	-	1,624	-	1,624	-
1351	P	JBE	2,444,624	2,444,624	-	-	-	-	-
1352	PT	CAGW	113,832	82,322	31,509	-	-	-	-
1353	PT	CAGE	-	-	-	-	-	-	-
1354	P	JBG	-	-	-	-	-	-	-
1355	P	CAEE	-	-	-	-	-	-	-
1356	DPW	SNPD	4,519	-	-	4,519	4,519	-	-
1357			54,306,242	35,972,586	7,156,752	11,176,904	10,486,244	690,661	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1358									
1359									
1360									
1361	41110	Deferred Income Tax - Federal-CR							
1362	GP	S	(3,476,794)	(1,747,423)	(640,731)	(1,088,640)	(1,061,810)	(26,830)	-
1363	DPW	CIAC	(1,351,601)	-	-	(1,351,601)	(1,351,601)	-	-
1364	GP	SCHMDEXP	(16,085,130)	(8,084,323)	(2,964,296)	(5,036,511)	(4,912,384)	(124,127)	-
1365	GP	SNP	(2,273,949)	(1,142,878)	(419,062)	(712,010)	(694,462)	(17,548)	-
1366	PT	SG	(319,246)	(230,877)	(88,369)	-	-	-	-
1367	PT	SNPD	(129,571)	(93,705)	(35,866)	-	-	-	-
1368	LABOR	SO	(2,083,428)	(936,788)	(138,591)	(1,008,049)	(699,882)	(308,167)	-
1369	IBT	IBT	-	-	-	-	-	-	-
1370	CUST	CN	-	-	-	-	-	-	-
1371	CUST	BADDEBT	-	-	-	-	-	-	-
1372	GP	GPS	(310,604)	(156,109)	(57,241)	(97,255)	(94,858)	(2,397)	-
1373	P	TROJD	-	-	-	-	-	-	-
1374	P	JBE	(1,647,980)	(1,647,980)	-	-	-	-	-
1375	PT	CAGW	(397,741)	(287,644)	(110,097)	-	-	-	-
1376	PT	CAGE	-	-	-	-	-	-	-
1377	P	SE	(29,339)	(29,339)	-	-	-	-	-
1378	P	CAEE	-	-	-	-	-	-	-
1379			(28,105,384)	(14,357,065)	(4,454,253)	(9,294,066)	(8,814,997)	(479,069)	-
1380									
1381	TOTAL DEFERRED INCOME TAXES		26,200,858	21,615,521	2,702,498	1,882,839	1,671,247	211,592	-
1382	SCHMAF	Additions - Flow Through							
1383	SCHMAF	S	-	-	-	-	-	-	-
1384	SCHMAF	SNP	-	-	-	-	-	-	-
1385	SCHMAF	SO	-	-	-	-	-	-	-
1386	SCHMAF	SE	-	-	-	-	-	-	-
1387	SCHMAF	TROJP	-	-	-	-	-	-	-
1388	SCHMAF	DGP	-	-	-	-	-	-	-
1389									
1390									
1391	SCHMAP	Additions - Permanent							
1392	P	S	-	-	-	-	-	-	-
1393	P	BADDEBT	-	-	-	-	-	-	-
1394	P	JBE	5,101	5,101	-	-	-	-	-
1395	P	SG	-	-	-	-	-	-	-
1396	P	CAEE	-	-	-	-	-	-	-
1397	P	CAGW	-	-	-	-	-	-	-
1398	P	CAGE	-	-	-	-	-	-	-
1399	LABOR	SNP	-	-	-	-	-	-	-
1400	SCHMAP-SO	SO	931,099	423,358	71,667	436,073	310,419	125,655	-
1401									
1402			936,200	428,459	71,667	436,073	310,419	125,655	-
1403									
1404	SCHMAT	Additions - Temporary							
1405	SCHMAT-SITUS	S	3,164,211	2,588,247	51,250	524,714	356,268	75,211	93,235
1406	P	JBE	4,342,388	4,342,388	-	-	-	-	-
1407	DPW	CIAC	3,561,438	-	-	3,561,438	3,561,438	-	-
1408	SCHMAT-SNP	SNP	5,991,803	3,038,455	1,112,859	1,840,490	1,838,944	1,546	-
1409	P	TROJD	-	-	-	-	-	-	-
1410	P	CN	-	-	-	-	-	-	-
1411	SCHMAT-SE	SE	-	-	-	-	-	-	-
1412	P	SG	1,368,417	1,368,417	-	-	-	-	-
1413	SCHMAT-GPS	GPS	-	-	-	-	-	-	-
1414	SCHMAT-SO	SO	1,697,993	763,482	112,952	821,559	570,403	251,156	-
1415	SCHMAT-SNP	SNPD	341,417	173,133	63,411	104,872	104,784	88	-
1416	P	JBG	-	-	-	-	-	-	-
1417	CUST	BADDEBT	-	-	-	-	-	-	-
1418	P	CAGW	189,101	189,101	-	-	-	-	-
1419	P	CAGE	-	-	-	-	-	-	-
1420	SCHMAT-SE	CAEW	-	-	-	-	-	-	-
1421	SCHMAT-SE	CAEE	-	-	-	-	-	-	-
1422	BOOKDEPR	SCHMDEXP	42,383,943	21,881,539	6,251,751	14,250,653	14,083,173	167,480	-
1423			63,040,712	34,344,763	7,592,223	21,103,726	20,515,010	495,481	93,235
1424									
1425	TOTAL SCHEDULE - M ADDITIONS		63,976,911	34,773,222	7,663,890	21,539,800	20,825,429	621,136	93,235
1426									
1427	SCHMDF	Deductions - Flow Through							
1428	SCHMDF	S	-	-	-	-	-	-	-
1429	SCHMDF	CAGW	-	-	-	-	-	-	-
1430	SCHMDF	CAGE	-	-	-	-	-	-	-
1431	SCHMDF	DGP	-	-	-	-	-	-	-
1432	SCHMDF	DGU	-	-	-	-	-	-	-
1433									
1434	SCHMDP	Deductions - Permanent							
1435	SCHMDP	S	-	-	-	-	-	-	-
1436	P	SE	29,441	29,441	-	-	-	-	-
1437	P	CAEW	-	-	-	-	-	-	-
1438	P	CAEE	-	-	-	-	-	-	-
1439	PTD	SNP	27,407	13,759	5,266	8,381	8,381	-	-
1440	SCHMDP	JBE	7,730	3,612	511	3,607	2,514	1,093	-
1441	P	SG	-	-	-	-	-	-	-
1442	SCHMDP-SO	SO	1,953,222	878,243	129,930	945,050	656,142	288,908	-
1443			2,017,800	925,054	135,707	957,038	667,038	290,001	-
1444									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1445	SCHMDT	Deductions - Temporary							
1446	GP	S	1,860,745	935,203	342,913	582,629	568,270	14,359	-
1447	CUST	BADDEBT	146,331	-	-	146,331	-	146,331	-
1448	CUST	CN	4,279	-	-	4,279	-	4,279	-
1449	SCHMDT-SNP	SNP	6,793,954	3,446,286	1,262,181	2,085,487	2,085,487	-	-
1450	DPW	SNPD	11,907	-	-	11,907	-	-	-
1451	P	JBE	6,441,527	6,441,527	-	-	-	-	-
1452	P	SE	163,740	163,740	-	-	-	-	-
1453	SCHMDT-SG	SG	10,414,006	10,275,639	138,366	-	-	-	-
1454	SCHMDT-GPS	GPS	5,756,706	2,918,609	1,068,993	1,769,104	1,766,580	2,524	-
1455	SCHMDT-SO	SO	1,950,286	711,431	160,253	1,078,603	299,034	26,670	752,899
1456	TAXDEPR	TAXDEPR	102,389,019	67,119,798	13,162,513	22,106,707	21,456,379	650,329	-
1457	SCHMDT-SG	CAGW	209,548	206,764	2,784	-	-	-	-
1458	SCHMDT-SG	CAGE	-	-	-	-	-	-	-
1459	P	JBG	-	-	-	-	-	-	-
1460	P	CAEE	-	-	-	-	-	-	-
1461	P	TROJD	-	-	-	-	-	-	-
1462			136,142,047	92,218,997	16,138,004	27,785,046	26,187,657	844,491	752,899
1463									
1464	TOTAL SCHEDULE - M DEDUCTIONS		138,159,847	93,144,051	16,273,712	28,742,085	26,854,694	1,134,492	752,899
1465									
1466	TOTAL SCHEDULE - M ADJUSTMENTS		(74,182,936)	(58,370,829)	(8,609,822)	(7,202,285)	(6,029,265)	(513,356)	(659,664)
1467									
1468		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.							
1469	40911	State Income Taxes							
1470	IBT	IBT	-	0	-	-	-	-	-
1471	IBT	IBT	-	-	-	-	-	-	-
1472	IBT	IBT	-	-	-	-	-	-	-
1473	IBT	IBT	-	-	-	-	-	-	-
1474	TOTAL STATE TAXES		-	-	-	-	-	-	-
1475									
1476									
1477		Calculation of Taxable Income:							
1478		Operating Revenues	319,457,955	215,936,147	47,137,933	56,383,874	46,194,065	9,653,464	536,346
1479		Operating Deductions:							
1480		O & M Expenses	227,563,666	169,777,428	31,241,895	26,544,343	16,961,665	8,807,163	775,514
1481		Depreciation Expense	36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782	-
1482		Amortization Expense	3,665,152	2,544,426	370,409	750,316	377,888	372,428	-
1483		Taxes Other Than Income	17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	133,109	-
1484		Interest & Dividends (AFUDC-Eq)	(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1485		Misc Revenue & Expense	(853,660)	(901,985)	183	48,142	14,137	34,005	-
1486		Total Operating Deductions	279,527,832	195,186,668	39,511,540	44,829,625	34,616,444	9,437,666	775,514
1487		Other Deductions:							
1488		Interest Deductions	21,731,010	10,921,920	4,004,764	6,804,326	6,636,631	167,696	-
1489		Interest on PCRBS	-	-	-	-	-	-	-
1490		Schedule M Adjustments	(74,182,936)	(58,370,829)	(8,609,822)	(7,202,285)	(6,029,265)	(513,356)	(659,664)
1491									
1492		Income Before State Taxes	(55,983,824)	(48,543,270)	(4,988,193)	(2,452,361)	(1,088,275)	(465,254)	(898,832)
1493									
1494		State Income Taxes	-	-	-	-	-	-	-
1495									
1496		Total Taxable Income	(55,983,824)	(48,543,270)	(4,988,193)	(2,452,361)	(1,088,275)	(465,254)	(898,832)
1497									
1498		Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1499									
1500		Federal Income Tax - Calculated	(19,594,338)	(16,990,144)	(1,745,867)	(858,326)	(380,896)	(162,839)	(314,591)
1501									
1502		Adjustments to Calculated Tax:							
1503	40910	P SE	-	-	-	-	-	-	-
1504	40910	P CAGW	(5,638,736)	(5,638,736)	-	-	-	-	-
1505	40910	P CAEE	-	-	-	-	-	-	-
1506	40910	P SG	-	-	-	-	-	-	-
1507	FITOTH	NUTIL OTH	-	-	-	-	-	-	-
1508	40910	LABOR S	-	-	-	-	-	-	-
1509		Federal Income Tax	(25,233,075)	(22,628,881)	(1,745,867)	(858,326)	(380,896)	(162,839)	(314,591)
1510									
1511	TOTAL OPERATING EXPENSES		284,878,395	196,376,076	41,275,864	47,226,455	37,245,292	9,520,240	460,923
1512	310	Land and Land Rights							
1513	P	DGP	-	-	-	-	-	-	-
1514	P	DGU	-	-	-	-	-	-	-
1515	P	SG	-	-	-	-	-	-	-
1516	P	CAGW	(25,826,460)	(25,826,460)	-	-	-	-	-
1517	P	CAGE	-	-	-	-	-	-	-
1518	P	JBG	246,113	246,113	-	-	-	-	-
1519	P	S	(441,006)	(441,006)	-	-	-	-	-
1520	P	CAGE	-	-	-	-	-	-	-
1521			(26,021,353)	(26,021,353)	-	-	-	-	-
1522									
1523	311	Structures and Improvements							
1524	P	DGP	-	-	-	-	-	-	-
1525	P	DGU	-	-	-	-	-	-	-
1526	P	SG	-	-	-	-	-	-	-
1527	P	CAGW	14,048,147	14,048,147	-	-	-	-	-
1528	P	CAGE	-	-	-	-	-	-	-
1529	P	JBG	29,022,763	29,022,763	-	-	-	-	-
1530	P	CAGE	-	-	-	-	-	-	-
1531			43,070,910	43,070,910	-	-	-	-	-
1532									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1533	312	Boiler Plant Equipment							
1534	P	DGP	-	-	-	-	-	-	-
1535	P	DGU	-	-	-	-	-	-	-
1536	P	SG	(406)	(406)	-	-	-	-	-
1537	P	CAGW	25,825,164	25,825,164	-	-	-	-	-
1538	P	CAGE	-	-	-	-	-	-	-
1539	P	JBG	130,395,285	130,395,285	-	-	-	-	-
1540	P	S	780	780	-	-	-	-	-
1541			156,220,824	156,220,824	-	-	-	-	-
1542									
1543	314	Turbogenerator Units							
1544	P	DGP	-	-	-	-	-	-	-
1545	P	DGU	-	-	-	-	-	-	-
1546	P	SG	-	-	-	-	-	-	-
1547	P	CAGW	11,319,742	11,319,742	-	-	-	-	-
1548	P	CAGE	-	-	-	-	-	-	-
1549	P	JBG	32,588,561	32,588,561	-	-	-	-	-
1550	P	CAGE	-	-	-	-	-	-	-
1551			43,908,303	43,908,303	-	-	-	-	-
1552									
1553	315	Accessory Electric Equipment							
1554	P	DGP	-	-	-	-	-	-	-
1555	P	DGU	-	-	-	-	-	-	-
1556	P	SG	-	-	-	-	-	-	-
1557	P	CAGW	2,919,135	2,919,135	-	-	-	-	-
1558	P	CAGE	-	-	-	-	-	-	-
1559	P	JBG	11,612,121	11,612,121	-	-	-	-	-
1560	P	CAGE	-	-	-	-	-	-	-
1561			14,531,256	14,531,256	-	-	-	-	-
1562									
1563									
1564									
1565	316	Misc Power Plant Equipment							
1566	P	DGP	-	-	-	-	-	-	-
1567	P	DGU	-	-	-	-	-	-	-
1568	P	SG	-	-	-	-	-	-	-
1569	P	CAGW	486,432	486,432	-	-	-	-	-
1570	P	CAGE	-	-	-	-	-	-	-
1571	P	JBG	710,524	710,524	-	-	-	-	-
1572	P	CAGE	-	-	-	-	-	-	-
1573			1,196,956	1,196,956	-	-	-	-	-
1574									
1575	317	Steam Plant ARO							
1576	P	S	-	-	-	-	-	-	-
1577			-	-	-	-	-	-	-
1578									
1579	SP	Unclassified Steam Plant - Account 300							
1580	P	CAGW	(801,704)	(801,704)	-	-	-	-	-
1581	P	CAGE	-	-	-	-	-	-	-
1582	P	SG	229,679	229,679	-	-	-	-	-
1583			(572,025)	(572,025)	-	-	-	-	-
1584									
1585									
1586		Total Steam Production Plant	232,334,870	232,334,870	-	-	-	-	-
1587									
1588									
1589		Summary of Steam Production Plant by Factor							
1590			(440,226)	(440,226)	-	-	-	-	-
1591			204,575,367	204,575,367	-	-	-	-	-
1592			-	-	-	-	-	-	-
1593			229,273	229,273	-	-	-	-	-
1594			27,970,456	27,970,456	-	-	-	-	-
1595			-	-	-	-	-	-	-
1596			-	-	-	-	-	-	-
1597		Total Steam Production Plant by Factor	232,334,870	232,334,870	-	-	-	-	-
1598	320	Land and Land Rights							
1599	P	DGP	-	-	-	-	-	-	-
1600	P	SG	-	-	-	-	-	-	-
1601			-	-	-	-	-	-	-
1602									
1603	321	Structures and Improvements							
1604	P	DGP	-	-	-	-	-	-	-
1605	P	SG	-	-	-	-	-	-	-
1606			-	-	-	-	-	-	-
1607									
1608	322	Reactor Plant Equipment							
1609	P	DGP	-	-	-	-	-	-	-
1610	P	SG	-	-	-	-	-	-	-
1611			-	-	-	-	-	-	-
1612									
1613	323	Turbogenerator Units							
1614	P	DGP	-	-	-	-	-	-	-
1615	P	SG	-	-	-	-	-	-	-
1616			-	-	-	-	-	-	-
1617									
1618	324	Land and Land Rights							
1619	P	DGP	-	-	-	-	-	-	-
1620	P	SG	-	-	-	-	-	-	-
1621			-	-	-	-	-	-	-
1622									
1623	325	Misc. Power Plant Equipment							
1624	P	DGP	-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1625	P	SG	-	-	-	-	-	-	-
1626			-	-	-	-	-	-	-
1627			-	-	-	-	-	-	-
1628			-	-	-	-	-	-	-
1629	NP	Unclassified Nuclear Plant - Acct 300	-	-	-	-	-	-	-
1630	P	SG	-	-	-	-	-	-	-
1631			-	-	-	-	-	-	-
1632			-	-	-	-	-	-	-
1633			-	-	-	-	-	-	-
1634		Total Nuclear Production Plant	-	-	-	-	-	-	-
1635			-	-	-	-	-	-	-
1636			-	-	-	-	-	-	-
1637			-	-	-	-	-	-	-
1638		Summary of Nuclear Production Plant by Factor	-	-	-	-	-	-	-
1639			-	-	-	-	-	-	-
1640			-	-	-	-	-	-	-
1641			-	-	-	-	-	-	-
1642			-	-	-	-	-	-	-
1643		Total Nuclear Plant by Factor	-	-	-	-	-	-	-
1644			-	-	-	-	-	-	-
1645	330	Land and Land Rights	-	-	-	-	-	-	-
1646	P	DGP	-	-	-	-	-	-	-
1647	P	DGU	-	-	-	-	-	-	-
1648	P	CAGW	3,039,456	3,039,456	-	-	-	-	-
1649	P	CAGE	-	-	-	-	-	-	-
1650	P	CAGW	-	-	-	-	-	-	-
1651	P	CAGE	-	-	-	-	-	-	-
1652			3,039,456	3,039,456	-	-	-	-	-
1653			-	-	-	-	-	-	-
1654	331	Structures and Improvements	-	-	-	-	-	-	-
1655	P	DGP	-	-	-	-	-	-	-
1656	P	DGU	-	-	-	-	-	-	-
1657	P	CAGW	17,451,547	17,451,547	-	-	-	-	-
1658	P	CAGE	-	-	-	-	-	-	-
1659	P	CAGW	-	-	-	-	-	-	-
1660	P	CAGE	-	-	-	-	-	-	-
1661			17,451,547	17,451,547	-	-	-	-	-
1662			-	-	-	-	-	-	-
1663	332	Reservoirs, Dams & Waterways	-	-	-	-	-	-	-
1664	P	DGP	-	-	-	-	-	-	-
1665	P	DGU	-	-	-	-	-	-	-
1666	P	CAGW	52,778,372	52,778,372	-	-	-	-	-
1667	P	CAGE	-	-	-	-	-	-	-
1668	P	CAGW	-	-	-	-	-	-	-
1669	P	CAGE	-	-	-	-	-	-	-
1670			52,778,372	52,778,372	-	-	-	-	-
1671			-	-	-	-	-	-	-
1672	333	Water Wheel, Turbines, & Generators	-	-	-	-	-	-	-
1673	P	DGP	-	-	-	-	-	-	-
1674	P	DGU	-	-	-	-	-	-	-
1675	P	CAGW	15,115,787	15,115,787	-	-	-	-	-
1676	P	CAGE	-	-	-	-	-	-	-
1677	P	CAGW	-	-	-	-	-	-	-
1678	P	CAGE	-	-	-	-	-	-	-
1679			15,115,787	15,115,787	-	-	-	-	-
1680			-	-	-	-	-	-	-
1681	334	Accessory Electric Equipment	-	-	-	-	-	-	-
1682	P	DGP	-	-	-	-	-	-	-
1683	P	DGU	-	-	-	-	-	-	-
1684	P	CAGW	9,694,311	9,694,311	-	-	-	-	-
1685	P	CAGE	-	-	-	-	-	-	-
1686	P	CAGW	-	-	-	-	-	-	-
1687	P	CAGE	-	-	-	-	-	-	-
1688			9,694,311	9,694,311	-	-	-	-	-
1689			-	-	-	-	-	-	-
1690			-	-	-	-	-	-	-
1691			-	-	-	-	-	-	-
1692	335	Misc. Power Plant Equipment	-	-	-	-	-	-	-
1693	P	DGP	-	-	-	-	-	-	-
1694	P	DGU	-	-	-	-	-	-	-
1695	P	CAGW	485,354	485,354	-	-	-	-	-
1696	P	CAGE	-	-	-	-	-	-	-
1697	P	CAGW	-	-	-	-	-	-	-
1698	P	CAGE	-	-	-	-	-	-	-
1699			485,354	485,354	-	-	-	-	-
1700			-	-	-	-	-	-	-
1701	336	Roads, Railroads & Bridges	-	-	-	-	-	-	-
1702	P	DGP	-	-	-	-	-	-	-
1703	P	DGU	-	-	-	-	-	-	-
1704	P	CAGW	2,993,108	2,993,108	-	-	-	-	-
1705	P	CAGE	-	-	-	-	-	-	-
1706	P	CAGW	-	-	-	-	-	-	-
1707	P	CAGE	-	-	-	-	-	-	-
1708			2,993,108	2,993,108	-	-	-	-	-
1709			-	-	-	-	-	-	-

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1710	337	Hydro Plant ARO							
1711		P S	-	-	-	-	-	-	-
1712			-	-	-	-	-	-	-
1713									
1714	HP	Unclassified Hydro Plant - Acct 300							
1715		P S	-	-	-	-	-	-	-
1716		P DGU	-	-	-	-	-	-	-
1717		P CAGW	-	-	-	-	-	-	-
1718		P CAGE	-	-	-	-	-	-	-
1719		P CAGW	-	-	-	-	-	-	-
1720		P CAGE	-	-	-	-	-	-	-
1721			-	-	-	-	-	-	-
1722									
1723		Total Hydraulic Plant	101,557,935	101,557,935	-	-	-	-	-
1724									
1725		Summary of Hydraulic Plant by Factor							
1726			-	-	-	-	-	-	-
1727			-	-	-	-	-	-	-
1728			101,557,935	101,557,935	-	-	-	-	-
1729			-	-	-	-	-	-	-
1730			-	-	-	-	-	-	-
1731			-	-	-	-	-	-	-
1732		Total Hydraulic Plant by Factor	101,557,935	101,557,935	-	-	-	-	-
1733									
1734	340	Land and Land Rights							
1735		P SG	-	-	-	-	-	-	-
1736		P DGU	-	-	-	-	-	-	-
1737		P CAGW	458,498	458,498	-	-	-	-	-
1738		P CAGE	-	-	-	-	-	-	-
1739		P CAGE	-	-	-	-	-	-	-
1740			458,498	458,498	-	-	-	-	-
1741									
1742	341	Structures and Improvements							
1743		P SG	-	-	-	-	-	-	-
1744		P DGU	-	-	-	-	-	-	-
1745		P CAGW	10,466,070	10,466,070	-	-	-	-	-
1746		P CAGE	-	-	-	-	-	-	-
1747		P CAGE	-	-	-	-	-	-	-
1748			10,466,070	10,466,070	-	-	-	-	-
1749									
1750	342	Fuel Holders, Producers & Accessories							
1751		P SG	-	-	-	-	-	-	-
1752		P DGU	-	-	-	-	-	-	-
1753		P CAGW	226,097	226,097	-	-	-	-	-
1754		P CAGE	-	-	-	-	-	-	-
1755		P CAGE	-	-	-	-	-	-	-
1756			226,097	226,097	-	-	-	-	-
1757									
1758	343	Prime Movers							
1759		P S	-	-	-	-	-	-	-
1760		P DGU	-	-	-	-	-	-	-
1761		P SG	-	-	-	-	-	-	-
1762		P CAGW	191,453,603	191,453,603	-	-	-	-	-
1763		P CAGE	-	-	-	-	-	-	-
1764		P CAGE	-	-	-	-	-	-	-
1765			191,453,603	191,453,603	-	-	-	-	-
1766									
1767	344	Generators							
1768		P S	-	-	-	-	-	-	-
1769		P DGU	-	-	-	-	-	-	-
1770		P SG	-	-	-	-	-	-	-
1771		P CAGW	24,437,839	24,437,839	-	-	-	-	-
1772		P CAGE	-	-	-	-	-	-	-
1773		P CAGE	-	-	-	-	-	-	-
1774			24,437,839	24,437,839	-	-	-	-	-
1775									
1776	345	Accessory Electric Plant							
1777		P SG	-	-	-	-	-	-	-
1778		P DGU	-	-	-	-	-	-	-
1779		P CAGW	15,210,415	15,210,415	-	-	-	-	-
1780		P CAGE	-	-	-	-	-	-	-
1781		P CAGE	-	-	-	-	-	-	-
1782			15,210,415	15,210,415	-	-	-	-	-
1783									
1784									
1785									
1786	346	Misc Power Plant Equipment							
1787		P SG	-	-	-	-	-	-	-
1788		P DGU	-	-	-	-	-	-	-
1789		P CAGW	683,812	683,812	-	-	-	-	-
1790		P CAGE	-	-	-	-	-	-	-
1791			683,812	683,812	-	-	-	-	-
1792									
1793	347	Other Production ARO							
1794		P S	-	-	-	-	-	-	-
1795			-	-	-	-	-	-	-
1796									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1797	OP	Unclassified Other Prod Plant-Acct 300							
1798	P	S	-	-	-	-	-	-	-
1799	P	SG	-	-	-	-	-	-	-
1800	P	CAGW	25,769,812	25,769,812	-	-	-	-	-
1801	P	CAGE	-	-	-	-	-	-	-
1802			25,769,812	25,769,812	-	-	-	-	-
1803									
1804		Total Other Production Plant	268,706,147	268,706,147	-	-	-	-	-
1805									
1806		Summary of Other Production Plant by Factor							
1807			-	-	-	-	-	-	-
1808			-	-	-	-	-	-	-
1809			-	-	-	-	-	-	-
1810			268,706,147	268,706,147	-	-	-	-	-
1811			-	-	-	-	-	-	-
1812			-	-	-	-	-	-	-
1813		Total of Other Production Plant by Factor	268,706,147	268,706,147	-	-	-	-	-
1814									
1815		Experimental Plant							
1816	103	Experimental Plant							
1817	P	DGP	-	-	-	-	-	-	-
1818		Total Experimental Plant	-	-	-	-	-	-	-
1819									
1820		TOTAL PRODUCTION PLANT	602,598,953	602,598,953	-	-	-	-	-
1821	350	Land and Land Rights							
1822	T	DGP	-	-	-	-	-	-	-
1823	T	DGU	-	-	-	-	-	-	-
1824	T	CAGW	5,930,063	-	5,930,063	-	-	-	-
1825	T	CAGE	-	-	-	-	-	-	-
1826	T	JBG	222,628	-	222,628	-	-	-	-
1827	T	SG	8,324	-	8,324	-	-	-	-
1828			6,161,015	-	6,161,015	-	-	-	-
1829									
1830	352	Structures and improvements							
1831	T	S	-	-	-	-	-	-	-
1832	T	DGP	-	-	-	-	-	-	-
1833	T	DGU	-	-	-	-	-	-	-
1834	T	CAGW	4,784,720	-	4,784,720	-	-	-	-
1835	T	CAGE	-	-	-	-	-	-	-
1836	T	JBG	266,359	-	266,359	-	-	-	-
1837	T	SG	263	-	263	-	-	-	-
1838			5,051,341	-	5,051,341	-	-	-	-
1839									
1840	353	Station Equipment							
1841	T	DGP	-	-	-	-	-	-	-
1842	T	DGU	-	-	-	-	-	-	-
1843	T	CAGW	74,514,544	-	74,514,544	-	-	-	-
1844	T	CAGE	-	-	-	-	-	-	-
1845	T	JBG	4,851,287	-	4,851,287	-	-	-	-
1846	T	SG	2,885,950	-	2,885,950	-	-	-	-
1847			82,251,782	-	82,251,782	-	-	-	-
1848									
1849	354	Towers and Fixtures							
1850	T	DGP	-	-	-	-	-	-	-
1851	T	DGU	-	-	-	-	-	-	-
1852	T	CAGW	35,802,612	-	35,802,612	-	-	-	-
1853	T	CAGE	-	-	-	-	-	-	-
1854	T	JBG	3,104,861	-	3,104,861	-	-	-	-
1855	T	SG	10,251	-	10,251	-	-	-	-
1856			38,917,724	-	38,917,724	-	-	-	-
1857									
1858	355	Poles and Fixtures							
1859	T	DGP	-	-	-	-	-	-	-
1860	T	DGU	-	-	-	-	-	-	-
1861	T	CAGW	42,400,113	-	42,400,113	-	-	-	-
1862	T	CAGE	-	-	-	-	-	-	-
1863	T	JBG	-	-	-	-	-	-	-
1864	T	SG	47,315	-	47,315	-	-	-	-
1865			42,447,428	-	42,447,428	-	-	-	-
1866									
1867	356	Clearing and Grading							
1868	T	DGP	-	-	-	-	-	-	-
1869	T	DGU	-	-	-	-	-	-	-
1870	T	CAGW	61,679,156	-	61,679,156	-	-	-	-
1871	T	CAGE	-	-	-	-	-	-	-
1872	T	JBG	2,508,918	-	2,508,918	-	-	-	-
1873	T	SG	69,603	-	69,603	-	-	-	-
1874			64,257,677	-	64,257,677	-	-	-	-
1875									
1876	357	Underground Conduit							
1877	T	DGP	-	-	-	-	-	-	-
1878	T	DGU	-	-	-	-	-	-	-
1879	T	CAGW	33,908	-	33,908	-	-	-	-
1880	T	CAGE	-	-	-	-	-	-	-
1881	T	SG	-	-	-	-	-	-	-
1882			33,908	-	33,908	-	-	-	-
1883									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1884	358	Underground Conductors							
1885	T	DGP	-	-	-	-	-	-	-
1886	T	DGU	-	-	-	-	-	-	-
1887	T	CAGW	65,891	-	65,891	-	-	-	-
1888	T	CAGE	-	-	-	-	-	-	-
1889	T	SG	-	-	-	-	-	-	-
1890			65,891	-	65,891	-	-	-	-
1891									
1892	359	Roads and Trails							
1893	T	DGP	-	-	-	-	-	-	-
1894	T	DGU	-	-	-	-	-	-	-
1895	T	CAGW	1,454,997	-	1,454,997	-	-	-	-
1896	T	CAGE	-	-	-	-	-	-	-
1897	T	SG	1,317	-	1,317	-	-	-	-
1898			1,456,314	-	1,456,314	-	-	-	-
1899									
1900	TP	Unclassified Trans Plant - Acct 300							
1901	T	SG	4,292	-	4,292	-	-	-	-
1902	T	CAGW	577,332	-	577,332	-	-	-	-
1903	T	CAGE	-	-	-	-	-	-	-
1904			581,624	-	581,624	-	-	-	-
1905									
1906	TS0	Unclassified Trans Sub Plant - Acct 300							
1907	T	SG	-	-	-	-	-	-	-
1908			-	-	-	-	-	-	-
1909									
1910		TOTAL TRANSMISSION PLANT	241,224,704	-	241,224,704	-	-	-	-
1911		Summary of Transmission Plant by Factor							
1912			10,954,053	-	10,954,053	-	-	-	-
1913			-	-	-	-	-	-	-
1914			227,243,337	-	227,243,337	-	-	-	-
1915			-	-	-	-	-	-	-
1916			3,027,314	-	3,027,314	-	-	-	-
1917		Total Transmission Plant by Factor	241,224,704	-	241,224,704	-	-	-	-
1918	360	Land and Land Rights							
1919	DPW	S	1,497,300	-	-	1,497,300	1,497,300	-	-
1920			1,497,300	-	-	1,497,300	1,497,300	-	-
1921									
1922	361	Structures and Improvements							
1923	DPW	S	2,238,416	-	-	2,238,416	2,238,416	-	-
1924			2,238,416	-	-	2,238,416	2,238,416	-	-
1925									
1926	362	Station Equipment							
1927	DPW	S	46,561,261	-	-	46,561,261	46,561,261	-	-
1928			46,561,261	-	-	46,561,261	46,561,261	-	-
1929									
1930	363	Storage Battery Equipment							
1931	DPW	S	-	-	-	-	-	-	-
1932			-	-	-	-	-	-	-
1933									
1934	364	Poles, Towers & Fixtures							
1935	DPW	S	85,866,890	-	-	85,866,890	85,866,890	-	-
1936			85,866,890	-	-	85,866,890	85,866,890	-	-
1937									
1938	365	Overhead Conductors							
1939	DPW	S	56,062,924	-	-	56,062,924	56,062,924	-	-
1940			56,062,924	-	-	56,062,924	56,062,924	-	-
1941									
1942	366	Underground Conduit							
1943	DPW	S	14,895,617	-	-	14,895,617	14,895,617	-	-
1944			14,895,617	-	-	14,895,617	14,895,617	-	-
1945									
1946									
1947									
1948									
1949	367	Underground Conductors							
1950	DPW	S	20,132,255	-	-	20,132,255	20,132,255	-	-
1951			20,132,255	-	-	20,132,255	20,132,255	-	-
1952									
1953	368	Line Transformers							
1954	DPW	S	90,998,025	-	-	90,998,025	90,998,025	-	-
1955			90,998,025	-	-	90,998,025	90,998,025	-	-
1956									
1957	369	Services							
1958	DPW	S	46,116,329	-	-	46,116,329	46,116,329	-	-
1959			46,116,329	-	-	46,116,329	46,116,329	-	-
1960									
1961	370	Meters							
1962	DPW	S	13,792,908	-	-	13,792,908	13,792,908	-	-
1963			13,792,908	-	-	13,792,908	13,792,908	-	-
1964									
1965	371	Installations on Customers' Premises							
1966	DPW	S	525,319	-	-	525,319	525,319	-	-
1967			525,319	-	-	525,319	525,319	-	-
1968									
1969	372	Leased Property							
1970	DPW	S	-	-	-	-	-	-	-
1971			-	-	-	-	-	-	-
1972									
1973	373	Street Lights							
1974	DPW	S	3,799,039	-	-	3,799,039	3,799,039	-	-
1975			3,799,039	-	-	3,799,039	3,799,039	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1976									
1977	DP	Unclassified Dist Plant - Acct 300							
1978		DPW S	1,406,374	-	-	1,406,374	1,406,374	-	-
1979			1,406,374	-	-	1,406,374	1,406,374	-	-
1980									
1981	DS0	Unclassified Dist Sub Plant - Acct 300							
1982		DPW S	-	-	-	-	-	-	-
1983			-	-	-	-	-	-	-
1984									
1985									
1986		TOTAL DISTRIBUTION PLANT	383,892,657	-	-	383,892,657	383,892,657	-	-
1987									
1988		Summary of Distribution Plant by Factor	383,892,657	-	-	383,892,657	383,892,657	-	-
1989									
1990		Total Distribution Plant by Factor	383,892,657	-	-	383,892,657	383,892,657	-	-
1991									
1992	389	Land and Land Rights							
1993		G-SITUS S	1,098,826	-	235,969	862,858	862,858	-	-
1994		CUST CN	80,048	-	-	80,048	-	80,048	-
1995		G-DGU DGU	-	-	-	-	-	-	-
1996		G-SG SG	-	-	-	-	-	-	-
1997		G-SG CAGW	-	-	-	-	-	-	-
1998		G-SG CAGE	-	-	-	-	-	-	-
1999		PTD SO	414,725	208,207	79,692	126,825	126,825	-	-
2000			1,593,599	208,207	315,661	1,069,730	989,683	80,048	-
2001									
2002	390	Structures and Improvements							
2003		G-SITUS S	13,639,216	-	2,928,969	10,710,248	10,710,248	-	-
2004		G-DGP DGP	-	-	-	-	-	-	-
2005		G-DGU DGU	-	-	-	-	-	-	-
2006		CUST CN	864,985	-	-	864,985	-	864,985	-
2007		G-SG SG	-	-	-	-	-	-	-
2008		G-SG CAGW	474,003	244,000	230,004	-	-	-	-
2009		G-SG CAGE	-	-	-	-	-	-	-
2010		G-SG JBG	4,065	2,092	1,972	-	-	-	-
2011		PTD SO	7,516,158	3,773,394	1,444,285	2,298,480	2,298,480	-	-
2012			22,498,428	4,019,486	4,605,229	13,873,713	13,008,728	864,985	-
2013									
2014	391	Office Furniture & Equipment							
2015		G-SITUS S	1,469,634	-	315,598	1,154,036	1,154,036	-	-
2016		G-DGP DGP	-	-	-	-	-	-	-
2017		G-DGU DGU	-	-	-	-	-	-	-
2018		CUST CN	603,195	-	-	603,195	-	603,195	-
2019		G-SG SG	-	-	-	-	-	-	-
2020		P SE	-	-	-	-	-	-	-
2021		PTD SO	4,394,479	2,206,194	844,431	1,343,855	1,343,855	-	-
2022		G-SG CAGW	96,509	49,679	46,830	-	-	-	-
2023		G-SG CAGE	-	-	-	-	-	-	-
2024		G-SG JBG	111,734	57,517	54,217	-	-	-	-
2025		P JBE	1,064	1,064	-	-	-	-	-
2026		P CAEE	-	-	-	-	-	-	-
2027		G-SG CAGE	-	-	-	-	-	-	-
2028		G-SG CAGE	-	-	-	-	-	-	-
2029			6,676,616	2,314,454	1,261,077	3,101,085	2,497,891	603,195	-
2030									
2031	392	Transportation Equipment							
2032		G-SITUS S	5,010,534	-	1,075,993	3,934,541	3,934,541	-	-
2033		PTD SO	696,750	304,611	116,591	185,547	185,547	-	-
2034		G-SG SG	-	-	-	-	-	-	-
2035		CUST CN	-	-	-	-	-	-	-
2036		G-DGU DGU	-	-	-	-	-	-	-
2037		P SE	-	-	-	-	-	-	-
2038		G-DGP DGP	-	-	-	-	-	-	-
2039		G-SG CAGW	775,072	398,979	376,093	-	-	-	-
2040		G-SG CAGE	-	-	-	-	-	-	-
2041		G-SG JBG	313,331	161,291	152,039	-	-	-	-
2042		P CAEW	-	-	-	-	-	-	-
2043		P CAEE	-	-	-	-	-	-	-
2044		G-SG CAGE	-	-	-	-	-	-	-
2045		G-SG CAGE	-	-	-	-	-	-	-
2046			6,705,687	864,882	1,720,717	4,120,089	4,120,089	-	-
2047									
2048	393	Stores Equipment							
2049		G-SITUS S	516,944	-	111,012	405,932	405,932	-	-
2050		G-DGP DGP	-	-	-	-	-	-	-
2051		G-DGU DGU	-	-	-	-	-	-	-
2052		PTD SO	27,999	14,057	5,380	8,562	8,562	-	-
2053		G-SG SG	-	-	-	-	-	-	-
2054		G-SG CAGW	35,177	18,108	17,069	-	-	-	-
2055		G-SG CAGE	-	-	-	-	-	-	-
2056		G-SG JBG	125,307	64,504	60,804	-	-	-	-
2057		G-SG CAGE	-	-	-	-	-	-	-
2058			705,428	96,669	194,265	414,495	414,495	-	-
2059									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2060	394	Tools, Shop & Garage Equipment							
2061		G-SITUS S	2,590,863	-	556,378	2,034,486	2,034,486	-	-
2062		G-DGP DGP	-	-	-	-	-	-	-
2063		G-SG SG	-	-	-	-	-	-	-
2064		PTD SO	296,917	149,063	57,055	90,799	90,799	-	-
2065		P SE	-	-	-	-	-	-	-
2066		G-DGU DGU	-	-	-	-	-	-	-
2067		G-SG CAGW	488,907	251,672	237,235	-	-	-	-
2068		G-SG CAGE	-	-	-	-	-	-	-
2069		G-SG JBG	766,416	394,523	371,892	-	-	-	-
2070		P CAEW	-	-	-	-	-	-	-
2071		P CAEE	-	-	-	-	-	-	-
2072		G-SG CAGE	-	-	-	-	-	-	-
2073		G-SG CAGE	-	-	-	-	-	-	-
2074			4,143,103	795,258	1,222,560	2,125,284	2,125,284	-	-
2075									
2076	395	Laboratory Equipment							
2077		G-SITUS S	1,992,624	-	427,908	1,564,716	1,564,716	-	-
2078		G-DGP DGP	-	-	-	-	-	-	-
2079		G-DGU DGU	-	-	-	-	-	-	-
2080		PTD SO	388,807	195,196	74,712	118,899	118,899	-	-
2081		P SE	-	-	-	-	-	-	-
2082		G-SG SG	-	-	-	-	-	-	-
2083		G-SG CAGW	294,458	151,576	142,882	-	-	-	-
2084		G-SG CAGE	-	-	-	-	-	-	-
2085		G-SG JBG	93,506	48,133	45,372	-	-	-	-
2086		P CAEW	-	-	-	-	-	-	-
2087		P CAEE	-	-	-	-	-	-	-
2088		G-SG CAGE	-	-	-	-	-	-	-
2089		G-SG CAGE	-	-	-	-	-	-	-
2090			2,769,395	394,905	690,874	1,683,615	1,683,615	-	-
2091									
2092	396	Power Operated Equipment							
2093		G-SITUS S	6,568,567	-	1,410,574	5,157,993	5,157,993	-	-
2094		G-DGP DGP	-	-	-	-	-	-	-
2095		G-SG SG	-	-	-	-	-	-	-
2096		PTD SO	110,190	55,319	21,174	33,697	33,697	-	-
2097		G-DGU DGU	-	-	-	-	-	-	-
2098		P SE	-	-	-	-	-	-	-
2099		G-SG CAGW	501,688	258,251	243,437	-	-	-	-
2100		G-SG CAGE	-	-	-	-	-	-	-
2101		G-SG JBG	1,369,738	705,092	664,646	-	-	-	-
2102		P CAEW	-	-	-	-	-	-	-
2103		P CAEE	-	-	-	-	-	-	-
2104		G-SG CAGE	-	-	-	-	-	-	-
2105		G-SG CAGE	-	-	-	-	-	-	-
2106			8,550,183	1,018,662	2,339,832	5,191,690	5,191,690	-	-
2107	397	Communication Equipment							
2108		COM_EQ S	8,678,344	1,465,286	3,539,923	3,673,135	3,553,105	120,030	-
2109		COM_EQ DGP	-	-	-	-	-	-	-
2110		COM_EQ DGU	-	-	-	-	-	-	-
2111		COM_EQ SO	3,804,526	642,371	1,551,878	1,610,277	1,557,657	52,620	-
2112		COM_EQ CN	246,568	41,632	100,576	104,361	100,950	3,410	-
2113		COM_EQ SG	11,496	1,941	4,689	4,866	4,707	159	-
2114		COM_EQ SE	-	-	-	-	-	-	-
2115		COM_EQ CAGW	5,629,139	950,446	2,296,143	2,382,550	2,304,693	77,857	-
2116		COM_EQ CAGE	-	-	-	-	-	-	-
2117		COM_EQ JBG	399,765	67,498	163,066	169,202	163,673	5,529	-
2118		COM_EQ CAEW	-	-	-	-	-	-	-
2119		COM_EQ CAEE	-	-	-	-	-	-	-
2120		COM_EQ CAGE	-	-	-	-	-	-	-
2121		COM_EQ CAGE	-	-	-	-	-	-	-
2122			18,769,839	3,169,175	7,656,274	7,944,391	7,684,785	259,606	-
2123									
2124	398	Misc. Equipment							
2125		G-SITUS S	120,019	-	25,774	94,245	94,245	-	-
2126		G-DGP DGP	-	-	-	-	-	-	-
2127		G-DGU DGU	-	-	-	-	-	-	-
2128		CUST CN	14,162	-	-	14,162	-	14,162	-
2129		PTD SO	250,202	125,611	48,078	76,513	76,513	-	-
2130		P SE	-	-	-	-	-	-	-
2131		G-SG SG	-	-	-	-	-	-	-
2132		G-SG CAGW	72,918	37,535	35,382	-	-	-	-
2133		G-SG CAGE	-	-	-	-	-	-	-
2134		G-SG JBG	26,148	13,460	12,688	-	-	-	-
2135		P CAEW	-	-	-	-	-	-	-
2136		P CAEE	-	-	-	-	-	-	-
2137		G-SG CAGE	-	-	-	-	-	-	-
2138			483,449	176,606	121,922	184,921	170,758	14,162	-
2139									
2140	399	Coal Mine							
2141		P SE	-	-	-	-	-	-	-
2142		P CAEW	-	-	-	-	-	-	-
2143		P CAEE	-	-	-	-	-	-	-
2144	MP	U P JBE	34,656,573	34,656,573	-	-	-	-	-
2145			34,656,573	34,656,573	-	-	-	-	-
2146									
2147	399L	WIDCO Capital Lease							
2148		P SE	-	-	-	-	-	-	-

		WASHINGTON						
Description of Account Summary:		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2149								
2150								
2151	Remove Capital Leases	-	-	-	-	-	-	-
2152		-	-	-	-	-	-	-
2153								
2154	1011390 General Capital Leases							
2155	G-SITUS S	-	-	-	-	-	-	-
2156	P CAGW	1,007,883	1,007,883	-	-	-	-	-
2157	P CAGE	-	-	-	-	-	-	-
2158	PTD SO	952,182	478,031	182,969	291,182	291,182	-	-
2159		1,960,064	1,485,914	182,969	291,182	291,182	-	-
2160								
2161	Remove Capital Leases	(1,960,064)	(1,485,914)	(182,969)	(291,182)	(291,182)	-	-
2162		-	-	-	-	-	-	-
2163								
2164	1011392 General Vehicles Capital Leases							
2165	LABOR SO	-	-	-	-	-	-	-
2166		-	-	-	-	-	-	-
2167								
2168	Remove Capital Leases	-	-	-	-	-	-	-
2169		-	-	-	-	-	-	-
2170								
2171	GP Unclassified Gen Plant - Acct 300							
2172	G-SITUS S	-	-	-	-	-	-	-
2173	PTD SO	(20,199)	(10,141)	(3,881)	(6,177)	(6,177)	-	-
2174	CUST CN	-	-	-	-	-	-	-
2175	G-SG SG	-	-	-	-	-	-	-
2176	G-SG CAGE	-	-	-	-	-	-	-
2177	G-DGU DGU	-	-	-	-	-	-	-
2178		(20,199)	(10,141)	(3,881)	(6,177)	(6,177)	-	-
2179								
2180	399G Unclassified Gen Plant - Acct 300							
2181	G-SITUS S	-	-	-	-	-	-	-
2182	PTD SO	-	-	-	-	-	-	-
2183	G-SG SG	-	-	-	-	-	-	-
2184	G-DGP DGP	-	-	-	-	-	-	-
2185	G-DGU DGU	-	-	-	-	-	-	-
2186		-	-	-	-	-	-	-
2187								
2188	TOTAL GENERAL PLANT	107,532,100	47,704,736	20,124,529	39,702,835	37,880,839	1,821,996	-
2189								
2190	Summary of General Plant by Factor							
2191		41,685,572	1,465,286	10,628,096	29,592,190	29,472,159	120,030	-
2192		3,210,010	1,514,110	1,526,698	169,202	163,673	5,529	-
2193		34,657,637	34,657,637	-	-	-	-	-
2194		11,496	1,941	4,689	4,866	4,707	159	-
2195		18,742,737	8,141,913	4,422,364	6,178,460	6,125,839	52,620	-
2196		-	-	-	-	-	-	-
2197		1,808,958	41,632	100,576	1,666,751	100,950	1,565,800	-
2198		-	-	-	-	-	-	-
2199		9,375,755	3,368,130	3,625,075	2,382,550	2,304,693	77,857	-
2200		-	-	-	-	-	-	-
2201		-	-	-	-	-	-	-
2202		-	-	-	-	-	-	-
2203		-	-	-	-	-	-	-
2204		-	-	-	-	-	-	-
2205		(1,960,064)	(1,485,914)	(182,969)	(291,182)	(291,182)	-	-
2206	Total General Plant by Factor	107,532,100	47,704,736	20,124,529	39,702,835	37,880,839	1,821,996	-
2207	301 Organization							
2208	I-SITUS S	-	-	-	-	-	-	-
2209	PTD SO	-	-	-	-	-	-	-
2210	I-SG CAGW	-	-	-	-	-	-	-
2211	I-SG CAGE	-	-	-	-	-	-	-
2212	I-SG SG	-	-	-	-	-	-	-
2213		-	-	-	-	-	-	-
2214	302 Franchise & Consent							
2215	I-SITUS S	-	-	-	-	-	-	-
2216	I-SG SG	-	-	-	-	-	-	-
2217	I-SG CAGW	-	-	-	-	-	-	-
2218	I-SG CAGE	-	-	-	-	-	-	-
2219	I-SG CAGW	23,227,485	21,232,640	1,994,845	-	-	-	-
2220	I-SG CAGE	-	-	-	-	-	-	-
2221	I-DGP DGP	-	-	-	-	-	-	-
2222	I-DGU DGU	-	-	-	-	-	-	-
2223		23,227,485	21,232,640	1,994,845	-	-	-	-
2224								
2225	303 Miscellaneous Intangible Plant							
2226	I-SITUS S	114,102	4,483	41,330	68,289	68,289	-	-
2227	I-SG SG	131,212	119,943	11,269	-	-	-	-
2228	PTD SO	26,962,425	13,536,149	5,181,026	8,245,250	8,245,250	-	-
2229	P SE	-	-	-	-	-	-	-
2230	CUST CN	8,265,054	-	-	8,265,054	-	8,265,054	-
2231	I-SG CAGW	11,806,995	10,792,975	1,014,019	-	-	-	-
2232	I-SG CAGE	-	-	-	-	-	-	-
2233	I-SG JBG	10,716	9,796	920	-	-	-	-
2234	P CAEW	-	-	-	-	-	-	-
2235	P CAEE	-	-	-	-	-	-	-
2236	I-SG CAGE	-	-	-	-	-	-	-
2237	I-SG CAGE	-	-	-	-	-	-	-
2238		47,290,504	24,463,346	6,248,565	16,578,593	8,313,539	8,265,054	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2239	303	Less Non-Utility Plant							
2240		I-SITUS S	-	-	-	-	-	-	-
2241			47,290,504	24,463,346	6,248,565	16,578,593	8,313,539	8,265,054	-
2242	IP	Unclassified Intangible Plant - Acct 300							
2243		I-SITUS S	-	-	-	-	-	-	-
2244		I-SG SG	-	-	-	-	-	-	-
2245		I-DGU DGU	-	-	-	-	-	-	-
2246		PTD SO	-	-	-	-	-	-	-
2247			-	-	-	-	-	-	-
2248			-	-	-	-	-	-	-
2249		TOTAL INTANGIBLE PLANT	70,517,989	45,695,986	8,243,410	16,578,593	8,313,539	8,265,054	-
2250									
2251		Summary of Intangible Plant by Factor							
2252			114,102	4,483	41,330	68,289	68,289	-	-
2253			10,716	9,796	920	-	-	-	-
2254			-	-	-	-	-	-	-
2255			131,212	119,943	11,269	-	-	-	-
2256			26,962,425	13,536,149	5,181,026	8,245,250	8,245,250	-	-
2257			8,265,054	-	-	8,265,054	-	8,265,054	-
2258			35,034,480	32,025,616	3,008,864	-	-	-	-
2259			-	-	-	-	-	-	-
2260			-	-	-	-	-	-	-
2261			-	-	-	-	-	-	-
2262			-	-	-	-	-	-	-
2263			-	-	-	-	-	-	-
2264			-	-	-	-	-	-	-
2265		Total Intangible Plant by Factor	70,517,989	45,695,986	8,243,410	16,578,593	8,313,539	8,265,054	-
2266		Summary of Unclassified Plant (Account 106)							
2267			1,406,374	-	-	1,406,374	1,406,374	-	-
2268			-	-	-	-	-	-	-
2269			(20,199)	(10,141)	(3,881)	(6,177)	(6,177)	-	-
2270			-	-	-	-	-	-	-
2271			-	-	-	-	-	-	-
2272			25,769,812	25,769,812	-	-	-	-	-
2273			581,624	-	581,624	-	-	-	-
2274			-	-	-	-	-	-	-
2275			-	-	-	-	-	-	-
2276			-	34,656,573	-	-	-	-	-
2277			(572,025)	229,679	-	-	-	-	-
2278		Total Unclassified Plant by Factor	27,165,586	60,645,924	577,742	1,400,197	1,400,197	-	-
2279									
2280		TOTAL ELECTRIC PLANT IN SERVICE	1,405,766,404	695,999,676	269,592,643	440,174,085	430,087,036	10,087,049	-
2281		Summary of Electric Plant by Factor							
2282			425,252,106	1,029,543	10,669,427	413,553,136	413,433,106	120,030	-
2283			-	-	-	-	-	-	-
2284			218,750,146	206,099,273	12,481,671	169,202	163,673	5,529	-
2285			34,657,637	34,657,637	-	-	-	-	-
2286			3,399,295	351,157	3,043,272	4,866	4,707	159	-
2287			45,705,162	21,678,063	9,603,390	14,423,709	14,371,089	52,620	-
2288			10,074,012	41,632	100,576	9,931,804	100,950	9,830,854	-
2289			-	-	-	-	-	-	-
2290			669,888,110	433,628,285	233,877,276	2,382,550	2,304,693	77,857	-
2291			-	-	-	-	-	-	-
2292			-	-	-	-	-	-	-
2293			-	-	-	-	-	-	-
2294			-	-	-	-	-	-	-
2295			-	-	-	-	-	-	-
2296			(1,960,064)	(1,485,914)	(182,969)	(291,182)	(291,182)	-	-
2297			1,405,766,404	695,999,676	269,592,643	440,174,085	430,087,036	10,087,049	-
2298	105	Plant Held For Future Use							
2299		DPW S	-	-	-	-	-	-	-
2300		P SG	-	-	-	-	-	-	-
2301		T SG	-	-	-	-	-	-	-
2302		P SG	-	-	-	-	-	-	-
2303		P SE	-	-	-	-	-	-	-
2304		P SG	-	-	-	-	-	-	-
2305		P CAGW	37,310	37,310	-	-	-	-	-
2306		P CAGE	-	-	-	-	-	-	-
2307		P CAEW	-	-	-	-	-	-	-
2308		P CAEE	-	-	-	-	-	-	-
2309			37,310	37,310	-	-	-	-	-
2310									
2311	114	Electric Plant Acquisition Adjustments							
2312		P S	-	-	-	-	-	-	-
2313		P SG	-	-	-	-	-	-	-
2314		P CAGW	-	-	-	-	-	-	-
2315		P CAGE	-	-	-	-	-	-	-
2316		P DGP	-	-	-	-	-	-	-
2317			-	-	-	-	-	-	-
2318			-	-	-	-	-	-	-
2319	115	Accum Provision for Asset Acquisition Adjustments							
2320		P S	-	-	-	-	-	-	-
2321		P SG	-	-	-	-	-	-	-
2322		P CAGW	-	-	-	-	-	-	-
2323		P CAGE	-	-	-	-	-	-	-
2324		P DGP	-	-	-	-	-	-	-
2325			-	-	-	-	-	-	-
2326			-	-	-	-	-	-	-
2327	120	Nuclear Fuel							
2328		P SE	-	-	-	-	-	-	-
2329			-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2330									
2331	124	Weatherization							
2332		DMSC S	2,046,942	-	-	2,046,942	-	-	2,046,942
2333		DMSC SO	(201)	-	-	(201)	-	-	(201)
2334			2,046,741	-	-	2,046,741	-	-	2,046,741
2335									
2336	182W	Weatherization							
2337		DMSC S	-	-	-	-	-	-	-
2338		DMSC SG	-	-	-	-	-	-	-
2339		DMSC SGCT	-	-	-	-	-	-	-
2340		DMSC SO	-	-	-	-	-	-	-
2341			-	-	-	-	-	-	-
2342									
2343	186W	Weatherization							
2344		DMSC S	-	-	-	-	-	-	-
2345		DMSC CN	-	-	-	-	-	-	-
2346		DMSC CNP	-	-	-	-	-	-	-
2347		DMSC SG	-	-	-	-	-	-	-
2348		DMSC SO	-	-	-	-	-	-	-
2349			-	-	-	-	-	-	-
2350									
2351		Total Weatherization	2,046,741	-	-	2,046,741	-	-	2,046,741
2352									
2353	151	Fuel Stock							
2354		P DEU	-	-	-	-	-	-	-
2355		P SE	-	-	-	-	-	-	-
2356		P CAEW	315,012	315,012	-	-	-	-	-
2357		P CAEE	-	-	-	-	-	-	-
2358		P JBE	3,209,539	3,209,539	-	-	-	-	-
2359		P CAEE	-	-	-	-	-	-	-
2360		P CAEE	-	-	-	-	-	-	-
2361			3,524,551	3,524,551	-	-	-	-	-
2362									
2363	152	Fuel Stock - Undistributed							
2364		P SE	-	-	-	-	-	-	-
2365		P CAEW	-	-	-	-	-	-	-
2366		P CAEE	-	-	-	-	-	-	-
2367			-	-	-	-	-	-	-
2368									
2369	25316	DG&T Working Capital Deposit							
2370		P SE	-	-	-	-	-	-	-
2371		P CAEW	-	-	-	-	-	-	-
2372		P CAEE	-	-	-	-	-	-	-
2373			-	-	-	-	-	-	-
2374									
2375	25317	DG&T Working Capital Deposit							
2376		P SE	-	-	-	-	-	-	-
2377		P CAEW	-	-	-	-	-	-	-
2378		P CAEE	-	-	-	-	-	-	-
2379			-	-	-	-	-	-	-
2380									
2381	25319	Provo Working Capital Deposit							
2382		P SE	-	-	-	-	-	-	-
2383		P CAEW	-	-	-	-	-	-	-
2384		P CAEE	-	-	-	-	-	-	-
2385			-	-	-	-	-	-	-
2386									
2387		Total Fuel Stock	3,524,551	3,524,551	-	-	-	-	-
2388	154	Materials and Supplies							
2389		MSS S	5,522,800	4,445,021	31,056	1,046,723	1,046,723	-	-
2390		MSS SG	76,005	61,172	427	14,405	14,405	-	-
2391		MSS SE	-	-	-	-	-	-	-
2392		MSS SO	(46,005)	(37,027)	(259)	(8,719)	(8,719)	-	-
2393		MSS SNPPS	-	-	-	-	-	-	-
2394		MSS SNPPH	-	-	-	-	-	-	-
2395		MSS SNPD	(259,694)	(209,014)	(1,460)	(49,219)	(49,219)	-	-
2396		MSS SNPT	-	-	-	-	-	-	-
2397		MSS DGU	-	-	-	-	-	-	-
2398		MSS DGP	-	-	-	-	-	-	-
2399		MSS CAGE	-	-	-	-	-	-	-
2400		MSS SNPP	-	-	-	-	-	-	-
2401		MSS CAGW	863,851	695,269	4,858	163,724	163,724	-	-
2402		MSS CAGE	-	-	-	-	-	-	-
2403		MSS JBG	1,618,746	1,302,847	9,103	306,797	306,797	-	-
2404		MSS CAEW	-	-	-	-	-	-	-
2405		MSS CAEE	-	-	-	-	-	-	-
2406		MSS CAGE	-	-	-	-	-	-	-
2407			7,775,703	6,258,267	43,724	1,473,711	1,473,711	-	-
2408									
2409	163	Stores Expense Undistributed							
2410		MSS SO	-	-	-	-	-	-	-
2411			-	-	-	-	-	-	-
2412									
2413									
2414	25318	Provo Working Capital Deposit							
2415		MSS SNPPS	-	-	-	-	-	-	-
2416		MSS CAGW	-	-	-	-	-	-	-
2417		MSS CAGE	-	-	-	-	-	-	-
2418			-	-	-	-	-	-	-
2419									
2420		Total Materials & Supplies	7,775,703	6,258,267	43,724	1,473,711	1,473,711	-	-
2421									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2422	165	Prepayments							
2423		DMSC S	-	-	-	-	-	-	-
2424		GP GPS	(0)	(0)	(0)	(0)	(0)	(0)	-
2425		PT SG	-	-	-	-	-	-	-
2426		PT CAGW	-	-	-	-	-	-	-
2427		PT CAGE	-	-	-	-	-	-	-
2428		P CAEW	(0)	(0)	-	-	-	-	-
2429		P CAEE	-	-	-	-	-	-	-
2430		P SE	-	-	-	-	-	-	-
2431		PTD SO	(0)	(0)	(0)	(0)	(0)	-	-
2432			(0)	(0)	(0)	(0)	(0)	(0)	-
2433									
2434	182M	Misc Regulatory Assets							
2435		DDS2 S	17,104,541	14,651,063	273,668	2,179,809	32,984	2,601,000	(454,174)
2436		DEFSG SG	-	-	-	-	-	-	-
2437		P CAGE	-	-	-	-	-	-	-
2438		P CAGE	-	-	-	-	-	-	-
2439		DEFSG CAGW	955,458	546,004	409,454	-	-	-	-
2440		DEFSG JBG	-	-	-	-	-	-	-
2441		P SE	(0)	(0)	-	-	-	-	-
2442		P CAEW	-	-	-	-	-	-	-
2443		P CAEE	-	-	-	-	-	-	-
2444		DDSO2 SO	123,552	33,328	2,233	87,991	13,399	-	74,593
2445			18,183,550	15,230,394	685,355	2,267,801	46,382	2,601,000	(379,582)
2446									
2447	186M	Misc Deferred Debits							
2448		LABOR S	93,882	42,213	6,245	45,424	31,538	13,886	-
2449		P CAEW	-	-	-	-	-	-	-
2450		P CAEE	-	-	-	-	-	-	-
2451		DEFSG SG	0	0	0	-	-	-	-
2452		LABOR SO	-	-	-	-	-	-	-
2453		P SE	-	-	-	-	-	-	-
2454		DEFSG CAGW	871,659	498,116	373,543	-	-	-	-
2455		DEFSG CAGE	-	-	-	-	-	-	-
2456		P CAEW	-	-	-	-	-	-	-
2457		P CAEE	-	-	-	-	-	-	-
2458		P SNPPS	-	-	-	-	-	-	-
2459		GP EXCTAX	-	-	-	-	-	-	-
2460			965,541	540,329	379,788	45,424	31,538	13,886	-
2461									
2462		Working Capital							
2463	CWC	Cash Working Capital							
2464		CWC S	11,169,894	7,926,738	1,661,960	1,581,196	1,111,299	446,452	23,444
2465		CWC SO	-	-	-	-	-	-	-
2466		CWC SE	-	-	-	-	-	-	-
2467			11,169,894	7,926,738	1,661,960	1,581,196	1,111,299	446,452	23,444
2468									
2469	OWC	Other Working Capital							
2470	131	C GP SNP	-	-	-	-	-	-	-
2471	135	V GP SG	-	-	-	-	-	-	-
2472	141	O GP SO	-	-	-	-	-	-	-
2473	143	O GP SO	-	-	-	-	-	-	-
2474	232	A PTD S	-	-	-	-	-	-	-
2475	232	A PTD SO	-	-	-	-	-	-	-
2476	232	A P CAEE	-	-	-	-	-	-	-
2477	232	A T SG	-	-	-	-	-	-	-
2478	2533	O P S	-	-	-	-	-	-	-
2479	2533	O P SE	-	-	-	-	-	-	-
2480	2533	O P CAEW	-	-	-	-	-	-	-
2481	2533	O P CAEE	-	-	-	-	-	-	-
2482	230	A P SE	-	-	-	-	-	-	-
2483	230	A P CAEW	-	-	-	-	-	-	-
2484	230	A P CAEE	-	-	-	-	-	-	-
2485	230	A P S	-	-	-	-	-	-	-
2486	254105	A P S	-	-	-	-	-	-	-
2487	254105	A P SE	-	-	-	-	-	-	-
2488	254105	A P CAGE	-	-	-	-	-	-	-
2489	254105	A P CAEE	-	-	-	-	-	-	-
2490	2533	C P CAEE	-	-	-	-	-	-	-
2491			-	-	-	-	-	-	-
2492			-	-	-	-	-	-	-
2493		Total Working Capital	11,169,894	7,926,738	1,661,960	1,581,196	1,111,299	446,452	23,444
2494		Miscellaneous Rate Base							
2495	18221	Unrec Plant & Reg Study Costs							
2496		P S	-	-	-	-	-	-	-
2497			-	-	-	-	-	-	-
2498			-	-	-	-	-	-	-
2499			-	-	-	-	-	-	-
2500	18222	Nuclear Plant - Trojan							
2501		P S	-	-	-	-	-	-	-
2502		P TROJP	(0)	(0)	-	-	-	-	-
2503		P TROJD	-	-	-	-	-	-	-
2504			(0)	(0)	-	-	-	-	-
2505			-	-	-	-	-	-	-
2506			-	-	-	-	-	-	-
2507			-	-	-	-	-	-	-
2508	1869	Misc Deferred Debits-Trojan							
2509		P S	-	-	-	-	-	-	-
2510		P SNPPN	-	-	-	-	-	-	-
2511			-	-	-	-	-	-	-
2512			-	-	-	-	-	-	-
2513		TOTAL MISCELLANEOUS RATE BASE	(0)	(0)	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2514										
2515				43,703,290	33,517,590	2,770,827	7,414,872	2,662,930	3,061,339	1,690,603
2516	235	Customer Service Deposits								
2517		CUST	S	(2,980,496)	-	-	(2,980,496)	-	(2,980,496)	-
2518		CUST	CN	-	-	-	-	-	-	-
2519				(2,980,496)	-	-	(2,980,496)	-	(2,980,496)	-
2520										
2521	2281	P	PTD	-	-	-	-	-	-	-
2522	2282	P	PTD	(635,480)	(319,035)	(122,112)	(194,333)	(194,333)	-	-
2523	2283	P	PTD	(1,600,631)	(803,577)	(307,573)	(489,481)	(489,481)	-	-
2524	2283	P	PTD	-	-	-	-	-	-	-
2525	254	R	PTD	(15,182)	(7,622)	(2,917)	(4,643)	(4,643)	-	-
2526				(2,251,292)	(1,130,233)	(432,602)	(688,457)	(688,457)	-	-
2527										
2528	22844	Accum Hydro Relicensing Obligation								
2529		P	S	-	-	-	-	-	-	-
2530		P	CAGW	(331,306)	(331,306)	-	-	-	-	-
2531				(331,306)	(331,306)	-	-	-	-	-
2532										
2533	22842	A	P	-	-	-	-	-	-	-
2534	230	A	P	0	0	-	-	-	-	-
2535	254105	A	P	0	0	-	-	-	-	-
2536	254	R	P	-	-	-	-	-	-	-
2537	254	R	P	(0)	(0)	-	-	-	-	-
2538	254	P	S	(79)	(79)	-	-	-	-	-
2539				(79)	(79)	-	-	-	-	-
2540										
2541	252	Customer Advances for Construction								
2542		DPW	S	(253,553)	-	-	(253,553)	(253,553)	-	-
2543		T	SG	(57,805)	-	(57,805)	-	-	-	-
2544		T	CAGE	-	-	-	-	-	-	-
2545		DPW	SO	-	-	-	-	-	-	-
2546		CUST	CN	(0)	-	-	(0)	-	(0)	-
2547				(311,357)	-	(57,805)	(253,553)	(253,553)	(0)	-
2548										
2549	25398	SO2 Emissions								
2550		P	S	(3,755,396)	(3,755,396)	-	-	-	-	-
2551				(3,755,396)	(3,755,396)	-	-	-	-	-
2552										
2553	25399	Other Deferred Credits								
2554		P	S	(355,868)	(355,868)	-	-	-	-	-
2555		GP	GPS	-	-	-	-	-	-	-
2556		GP	SO	-	-	-	-	-	-	-
2557		P	CAGW	(271)	(271)	-	-	-	-	-
2558		P	CAGE	-	-	-	-	-	-	-
2559		P	SG	(954,624)	(954,624)	-	-	-	-	-
2560		P	CAEW	-	-	-	-	-	-	-
2561		P	CAEE	-	-	-	-	-	-	-
2562		P	SE	-	-	-	-	-	-	-
2563				(1,310,764)	(1,310,764)	-	-	-	-	-
2564										
2565	190	Accumulated Deferred Income Taxes								
2566		P	S	1,429,522	1,429,522	-	-	-	-	-
2567		CUST	CN	6,201	-	-	6,201	-	6,201	-
2568		LABOR	SO	3,060,083	1,375,929	203,559	1,480,595	1,027,967	452,627	-
2569		P	DGP	-	-	-	-	-	-	-
2570		CUST	BADDEBT	398,515	-	-	398,515	-	398,515	-
2571		P	TROJD	6	6	-	-	-	-	-
2572		P	SG	128,134	128,134	-	-	-	-	-
2573		P	SE	445,138	445,138	-	-	-	-	-
2574		PTD	SNP	(0)	(0)	(0)	(0)	(0)	-	-
2575		P	CAGW	493,030	493,030	-	-	-	-	-
2576		P	CAGE	-	-	-	-	-	-	-
2577		P	CAEW	58,496	58,496	-	-	-	-	-
2578		P	CAEE	-	-	-	-	-	-	-
2579		P	JBE	31,956	31,956	-	-	-	-	-
2580		DPW	SNPD	46,748	-	-	46,748	46,748	-	-
2581										
2582				6,097,828	3,962,210	203,559	1,885,311	1,074,715	857,344	-
2583										
2584	281	Accumulated Deferred Income Taxes								
2585		P	S	-	-	-	-	-	-	-
2586		PT	SG	-	-	-	-	-	-	-
2587		PT	CAGW	-	-	-	-	-	-	-
2588		PT	CAGE	-	-	-	-	-	-	-
2589		T	SNPT	-	-	-	-	-	-	-
2590				-	-	-	-	-	-	-
2591										
2592	282	Accumulated Deferred Income Taxes								
2593		GP	S	(138,399,351)	(69,558,965)	(25,505,338)	(43,335,047)	(42,267,034)	(1,068,013)	-
2594		ACCMDIT	DITBAL	(0)	(0)	(0)	(0)	(0)	(0)	-
2595		PT	DGP	-	-	-	-	-	-	-
2596		LABOR	SO	(771,896)	(347,074)	(51,347)	(373,475)	(259,302)	(114,174)	-
2597		PTD	SNP	-	-	-	-	-	-	-
2598		P	CAGW	1,061,725	1,061,725	-	-	-	-	-
2599		P	CAGE	-	-	-	-	-	-	-
2600		P	CAEW	-	-	-	-	-	-	-
2601		P	CAEE	-	-	-	-	-	-	-
2602		P	SE	-	-	-	-	-	-	-
2603		P	JBG	-	-	-	-	-	-	-
2604		P	SG	(0)	(0)	-	-	-	-	-
2605				(138,109,522)	(68,844,314)	(25,556,685)	(43,708,523)	(42,526,336)	(1,182,187)	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2606									
2607	283	Accumulated Deferred Income Taxes							
2608		GP S	(4,018,888)	(2,019,877)	(740,633)	(1,258,378)	(1,227,365)	(31,013)	-
2609		P SG	8,555	8,555	-	-	-	-	-
2610		P SE	(219,544)	(219,544)	-	-	-	-	-
2611		LABOR SO	(104,756)	(47,102)	(6,968)	(50,685)	(35,190)	(15,495)	-
2612		GP GPS	0	0	0	0	0	0	-
2613		PTD SNP	(452,731)	(227,288)	(86,995)	(138,447)	(138,447)	-	-
2614		P TROJD	0	0	-	-	-	-	-
2615		PTD SNPD	-	-	-	-	-	-	-
2616		P CAGW	(111,262)	(111,262)	-	-	-	-	-
2617		P CAGE	-	-	-	-	-	-	-
2618		P CAEW	-	-	-	-	-	-	-
2619		P CAEE	-	-	-	-	-	-	-
2620		P JBE	(3,852,098)	(3,852,098)	-	-	-	-	-
2621		P SGCT	-	-	-	-	-	-	-
2622									
2623			(8,750,724)	(6,468,616)	(834,597)	(1,447,511)	(1,401,002)	(46,508)	-
2624									
2625		TOTAL ACCUMULATED DEF INCOME TAX	(140,762,417)	(71,350,720)	(26,187,723)	(43,223,974)	(42,852,623)	(371,351)	-
2626	255	Accumulated Investment Tax Credit							
2627		PTD S	-	-	-	-	-	-	-
2628		PTD ITC84	(151,221)	(75,918)	(29,058)	(46,244)	(46,244)	-	-
2629		PTD ITC85	(459,607)	(230,740)	(88,317)	(140,550)	(140,550)	-	-
2630		PTD ITC86	(213,117)	(106,993)	(40,952)	(65,172)	(65,172)	-	-
2631		PTD ITC88	(35,834)	(17,990)	(6,886)	(10,958)	(10,958)	-	-
2632		PTD ITC89	(79,571)	(39,948)	(15,290)	(24,333)	(24,333)	-	-
2633		PTD ITC90	(13,019)	(6,536)	(2,502)	(3,981)	(3,981)	-	-
2634		PTD CAGE	-	-	-	-	-	-	-
2635			(952,367)	(478,124)	(183,004)	(291,239)	(291,239)	-	-
2636									
2637		TOTAL RATE BASE DEDUCTIONS	(152,655,475)	(78,356,622)	(26,861,134)	(47,437,718)	(44,085,872)	(3,351,846)	-
2638									
2639									
2640									
2641	108SP	Steam Prod Plant Accumulated Depr							
2642		P S	-	-	-	-	-	-	-
2643		P DGP	-	-	-	-	-	-	-
2644		P DGU	-	-	-	-	-	-	-
2645		P SG	-	-	-	-	-	-	-
2646		P CAGW	(13,807,413)	(13,807,413)	-	-	-	-	-
2647		P CAGE	-	-	-	-	-	-	-
2648		P JBG	(104,034,863)	(104,034,863)	-	-	-	-	-
2649		P CAGE	-	-	-	-	-	-	-
2650			(117,842,276)	(117,842,276)	-	-	-	-	-
2651									
2652	108NP	Nuclear Prod Plant Accumulated Depr							
2653		P DGP	-	-	-	-	-	-	-
2654		P DGU	-	-	-	-	-	-	-
2655		P SG	-	-	-	-	-	-	-
2656			-	-	-	-	-	-	-
2657									
2658									
2659	108HP	Hydraulic Prod Plant Accum Depr							
2660		P S	-	-	-	-	-	-	-
2661		P DGP	-	-	-	-	-	-	-
2662		P DGU	-	-	-	-	-	-	-
2663		P CAGW	(45,121,710)	(45,121,710)	-	-	-	-	-
2664		P CAGE	-	-	-	-	-	-	-
2665		P CAGW	-	-	-	-	-	-	-
2666		P CAGE	-	-	-	-	-	-	-
2667			(45,121,710)	(45,121,710)	-	-	-	-	-
2668									
2669	108OP	Other Production Plant - Accum Depr							
2670		P S	-	-	-	-	-	-	-
2671		P DGU	-	-	-	-	-	-	-
2672		P DGP	-	-	-	-	-	-	-
2673		P SG	-	-	-	-	-	-	-
2674		P CAGW	(27,864,249)	(27,864,249)	-	-	-	-	-
2675		P CAGE	-	-	-	-	-	-	-
2676		P CAGE	-	-	-	-	-	-	-
2677			(27,864,249)	(27,864,249)	-	-	-	-	-
2678									
2679	108EP	Experimental Plant - Accum Depr							
2680		P DGP	-	-	-	-	-	-	-
2681		P SG	-	-	-	-	-	-	-
2682			-	-	-	-	-	-	-
2683									
2684		TOTAL PRODUCTION PLANT DEPRECIATION	(190,828,235)	(190,828,235)	-	-	-	-	-
2685									
2686		Summary of Prod Plant Depreciation by Factor							
2687			-	-	-	-	-	-	-
2688			-	-	-	-	-	-	-
2689			-	-	-	-	-	-	-
2690			-	-	-	-	-	-	-
2691			(86,793,372)	(86,793,372)	-	-	-	-	-
2692			-	-	-	-	-	-	-
2693			(104,034,863)	(104,034,863)	-	-	-	-	-
2694			-	-	-	-	-	-	-
2695		Total of Prod Plant Depreciation by Factor	(190,828,235)	(190,828,235)	-	-	-	-	-
2696									
2697									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2698	108TP	Transmission Plant Accumulated Depr							
2699	T	DGP	-	-	-	-	-	-	-
2700	T	DGU	-	-	-	-	-	-	-
2701	T	CAGW	(91,172,113)	-	(91,172,113)	-	-	-	-
2702	T	CAGE	-	-	-	-	-	-	-
2703	T	JBG	(10,426,153)	-	(10,426,153)	-	-	-	-
2704	T	SG	(1,390,846)	-	(1,390,846)	-	-	-	-
2705	TOTAL TRANS PLANT ACCUM DEPR		(102,989,111)	-	(102,989,111)	-	-	-	-
2706	108360	Land and Land Rights							
2707	DPW	S	(131,854)	-	-	(131,854)	(131,854)	-	-
2708			(131,854)	-	-	(131,854)	(131,854)	-	-
2709									
2710	108361	Structures and Improvements							
2711	DPW	S	(577,510)	-	-	(577,510)	(577,510)	-	-
2712			(577,510)	-	-	(577,510)	(577,510)	-	-
2713									
2714	108362	Station Equipment							
2715	DPW	S	(14,085,192)	-	-	(14,085,192)	(14,085,192)	-	-
2716			(14,085,192)	-	-	(14,085,192)	(14,085,192)	-	-
2717									
2718	108363	Storage Battery Equipment							
2719	DPW	S	-	-	-	-	-	-	-
2720			-	-	-	-	-	-	-
2721									
2722	108364	Poles, Towers & Fixtures							
2723	DPW	S	(43,562,721)	-	-	(43,562,721)	(43,562,721)	-	-
2724			(43,562,721)	-	-	(43,562,721)	(43,562,721)	-	-
2725									
2726	108365	Overhead Conductors							
2727	DPW	S	(26,390,382)	-	-	(26,390,382)	(26,390,382)	-	-
2728			(26,390,382)	-	-	(26,390,382)	(26,390,382)	-	-
2729									
2730	108366	Underground Conduit							
2731	DPW	S	(9,353,738)	-	-	(9,353,738)	(9,353,738)	-	-
2732			(9,353,738)	-	-	(9,353,738)	(9,353,738)	-	-
2733									
2734	108367	Underground Conductors							
2735	DPW	S	(7,948,457)	-	-	(7,948,457)	(7,948,457)	-	-
2736			(7,948,457)	-	-	(7,948,457)	(7,948,457)	-	-
2737									
2738	108368	Line Transformers							
2739	DPW	S	(39,721,189)	-	-	(39,721,189)	(39,721,189)	-	-
2740			(39,721,189)	-	-	(39,721,189)	(39,721,189)	-	-
2741									
2742	108369	Services							
2743	DPW	S	(15,489,503)	-	-	(15,489,503)	(15,489,503)	-	-
2744			(15,489,503)	-	-	(15,489,503)	(15,489,503)	-	-
2745									
2746	108370	Meters							
2747	DPW	S	(7,764,737)	-	-	(7,764,737)	(7,764,737)	-	-
2748			(7,764,737)	-	-	(7,764,737)	(7,764,737)	-	-
2749									
2750									
2751									
2752	108371	Installations on Customers' Premises							
2753	DPW	S	(274,565)	-	-	(274,565)	(274,565)	-	-
2754			(274,565)	-	-	(274,565)	(274,565)	-	-
2755									
2756	108372	Leased Property							
2757	DPW	S	-	-	-	-	-	-	-
2758			-	-	-	-	-	-	-
2759									
2760	108373	Street Lights							
2761	DPW	S	(2,029,733)	-	-	(2,029,733)	(2,029,733)	-	-
2762			(2,029,733)	-	-	(2,029,733)	(2,029,733)	-	-
2763									
2764	108D00	Unclassified Dist Plant - Acct 300							
2765	DPW	S	-	-	-	-	-	-	-
2766			-	-	-	-	-	-	-
2767									
2768	108DS	Unclassified Dist Sub Plant - Acct 300							
2769	DPW	S	-	-	-	-	-	-	-
2770			-	-	-	-	-	-	-
2771									
2772	108DP	Unclassified Dist Sub Plant - Acct 300							
2773	DPW	S	22,267	-	-	22,267	22,267	-	-
2774			22,267	-	-	22,267	22,267	-	-
2775									
2776									
2777	TOTAL DISTRIBUTION PLANT DEPR		(167,307,314)	-	-	(167,307,314)	(167,307,314)	-	-
2778									
2779	Summary of Distribution Plant Depr by Factor								
2780			(167,307,314)	-	-	(167,307,314)	(167,307,314)	-	-
2781									
2782	Total Distribution Depreciation by Factor		(167,307,314)	-	-	(167,307,314)	(167,307,314)	-	-
2783	108GP	General Plant Accumulated Depr							
2784	G-SITUS	S	(15,401,198)	-	(3,307,347)	(12,093,851)	(12,093,851)	-	-
2785	G-DGP	DGP	-	-	-	-	-	-	-
2786	G-DGU	DGU	-	-	-	-	-	-	-
2787	G-SG	SG	-	-	-	-	-	-	-
2788	CUST	CN	(474,742)	-	-	(474,742)	-	(474,742)	-
2789	PTD	SO	(5,849,683)	(2,936,760)	(1,124,059)	(1,788,863)	(1,788,863)	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2790	P	SE	-	-	-	-	-	-	-
2791	G-SG	CAGW	(3,286,418)	(1,691,729)	(1,594,689)	-	-	-	-
2792	G-SG	CAGE	-	-	-	-	-	-	-
2793	G-SG	JBG	(971,287)	(499,984)	(471,304)	-	-	-	-
2794	P	CAEW	-	-	-	-	-	-	-
2795	P	CAEE	-	-	-	-	-	-	-
2796	G-SG	CAGE	-	-	-	-	-	-	-
2797	G-SG	CAGE	-	-	-	-	-	-	-
2798			(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2799									
2800									
2801	108MP	Mining Plant Accumulated Depr.							
2802	P	S	-	-	-	-	-	-	-
2803	P	CAEW	-	-	-	-	-	-	-
2804	P	CAEE	-	-	-	-	-	-	-
2805	P	SE	-	-	-	-	-	-	-
2806									
2807	108MP	Less Centralia Situs Depreciation							
2808	P	S	-	-	-	-	-	-	-
2809									
2810									
2811	1081390	Accum Depr - Capital Lease							
2812		PTD SO	-	-	-	-	-	-	-
2813									
2814									
2815		Remove Capital Leases	-	-	-	-	-	-	-
2816									
2817									
2818	1081399	Accum Depr - Capital Lease							
2819	P	S	-	-	-	-	-	-	-
2820	P	SE	-	-	-	-	-	-	-
2821									
2822									
2823		Remove Capital Leases	-	-	-	-	-	-	-
2824									
2825									
2826									
2827		TOTAL GENERAL PLANT ACCUM DEPR	(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2828									
2829									
2830									
2831		Summary of General Depreciation by Factor							
2832			(15,401,198)	-	(3,307,347)	(12,093,851)	(12,093,851)	-	-
2833			-	-	-	-	-	-	-
2834			-	-	-	-	-	-	-
2835			-	-	-	-	-	-	-
2836			(5,849,683)	(2,936,760)	(1,124,059)	(1,788,863)	(1,788,863)	-	-
2837			(474,742)	-	-	(474,742)	-	(474,742)	-
2838			-	-	-	-	-	-	-
2839			-	-	-	-	-	-	-
2840			(3,286,418)	(1,691,729)	(1,594,689)	-	-	-	-
2841			-	-	-	-	-	-	-
2842			-	-	-	-	-	-	-
2843			-	-	-	-	-	-	-
2844			-	-	-	-	-	-	-
2845			(971,287)	(499,984)	(471,304)	-	-	-	-
2846			-	-	-	-	-	-	-
2847		Total General Depreciation by Factor	(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2848									
2849									
2850		TOTAL ACCUM DEPR - PLANT IN SERVICE	(487,107,989)	(195,956,708)	(109,486,510)	(181,664,770)	(181,190,028)	(474,742)	-
2851	111SP	Accum Prov for Amort-Steam							
2852	P	CAGW	-	-	-	-	-	-	-
2853	P	CAGW	-	-	-	-	-	-	-
2854	P	CAGE	-	-	-	-	-	-	-
2855	P	SG	-	-	-	-	-	-	-
2856									
2857									
2858									
2859	111GP	Accum Prov for Amort-General							
2860	G-SITUS	S	(1,382,791)	-	(296,949)	(1,085,842)	(1,085,842)	-	-
2861	CUST	CN	(164,926)	-	-	(164,926)	-	(164,926)	-
2862	I-SG	SG	-	-	-	-	-	-	-
2863	PTD	SO	(707,512)	(355,197)	(135,954)	(216,361)	(216,361)	-	-
2864	I-SG	CAGW	-	-	-	-	-	-	-
2865	I-SG	CAGE	-	-	-	-	-	-	-
2866	P	CAEW	-	-	-	-	-	-	-
2867	P	CAEE	-	-	-	-	-	-	-
2868	P	SE	-	-	-	-	-	-	-
2869			(2,255,229)	(355,197)	(432,903)	(1,467,129)	(1,302,203)	(164,926)	-
2870									
2871									
2872	111HP	Accum Prov for Amort-Hydro							
2873	P	DGP	-	-	-	-	-	-	-
2874	P	DGU	-	-	-	-	-	-	-
2875	P	SG	-	-	-	-	-	-	-
2876	P	CAGW	(55,624)	(55,624)	-	-	-	-	-
2877	P	CAGE	-	-	-	-	-	-	-
2878	P	CAGE	-	-	-	-	-	-	-
2879			(55,624)	(55,624)	-	-	-	-	-
2880									
2881									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2882	111IP	Accum Prov for Amort-Intangible Plant							
2883		I-SITUS S	(1,224)	(48)	(443)	(732)	(732)	-	-
2884		I-DGP DGP	-	-	-	-	-	-	-
2885		I-DGU DGU	-	-	-	-	-	-	-
2886		P CAEW	-	-	-	-	-	-	-
2887		P CAEE	-	-	-	-	-	-	-
2888		P SE	-	-	-	-	-	-	-
2889		I-SG SG	(1,466,210)	(1,340,288)	(125,922)	-	-	-	-
2890		I-SG CAGW	-	-	-	-	-	-	-
2891		I-SG CAGE	-	-	-	-	-	-	-
2892		CUST CN	(6,170,664)	-	-	(6,170,664)	-	(6,170,664)	-
2893		P CAGE	-	-	-	-	-	-	-
2894		P CAGE	-	-	-	-	-	-	-
2895		I-SG CAGW	(6,392,254)	(5,843,268)	(548,986)	-	-	-	-
2896		I-SG CAGE	-	-	-	-	-	-	-
2897		I-SG JBG	(3,061)	(2,798)	(263)	-	-	-	-
2898		PTD SO	(18,262,080)	(9,168,249)	(3,509,192)	(5,584,639)	(5,584,639)	-	-
2899			(32,295,492)	(16,354,652)	(4,184,806)	(11,756,035)	(5,585,371)	(6,170,664)	-
2900	111IP	Less Non-Utility Plant							
2901		NUTIL OTH	-	-	-	-	-	-	-
2902			(32,295,492)	(16,354,652)	(4,184,806)	(11,756,035)	(5,585,371)	(6,170,664)	-
2903									
2904	111390	Accum Amtr - Capital Lease							
2905		G-SITUS S	-	-	-	-	-	-	-
2906		P CAGE	-	0	-	-	-	-	-
2907		P CAGW	154,469	154,469	-	-	-	-	-
2908		PTD SO	154,469	77,549	29,682	47,238	47,238	-	-
2909			308,939	232,019	29,682	47,238	47,238	-	-
2910									
2911			(308,939)	(232,019)	(29,682)	(47,238)	(47,238)	-	-
2912									
2913		TOTAL ACCUM PROV FOR AMORTIZATION	(34,606,345)	(16,765,473)	(4,617,708)	(13,223,164)	(6,887,574)	(6,335,590)	-
2914		AMA							
2915									
2916									
2917									
2918		Summary of Amortization by Factor							
2919			(1,384,015)	(48)	(297,392)	(1,086,575)	(1,086,575)	-	-
2920			-	-	-	-	-	-	-
2921			-	-	-	-	-	-	-
2922			-	-	-	-	-	-	-
2923			(18,815,122)	(9,445,897)	(3,615,463)	(5,753,762)	(5,753,762)	-	-
2924			(6,335,590)	-	-	(6,335,590)	-	(6,335,590)	-
2925			-	-	-	-	-	-	-
2926			(3,061)	(2,798)	(263)	-	-	-	-
2927			(6,293,408)	(5,744,423)	(548,986)	-	-	-	-
2928			-	-	-	-	-	-	-
2929			-	-	-	-	-	-	-
2930			-	-	-	-	-	-	-
2931			(1,466,210)	(1,340,288)	(125,922)	-	-	-	-
2932			(308,939)	(232,019)	(29,682)	(47,238)	(47,238)	-	-
2933		Total Provision For Amortization by Factor	(34,606,345)	(16,765,473)	(4,617,708)	(13,223,164)	(6,887,574)	(6,335,590)	-

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		319,457,955	138,439,927	46,327,359	68,860,946	24,883,481	25,299,700	13,710,996	1,335,546
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		227,563,666	99,285,953	30,829,955	48,680,850	18,584,178	19,887,619	9,239,699	1,055,412
18	Amortization Expense		36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623
19	Taxes Other Than Income		3,665,152	1,730,758	499,353	710,599	289,138	278,161	153,450	23,694
20	Income Taxes - Federal		17,274,071	7,911,251	2,413,896	3,558,327	1,308,763	1,205,018	771,426	105,391
21	Income Taxes - State		(25,233,075)	(10,378,065)	(3,438,772)	(5,706,322)	(2,194,315)	(2,413,447)	(1,019,172)	(82,982)
22	Income Taxes Deferred		26,200,858	10,985,139	3,587,971	5,832,816	2,227,866	2,389,067	1,078,344	99,633
23	Investment Tax Credit Adj		(853,660)	(330,896)	(120,023)	(201,248)	(77,510)	(85,961)	(35,359)	(2,662)
24	Misc Revenues & Expense									
25	Total Operating Expenses		284,878,395	126,183,585	38,826,733	60,197,714	22,794,749	23,543,133	11,868,373	1,464,109
26	Operating Revenue For Return		34,579,560	12,256,342	7,500,626	8,663,233	2,088,732	1,766,567	1,842,623	471,437
27	Rate Base :									
28	Electric Plant In Service		1,405,766,404	646,968,544	195,570,008	288,163,830	106,021,326	96,756,969	63,054,946	9,230,781
29	Plant Held For Future Use		37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
30	Electric Plant Acquisition Adj									
31	Nuclear Fuel									
32	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
33	Fuel Stock		3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571
34	Materials & Supplies		7,775,703	3,364,648	1,068,686	1,689,317	637,084	650,024	329,538	36,406
35	Misc Deferred Debits		19,149,091	7,953,387	2,608,671	4,304,079	1,648,371	1,790,007	778,431	66,146
36	Cash Working Capital		11,169,894	4,919,778	1,514,190	2,367,157	901,361	953,206	457,676	56,525
37	Weatherization Loans		2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139
38	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Total Rate Base Additions		1,449,469,693	665,499,736	201,523,098	297,800,617	109,699,555	100,695,014	64,844,993	9,406,680
40	Rate Base Deductions :									
41	Accum Provision For Depreciation		(487,107,889)	(227,735,296)	(67,913,649)	(98,423,899)	(35,915,134)	(30,580,944)	(22,610,045)	(3,929,023)
42	Accum Provision For Amortization		(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,182,962)	(1,494,920)	(292,818)
43	Accum Deferred Income Taxes		(140,762,417)	(64,588,189)	(19,635,628)	(28,978,655)	(10,645,948)	(9,810,333)	(6,270,311)	(832,353)
44	Unamortized ITC		(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(5,619)
45	Customer Advance For Construction		(311,357)	(153,584)	(95,713)	(93,146)	(644,093)	(41,019)	(62,060)	(2,558)
46	Customer Service Deposits		(2,980,496)	(2,614,613)	(229,160)	(1,693,267)	(1,046,174)	(680,872)	(316,906)	(30,661)
47	Misc Rate Base Deductions		(7,648,837)	(3,236,864)	(1,046,174)	(1,693,267)	(644,093)	(680,872)	(316,906)	(30,661)
48	Total Rate Base Deductions		(674,369,809)	(316,326,515)	(93,786,044)	(135,461,783)	(49,543,095)	(43,321,676)	(30,837,663)	(5,093,032)
49	Total Rate Base		775,099,885	349,173,220	107,737,054	162,338,834	60,156,460	57,373,338	34,007,330	4,313,648
50	Return On Rate Base		4.46%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%
51	Return On Equity		3.15%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%

A	B	C	D	E	F	G	H	I	J	K	PacifiCorp	
											Cost Of Service By Rate Schedule	
State of Washington												Street & Area
WCA Method												Lighting
12 Months Ending December 2009												Sch. 15,51-54,57
DESCRIPTION	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57			
Total Rate Base		775,099,885	349,173,220	107,737,054	162,338,834	60,156,460	57,373,338	34,007,330	4,313,648			
Return On Ratebase (\$\$)	4.46%	34,579,560	15,577,678	4,806,477	7,242,428	2,683,762	2,559,599	1,517,170	192,445			
Operating & Maintenance Expense		227,563,666	99,285,953	30,829,955	48,680,850	18,584,178	19,887,619	9,239,599	1,055,412			
Bad Debt to Produce ROR	F80											
Depreciation Expense		36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623			
Amortization Expense		3,665,152	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694			
Taxes Other Than Income		17,274,071	7,911,251	2,413,896	3,558,327	1,308,763	1,205,018	771,426	105,391			
Federal Income Taxes		(25,233,075)	(10,378,065)	(3,438,772)	(5,706,322)	(2,194,315)	(2,413,447)	(1,019,172)	(82,982)			
FIT Adj to Produce Target ROR	F101											
State Income Taxes												
SIT Adj to Produce Target ROR	F101											
Deferred Income Taxes		26,200,858	10,985,139	3,587,971	5,832,816	2,227,866	2,389,067	1,078,344	99,633			
Investment Tax Credit		(853,660)	(330,896)	(120,023)	(201,248)	(77,510)	(85,961)	(35,359)	(2,662)			
Misc Revenue & Expenses		(48,446,846)	(20,027,873)	(6,708,963)	(10,849,288)	(4,118,225)	(4,515,425)	(2,070,021)	(157,050)			
Revenue Credits												
Total Revenue Requirements		271,011,109	121,733,390	36,924,247	56,590,854	21,360,286	21,587,306	11,315,522	1,499,504			
Operating Revenues		271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496			
Increase / (Decrease) Required to Earn Equal Rates of Return		-	3,321,336	(2,694,149)	(1,420,804)	595,031	803,032	(325,453)	(278,992)			
Existing Revenues		271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496			
Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROE & RoR		0.00%	2.80%	-6.80%	-2.45%	2.87%	3.86%	-2.80%	-15.68%			

WCA Method	A	B	ELECTRIC REVENUES									
			D	E	F	G	H	I	J	K		
	ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
120			118,412,054	118,412,054	58,011,658	20,765,256	20,764,274	11,640,975				
121			150,820,559	150,820,559	39,618,396	20,765,256	20,764,274	11,640,975				
122			1,778,496	1,778,496							1,778,496	
123												
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FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 40	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.5-54.57
211	Operation Suprvm & Engineering	F10	3,835,801	1,568,473	520,830	872,834	338,084	372,602	153,472	11,505
212	JRG	F10	3,839,603	1,570,028	521,346	873,700	338,418	372,972	153,624	11,516
213	Total 500									
214	Fuel Related	F10	2,399	981	326	546	210	233	96	7
215	CAEW	F10	170,058	69,537	23,091	38,697	14,900	16,519	6,804	510
216	JBE	F10	154,487	63,170	20,976	35,153	13,536	15,007	6,181	463
217	Total 501		326,944	133,689	44,393	74,396	28,646	31,759	13,081	981
218	Fuel Related	F10	38,374,864	15,691,622	5,210,589	8,732,180	3,362,321	3,727,660	1,535,392	115,099
219	CAEW	F10	38,374,864	15,691,622	5,210,589	8,732,180	3,362,321	3,727,660	1,535,392	115,099
220	Total 501NPC									
221	Steam Expenses	F10	174,107	71,183	23,640	39,669	15,255	16,912	6,966	522
222	JRG	F10	1,012,030	413,823	137,415	230,287	88,672	98,307	40,482	3,035
223	Total 502									
224	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
225	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
226	Electric Expenses	F10	1,428	584	194	325	125	139	57	4
227	JRG	F10	4,590	1,877	623	1,045	402	446	184	14
228	Total 505		6,018	2,461	817	1,369	527	585	241	18
229	Misc. Steam Expense	F10	(3,150,745)	(1,288,351)	(427,812)	(716,950)	(276,061)	(306,057)	(126,062)	(9,450)
230	JRG	F10	325,605	133,141	44,211	74,091	28,529	31,629	13,028	977
231	Total 506		(2,825,140)	(1,155,210)	(383,601)	(642,859)	(247,533)	(274,429)	(113,035)	(8,474)
232	Rents	F10	34,398	14,065	4,671	7,827	3,014	3,341	1,376	103
233	JRG	F10	4,788	1,968	650	1,089	420	465	192	14
234	Total 507		39,186	16,033	5,321	8,917	3,433	3,806	1,568	118
235	Maint Supervision & Engineering	F10	119,684	48,939	16,251	27,234	10,486	11,626	4,789	359
236	JRG	F10	57,660	23,577	7,829	13,121	5,062	5,601	2,307	173
237	Total 510		177,344	72,517	24,080	40,355	15,538	17,227	7,096	532
238	Maintenance of Structures	F10	1,697,495	694,112	230,488	386,264	148,731	164,891	67,917	5,091
239	JRG	F10	75,371	30,816	10,234	17,451	7,321	7,321	3,016	226
240	Total 511		1,772,866	724,932	240,722	403,415	155,335	172,213	70,933	5,317
241	Maintenance of Boiler Plant	F10	5,111,779	2,090,225	694,084	1,163,183	447,883	496,548	204,524	15,332
242	JRG	F10	566,755	231,748	76,965	128,965	49,658	55,053	22,676	1,700
243	Total 512		5,678,534	2,321,973	771,039	1,292,147	497,541	551,602	227,200	17,032
244	Maintenance of Electric Plant	F10	1,763,736	721,198	239,482	401,337	154,535	171,326	70,568	5,290
245	JRG	F10	67,161	27,540	9,145	15,326	5,901	6,542	2,695	202
246	Total 513		1,830,897	748,738	248,627	416,663	160,436	177,868	73,262	5,492
247	Maint of Misc. Steam Plant	F10	615,238	251,573	83,538	139,997	53,906	59,763	24,616	1,845
248	JRG	F10	187,430	76,760	26,871	44,895	17,660	8,493	3,498	262
249	Total 514		702,668	328,333	95,409	159,892	61,566	68,256	28,114	2,108
250	Total Steam Power Generation		50,936,004	20,827,918	6,916,157	11,530,461	4,462,500	4,947,825	2,037,968	152,774
251	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
252	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
253	Coolants and Water	F10	-	-	-	-	-	-	-	-
254	Steam Expenses	F10	-	-	-	-	-	-	-	-
255	Electric Expenses	F10	-	-	-	-	-	-	-	-
256	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
257	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
258	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
259	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
260	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
261	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
262	Total Nuclear Power Generation		-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
		F10	1,811,604	740,772	245,982	412,230	158,729	175,976	72,483	5,434
301										
302										
303										
304										
305										
306										
307	Operation Super & Engineering	F10	1,811,604	740,772	245,982	412,230	158,729	175,976	72,483	5,434
308										
309	Water For Power	F10	55,747	22,795	7,569	12,685	4,884	5,415	2,230	167
310										
311	Hydraulic Expenses	F10	694,705	284,068	94,328	158,080	60,869	67,482	27,795	2,084
312										
313	Electric Expenses	F10	-	-	-	-	-	-	-	-
314										
315	Misc. Hydro Expenses	F10	2,561,187	1,047,279	347,761	582,797	224,406	248,789	102,474	7,682
316										
317	Rents (Hydro Generation)	F10	39,846	16,283	5,410	9,067	3,491	3,871	1,594	120
318										
319	Maint Supervision & Engineering	F10	18,632	7,619	2,530	4,240	1,633	1,810	745	56
320										
321	Maintenance of Structures	F10	241,279	98,660	32,761	54,903	21,140	23,437	9,654	724
322										
323	Maint of Dams & Waterways	F10	254,380	104,017	34,540	57,884	22,288	24,710	10,178	763
324										
325	Maintenance of Electric Plant	F10	258,646	105,761	35,119	58,855	22,662	25,124	10,349	776
326										
327	Maint of Misc. Hydro Plant	F10	429,103	175,462	58,264	97,642	37,697	41,682	17,169	1,287
328										
329	Total Hydraulic Power Generation		6,365,130	2,602,725	864,266	1,448,382	557,699	618,297	254,671	19,091
330										
331										
332										
333										
334										
335										
336	Operation Super & Engineering	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
337	CAGE	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
338	Total 546									
339	Fuel	F10	-	-	-	-	-	-	-	-
340	SSECT	F10	-	-	-	-	-	-	-	-
341	Total 547									
342										
343										
344										
345	Fuel	F10	41,514,540	16,975,447	5,636,899	9,446,612	3,637,412	4,032,642	1,661,012	124,516
346	CAEW	F10	41,514,540	16,975,447	5,636,899	9,446,612	3,637,412	4,032,642	1,661,012	124,516
347	SE	F10	-	-	-	-	-	-	-	-
348	Total 547NPC									
349	Generation Expense	F10	1,020	417	138	232	89	99	41	3
350	CAGE	F10	2,115,403	864,996	287,232	481,359	185,347	205,486	84,638	6,345
351	Total 548		2,116,423	865,413	287,371	481,591	185,436	205,585	84,679	6,348
352	Miscellaneous Other	F10	114,452	46,800	15,540	26,044	10,028	11,118	4,579	343
353	CAGE	F10	2,208,140	902,916	299,824	502,461	193,472	214,494	88,348	6,623
354	Total 549		2,322,592	949,716	315,365	528,505	203,500	225,612	92,928	6,966
355										
356	Maint Supervision & Engineering	F10	(650)	(225)	(75)	(125)	(48)	(53)	(22)	(2)
357	SG	F10	312,415	127,748	42,420	71,090	27,373	30,347	12,500	937
358	CAGE	F10	311,865	127,523	42,345	70,965	27,325	30,294	12,478	935
359	Total 550									
360										
361	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
362	SG	F10	2,411	986	327	549	211	234	96	7
363	CAGE	F10	2,411	986	327	549	211	234	96	7
364	Total 552									
365										
366	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
367	SG	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
368	CAGE	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
369	Total 553									
370										
371	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
372	SG	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
373	CAGE	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
374	Total 554									
375	Total Other Power Generation		46,978,709	19,209,766	6,378,831	10,689,981	4,116,171	4,563,421	1,879,635	140,905

OTHER POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
377	Purchased Power	F10	-	-	-	-	-	-	-	-
378	Demand	F10	-	-	-	-	-	-	-	-
379	Energy	F10	-	-	-	-	-	-	-	-
380	SSGP	F10	-	-	-	-	-	-	-	-
381	Total 555	F10	-	-	-	-	-	-	-	-
382										
383										
384										
385										
386										
387										
388	Purchased Power	F10	3,049,003	1,246,749	413,988	693,799	267,147	296,174	121,992	9,145
389	Demand	F10	52,665,483	21,535,108	7,150,988	11,984,003	4,614,433	5,115,823	2,107,165	157,962
390	Energy	F10	2,708,945	929,716	308,723	517,374	199,215	220,861	90,971	6,820
391	SSGP	F10	-	-	-	-	-	-	-	-
392	Total 555NPC	F10	57,988,165	23,711,572	7,873,709	13,195,177	5,080,795	5,632,859	2,320,127	173,926
393										
394										
395	System Control & Load Dispatch	F10	125,352	51,257	17,020	28,524	10,983	12,176	5,015	376
396	Other Expenses	F10	229,870	93,985	31,212	52,307	20,141	22,329	9,197	689
397	CAGE/LBG	F10	2,938,815	1,107,697	367,824	616,419	237,352	263,142	108,386	8,125
398	Total 557	F10	2,938,815	1,201,692	395,036	668,726	257,492	285,471	117,583	8,815
399										
400	Embedded Cost Differentials	F10	-	-	-	-	-	-	-	-
401	Company Owned Hyr. DGP	F10	-	-	-	-	-	-	-	-
402	Company Owned Hyr. SG	F10	-	-	-	-	-	-	-	-
403	Mid-C Contract	F10	-	-	-	-	-	-	-	-
404	Mid-C Contract	F10	-	-	-	-	-	-	-	-
405	Existing OF Contract	F10	-	-	-	-	-	-	-	-
406	Existing OF Contract	F10	-	-	-	-	-	-	-	-
407	Total Embedded Cost Differential	F10	-	-	-	-	-	-	-	-
408										
409	Total Other Power Supply	F10	61,052,332	24,964,521	8,288,766	13,892,426	5,349,270	5,930,506	2,442,726	183,117
410	TOTAL PRODUCTION EXPENSE	F10	165,332,176	67,604,930	22,449,020	37,621,250	14,486,040	16,060,049	6,614,999	495,888
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453	TOTAL TRANSMISSION EXPENSE	F106	29,263,657	11,956,806	3,972,014	6,660,839	2,565,795	2,848,234	1,171,807	88,161
454										
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465										

Results of Operations - Gen+Trans+Dist+Rtr+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
560	Operation Supervision & Eng	F106	519,036	212,236	70,475	118,106	45,477	50,418	20,767	1,557
561	Load Dispatching	F106	775,579	317,137	105,309	176,483	67,954	75,338	31,031	2,326
562	Station Expense	F106	89,545	36,615	12,159	20,376	7,846	8,698	3,583	269
563	Overhead Line Expense	F106	32,734	13,385	4,445	7,449	2,868	3,180	1,310	98
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-
566	Transm of Electricity by Others	F10	23,870,676	9,760,807	3,241,192	5,431,760	2,091,496	2,318,751	955,074	71,596
567	Misc. Transmission Expense	F106	80,906	33,083	10,985	18,410	7,089	7,859	3,237	243
568	Rents - Transmission	F106	177,697	72,661	24,128	40,435	15,569	17,261	7,110	533
569	Maint Supervision & Engineering	F106	7,039	2,878	956	1,602	617	684	282	21
570	Maintenance of Structures	F106	337,499	138,005	45,826	76,798	29,571	32,784	13,503	1,012
571	Maint of Station Equipment	F106	672,254	274,887	91,280	152,971	58,901	65,301	26,897	2,016
572	Maintenance of Overhead Lines	F106	2,126,032	869,342	288,675	483,778	186,278	206,519	85,063	6,377
573	Maint of Underground Lines	F106	9,147	3,740	1,242	2,081	801	888	366	27
574	Maint of Misc Transmission Plant	F106	15,091	6,171	2,049	3,434	1,222	1,466	604	45
575	TOTAL TRANSMISSION EXPENSE	F106	29,263,657	11,956,806	3,972,014	6,660,839	2,565,795	2,848,234	1,171,807	88,161
454										
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DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
528			20,316	16,051	2,789	165	9	0	822	481
529	Supervision	F40								
530	Customer Assistance	F40	205,832	162,614	28,260	1,669	86	2	8,328	4,872
531	Informational & Instructional Adv	F40	328,666	259,657	45,124	2,666	138	3	13,299	7,779
532	Misc. Customer Service	F40	10,644	8,409	1,461	86	4	0	431	252
533	TOTAL CUSTOMER SERVICE EXPENSE		565,457	446,731	77,635	4,586	237	4	22,880	13,384
534										
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544										
545										
546										
547										
548	Supervision	F40								
549	Demonstration & Selling Expense	F40								
550	Advertising Expense	F40								
551	Misc. Sales Expense	F40								
552	TOTAL SALES EXPENSE									
553										
554										
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561										
562	Administrative & General Salaries	F102D	4,612,980	2,110,073	641,940	952,922	350,738	320,808	206,846	29,654
563	Customer - System	F42								
564	Administrative & General Salaries	F102D	4,612,980	2,110,073	641,940	952,922	350,738	320,808	206,846	29,654
565	Office Supplies & expenses	F42	(1,099,733)	(503,041)	(153,038)	(227,176)	(83,616)	(76,480)	(49,312)	(7,069)
566	Customer - System	F42								
567	Office Supplies & expenses	F42	(1,099,733)	(503,041)	(153,038)	(227,176)	(83,616)	(76,480)	(49,312)	(7,069)
568										
569										
570	Outside Services	F102D	817,789	374,074	113,803	168,934	62,179	56,873	36,670	5,257
571	Customer - System	F42								
572	Outside Services	F42	817,789	374,074	113,803	168,934	62,179	56,873	36,670	5,257
573										
574	Property Insurance	F102D	1,775,810	812,292	247,121	366,836	135,020	123,498	79,627	11,415
575										
576	Injuries & Damages	F102D	605,067	276,770	84,201	124,991	46,005	42,079	27,131	3,890
577										
578	Employee Pensions & Benefits	F138D								
579	Franchise Requirements	F102								
580	Regulatory Commission Expense	F141								
581										
582	Duplicate Charges	F138D	1,031,398	449,713	151,135	221,185	79,000	78,936	44,669	6,761
583	Misc General Expenses	F138D	(253,429)	(132,075)	(34,041)	(43,452)	(16,000)	(14,269)	(10,928)	(2,664)
584										
585	Rents	F102D	997,017	518,231	133,974	171,640	63,224	56,483	43,028	10,438
586	Maintenance of General Plant	F102D	388,089	177,520	54,006	80,169	29,508	26,989	17,402	2,495
587										
588										
589										
590	TOTAL ADMINISTRATIVE & GEN EXPENSE	F108	1,719,132	810,515	239,967	343,175	125,168	109,368	78,422	12,515
591										
592										
593										
594										
595	TOTAL O & M EXPENSE		227,563,666	99,285,953	30,829,955	48,680,850	18,584,178	19,887,619	9,239,699	1,055,412
596										

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT 403SP	DESCRIPTION Steam Depreciation JBG Total 403SP	COS Factor F10 F10	Washington Jurisdiction Normalized F10 F10	Residential Schedule 16 F10 F10	Small General Service Schedule 24 F10 F10	Large General Service <1,000 kW Schedule 36 F10 F10	Large General Service >1,000 kW Schedule 48T F10 F10	Large General Dedicated Facilities Schedule 48T F10 F10	Agricultural Pumping Schedule 40 F10 F10	Street & Area Lighting Sch. 15.51-54.57 F10 F10
597				4,768,840	1,949,996	647,519	1,085,147	417,835	483,236	190,803	14,303
598											
599											
600											
601				2,408,010	984,644	326,963	547,941	210,984	233,909	96,345	7,222
602											
603				9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
604											
605				9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
606				4,842,495	1,980,114	657,520	1,101,907	424,289	470,391	193,750	14,524
607											
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619				4,485	2,392	563	871	320	-	321	19
620				38,704	19,286	4,535	7,019	2,577	2,546	2,588	152
621				1,013,187	512,226	120,454	186,423	68,455	68,742	68,742	4,041
622				3,656,044	1,967,330	472,359	635,150	233,229	52,845	234,206	13,769
623				1,658,554	923,712	222,600	291,440	107,017	-	107,466	6,318
624				657,105	405,355	102,881	84,699	31,102	-	31,232	1,836
625				594,800	343,255	84,301	95,154	34,941	-	35,087	2,063
626				2,647,283	1,469,738	409,972	467,037	122,022	-	170,564	7,950
627				1,143,806	800,291	236,598	102,489	4,428	-	-	-
628				528,900	345,321	89,210	47,711	6,954	2,887	36,818	-
629				19,396	-	-	-	-	-	-	19,396
630											
631											
632				119,742	-	-	-	-	-	-	119,742
633				11,982,006	6,788,907	1,743,472	1,917,993	611,045	58,279	687,024	175,287
634											
635											
636				1,289,775	688,078	186,316	224,018	74,639	33,899	67,600	15,225
637				403,349	164,931	54,767	91,782	35,341	39,181	16,138	1,210
638				1,107,289	506,497	154,090	228,737	84,190	77,006	49,651	7,118
639				124,782	99,229	16,210	1,029	389	7	5,184	2,735
640				213	87	29	48	19	21	9	1
641											
642				2,925,408	1,458,822	411,411	545,615	194,578	150,113	138,581	26,288
643											
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651				36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623
652											
653											
654											
655											
656											
657				98,687	40,353	13,400	22,456	8,647	9,566	3,948	296
658				68,851	31,494	9,561	14,223	5,235	4,788	3,087	443
659				17,703	14,077	2,300	146	55	1	735	388
660				185,241	85,925	25,281	36,825	13,937	14,375	7,771	1,127
661											
662											
663											
664											
665				463	233	66	86	30	20	23	4
666				1,664,117	639,573	212,378	355,914	137,044	151,935	62,661	4,691
667				972,818	444,987	135,377	200,859	73,966	67,654	43,621	6,254
668				354,725	282,083	46,080	2,925	1,106	20	14,736	7,775
669											
670											
671											
672				2,892,123	1,366,877	393,901	559,884	212,147	219,630	120,961	18,724
673											
674											
675											

A	B	C	D	E	F	G	H	I	J	K
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-34.57	
677		0	0	0	0	0	0	0	0	0
678		1,455	688	199	282	107	109	61	10	
679		-	-	-	-	-	-	-	-	-
680		-	-	-	-	-	-	-	-	-
681		-	-	-	-	-	-	-	-	-
682		586,333	277,268	79,973	113,608	42,948	44,046	24,656	3,834	
683										
684										
685		3,665,152	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694	
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701		6,422,132	2,940,460	897,373	1,323,250	486,757	448,432	286,726	39,133	
702		10,851,940	4,970,791	1,516,523	2,235,077	822,006	756,586	484,699	66,258	
703		17,274,071	7,911,251	2,413,896	3,558,327	1,308,763	1,205,018	771,426	105,391	
704										
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TOTAL OPERATING EXPENSES										

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
740			F10	(26,267,466)	(10,740,863)	(3,566,631)	(5,977,148)	(2,301,497)	(2,551,571)	(1,050,971)	(76,786)
741		JBG	F10	246,113	100,637	33,418	56,003	21,564	23,907	9,847	738
742		Total 310	F10	(26,021,353)	(10,640,226)	(3,533,213)	(5,921,145)	(2,279,933)	(2,527,664)	(1,041,124)	(76,047)
743	311	Structures and Improvements	F10	14,048,147	5,744,338	1,907,476	3,196,648	1,230,868	1,364,610	562,071	42,135
744		JBG	F10	29,022,763	11,867,514	3,940,749	6,604,115	2,542,910	2,819,215	1,161,211	87,049
745		Total 311	F10	43,070,910	17,611,852	5,848,225	9,800,763	3,773,778	4,183,825	1,723,282	129,184
746	312	Boiler Plant Equipment	F10	25,825,538	10,560,157	3,506,625	5,876,588	2,262,777	2,508,643	1,033,289	77,460
747		JBG	F10	130,395,285	53,319,108	17,705,243	29,671,379	11,424,947	12,666,347	5,217,162	391,100
748		Total 312	F10	156,220,824	63,879,265	21,211,868	35,547,967	13,687,723	15,174,990	6,250,451	468,560
749	314	Turbogenerator Units	F10	11,319,742	4,628,684	1,537,009	2,575,801	991,811	1,099,578	452,907	33,952
750		JBG	F10	32,588,561	13,325,581	4,424,918	7,415,510	2,855,338	3,165,590	1,303,880	97,744
751		Total 314	F10	43,908,303	17,954,265	5,961,927	9,991,311	3,847,148	4,265,168	1,756,787	131,696
752	315	Accessory Electric Equipment	F10	2,919,135	1,193,645	396,364	664,248	255,768	283,559	116,796	8,755
753		JBG	F10	11,612,121	4,748,239	1,576,709	2,642,332	1,017,428	1,127,979	464,605	34,629
754		Total 315	F10	14,531,256	5,941,884	1,973,073	3,306,580	1,273,197	1,411,538	581,401	43,584
755	316	Misc Power Plant Equipment	F10	486,432	198,904	66,048	110,687	42,620	47,251	19,462	1,459
756		JBG	F10	710,524	290,536	96,476	161,679	62,255	69,019	28,428	2,131
757		Total 316	F10	1,196,956	489,440	162,524	272,367	104,875	116,270	47,891	3,590
758	SP	Unclassified Steam Plant - Acct 300	F10	(572,025)	(233,903)	(77,670)	(130,164)	(50,120)	(55,565)	(22,887)	(1,716)
759		Total Steam Production Plant	F10	232,334,870	95,002,577	31,546,733	52,867,679	20,356,668	22,568,562	9,295,801	696,852
760		Land and Land Rights	F10	-	-	-	-	-	-	-	-
761		Structures and Improvements	F10	-	-	-	-	-	-	-	-
762		Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
763		Turbogenerator Units	F10	-	-	-	-	-	-	-	-
764		Land and Land Rights	F10	-	-	-	-	-	-	-	-
765		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
766		Unclassified Nuclear Pfl - Acct 300	F10	-	-	-	-	-	-	-	-
767		Total Nuclear Production Plant	F10	-	-	-	-	-	-	-	-
768		Land and Land Rights	F10	-	-	-	-	-	-	-	-
769		Structures and Improvements	F10	-	-	-	-	-	-	-	-
770		Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
771		Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
772		Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
773		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
774		Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
775		Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
776		Total Hydraulic Production	F10	101,557,935	41,527,411	13,789,670	23,109,455	8,898,282	9,865,142	4,063,369	304,607
777		Land and Land Rights	F10	3,039,456	1,242,845	412,701	691,627	266,310	295,247	121,610	9,116
778		Structures and Improvements	F10	17,451,547	7,136,001	2,369,594	3,971,090	1,529,066	1,695,210	698,243	52,343
779		Reservoirs, Dams & Waterways	F10	52,778,372	21,581,269	7,166,317	12,009,691	4,624,324	5,126,789	2,111,681	158,300
780		Water Wheel, Turbines, & Generators	F10	15,115,787	6,180,900	2,052,441	3,439,589	1,324,412	1,468,318	604,788	45,337
781		Accessory Electric Equipment	F10	9,694,311	3,964,039	1,316,306	2,205,935	849,394	941,687	387,873	29,077
782		Misc. Power Plant Equipment	F10	485,354	198,463	65,902	110,442	42,526	47,146	19,419	1,456
783		Roads, Railroads & Bridges	F10	2,993,108	1,223,893	406,408	681,080	262,250	290,745	119,755	8,977
784		Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
785		Total Hydraulic Production	F10	101,557,935	41,527,411	13,789,670	23,109,455	8,898,282	9,865,142	4,063,369	304,607

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				D	E	F	G	H	I	J	
	FERC ACCT	DESCRIPTION	COG 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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 16,51-54,57
340	F10	Land and Land Rights	F10	458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375
	F10	SG		458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375
	F10	Total 340		458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375
341	F10	Structures and Improvements	F10	10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
	F10	SG		10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
	F10	SSGCT		10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
	F10	Total 341		10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
342	F10	Fuel Holders, Producers & Access	F10	226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
	F10	SG		226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
	F10	SSGCT		226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
	F10	Total 342		226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
343	F10	Prime Movers	F10	191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235
	F10	SSGCT		191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235
	F10	Total 343		191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235
344	F10	Generators	F10	24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
	F10	SG		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
	F10	SSGCT		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
	F10	Total 344		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
345	F10	Accessory Electric Plant	F10	15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
	F10	SG		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
	F10	SSGCT		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
	F10	Total 345		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
346	F10	Misc. Power Plant Equipment	F10	683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
	F10	SG		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
	F10	SSGCT		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
	F10	Total 346		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
347	OP	Unclassified Other Prod - Acct 300	F10	25,769,812	10,537,370	3,499,059	5,863,907	2,257,894	2,503,230	1,031,059	77,292
	OP	SSGCT		25,769,812	10,537,370	3,499,059	5,863,907	2,257,894	2,503,230	1,031,059	77,292
	OP	Total 347		25,769,812	10,537,370	3,499,059	5,863,907	2,257,894	2,503,230	1,031,059	77,292
348	Total Other Production Plant			268,706,147	109,874,925	36,485,273	61,143,944	23,543,439	26,101,597	10,751,029	805,941
349	Experimental Plant			-	-	-	-	-	-	-	-
350	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
351	TOTAL PRODUCTION PLANT			602,598,953	246,404,912	81,821,676	137,121,078	52,798,388	58,636,301	24,110,199	1,807,400
352	350	Land and Land Rights	F10	6,161,015	2,519,262	836,851	1,401,936	539,815	598,469	246,504	18,479
	F10	Demand	A	6,161,015	2,519,262	836,851	1,401,936	539,815	598,469	246,504	18,479
	F10	Direct Assigned		6,161,015	2,519,262	836,851	1,401,936	539,815	598,469	246,504	18,479
353	352	Structures and Improvements	F10	5,051,341	2,065,512	685,878	1,149,430	442,587	490,878	202,106	15,151
	F10	Demand	A	5,051,341	2,065,512	685,878	1,149,430	442,587	490,878	202,106	15,151
	F10	Direct Assigned		5,051,341	2,065,512	685,878	1,149,430	442,587	490,878	202,106	15,151
354	353	Station Equipment	F10	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
	F10	Demand	A	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
	F10	Direct Assigned		82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
355	354	Towers and Fixtures	F10	38,917,724	15,913,599	5,284,300	8,855,708	3,409,865	3,780,393	1,557,112	116,728
	F10	Demand	A	38,917,724	15,913,599	5,284,300	8,855,708	3,409,865	3,780,393	1,557,112	116,728
	F10	Direct Assigned		38,917,724	15,913,599	5,284,300	8,855,708	3,409,865	3,780,393	1,557,112	116,728
356	355	Poles and Fixtures	F10	42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314
	F10	Demand	A	42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314
	F10	Direct Assigned		42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314
357	356	Overhead Conductors	F10	64,257,677	26,275,199	8,724,992	14,821,801	5,630,116	6,241,867	2,570,973	192,731
	F10	Demand	A	64,257,677	26,275,199	8,724,992	14,821,801	5,630,116	6,241,867	2,570,973	192,731
	F10	Direct Assigned		64,257,677	26,275,199	8,724,992	14,821,801	5,630,116	6,241,867	2,570,973	192,731
358	357	Underground Conductors	F10	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
	F10	Demand	A	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
	F10	Direct Assigned		33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
359	358	Roads and Trails	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
	F10	Demand	A	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
	F10	Direct Assigned		65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
360	359	Unclassified Trans Plant - Acct 300	F10	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
	F10	Demand	A	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
	F10	Direct Assigned		1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
361	360	Unclassified Trans Sub - Acct 300	F10	581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744
	F10	Demand	A	581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744
	F10	Direct Assigned		581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744
362	TOTAL TRANSMISSION PLANT			241,224,704	98,637,662	32,753,807	54,890,556	21,136,575	23,432,103	9,651,486	723,515

905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972	A FERC ACCT	B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
360	F20A A	Land and Land Rights Demand Primary Assigned		1,497,300	798,628	187,803	290,659	106,731	-	107,178	6,301
361	F20 A	Structures and Improvements Demand Primary Assigned		2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
362	F20A A	Station Equipment Demand Primary Assigned		2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
364	F20A F22 A	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned		44,132,740	23,539,483	5,535,471	8,567,129	3,145,875	2,428,521	3,159,057	185,725
365	F20A F22 A	Overhead Conductors Demand Primary Demand Secondary Assigned		46,561,261	23,539,483	5,535,471	8,567,129	3,145,875	2,428,521	3,159,057	185,725
366	F20A F22 A	Underground Conduit Demand Primary Demand Secondary Assigned		79,006,126	42,140,219	9,909,561	15,336,816	5,631,724	-	5,655,322	332,484
367	F20A F22 A	Underground Conductors Demand Primary Demand Secondary Assigned		6,860,765	5,364,404	1,496,360	-	-	-	-	-
368	F20A F22 A	Line Transformers Demand Primary Demand Secondary Assigned		85,866,890	47,504,623	11,405,922	15,336,816	5,631,724	-	5,655,322	332,484
369	F20A F22 A	Services Customer Assigned		50,748,159	27,068,009	6,365,228	9,851,327	3,617,436	-	3,632,594	213,565
370	F70 A	Meters Customer Assigned		5,314,765	4,155,594	1,159,172	-	-	-	-	-
371	F60A A	Install on Customers' Premises Demand Primary Demand Secondary Assigned		56,062,924	31,223,603	7,524,399	9,851,327	3,617,436	-	3,632,594	213,565
372	F20 F22 A	Leased Property Demand Primary Demand Secondary Assigned		9,890,690	5,275,487	1,240,567	1,919,999	705,029	-	707,984	41,623
373	F20 F22 A	Street Lights		5,004,927	3,913,333	1,091,595	-	-	-	-	-
DP	F22	Unclassified Dist Plant - Acct 300		14,895,617	9,188,820	2,332,162	1,919,999	705,029	-	707,984	41,623
DSO	F20	Unclassified Dist Sub - Acct 300		16,590,991	8,849,289	2,080,971	3,220,674	1,182,641	-	1,187,597	69,820
TOTAL DISTRIBUTION PLANT				3,541,264	2,768,900	772,364	-	-	-	-	-
				20,132,255	11,618,189	2,853,335	3,220,674	1,182,641	-	1,187,597	69,820
				90,998,025	50,520,950	14,092,439	16,053,995	4,194,390	-	5,862,984	273,267
				90,998,025	50,520,950	14,092,439	16,053,995	4,194,390	-	5,862,984	273,267
				46,116,329	32,266,380	9,539,215	4,132,200	178,534	-	-	-
				46,116,329	32,266,380	9,539,215	4,132,200	178,534	-	-	-
				13,717,611	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	-
				13,792,908	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	-
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
				525,319	-	-	-	-	-	-	525,319
				525,319	-	-	-	-	-	-	525,319
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
				3,799,039	-	-	-	-	-	-	3,799,039
				-	-	-	-	-	-	-	-
				1,406,374	1,095,638	306,736	-	-	-	-	-
				383,892,657	217,881,122	56,366,238	61,022,953	19,092,765	2,651,089	21,422,547	5,455,944

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
973	Land and Land Rights	F107D	1,098,826	586,210	158,732	190,853	63,589	28,880	57,592	12,971
974	Situs	F105D	414,725	189,704	57,713	85,671	31,533	28,842	18,596	2,666
975	System Generation	F42	80,048	63,655	660	250	5	5	3,325	1,754
976	System Overheads		1,593,599	839,959	226,843	277,184	95,371	57,727	79,513	17,391
977	Customer - System		13,639,216	7,276,346	1,970,255	2,368,969	789,300	358,477	714,858	161,001
978	Energy	F107D	478,068	195,484	64,913	108,784	41,887	46,439	19,126	1,434
979	SSGCH	F102D	7,516,158	3,438,047	1,045,945	1,552,643	571,476	522,708	337,024	48,316
980	SSGCT	F42	864,985	687,850	112,365	7,132	2,696	49	35,933	18,959
981	Total Structures and Improvements		22,498,428	11,597,727	3,193,488	4,037,528	1,405,359	927,673	1,106,944	229,709
982	Office Furniture & Equipment		1,469,634	784,031	212,297	255,258	85,048	38,626	77,026	17,348
983	Situs	F107D	208,243	85,151	28,276	47,386	18,246	8,332	20,228	625
984	System Generation	F105D	4,394,479	2,010,126	611,533	907,785	334,125	305,612	197,048	28,249
985	System Overheads	F42	603,195	479,670	78,358	4,974	1,880	34	25,058	13,221
986	Customer - System	F10	1,064	435	145	242	93	103	43	3
987	Energy	F105D	-	-	-	-	-	-	-	-
988	SSGCH	F105D	-	-	-	-	-	-	-	-
989	SSGCT	F105D	-	-	-	-	-	-	-	-
990	Total Office Furniture & Equipment		6,676,616	3,359,414	930,608	1,215,644	438,392	364,604	307,507	59,445
991	Transportation Equipment		5,010,534	2,673,055	723,801	870,270	289,959	131,691	262,612	59,146
992	Situs	F107D	1,088,403	445,052	147,785	247,666	95,363	105,725	43,547	3,264
993	System Generation	F105D	606,750	277,540	84,435	125,339	46,133	42,196	27,207	3,900
994	System Overheads	F42	-	-	-	-	-	-	-	-
995	Customer - System	F10	-	-	-	-	-	-	-	-
996	Energy	F105D	-	-	-	-	-	-	-	-
997	SSGCH	F105D	-	-	-	-	-	-	-	-
998	SSGCT	F105D	-	-	-	-	-	-	-	-
999	Total Transportation Equipment		6,705,687	3,395,647	956,021	1,243,274	431,456	279,613	333,366	66,310
1000	Stores Equipment		516,944	275,783	74,676	89,787	29,915	13,587	27,094	6,102
1001	Situs	F107D	160,485	65,623	21,791	36,518	14,061	15,589	6,421	481
1002	System Generation	F105D	27,999	12,808	3,896	5,784	2,129	1,947	1,255	180
1003	System Overheads	F102D	-	-	-	-	-	-	-	-
1004	Customer - System	F105D	-	-	-	-	-	-	-	-
1005	Energy	F105D	-	-	-	-	-	-	-	-
1006	SSGCH	F105D	-	-	-	-	-	-	-	-
1007	SSGCT	F105D	-	-	-	-	-	-	-	-
1008	Total Stores Equipment		705,428	354,213	100,363	132,089	46,106	31,123	34,771	6,763
1009	Tools, Shop & Garage Equipment		2,590,862	1,382,192	374,265	450,002	149,933	68,095	135,792	30,583
1010	Situs	F107D	1,255,322	513,306	170,449	285,648	109,989	121,940	50,226	3,765
1011	System Generation	F105D	296,917	135,816	41,319	61,335	22,575	20,649	13,314	1,909
1012	System Overheads	F102D	-	-	-	-	-	-	-	-
1013	Customer - System	F10	-	-	-	-	-	-	-	-
1014	Energy	F105D	-	-	-	-	-	-	-	-
1015	SSGCH	F105D	-	-	-	-	-	-	-	-
1016	SSGCT	F105D	-	-	-	-	-	-	-	-
1017	Total Tools, Shop & Garage Equipment		4,143,103	2,031,314	586,034	796,985	282,497	210,684	199,332	36,257
1018	Laboratory Equipment		1,992,624	1,063,039	287,846	346,095	115,313	52,372	104,437	23,521
1019	Situs	F107D	387,964	158,640	52,678	88,281	33,993	37,686	15,523	1,164
1020	System Generation	F105D	388,807	177,848	54,106	80,317	29,562	27,039	17,434	2,499
1021	System Overheads	F102D	-	-	-	-	-	-	-	-
1022	Customer - System	F10	-	-	-	-	-	-	-	-
1023	Energy	F105D	-	-	-	-	-	-	-	-
1024	SSGCH	F105D	-	-	-	-	-	-	-	-
1025	SSGCT	F105D	-	-	-	-	-	-	-	-
1026	Total Laboratory Equipment		2,769,395	1,399,527	394,631	514,693	176,868	117,097	137,394	27,184
1027	Power Operated Equipment		6,568,567	3,504,246	948,868	1,140,882	380,122	172,641	344,272	77,537
1028	Situs	F107D	1,871,426	765,233	254,105	425,842	163,970	181,787	74,876	5,613
1029	System Generation	F105D	110,190	50,403	15,334	22,762	8,378	7,663	4,941	708
1030	System Overheads	F102D	-	-	-	-	-	-	-	-
1031	Customer - System	F10	-	-	-	-	-	-	-	-
1032	Energy	F30	-	-	-	-	-	-	-	-
1033	SSGCH	F105D	-	-	-	-	-	-	-	-
1034	SSGCT	F105D	-	-	-	-	-	-	-	-
1035	Total Power Operated Equipment		8,550,183	4,319,882	1,218,307	1,589,486	552,471	362,090	424,089	83,858
1036	Communication Equipment		8,678,344	4,131,363	1,218,933	1,722,808	621,227	511,562	405,234	67,216
1037	Situs	F107D	6,040,400	2,875,559	848,416	1,199,129	432,394	356,063	282,066	46,784
1038	System Generation	F105D	3,804,526	1,805,423	533,972	757,748	273,712	227,529	177,081	29,061
1039	System Overheads	F102D	246,568	196,075	32,030	2,033	769	14	10,243	5,404
1040	Customer - System	F42	-	-	-	-	-	-	-	-
1041	Energy	F10	-	-	-	-	-	-	-	-
1042	SSGCH	F105D	-	-	-	-	-	-	-	-
1043	SSGCT	F105D	-	-	-	-	-	-	-	-
1044	Total Communication Equipment		18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1045	Communication Equipment		18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1046	Situs	F107D	18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1047	System Generation	F105D	-	-	-	-	-	-	-	-
1048	System Overheads	F102D	-	-	-	-	-	-	-	-
1049	Customer - System	F42	-	-	-	-	-	-	-	-
1050	Energy	F10	-	-	-	-	-	-	-	-
1051	SSGCH	F105D	-	-	-	-	-	-	-	-
1052	SSGCT	F105D	-	-	-	-	-	-	-	-
1053	Total Communication Equipment		18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1054	Communication Equipment		18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1055	Situs	F107D	18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1056	System Generation	F105D	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1057										
1058										
1059										
1060										
1061										
1062										
1063	Misc. Equipment									
1064	Situs		120,019	64,028	17,337	20,846	6,945	3,154	6,290	1,417
1065	System Generation		99,066	40,508	13,451	22,542	8,680	9,623	3,964	297
1066	System Overheads		250,202	114,448	34,818	51,685	19,024	17,400	11,219	1,608
1067	Customer - System		14,162	11,262	1,840	117	44	1	588	310
1068	Energy		-	-	-	-	-	-	-	-
1069	SSGCT		-	-	-	-	-	-	-	-
1070	Total Misc. Equipment		483,449	230,247	67,446	95,190	34,693	30,178	22,061	3,633
1071										
1072	Coal Mine		34,656,573	14,171,199	4,705,715	7,886,085	3,036,532	3,366,473	1,386,622	103,947
1073	WIDCO Capital Lease									
1074	Remove Capital Lease									
1075										
1076	General Capital Lease		1,960,064	801,478	266,140	446,012	171,737	190,397	78,423	5,879
1077	Remove Capital Lease		(1,960,064)	(801,478)	(266,140)	(446,012)	(171,737)	(190,397)	(78,423)	(5,879)
1078										
1079	General Vehicles Capital Lease									
1080	Remove Capital Lease									
1081										
1082	Unclassified Gen Plant - Acct 300		(20,199)	(9,239)	(2,811)	(4,173)	(1,536)	(1,405)	(906)	(130)
1083	Unclassified Gen Veh - Acct 300									
1084										
1085	TOTAL GENERAL PLANT		107,532,100	50,697,921	15,009,996	21,466,706	7,829,311	6,841,026	4,905,306	782,834
1086										
1087										
1088										
1089										
1090										
1091	Organization									
1092	Situs									
1093	System Generation									
1094	System Overheads									
1095	Total Organization									
1096										
1097	Franchise & Consent									
1098	Situs									
1099	System Generation									
1100	Total Franchise & Consent		23,227,485	9,497,803	3,153,858	5,285,402	2,035,141	2,256,273	929,340	69,667
1101			23,227,485	9,497,803	3,153,858	5,285,402	2,035,141	2,256,273	929,340	69,667
1102	Miscellaneous Intangible Plant									
1103	Situs		114,102	57,491	16,247	21,280	7,410	4,922	5,644	1,108
1104	System Generation		11,948,923	4,885,958	1,622,440	2,718,971	1,046,938	1,160,695	478,081	35,839
1105	System Overheads		26,962,425	12,333,174	3,752,077	5,569,735	2,050,032	1,875,090	1,208,994	173,322
1106	Customer - System		8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152
1107	Energy									
1108	SSGCT									
1109	SSGCH									
1110	Total Miscellaneous Intangible Plant		47,290,504	23,849,124	6,464,432	8,378,137	3,130,146	3,041,176	2,036,068	391,421
1111										
1112	Unclass Intangible Plant - Acct 300									
1113										
1114	TOTAL INTANGIBLE PLANT		70,517,989	33,346,928	9,618,290	13,663,539	5,165,287	5,297,449	2,965,408	461,088
1115										
1116	TOTAL ELECTRIC PLANT IN SERVICE		1,406,766,404	646,968,544	195,570,008	288,163,830	106,021,326	96,756,969	63,054,946	9,230,781
1117										
1118										
1119										
1120										

RATE BASE ADDITIONS

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

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1121	Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
1122	Production	F10	-	-	-	-	-	-	-	-
1123	Transmission	F10	-	-	-	-	-	-	-	-
1124	Distribution	F20	-	-	-	-	-	-	-	-
1125	General	F102	-	-	-	-	-	-	-	-
1126	Mining	F10	-	-	-	-	-	-	-	-
1127	Total Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
1128	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1129	Nuclear Fuel	F10	-	-	-	-	-	-	-	-
1130	Weatherization	F10	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139
1131	Fuel Stock	F10	315,012	128,810	42,773	71,681	27,601	30,600	12,604	945
1132	JBE	F10	3,209,539	1,312,392	435,795	730,329	281,213	311,768	128,415	9,627
1133	SSECH	F30	-	-	-	-	-	-	-	-
1134	Total Fuel Stock	F10	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571
1135	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1136	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1137	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1138	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1139	Materials and Supplies	F102D	6,156,956	2,702,737	848,890	1,320,972	495,253	492,782	264,771	31,551
1140	JBG	F10	1,618,746	661,911	219,796	368,345	141,831	157,242	64,767	4,855
1141	SSGCH	F102D	-	-	-	-	-	-	-	-
1142	Total Material & Supplies	F102D	7,775,703	3,364,648	1,068,686	1,689,317	637,084	650,024	329,538	36,406
1143	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1144	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1145	Prepayments	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1146	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1147	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1148	Misc Regulatory Assets	F102D	18,183,550	7,552,882	2,477,172	4,086,832	1,565,131	1,699,453	739,233	62,847
1149	SSGCH	F102D	-	-	-	-	-	-	-	-
1150	Total Misc Regulatory Assets	F102D	18,183,550	7,552,882	2,477,172	4,086,832	1,565,131	1,699,453	739,233	62,847
1151	Misc Deferred Debits	F102D	965,541	400,506	131,499	217,247	83,239	90,553	39,198	3,298
1152	Cash Working Capital	F137D	11,169,894	4,919,778	1,514,190	2,367,157	901,361	953,206	457,676	56,525
1153	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1154	SSECH	F137D	-	-	-	-	-	-	-	-
1155	Total Other Working Capital	F137D	-	-	-	-	-	-	-	-
1156	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1157	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1158	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1159	TOTAL RATE BASE ADDITIONS	F10	43,703,290	18,531,192	5,953,090	9,636,787	3,678,229	3,938,045	1,790,048	175,899

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1185											
1186											
1187											
1188											
1189											
1190											
1191											
1192	235	Customer Service Deposits	F51	(2,980,496)	(2,614,613)	(229,160)	(83,146)	-	-	(41,019)	(2,558)
1193			F51	(2,980,496)	(2,614,613)	(229,160)	(83,146)	-	-	(41,019)	(2,558)
1194											
1195											
1196	2281	Accum Prov for Property Insurance	F102D	-	-	-	-	-	-	-	-
1197											
1198	2282	Accum Prov for Injuries & Damages	F102D	(635,480)	(290,682)	(88,433)	(131,274)	(48,317)	(44,194)	(28,495)	(4,065)
1199											
1200	2283	Accum Prov for Pension & Benefits	F102D	(1,600,631)	(732,162)	(222,743)	(330,649)	(121,701)	(111,315)	(71,772)	(10,289)
1201											
1202	254	Reg Liabilities - Insurance Provision	F102D	(15,182)	(6,944)	(2,113)	(3,136)	(1,154)	(1,056)	(681)	(98)
1203											
1204	22844	Hydro Relicensing Obligations	F10	(331,306)	(135,472)	(44,985)	(75,389)	(29,028)	(32,182)	(13,256)	(994)
1205											
1206	22842	Accum Misc Oper Prov - Trojan	F10	(79)	(32)	(11)	(18)	(7)	(8)	(3)	(0)
1207											
1208											
1209	252	Customer Advances for Const	F50	(311,357)	(153,584)	(85,713)	-	-	-	(62,060)	-
1210											
1211	25398	SO2 Emissions	F10	(3,755,396)	(1,535,595)	(509,913)	(854,538)	(329,039)	(364,792)	(150,255)	(11,264)
1212											
1213	25399	Other Deferred Credits	F10	(1,310,764)	(635,976)	(177,977)	(298,264)	(114,846)	(127,325)	(52,444)	(3,931)
1214											
1215	190	Accum Deferred Income Taxes	F104D	2,639,230	1,089,051	358,879	595,976	228,928	251,633	106,291	8,473
1216											
1217	F138D	Labor	F138D	3,060,083	1,594,775	411,036	524,666	193,195	172,292	131,952	32,167
1218											
1219	1219	Customer - System Total Accum Deferred Income Taxes	F42	398,515	316,906	51,769	3,286	1,242	23	16,555	8,735
1220											
1221	281	Accum Deferred Income Taxes	F104D	6,097,828	3,000,732	821,664	1,123,928	423,365	423,947	254,798	49,375
1222											
1223	282	Accum Deferred Income Taxes	F104D	(137,337,626)	(63,365,179)	(19,149,388)	(28,087,360)	(10,311,745)	(9,469,742)	(6,121,168)	(833,045)
1224											
1225	1225	Labor	F138D	(771,896)	(402,277)	(103,683)	(132,345)	(48,733)	(43,460)	(33,284)	(8,114)
1226											
1227	283	Total Accum Deferred Income Taxes	F42	(138,109,822)	(63,767,456)	(19,253,070)	(28,219,705)	(10,360,478)	(9,513,202)	(6,154,452)	(841,169)
1228											
1229	1229	Customer - System Total Accum Deferred Income Taxes	F42	(8,645,968)	(3,766,871)	(1,190,171)	(1,865,916)	(702,222)	(715,181)	(366,140)	(39,468)
1230											
1231	1231	Labor	F138D	(104,756)	(54,594)	(14,071)	(17,961)	(6,614)	(5,898)	(4,517)	(1,101)
1232											
1233	255	Accum Investment Tax Credit	F104D	(8,750,724)	(3,821,465)	(1,204,242)	(1,883,877)	(708,835)	(721,079)	(370,657)	(40,569)
1234											
1235	1235	Total RATE BASE DEDUCTIONS	F104D	(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(5,619)
1236											
1237	108SP	Steam Prod Accumulated Depr JBG	F10	(152,655,475)	(71,029,520)	(21,139,483)	(30,962,570)	(11,362,242)	(10,557,771)	(6,732,698)	(871,191)
1238											
1239	1239	Total Steam Prod Accumulated Depr	F10	(13,807,413)	(6,645,902)	(1,874,789)	(3,141,870)	(1,209,775)	(1,341,225)	(552,440)	(41,413)
1240											
1241	108NP	Nuclear Prod Accumulated Depr	F10	(104,034,863)	(42,540,235)	(14,125,990)	(23,673,079)	(9,115,305)	(10,105,746)	(4,162,472)	(312,036)
1242											
1243	1243	Hydraulic Prod Accum Depr	F10	(117,842,276)	(48,186,137)	(16,000,779)	(26,814,948)	(10,325,080)	(11,446,972)	(4,714,911)	(353,449)
1244											
1245	108HP	Hydraulic Prod Accum Depr	F10	(45,121,710)	(18,450,432)	(6,126,685)	(10,267,421)	(3,953,464)	(4,383,036)	(1,805,336)	(135,335)
1246											
1247	1246	Other Production - Accum Depr SSGCT	F10	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(83,574)
1248											
1249	108EP	Total Other Production - Accum Depr	F10	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(83,574)
1250											
1251	1251	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1252											
1253	TOTAL PRODUCTION PLANT DEPRECIATION			(190,828,235)	(78,030,362)	(25,910,908)	(43,422,865)	(16,719,948)	(18,536,687)	(7,635,106)	(572,359)
1254											
1255	108TP	Transmission Plant Accum Depr	F106	(102,989,111)	(42,112,624)	(13,983,987)	(23,435,119)	(9,023,678)	(10,004,164)	(4,120,631)	(308,899)
1256											
1257	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1258											
1259	108361	Structures and Improvements	F119	(131,854)	(70,328)	(16,538)	(25,596)	(9,399)	-	(9,438)	(555)
1260											
1261	108362	Station Equipment	F120	(577,510)	(287,765)	(67,670)	(104,731)	(38,458)	(37,996)	(38,619)	(2,270)
1262											
1263	1263	Total Accum Deferred Income Taxes	F42	(14,085,192)	(7,120,901)	(1,674,529)	(2,591,632)	(951,655)	(734,649)	(955,643)	(56,183)
1264											
1265											
1266											
1267											
1268											
1269											

A	B	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1270									
1271									
1272									
1273									
1274									
1275									
1276									
1277	108364	(45,562,721)	(24,100,450)	(5,786,549)	(7,780,804)	(2,857,134)	-	(2,869,106)	(168,679)
1278									
1279	108365	(26,390,382)	(14,697,821)	(3,541,945)	(4,637,294)	(1,702,828)	-	(1,709,963)	(100,531)
1280									
1281	108366	(9,353,738)	(5,770,141)	(1,464,486)	(1,205,668)	(442,725)	-	(444,580)	(26,137)
1282									
1283	108367	(7,948,457)	(4,587,001)	(1,126,531)	(1,271,561)	(466,921)	-	(468,877)	(27,566)
1284									
1285	108368	(39,721,189)	(22,052,701)	(6,151,435)	(7,007,666)	(1,830,877)	-	(2,559,228)	(119,283)
1286									
1287	108369	(15,489,503)	(10,837,597)	(3,204,021)	(1,387,919)	(69,966)	-	-	-
1288									
1289	108370	(7,764,737)	(5,069,622)	(1,309,689)	(700,434)	(102,088)	(42,389)	(540,516)	-
1290									
1291	108371	(274,565)	-	-	-	-	-	-	(274,565)
1292									
1293	108372	-	-	-	-	-	-	-	-
1294									
1295	108373	(2,029,733)	-	-	-	-	-	-	(2,029,733)
1296									
1297	108D00	-	-	-	-	-	-	-	-
1298									
1299	108DS	-	-	-	-	-	-	-	-
1300									
1301	108DP	22,267	12,638	3,269	3,540	1,107	154	1,243	316
1302									
1303									
1304	TOTAL DISTRIBUTION PLANT DEPR	(167,307,314)	(94,581,689)	(24,340,124)	(26,709,766)	(8,460,942)	(814,880)	(9,594,727)	(2,805,186)
1305									
1306									
1307	108GP								
1308									
1309									
1310									
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1324									
1325									
1326									
1327									
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE	(487,107,989)	(227,735,296)	(67,973,649)	(98,423,899)	(35,915,154)	(30,580,944)	(22,610,045)	(3,929,023)
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1353									
1354									
1355									
1356									
1357	TOTAL ACCUM PROV FOR AMORTIZATION	(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,182,962)	(1,494,920)	(292,818)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		215,869,418	86,658,410	30,812,076	49,976,281	18,523,929	20,350,364	8,811,392	736,967
15	Operating Expenses									
16	Operating & Maintenance Expenses									
17	Depreciation Expense		169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455
18	Amortization Expense		17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814
19	Taxes Other Than Income		2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712
20	Income Taxes - Federal		8,694,350	3,565,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067
21	Income Taxes - State		(22,628,881)	(9,252,833)	(3,072,516)	(5,149,193)	(1,982,751)	(2,198,431)	(905,312)	(67,845)
22	Income Taxes Deferred		21,615,521	8,838,476	2,934,924	4,918,603	1,893,960	2,099,981	864,770	64,807
23	Investment Tax Credit Adj		(901,985)	(368,825)	(122,473)	(205,246)	(79,030)	(87,617)	(36,089)	(2,705)
24	Misc Revenues & Expense									
25										
26										
27	Total Operating Expenses		196,376,076	80,365,664	26,667,575	44,655,229	17,190,057	19,046,257	7,860,990	593,305
28	Operating Revenue For Return		19,493,342	6,292,747	4,144,501	5,324,052	1,333,872	1,304,106	950,403	143,662
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259	2,088,328
34	Plant Held For Future Use		37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock		3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571
39	Materials & Supplies		6,259,028	2,599,028	849,756	1,424,066	548,336	607,916	250,396	18,771
40	Misc Deferred Debits		15,770,723	6,448,706	2,141,370	3,588,620	1,381,796	1,531,938	630,992	47,302
41	Cash Working Capital		7,926,738	3,242,637	1,076,445	1,803,110	694,171	769,218	317,280	23,879
42	Weatherization Loans									
43	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44										
45	Total Rate Base Additions		729,517,266	298,319,721	99,054,708	165,991,528	63,914,820	70,859,089	29,188,437	2,188,963
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(195,956,708)	(80,127,413)	(26,607,259)	(44,589,847)	(17,169,294)	(19,034,857)	(7,840,298)	(687,741)
48	Accum Provision For Amortization		(16,765,473)	(6,877,686)	(2,277,789)	(3,805,055)	(1,463,694)	(1,616,660)	(672,784)	(51,806)
49	Accum Deferred Income Taxes		(71,350,720)	(29,174,651)	(9,687,855)	(16,235,937)	(6,251,853)	(6,932,049)	(2,854,479)	(213,895)
50	Unamortized ITC		(478,124)	(195,501)	(64,919)	(108,796)	(41,894)	(46,452)	(18,128)	(1,433)
51	Customer Advance For Construction									
52	Customer Service Deposits									
53	Customer Rate Base Deductions		(6,527,776)	(2,669,232)	(886,350)	(1,485,392)	(571,949)	(634,096)	(261,179)	(19,579)
54										
55	Total Rate Base Deductions		(291,078,803)	(119,044,483)	(39,524,173)	(66,225,029)	(25,498,684)	(28,264,113)	(11,647,868)	(874,455)
56	Total Rate Base		438,438,463	179,275,238	59,530,535	99,766,499	38,416,136	42,594,977	17,540,570	1,314,508
57										
58										
59										
60	Return On Rate Base		4.45%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.83%
61	Return On Equity		3.12%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%
62										
63										
64										
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68										
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A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51-54,57
71			438,438,463	179,275,238	59,530,535	99,766,499	38,416,136	42,594,977	17,540,570	1,314,508
72	Total Rate Base									
73			19,560,071	7,998,013	2,655,838	4,450,886	1,713,860	1,900,291	782,538	58,644
74	Return On Ratebase (\$\$)	4.46%	169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455
75	Operating & Maintenance Expense									
76	Bad Debt to Produce ROR	F80	17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814
77	Depreciation Expense		2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712
78	Amortization Expense		8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067
79	Taxes Other Than Income		(22,628,881)	(9,252,833)	(3,072,516)	(5,149,193)	(1,982,751)	(2,198,431)	(905,312)	(67,845)
80	Federal Income Taxes									
81	State Income Taxes	F101								
82	State Income Taxes									
83	SIT Adj to Produce Target ROR	F101	21,615,521	8,838,476	2,934,924	4,918,603	1,893,960	2,099,981	864,770	64,807
84	Deferred Income Taxes									
85	Investment Tax Credit									
86	Misc Revenue & Expenses		(901,985)	(368,825)	(122,473)	(205,246)	(79,030)	(87,617)	(36,089)	(2,705)
87	Revenue Credits		(33,498,208)	(13,746,367)	(4,548,627)	(7,594,390)	(2,923,867)	(3,241,501)	(1,340,335)	(103,121)
88										
89	Total Revenue Requirements		182,437,939	74,617,309	24,774,787	41,508,725	15,980,050	17,705,048	7,303,192	548,828
90	Operating Revenues		182,371,210	72,912,043	26,263,449	42,381,891	15,600,061	17,108,863	7,471,057	633,846
91										
92	Increase / (Decrease) Required to Earn Equal Rates of Return		66,729	1,705,266	(1,488,663)	(873,165)	379,989	596,185	(167,865)	(85,018)
93	Existing Revenues		182,371,210	72,912,043	26,263,449	42,381,891	15,600,061	17,108,863	7,471,057	633,846
94										
95	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.04%	2.34%	-5.67%	-2.06%	2.44%	3.48%	-2.25%	-13.41%
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WCA Method	C	ELECTRIC REVENUES	K
120	Generation - Total - Unbundled		
121	A		
122			
123	FERC		
124	ACCT		
125			
126	Residential Sales		
127	A	72,912,043	
128	Commercial & Industrial Sales		
129	Interruptible Demand		
130	Interruptible Energy		
131			
132			
133	Public Street & Highway Lighting		
134			
135	Other Sales to Public Authority		
136			
137	Interdepartmental Demand		
138			
139			
140			
141	Total Sales to Ultimate Customers	182,371,210	7,471,057
142			
143	Sales for Resale		
144	Demand		
145	Energy		
146			
147			
148	447NPC Sales for Resale		
149	Demand		
150	Energy		
151			
152			
153	449 Provision for Rate Refund		
154			
155	State Specific Revenue Credit		
156			
157	AGA Revenue		
158			
159	Total Sales from Electricity	210,688,870	8,604,059
160			
161	Other Electric Operating Revenues		
162	Forfeited Discounts & Interest		
163	Customers		
164			
165			
166	451 Misc Electric Revenue		
167	Demand		
168	Customer		
169			
170			
171	453 Water Sales		
172			
173	454 Rent of Electric Property		
174	Demand		
175	Customer		
176			
177			
178	456 Other Electric Revenue		
179	Demand		
180	Energy		
181	Customer		
182			
183			
184	Total Other Electric Operating Revenues	5,180,548	15,157
185			
186	Total Electric Operating Revenues	215,869,418	8,811,392
187			
188	Miscellaneous Revenues		
189	Gain on Sale of Utility Plant - CR		
190	Loss on Sale of Utility Plant		
191	Gain from Emission Allowances		
192	Gain from Disposition of NOX Credits		
193	Impact Housing Interest Income		
194	(Gain)/Loss on Sale of Utility Plant		
195			
196	Total Miscellaneous Revenues	(901,985)	(2,705)
197			
198	Miscellaneous Expenses		
199	Interest on Customer Deposits		
200			
201	DFA Divergence Fairness Adjustment		
202	Production		
203	Transmission		
204	Distribution		
205			
206			
207	Net Miscellaneous Revenues And Expense	(901,985)	(2,705)
208			

WCA Method	D	E	F	G	H	I	J	K
121	Washington Jurisdiction Normalized	72,912,043						
122								
123	Residential Schedule 16	72,912,043						
124	Commercial & Industrial Sales							
125	Interruptible Demand							
126	Interruptible Energy							
127								
128								
129								
130								
131								
132								
133								
134								
135								
136								
137								
138								
139								
140								
141	Total Sales to Ultimate Customers	182,371,210	26,263,449	42,381,891	15,600,061	17,108,863	7,471,057	633,846
142								
143	Sales for Resale							
144	Demand							
145	Energy							
146								
147								
148	447NPC Sales for Resale							
149	Demand							
150	Energy							
151								
152								
153	449 Provision for Rate Refund							
154								
155	State Specific Revenue Credit							
156								
157	AGA Revenue							
158								
159	Total Sales from Electricity	210,688,870	30,108,460	48,825,539	18,081,182	19,859,569	8,604,059	718,783
160								
161	Other Electric Operating Revenues							
162	Forfeited Discounts & Interest							
163	Customers							
164								
165								
166	451 Misc Electric Revenue							
167	Demand							
168	Customer							
169								
170								
171	453 Water Sales							
172								
173	454 Rent of Electric Property							
174	Demand							
175	Customer							
176								
177								
178	456 Other Electric Revenue							
179	Demand							
180	Energy							
181	Customer							
182								
183								
184	Total Other Electric Operating Revenues	5,180,548	703,616	1,149,703	442,692	490,794	202,154	15,154
185								
186	Total Electric Operating Revenues	215,869,418	30,812,076	49,976,281	18,523,929	20,350,364	8,811,392	736,967
187								
188	Miscellaneous Revenues							
189	Gain on Sale of Utility Plant - CR							
190	Loss on Sale of Utility Plant							
191	Gain from Emission Allowances							
192	Gain from Disposition of NOX Credits							
193	Impact Housing Interest Income							
194	(Gain)/Loss on Sale of Utility Plant							
195								
196	Total Miscellaneous Revenues	(901,985)	(122,473)	(205,246)	(79,030)	(87,617)	(36,089)	(2,705)
197								
198	Miscellaneous Expenses							
199	Interest on Customer Deposits							
200								
201	DFA Divergence Fairness Adjustment							
202	Production							
203	Transmission							
204	Distribution							
205								
206								
207	Net Miscellaneous Revenues And Expense	(901,985)	(122,473)	(205,246)	(79,030)	(87,617)	(36,089)	(2,705)
208								

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 40	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
209	500	Operation Supervn & Engineering	F10	3,803	1,555	516	865	333	369	152	11
210	F10	JBG	F10	3,835,801	1,568,473	520,830	872,834	336,084	372,602	153,472	11,505
211	F10	Total 500	F10	3,839,603	1,570,028	521,346	873,700	336,418	372,972	153,624	11,516
212	501	Fuel Related	F10	2,399	981	326	546	210	233	96	7
213	F10	CAGW	F10	170,058	69,537	23,091	38,697	14,900	16,519	6,804	510
214	F10	JBE	F10	154,487	63,170	20,976	35,153	13,536	15,007	6,181	463
215	F10	Total 501	F10	326,944	133,689	44,393	74,396	28,646	31,759	13,081	981
216	501NPC	Fuel Related	F10	38,374,864	15,691,622	5,210,589	8,732,180	3,362,321	3,727,660	1,535,392	115,099
217	F10	CAEW	F10	38,374,864	15,691,622	5,210,589	8,732,180	3,362,321	3,727,660	1,535,392	115,099
218	F10	Total 501NPC	F10	38,374,864	15,691,622	5,210,589	8,732,180	3,362,321	3,727,660	1,535,392	115,099
219	502	Steam Expenses	F10	837,923	342,630	113,774	190,669	73,417	81,394	33,526	2,513
220	F10	JBG	F10	174,107	71,193	23,640	39,618	15,255	16,912	6,966	522
221	F10	Total 502	F10	1,012,030	413,823	137,415	230,287	88,672	98,307	40,492	3,035
222	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
223	503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
224	505	Electric Expenses	F10	1,428	584	194	325	125	139	57	4
225	F10	JBG	F10	4,590	1,877	623	1,045	402	446	184	14
226	F10	Total 505	F10	6,018	2,461	817	1,369	527	585	241	18
227	506	Misc. Steam Expense	F10	(3,150,745)	(1,288,351)	(427,812)	(716,950)	(276,061)	(306,057)	(126,052)	(9,450)
228	F10	JBG	F10	325,605	133,141	44,211	74,091	28,529	31,629	13,028	977
229	F10	Total 506	F10	(2,825,140)	(1,155,210)	(383,601)	(642,859)	(247,533)	(274,429)	(113,035)	(8,474)
230	507	Rents	F10	34,398	14,065	4,671	7,827	3,014	3,341	1,376	103
231	F10	JBG	F10	4,788	1,958	650	1,089	420	465	192	14
232	F10	Total 507	F10	39,186	16,023	5,321	8,917	3,433	3,806	1,568	118
233	510	Maint Supervision & Engineering	F10	119,684	48,939	16,251	27,234	10,486	11,626	4,789	359
234	F10	JBG	F10	57,660	23,577	7,829	13,121	5,052	5,601	2,307	173
235	F10	Total 510	F10	177,344	72,517	24,080	40,355	15,538	17,227	7,096	532
236	511	Maintenance of Structures	F10	1,697,495	694,112	230,488	386,264	148,731	164,891	67,917	5,091
237	F10	JBG	F10	75,371	30,819	10,234	17,151	6,604	7,321	3,016	226
238	F10	Total 511	F10	1,772,866	724,932	240,722	403,415	155,335	172,213	70,933	5,317
239	512	Maintenance of Boiler Plant	F10	5,111,779	2,090,225	694,084	1,163,183	447,883	496,548	204,524	15,332
240	F10	JBG	F10	566,755	231,748	76,955	128,965	49,658	55,053	22,676	1,700
241	F10	Total 512	F10	5,678,534	2,321,973	771,039	1,292,147	497,541	551,602	227,200	17,032
242	513	Maintenance of Electric Plant	F10	1,763,736	721,198	239,482	401,337	154,535	171,326	70,568	5,290
243	F10	JBG	F10	67,351	27,540	9,145	15,326	5,901	6,542	2,695	202
244	F10	Total 513	F10	1,831,087	748,738	248,627	416,663	160,436	177,868	73,262	5,492
245	514	Maint of Misc. Steam Plant	F10	615,238	251,573	83,538	139,997	53,906	59,763	24,616	1,845
246	F10	JBG	F10	87,430	35,750	11,871	19,895	7,660	8,493	3,498	262
247	F10	Total 514	F10	702,668	287,323	95,409	159,892	61,566	68,256	28,114	2,108
248	268	Total Steam Power Generation	F10	50,936,004	20,827,918	6,916,157	11,590,461	4,462,900	4,947,825	2,037,968	152,774
249	270	NUCLEAR POWER GENERATION	F10	-	-	-	-	-	-	-	-
250	271	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
251	272	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
252	273	Coolants and Water	F10	-	-	-	-	-	-	-	-
253	274	Steam Expenses	F10	-	-	-	-	-	-	-	-
254	275	Electric Expenses	F10	-	-	-	-	-	-	-	-
255	276	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
256	277	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
257	278	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
258	279	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
259	280	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
260	281	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
261	282	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-
262	283		F10	-	-	-	-	-	-	-	-
263	284		F10	-	-	-	-	-	-	-	-
264	285		F10	-	-	-	-	-	-	-	-
265	286		F10	-	-	-	-	-	-	-	-
266	287		F10	-	-	-	-	-	-	-	-
267	288		F10	-	-	-	-	-	-	-	-
268	289		F10	-	-	-	-	-	-	-	-
269	290		F10	-	-	-	-	-	-	-	-
270	291		F10	-	-	-	-	-	-	-	-
271	292		F10	-	-	-	-	-	-	-	-
272	293		F10	-	-	-	-	-	-	-	-
273	294		F10	-	-	-	-	-	-	-	-
274	295		F10	-	-	-	-	-	-	-	-
275	296		F10	-	-	-	-	-	-	-	-
276	297		F10	-	-	-	-	-	-	-	-
277	298		F10	-	-	-	-	-	-	-	-
278	299		F10	-	-	-	-	-	-	-	-
279	300		F10	-	-	-	-	-	-	-	-
280			F10	-	-	-	-	-	-	-	-
281			F10	-	-	-	-	-	-	-	-
282			F10	-	-	-	-	-	-	-	-
283			F10	-	-	-	-	-	-	-	-
284			F10	-	-	-	-	-	-	-	-
285			F10	-	-	-	-	-	-	-	-
286			F10	-	-	-	-	-	-	-	-
287			F10	-	-	-	-	-	-	-	-
288			F10	-	-	-	-	-	-	-	-
289			F10	-	-	-	-	-	-	-	-
290			F10	-	-	-	-	-	-	-	-
291			F10	-	-	-	-	-	-	-	-
292			F10	-	-	-	-	-	-	-	-
293			F10	-	-	-	-	-	-	-	-
294			F10	-	-	-	-	-	-	-	-
295			F10	-	-	-	-	-	-	-	-
296			F10	-	-	-	-	-	-	-	-
297			F10	-	-	-	-	-	-	-	-
298			F10	-	-	-	-	-	-	-	-
299			F10	-	-	-	-	-	-	-	-
300			F10	-	-	-	-	-	-	-	-

301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376	A FERC ACCT	B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
535		Operation Super & Engineering	F10								
536		Water For Power	F10	55,747	22,785	7,569	12,685	4,884	5,415	2,230	167
537		Hydraulic Expenses	F10	694,705	284,068	94,328	158,080	60,869	67,482	27,795	2,084
538		Electric Expenses	F10								
539		Misc. Hydro Expenses	F10	2,561,187	1,047,279	347,761	582,797	224,406	248,789	102,474	7,682
540		Rents (Hydro Generation)	F10	39,846	16,293	5,410	9,067	3,491	3,871	1,594	120
541		Maint Supervision & Engineering	F10	18,632	7,619	2,530	4,240	1,633	1,810	745	56
542		Maintenance of Structures	F10	241,279	98,660	32,761	54,903	21,140	23,437	9,654	724
543		Maint of Dams & Waterways	F10	254,380	104,017	34,540	57,884	22,288	24,710	10,178	763
544		Maintenance of Electric Plant	F10	258,646	105,761	35,119	58,855	22,662	25,124	10,349	776
545		Maint of Misc. Hydro Plant	F10	429,103	175,462	58,264	97,642	37,597	41,682	17,169	1,287
		Total Hydraulic Power Generation		6,365,130	2,602,725	864,266	1,448,382	557,699	618,297	254,671	19,091
		OTHER POWER GENERATION									
546		Operation Super & Engineering	F10								
547		Fuel	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
547NPC		Fuel	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
548		Generation Expense	F10								
549		Miscellaneous Other	F10	41,514,540	16,975,447	5,636,899	9,446,612	3,637,412	4,032,642	1,661,012	124,516
550		Total 547NPC	F10	41,514,540	16,975,447	5,636,899	9,446,612	3,637,412	4,032,642	1,661,012	124,516
551		Generation Expense	F10	1,020	417	138	232	89	99	41	3
552		Maintenance of Structures	F10	2,115,403	864,996	287,232	481,359	185,347	205,486	84,638	6,345
553		SG	F10	2,116,423	865,413	287,371	481,591	185,436	205,585	84,679	6,348
554		Maint Supervision & Engineering	F10	114,452	46,800	15,540	26,044	10,028	11,118	4,579	343
555		SG	F10	2,208,140	902,916	299,824	502,461	193,472	214,494	88,348	6,623
556		Total 549	F10	2,322,592	948,716	315,365	528,505	203,500	225,612	92,928	6,966
557		Maint Supervision & Engineering	F10	(550)	(225)	(75)	(125)	(48)	(53)	(22)	(2)
558		SG	F10	312,415	127,748	42,420	71,090	27,373	30,347	12,500	937
559		CAGE	F10	311,865	127,523	42,345	70,965	27,325	30,294	12,478	935
560		Total 550	F10								
561		Maintenance of Structures	F10	2,411	986	327	549	211	234	96	7
562		SG	F10	2,411	986	327	549	211	234	96	7
563		CAGE	F10								
564		Total 552	F10								
565		Maint of Generation & Elect Plant	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
566		SG	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
567		CAGE	F10								
568		Total 553	F10								
569		Maintenance of Misc. Other	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
570		SG	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
571		CAGE	F10								
572		Total 554	F10								
573		Maintenance of Misc. Other	F10	46,978,709	19,209,766	6,378,831	10,689,981	4,116,171	4,563,421	1,879,635	140,905
574		SG	F10	46,978,709	19,209,766	6,378,831	10,689,981	4,116,171	4,563,421	1,879,635	140,905
575		CAGE	F10								
576		Total Other Power Generation	F10								

Generation - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57	
465											
466											
467											
468											
469											
470											
471											
472	Operation Supervision & Eng	F131									
473											
474	Load Dispatching	F20									
475											
476	Station Expense	F120									
477											
478	Overhead Line Expenses	F132									
479											
480	Underground Line Expense	F133									
481											
482	Street Lighting & Signal Systems	F130									
483											
484	Meter Expenses	F127									
485											
486	Customer Installation Expenses	F20									
487											
488	Misc. Distribution Expenses	F131									
489											
490	Rents	F131									
491											
492	Maint Supervision & Engineering	F131									
493											
494	Maintenance of Structures	F119									
495											
496	Maint of Station Equipment	F120									
497											
498	Maintenance of Overhead Lines	F134									
499											
500	Maint of Underground Lines	F135									
501											
502	Maint of Line Transformers	F125									
503											
504	Maint of Street Lighting & Signals	F130									
505											
506	Maintenance of Meters	F127									
507											
508	Maint of Misc. Distribution Plant	F131									
509											
510	TOTAL DISTRIBUTION EXPENSE										
511											
512											
513											
514											
515											
516	Supervision	F136									
517											
518	Meter Reading Expense	F47									
519											
520	Customer Receipts & Collections	F48									
521											
522	Uncollectible Accounts	F80									
523											
524	Misc. Customer Accounts Exp	F136									
525											
526	TOTAL CUSTOMER ACCOUNTS EXPENSE										
527											

CUSTOMER ACCOUNTS EXPENSE

Generation - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
541	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	
542			-	-	-	-	-	-	-	-	
543			-	-	-	-	-	-	-	-	
544			-	-	-	-	-	-	-	-	
545			-	-	-	-	-	-	-	-	
546			-	-	-	-	-	-	-	-	
547			-	-	-	-	-	-	-	-	
548	Supervision	F40	-	-	-	-	-	-	-	-	
549			-	-	-	-	-	-	-	-	
550	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
551			-	-	-	-	-	-	-	-	
552	Advertising Expense	F40	-	-	-	-	-	-	-	-	
553			-	-	-	-	-	-	-	-	
554	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
555			-	-	-	-	-	-	-	-	
556	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	
557			-	-	-	-	-	-	-	-	
558			-	-	-	-	-	-	-	-	
559			-	-	-	-	-	-	-	-	
560			-	-	-	-	-	-	-	-	
561			-	-	-	-	-	-	-	-	
562	Administrative & General Salaries	F102G	2,315,889	946,976	314,454	526,979	202,913	224,961	92,660	6,946	
563	Customer - System	F42	2,315,889	946,976	314,454	526,979	202,913	224,961	92,660	6,946	
564	Administrative & General Salaries	F102G	(552,107)	(225,759)	(74,966)	(125,632)	(48,374)	(53,631)	(22,090)	(1,656)	
565	Customer - System	F42	(552,107)	(225,759)	(74,966)	(125,632)	(48,374)	(53,631)	(22,090)	(1,656)	
566	Office Supplies & expenses	F102G	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
567	Customer - System	F42	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
568	Office Supplies & expenses	F102G	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
569	Customer - System	F42	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
570	Outside Services	F102G	891,523	364,547	121,052	202,866	78,113	86,601	35,670	2,674	
571	Customer - System	F42	891,523	364,547	121,052	202,866	78,113	86,601	35,670	2,674	
572	Outside Services	F102G	303,766	124,211	41,246	69,122	26,615	29,507	12,154	911	
573	Property Insurance	F102G	-	-	-	-	-	-	-	-	
574	Injuries & Damages	F102G	-	-	-	-	-	-	-	-	
575	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-	
576	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
577	Regulatory Commission Expense	F141	138,110	60,219	20,238	29,618	10,579	10,570	5,981	905	
578	Duplicate Charges	F138G	(113,951)	(46,595)	(15,472)	(25,930)	(9,984)	(11,069)	(4,559)	(342)	
579	Misc General Expenses	F138G	449,307	183,723	61,007	102,240	39,367	43,645	17,977	1,348	
580	Rents	F102G	194,835	79,669	26,455	44,335	17,071	18,926	7,795	584	
581	Maintenance of General Plant	F108	407,319	192,038	56,856	81,310	29,657	25,913	18,581	2,965	
582	TOTAL ADMINISTRATIVE & GEN EXPENSE		4,445,252	1,846,909	606,617	998,330	381,929	415,304	180,595	15,567	
583			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
584	TOTAL O & M EXPENSE		169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
585			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
586			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
587			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
588			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
589			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
590			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
591			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
592			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
593			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
594			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
595			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	
596			169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455	

597	Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
598					Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
599		FERC	DESCRIPTION	COS	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
600		ACCT		Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
601		403SP	Steam Depreciation	F10	717,909	293,555	97,479	163,360	62,902	65,736	28,724	2,153
602			JBG	F10	4,050,932	1,656,441	550,041	921,787	354,934	393,500	162,079	12,150
603			Total 403SP	F10	4,768,840	1,949,996	647,519	1,085,147	417,835	463,236	190,803	14,303
604		403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
605		403HP	Hydro Depreciation	F10	2,408,010	984,644	326,963	547,941	210,984	233,909	96,345	7,222
606		403OP	Other Production Depreciation	F10	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
607			CAEE	F10	-	-	-	-	-	-	-	-
608			Total 403OP	F106	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
609		403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
610		403	Distribution Depreciation	F118	-	-	-	-	-	-	-	-
611			Land Rights	F119	-	-	-	-	-	-	-	-
612			Structures	F120	-	-	-	-	-	-	-	-
613			Station Equip	F121	-	-	-	-	-	-	-	-
614			Poles & Towers	F122	-	-	-	-	-	-	-	-
615			OH Conductors	F123	-	-	-	-	-	-	-	-
616			UG Conduit	F124	-	-	-	-	-	-	-	-
617			UG Conductor	F125	-	-	-	-	-	-	-	-
618			Line Transformer	F126	-	-	-	-	-	-	-	-
619			Services	F127	-	-	-	-	-	-	-	-
620			Meters	F128	-	-	-	-	-	-	-	-
621			Inst Cust Premises	F129	-	-	-	-	-	-	-	-
622			Leased Property	F130	-	-	-	-	-	-	-	-
623			Street Lighting	F130	-	-	-	-	-	-	-	-
624			Total Distribution Expense	F130	-	-	-	-	-	-	-	-
625		403GP	General Depreciation	F107G	-	-	-	-	-	-	-	-
626			Situs	F105G	207,629	84,900	28,192	47,246	18,192	20,169	8,307	623
627			System Generation	F102G	555,900	227,310	75,481	126,495	48,707	53,998	22,242	1,667
628			System Overheads	F42	-	-	-	-	-	-	-	-
629			Customer - System	F10	213	87	29	48	19	21	9	1
630			Energy	F105G	-	-	-	-	-	-	-	-
631			CAEE	F105G	-	-	-	-	-	-	-	-
632			CAEE	F105G	-	-	-	-	-	-	-	-
633			Total General Expense	F105G	763,743	312,297	103,702	173,789	66,917	74,188	30,558	2,291
634		403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
635		403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
636		403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
637			Total DEPRECIATION EXPENSE		17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814
638			AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-
639		404GP	Amort of LT Plant - Cap. Lease Gen	F10	3,877	1,585	526	882	340	377	155	12
640			Division	F102G	34,566	14,134	4,693	7,865	3,029	3,358	1,383	104
641			System Overheads	F42	-	-	-	-	-	-	-	-
642			Customer - System		38,443	15,719	5,220	8,748	3,368	3,734	1,538	115
643			Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
644		404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
645		404IP	Amort of LT Plant - Intangible Plant	F107G	18	7	2	4	2	2	1	0
646			Situs	F105G	1,429,786	584,645	194,138	325,347	125,275	138,887	57,206	4,288
647			System Generation	F102G	488,391	199,705	66,314	111,133	42,792	47,441	19,541	1,465
648			System Overheads	F42	-	-	-	-	-	-	-	-
649			Customer - System	F10	-	-	-	-	-	-	-	-
650			Energy	F105G	-	-	-	-	-	-	-	-
651			CAEW	F105G	-	-	-	-	-	-	-	-
652			CAEE	F105G	-	-	-	-	-	-	-	-
653			Total Amort. Intangible Plant		1,918,195	784,367	260,455	436,484	168,068	186,330	76,748	5,753

Generation - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
674	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0	
675	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
676	Amort of Other Electric Plant	F110	1,455	688	199	282	107	109	61	10	
677	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
678	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	
679	Amort of Prop Losses, Unrec Plant,	F110	586,333	277,268	79,973	113,608	42,948	44,046	24,656	3,834	
680	TOTAL AMORTIZATION EXPENSE		2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712	
681	Taxes Other Than Income	F101G	3,240,208	1,324,904	439,951	737,308	283,908	314,791	129,631	9,715	
682	Customer - System	F101G	5,454,142	2,230,171	740,555	1,241,088	477,894	529,878	218,203	16,352	
683	Total Taxes Other Than Income		8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067	
684	Deferred ITC - Federal	F101G	-	-	-	-	-	-	-	-	
685	Deferred ITC - Idaho	F101G	-	-	-	-	-	-	-	-	
686	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
687	Deferred Income Tax - Federal-DR	F101G	35,972,586	14,709,006	4,884,305	8,185,548	3,151,931	3,484,793	1,439,152	107,852	
688	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-	
689	Deferred Income Tax - Federal-CR	F101G	(14,357,065)	(5,870,530)	(1,949,381)	(3,266,944)	(1,257,971)	(1,394,811)	(574,382)	(43,045)	
690	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-	
691	TOTAL DEFERRED INCOME TAXES		21,615,521	8,838,476	2,934,924	4,918,603	1,893,960	2,099,981	864,770	64,807	
692	State Income Taxes	F101G	-	-	-	-	-	-	-	-	
693	Federal Income Tax	F101G	(22,628,881)	(9,252,833)	(3,072,516)	(5,149,193)	(1,982,751)	(2,198,431)	(905,312)	(67,845)	
694	TOTAL OPERATING EXPENSES		196,376,076	80,365,664	26,667,575	44,652,229	17,190,057	19,046,257	7,860,990	593,305	

Generation - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
740	Land and Land Rights	F10	(26,267,466)	(10,740,863)	(3,566,631)	(5,977,148)	(2,301,497)	(2,551,571)	(1,050,971)	(78,785)		
741	JBG	F10	246,113	100,637	33,418	56,003	21,564	23,907	9,847	738		
742	Total 310	F10	(26,021,353)	(10,640,226)	(3,532,213)	(5,921,145)	(2,279,933)	(2,527,664)	(1,041,124)	(78,047)		
743	Structures and Improvements	F10	14,048,147	5,744,338	1,907,476	3,196,648	1,230,868	1,364,610	562,071	42,135		
744	JBG	F10	29,022,763	11,867,514	3,940,749	6,604,115	2,542,910	2,819,215	1,161,211	87,049		
745	Total 311	F10	43,070,910	17,611,852	5,848,225	9,800,763	3,773,778	4,183,825	1,723,282	129,184		
746	Boiler Plant Equipment	F10	25,825,538	10,560,157	3,506,625	5,876,588	2,262,777	2,508,643	1,033,289	77,460		
747	JBG	F10	130,395,285	53,319,108	17,705,243	29,671,379	11,424,947	12,666,347	5,217,162	391,100		
748	Total 312	F10	156,220,824	63,879,265	21,211,868	35,547,967	13,687,723	15,174,990	6,250,451	468,560		
749	Turbogenerator Units	F10	11,319,742	4,628,684	1,537,009	2,575,801	991,811	1,099,578	452,907	33,952		
750	JBG	F10	32,588,561	13,325,581	4,424,918	7,415,510	2,855,338	3,165,590	1,303,880	97,744		
751	Total 314	F10	43,908,303	17,954,265	5,961,927	9,991,311	3,847,148	4,265,168	1,756,787	131,696		
752	Accessory Electric Equipment	F10	2,919,135	1,193,645	396,364	664,248	255,768	283,559	116,796	8,755		
753	JBG	F10	11,612,121	4,748,239	1,576,709	2,642,332	1,017,428	1,127,979	464,605	34,829		
754	Total 315	F10	14,531,256	5,941,884	1,973,073	3,306,580	1,273,197	1,411,538	581,401	43,584		
755	Misc Power Plant Equipment	F10	486,432	198,904	66,048	110,687	42,620	47,251	19,462	1,459		
756	JBG	F10	710,524	290,536	96,476	161,679	62,255	69,019	28,428	2,131		
757	Total 316	F10	1,196,956	489,440	162,524	272,367	104,875	116,270	47,891	3,590		
758	Unclassified Steam Plant - Acct 300	F10	(672,025)	(233,903)	(77,670)	(130,164)	(60,120)	(55,565)	(22,887)	(1,716)		
759	Total Steam Production Plant		232,334,870	95,002,577	31,546,733	52,867,679	20,356,668	22,568,562	9,295,801	696,852		
760	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
761	Structures and Improvements	F10	-	-	-	-	-	-	-	-		
762	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-		
763	Turbogenerator Units	F10	-	-	-	-	-	-	-	-		
764	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
765	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-		
766	Unclassified Nuclear Pk - Acct 300	F10	-	-	-	-	-	-	-	-		
767	Total Nuclear Production Plant		-	-	-	-	-	-	-	-		
768	Land and Land Rights	F10	3,039,456	1,242,845	412,701	691,627	266,310	295,247	121,610	9,116		
769	Structures and Improvements	F10	17,451,547	7,136,001	2,369,594	3,971,090	1,529,066	1,695,210	698,243	52,343		
770	Reservoirs, Dams & Waterways	F10	52,778,372	21,581,269	7,166,317	12,009,691	4,624,324	5,126,789	2,111,681	158,300		
771	Water Wheel, Turbines, & Generators	F10	15,115,787	6,180,900	2,052,441	3,439,589	1,324,412	1,468,318	604,788	45,337		
772	Accessory Electric Equipment	F10	9,694,311	3,964,039	1,316,306	2,205,935	849,394	941,687	387,873	29,077		
773	Misc. Power Plant Equipment	F10	485,354	198,463	65,902	110,442	42,526	47,146	19,419	1,456		
774	Roads, Railroads & Bridges	F10	2,993,108	1,223,893	405,408	681,080	262,250	290,745	119,755	8,977		
775	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-		
776	Total Hydraulic Plant		101,557,935	41,527,411	13,789,670	23,109,455	8,899,282	9,865,142	4,063,369	304,607		

A	B	C	OTHER PRODUCTION PLANT									
			D	E	F	G	H	I	J	K		
818	819	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
820	821	Facility	Jurisdiction	Schedule 16	Services	Services <1,000 KW	Services >1,000 KW	Dedicated Facilities	Pumping	Lighting		
822	823	340	Normalized	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Schedule 40	Sch. 15,51,54,57		
824	825	F10	458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375		
826	827	F10	458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375		
828	829	F10	-	-	-	-	-	-	-	-		
830	831	F10	-	-	-	-	-	-	-	-		
832	833	F10	-	-	-	-	-	-	-	-		
834	835	F10	-	-	-	-	-	-	-	-		
836	837	F10	-	-	-	-	-	-	-	-		
838	839	F10	-	-	-	-	-	-	-	-		
840	841	F10	-	-	-	-	-	-	-	-		
842	843	F10	-	-	-	-	-	-	-	-		
844	845	F10	-	-	-	-	-	-	-	-		
846	847	F10	-	-	-	-	-	-	-	-		
848	849	F10	-	-	-	-	-	-	-	-		
850	851	F10	-	-	-	-	-	-	-	-		
852	853	F10	-	-	-	-	-	-	-	-		
854	855	F10	-	-	-	-	-	-	-	-		
856	857	F10	-	-	-	-	-	-	-	-		
858	859	F10	-	-	-	-	-	-	-	-		
860	861	F10	-	-	-	-	-	-	-	-		
862	863	F10	-	-	-	-	-	-	-	-		
864	865	F10	-	-	-	-	-	-	-	-		
866	867	F10	-	-	-	-	-	-	-	-		
868	869	F10	-	-	-	-	-	-	-	-		
870	871	F10	-	-	-	-	-	-	-	-		
872	873	F10	-	-	-	-	-	-	-	-		
874	875	F10	-	-	-	-	-	-	-	-		
876	877	F10	-	-	-	-	-	-	-	-		
878	879	F10	-	-	-	-	-	-	-	-		
880	881	F10	-	-	-	-	-	-	-	-		
882	883	F10	-	-	-	-	-	-	-	-		
884	885	F10	-	-	-	-	-	-	-	-		
886	887	F10	-	-	-	-	-	-	-	-		
888	889	F10	-	-	-	-	-	-	-	-		
890	891	F10	-	-	-	-	-	-	-	-		
892	893	F10	-	-	-	-	-	-	-	-		
894	895	F10	-	-	-	-	-	-	-	-		
896	897	F10	-	-	-	-	-	-	-	-		
898	899	F10	-	-	-	-	-	-	-	-		
900	901	F10	-	-	-	-	-	-	-	-		
902	903	F10	-	-	-	-	-	-	-	-		
904	TOTAL TRANSMISSION PLANT											
			TRANSMISSION PLANT									
858	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
859	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
860	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
861	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
862	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
863	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
864	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
865	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
866	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
867	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
868	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
869	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
870	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
871	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
872	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
873	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
874	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
875	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
876	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
877	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
878	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
879	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
880	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
881	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
882	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
883	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
884	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
885	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
886	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
887	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
888	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
889	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
890	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
891	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
892	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
893	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
894	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
895	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
896	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
897	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
898	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
899	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
900	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
901	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
902	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
903	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
904	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
905	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
906	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
907	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
908	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
909	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
910	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
911	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
912	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
913	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
914	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
915	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
916	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
917	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
918	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
919	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
920	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
921	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
922	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
923	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
924	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
925	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
926	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
927	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
928	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
929	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
930	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
931	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
932	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
933	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
934	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
935	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
936	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
937	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
938	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
939	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
940	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
941	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
942	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
943	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
944	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
945	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
946	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
947	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
948	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
949	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
950	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
951	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
952	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
953	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
954	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
955	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	
956	Experimental Plant	F10	-	-	-	-</						

A		B										DISTRIBUTION PLANT											
905	906	Generation - Total - Unbundled																					
907	908	FERC	DESCRIPTION																				
909	910	ACCT	DESCRIPTION	D	E	F	G	H	I	J	K	D	E	F	G	H	I	J	K				
911	912	360	Land and Land Rights Demand Primary Assigned	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57				
913	914			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
915	916	361	Structures and Improvements Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
917	918			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
919	920	362	Station Equipment Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
921	922			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
923	924	364	Poles, Towers & Fixtures Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
925	926			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
927	928	365	Overhead Conductors Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
929	930			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
931	932	366	Underground Conduit Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
933	934			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
935	936	367	Underground Conductors Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
937	938			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
939	940	368	Line Transformers Demand Secondary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
941	942			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
943	944	369	Services Customer Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
945	946			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
947	948	370	Meters Customer Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
949	950			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
951	952	371	Install on Customers' Premises Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
953	954			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
955	956	372	Leased Property Demand Primary Assigned	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
957	958			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
959	960	373	Street Lights	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
961	962			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
963	964	DP	Unclassified Dist Plant - Acct 300	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
965	966	DS0	Unclassified Dist Sub - Acct 300	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
967	968	TOTAL	DISTRIBUTION PLANT	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				

GENERAL PLANT												
A	B	C	D	E	F	G	H	I	J	K		
Generation - Total - Unbundled			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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57		
973	DESCRIPTION	COS Factor	208,207	85,137	28,271	47,377	18,243	20,225	8,330	-		
974	Land and Land Rights	F107G	-	-	-	-	-	-	-	-		
975	Situs	F105G	-	-	-	-	-	-	-	-		
976	System Generation	F102G	208,207	85,137	28,271	47,377	18,243	20,225	8,330	-		
977	System Overheads	F42	-	-	-	-	-	-	-	-		
978	Customer - System	F107G	-	-	-	-	-	-	-	-		
979	Customer - System	F105G	-	-	-	-	-	-	-	-		
980	Customer - System	F102G	-	-	-	-	-	-	-	-		
981	Customer - System	F107G	-	-	-	-	-	-	-	-		
982	Customer - System	F105G	-	-	-	-	-	-	-	-		
983	Customer - System	F102G	-	-	-	-	-	-	-	-		
984	Customer - System	F107G	-	-	-	-	-	-	-	-		
985	Customer - System	F105G	-	-	-	-	-	-	-	-		
986	Customer - System	F102G	-	-	-	-	-	-	-	-		
987	Customer - System	F107G	-	-	-	-	-	-	-	-		
988	Customer - System	F105G	-	-	-	-	-	-	-	-		
989	Customer - System	F102G	-	-	-	-	-	-	-	-		
990	Customer - System	F107G	-	-	-	-	-	-	-	-		
991	Customer - System	F105G	-	-	-	-	-	-	-	-		
992	Customer - System	F102G	-	-	-	-	-	-	-	-		
993	Customer - System	F107G	-	-	-	-	-	-	-	-		
994	Customer - System	F105G	-	-	-	-	-	-	-	-		
995	Customer - System	F102G	-	-	-	-	-	-	-	-		
996	Customer - System	F107G	-	-	-	-	-	-	-	-		
997	Customer - System	F105G	-	-	-	-	-	-	-	-		
998	Customer - System	F102G	-	-	-	-	-	-	-	-		
999	Customer - System	F107G	-	-	-	-	-	-	-	-		
1000	Customer - System	F105G	-	-	-	-	-	-	-	-		
1001	Customer - System	F102G	-	-	-	-	-	-	-	-		
1002	Customer - System	F107G	-	-	-	-	-	-	-	-		
1003	Customer - System	F105G	-	-	-	-	-	-	-	-		
1004	Customer - System	F102G	-	-	-	-	-	-	-	-		
1005	Customer - System	F107G	-	-	-	-	-	-	-	-		
1006	Customer - System	F105G	-	-	-	-	-	-	-	-		
1007	Customer - System	F102G	-	-	-	-	-	-	-	-		
1008	Customer - System	F107G	-	-	-	-	-	-	-	-		
1009	Customer - System	F105G	-	-	-	-	-	-	-	-		
1010	Customer - System	F102G	-	-	-	-	-	-	-	-		
1011	Customer - System	F107G	-	-	-	-	-	-	-	-		
1012	Customer - System	F105G	-	-	-	-	-	-	-	-		
1013	Customer - System	F102G	-	-	-	-	-	-	-	-		
1014	Customer - System	F107G	-	-	-	-	-	-	-	-		
1015	Customer - System	F105G	-	-	-	-	-	-	-	-		
1016	Customer - System	F102G	-	-	-	-	-	-	-	-		
1017	Customer - System	F107G	-	-	-	-	-	-	-	-		
1018	Customer - System	F105G	-	-	-	-	-	-	-	-		
1019	Customer - System	F102G	-	-	-	-	-	-	-	-		
1020	Customer - System	F107G	-	-	-	-	-	-	-	-		
1021	Customer - System	F105G	-	-	-	-	-	-	-	-		
1022	Customer - System	F102G	-	-	-	-	-	-	-	-		
1023	Customer - System	F107G	-	-	-	-	-	-	-	-		
1024	Customer - System	F105G	-	-	-	-	-	-	-	-		
1025	Customer - System	F102G	-	-	-	-	-	-	-	-		
1026	Customer - System	F107G	-	-	-	-	-	-	-	-		
1027	Customer - System	F105G	-	-	-	-	-	-	-	-		
1028	Customer - System	F102G	-	-	-	-	-	-	-	-		
1029	Customer - System	F107G	-	-	-	-	-	-	-	-		
1030	Customer - System	F105G	-	-	-	-	-	-	-	-		
1031	Customer - System	F102G	-	-	-	-	-	-	-	-		
1032	Customer - System	F107G	-	-	-	-	-	-	-	-		
1033	Customer - System	F105G	-	-	-	-	-	-	-	-		
1034	Customer - System	F102G	-	-	-	-	-	-	-	-		
1035	Customer - System	F107G	-	-	-	-	-	-	-	-		
1036	Customer - System	F105G	-	-	-	-	-	-	-	-		
1037	Customer - System	F102G	-	-	-	-	-	-	-	-		
1038	Customer - System	F107G	-	-	-	-	-	-	-	-		
1039	Customer - System	F105G	-	-	-	-	-	-	-	-		
1040	Customer - System	F102G	-	-	-	-	-	-	-	-		
1041	Customer - System	F107G	-	-	-	-	-	-	-	-		
1042	Customer - System	F105G	-	-	-	-	-	-	-	-		
1043	Customer - System	F102G	-	-	-	-	-	-	-	-		
1044	Customer - System	F107G	-	-	-	-	-	-	-	-		
1045	Customer - System	F105G	-	-	-	-	-	-	-	-		
1046	Customer - System	F102G	-	-	-	-	-	-	-	-		
1047	Customer - System	F107G	-	-	-	-	-	-	-	-		
1048	Customer - System	F105G	-	-	-	-	-	-	-	-		
1049	Customer - System	F102G	-	-	-	-	-	-	-	-		
1050	Customer - System	F107G	-	-	-	-	-	-	-	-		
1051	Customer - System	F105G	-	-	-	-	-	-	-	-		
1052	Customer - System	F102G	-	-	-	-	-	-	-	-		
1053	Customer - System	F107G	-	-	-	-	-	-	-	-		
1054	Customer - System	F105G	-	-	-	-	-	-	-	-		
1055	Customer - System	F102G	-	-	-	-	-	-	-	-		
1056	Customer - System	F107G	-	-	-	-	-	-	-	-		

Generation - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57		
1057	Misc. Equipment	F107G	176,606	72,215	23,980	40,187	15,474	17,155	7,066	530		
1058	Situs	F105G	50,996	20,852	6,924	11,604	4,468	4,954	2,040	153		
1060	System Generation	F102G	125,611	51,363	17,056	28,583	11,006	12,202	5,026	377		
1062	System Overheads	F42	-	-	-	-	-	-	-	-		
1063	Customer - System	F10	-	-	-	-	-	-	-	-		
1064	Energy	F105G	-	-	-	-	-	-	-	-		
1065	CAEE		-	-	-	-	-	-	-	-		
1066	Total Misc. Equipment		176,606	72,215	23,980	40,187	15,474	17,155	7,066	530		
1067	Coal Mine	F10	34,656,573	14,171,199	4,705,715	7,886,085	3,036,532	3,366,473	1,386,622	103,947		
1068	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-		
1069	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1070	General Capital Lease	F10	1,485,914	607,596	201,759	338,119	130,192	144,339	59,452	4,457		
1071	Remove Capital Lease	F10	(1,485,914)	(607,596)	(201,759)	(338,119)	(130,192)	(144,339)	(59,452)	(4,457)		
1072	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-		
1073	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1074	Unclassified Gen Plant - Acct 300	F102G	(10,141)	(4,147)	(1,377)	(2,308)	(889)	(985)	(406)	(30)		
1075	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-		
1076	TOTAL GENERAL PLANT		47,704,736	19,522,724	6,477,167	10,846,058	4,176,266	4,629,905	1,908,747	143,870		
1077	Organization	F107G	-	-	-	-	-	-	-	-		
1078	Situs	F105G	-	-	-	-	-	-	-	-		
1079	System Generation	F102G	-	-	-	-	-	-	-	-		
1080	System Overheads		-	-	-	-	-	-	-	-		
1081	Total Organization		-	-	-	-	-	-	-	-		
1082	Franchise & Consent	F107G	-	-	-	-	-	-	-	-		
1083	Situs	F105G	21,232,640	8,682,104	2,882,996	4,831,476	1,860,357	2,062,498	849,525	63,684		
1084	System Generation	F102G	21,232,640	8,682,104	2,882,996	4,831,476	1,860,357	2,062,498	849,525	63,684		
1085	Total Franchise & Consent		42,465,280	17,364,208	5,765,992	9,662,952	3,720,714	4,124,996	1,699,050	127,368		
1086	Miscellaneous Intangible Plant	F107G	4,483	1,833	609	1,020	393	435	179	13		
1087	Situs	F105G	10,922,714	4,466,338	1,483,100	2,485,458	957,024	1,061,011	437,022	32,761		
1088	System Generation	F102G	13,536,149	5,534,981	1,837,956	3,080,144	1,186,007	1,314,875	541,586	40,600		
1089	System Overheads	F42	-	-	-	-	-	-	-	-		
1090	Customer - System	F10	-	-	-	-	-	-	-	-		
1091	Energy	F105G	-	-	-	-	-	-	-	-		
1092	CAEE	F105G	-	-	-	-	-	-	-	-		
1093	Total Miscellaneous Intangible Plant		24,463,346	10,003,151	3,321,665	5,566,622	2,143,424	2,376,322	978,787	73,374		
1094	Unclassified Gen Plant - Acct 300	F102G	-	-	-	-	-	-	-	-		
1095	TOTAL INTANGIBLE PLANT		45,695,986	18,685,256	6,204,661	10,398,098	4,003,781	4,438,820	1,828,313	137,058		
1096	TOTAL ELECTRIC PLANT IN SERVICE		695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259	2,088,328		
1097												
1098												
1099												
1100												
1101												
1102												
1103												
1104												
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1115												
1116												
1117												
1118												
1119												

Generation - Total - Unbundled		RATE BASE ADDITIONS										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
1120	Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
1121	Production	F10	-	-	-	-	-	-	-	-		
1122	Transmission	F10	-	-	-	-	-	-	-	-		
1123	Distribution	F20	-	-	-	-	-	-	-	-		
1124	General	F102	-	-	-	-	-	-	-	-		
1125	Mining	F10	-	-	-	-	-	-	-	-		
1126	Total Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
1127	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-		
1128	Nuclear Fuel	F10	-	-	-	-	-	-	-	-		
1129	Weatherization	F10	-	-	-	-	-	-	-	-		
1130	Fuel Stock	F10	315,012	128,810	42,773	71,681	27,601	30,600	12,604	945		
1131	JBE	F10	3,209,539	1,312,392	435,795	730,329	281,213	311,768	128,415	9,627		
1132	CAEE	F30	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
1133	Total Fuel Stock	F10	-	-	-	-	-	-	-	-		
1134	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-		
1135	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1136	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1137	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1138	Materials and Supplies	F10	-	-	-	-	-	-	-	-		
1139	JBE	F102G	4,955,421	2,026,290	672,854	1,127,603	434,183	481,360	198,268	14,863		
1140	CAEE	F10	1,302,847	532,739	176,902	296,462	114,153	126,556	52,127	3,908		
1141	Total Material & Supplies	F102G	6,258,267	2,559,028	849,756	1,424,066	548,336	607,916	250,396	18,771		
1142	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-		
1143	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-		
1144	Prepayments	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1145	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1146	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1147	Misc Regulatory Assets	F102G	15,230,394	6,227,764	2,068,003	3,465,668	1,334,453	1,479,451	609,373	45,681		
1148	CAEE	F102G	15,230,394	6,227,764	2,068,003	3,465,668	1,334,453	1,479,451	609,373	45,681		
1149	Total Misc Regulatory Assets	F102G	15,230,394	6,227,764	2,068,003	3,465,668	1,334,453	1,479,451	609,373	45,681		
1150	Misc Deferred Debits	F102G	540,329	220,943	73,367	122,952	47,342	52,487	21,619	1,621		
1151	Cash Working Capital	F137G	7,926,738	3,242,637	1,076,445	1,803,110	694,171	769,218	317,280	23,879		
1152	Other Working Capital	F137G	-	-	-	-	-	-	-	-		
1153	CAEE	F137G	-	-	-	-	-	-	-	-		
1154	Total Other Working Capital	F137G	-	-	-	-	-	-	-	-		
1155	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1156	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-		
1157	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-		
1158	TOTAL RATE BASE ADDITIONS	F10	33,517,590	13,706,830	4,551,204	7,626,295	2,936,364	3,255,064	1,341,179	100,635		

Generation - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
F51	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
F51		-	-	-	-	-	-	-	-	-	
F102G	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	-	
F102G	Accum Prov for Injuries & Damages	(319,035)	(130,454)	(43,319)	(72,596)	(27,953)	(30,990)	(12,765)	(957)	(957)	
F102G	Accum Prov for Pension & Benefits	(803,577)	(328,585)	(109,111)	(182,853)	(70,408)	(78,058)	(32,151)	(2,410)	(2,410)	
F102G	254 Reg Liabilities - Insurance Provision	(7,622)	(3,117)	(1,035)	(1,734)	(668)	(740)	(305)	(23)	(23)	
F10	22.844 Hydro Re licensing Obligations	(331,306)	(135,472)	(44,985)	(75,389)	(29,028)	(32,182)	(13,256)	(994)	(994)	
F10	Accum Misc Oper Prov - Trojan	(79)	(32)	(11)	(18)	(7)	(8)	(3)	(0)	(0)	
F50	Customer Advances for Const	-	-	-	-	-	-	-	-	-	
F10	SO2 Emissions	(3,755,396)	(1,535,595)	(509,913)	(854,538)	(329,039)	(364,792)	(150,255)	(11,264)	(11,264)	
F10	Other Deferred Credits	(1,310,764)	(535,976)	(177,977)	(298,264)	(114,846)	(127,325)	(52,444)	(3,931)	(3,931)	
F104G	Accum Deferred Income Taxes	2,586,281	1,057,507	351,160	588,511	226,614	251,268	103,468	7,753	7,753	
F138G	Customer - System Labor	1,375,929	562,623	186,825	313,092	120,556	133,655	55,051	4,127	4,127	
F42	Total Accum Deferred Income Taxes	3,962,210	1,620,129	537,966	901,603	347,169	384,924	158,519	11,880	11,880	
F104G	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	
F104G	Accum Deferred Income Taxes	(68,497,240)	(28,007,901)	(9,300,419)	(15,586,623)	(6,001,824)	(6,654,805)	(2,740,326)	(205,343)	(205,343)	
F138G	Customer - System Labor	(347,074)	(141,920)	(47,126)	(78,976)	(30,410)	(33,714)	(13,887)	(1,041)	(1,041)	
F42	Total Accum Deferred Income Taxes	(68,844,314)	(28,149,821)	(9,347,545)	(15,665,600)	(6,032,234)	(6,688,519)	(2,754,212)	(206,384)	(206,384)	
F104G	Accum Deferred Income Taxes	(6,421,514)	(2,625,699)	(871,900)	(1,461,223)	(562,662)	(623,878)	(256,901)	(19,251)	(19,251)	
F138G	Customer - System Labor	(47,102)	(19,260)	(6,396)	(10,718)	(4,127)	(4,575)	(1,885)	(141)	(141)	
F42	Total Accum Deferred Income Taxes	(6,468,616)	(2,644,959)	(878,296)	(1,471,941)	(566,789)	(628,453)	(258,786)	(19,392)	(19,392)	
F104G	Accum Investment Tax Credit	(478,124)	(195,501)	(64,919)	(108,738)	(41,894)	(46,452)	(19,128)	(1,433)	(1,433)	
F104G	TOTAL RATE BASE DEDUCTIONS	(78,356,622)	(32,039,384)	(10,639,124)	(17,830,128)	(6,865,697)	(7,612,596)	(3,134,786)	(234,908)	(234,908)	
ACCUMULATED DEPRECIATION											
PRODUCTION PLANT											
F10	Steam Prod Accumulated Depr	(13,807,413)	(5,645,902)	(1,874,789)	(3,141,870)	(1,205,775)	(1,341,225)	(552,440)	(41,413)	(41,413)	
F10	JBG	(104,034,863)	(42,540,235)	(14,125,990)	(23,673,079)	(9,115,305)	(10,105,746)	(4,162,472)	(312,036)	(312,036)	
F10	Total Steam Prod Accumulated Depr	(117,842,276)	(48,186,137)	(16,000,779)	(26,814,949)	(10,325,080)	(11,446,972)	(4,714,911)	(353,449)	(353,449)	
F10	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	
F10	Hydraulic Prod Accum Depr	(45,121,710)	(18,450,432)	(6,126,685)	(10,267,421)	(3,953,464)	(4,383,036)	(1,805,336)	(135,335)	(135,335)	
F10	Other Production - Accum Depr	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(83,574)	(83,574)	
F10	CAEE	-	-	-	-	-	-	-	-	-	
F10	Total Other Production - Accum Depr	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(83,574)	(83,574)	
F10	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	
F106	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	-	
F118	Land and Land Rights	-	-	-	-	-	-	-	-	-	
F119	Structures and Improvements	-	-	-	-	-	-	-	-	-	
F120	Station Equipment	-	-	-	-	-	-	-	-	-	
TOTAL PRODUCTION PLANT DEPRECIATION											
F10	Experimental Plant - Accum Depr	(190,828,235)	(78,030,362)	(25,910,908)	(43,422,865)	(16,719,948)	(18,536,687)	(7,635,106)	(572,359)	(572,359)	
F106	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	-	
F118	Land and Land Rights	-	-	-	-	-	-	-	-	-	
F119	Structures and Improvements	-	-	-	-	-	-	-	-	-	
F120	Station Equipment	-	-	-	-	-	-	-	-	-	

1270 ion - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57		
1271											
1272											
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1276											
1277	108364	F121									
1278											
1279	108365	F122									
1280											
1281	108366	F123									
1282											
1283	108367	F124									
1284											
1285	108368	F125									
1286											
1287	108369	F126									
1288											
1289	108370	F127									
1290											
1291	108371	F128									
1292											
1293	108372	F129									
1294											
1295	108373	F130									
1296											
1297	108D00	F121									
1298											
1299	108DS	F120									
1300											
1301	108DP	F102G									
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		47,117,427	18,785,943	6,846,932	10,976,228	4,010,353	4,389,116	1,939,223	169,632
15	Operating Expenses									
16	Operation & Maintenance Expenses		31,241,895	12,796,667	4,243,575	7,097,048	2,731,255	3,023,098	1,253,836	96,414
17	Depreciation Expense		5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580
18	Amortization Expense		370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111
19	Taxes Other Than Income		3,178,784	1,299,961	431,336	723,434	278,591	308,998	126,921	9,543
20	Income Taxes - Federal		(1,745,867)	(713,971)	(236,901)	(397,328)	(153,009)	(169,709)	(69,708)	(5,241)
21	Income Taxes - State									
22	Income Taxes Deferred		2,702,498	1,105,185	366,708	615,040	236,849	262,700	107,904	8,113
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		183	75	25	42	16	18	7	1
25										
26										
27	Total Operating Expenses		41,275,864	16,899,783	5,605,632	9,380,407	3,610,504	3,998,061	1,654,956	126,521
28	Operating Revenue For Return		5,841,563	1,886,160	1,241,299	1,595,822	399,849	391,065	284,266	43,111
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503
34	Plant Held For Future Use									
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock									
39	Materials & Supplies		43,724	17,879	5,937	9,949	3,831	4,247	1,749	131
40	Misc Deferred Debits		1,065,143	435,541	144,627	242,373	93,325	103,466	42,617	3,195
41	Cash Working Capital		1,661,960	680,738	225,743	377,538	145,293	160,818	66,700	5,129
42	Weatherization Loans									
43	Miscellaneous Rate Base									
44										
45	Total Rate Base Additions		272,363,470	111,410,427	36,981,358	61,953,469	23,855,063	26,446,477	10,897,718	818,958
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(109,486,510)	(44,769,434)	(14,866,222)	(24,913,598)	(9,592,966)	(10,635,309)	(4,380,594)	(328,387)
49	Accum Provision For Amortization		(4,617,708)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,183)	(15,703)
50	Accum Deferred Income Taxes		(26,187,723)	(10,710,295)	(3,555,431)	(5,957,305)	(2,294,148)	(2,544,601)	(1,047,390)	(78,552)
51	Unamortized ITC		(183,004)	(74,846)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(649)
52	Customer Advance For Construction		(57,805)	(28,513)	(17,770)				(11,522)	
53	Customer Service Deposits									
54	Misc Rate Base Deductions		(432,602)	(176,893)	(58,739)	(98,438)	(37,904)	(42,022)	(17,309)	(1,298)
55										
56	Total Rate Base Deductions		(140,965,353)	(57,675,261)	(19,151,654)	(32,049,640)	(12,339,232)	(13,673,759)	(5,651,318)	(424,489)
57										
58	Total Rate Base		131,398,117	53,735,166	17,829,705	29,903,829	11,515,830	12,772,719	5,246,400	394,468
59										
60	Return On Rate Base		4.45%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%
61										
62	Return On Equity		3.12%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%
63										
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PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) 12 Months Ending December 2009												
A	B	C	D	E	F	G	H	I	J	K		
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57		
71	Total Rate Base		131,398,117	53,735,166	17,829,705	29,903,829	11,515,830	12,772,719	5,246,400	394,468		
72	Return On Ratebase (\$\$)	4.46%	5,862,069	2,397,289	795,437	1,334,101	513,756	569,830	234,058	17,598		
73	Operating & Maintenance Expense		31,241,895	12,796,667	4,243,575	7,097,048	2,731,255	3,023,098	1,253,836	96,414		
74	Bad Debt to Produce ROR	F80										
75	Depreciation Expense		5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580		
76	Amortization Expense		370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111		
77	Taxes Other Than Income		3,178,784	1,299,961	431,336	723,434	278,591	308,998	126,921	9,543		
78	Federal Income Taxes		(1,745,867)	(713,971)	(236,901)	(397,328)	(153,009)	(169,709)	(69,708)	(5,241)		
79	FIT Adj to Produce Target ROR	F101										
80	State Income Taxes											
81	SIT Adj to Produce Target ROR	F101										
82	Deferred Income Taxes		2,702,498	1,105,185	366,708	615,040	236,849	262,700	107,904	8,113		
83	Investment Tax Credit											
84	Misc Revenue & Expenses		183	75	25	42	16	18	7	1		
85	Revenue Credits		(15,548,660)	(6,375,806)	(2,111,289)	(3,527,783)	(1,358,243)	(1,505,801)	(622,130)	(47,608)		
86	Total Revenue Requirements		31,589,273	12,921,265	4,289,781	7,186,725	2,766,017	3,062,089	1,266,884	96,512		
87	Operating Revenues		31,568,767	12,410,137	4,735,643	7,448,446	2,652,110	2,883,315	1,317,092	122,025		
88	Increase / (Decrease) Required to Earn Equal Rates of Return		20,506	511,129	(445,862)	(261,721)	113,907	178,775	(50,209)	(25,513)		
89	Existing Revenues		31,568,767	12,410,137	4,735,643	7,448,446	2,652,110	2,883,315	1,317,092	122,025		
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.06%	4.12%	-9.42%	-3.51%	4.29%	6.20%	-3.81%	-20.91%		
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WCA Method	Method	DESCRIPTION	D	E	F	G	H	I	J	K
120	121	122	123	124	125	126	127	128	129	130
131	132	133	134	135	136	137	138	139	140	141
142	143	144	145	146	147	148	149	150	151	152
153	154	155	156	157	158	159	160	161	162	163
164	165	166	167	168	169	170	171	172	173	174
175	176	177	178	179	180	181	182	183	184	185
186	187	188	189	190	191	192	193	194	195	196
197	198	199	200	201	202	203	204	205	206	207
208	209	210	211	212	213	214	215	216	217	218
Transmission - Total - Unbundled	A									
FERC	COS									
ACCT	Factor									
440	A	Residential Sales	12,410,137	12,410,137						
442	A	Commercial & Industrial Sales	11,588,160		4,735,643		2,652,110	2,883,315	1,317,092	
129	F10	Interruptible Demand								
130	F10	Interruptible Energy								
131			11,588,160		4,735,643		2,652,110	2,883,315	1,317,092	
444	A	Public Street & Highway Lighting	7,570,470			7,448,446				122,025
445	A	Other Sales to Public Authority								
136	A									
137	A	Interdepartmental								
138	F10	Demand								
139										
140										
141		Total Sales to Ultimate Customers	31,568,767	12,410,137	4,735,643	7,448,446	2,652,110	2,883,315	1,317,092	122,025
447	F10	Sales for Resale								
142	F10	Demand	7,805,033	3,191,506	1,059,778	1,776,031	683,860	758,166	312,982	23,410
143	F10	Energy	318,519	130,244	43,249	72,479	27,908	30,940	12,744	955
144	F10		8,123,552	3,321,750	1,103,027	1,848,510	711,768	789,106	325,026	24,365
145	F10									
146	F10									
147	F10									
447NPC	F10	Sales for Resale								
148	F10	Demand								
149	F10	Energy								
150	F10									
151	F10									
152	F10									
449	F10	Provision for Rate Refund								
154	F140T		28,294	11,583	3,842	6,431	2,476	2,742	1,134	87
155	A	State Specific Revenue Credit								
156	A	AGA Revenue								
157	A									
158	A									
159	A									
160	A	Total Sales from Electricity	39,720,612	15,743,469	5,842,512	9,303,387	3,366,353	3,675,163	1,643,252	146,477
161	A	Other Electric Operating Revenues								
162	F40	Forfeited Discounts & Interest								
163	F40	Customers								
164	F40									
165	F40									
166	F40									
451	A	Misc Electric Revenue								
167	F10	Demand	84	66	11	1	0	0	3	2
168	F40	Customer	84	66	11	1	0	0	3	2
169	F40									
170	F40									
171	F40									
453	F40	Water Sales								
172	F40									
454	A	Rent of Electric Property								
173	F10	Demand	228,679	93,508	31,050	52,036	20,036	22,213	9,150	686
174	F40	Customer	46,806	36,378	6,425	300	20	1,894	0	1,108
175	F40		275,485	130,486	37,477	52,415	20,056	22,214	11,043	1,794
176	F40									
456	A	Other Electric Revenue								
178	F10	Demand	7,121,198	2,911,884	966,826	1,620,425	623,944	691,739	284,922	21,359
179	F40	Energy								
180	F40	Customer	47	37	7	0	0	0	2	1
181	F40		7,121,246	2,911,922	966,832	1,620,425	623,944	691,739	284,924	21,360
182	F40									
183	F40									
184	F40									
185	F40									
186	F40	Total Other Electric Operating Revenues	7,396,815	3,042,474	1,004,420	1,672,842	644,000	713,953	295,970	23,156
187	F40		47,117,427	18,785,943	6,846,832	10,976,228	4,010,353	4,389,116	1,939,223	169,632
188	F40	Total Electric Operating Revenues								
189	F40	Miscellaneous Revenues								
190	F40	Gain on Sale of Utility Plant - CR								
191	F40	Loss on Sale of Utility Plant								
192	F40	Gain from Emission Allowances								
193	F40	Gain from Disposition of NOX Credits								
194	F40	Impact Housing Interest Income								
195	F40	(Gain)/Loss on Sale of Utility Plant	183	75	25	42	16	18	7	1
196	F40									
197	F40	Total Miscellaneous Revenues	183	75	25	42	16	18	7	1
198	F40									
199	F40	Miscellaneous Expenses								
200	F40	Interest on Customer Deposits								
201	F40									
202	F40	Divergence Fairness Adjustment								
203	F40	Production								
204	F40	Transmission								
205	F40	Distribution								
206	F40									
207	F40	Net Miscellaneous Revenues And Expense	183	75	25	42	16	18	7	1

Transmission - Total - Unbundled	A	B	C	STEAM POWER GENERATION							
				D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
209	500	Operation Suprvm & Engineering	F10	-	-	-	-	-	-	-	-
210		JBG	F10	-	-	-	-	-	-	-	-
211		Total 500	F10	-	-	-	-	-	-	-	-
212	501	Fuel Related	F10	-	-	-	-	-	-	-	-
213		CAGW	F10	-	-	-	-	-	-	-	-
214		JBE	F10	-	-	-	-	-	-	-	-
215		Total 501	F10	-	-	-	-	-	-	-	-
216	501NPC	Fuel Related	F10	-	-	-	-	-	-	-	-
217		CAEW	F10	-	-	-	-	-	-	-	-
218		Total 501NPC	F10	-	-	-	-	-	-	-	-
219	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
220		JBG	F10	-	-	-	-	-	-	-	-
221		Total 502	F10	-	-	-	-	-	-	-	-
222	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
223		Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
224	503NPC	Electric Expenses	F10	-	-	-	-	-	-	-	-
225		JBG	F10	-	-	-	-	-	-	-	-
226		Total 505	F10	-	-	-	-	-	-	-	-
227	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 506	F10	-	-	-	-	-	-	-	-
230	507	Rents	F10	-	-	-	-	-	-	-	-
231		JBG	F10	-	-	-	-	-	-	-	-
232		Total 507	F10	-	-	-	-	-	-	-	-
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		JBG	F10	-	-	-	-	-	-	-	-
235		Total 510	F10	-	-	-	-	-	-	-	-
236	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
237		JBG	F10	-	-	-	-	-	-	-	-
238		Total 511	F10	-	-	-	-	-	-	-	-
239	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
240		JBG	F10	-	-	-	-	-	-	-	-
241		Total 512	F10	-	-	-	-	-	-	-	-
242	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
243		JBG	F10	-	-	-	-	-	-	-	-
244		Total 513	F10	-	-	-	-	-	-	-	-
245	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
246		JBG	F10	-	-	-	-	-	-	-	-
247		Total 514	F10	-	-	-	-	-	-	-	-
248		Total Steam Power Generation	F10	-	-	-	-	-	-	-	-
249			F10	-	-	-	-	-	-	-	-
250			F10	-	-	-	-	-	-	-	-
251			F10	-	-	-	-	-	-	-	-
252			F10	-	-	-	-	-	-	-	-
253			F10	-	-	-	-	-	-	-	-
254			F10	-	-	-	-	-	-	-	-
255			F10	-	-	-	-	-	-	-	-
256			F10	-	-	-	-	-	-	-	-
257			F10	-	-	-	-	-	-	-	-
258			F10	-	-	-	-	-	-	-	-
259			F10	-	-	-	-	-	-	-	-
260			F10	-	-	-	-	-	-	-	-
261			F10	-	-	-	-	-	-	-	-
262			F10	-	-	-	-	-	-	-	-
263			F10	-	-	-	-	-	-	-	-
264			F10	-	-	-	-	-	-	-	-
265			F10	-	-	-	-	-	-	-	-
266			F10	-	-	-	-	-	-	-	-
267			F10	-	-	-	-	-	-	-	-
268			F10	-	-	-	-	-	-	-	-
269			F10	-	-	-	-	-	-	-	-
270			F10	-	-	-	-	-	-	-	-
271			F10	-	-	-	-	-	-	-	-
272			F10	-	-	-	-	-	-	-	-
273			F10	-	-	-	-	-	-	-	-
274			F10	-	-	-	-	-	-	-	-
275	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
276		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
277		JBG	F10	-	-	-	-	-	-	-	-
278		Coolants and Water	F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 520	F10	-	-	-	-	-	-	-	-
281	520	Stream Expenses	F10	-	-	-	-	-	-	-	-
282		JBG	F10	-	-	-	-	-	-	-	-
283		Total 523	F10	-	-	-	-	-	-	-	-
284	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		Total 524	F10	-	-	-	-	-	-	-	-
287	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
288		JBG	F10	-	-	-	-	-	-	-	-
289		Total 528	F10	-	-	-	-	-	-	-	-
290	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
291		JBG	F10	-	-	-	-	-	-	-	-
292		Total 529	F10	-	-	-	-	-	-	-	-
293	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
294		JBG	F10	-	-	-	-	-	-	-	-
295		Total 530	F10	-	-	-	-	-	-	-	-
296	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
297		JBG	F10	-	-	-	-	-	-	-	-
298		Total 531	F10	-	-	-	-	-	-	-	-
299	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
300		JBG	F10	-	-	-	-	-	-	-	-
301		Total 532	F10	-	-	-	-	-	-	-	-
302	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
303		JBG	F10	-	-	-	-	-	-	-	-
304		Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-
305			F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Transmission - Total - Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57	
535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
536	Water For Power	F10	-	-	-	-	-	-	-	-	
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	
545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	
329	Total Hydraulic Power Generation	F10	-	-	-	-	-	-	-	-	
330											
331											
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372											
373											
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375											
376	Total Other Power Generation										

OTHER POWER GENERATION

Transmission - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51-54,57	
465											
466											
467											
468											
469											
470											
471	OPERATION SUPERVISION & ENG	F131									
472											
473											
474	Load Dispatching	F20									
475											
476	Station Expense	F120									
477											
478	Overhead Line Expenses	F132									
479											
480	Underground Line Expense	F133									
481											
482	Street Lighting & Signal Systems	F130									
483											
484	Meter Expenses	F127									
485											
486	Customer Installation Expenses	F20									
487											
488	Misc. Distribution Expenses	F131									
489											
490	Rents	F131									
491											
492	Maint Supervision & Engineering	F131									
493											
494	Maintenance of Structures	F119									
495											
496	Maint of Station Equipment	F120									
497											
498	Maintenance of Overhead Lines	F134									
499											
500	Maint of Underground Lines	F135									
501											
502	Maint of Line Transformers	F125									
503											
504	Maint of Street Lighting & Signals	F130									
505											
506	Maintenance of Meters	F127									
507											
508	Maint of Misc. Distribution Plant	F131									
509											
510	TOTAL DISTRIBUTION EXPENSE										
511											
512											
513											
514											
515											
516	Supervision	F136									
517											
518	Meter Reading Expense	F47									
519											
520	Customer Receipts & Collections	F48									
521											
522	Uncollectible Accounts	F80									
523											
524	Misc. Customer Accounts Exp	F136									
525											
526	TOTAL CUSTOMER ACCOUNTS EXPENSE										
527											

Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
528	Supervision	F40	-	-	-	-	-	-	-	-	-	-
529	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-
530	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-
531	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-
532	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-
533												
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562	Administrative & General Salaries	F102T	886,418	362,459	120,359	201,704	77,666	86,105	35,466	2,659		
563	Customer - System	F42	886,418	362,459	120,359	201,704	77,666	86,105	35,466	2,659		
564	Administrative & General Salaries	F102T	(211,322)	(86,410)	(28,694)	(48,086)	(18,516)	(20,527)	(8,455)	(634)		
565	Office Supplies & expenses	F42	(211,322)	(86,410)	(28,694)	(48,086)	(18,516)	(20,527)	(8,455)	(634)		
566	Customer - System	F102T	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471		
567	Office Supplies & expenses	F42	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471		
568	Customer - System	F102T	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471		
569	Outside Services	F42	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471		
570	Customer - System	F102T	341,235	139,532	46,333	77,648	29,898	33,147	13,653	1,023		
571	Outside Services	F42	341,235	139,532	46,333	77,648	29,898	33,147	13,653	1,023		
572	Property Insurance	F102T	116,268	47,542	15,787	26,457	10,187	11,294	4,652	349		
573	Injuries & Damages	F102T	116,268	47,542	15,787	26,457	10,187	11,294	4,652	349		
574	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-		
575	Franchise Requirements	F102	-	-	-	-	-	-	-	-		
576	Regulatory Commission Expense	F141	117,774	51,352	17,258	25,257	9,021	9,014	5,101	772		
577	Duplicate Charges	F138T	(16,858)	(6,888)	(2,288)	(3,837)	(1,478)	(1,641)	(675)	(51)		
578	Misc General Expenses	F138T	69,068	28,220	9,375	15,721	6,056	6,722	2,766	208		
579	Rents	F102T	74,574	30,494	10,126	16,969	6,534	7,244	2,984	224		
580	Maintenance of General Plant	F108	443,938	209,303	61,968	89,620	32,323	28,243	20,251	3,232		
581	TOTAL ADMINISTRATIVE & GEN EXPENSE		1,978,238	839,861	271,561	436,210	165,460	174,865	82,029	8,253		
582	TOTAL O & M EXPENSE		31,241,895	12,796,667	4,243,575	7,097,048	2,731,255	3,023,098	1,253,836	96,414		
583												
584												
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596												

Transmission - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
ACCT	DESCRIPTION	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57		
597												
598												
599												
600												
601	FERC											
602	DESCRIPTION											
603	Steam Depreciation	F10										
604	JBG	F10										
605	Total 403SP											
606												
607	403NP	F10										
608	Nuclear Depreciation											
609	403HP	F10										
610	Hydro Depreciation											
611	405OP	F10										
612	Other Production Depreciation											
613	CAGW	F10										
614	Total 403OP											
615												
616	403TP	F106	4,842,495	1,980,114	657,520	1,101,907	424,289	470,391	193,750	14,524		
617	Transmission Depreciation											
618	403											
619	Distribution Depreciation											
620	Land Rights	F118										
621	Structures	F119										
622	Station Equip	F120										
623	Poles & Towers	F121										
624	OH Conductors	F122										
625	UG Conduit	F123										
626	Line Transformer	F124										
627	Services	F125										
628	Meters	F126										
629	Inst Cust Premises	F127										
630	Leased Property	F128										
631	Street Lighting	F129										
632	Total Distribution Expense	F130										
633												
634	403GP											
635	General Depreciation											
636	Situs	F107T	276,974	113,256	37,608	63,025	24,268	26,905	11,082	831		
637	System Generation	F105T	195,719	80,030	26,575	44,536	17,149	19,012	7,831	587		
638	System Overheads	F102T	212,774	87,004	28,891	48,417	18,643	20,668	8,513	638		
639	Customer - System	F42										
640	Energy	F10										
641	Total General Expense		685,467	280,290	93,074	155,978	60,059	66,585	27,426	2,056		
642												
643	403GV0	F105T										
644	General Vehicles											
645	403MP	F10										
646	Mining Depreciation											
647	403EP	F10										
648	Experimental Plant Depreciation											
649												
650	TOTAL DEPRECIATION EXPENSE		5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580		
651												
652												
653												
654												
655												
656	404GP											
657	Amort of LT Plant - Cap. Lease Gen											
658	Division	F10	35,746	14,617	4,854	8,134	3,132	3,472	1,430	107		
659	System Overheads	F102T	13,230	5,410	1,796	3,011	1,159	1,285	529	40		
660	Customer - System	F42										
661	Total Amort. Cap. Lease General		48,977	20,027	6,650	11,145	4,291	4,757	1,960	147		
662	404SP	F10										
663	Amort of LT Plant - Cap Lease Steam											
664	404IP											
665	Amort of LT Plant - Intangible Plant											
666	Situs	F107T	168	69	23	38	15	16	7	1		
667	System Generation	F105T	134,331	54,928	18,240	30,567	11,770	13,049	5,375	403		
668	System Overheads	F102T	186,934	76,438	25,382	42,537	16,379	18,158	7,479	561		
669	Customer - System	F42										
670	Energy	F10										
671	Total Amort. Intangible Plant		321,433	131,435	43,645	73,142	28,163	31,223	12,861	964		
672												
673												

AMORTIZATION EXPENSE (continued)

	A	B	C	D	E	F	G	H	I	J	K
	Transmission - Total - Unbundled		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
674				0	0	0	0	0	0	0	0
675											
676											
677											
678											
679	FERC ACCT		F10								
680	DESCRIPTION		F10								
681	404MP	Amort of LT Plant - Mining Plant	F10								
682											
683	404OP	Amort of LT Plant - Other Plant	F10								
684											
685	404HP	Amort of Other Electric Plant	F10								
686											
687	405	Amort of Other Electric Plant	F10								
688											
689	406	Amort of Plant Acquisition Adj	F10								
690											
691	407	Amort of Prop Losses, Unrec Plant,	F10								
692											
693											
694	TOTAL AMORTIZATION EXPENSE			370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111
695											
696											
697											
698											
699											
700	408	Taxes Other Than Income	F101T	1,178,902	482,111	159,968	268,297	103,320	114,587	47,071	3,539
701	ACCT	Customer - System	F101T	1,999,882	817,850	271,368	455,137	175,271	194,401	79,850	6,004
702		Total Taxes Other Than Income		3,178,784	1,299,961	431,336	723,434	278,591	308,988	126,921	9,543
703											
704											
705											
706											
707											
708	41140	Deferred I T C - Federal	F101T								
709											
710	41141	Deferred I T C - Idaho	F101T								
711											
712	TOTAL DEFERRED ITC										
713											
714											
715											
716											
717											
718	41010	Deferred Income Tax - Federal-DR	F101T	7,156,752	2,928,748	971,116	1,628,747	627,223	695,681	285,751	21,485
719											
720	41110	Deferred Income Tax - Federal-CR	F101T	(4,454,253)	(1,821,564)	(604,408)	(1,013,707)	(390,374)	(432,981)	(177,847)	(13,372)
721											
722	TOTAL DEFERRED INCOME TAXES			2,702,498	1,105,185	366,708	615,040	236,849	262,700	107,904	8,113
723											
724											
725											
726											
727											
728											
729											
730											
731											
732	40911	State Income Taxes	F101T								
733											
734	40910	Federal Income Tax	F101T	(1,745,867)	(713,971)	(236,901)	(397,328)	(153,009)	(169,709)	(69,708)	(5,241)
735											
736											
737	TOTAL OPERATING EXPENSES			41,275,864	16,899,783	5,605,632	9,380,407	3,610,504	3,998,061	1,654,956	126,521
738											
739											

A	B	C	STEAM PRODUCTION PLANT							
			D	E	F	G	H	I	J	K
		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
740	Transmission - Total - Unbundled									
741		F10								
742		F10								
743		F10								
744	FERC ACCT									
745	DESCRIPTION									
746	Land and Land Rights									
747	JBG									
748	Total 310									
749										
750	Structures and Improvements									
751	JBG									
752	Total 311									
753										
754	Boiler Plant Equipment									
755	JBG									
756	Total 312									
757										
758	Turbogenerator Units									
759	JBG									
760	Total 314									
761										
762	Accessory Electric Equipment									
763	JBG									
764	Total 315									
765										
766	Misc Power Plant Equipment									
767	JBG									
768	Total 316									
769										
770	SP									
771	Unclassified Steam Plant - Acct 300									
772										
773	Total Steam Production Plant									
774										
775										
776										
777										
778										
779										
780	Land and Land Rights									
781										
782	Structures and Improvements									
783										
784	Reactor Plant Equipment									
785										
786	Turbogenerator Units									
787										
788	Land and Land Rights									
789										
790	Misc. Power Plant Equipment									
791										
792	Unclassified Nuclear Pit - Acct 300									
793	Total Nuclear Production Plant									
794										
795										
796										
797										
798										
799										
800	Land and Land Rights									
801										
802	Structures and Improvements									
803										
804	Reservoirs, Dams & Waterways									
805										
806	Water Wheel, Turbines, & Generators									
807										
808	Accessory Electric Equipment									
809										
810	Misc. Power Plant Equipment									
811										
812	Roads, Railroads & Bridges									
813										
814	Unclassified Hydro Plant - Acct 300									
815										
816	Total Hydraulic Plant									
817										

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

Transmission - Total - Unbundled		OTHER PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
818	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
819	SG		-	-	-	-	-	-	-	-	-	-
820	Total 340		-	-	-	-	-	-	-	-	-	-
821	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-
822	SG		-	-	-	-	-	-	-	-	-	-
823	Total 341		-	-	-	-	-	-	-	-	-	-
824	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	-	-
825	SG		-	-	-	-	-	-	-	-	-	-
826	Total 342		-	-	-	-	-	-	-	-	-	-
827	Prime Movers	F10	-	-	-	-	-	-	-	-	-	-
828	SG		-	-	-	-	-	-	-	-	-	-
829	Total 343		-	-	-	-	-	-	-	-	-	-
830	Generators	F10	-	-	-	-	-	-	-	-	-	-
831	SG		-	-	-	-	-	-	-	-	-	-
832	Total 344		-	-	-	-	-	-	-	-	-	-
833	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	-	-
834	SG		-	-	-	-	-	-	-	-	-	-
835	Total 345		-	-	-	-	-	-	-	-	-	-
836	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
837	SG		-	-	-	-	-	-	-	-	-	-
838	Total 346		-	-	-	-	-	-	-	-	-	-
839	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
840	SG		-	-	-	-	-	-	-	-	-	-
841	Total 347		-	-	-	-	-	-	-	-	-	-
842	Total Other Production Plant	F10	-	-	-	-	-	-	-	-	-	-
843	SG		-	-	-	-	-	-	-	-	-	-
844	Total 348		-	-	-	-	-	-	-	-	-	-
845	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-
846	SG		-	-	-	-	-	-	-	-	-	-
847	Total 349		-	-	-	-	-	-	-	-	-	-
848	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-
849	SG		-	-	-	-	-	-	-	-	-	-
850	Total 350		-	-	-	-	-	-	-	-	-	-
851	TOTAL PRODUCTION PLANT	F10	-	-	-	-	-	-	-	-	-	-
852	Land and Land Rights	F10	6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479	18,479	18,479
853	Demand		6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479	18,479	18,479
854	Direct Assigned		6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479	18,479	18,479
855	Structures and Improvements	F10	5,051,341	2,065,512	685,878	1,149,430	442,587	490,678	202,106	15,151	15,151	15,151
856	Demand		5,051,341	2,065,512	685,878	1,149,430	442,587	490,678	202,106	15,151	15,151	15,151
857	Direct Assigned		5,051,341	2,065,512	685,878	1,149,430	442,587	490,678	202,106	15,151	15,151	15,151
858	Station Equipment	F10	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701	246,701	246,701
859	Demand		82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701	246,701	246,701
860	Direct Assigned		82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701	246,701	246,701
861	Towers and Fixtures	F10	38,917,724	15,913,599	5,284,300	8,655,708	3,409,885	3,780,393	1,557,112	116,728	116,728	116,728
862	Demand		38,917,724	15,913,599	5,284,300	8,655,708	3,409,885	3,780,393	1,557,112	116,728	116,728	116,728
863	Direct Assigned		38,917,724	15,913,599	5,284,300	8,655,708	3,409,885	3,780,393	1,557,112	116,728	116,728	116,728
864	Poles and Fixtures	F10	42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314	127,314	127,314
865	Demand		42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314	127,314	127,314
866	Direct Assigned		42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314	127,314	127,314
867	Overhead Conductors	F10	64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731	192,731	192,731
868	Demand		64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731	192,731	192,731
869	Direct Assigned		64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731	192,731	192,731
870	Underground Conduit	F10	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102	102	102
871	Demand		33,908	13,865	4,604	7,716	2,971	3,294	1,357	102	102	102
872	Direct Assigned		33,908	13,865	4,604	7,716	2,971	3,294	1,357	102	102	102
873	Underground Conductors	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198	198	198
874	Demand		65,891	26,943	8,947	14,993	5,773	6,401	2,636	198	198	198
875	Direct Assigned		65,891	26,943	8,947	14,993	5,773	6,401	2,636	198	198	198
876	Roads and Trails	F10	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368	4,368	4,368
877	Demand		1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368	4,368	4,368
878	Direct Assigned		1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368	4,368	4,368
879	Unclassified Trans Plant - Acct 300	F10	581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744	1,744	1,744
880	Demand		581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744	1,744	1,744
881	Direct Assigned		581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744	1,744	1,744
882	Unclassified Trans Sub - Acct 300	F10	241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515
883	Demand		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515
884	Direct Assigned		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515
885	TOTAL TRANSMISSION PLANT	F10	241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515
886	Demand		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515
887	Direct Assigned		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515	723,515	723,515

A		DISTRIBUTION PLANT									
Transmission - Total - Unbundled		D	E	F	G	H	I	J	K		
905	906	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
907	908	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting		
909	910	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15,51-54,57		
911	912	#									
913	914	#									
915	916	#									
917	918	#									
919	920	#									
921	922	#									
923	924	#									
925	926	#									
927	928	#									
929	930	#									
931	932	#									
933	934	#									
935	936	#									
937	938	#									
939	940	#									
941	942	#									
943	944	#									
945	946	#									
947	948	#									
949	950	#									
951	952	#									
953	954	#									
955	956	#									
957	958	#									
959	960	#									
961	962	#									
963	964	#									
965	966	#									
967	968	#									
969	970	#									
971	972	#									
360	Land and Land Rights Demand Primary Assigned	F20A A									
361	Structures and Improvements Demand Primary Assigned	F20 A									
362	Station Equipment Demand Primary Assigned	F20A A									
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A									
365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A									
366	Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A									
367	Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A									
368	Line Transformers Demand Secondary Assigned	F21 A									
369	Services Customer Assigned	F70 A									
370	Meters Customer Assigned	F60A A									
371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A									
372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A									
373	Street Lights	A									
DP	Unclassified Dist Plant - Acct 300	F22									
DS0	Unclassified Dist Sub - Acct 300	F20									
TOTAL DISTRIBUTION PLANT											

Transmission - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
973	Land and Land Rights	F107T	235,969	96,488	32,040	53,695	20,675	22,922	9,441	708		
974	Situs	F105T	-	-	-	-	-	-	-	-		
975	System Generation	F102T	79,692	32,586	18,134	6,982	7,741	-	3,189	239		
976	System Overheads	F42	315,661	129,075	42,861	71,829	27,658	30,663	12,630	947		
977	Customer - System	F107T	2,928,969	1,197,666	397,699	666,485	286,630	284,514	117,189	8,785		
978	Customer - System	F105T	231,976	94,856	31,498	52,786	20,325	22,534	9,281	696		
979	Customer - System	F102T	1,444,285	590,573	196,107	328,646	126,545	140,295	57,786	4,332		
980	Total Land & Land Rights	F42	4,605,229	1,883,095	625,304	1,047,918	403,500	447,343	184,257	13,813		
981	Structures and Improvements	F107T	315,598	129,049	42,852	71,814	27,652	30,657	12,627	947		
982	Situs	F105T	101,047	41,319	13,720	22,993	8,854	9,816	4,043	303		
983	System Generation	F102T	844,431	345,291	114,658	192,150	73,987	82,026	33,786	2,533		
984	System Overheads	F42	-	-	-	-	-	-	-	-		
985	Customer - System	F10	1,261,077	515,659	171,231	286,957	110,493	122,499	50,456	3,782		
986	Total Office Furniture & Equipment	F107T	1,075,993	439,977	146,100	244,842	94,276	104,520	43,051	3,227		
987	Transportation Equipment	F105T	528,133	215,955	71,711	120,176	46,274	51,302	21,131	1,584		
988	Situs	F102T	116,591	47,675	15,831	26,530	10,215	11,325	4,665	350		
989	System Generation	F42	-	-	-	-	-	-	-	-		
990	System Overheads	F10	1,720,717	703,607	233,641	391,548	150,765	167,147	68,846	5,161		
991	Customer - System	F107T	111,012	45,393	15,073	25,261	9,727	10,783	4,442	333		
992	Energy	F105T	77,873	31,843	10,574	17,720	6,823	7,584	3,116	234		
993	System Generation	F102T	194,265	79,436	26,378	44,205	17,021	18,871	7,773	583		
994	Customer - System	F107T	556,378	227,505	75,546	126,603	48,749	54,045	22,261	1,669		
995	System Overheads	F105T	609,128	249,075	82,708	138,607	53,370	59,169	24,371	1,827		
996	Energy	F102T	57,055	23,330	7,747	12,983	4,989	5,542	2,283	171		
997	Total Tools, Shop & Garage Equipment	F10	1,222,560	499,909	166,001	278,193	107,118	118,757	48,915	3,667		
998	Laboratory Equipment	F107T	427,908	174,973	58,102	97,370	37,492	41,566	17,121	1,283		
999	Situs	F105T	189,254	76,978	25,561	42,837	16,494	18,287	7,532	565		
1000	System Generation	F102T	74,712	30,550	10,145	17,001	6,546	7,257	2,989	224		
1001	System Overheads	F10	690,874	282,501	93,808	157,208	60,533	67,110	27,642	2,072		
1002	Energy	F107T	1,410,574	576,789	191,530	320,975	123,591	137,020	56,438	4,231		
1003	System Generation	F105T	908,084	371,319	123,301	206,634	79,564	88,209	36,333	2,724		
1004	System Overheads	F102T	21,174	8,658	2,875	4,818	1,855	2,057	847	64		
1005	Energy	F10	2,339,832	956,766	317,705	532,427	205,011	227,287	93,617	7,018		
1006	Total Power Operated Equipment	F107T	3,539,923	1,447,487	480,655	805,508	310,160	343,861	141,634	10,617		
1007	Communication Equipment	F105T	2,463,897	1,007,497	334,551	560,659	215,838	239,338	98,581	7,390		
1008	Situs	F102T	1,551,878	634,568	210,716	353,129	135,972	150,746	62,091	4,655		
1009	System Generation	F42	100,576	79,980	13,065	829	314	6	4,178	2,204		
1010	System Overheads	F10	7,656,274	3,169,532	1,038,988	1,720,124	662,327	733,952	306,484	24,867		
1011	Energy											

Transmission - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
1057												
1058												
1059												
1060												
1061												
1062	Misc. Equipment	F107T	25,774	10,539	3,500	5,865	2,258	2,504	1,031	77		
1063	Situs	F105T	48,070	19,656	6,527	10,938	4,212	4,669	1,923	144		
1064	System Generation	F102T	48,078	19,659	6,528	10,940	4,212	4,670	1,924	144		
1065	System Overheads	F42	-	-	-	-	-	-	-	-		
1066	Customer - System	F10	-	-	-	-	-	-	-	-		
1067	Energy		-	-	-	-	-	-	-	-		
1068	Total Misc. Equipment		121,922	49,854	16,555	27,743	10,683	11,843	4,878	366		
1069												
1070												
1071												
1072	Coal Mine	F10	-	-	-	-	-	-	-	-		
1073	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-		
1074	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1075												
1076	General Capital Lease	F10	182,969	74,817	24,844	41,634	16,031	17,773	7,321	549		
1077	Remove Capital Lease	F10	(182,969)	(74,817)	(24,844)	(41,634)	(16,031)	(17,773)	(7,321)	(549)		
1078												
1079	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-		
1080	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1081												
1082	Unclassified Gen Plant - Acct 300	F102T	(3,881)	(1,587)	(527)	(883)	(340)	(377)	(155)	(12)		
1083	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-		
1084												
1085	TOTAL GENERAL PLANT		20,124,529	8,267,847	2,731,944	4,557,269	1,754,768	1,945,094	805,344	62,263		
1086												
1087												
1088												
1089												
1090												
1091	Organization		-	-	-	-	-	-	-	-		
1092	Situs	F107T	-	-	-	-	-	-	-	-		
1093	System Generation	F105T	-	-	-	-	-	-	-	-		
1094	System Overheads	F102T	-	-	-	-	-	-	-	-		
1095	Total Organization		-	-	-	-	-	-	-	-		
1096												
1097	Franchise & Consent		-	-	-	-	-	-	-	-		
1098	Situs	F107T	-	-	-	-	-	-	-	-		
1099	System Generation	F105T	1,994,845	815,699	270,863	453,926	174,784	193,775	79,814	5,983		
1100	Total Franchise & Consent		1,994,845	815,699	270,863	453,926	174,784	193,775	79,814	5,983		
1101												
1102	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-		
1103	Situs	F107T	41,330	16,900	5,612	9,405	3,621	4,015	1,654	124		
1104	System Generation	F105T	1,026,209	419,620	139,340	233,513	89,914	99,684	41,059	3,078		
1105	System Overheads	F102T	5,181,026	2,118,541	703,487	1,178,940	453,950	503,275	207,295	15,540		
1106	Customer - System	F42	-	-	-	-	-	-	-	-		
1107	Energy	F10	-	-	-	-	-	-	-	-		
1110	Total Miscellaneous Intangible Plant		6,248,565	2,555,061	848,438	1,421,858	547,485	606,974	250,007	18,742		
1111												
1112	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-		
1113												
1114	TOTAL INTANGIBLE PLANT		8,243,410	3,370,760	1,119,301	1,875,784	722,269	800,749	329,822	24,725		
1115												
1116												
1117	TOTAL ELECTRIC PLANT IN SERVICE		269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503		
1118												
1119												

Transmission - Total - Unbundled		RATE BASE ADDITIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1120											
1121											
1122											
1123											
1124											
1125											
1126	Plant Held For Future Use	F10									
1127	Production	F10									
1128	Transmission	F10									
1129	Distribution	F20									
1130	General	F102									
1131	Mining	F10									
1132	Total Plant Held For Future Use	F10									
1133											
1134											
1135	Electric Plant Acquisition Adjust	F10									
1136											
1137	Nuclear Fuel	F10									
1138											
1139	Weatherization	F10									
1140											
1141	Fuel Stock	F10									
1142	JBE	F10									
1143	Total Fuel Stock	F10									
1144											
1145	152 Fuel Stock - Undistributed	F10									
1146											
1147											
1148	DG&T Working Capital Deposit	F10									
1149											
1150	DG&T Working Capital Deposit	F10									
1151											
1152	Provo Working Capital Deposit	F10									
1153											
1154	Materials and Supplies	F102T	34,622	14,157	4,701	7,878	3,033	3,363	1,385	104	
1155	JBG	F10	9,103	3,722	1,236	2,071	798	884	364	27	
1156	Total Material & Supplies	F10	43,724	17,879	5,937	9,949	3,831	4,247	1,749	131	
1157											
1158	Stores Expense Undistributed	F102T									
1159											
1160	Provo Working Capital Deposit	F102T									
1161											
1162	Prepayments	F102T		(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1163	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1164	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1165											
1166	Misc Regulatory Assets	F102T	685,355	280,244	93,058	155,952	60,049	66,574	27,421	2,056	
1168	Total Misc Regulatory Assets	F102T	685,355	280,244	93,058	155,952	60,049	66,574	27,421	2,056	
1169											
1170	Misc Deferred Debits	F102T	379,788	155,297	51,568	86,421	33,276	36,892	15,195	1,139	
1171											
1172	Cash Working Capital	F137T	1,661,960	680,738	225,743	377,538	145,293	160,818	66,700	5,129	
1173											
1174	Other Working Capital	F137T									
1176	Total Other Working Capital	F137T									
1177											
1178	Nuclear Plant	F10									
1179											
1180	Misc Deferred Debits-Trojan	F10									
1181											
1182	Impact Housing - Notes Receivable	F10									
1183	TOTAL RATE BASE ADDITIONS	F10	2,770,827	1,134,158	376,307	629,860	242,450	268,532	111,066	8,455	
1184											

Transmission - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1185	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	
1186		F51	-	-	-	-	-	-	-	-	
1187		F102T	-	-	-	-	-	-	-	-	
1188	Accum Prov for Property Insurance	F102T	(122,112)	(16,581)	(27,787)	(10,699)	(11,862)	(4,886)	(4,886)	(368)	
1189	Accum Prov for Injuries & Damages	F102T	(307,573)	(41,763)	(69,988)	(26,949)	(29,877)	(12,306)	(12,306)	(923)	
1190	Accum Prov for Pension & Benefits	F102T	(2,917)	(396)	(664)	(256)	(283)	(117)	(117)	(9)	
1191	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-	
1192	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-	
1193	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
1194		F10	-	-	-	-	-	-	-	-	
1195		F50	(57,805)	(17,770)	-	-	-	(11,522)	-	-	
1196	Customer Advances for Const	F10	-	-	-	-	-	-	-	-	
1197	SO2 Emmissions	F10	-	-	-	-	-	-	-	-	
1198	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
1199	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1200	Labor	F138T	203,559	27,629	46,333	17,848	19,812	8,151	8,151	613	
1201	Customer - System	F42	203,559	27,629	46,333	17,848	19,812	8,151	8,151	613	
1202	Total Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	
1203	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	
1204	Accum Deferred Income Taxes	F104T	(25,505,338)	(3,462,781)	(5,802,092)	(2,234,379)	(2,478,318)	(1,020,105)	(76,507)	(76,507)	
1205	Labor	F138T	(51,347)	(6,969)	(11,687)	(4,502)	(4,998)	(2,056)	(155)	(155)	
1206	Total Accum Deferred Income Taxes	F42	(25,556,685)	(3,465,751)	(5,813,779)	(2,238,881)	(2,483,316)	(1,022,161)	(76,662)	(76,662)	
1207	Accum Deferred Income Taxes	F104T	(827,628)	(112,365)	(188,273)	(72,504)	(80,419)	(33,102)	(2,483)	(2,483)	
1208	Labor	F138T	(6,968)	(946)	(1,586)	(611)	(678)	(279)	(21)	(21)	
1209	Customer - System	F42	(834,597)	(113,310)	(189,859)	(73,115)	(81,098)	(33,381)	(2,504)	(2,504)	
1210	Total Accum Deferred Income Taxes	F104T	(183,004)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(549)	(549)	
1211	Accum Investment Tax Credit	F104T	(25,861,134)	(3,555,786)	(6,097,375)	(2,348,084)	(2,604,405)	(1,083,540)	(80,399)	(80,399)	
1212	TOTAL RATE BASE DEDUCTIONS										
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108SP	Steam Prod Accumulated Depr JBG	F10	-	-	-	-	-	-	-	-	
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	
108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	
108TP	Transmission Plant Accum Depr	F106	(102,989,111)	(42,112,624)	(13,883,997)	(9,023,678)	(10,004,164)	(4,120,631)	(308,899)	(308,899)	
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	
108362	Station Equipment	F120	-	-	-	-	-	-	-	-	

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

sion - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57		
1270											
1271											
1272											
1273											
1274											
1275											
1276											
1277	Poles, Towers & Fixtures										
1278											
1279	Overhead Conductors										
1280											
1281	Underground Conduit										
1282											
1283	Underground Conductors										
1284											
1285	Line Transformers										
1286											
1287	Services										
1288											
1289	Meters										
1290											
1291	Install on Customers' Premises										
1292											
1293	Leased Property										
1294											
1295	Street Lights										
1296											
1297	Unclassified Dist Plant - Acct 300										
1298											
1299	Unclassified Dist Sub - Acct 300										
1300											
1301	Unclassified Dist Sub - Acct 300										
1302											
1303	TOTAL DISTRIBUTION PLANT DEPR										
1304											
1305											
1306											
1307	General Plant Accumulated Depr										
1308	Situs	(3,307,347)	(1,352,386)	(448,076)	(752,585)	(289,782)	(321,269)	(132,328)	(9,920)		
1309	System Generation	(2,065,992)	(844,792)	(280,523)	(470,115)	(181,018)	(200,687)	(82,661)	(6,197)		
1310	System Overheads	(1,124,059)	(459,632)	(152,626)	(255,779)	(98,488)	(109,189)	(44,974)	(3,371)		
1311	Customer - System	-	-	-	-	-	-	-	-		
1312	Energy	-	-	-	-	-	-	-	-		
1313	Total General Plant Accumulated Depr	(6,497,398)	(2,656,810)	(882,225)	(1,478,480)	(569,289)	(631,145)	(259,963)	(19,488)		
1316											
1317	Mining Plant Accumulated Depr.										
1318											
1319	Accum Depr - Capital Lease										
1320	Remove Capital Lease										
1321											
1322	Accum Depr - Capital Lease										
1323	Remove Capital Lease										
1324											
1325	TOTAL GENERAL PLANT ACCUM DEPR	(6,497,398)	(2,656,810)	(882,225)	(1,478,480)	(569,289)	(631,145)	(259,963)	(19,488)		
1326											
1327											
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE	(109,486,510)	(44,769,434)	(14,866,222)	(24,813,598)	(9,592,966)	(10,635,309)	(4,380,594)	(328,387)		
1329											
1330											
1331											
1332											
1333	Accum Prov for Amort-Steam										
1334											
1335	Accum Prov for Amort-General										
1336	Division	(296,949)	(140,002)	(41,450)	(59,277)	(21,621)	(18,891)	(13,546)	(2,162)		
1337	System Overheads	(135,954)	(64,098)	(18,977)	(27,139)	(9,899)	(8,649)	(6,202)	(930)		
1338	Total Accum Prov for Amort-General	(432,903)	(204,100)	(60,427)	(86,417)	(31,519)	(27,541)	(19,748)	(3,152)		
1339											
1340	Accum Prov for Amort-Hydro										
1341											
1342	Accum Prov for Amort-Intangible										
1343	Situs	(443)	(181)	(60)	(101)	(39)	(43)	(18)	(1)		
1344	System Generation	(675,171)	(276,080)	(91,676)	(153,635)	(59,157)	(65,585)	(27,014)	(2,025)		
1345	System Overheads	(3,509,192)	(1,434,921)	(476,483)	(798,515)	(307,468)	(340,876)	(140,404)	(10,525)		
1346	Customer - System	-	-	-	-	-	-	-	-		
1347	Energy	-	-	-	-	-	-	-	-		
1348	Total Accum Prov for Amort-Intangible	(4,184,906)	(1,711,182)	(568,218)	(952,250)	(366,663)	(406,504)	(167,436)	(12,552)		
1349											
1350	Accum Amtr - Capital Lease										
1351	Situs	-	-	-	-	-	-	-	-		
1352	System Generation	0	0	0	0	0	0	0	0		
1353	System Overheads	29,682	12,137	4,030	6,754	2,601	2,883	1,188	89		
1354	Remove Capital Lease Amtr	(29,682)	(12,137)	(4,030)	(6,754)	(2,601)	(2,883)	(1,188)	(89)		
1355	TOTAL ACCUM PROV FOR AMORTIZATION	(4,617,709)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,193)	(15,703)		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		46,272,794	24,930,403	7,409,819	7,610,450	2,254,578	495,693	2,682,009	889,842
15	Operating Expenses									
16	Operation & Maintenance Expenses		16,961,665	9,419,782	2,384,068	2,674,272	889,209	314,103	947,459	332,771
17	Depreciation Expense		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493
18	Amortization Expense		377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
19	Taxes Other Than Income		5,267,829	2,999,722	776,996	834,927	258,989	43,416	287,593	66,185
20	Income Taxes - Federal		(380,896)	(216,898)	(56,182)	(60,370)	(18,726)	(3,139)	(20,795)	(4,786)
21	Income Taxes - State									
22	Income Taxes Deferred		1,671,247	951,678	246,506	264,885	82,166	13,774	91,241	20,998
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		14,137	5,781	1,920	3,217	1,239	1,373	566	42
25										
26										
27	Total Operating Expenses		37,245,292	20,921,080	5,350,038	5,913,862	1,912,164	445,078	2,088,656	614,413
28	Operating Revenue For Return		9,027,502	4,009,323	2,059,781	1,696,587	342,414	50,615	593,353	275,429
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		430,087,036	244,122,066	63,147,163	68,350,722	21,385,520	2,969,408	23,998,914	6,113,243
34	Plant Held For Future Use									
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments									
38	Fuel Stock									
39	Materials & Supplies		1,473,711	787,741	212,993	255,302	84,917	37,860	77,393	17,505
40	Misc Deferred Debits		77,920	44,224	11,441	12,386	3,875	538	4,348	1,107
41	Cash Working Capital		1,111,299	617,168	156,200	175,214	58,259	20,580	62,076	21,803
42	Weatherization Loans									
43	Miscellaneous Rate Base									
44										
45	Total Rate Base Additions		432,749,966	245,571,199	63,527,797	68,793,624	21,532,572	3,028,385	24,142,731	6,153,658
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(181,190,028)	(102,460,926)	(26,378,487)	(28,916,539)	(9,151,394)	(910,751)	(10,369,431)	(3,002,489)
48	Accum Provision For Amortization		(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,086)	(88,860)
49	Accum Deferred Income Taxes		(42,852,623)	(24,422,225)	(6,339,210)	(6,781,724)	(2,098,391)	(335,937)	(2,346,429)	(528,707)
50	Unamortized ITC		(291,239)	(165,924)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)
51	Customer Advance For Construction		(253,553)	(125,071)	(77,944)				(50,538)	
52	Customer Service Deposits									
53	Misc Rate Base Deductions		(688,457)	(390,739)	(101,085)	(109,436)	(34,240)	(4,754)	(38,418)	(9,784)
54										
55	Total Rate Base Deductions		(232,163,475)	(131,348,851)	(33,941,638)	(37,001,563)	(11,670,898)	(1,375,189)	(13,191,858)	(3,633,478)
56	Total Rate Base		200,586,492	114,222,348	29,586,160	31,792,061	9,861,673	1,653,196	10,950,873	2,520,180
57										
58										
59										
60	Return On Rate Base		4.50%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%
61	Return On Equity		3.23%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%
62										
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A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
71			200,586,492	114,222,348	29,586,160	31,792,061	9,861,673	1,653,196	10,950,873	2,520,180
72	Total Rate Base									
73	Return On Ratebase (\$\$)	4.46%	8,948,772	5,095,806	1,319,928	1,418,340	439,959	73,754	488,552	112,433
74	Operating & Maintenance Expense		16,961,665	9,419,782	2,384,068	2,674,272	889,209	314,103	947,459	332,771
75	Bad Debt to Produce ROR	F80								
76	Depreciation Expense		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493
77	Amortization Expense		377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
78	Taxes Other Than Income		5,267,829	2,995,722	776,986	834,927	258,989	43,416	287,593	66,185
79	Federal Income Taxes		(380,896)	(216,898)	(56,182)	(60,370)	(18,726)	(3,139)	(20,795)	(4,786)
80	FIT Adj to Produce Target ROR	F101								
81	State Income Taxes									
82	SIT Adj to Produce Target ROR	F101								
83	Deferred Income Taxes		1,671,247	951,678	246,506	264,885	82,166	13,774	91,241	20,998
84	Investment Tax Credit									
85	Misc Revenue & Expenses		14,137	5,781	1,920	3,217	1,239	1,373	566	42
86	Revenue Credits		(1,644,574)	(563,845)	(305,381)	(409,910)	(102,466)	(64,558)	(190,693)	(7,720)
87	Total Revenue Requirements		44,549,491	25,453,041	6,364,585	6,922,293	2,249,658	454,274	2,386,515	719,125
88	Operating Revenues		44,628,220	24,366,558	7,104,438	7,200,540	2,152,112	431,135	2,491,315	882,122
89	Increase / (Decrease) Required to Earn Equal Rates of Return		(78,729)	1,086,483	(739,852)	(278,247)	97,546	23,139	(104,801)	(162,997)
90	Existing Revenues		44,628,220	24,366,558	7,104,438	7,200,540	2,152,112	431,135	2,491,315	882,122
91	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.18%	4.46%	-10.41%	-3.86%	4.53%	5.37%	-4.21%	-18.48%
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WCA Method	C	B	ELECTRIC REVENUES									
			D	E	F	G	H	I	J	K		
Method		DESCRIPTION	Washington Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting		
120	A	Distribution - Total - Unbundled										
121	F10	Residential Sales	12,179,000	24,366,558	7,104,438		2,152,112	431,135	2,491,315			
122	F10	Commercial & Industrial Sales										
123	F10	Interruptible Demand										
124	F10	Interruptible Energy										
125	F10	Public Street & Highway Lighting	8,082,662		7,200,540		2,152,112	431,135	2,491,315	882,122		
126	F10	Other Sales to Public Authority										
127	F10	Interdepartmental Demand										
128	F10	Total Sales to Ultimate Customers	44,628,220	24,366,558	7,104,438	7,200,540	2,152,112	431,135	2,491,315	882,122		
129	F10	Sales for Resale										
130	F10	Demand										
131	F10	Energy										
132	F10	Sales for Resale										
133	F10	Demand										
134	F10	Energy										
135	F10	Sales for Resale										
136	F10	Demand										
137	F10	Energy										
138	F10	Sales for Resale										
139	F10	Demand										
140	F10	Energy										
141	F10	Provision for Rate Refund										
142	F10	State Specific Revenue Credit	27,727	15,616	4,004	4,401	1,412	311	1,547	436		
143	F10	AGA Revenue	562,567	203	176,277	227,790	35,994		120,699	1,604		
144	F10	Total Sales from Electricity	45,218,514	24,382,377	7,284,718	7,432,731	2,189,518	431,446	2,613,562	884,162		
145	F10	Other Electric Operating Revenues										
146	F10	Forfeited Discounts & Interest										
147	F10	Customers										
148	F10	Misc Electric Revenue										
149	F10	Demand										
150	F10	Customer	139	110	19	1	0	0	0	3		
151	F10	Water Sales	139	110	19	1	0	0	0	3		
152	F10	Rent of Electric Property										
153	F10	Demand										
154	F10	Customer	976,497	486,575	114,422	177,088	65,027	64,246	65,300	3,839		
155	F10	Other Electric Revenue										
156	F10	Demand										
157	F10	Customer	77,565	61,279	10,649	629	33	1	3,138	1,836		
158	F10	Miscellaneous Revenues	1,054,062	547,855	125,071	177,717	65,060	64,247	68,438	5,675		
159	F10	Gain on Sale of Utility Plant - CR										
160	F10	Loss on Sale of Utility Plant										
161	F10	Gain from Emission Allowances										
162	F10	Gain from Disposition of NOx Credits										
163	F10	Impact Housing Interest Income										
164	F10	(Gain)/Loss on Sale of Utility Plant										
165	F10	Total Other Electric Operating Revenues	1,054,279	548,026	125,101	177,719	65,060	64,247	68,447	5,680		
166	F10	Total Electric Operating Revenues	46,272,794	24,930,403	7,409,819	7,610,450	2,254,578	495,693	2,682,009	889,842		
167	F10	Miscellaneous Revenues										
168	F10	Gain on Sale of Utility Plant - CR										
169	F10	Loss on Sale of Utility Plant										
170	F10	Gain from Emission Allowances										
171	F10	Gain from Disposition of NOx Credits										
172	F10	Impact Housing Interest Income										
173	F10	(Gain)/Loss on Sale of Utility Plant										
174	F10	Total Miscellaneous Revenues	14,137	5,781	1,920	3,217	1,239	1,373	566	42		
175	F10	Miscellaneous Expenses										
176	F10	Interest on Customer Deposits										
177	F10	Divergence Fairness Adjustment										
178	F10	Production										
179	F10	Transmission										
180	F10	Distribution										
181	F10	Net Miscellaneous Revenues And Expense	14,137	5,781	1,920	3,217	1,239	1,373	566	42		
182	F10											
183	F10											
184	F10											
185	F10											
186	F10											
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301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	HYDRAULIC POWER GENERATION																																																																											
																																																																												C	D	E	F	G	H	I	J	K																																																																			
Distribution - Total - Unbundled		ACCT		DESCRIPTION		Washington Jurisdiction Normalized		Residential Schedule 16		Small General Service Schedule 24		Large General Service <1,000 kW Schedule 36		Large General Service >1,000 kW Schedule 48T		Large General Dedicated Facilities Schedule 48T		Agricultural Pumping Schedule 40		Street & Area Lighting Sch. 16, 51-54, 57																																																																																																																																			
301		302		303		304		305		306		307		308		309		310		311		312		313		314		315		316		317		318		319		320		321		322		323		324		325		326		327		328		329		330		331		332		333		334		335		336		337		338		339		340		341		342		343		344		345		346		347		348		349		350		351		352		353		354		355		356		357		358		359		360		361		362		363		364		365		366		367		368		369		370		371		372		373		374		375		376	
301		302		303		304		305		306		307		308		309		310		311		312		313		314		315		316		317		318		319		320		321		322		323		324		325		326		327		328		329		330		331		332		333		334		335		336		337		338		339		340		341		342		343		344		345		346		347		348		349		350		351		352		353		354		355		356		357		358		359		360		361		362		363		364		365		366		367		368		369		370		371		372		373		374		375		376	
301		302		303		304		305		306		307		308		309		310		311		312		313		314		315		316		317		318		319		320		321		322		323		324		325		326		327		328		329		330		331		332		333		334		335		336		337		338		339		340		341		342		343		344		345		346		347		348		349		350		351		352		353		354		355		356		357		358		359		360		361		362		363		364		365		366		367		368		369		370		371		372		373		374		375		376	

OTHER POWER GENERATION

DISTRIBUTION EXPENSE

A		B		C		D		E		F		G		H		I		J		K	
FERC ACCT	DESCRIPTION	FERC ACCT	DESCRIPTION	COS Factor	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 45,51,54,57								
465	Distribution - Total - Unbundled					1,311,590	732,383	183,148	203,294	67,736	23,178	74,065	27,786								
466						893,408	445,174	104,686	162,020	59,494	58,780	59,743	3,512								
467						345,831	174,838	41,114	63,632	23,366	18,038	23,464	1,379								
468	Operation Supervision & Eng			F131		429,087	238,014	57,231	76,150	27,962	-	28,080	1,651								
469	Load Dispatching			F20		-	-	-	-	-	-	-	-								
470	Station Expense			F120		13,770	-	-	-	-	-	-	-								
471	Overhead Line Expenses			F132		553,235	361,209	93,315	49,906	7,274	3,020	38,512	-								
472	Underground Line Expense			F133		895,622	446,276	104,945	162,421	59,641	58,925	59,891	3,521								
473	Street Lighting & Signal Systems			F130		475,929	265,756	66,458	73,768	24,579	8,410	26,876	10,083								
474	Meter Expenses			F127		133,377	74,477	18,625	20,673	6,888	2,357	7,532	2,826								
475	Customer Installation Expenses			F20		438,219	244,699	61,192	67,923	22,631	7,744	24,746	9,284								
476	Misc. Distribution Expenses			F131		125,283	62,427	14,680	22,720	8,343	8,243	8,378	493								
477	Rents			F131		903,650	456,849	107,431	166,269	61,054	47,132	61,310	3,605								
478	Maint Supervision & Engineering			F131		4,890,899	2,861,195	733,276	759,685	260,839	-	260,585	15,320								
479	Maintenance of Structures			F119		1,382,837	845,911	213,289	209,452	57,254	-	53,770	3,161								
480	Maint of Station Equipment			F120		71,870	39,902	11,130	12,679	3,313	-	4,631	216								
481	Maintenance of Overhead Lines			F134		188,866	-	-	-	-	-	-	188,866								
482	Maint of Underground Lines			F135		421,814	275,404	71,148	38,051	5,546	2,303	29,363	-								
483	Maint of Line Transformers			F125		244,792	136,690	34,182	37,942	12,642	4,326	13,823	5,186								
484	Maint of Street Lighting & Signals			F130		13,720,082	7,661,202	1,915,851	2,126,583	708,563	242,456	774,768	290,658								
485	Maintenance of Meters			F127																	
486	Maint of Misc. Distribution Plant			F131																	
487	TOTAL DISTRIBUTION EXPENSE																				
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515																					
516	Supervision			F136																	
517	Meter Reading Expense			F47																	
518	Customer Receipts & Collections			F48																	
519	Uncollectible Accounts			F80																	
520	Misc. Customer Accounts Exp			F136																	
521	TOTAL CUSTOMER ACCOUNTS EXPENSE																				
522																					
523																					
524																					
525																					
526																					
527																					

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									
528	TOTAL CUSTOMER ACCOUNTS EXPENSE												

Distribution - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
907	Supervision	F40									
528											
529											
530											
531											
532											
533											
534											
535											
536	Customer Assistance	F40									
537											
538	Informational & Instructional Adv	F40									
539											
540	Misc. Customer Service	F40									
541											
542	TOTAL CUSTOMER SERVICE EXPENSE										
543											
544											
545											
546											
547											
548											
549											
550											
551											
552	Advertising Expense	F40									
553											
554	Misc. Sales Expense	F40									
555											
556	TOTAL SALES EXPENSE										
557											
558											
559											
560											
561											
562	Administrative & General Salaries	F102D	1,410,673	800,638	207,127	224,238	70,159	9,742	78,720	20,049	
563	Customer - System	F42									
564	Administrative & General Salaries		1,410,673	800,638	207,127	224,238	70,159	9,742	78,720	20,049	
565											
566	Office Supplies & expenses	F102D	(336,304)	(190,872)	(49,379)	(53,458)	(16,726)	(2,322)	(18,767)	(4,780)	
567	Customer - System	F42									
568	Office Supplies & expenses		(336,304)	(190,872)	(49,379)	(53,458)	(16,726)	(2,322)	(18,767)	(4,780)	
569											
570	Outside Services	F102D	250,084	141,937	36,719	39,753	12,438	1,727	13,956	3,554	
571	Customer - System	F42									
572	Outside Services		250,084	141,937	36,719	39,753	12,438	1,727	13,956	3,554	
573											
574	Property Insurance	F102D	543,052	308,213	79,735	86,323	27,008	3,750	30,304	7,718	
575											
576	Injuries & Damages	F102D	185,033	105,017	27,168	29,412	9,203	1,278	10,325	2,630	
577											
578	Employee Pensions & Benefits	F138D									
579											
580	Franchise Requirements	F102									
581											
582	Regulatory Commission Expense	F141									
583											
584	Duplicate Charges	F138D	(85,134)	(47,538)	(11,888)	(13,196)	(4,397)	(1,504)	(4,807)	(1,804)	
585											
586	Misc General Expenses	F138D	334,155	186,590	46,661	51,793	17,257	5,905	18,870	7,079	
587											
588	Rents	F102D	118,680	67,357	17,425	18,865	5,902	820	6,623	1,687	
589											
590	Maintenance of General Plant	F108	821,345	387,238	114,648	163,958	59,801	52,253	37,467	5,979	
591											
592	TOTAL ADMINISTRATIVE & GEN EXPENSE		3,241,584	1,758,580	468,217	547,689	180,647	71,647	172,691	42,113	
593											
594	TOTAL O & M EXPENSE		16,961,665	9,419,782	2,384,068	2,674,272	889,209	314,103	947,459	332,771	
595											
596											

Distribution - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
597		F10									
598	Steam Depreciation	F10	4,485	2,392	563	871	320		321	19	
599	JBG	F10	38,704	19,286	4,535	7,019	2,577	2,546	2,588	152	
600	Total 403SP	F10	1,013,187	512,226	120,454	186,423	68,455	52,845	68,742	4,041	
601	Nuclear Depreciation	F10	3,556,044	1,967,330	472,359	635,150	233,229		234,206	13,769	
602	Hydro Depreciation	F10	1,658,554	923,712	222,600	291,440	107,017		107,466	6,318	
603	Other Production Depreciation	F10	657,105	405,355	102,881	84,699	31,102		31,232	1,836	
604	CAGW	F10	594,800	343,255	84,301	95,154	34,941		35,087	2,063	
605	Total 403OP	F10	2,647,283	1,469,738	409,972	467,037	122,022		170,564	7,950	
606	Transmission Depreciation	F106	1,143,806	800,291	236,598	102,489	4,428				
607	Distribution Depreciation	F10	528,900	345,321	89,210	47,711	6,954	2,887	36,818	19,396	
608	Land Rights	F118	19,396								
609	Structures	F119									
610	Station Equip	F120	119,742							119,742	
611	Poles & Towers	F121	11,982,006	6,786,907	1,743,472	1,917,993	611,045	58,279	687,024	175,287	
612	OH Conductors	F122									
613	UG Conduit	F123									
614	UG Conductor	F124									
615	Line Transformer	F125									
616	Services	F126									
617	Meters	F127									
618	Inst Cust Premises	F128									
619	Leased Property	F129									
620	Street Lighting	F130									
621	Total Distribution Expense		11,982,006	6,786,907	1,743,472	1,917,993	611,045	58,279	687,024	175,287	
622											
623	General Depreciation										
624	Situs	F107D	1,012,801	574,823	148,708	160,993	50,371	6,994	56,518	14,394	
625	System Generation	F105D									
626	System Overheads	F102D	338,615	192,183	49,718	53,826	16,841	2,338	18,896	4,812	
627	Customer - System	F42									
628	Energy	F10									
629	Total General Expense		1,351,415	767,006	198,426	214,819	67,212	9,333	75,414	19,207	
630											
631	General Vehicles	F105D									
632	Mining Depreciation	F10									
633	Experimental Plant Depreciation	F10									
634	Total DEPRECIATION EXPENSE		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493	
635											
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656											
657	Amort of LT Plant - Cap. Lease Gen										
658	Division	F10	59,063	24,151	8,020	13,440	5,175	5,737	2,363	177	
659	System Overheads	F102D	21,055	11,950	3,091	3,347	1,047	145	1,175	299	
660	Customer - System	F42									
661	Total Amort. Cap. Lease General		80,118	36,101	11,111	16,787	6,222	5,883	3,538	476	
662	Amort of LT Plant - Cap. Lease Steam	F10									
663											
664	Amort of LT Plant - Intangible Plant										
665	Situs	F107D	277	157	41	44	14	2	15	4	
666	System Generation	F105D									
667	System Overheads	F102D	297,493	168,844	43,680	47,289	14,796	2,054	16,601	4,228	
668	Customer - System	F42									
669	Energy	F10									
670	Total Amort. Intangible Plant		297,770	169,002	43,721	47,333	14,809	2,056	16,617	4,232	
671											
672											
673											

		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
DESCRIPTION		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 45,51-54,57	
674 Distribution - Total - Unbundled			0	0	0	0	0	0	0	0	
675											
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694			377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708	
695											
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698											
699											
700											
701			1,953,657	1,112,494	288,161	309,646	96,050	16,102	106,658	24,546	
702			3,314,172	1,887,229	488,835	525,281	162,939	27,315	180,935	41,639	
703			5,267,829	2,995,722	776,996	834,927	258,989	43,416	287,593	66,185	
704											
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716											
717											
718			10,486,244	5,971,306	1,546,703	1,662,023	515,548	86,426	572,489	131,750	
719											
720											
721											
722			(8,814,997)	(5,019,628)	(1,300,197)	(1,397,138)	(433,382)	(72,652)	(481,248)	(110,752)	
723											
724			1,671,247	951,678	246,506	264,885	82,166	13,774	91,241	20,998	
725											
726											
727											
728											
729											
730											
731											
732											
733											
734			(380,896)	(216,898)	(56,182)	(60,370)	(18,726)	(3,139)	(20,795)	(4,786)	
735											
736											
737			37,245,292	20,921,080	5,350,038	5,913,862	1,912,164	445,078	2,088,656	614,413	
738											
739											

TAX OTHER THAN INCOME

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DEFERRED INCOME TAXES

INCOME TAXES

Distribution - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
740		F10										
741		F10										
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

A		B		OTHER PRODUCTION PLANT									
Distribution - Total - Unbundled				C	D	E	F	G	H	I	J	K	
818	819	FERC	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
820	821	ACCT	Land and Land Rights	Factor	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting	
822	823	340	SG	F10	Normalized	Schedule 16	Schedule 24	Schedule 35	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15,51-54,57	
824	826		Total 340										
827	828	341	Structures and Improvements										
829	829		SG	F10									
831	831		Total 341										
832	832	342	Fuel Holders, Producers & Access	F10									
833	833		SG										
834	834		Total 342										
836	837	343	Prime Movers	F10									
838	838		Total 343										
840	840												
841	841	344	Generators	F10									
842	842		SG										
843	843		Total 344										
845	845												
846	846	345	Accessory Electric Plant	F10									
847	847		SG										
848	848		Total 345										
850	850												
851	851	346	Misc. Power Plant Equipment	F10									
852	852												
854	854	OP	Unclassified Other Prod - Acct 300	F10									
855	855												
856	856		Total Other Production Plant										
857	857												
858	858	Experimental Plant		F10									
859	859	Experimental Plant											
860	860	TOTAL PRODUCTION PLANT											
861	861												
862	862												
863	863	350	Land and Land Rights	F10									
864	864		Demand	A									
865	865		Direct Assigned										
866	866												
867	867												
868	868	352	Structures and Improvements	F10									
869	869		Demand	A									
870	870		Direct Assigned										
871	871												
872	872	353	Station Equipment	F10									
873	873		Demand	A									
874	874		Direct Assigned										
875	875												
876	876	354	Towers and Fixtures	F10									
877	877		Demand	A									
878	878		Direct Assigned										
879	879												
880	880	355	Poles and Fixtures	F10									
881	881		Demand	A									
882	882		Direct Assigned										
883	883												
884	884	356	Overhead Conductors	F10									
885	885		Demand	A									
886	886		Direct Assigned										
887	887												
888	888	357	Underground Conduit	F10									
889	889		Demand	A									
890	890		Direct Assigned										
891	891												
892	892	358	Underground Conductors	F10									
893	893		Demand	A									
894	894		Direct Assigned										
895	895												
896	896	359	Roads and Trails	F10									
897	897		Demand	A									
898	898		Direct Assigned										
899	899												
900	900												
901	901	TP	Unclassified Trans Plant - Acct 300	F10									
902	902	TS0	Unclassified Trans Sub - Acct 300	F10									
903	903												
904	904		TOTAL TRANSMISSION PLANT										

A		B										C										DISTRIBUTION PLANT										K
Distribution - Total - Unbundled																																
FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K																							
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57																							
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GENERAL PLANT

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
973	Distribution - Total - Unbundled									
974										
975										
976										
977										
978	Land and Land Rights									
979	Situs	F107D	862,858	489,721	126,682	137,158	42,914	5,959	48,150	12,263
980	System Generation	F105D	-	-	-	-	-	-	-	-
981	System Overheads	F102D	126,825	71,980	18,621	20,160	6,308	876	7,077	1,802
982	Customer - System	F42	989,683	561,702	145,313	157,318	49,222	6,835	55,228	14,066
984	Total Land & Land Rights									
985			13,008,728	7,383,200	1,910,047	2,067,846	646,984	89,836	725,932	184,882
986	Structures and Improvements									
987	Situs	F107D	10,710,248	6,078,680	1,572,566	1,702,484	532,670	73,963	597,669	152,216
988	System Generation	F105D	-	-	-	-	-	-	-	-
989	System Overheads	F102D	2,298,480	1,304,520	337,482	365,363	114,314	15,873	128,263	32,666
990	Customer - System	F42	-	-	-	-	-	-	-	-
991	Total Structures and Improvements									
992			13,008,728	7,383,200	1,910,047	2,067,846	646,984	89,836	725,932	184,882
993	Office Furniture & Equipment									
994	Situs	F107D	1,154,036	654,982	169,445	183,444	57,396	7,970	64,399	16,401
995	System Generation	F105D	-	-	-	-	-	-	-	-
996	System Overheads	F102D	1,343,855	762,715	197,316	213,617	66,836	9,280	74,992	19,099
997	Customer - System	F42	-	-	-	-	-	-	-	-
998	Energy	F10	2,497,891	1,417,696	366,761	397,061	124,232	17,250	139,391	35,500
1001	Total Office Furniture & Equipment									
1002			3,934,541	2,233,078	577,701	625,428	195,683	27,171	219,561	55,918
1003	Transportation Equipment									
1004	Situs	F107D	185,547	105,309	27,244	29,494	9,228	1,281	10,354	2,637
1005	System Generation	F105D	-	-	-	-	-	-	-	-
1006	System Overheads	F102D	-	-	-	-	-	-	-	-
1007	Customer - System	F42	-	-	-	-	-	-	-	-
1008	Energy	F10	4,120,089	2,338,387	604,945	654,923	204,911	28,453	229,915	58,555
1011	Total Transportation Equipment									
1012			4,120,089	2,338,387	604,945	654,923	204,911	28,453	229,915	58,555
1013	Stores Equipment									
1014	Situs	F107D	405,932	230,390	59,602	64,526	20,189	2,803	22,652	5,769
1015	System Generation	F105D	-	-	-	-	-	-	-	-
1016	System Overheads	F102D	8,562	4,860	1,257	1,361	426	59	478	122
1018	Total Stores Equipment									
1019			414,495	235,250	60,859	65,887	20,615	2,862	23,130	5,891
1020	Tools, Shop & Garage Equipment									
1021	Situs	F107D	2,034,486	1,154,687	298,720	323,399	101,184	14,050	113,531	28,914
1022	System Generation	F105D	-	-	-	-	-	-	-	-
1023	System Overheads	F102D	90,799	51,534	13,332	14,433	4,516	627	5,067	1,290
1024	Energy	F10	-	-	-	-	-	-	-	-
1027	Total Tools, Shop & Garage Equipment									
1028			2,125,284	1,206,221	312,051	337,832	105,700	14,677	118,598	30,205
1029	Laboratory Equipment									
1030	Situs	F107D	1,564,716	888,066	229,744	248,725	77,821	10,806	87,317	22,238
1031	System Generation	F105D	-	-	-	-	-	-	-	-
1032	System Overheads	F102D	118,899	67,482	17,458	18,900	5,913	821	6,635	1,690
1033	Energy	F10	-	-	-	-	-	-	-	-
1036	Total Laboratory Equipment									
1037			1,683,615	955,548	247,202	267,625	83,734	11,627	93,952	23,928
1038	Power Operated Equipment									
1039	Situs	F107D	5,157,993	2,927,457	757,338	819,906	256,531	35,620	287,834	73,306
1040	System Generation	F105D	-	-	-	-	-	-	-	-
1041	System Overheads	F102D	33,697	19,125	4,948	5,356	1,676	233	1,880	479
1042	Energy	F10	-	-	-	-	-	-	-	-
1045	Total Power Operated Equipment									
1046			5,191,690	2,946,582	762,286	825,263	258,207	35,853	289,714	73,785
1047	Communication Equipment									
1048	Situs	F107D	3,553,105	2,016,591	521,696	564,796	176,712	24,537	198,276	50,497
1049	System Generation	F105D	2,473,073	1,403,611	363,117	393,116	122,997	17,079	138,006	35,148
1050	System Overheads	F102D	1,557,657	884,060	228,708	247,603	77,470	10,757	86,923	22,138
1051	Customer - System	F42	100,950	80,277	13,114	832	315	6	4,194	2,213
1052	Energy	F10	-	-	-	-	-	-	-	-
1055	Total Communication Equipment									
1056			7,684,785	4,384,539	1,126,634	1,206,346	377,494	52,378	427,398	109,995

1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119	A FERC ACCT 398 399 399L 1011390 1011392 GP 399G TOTAL GENERAL PLANT 301 302 303 IP TOTAL INTANGIBLE PLANT TOTAL ELECTRIC PLANT IN SERVICE	B DESCRIPTION Misc. Equipment Situs System Generation System Overheads Customer - System Energy Total Misc. Equipment Coal Mine WIDCO Capital Lease Remove Capital Lease General Capital Lease Remove Capital Lease General Vehicles Capital Lease Remove Capital Lease Unclassified Gen Plant - Acct 300 Unclassified Gen Veh - Acct 300 Organization Situs System Generation System Overheads Total Organization Franchise & Consent Situs System Generation Total Franchise & Consent Miscellaneous Intangible Plant Situs System Generation System Overheads Customer - System Energy Total Miscellaneous Intangible Plant Unclass Intangible Plant - Acct 300 TOTAL INTANGIBLE PLANT TOTAL ELECTRIC PLANT IN SERVICE	C COS Factor F107D F105D F42 F10 F10 F10 F10 F10 F10 F102D F102D F107D F105D F102D F107D F105D F107D F105D F107D F105D F42 F10 F102D	D Washington Jurisdiction Normalized 94,245 76,513 170,758 291,182 (291,182) (6,177) 37,880,839	E Residential Schedule 16 53,490 43,426 96,915 119,065 (119,065) (3,506) 21,522,533	F Small General Service Schedule 24 13,838 11,234 25,072 39,537 (39,537) (907) 5,560,264	G Large General Service <1,000 kW Schedule 36 14,981 12,162 27,143 66,258 (66,258) (982) 6,006,262	H Large General Service >1,000 kW Schedule 48I 4,687 3,805 8,493 25,513 (25,513) (307) 1,879,284	I Large General Dedicated Facilities Schedule 48I 661 528 1,179 28,285 (28,285) (43) 260,906	J Agricultural Pumping Schedule 40 5,259 4,270 9,529 11,650 (11,650) (345) 2,112,443	K Street & Area Lighting Sch. 15.51-54.57 1,339 1,087 2,427 873 (873) (88) 539,146
INTANGIBLE PLANT											
TOTAL ELECTRIC PLANT IN SERVICE											

Distribution - Total - Unbundled		RATE BASE ADDITIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1120	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1121	Production	F10	-	-	-	-	-	-	-	-	
1122	Transmission	F10	-	-	-	-	-	-	-	-	
1123	Distribution	F20	-	-	-	-	-	-	-	-	
1124	General	F102	-	-	-	-	-	-	-	-	
1125	Mining	F10	-	-	-	-	-	-	-	-	
1126	Total Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1127	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1128	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1129	Weatherization	F10	-	-	-	-	-	-	-	-	
1130	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1131	JBE	F10	-	-	-	-	-	-	-	-	
1132	Total Fuel Stock	F10	-	-	-	-	-	-	-	-	
1133	152 Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1134	114	F10	-	-	-	-	-	-	-	-	
1135	120	F10	-	-	-	-	-	-	-	-	
1136	124	F10	-	-	-	-	-	-	-	-	
1137	151	F10	-	-	-	-	-	-	-	-	
1138	140	F10	-	-	-	-	-	-	-	-	
1139	141	F10	-	-	-	-	-	-	-	-	
1140	144	F10	-	-	-	-	-	-	-	-	
1141	144	F10	-	-	-	-	-	-	-	-	
1142	146	F10	-	-	-	-	-	-	-	-	
1143	147	F10	-	-	-	-	-	-	-	-	
1144	148	F10	-	-	-	-	-	-	-	-	
1145	25317	F10	-	-	-	-	-	-	-	-	
1146	25319	F10	-	-	-	-	-	-	-	-	
1147	154	F102D	1,166,914	662,290	171,336	185,491	58,036	8,058	65,118	16,584	
1148	154	F10	306,797	125,451	41,657	69,812	26,881	29,802	12,275	920	
1149	156	F10	1,473,711	787,741	212,993	255,302	84,917	37,860	77,393	17,505	
1150	157	F102D	-	-	-	-	-	-	-	-	
1151	163	F102D	-	-	-	-	-	-	-	-	
1152	25318	F102D	-	-	-	-	-	-	-	-	
1153	165	F102D	-	-	-	-	-	-	-	-	
1154	165	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1155	165	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1156	165	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1157	182M	F102D	46,382	26,325	6,810	7,373	2,307	320	2,588	659	
1158	166	F102D	46,382	26,325	6,810	7,373	2,307	320	2,588	659	
1159	166	F102D	31,538	17,899	4,631	5,013	1,569	218	1,760	448	
1160	166	F102D	1,111,299	617,168	156,200	175,214	58,259	20,580	62,076	21,803	
1161	166	F137D	-	-	-	-	-	-	-	-	
1162	166	F137D	-	-	-	-	-	-	-	-	
1163	166	F10	-	-	-	-	-	-	-	-	
1164	166	F10	-	-	-	-	-	-	-	-	
1165	166	F10	-	-	-	-	-	-	-	-	
1166	166	F10	-	-	-	-	-	-	-	-	
1167	166	F10	-	-	-	-	-	-	-	-	
1168	166	F10	-	-	-	-	-	-	-	-	
1169	166	F10	-	-	-	-	-	-	-	-	
1170	166	F10	-	-	-	-	-	-	-	-	
1171	166	F10	-	-	-	-	-	-	-	-	
1172	166	F10	-	-	-	-	-	-	-	-	
1173	166	F10	-	-	-	-	-	-	-	-	
1174	166	F10	-	-	-	-	-	-	-	-	
1175	166	F10	-	-	-	-	-	-	-	-	
1176	166	F10	-	-	-	-	-	-	-	-	
1177	166	F10	-	-	-	-	-	-	-	-	
1178	166	F10	-	-	-	-	-	-	-	-	
1179	166	F10	-	-	-	-	-	-	-	-	
1180	166	F10	-	-	-	-	-	-	-	-	
1181	166	F10	-	-	-	-	-	-	-	-	
1182	166	F10	-	-	-	-	-	-	-	-	
1183	166	F10	-	-	-	-	-	-	-	-	
1184	166	F10	-	-	-	-	-	-	-	-	
TOTAL RATE BASE ADDITIONS			2,662,930	1,449,133	380,634	442,902	147,052	58,978	143,817	40,415	

		RATE BASE DEDUCTIONS										
A	B	C	D	E	F	G	H	I	J	K		
ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
1185	Distribution - Total - Unbundled											
1186												
1187												
1188	FERC											
1189	ACCT											
1190												
1191												
1192	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	
1193		F51	-	-	-	-	-	-	-	-	-	
1194			-	-	-	-	-	-	-	-	-	
1195			-	-	-	-	-	-	-	-	-	
1196	Accum Prov for Property Insurance	F102D	-	-	-	-	-	-	-	-	-	
1197												
1198	Accum Prov for Injuries & Damages	F102D	(194,333)	(28,534)	(30,891)	(9,665)	(1,342)	(10,844)	(2,762)			
1199												
1200	Accum Prov for Pension & Benefits	F102D	(489,481)	(71,870)	(77,807)	(24,344)	(3,380)	(27,315)	(6,957)			
1201												
1202	254 Reg Liabilities - Insurance Provision	F102D	(4,643)	(682)	(738)	(231)	(32)	(259)	(66)			
1203												
1204	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-		
1205												
1206	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-		
1207												
1208												
1209	Customer Advances for Const	F50	(253,553)	(77,944)	-	-	-	(50,538)	-	-		
1210												
1211	SO2 Emissions	F10	-	-	-	-	-	-	-	-		
1212												
1213	Other Deferred Credits	F10	-	-	-	-	-	-	-	-		
1214												
1215	Accum Deferred Income Taxes	F104D	46,748	6,909	7,396	2,291	374	2,561	584			
1216	Customer - System	F138D	1,027,967	143,544	159,333	53,069	18,166	58,049	21,777			
1217	Total Accum Deferred Income Taxes	F42	1,074,715	150,453	166,728	55,360	18,540	60,610	22,361			
1218												
1219	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-		
1220												
1221	Accum Deferred Income Taxes	F104D	(42,267,034)	(6,246,686)	(6,686,732)	(2,071,620)	(338,340)	(2,315,584)	(527,775)			
1222												
1223	Labor	F138D	(259,302)	(36,208)	(40,191)	(13,391)	(4,582)	(14,643)	(5,493)			
1224												
1225	Total Accum Deferred Income Taxes	F42	(42,526,336)	(6,282,894)	(6,726,924)	(2,085,011)	(342,922)	(2,330,226)	(533,268)			
1226												
1227	Accum Deferred Income Taxes	F104D	(1,365,812)	(201,855)	(216,074)	(66,942)	(10,933)	(74,826)	(17,054)			
1228	Labor	F138D	(35,190)	(4,914)	(5,454)	(1,817)	(622)	(1,987)	(746)			
1229	Customer - System	F42	(1,401,002)	(206,769)	(221,529)	(68,759)	(11,555)	(76,813)	(17,800)			
1230	Total Accum Deferred Income Taxes	F42	(281,239)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)			
1231	Accum Investment Tax Credit	F104D	(44,085,872)	(6,561,281)	(6,937,234)	(2,146,906)	(343,023)	(2,451,341)	(542,123)			
1232	TOTAL RATE BASE DEDUCTIONS											
1233												
1234												
1235												
1236												
1237												
1238	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-		
1239	JBG	F10	-	-	-	-	-	-	-	-		
1240	Total Steam Prod Accumulated Depr											
1241												
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-		
1243												
1244	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-		
1245												
1246	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-		
1248	Total Other Production - Accum Depr											
1249												
1250	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-		
1251												
1252												
1253												
1254	TOTAL PRODUCTION PLANT DEPRECIATION											
1255												
1256												
1257												
1258	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-		
1259												
1260												
1261												
1262												
1263												
1264	Land and Land Rights	F118	(131,854)	(70,328)	(16,538)	(9,399)	-	(9,438)	(555)			
1265												
1266	Structures and Improvements	F119	(577,510)	(287,765)	(67,670)	(38,458)	(37,996)	(38,619)	(2,270)			
1267												
1268	Station Equipment	F120	(14,085,192)	(7,120,901)	(1,674,529)	(951,652)	(734,649)	(955,643)	(56,183)			
1269												

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

ion - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
1270											
1271											
1272											
1273											
1274	FERC										
1275	ACCT										
1276											
1277	108364		(43,562,721)	(24,100,450)	(5,786,549)	(7,780,804)	(2,857,134)	-	(2,868,106)	(168,679)	
1278											
1279	108365		(26,390,382)	(14,687,821)	(3,541,945)	(4,637,294)	(1,702,828)	-	(1,709,963)	(100,531)	
1280											
1281	108366		(9,353,738)	(5,770,141)	(1,464,486)	(1,205,668)	(442,725)	-	(444,580)	(26,137)	
1282											
1283	108367		(7,948,457)	(4,587,001)	(1,126,531)	(1,271,561)	(466,921)	-	(468,877)	(27,566)	
1284											
1285	108368		(39,721,189)	(22,052,701)	(6,151,435)	(7,007,666)	(1,830,877)	-	(2,559,228)	(119,283)	
1286											
1287	108369		(15,489,503)	(10,837,597)	(3,204,021)	(1,387,919)	(59,966)	-	-	-	
1288											
1289	108370		(7,764,737)	(5,069,622)	(1,309,689)	(700,434)	(102,068)	(42,389)	(540,516)	-	
1290											
1291	108371		(274,565)	-	-	-	-	-	-	(274,565)	
1292											
1293	108372		-	-	-	-	-	-	-	-	
1294											
1295	108373		(2,029,733)	-	-	-	-	-	-	(2,029,733)	
1296											
1297	108D00		-	-	-	-	-	-	-	-	
1298											
1299	108DS		-	-	-	-	-	-	-	-	
1300											
1301	108DP		22,267	12,638	3,269	3,540	1,107	154	1,243	316	
1302											
1303											
1304	TOTAL DISTRIBUTION PLANT DEPR	(167,307,314)	(94,581,689)	(24,340,124)	(26,709,766)	(8,450,942)	(814,880)	(9,594,727)	(2,805,186)		
1305											
1306											
1307	108GP										
1308	General Plant Accumulated Depr										
1309	Situs	(12,093,851)	(6,863,955)	(1,775,717)	(1,922,419)	(601,483)	(83,518)	(674,879)	(171,880)		
1310	System Generation	-	-	-	-	-	-	-	-	-	
1311	System Overheads	(1,788,863)	(1,015,283)	(262,655)	(284,355)	(88,968)	(12,354)	(99,825)	(25,424)		
1312	Customer - System	-	-	-	-	-	-	-	-	-	
1313	Energy	-	-	-	-	-	-	-	-	-	
1314	Total General Plant Accumulated Depr	(13,882,715)	(7,879,237)	(2,038,373)	(2,206,774)	(690,452)	(95,871)	(774,704)	(197,303)		
1315											
1316											
1317	108MP										
1318	Mining Plant Accumulated Depr.	-	-	-	-	-	-	-	-	-	
1319											
1320	1081390										
1321	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	
1322	Remove Capital Lease	-	-	-	-	-	-	-	-	-	
1323											
1324	1081399										
1325	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	
1326	Remove Capital Lease	-	-	-	-	-	-	-	-	-	
1327											
1328	TOTAL GENERAL PLANT ACCUM DEPR	(13,882,715)	(7,879,237)	(2,038,373)	(2,206,774)	(690,452)	(95,871)	(774,704)	(197,303)		
1329											
1330											
1331											
1332	TOTAL ACCUM DEPR - PLANT IN SERVICE	(181,190,028)	(102,460,926)	(26,378,497)	(28,916,539)	(9,151,394)	(910,751)	(10,369,431)	(3,002,489)		
1333											
1334											
1335	111SP										
1336	Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-	
1337											
1338	111GP										
1339	Accum Prov for Amort-General	(1,085,842)	(511,940)	(151,569)	(216,757)	(79,059)	(69,080)	(49,533)	(7,905)		
1340	Division	(216,361)	(102,007)	(30,201)	(43,190)	(15,753)	(13,765)	(9,870)	(1,575)		
1341	System Overheads	(1,302,203)	(613,947)	(181,770)	(259,948)	(94,812)	(82,844)	(59,403)	(9,480)		
1342	Total Accum Prov for Amort-General	-	-	-	-	-	-	-	-	-	
1343											
1344	111HP										
1345	Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	-	
1346											
1347	111IP										
1348	Accum Prov for Amort-Intangible	(732)	(416)	(108)	(116)	(36)	(5)	(41)	(10)		
1349	Situs	-	-	-	-	-	-	-	-	-	
1350	System Generation	-	-	-	-	-	-	-	-	-	
1351	System Overheads	(5,584,639)	(3,169,603)	(819,982)	(887,725)	(277,750)	(38,566)	(311,642)	(78,370)		
1352	Customer - System	-	-	-	-	-	-	-	-	-	
1353	Energy	-	-	-	-	-	-	-	-	-	
1354	Total Accum Prov for Amort-Intangible	(5,585,371)	(3,170,019)	(820,090)	(887,842)	(277,786)	(38,572)	(311,683)	(79,380)		
1355											
1356	111390										
1357	Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	-	
1358	Situs	-	-	-	-	-	-	-	-	-	
1359	System Generation	0	0	0	0	0	0	0	0	0	
1360	System Overheads	47,238	26,810	6,936	7,509	2,349	326	2,636	671		
1361	Remove Capital Lease Amtr	(47,238)	(26,810)	(6,936)	(7,509)	(2,349)	(326)	(2,636)	(671)		
1362	TOTAL ACCUM PROV FOR AMORTIZATION	(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,086)	(88,860)		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		9,662,295	7,828,655	1,171,504	183,772	58,283	32,295	253,470	134,315
15	Operating Expenses									
16	Operation & Maintenance Expenses		8,807,163	7,279,522	1,033,036	123,638	36,344	15,712	209,222	109,689
17	Depreciation Expense		124,782	99,229	16,210	1,029	389	7	5,184	2,735
18	Amortization Expense		372,428	296,161	48,380	3,071	1,161	21	15,472	8,163
19	Taxes Other Than Income		133,109	56,492	25,058	21,570	9,334	7,934	9,077	3,696
20	Income Taxes - Federal		(162,839)	(69,110)	(30,655)	(26,388)	(11,476)	(9,706)	(11,105)	(4,399)
21	Income Taxes - State									
22	Income Taxes Deferred		211,592	89,801	39,833	34,288	14,912	12,612	14,429	5,716
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		34,005	32,073	505	740	265	265	156	-
25										
26										
27	Total Operating Expenses		9,520,240	7,784,169	1,132,367	157,948	50,976	26,846	242,436	125,499
28	Operating Revenue For Return		142,055	44,486	39,137	25,824	7,307	5,450	11,034	8,816
29										
30										
31										
32										
33	Rate Base :									
34	Electric Plant In Service		10,087,049	7,957,318	1,314,289	124,267	44,758	5,590	422,121	218,707
35	Plant Held For Future Use									
36	Electric Plant Acquisition Adj									
37	Nuclear Fuel									
38	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Fuel Stock									
40	Materials & Supplies									
41	Misc Deferred Debits		2,614,886	1,198,959	364,085	538,933	198,136	180,227	117,536	17,011
42	Cash Working Capital		446,452	369,013	52,367	6,267	1,842	796	10,606	5,560
43	Weatherization Loans									
44	Miscellaneous Rate Base									
45	Total Rate Base Additions		13,148,388	9,525,290	1,730,740	669,467	244,736	186,613	550,263	241,278
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)
49	Accum Provision For Amortization		(6,335,590)	(4,984,766)	(824,618)	(83,804)	(31,244)	(10,842)	(263,867)	(136,448)
50	Accum Deferred Income Taxes		(371,351)	(281,019)	(53,131)	(4,688)	(1,566)	2,253	(22,012)	(11,198)
51	Unamortized ITC									
52	Customer Advance For Construction		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
53	Customer Service Deposits		(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	(2,558)
54	Misc Rate Base Deductions									
55										
56	Total Rate Base Deductions		(10,162,178)	(8,257,921)	(1,168,580)	(185,552)	(34,280)	(8,616)	(346,620)	(160,610)
57	Total Rate Base		2,986,210	1,267,369	562,161	483,915	210,456	177,998	203,643	80,668
58										
59										
60	Return On Rate Base		4.76%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%
61										
62	Return On Equity		3.72%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%
63										
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A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57
71	Total Rate Base		2,986,210	1,267,369	562,161	483,915	210,456	177,998	203,643	80,668
72	Return On Ratebase (\$\$)	4.46%	133,224	56,541	25,080	21,589	9,389	7,941	9,085	3,599
73	Operating & Maintenance Expense		8,807,163	7,279,522	1,033,036	123,638	36,344	15,712	209,222	109,689
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		124,782	99,229	16,210	1,029	389	7	5,184	2,735
76	Amortization Expense		372,428	296,161	48,380	3,071	1,161	21	15,472	8,163
77	Taxes Other Than Income		133,109	56,492	25,058	21,570	9,381	7,934	9,077	3,596
78	Federal Income Taxes		(162,839)	(69,110)	(30,655)	(26,388)	(11,476)	(9,706)	(11,105)	(4,399)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		211,592	89,801	39,833	34,288	14,912	12,612	14,429	5,716
83	Investment Tax Credit									
84	Misc Revenue & Expenses		34,005	32,073	505	740	265	265	156	-
85	Revenue Credits		(794,699)	(579,828)	(156,321)	(11,561)	(1,047)	(28)	(38,458)	(7,456)
86	Total Revenue Requirements		8,858,765	7,260,881	1,001,125	167,976	59,318	34,759	213,063	121,642
87	Operating Revenues		8,867,595	7,248,826	1,015,183	172,211	57,236	32,267	215,012	126,860
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(8,831)	12,055	(14,058)	(4,235)	2,082	2,491	(1,949)	(5,217)
89	Existing Revenues		8,867,595	7,248,826	1,015,183	172,211	57,236	32,267	215,012	126,860
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.10%	0.17%	-1.38%	-2.46%	3.64%	7.72%	-0.91%	-4.11%
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Retail - Total - Unbundled		STEAM POWER GENERATION									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
500	Operation Suprwn & Engineering	F10		Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57	
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NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10								
518	Nuclear Fuel Expense	F10								
519	Coolants and Water	F10								
520	Steam Expenses	F10								
523	Electric Expenses	F10								
524	Misc. Nuclear Expenses	F10								
528	Maint Supervision & Eng	F10								
529	Maintenance of Structures	F10								
530	Maintenance of Reactor Plant	F10								
531	Maintenance of Electric Plant	F10								
532	Maintenance of Misc Nuclear	F10								
297	Total Nuclear Power Generation	F10								

301 302 303 304 305 306 307 308 309 310 311 312 314 315 316 318 319 320 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376	Retail - Total - Unbundled	A FERC ACCT	B DESCRIPTION	C COS Factor F10	HYDRAULIC POWER GENERATION								
					D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48 I	I Large General Dedicated Facilities Schedule 48 J	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57	
535	Operation Super & Engineering												
536	Water For Power												
537	Hydraulic Expenses												
538	Electric Expenses												
539	Misc. Hydro Expenses												
540	Rents (Hydro Generation)												
541	Maint Supervision & Engineering												
542	Maintenance of Structures												
543	Maint of Dams & Waterways												
544	Maintenance of Electric Plant												
545	Maint of Misc. Hydro Plant												
	Total Hydraulic Power Generation												
OTHER POWER GENERATION													
546	Operation Super & Engineering												
547	Fuel SE												
547NPC	Fuel CAEW												
548	Generation Expense												
549	Miscellaneous Other												
550	Maint Supervision & Engineering												
552	Maintenance of Structures												
553	Maint of Generation & Elect Plant												
554	Maintenance of Misc. Other												
	Total Other Power Generation												

Retail - Total - Unbundled		OTHER POWER SUPPLY									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48J	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51,54,57	
555	Purchased Power Demand Energy Total 555	F10 F10 F10	-	-	-	-	-	-	-	-	
555NPC	Purchased Power Demand Energy SSGP Total 555NPC	F10 F10 F10 F10	-	-	-	-	-	-	-	-	
556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	
557	Other Expenses CAGEEJBG Total 557	F10 F10	(541,789) 541,789	(221,539) 221,539	(73,565) 73,565	(123,284) 123,284	(47,470) 47,470	(52,628) 52,628	(21,677) 21,677	(1,625) 1,625	
Embedded Cost Differentials											
	Company Owned Hyr. DGP	F10	-	-	-	-	-	-	-	-	
	Company Owned Hyr. SG	F10	-	-	-	-	-	-	-	-	
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	
	Existing QF Contract	F10	-	-	-	-	-	-	-	-	
	Existing QF Contract	F10	-	-	-	-	-	-	-	-	
	Existing QF Contract	F10	-	-	-	-	-	-	-	-	
	Total Embedded Cost Differential	F10	-	-	-	-	-	-	-	-	
	Total Other Power Supply		-	-	-	-	-	-	-	-	
TOTAL PRODUCTION EXPENSE											

TRANSMISSION EXPENSE

560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	-	-	-	-	-	-	-	-
565NPC	Transm of Electricity by Others Energy	F10 F30	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE										

Retail - Total - Unbundled		DISTRIBUTION EXPENSE								
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
465										
466										
467										
468										
469										
470										
471										
472	Operation Supervision & Eng	F131								
473										
474	Load Dispatching	F20								
475										
476	Station Expense	F120								
477										
478	Overhead Line Expenses	F132								
479										
480	Underground Line Expense	F133								
481										
482	Street Lighting & Signal Systems	F130								
483										
484	Meter Expenses	F127								
485										
486	Customer Installation Expenses	F20								
487										
488	Misc. Distribution Expenses	F131								
489										
490	Rents	F131								
491										
492	Maint Supervision & Engineering	F131								
493										
494	Maintenance of Structures	F119								
495										
496	Maint of Station Equipment	F120								
497										
498	Maintenance of Overhead Lines	F134								
499										
500	Maint of Underground Lines	F135								
501										
502	Maint of Line Transformers	F125								
503										
504	Maint of Street Lighting & Signals	F130								
505										
506	Maintenance of Meters	F127								
507										
508	Maint of Misc. Distribution Plant	F131								
509										
510	TOTAL DISTRIBUTION EXPENSE									
511										
512										
513										
514										
515										
516	Supervision	F136	205,872	171,104	23,834	2,758	823	321	4,625	2,409
517										
518	Meter Reading Expense	F47	2,217,727	1,759,584	342,483	37,574	6,459	117	71,509	-
519										
520	Customer Receipts & Collections	F48	4,122,200	3,338,681	545,399	34,619	13,088	238	98,154	92,021
521										
522	Uncollectible Accounts	F80	1,525,198	1,438,564	22,663	33,185	11,879	11,889	7,018	-
523										
524	Misc. Customer Accounts Exp	F136	17,179	14,277	1,989	230	69	27	386	201
525										
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		8,088,175	6,722,211	936,368	108,367	32,316	12,592	181,591	94,631
527										

CUSTOMER ACCOUNTS EXPENSE

Retail - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
528	Supervision	F40	20,316	16,051	2,789	165	9	0	822	481	
529	Customer Assistance	F40	205,832	162,614	28,260	1,669	86	2	8,328	4,872	
530	Informational & Instructional Adv	F40	328,666	259,657	45,124	2,666	138	3	13,299	7,779	
531	Misc. Customer Service	F40	10,644	8,409	1,461	86	4	0	431	252	
532	TOTAL CUSTOMER SERVICE EXPENSE		565,457	446,731	77,635	4,586	237	4	22,880	13,384	
533											
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593											
594											
595											
596											
			SALES EXPENSE								
911	Supervision	F40	-	-	-	-	-	-	-	-	
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
TOTAL SALES EXPENSE											
			ADMINISTRATION & GENERAL EXPENSE								
920	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	
921	Customer - System	F42	-	-	-	-	-	-	-	-	
921	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	
921	Office Supplies & expenses	F42	-	-	-	-	-	-	-	-	
921	Customer - System	F42	-	-	-	-	-	-	-	-	
921	Office Supplies & expenses	F42	-	-	-	-	-	-	-	-	
923	Outside Services	F102R	-	-	-	-	-	-	-	-	
923	Customer - System	F42	-	-	-	-	-	-	-	-	
923	Outside Services	F42	-	-	-	-	-	-	-	-	
924	Property Insurance	F102R	-	-	-	-	-	-	-	-	
925	Injuries & Damages	F102R	-	-	-	-	-	-	-	-	
926	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
929	Duplicate Charges	F138R	(37,486)	(31,054)	(4,392)	(489)	(141)	(55)	(886)	(468)	
930	Misc General Expenses	F138R	144,487	119,698	16,930	1,886	544	210	3,416	1,803	
931	Rents	F102R	-	-	-	-	-	-	-	-	
935	Maintenance of General Plant	F108	46,529	21,937	6,495	9,288	3,388	2,960	2,123	339	
TOTAL ADMINISTRATIVE & GEN EXPENSE			153,531	110,581	19,033	10,685	3,790	3,116	4,652	1,674	
TOTAL O & M EXPENSE			8,807,163	7,279,522	1,033,036	123,638	36,344	15,712	209,222	109,689	

Retail - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
597											
598											
599											
600											
601											
602	Steam Depreciation	F10									
603	JBG	F10									
604	Total 403SP										
605											
606											
607	Nuclear Depreciation	F10									
608											
609	Hydro Depreciation	F10									
610											
611	Other Production Depreciation	F10									
612	CAGW	F10									
614	Total 403OP										
615											
616	Transmission Depreciation	F106									
617											
618	Distribution Depreciation										
619	Land Rights										
620	Structures										
621	Station Equip										
622	Poles & Towers										
623	OH Conductors										
624	UG Conduit										
625	UG Conductor										
626	Line Transformer										
627	Services										
628	Meters										
629	Inst Cust Premises										
630	Leased Property										
631	Street Lighting										
632	Total Distribution Expense										
633											
634	General Depreciation										
635	Situs	F107R									
636	System Generation	F105R									
637	System Overheads	F102R									
638	Customer - System	F42	124,782	99,229	16,210	1,029	389	7	5,184	2,735	
639	Energy	F10									
642	Total General Expense		124,782	99,229	16,210	1,029	389	7	5,184	2,735	
643											
644	General Vehicles	F105R									
645											
646	Mining Depreciation	F10									
647											
648	Experimental Plant Depreciation	F10									
649											
650											
651											
652	TOTAL DEPRECIATION EXPENSE		124,782	99,229	16,210	1,029	389	7	5,184	2,735	
653											
654											
655											
656	Amort of LT Plant - Cap. Lease Gen										
657	Division	F10									
658	System Overheads	F102R									
659	Customer - System	F42	17,703	14,077	2,300	146	55	1	735	388	
660	Total Amort. Cap. Lease General		17,703	14,077	2,300	146	55	1	735	388	
661											
662	Amort of LT Plant - Cap Lease Steam	F10									
663											
664	Amort of LT Plant - Intangible Plant										
665	Situs	F107R									
666	System Generation	F105R									
667	System Overheads	F102R									
668	Customer - System	F42	354,725	282,083	46,080	2,925	1,106	20	14,736	7,775	
669	Energy	F10									
672	Total Amort. Intangible Plant		354,725	282,083	46,080	2,925	1,106	20	14,736	7,775	
673											

Retail - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
674			0	0	0	0	0	0	0	0	
675											
676											
677											
678											
679											
680	Amort of LT Plant - Mining Plant	F10									
681											
682											
683	Amort of LT Plant - Other Plant	F30									
684											
685	Amort of Other Electric Plant	F110									
686											
687	Amort of Other Electric Plant	F110									
688											
689	Amort of Plant Acquisition Adj	F10									
690											
691	Amort of Prop Losses, Unrec Plant,	F110									
692											
693											
694	TOTAL AMORTIZATION EXPENSE		372,428	296,161	48,380	3,071	1,161	21	15,472	8,163	
695											
696											
697											
698											
699											
700	Taxes Other Than Income	F101R	49,365	20,951	9,293	8,000	3,479	2,943	3,366	1,334	
701	Customer - System	F101R	83,743	35,541	15,765	13,571	5,902	4,992	5,711	2,262	
702	Total Taxes Other Than Income		133,109	56,492	25,058	21,570	9,381	7,934	9,077	3,596	
703											
704											
705											
706											
707											
708	Deferred I T C - Federal	F101R									
709											
710	Deferred I T C - Idaho	F101R									
711											
712	TOTAL DEFERRED ITC										
713											
714											
715											
716											
717											
718	Deferred Income Tax - Federal-DR	F101R	690,661	293,121	130,018	111,922	48,675	41,168	47,099	18,657	
719											
722	Deferred Income Tax - Federal-CR	F101R	(479,069)	(203,320)	(90,186)	(77,633)	(33,763)	(28,556)	(32,670)	(12,941)	
723											
726	TOTAL DEFERRED INCOME TAXES		211,592	89,801	39,833	34,288	14,912	12,612	14,429	5,716	
727											
728											
729											
730											
731											
732	State Income Taxes	F101R									
733											
734	Federal Income Tax	F101R	(162,839)	(69,110)	(30,655)	(26,388)	(11,476)	(9,706)	(11,105)	(4,399)	
735											
736											
737	TOTAL OPERATING EXPENSES		9,520,240	7,784,169	1,132,367	157,948	50,976	26,846	242,436	125,499	
738											
739											

Retail - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
740		F10	-	-	-	-	-	-	-	-	-	-
741		F10	-	-	-	-	-	-	-	-	-	-
742		F10	-	-	-	-	-	-	-	-	-	-
743		F10	-	-	-	-	-	-	-	-	-	-
744		F10	-	-	-	-	-	-	-	-	-	-
745		F10	-	-	-	-	-	-	-	-	-	-
746		F10	-	-	-	-	-	-	-	-	-	-
747		F10	-	-	-	-	-	-	-	-	-	-
748		F10	-	-	-	-	-	-	-	-	-	-
749		F10	-	-	-	-	-	-	-	-	-	-
750		F10	-	-	-	-	-	-	-	-	-	-
751		F10	-	-	-	-	-	-	-	-	-	-
752		F10	-	-	-	-	-	-	-	-	-	-
753		F10	-	-	-	-	-	-	-	-	-	-
754		F10	-	-	-	-	-	-	-	-	-	-
755		F10	-	-	-	-	-	-	-	-	-	-
756		F10	-	-	-	-	-	-	-	-	-	-
757		F10	-	-	-	-	-	-	-	-	-	-
758		F10	-	-	-	-	-	-	-	-	-	-
759		F10	-	-	-	-	-	-	-	-	-	-
760		F10	-	-	-	-	-	-	-	-	-	-
761		F10	-	-	-	-	-	-	-	-	-	-
762		F10	-	-	-	-	-	-	-	-	-	-
763		F10	-	-	-	-	-	-	-	-	-	-
764		F10	-	-	-	-	-	-	-	-	-	-
765		F10	-	-	-	-	-	-	-	-	-	-
766		F10	-	-	-	-	-	-	-	-	-	-
767		F10	-	-	-	-	-	-	-	-	-	-
768		F10	-	-	-	-	-	-	-	-	-	-
769		F10	-	-	-	-	-	-	-	-	-	-
770		F10	-	-	-	-	-	-	-	-	-	-
771		F10	-	-	-	-	-	-	-	-	-	-
772		F10	-	-	-	-	-	-	-	-	-	-
773		F10	-	-	-	-	-	-	-	-	-	-
774		F10	-	-	-	-	-	-	-	-	-	-
775		F10	-	-	-	-	-	-	-	-	-	-
776		F10	-	-	-	-	-	-	-	-	-	-
777		F10	-	-	-	-	-	-	-	-	-	-
778		F10	-	-	-	-	-	-	-	-	-	-
779		F10	-	-	-	-	-	-	-	-	-	-
780		F10	-	-	-	-	-	-	-	-	-	-
781		F10	-	-	-	-	-	-	-	-	-	-
782		F10	-	-	-	-	-	-	-	-	-	-
783		F10	-	-	-	-	-	-	-	-	-	-
784		F10	-	-	-	-	-	-	-	-	-	-
785		F10	-	-	-	-	-	-	-	-	-	-
786		F10	-	-	-	-	-	-	-	-	-	-
787		F10	-	-	-	-	-	-	-	-	-	-
788		F10	-	-	-	-	-	-	-	-	-	-
789		F10	-	-	-	-	-	-	-	-	-	-
790		F10	-	-	-	-	-	-	-	-	-	-
791		F10	-	-	-	-	-	-	-	-	-	-
792		F10	-	-	-	-	-	-	-	-	-	-
793		F10	-	-	-	-	-	-	-	-	-	-
794		F10	-	-	-	-	-	-	-	-	-	-
795		F10	-	-	-	-	-	-	-	-	-	-
796		F10	-	-	-	-	-	-	-	-	-	-
797		F10	-	-	-	-	-	-	-	-	-	-
798		F10	-	-	-	-	-	-	-	-	-	-
799		F10	-	-	-	-	-	-	-	-	-	-
800		F10	-	-	-	-	-	-	-	-	-	-
801		F10	-	-	-	-	-	-	-	-	-	-
802		F10	-	-	-	-	-	-	-	-	-	-
803		F10	-	-	-	-	-	-	-	-	-	-
804		F10	-	-	-	-	-	-	-	-	-	-
805		F10	-	-	-	-	-	-	-	-	-	-
806		F10	-	-	-	-	-	-	-	-	-	-
807		F10	-	-	-	-	-	-	-	-	-	-
808		F10	-	-	-	-	-	-	-	-	-	-
809		F10	-	-	-	-	-	-	-	-	-	-
810		F10	-	-	-	-	-	-	-	-	-	-
811		F10	-	-	-	-	-	-	-	-	-	-
812		F10	-	-	-	-	-	-	-	-	-	-
813		F10	-	-	-	-	-	-	-	-	-	-
814		F10	-	-	-	-	-	-	-	-	-	-
815		F10	-	-	-	-	-	-	-	-	-	-
816		F10	-	-	-	-	-	-	-	-	-	-
817		F10	-	-	-	-	-	-	-	-	-	-
NUCLEAR PRODUCTION												
HYDRAULIC PRODUCTION PLANT												

818	Retail - Total - Unbundled	A	B	C	D	E	F	OTHER PRODUCTION PLANT					K
								G	H	I	J	K	
819	FERC	ACCT	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
820	340		Land and Land Rights	Factor	Normalized	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting	
821			SG			Schedule 48T	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15.51-54.57	
822			Total 340	F10	-	-	-	-	-	-	-	-	
823			Structures and Improvements	F10	-	-	-	-	-	-	-	-	
824			SG		-	-	-	-	-	-	-	-	
825			Total 341		-	-	-	-	-	-	-	-	
826			Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	
827			SG		-	-	-	-	-	-	-	-	
828			Total 342		-	-	-	-	-	-	-	-	
829			Prime Movers	F10	-	-	-	-	-	-	-	-	
830			SG		-	-	-	-	-	-	-	-	
831			Total 343		-	-	-	-	-	-	-	-	
832			Generators	F10	-	-	-	-	-	-	-	-	
833			SG		-	-	-	-	-	-	-	-	
834			Total 344		-	-	-	-	-	-	-	-	
835			Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	
836			SG		-	-	-	-	-	-	-	-	
837			Total 345		-	-	-	-	-	-	-	-	
838			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
839			SG		-	-	-	-	-	-	-	-	
840			Total 346		-	-	-	-	-	-	-	-	
841			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
842			SG		-	-	-	-	-	-	-	-	
843			Total 347		-	-	-	-	-	-	-	-	
844			Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	
845			SG		-	-	-	-	-	-	-	-	
846			Total 348		-	-	-	-	-	-	-	-	
847			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
848			SG		-	-	-	-	-	-	-	-	
849			Total 349		-	-	-	-	-	-	-	-	
850			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
851			SG		-	-	-	-	-	-	-	-	
852			Total 350		-	-	-	-	-	-	-	-	
853			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
854			SG		-	-	-	-	-	-	-	-	
855			Total 351		-	-	-	-	-	-	-	-	
856			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
857			SG		-	-	-	-	-	-	-	-	
858			Total 352		-	-	-	-	-	-	-	-	
859			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
860			SG		-	-	-	-	-	-	-	-	
861			Total 353		-	-	-	-	-	-	-	-	
862			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
863			SG		-	-	-	-	-	-	-	-	
864			Total 354		-	-	-	-	-	-	-	-	
865			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
866			SG		-	-	-	-	-	-	-	-	
867			Total 355		-	-	-	-	-	-	-	-	
868			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
869			SG		-	-	-	-	-	-	-	-	
870			Total 356		-	-	-	-	-	-	-	-	
871			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
872			SG		-	-	-	-	-	-	-	-	
873			Total 357		-	-	-	-	-	-	-	-	
874			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
875			SG		-	-	-	-	-	-	-	-	
876			Total 358		-	-	-	-	-	-	-	-	
877			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
878			SG		-	-	-	-	-	-	-	-	
879			Total 359		-	-	-	-	-	-	-	-	
880			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
881			SG		-	-	-	-	-	-	-	-	
882			Total 360		-	-	-	-	-	-	-	-	
883			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
884			SG		-	-	-	-	-	-	-	-	
885			Total 361		-	-	-	-	-	-	-	-	
886			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
887			SG		-	-	-	-	-	-	-	-	
888			Total 362		-	-	-	-	-	-	-	-	
889			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
890			SG		-	-	-	-	-	-	-	-	
891			Total 363		-	-	-	-	-	-	-	-	
892			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
893			SG		-	-	-	-	-	-	-	-	
894			Total 364		-	-	-	-	-	-	-	-	
895			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
896			SG		-	-	-	-	-	-	-	-	
897			Total 365		-	-	-	-	-	-	-	-	
898			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
899			SG		-	-	-	-	-	-	-	-	
900			Total 366		-	-	-	-	-	-	-	-	
901			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
902			SG		-	-	-	-	-	-	-	-	
903			Total 367		-	-	-	-	-	-	-	-	
904			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
TRANSMISSION PLANT													
350			Land and Land Rights	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
352			Structures and Improvements	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
353			Station Equipment	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
354			Towers and Fixtures	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
355			Poles and Fixtures	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
356			Overhead Conductors	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
357			Underground Conduit	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
358			Underground Conductors	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
359			Roads and Trails	F10	-	-	-	-	-	-	-	-	
			Demand	A	-	-	-	-	-	-	-	-	
			Direct Assigned		-	-	-	-	-	-	-	-	
TP			Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
TS0			Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	
TOTAL TRANSMISSION PLANT													

905 906 907 908 909 910	Retail - Total - Unbundled A	B	C	D	E	F	G	H	I	J	K
911	360	Land and Land Rights Demand Primary Assigned	F20A A	#	-	-	-	-	-	-	-
912											
913											
914	361	Structures and Improvements Demand Primary Assigned	F20 A	#	-	-	-	-	-	-	-
915											
916											
917											
918	362	Station Equipment Demand Primary Assigned	F20A A	#	-	-	-	-	-	-	-
919											
920											
921											
922											
923	364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
924											
925											
926											
927											
928	365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
929											
930											
931											
932	366	Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
933											
934											
935											
936											
937											
938	367	Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
939											
940											
941											
942											
943	368	Line Transformers Demand Secondary Assigned	F21 A	#	-	-	-	-	-	-	-
944											
945											
946											
947	369	Services Customer Assigned	F70 A	#	-	-	-	-	-	-	-
948											
949											
950											
951	370	Meters Customer Assigned	F60A A	#	-	-	-	-	-	-	-
952											
953											
954											
955	371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
956											
957											
958											
959											
960	372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	# # #	- - -	- - -	- - -	- - -	- - -	- - -	- - -
961											
962											
963											
964											
965											
966	373	Street Lights	A	#	-	-	-	-	-	-	-
967											
968	DP	Unclassified Dist Plant - Acct 300	F22	#	-	-	-	-	-	-	-
969	DS0	Unclassified Dist Sub - Acct 300	F20	#	-	-	-	-	-	-	-
970		TOTAL DISTRIBUTION PLANT									
971											
972											

Retail - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
973	Land and Land Rights											
974	Situs	F107R										
975	System Generation	F105R										
976	System Overheads	F102R										
977	Customer - System	F42	80,048	63,655	10,399	660	250					
978	Total Land & Land Rights		80,048	63,655	10,399	660	250					1,754
979												
980	Structures and Improvements											
981	Situs	F107R										
982	System Generation	F105R										
983	System Overheads	F102R										
984	Customer - System	F42	864,985	687,850	112,365	7,132	2,696					18,959
985	Total Structures and Improvements		864,985	687,850	112,365	7,132	2,696					18,959
986												
987	Office Furniture & Equipment											
988	Situs	F107R										
989	System Generation	F105R										
990	System Overheads	F102R										
991	Customer - System	F42	603,195	479,670	78,358	4,974	1,880					13,221
992	Energy	F10	603,195	479,670	78,358	4,974	1,880					13,221
993	Total Office Furniture & Equipment											
994												
995	Transportation Equipment											
996	Situs	F107R										
997	System Generation	F105R										
998	System Overheads	F102R										
999	Customer - System	F42										
1000	Energy	F10										
1001	Total Transportation Equipment											
1002												
1003	Stores Equipment											
1004	Situs	F107R										
1005	System Generation	F105R										
1006	System Overheads	F102R										
1007	Customer - System	F42										
1008	Energy	F10										
1009	Total Stores Equipment											
1010												
1011	Tools, Shop & Garage Equipment											
1012	Situs	F107R										
1013	System Generation	F105R										
1014	System Overheads	F102R										
1015	Customer - System	F42										
1016	Energy	F10										
1017	Total Tools, Shop & Garage Equipment											
1018												
1019	Laboratory Equipment											
1020	Situs	F107R										
1021	System Generation	F105R										
1022	System Overheads	F102R										
1023	Customer - System	F42										
1024	Energy	F10										
1025	Total Laboratory Equipment											
1026												
1027	Power Operated Equipment											
1028	Situs	F107R										
1029	System Generation	F105R										
1030	System Overheads	F102R										
1031	Customer - System	F42										
1032	Energy	F10										
1033	Total Power Operated Equipment											
1034												
1035	Communication Equipment											
1036	Situs	F107R										
1037	System Generation	F105R										
1038	System Overheads	F102R										
1039	Customer - System	F42										
1040	Energy	F10										
1041	Total Communication Equipment											
1042												
1043	Communication Equipment											
1044	Situs	F107R										
1045	System Generation	F105R										
1046	System Overheads	F102R										
1047	Customer - System	F42										
1048	Energy	F10										
1049	Total Communication Equipment											
1050												
1051	Communication Equipment											
1052	Situs	F107R										
1053	System Generation	F105R										
1054	System Overheads	F102R										
1055	Customer - System	F42										
1056	Energy	F10										

Retail - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1057	Misc. Equipment	F107R	-	-	-	-	-	-	-	-	
1058	Situs	F105R	-	-	-	-	-	-	-	-	
1059	System Generation	F102R	-	-	-	-	-	-	-	-	
1060	System Overheads	F42	14,162	11,262	1,840	117	44	-	588	310	
1061	Customer - System Energy	F10	-	-	-	-	-	-	-	-	
1062	Total Misc. Equipment		14,162	11,262	1,840	117	44	1	588	310	
1063	Coal Mine	F10	-	-	-	-	-	-	-	-	
1064	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	
1065	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1066	General Capital Lease	F10	-	-	-	-	-	-	-	-	
1067	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1068	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	
1069	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1070	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	
1071	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	
1072	TOTAL GENERAL PLANT		1,821,996	1,384,817	240,622	56,116	18,993	5,121	78,772	37,555	
1073	Organization	F107R	-	-	-	-	-	-	-	-	
1074	Situs	F105R	-	-	-	-	-	-	-	-	
1075	System Generation	F102R	-	-	-	-	-	-	-	-	
1076	System Overheads		-	-	-	-	-	-	-	-	
1077	Total Organization		-	-	-	-	-	-	-	-	
1078	Franchise & Consent	F107R	-	-	-	-	-	-	-	-	
1079	Situs	F105R	-	-	-	-	-	-	-	-	
1080	System Generation		-	-	-	-	-	-	-	-	
1081	System Overheads		-	-	-	-	-	-	-	-	
1082	Total Franchise & Consent		-	-	-	-	-	-	-	-	
1083	Miscellaneous Intangible Plant	F107R	-	-	-	-	-	-	-	-	
1084	Situs	F105R	-	-	-	-	-	-	-	-	
1085	System Generation		-	-	-	-	-	-	-	-	
1086	System Overheads		-	-	-	-	-	-	-	-	
1087	Customer - System Energy	F42	8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152	
1088	Total Miscellaneous Intangible Plant	F10	8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152	
1089	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	
1090	TOTAL INTANGIBLE PLANT		8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152	
1091	Organization	F107R	-	-	-	-	-	-	-	-	
1092	Situs	F105R	-	-	-	-	-	-	-	-	
1093	System Generation		-	-	-	-	-	-	-	-	
1094	System Overheads		-	-	-	-	-	-	-	-	
1095	Total Organization		-	-	-	-	-	-	-	-	
1096	Franchise & Consent		-	-	-	-	-	-	-	-	
1097	Situs		-	-	-	-	-	-	-	-	
1098	System Generation		-	-	-	-	-	-	-	-	
1099	System Overheads		-	-	-	-	-	-	-	-	
1100	Total Franchise & Consent		-	-	-	-	-	-	-	-	
1101	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	
1102	Situs		-	-	-	-	-	-	-	-	
1103	System Generation		-	-	-	-	-	-	-	-	
1104	System Overheads		-	-	-	-	-	-	-	-	
1105	Customer - System Energy		-	-	-	-	-	-	-	-	
1106	Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	
1107	Unclass Intangible Plant - Acct 300		-	-	-	-	-	-	-	-	
1108	TOTAL INTANGIBLE PLANT		-	-	-	-	-	-	-	-	
1109	Organization		-	-	-	-	-	-	-	-	
1110	Situs		-	-	-	-	-	-	-	-	
1111	System Generation		-	-	-	-	-	-	-	-	
1112	System Overheads		-	-	-	-	-	-	-	-	
1113	Customer - System Energy		-	-	-	-	-	-	-	-	
1114	Total Organization		-	-	-	-	-	-	-	-	
1115	Franchise & Consent		-	-	-	-	-	-	-	-	
1116	Situs		-	-	-	-	-	-	-	-	
1117	System Generation		-	-	-	-	-	-	-	-	
1118	System Overheads		-	-	-	-	-	-	-	-	
1119	Customer - System Energy		-	-	-	-	-	-	-	-	
	Total Electric Plant in Service		10,087,049	7,957,318	1,314,289	124,267	44,758	5,590	422,121	218,707	

Retail - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 35	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
1185	Customer Service Deposits	(2,980,496)	(2,614,613)	(225,160)	(93,146)	-	-	(41,019)	(2,558)		
1186	Accum Prov for Property Insurance	(2,980,496)	(2,614,613)	(225,160)	(93,146)	-	-	(41,019)	(2,558)		
1187	Accum Prov for Injuries & Damages	-	-	-	-	-	-	-	-		
1188	Accum Prov for Pension & Benefits	-	-	-	-	-	-	-	-		
1189	Reg Liabilities - Insurance Provision	-	-	-	-	-	-	-	-		
1190	Hydro Relicensing Obligations	-	-	-	-	-	-	-	-		
1191	Accum Misc Oper Prov - Trojan	-	-	-	-	-	-	-	-		
1192	Customer Advances for Const	(0)	(0)	(0)	(0)	-	-	(0)	-		
1193	SO2 Emissions	-	-	-	-	-	-	-	-		
1194	Other Deferred Credits	-	-	-	-	-	-	-	-		
1195	Accum Deferred Income Taxes	6,201	4,911	810	69	23	(10)	262	136		
1196	Accum Deferred Income Taxes Labor	452,627	374,971	53,037	5,908	1,703	659	10,700	5,650		
1197	Customer - System	398,515	316,906	51,769	3,286	1,242	23	16,555	8,735		
1198	Total Accum Deferred Income Taxes	857,344	696,788	105,616	9,263	2,968	671	27,517	14,520		
1199	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-		
1200	Accum Deferred Income Taxes	(1,068,013)	(845,823)	(139,502)	(11,913)	(9,922)	1,721	(45,153)	(23,420)		
1201	Customer - System Labor	(114,174)	(94,585)	(13,376)	(1,490)	(430)	(166)	(2,699)	(1,425)		
1202	Total Accum Deferred Income Taxes	(1,182,187)	(940,409)	(152,881)	(13,403)	(4,352)	1,554	(47,852)	(24,845)		
1203	Accum Investment Tax Credit	-	-	-	-	-	-	-	-		
1204	TOTAL RATE BASE DEDUCTIONS	(3,351,846)	(2,895,632)	(282,291)	(97,833)	(1,556)	2,253	(63,031)	(13,756)		
1205	Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-		
1206	JBG	-	-	-	-	-	-	-	-		
1207	Total Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-		
1208	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-		
1209	Hydraulic Prod Accum Depr	-	-	-	-	-	-	-	-		
1210	Other Production - Accum Depr	-	-	-	-	-	-	-	-		
1211	Total Other Production - Accum Depr	-	-	-	-	-	-	-	-		
1212	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-		
1213	TOTAL PRODUCTION PLANT DEPRECIATION	-	-	-	-	-	-	-	-		
1214	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-		
1215	Land and Land Rights	-	-	-	-	-	-	-	-		
1216	Structures and Improvements	-	-	-	-	-	-	-	-		
1217	Station Equipment	-	-	-	-	-	-	-	-		
1218	I - Total - Unbundled	-	-	-	-	-	-	-	-		
1219	ACCUMULATED DEPRECIATION	-	-	-	-	-	-	-	-		
1220	PRODUCTION PLANT	-	-	-	-	-	-	-	-		
1221	TRANSMISSION PLANT	-	-	-	-	-	-	-	-		
1222	DISTRIBUTION PLANT	-	-	-	-	-	-	-	-		
1223	DISTRIBUTION PLANT (cont'd)	-	-	-	-	-	-	-	-		

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1271										
1272										
1273										
1274										
1275										
1276										
1277	Poles, Towers & Fixtures	F121								
1278										
1279	Overhead Conductors	F122								
1280										
1281	Underground Conduit	F123								
1282										
1283	Underground Conductors	F124								
1284										
1285	Line Transformers	F125								
1286										
1287	Services	F126								
1288										
1289	Meters	F127								
1290										
1291	Install on Customers' Premises	F128								
1292										
1293	Leased Property	F129								
1294										
1295	Street Lights	F130								
1296										
1297	Unclassified Dist Plant - Acct 300	F121								
1298										
1299	Unclassified Dist Sub - Acct 300	F120								
1300										
1301	Unclassified Dist Sub - Acct 300	F102R								
1302										
1303										
1304	TOTAL DISTRIBUTION PLANT DEPR									
1305										
1306										
1307	General Plant Accumulated Depr									
1308	Situs	F107R								
1309	System Generation	F105R								
1310	System Overheads	F102R								
1311	Customer - System	F42								
1312	Energy	F10	(474,742)	(377,522)	(61,671)	(1,480)	(27)	(19,722)	(10,405)	
1313	Total General Plant Accumulated Depr		(474,742)	(377,522)	(61,671)	(1,480)	(27)	(19,722)	(10,405)	
1314										
1315	Mining Plant Accumulated Depr.	F10								
1316										
1317										
1318										
1319	Accum Depr - Capital Lease	F10								
1320	Remove Capital Lease	F10								
1321										
1322	Accum Depr - Capital Lease	F10								
1323	Remove Capital Lease	F10								
1324										
1325	TOTAL GENERAL PLANT ACCUM DEPR		(474,742)	(377,522)	(61,671)	(1,480)	(27)	(19,722)	(10,405)	
1326										
1327										
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE		(474,742)	(377,522)	(61,671)	(1,480)	(27)	(19,722)	(10,405)	
1329										
1330										
1331										
1332										
1333	Accum Prov for Amort-Steam	F10								
1334										
1335	Accum Prov for Amort-General	F108								
1336	Division	F108	(164,926)	(77,757)	(23,021)	(12,008)	(10,492)	(7,523)	(1,201)	
1337	System Overheads									
1338	Total Accum Prov for Amort-General		(164,926)	(77,757)	(23,021)	(12,008)	(10,492)	(7,523)	(1,201)	
1339										
1340	Accum Prov for Amort-Hydro	F10								
1341										
1342	Accum Prov for Amort-Intangible	F107R								
1343	Situs	F105R								
1344	System Generation	F102R								
1345	System Overheads	F42								
1346	Customer - System	F10	(6,170,664)	(4,907,009)	(801,597)	(19,236)	(350)	(256,343)	(135,246)	
1347	Energy									
1348	Total Accum Prov for Amort-Intangible		(6,170,664)	(4,907,009)	(801,597)	(19,236)	(350)	(256,343)	(135,246)	
1349										
1350	Accum Amtr - Capital Lease	F107R								
1351	Situs	F105R								
1352	System Generation	F102R								
1353	System Overheads									
1354	Remove Capital Lease Amtr									
1355	TOTAL ACCUM PROV FOR AMORTIZATION		(6,335,590)	(4,984,765)	(824,618)	(31,244)	(10,842)	(263,867)	(136,449)	
1356										
1357										

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		536,021	236,516	87,028	114,215	36,339	32,231	24,902	4,790
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
18	Amortization Expense									
19	Taxes Other Than Income									
20	Income Taxes - Federal		(314,591)	(125,252)	(42,519)	(73,043)	(28,352)	(32,462)	(12,252)	(711)
21	Income Taxes - State									
22	Income Taxes Deferred									
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense									
25										
26										
27	Total Operating Expenses		460,923	212,890	71,120	93,268	31,048	26,890	21,335	4,372
28	Operating Revenue For Return		75,098	23,626	15,908	20,947	5,290	5,341	3,568	418
29										
30										
31	Rate Base :									
32	Electric Plant In Service									
33	Plant Held For Future Use									
34	Electric Plant Acquisition Adj									
35	Nuclear Fuel									
36	Prepayments									
37	Fuel Stock									
38	Materials & Supplies									
39	Misc Deferred Debits		(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)
40	Cash Working Capital		23,444	10,222	3,435	5,028	1,796	1,794	1,015	154
41	Weatherization Loans		2,046,741	836,920	277,909	466,735	179,331	198,816	81,891	6,139
42	Miscellaneous Rate Base									
43										
44										
45	Total Rate Base Additions		1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation									
49	Accum Provision For Amortization									
50	Accum Deferred Income Taxes									
51	Unamortized ITC									
52	Customer Advance For Construction									
53	Customer Service Deposits									
54	Misc Rate Base Deductions									
55										
56	Total Rate Base Deductions									
57										
58	Total Rate Base		1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823
59										
60	Return On Rate Base		4.44%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%
61										
62	Return On Equity		3.11%	1.32%	7.95%	4.83%	1.25%	0.46%	4.99%	15.56%
63										
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65										
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours)
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19,51-54,57
71	Total Rate Base		1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823
72	Return On Ratebase (\$\$)									
73	Operating & Maintenance Expense	4.46%	75,423	30,029	10,194	17,512	6,797	7,783	2,938	171
74	Bad Debt to Produce ROR	F80	775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
75	Depreciation Expense		-	-	-	-	-	-	-	-
76	Amortization Expense		-	-	-	-	-	-	-	-
77	Taxes Other Than Income		-	-	-	-	-	-	-	-
78	Federal Income Taxes		-	-	-	-	-	-	-	-
79	FIT Adj to Produce Target ROR	F101	(314,591)	(125,252)	(42,519)	(73,043)	(28,352)	(32,462)	(12,252)	(711)
80	State Income Taxes		-	-	-	-	-	-	-	-
81	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
82	Deferred Income Taxes		-	-	-	-	-	-	-	-
83	Investment Tax Credit		-	-	-	-	-	-	-	-
84	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
85	Revenue Credits		-	-	-	-	-	-	-	-
86	Total Revenue Requirements		3,039,296	1,237,974	412,655	694,355	267,398	296,463	121,596	8,854
87	Operating Revenues		3,575,642	1,480,893	493,970	805,135	305,244	331,136	145,868	13,397
88	Increase / (Decrease) Required to Earn Equal Rates of Return		3,575,317	1,474,491	499,683	808,570	303,737	328,694	146,498	13,644
89	Existing Revenues		325	6,403	(5,714)	(3,435)	1,507	2,442	(630)	(247)
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.01%	0.43%	-1.14%	-0.42%	0.50%	0.74%	-0.43%	-1.81%
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WCA Method	B	D	E	F	G	H	I	J	K
C	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
120	MISC - Total - Unbundled								
121	A	1,278,612	1,474,491	499,683	808,570	303,737	328,694	146,498	
122	F10	1,278,612	1,474,491	499,683	808,570	303,737	328,694	146,498	
123	F10	822,214							13,644
124	A								
125	F10								
126	F10								
127	F10								
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	A	B	C	STEAM POWER GENERATION							
	FERC ACCT	DESCRIPTION	COS Factor	D	E	F	G	H	I	J	K
	500	Operation Supervn. & Engineering	F10	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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NUCLEAR POWER GENERATION

MISC - Total - Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
301	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
302	Water For Power	F10	-	-	-	-	-	-	-	-	
303	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	
304	Electric Expenses	F10	-	-	-	-	-	-	-	-	
305	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	
306	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	
307	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	
308	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
309	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	
310	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	
311	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	
312	Total Hydraulic Power Generation	F10	-	-	-	-	-	-	-	-	
313	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
314	CAGE	F10	-	-	-	-	-	-	-	-	
315	Total 546	F10	-	-	-	-	-	-	-	-	
316	Fuel	F10	-	-	-	-	-	-	-	-	
317	SE	F10	-	-	-	-	-	-	-	-	
318	Total 547	F10	-	-	-	-	-	-	-	-	
319	Fuel	F10	-	-	-	-	-	-	-	-	
320	CAEW	F10	-	-	-	-	-	-	-	-	
321	SE	F10	-	-	-	-	-	-	-	-	
322	Total 547NPC	F10	-	-	-	-	-	-	-	-	
323	Generation Expense	F10	-	-	-	-	-	-	-	-	
324	CAGE	F10	-	-	-	-	-	-	-	-	
325	Total 548	F10	-	-	-	-	-	-	-	-	
326	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	
327	CAGE	F10	-	-	-	-	-	-	-	-	
328	Total 549	F10	-	-	-	-	-	-	-	-	
329	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	
330	SG	F10	-	-	-	-	-	-	-	-	
331	CAGE	F10	-	-	-	-	-	-	-	-	
332	Total 550	F10	-	-	-	-	-	-	-	-	
333	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
334	SG	F10	-	-	-	-	-	-	-	-	
335	CAGE	F10	-	-	-	-	-	-	-	-	
336	Total 552	F10	-	-	-	-	-	-	-	-	
337	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
338	SG	F10	-	-	-	-	-	-	-	-	
339	CAGE	F10	-	-	-	-	-	-	-	-	
340	Total 553	F10	-	-	-	-	-	-	-	-	
341	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	
342	SG	F10	-	-	-	-	-	-	-	-	
343	CAGE	F10	-	-	-	-	-	-	-	-	
344	Total 554	F10	-	-	-	-	-	-	-	-	
345	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
346	SG	F10	-	-	-	-	-	-	-	-	
347	CAGE	F10	-	-	-	-	-	-	-	-	
348	Total 555	F10	-	-	-	-	-	-	-	-	
349	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
350	SG	F10	-	-	-	-	-	-	-	-	
351	CAGE	F10	-	-	-	-	-	-	-	-	
352	Total 556	F10	-	-	-	-	-	-	-	-	
353	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
354	SG	F10	-	-	-	-	-	-	-	-	
355	CAGE	F10	-	-	-	-	-	-	-	-	
356	Total 557	F10	-	-	-	-	-	-	-	-	
357	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
358	SG	F10	-	-	-	-	-	-	-	-	
359	CAGE	F10	-	-	-	-	-	-	-	-	
360	Total 558	F10	-	-	-	-	-	-	-	-	
361	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
362	SG	F10	-	-	-	-	-	-	-	-	
363	CAGE	F10	-	-	-	-	-	-	-	-	
364	Total 559	F10	-	-	-	-	-	-	-	-	
365	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
366	SG	F10	-	-	-	-	-	-	-	-	
367	CAGE	F10	-	-	-	-	-	-	-	-	
368	Total 560	F10	-	-	-	-	-	-	-	-	
369	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
370	SG	F10	-	-	-	-	-	-	-	-	
371	CAGE	F10	-	-	-	-	-	-	-	-	
372	Total 561	F10	-	-	-	-	-	-	-	-	
373	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	
374	SG	F10	-	-	-	-	-	-	-	-	
375	CAGE	F10	-	-	-	-	-	-	-	-	
376	Total 562	F10	-	-	-	-	-	-	-	-	

OTHER POWER GENERATION

MISC - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
465	Operation Supervision & Erg	F131	-	-	-	-	-	-	-	-	
466	Load Dispatching	F20	-	-	-	-	-	-	-	-	
467	Station Expense	F120	-	-	-	-	-	-	-	-	
468	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
469	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
470	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
471	Meter Expenses	F127	-	-	-	-	-	-	-	-	
472	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
473	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
474	Rents	F131	-	-	-	-	-	-	-	-	
475	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
476	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
477	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
478	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
479	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
480	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
481	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
482	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
483	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
484	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
485			-	-	-	-	-	-	-	-	
486			-	-	-	-	-	-	-	-	
487			-	-	-	-	-	-	-	-	
488			-	-	-	-	-	-	-	-	
489			-	-	-	-	-	-	-	-	
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513			-	-	-	-	-	-	-	-	
514			-	-	-	-	-	-	-	-	
515			-	-	-	-	-	-	-	-	
516	Supervision	F136	-	-	-	-	-	-	-	-	
517	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	
518	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	
519	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
520	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
521	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	
522			-	-	-	-	-	-	-	-	
523			-	-	-	-	-	-	-	-	
524			-	-	-	-	-	-	-	-	
525			-	-	-	-	-	-	-	-	
526			-	-	-	-	-	-	-	-	
527			-	-	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
528		MISC - Total - Unbundled									
529											
530											
531											
532											
533											
534	907	Supervision	F40								
535											
536	908	Customer Assistance	F40								
537											
538	909	Informational & Instructional Adv	F40								
539											
540	910	Misc. Customer Service	F40								
541											
542		TOTAL CUSTOMER SERVICE EXPENSE									
543											
544											
545											
546											
547											
548	911	Supervision	F40								
549											
550	912	Demonstration & Selling Expense	F40								
551											
552	913	Advertising Expense	F40								
553											
554	916	Misc. Sales Expense	F40								
555											
556		TOTAL SALES EXPENSE									
557											
558											
559											
560											
561											
562	920	Administrative & General Salaries	F102M								
563		Customer - System	F42								
564		Administrative & General Salaries									
565											
566	921	Office Supplies & expenses	F102M								
567		Customer - System	F42								
568		Office Supplies & expenses									
569											
570	923	Outside Services	F102M								
571		Customer - System	F42								
572		Outside Services									
573											
574	924	Property Insurance	F102M								
575											
576	925	Injuries & Damages	F102M								
577											
578	926	Employee Pensions & Benefits	F138M								
579											
580	927	Franchise Requirements	F102								
581											
582	928	Regulatory Commission Expense	F141	775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
583											
584	929	Duplicate Charges	F138M								
585											
586	930	Misc General Expenses	F138M								
587											
588	931	Rents	F102M								
589											
590	935	Maintenance of General Plant	F108								
591											
592		TOTAL ADMINISTRATIVE & GEN EXPENSE		775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
593											
594		TOTAL O & M EXPENSE		775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
595											
596											

ADMINISTRATION & GENERAL EXPENSE

SALES EXPENSE

MISC - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
DESCRIPTION		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51,54,57		
597												
598												
599												
600												
601	FERC											
602	ACCT											
603	403SP											
604												
605												
606												
607	403NP											
608												
609	403HP											
610												
611	403OP											
612												
614												
615												
616	403TP											
617												
618	403											
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631												
632												
633												
634												
635	403GP											
636												
637												
638												
639												
642												
643												
644	403GV0											
645												
646	403MP											
647												
648												
649	403EP											
650												
651												
652												
653												
654												
655												
656	404GP											
657												
658												
659												
660												
661												
662	404SP											
663												
664	404IP											
665												
666												
667												
668												
669												
672												
673												

AMORTIZATION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
	MISC - Total - Unbundled		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
818			F10	-	-	-	-	-	-	-	-
819			F10	-	-	-	-	-	-	-	-
820			F10	-	-	-	-	-	-	-	-
821	FERC ACCT	DESCRIPTION									
822	340	Land and Land Rights									
823		SG									
824		Total 340									
826											
827	341	Structures and Improvements									
828		SG									
829		Total 341									
832											
833	342	Fuel Holders, Producers & Access									
834		SG									
836		Total 342									
837	343	Prime Movers									
838		SG									
840		Total 343									
841	344	Generators									
842		SG									
843		Total 344									
846	345	Accessory Electric Plant									
848		SG									
850		Total 345									
851	346	Misc. Power Plant Equipment									
852		SG									
853		Total 346									
854	OP	Unclassified Other Prod - Acct 300									
855		Total Other Production Plant									
856	857	Experimental Plant									
858	103	Experimental Plant									
859		Total Production Plant									
860											
861											
862											
863	350	Land and Land Rights									
864		Demand									
865		Direct Assigned									
866											
867											
868	352	Structures and Improvements									
869		Demand									
870		Direct Assigned									
871											
872	353	Station Equipment									
873		Demand									
874		Direct Assigned									
875											
876	354	Towers and Fixtures									
877		Demand									
878		Direct Assigned									
879											
880	355	Poles and Fixtures									
881		Demand									
882		Direct Assigned									
883											
884	356	Overhead Conductors									
885		Demand									
886		Direct Assigned									
887											
888	357	Underground Conduit									
889		Demand									
890		Direct Assigned									
891											
892	358	Underground Conductors									
893		Demand									
894		Direct Assigned									
895											
896	359	Roads and Trails									
897		Demand									
898		Direct Assigned									
899											
900	TP	Unclassified Trans Plant - Acct 300									
901	TS0	Unclassified Trans Sub - Acct 300									
902											
903											
904		TOTAL TRANSMISSION PLANT									

A		DISTRIBUTION PLANT									
MISC - Total - Unbundled	B	C	D	E	F	G	H	I	J	K	
905	906	907	908	909	910	911	912	913	914	915	
916	917	918	919	920	921	922	923	924	925	926	
927	928	929	930	931	932	933	934	935	936	937	
938	939	940	941	942	943	944	945	946	947	948	
949	950	951	952	953	954	955	956	957	958	959	
960	961	962	963	964	965	966	967	968	969	970	
971	972	973	974	975	976	977	978	979	980	981	
982	983	984	985	986	987	988	989	990	991	992	
993	994	995	996	997	998	999	1000	1001	1002	1003	
1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	
1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	
1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	
1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	
1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	
1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	
1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	
1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	
1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	
1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	
1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	
1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	
1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	
1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	
1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	
1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	
1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	
1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	
1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	
1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	
1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	
1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	
1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	
1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	
1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	
1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	
1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	
1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	
1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	
1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	
1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	
1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	
1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	
1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	
1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	
1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	
1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	
1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	
1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	
1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	
1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	
1466	1467	1468	1469	1470	1471	1472	1473	1474	1475	1476	
1477	1478	1479	1480	1481	1482	1483	1484	1485	1486	1487	
1488	1489	1490	1491	1492	1493	1494	1495	1496	1497	1498	
1499	1500	1501	1502	1503	1504	1505	1506	1507	1508	1509	
1510	1511	1512	1513	1514	1515	1516	1517	1518	1519	1520	
1521	1522	1523	1524	1525	1526	1527	1528	1529	1530	1531	
1532	1533	1534	1535	1536	1537	1538	1539	1540	1541	1542	
1543	1544	1545	1546	1547	1548	1549	1550	1551	1552	1553	
1554	1555	1556	1557	1558	1559	1560	1561	1562	1563	1564	
1565	1566	1567	1568	1569	1570	1571	1572	1573	1574	1575	
1576	1577	1578	1579	1580	1581	1582	1583	1584	1585	1586	
1587	1588	1589	1590	1591	1592	1593	1594	1595	1596	1597	
1598	1599	1600	1601	1602	1603	1604	1605	1606	1607	1608	
1609	1610	1611	1612	1613	1614	1615	1616	1617	1618	1619	
1620	1621	1622	1623	1624	1625	1626	1627	1628	1629	1630	
1631	1632	1633	1634	1635	1636	1637	1638	1639	1640	1641	
1642	1643	1644	1645	1646	1647	1648	1649	1650	1651	1652	
1653	1654	1655	1656	1657	1658	1659	1660	1661	1662	1663	
1664	1665	1666	1667	1668	1669	1670	1671	1672	1673	1674	
1675	1676	1677	1678	1679	1680	1681	1682	1683	1684	1685	
1686	1687	1688	1689	1690	1691	1692	1693	1694	1695	1696	
1697	1698	1699	1700	1701	1702	1703	1704	1705	1706	1707	
1708	1709	1710	1711	1712	1713	1714	1715	1716	1717	1718	
1719	1720	1721	1722	1723	1724	1725	1726	1727	1728	1729	
1730	1731	1732	1733	1734	1735	1736	1737	1738	1739	1740	
1741	1742	1743	1744	1745	1746	1747	1748	1749	1750	1751	
1752	1753	1754	1755	1756	1757	1758	1759	1760	1761	1762	
1763	1764	1765	1766	1767	1768	1769	1770	1771	1772	1773	
1774	1775	1776	1777	1778	1779	1780	1781	1782	1783	1784	
1785	1786	1787	1788	1789	1790	1791	1792	1793	1794	1795	
1796	1797	1798	1799	1800	1801	1802	1803	1804	1805	1806	
1807	1808	1809	1810	1811	1812	1813	1814	1815	1816	1817	
1818	1819	1820	1821	1822	1823	1824	1825	1826	1827	1828	
1829	1830	1831	1832	1833	1834	1835	1836	1837	1838	1839	
1840	1841	1842	1843	1844	1845	1846	1847	1848	1849	1850	
1851	1852	1853	1854	1855	1856	1857	1858	1859	1860	1861	
1862	1863	1864	1865	1866	1867	1868	1869	1870	1871	1872	
1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	
1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	
1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	
1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	
1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	
1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	
1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	
1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	
1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	
1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	
1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	
1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	
2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	
2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	
2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	
2060	2061	2062	2063								

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	MISC - Total - Unbundled			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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	FERC ACCT	DESCRIPTION	COS Factor								
973		Land and Land Rights	F107M								
974		Situs	F105M								
975		System Generation	F102M								
976		System Overheads	F42								
977		Customer - System									
978		Total Land & Land Rights									
979											
980											
981											
982											
983											
984											
985											
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1055											
1056											

MISC - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57		
1057												
1058												
1059												
1060												
1061												
1062												
1063	Misc. Equipment											
1064	Situs	F107M										
1065	System Generation	F105M										
1066	System Overheads	F102M										
1067	Customer - System	F42										
1068	Energy	F10										
1070	Total Misc. Equipment											
1071												
1072	Coal Mine	F10										
1073	WIDCO Capital Lease	F10										
1074	Remove Capital Lease	F10										
1075												
1076	General Capital Lease	F10										
1077	Remove Capital Lease	F10										
1078												
1079	General Vehicles Capital Lease	F10										
1080	Remove Capital Lease	F10										
1081												
1082	Unclassified Gen Plant - Acct 300	F102M										
1083	Unclassified Gen Veh - Acct 300	F102M										
1084												
1085	TOTAL GENERAL PLANT											
1086												
1087												
1088												
1089												
1090												
1091	Organization											
1092	Situs	F107M										
1093	System Generation	F105M										
1094	System Overheads	F102M										
1095	Total Organization											
1096												
1097	Franchise & Consent											
1098	Situs	F107M										
1099	System Generation	F105M										
1100	Total Franchise & Consent											
1101												
1102	Miscellaneous Intangible Plant											
1103	Situs	F107M										
1104	System Generation	F105M										
1105	System Overheads	F102M										
1106	Customer - System	F42										
1107	Energy	F10										
1110	Total Miscellaneous Intangible Plant											
1111												
1112	Unclass Intangible Plant - Acct 300	F102M										
1113												
1114	TOTAL INTANGIBLE PLANT											
1115												
1116												
1117	TOTAL ELECTRIC PLANT IN SERVICE											
1118												
1119												

MISC - Total - Unbundled		RATE BASE ADDITIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1120	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1121	Production	F10	-	-	-	-	-	-	-	-	
1122	Transmission	F10	-	-	-	-	-	-	-	-	
1123	Distribution	F20	-	-	-	-	-	-	-	-	
1124	General	F102	-	-	-	-	-	-	-	-	
1125	Mining	F10	-	-	-	-	-	-	-	-	
1126	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	
1127	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1128	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1129	Weatherization	F10	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139	
1130	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1131	JBE	F10	-	-	-	-	-	-	-	-	
1132	Total Fuel Stock		-	-	-	-	-	-	-	-	
1133	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1134	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1135	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1136	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1137	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	
1138	JBG	F10	-	-	-	-	-	-	-	-	
1139	Total Material & Supplies		-	-	-	-	-	-	-	-	
1140	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-	
1141	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	
1142	Prepayments	F102M	-	-	-	-	-	-	-	-	
1143	Customer - System	F42	-	-	-	-	-	-	-	-	
1144	Total Prepayments		-	-	-	-	-	-	-	-	
1145	Misc Regulatory Assets	F102M	(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)	
1146	Total Misc Regulatory Assets		(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)	
1147	Misc Deferred Debits	F102M	-	-	-	-	-	-	-	-	
1148	Cash Working Capital	F137M	23,444	10,222	3,435	5,028	1,796	1,794	1,015	154	
1149	Other Working Capital	F137M	-	-	-	-	-	-	-	-	
1150	Total Other Working Capital		-	-	-	-	-	-	-	-	
1151	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1152	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1153	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1154	TOTAL RATE BASE ADDITIONS		1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823	
1155	MISC - Total - Unbundled										
1156											
1157											
1158											
1159											
1160											
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1177											
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1181											
1182											
1183											
1184											
1185											

RATE BASE DEDUCTIONS

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 46T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57	
1186										
1187										
1188										
1189										
1190										
1191										
1192	Customer Service Deposits	F51								
1193		F51								
1194										
1195										
1196	Accum Prov for Property Insurance	F102M								
1197										
1198	Accum Prov for Injuries & Damages	F102M								
1199										
1200	Accum Prov for Pension & Benefits	F102M								
1201										
1202	254 Reg Liabilities - Insurance Provision	F102M								
1203										
1204	22,844 Hydro Relicensing Obligations	F10								
1205										
1206	Accum Misc Oper Prov. - Trojan	F10								
1207										
1208										
1209	Customer Advances for Const	F50								
1210										
1211	SO2 Emmissions	F10								
1212										
1213	Other Deferred Credits	F10								
1214										
1215	Accum Deferred Income Taxes	F104M								
1216	Customer - System	F138M								
1217	Total Accum Deferred Income Taxes	F42								
1218										
1219										
1220	Accum Deferred Income Taxes	F104M								
1221										
1222	Accum Deferred Income Taxes	F104M								
1223	Labor	F138M								
1224		F42								
1225	Customer - System									
1226	Total Accum Deferred Income Taxes									
1227	Accum Deferred Income Taxes	F104M								
1228	Labor	F138M								
1229	Customer - System	F42								
1230	Total Accum Deferred Income Taxes									
1231										
1232	Accum Investment Tax Credit	F104M								
1233	TOTAL RATE BASE DEDUCTIONS									
1234										
1235										
1236										
1237										
1238	Steam Prod Accumulated Depr	F10								
1239	JBG	F10								
1240	Total Steam Prod Accumulated Depr									
1241										
1242	Nuclear Prod Accumulated Depr	F10								
1243										
1244	Hydraulic Prod Accum Depr	F10								
1245										
1246	Other Production - Accum Depr	F10								
1247	Total Other Production - Accum Depr									
1248										
1249	Experimental Plant - Accum Depr	F10								
1250										
1251										
1252										
1253										
1254	TOTAL PRODUCTION PLANT DEPRECIATION									
1255										
1256										
1257										
1258										
1259	Transmission Plant Accum Depr	F106								
1260										
1261										
1262										
1263										
1264	Land and Land Rights	F118								
1265										
1266	Structures and Improvements	F119								
1267										
1268	Station Equipment	F120								
1269										
1270	.. Total - Unbundled									
1270										

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

DISTRIBUTION PLANT (cont'd)

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 13,51-54,57	
1271										
1272										
1273										
1274										
1275										
1276										
1277	Poles, Towers & Fixtures	F121								
1278										
1279	Overhead Conductors	F122								
1280										
1281	Underground Conduit	F123								
1282										
1283	Underground Conductors	F124								
1284										
1285	Line Transformers	F125								
1286										
1287	Services	F126								
1288										
1289	Meters	F127								
1290										
1291	Install on Customers' Premises	F128								
1292										
1293	Leased Property	F129								
1294										
1295	Street Lights	F130								
1296										
1297	Unclassified Dist Plant - Acct 300	F121								
1298										
1299	Unclassified Dist Sub - Acct 300	F120								
1300										
1301	Unclassified Dist Sub - Acct 300	F102M								
1302										
1303	TOTAL DISTRIBUTION PLANT DEPR									
1304										
1305										
1306										
1307	General Plant Accumulated Depr									
1308	Situs	F107M								
1309	System Generation	F105M								
1310	System Overheads	F102M								
1311	Customer - System	F42								
1312	Energy	F10								
1313										
1314	Total General Plant Accumulated Depr									
1315										
1316										
1317	Mining Plant Accumulated Depr.	F10								
1318										
1319	Accum Depr - Capital Lease	F10								
1320	Remove Capital Lease	F10								
1321										
1322	Accum Depr - Capital Lease	F10								
1323	Remove Capital Lease	F10								
1324										
1325	TOTAL GENERAL PLANT ACCUM DEPR									
1326										
1327										
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE									
1329										
1330										
1331										
1332										
1333	Accum Prov for Amort-Steam	F10								
1334										
1335	Accum Prov for Amort-General	F108								
1336	Division	F108								
1337	System Overheads									
1338	Total Accum Prov for Amort-General									
1339										
1340	Accum Prov for Amort-Hydro	F10								
1341										
1342	Accum Prov for Amort-Intangible									
1343	Situs	F107M								
1344	System Generation	F105M								
1345	System Overheads	F102M								
1346	Customer - System	F42								
1347	Energy	F10								
1348										
1349	Total Accum Prov for Amort-Intangible									
1350										
1351										
1352	Accum Amtr - Capital Lease									
1353	Situs	F107M								
1354	System Generation	F105M								
1355	System Overheads	F102M								
1356	Remove Capital Lease Amtr									
1357	TOTAL ACCUM PROV FOR AMORTIZATION									

ACCUMULATED AMORTIZATION

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%/D / 67%E
 12 Months Ending December 2009
 Class Allocation Factors

A B C D E F G H I J K L

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor
A	Direct Assignment										
F10	100 Summer 100 Winter System Peaks	33% / 67%		0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.41763	0.13715	0.22574	0.08593	0.09182	0.03910	0.00263	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%		0.44308	0.14114	0.22047	0.08102	0.07629	0.03646	0.00155	1.00000
F20	Max. Schedule Peak			0.49829	0.17135	0.18135	0.06659	0.06579	0.03646	0.00393	1.00000
F20A	Max. Schedule Peak Excluding Sch 60			0.53338	0.12543	0.19412	0.07128	-	0.07158	0.00421	1.00000
F21	Transformers -NCP			0.55119	0.15487	0.17642	0.04609	-	0.06443	0.00300	1.00000
F22	Secondary Lines -NCP			0.78190	0.21810	-	-	-	-	-	1.00000
F30	MWH @ Input			0.39217	0.13316	0.23102	0.09085	0.10735	0.04175	0.00371	1.00000
F40	Average Customers			0.79004	0.13730	0.00811	0.00042	0.00001	0.04046	0.02367	1.00000
F41	Weighted Customers Acct 902			0.77403	0.15066	0.01653	0.00284	0.00005	0.05590	-	1.00000
F42	Weighted Customers Acct 903			0.79522	0.12990	0.00825	0.00312	0.00006	0.04154	0.02192	1.00000
F43	Residential Split			1.00000	-	-	-	-	-	0.02192	1.00000
F44	Commercial Split			-	0.94422	0.05578	-	-	-	-	1.00000
F45	Industrial / Irrigation Split			-	-	-	0.01026	0.00019	0.98955	-	1.00000
F46	Lighting / OSPA Split			-	-	-	-	-	-	1.00000	1.00000
F47	Wild Customers Acct 902 - Irrigation			0.79342	0.15443	0.01694	0.00291	0.00005	0.03224	-	1.00000
F48	Wild Customers Acct 903 - Irrigation			0.80993	0.13231	0.00840	0.00318	0.00006	0.02381	0.02232	1.00000
F50	Contribution in Aid of Construction			0.49327	0.30741	-	-	-	0.19932	-	1.00000
F51	Security Deposits			0.87724	0.07689	0.03125	-	0.00065	0.01376	0.00086	1.00000
F60	Meters			0.65606	0.16949	0.09064	0.01321	-	0.06995	-	1.00000
F60A	Meters Excluding Sch 60			0.65649	0.16960	0.09070	0.01322	-	0.06999	-	1.00000
F70	Services			0.69967	0.20685	0.08960	0.00387	-	-	-	1.00000
F80	Uncollectables			0.94320	0.07488	0.02176	0.00779	-	0.00460	-	1.00000
F101	Rate Base			0.45049	0.13900	0.20944	0.07761	0.00780	0.04387	0.00557	1.00000
F101G	Generation Rate Base			0.40889	0.13578	0.22755	0.08762	0.07402	0.04387	0.00557	1.00000
F101T	Transmission Rate Base			0.40895	0.13569	0.22758	0.08762	0.09721	0.04001	0.00300	1.00000
F101D	Distribution Rate Base			0.56944	0.14750	0.15650	0.04916	0.08824	0.05459	0.01256	1.00000
F101R	Retail Rate Base			0.42441	0.18825	0.16205	0.07048	0.06819	0.06819	0.02701	1.00000
F101M	Misc Rate Base			0.39814	0.13515	0.23218	0.09012	0.10319	0.03895	0.00226	1.00000
F102	SGP - System Gross Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F102G	SGGP - System Gross Generation Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F102T	SGTP - System Gross Transmission Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F102R	SGDP - System Gross Distribution Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F102M	SGDP - System Gross Misc Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F104	SNP - System Net Plant			0.45435	0.13905	0.20775	0.07674	0.07239	0.04406	0.00567	1.00000
F104G	SNP - System Net Generation Plant			0.40889	0.13578	0.22755	0.08762	0.09715	0.04001	0.00300	1.00000
F104T	SNP - System Net Transmission Plant			0.40898	0.13577	0.22749	0.08760	0.09717	0.04000	0.00300	1.00000
F104D	SNP - System Net Distribution Plant			0.56972	0.14779	0.15820	0.04901	0.00800	0.05478	0.01249	1.00000
F104M	SNP - System Net Misc Plant			0.79196	0.13062	0.01115	0.00367	(0.00161)	0.04228	0.02193	1.00000
F105	STP - System Prod & Trans Plant			0.40890	0.13578	0.20775	0.07674	0.07239	0.04406	0.00567	1.00000
F105G	SGGP - System Gross Generation Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F105T	SGTP - System Gross Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F105D	SGDP - System Gross Distribution Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F105R	SGTP - System Gross Retail Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F105M	SGDP - System Gross Misc Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F106	STP - System Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F107	STP - System Trans & Dist Plant			0.50633	0.14257	0.18543	0.06435	0.04173	0.04971	0.00988	1.00000
F107G	SGGP - System Gross Generation Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F107T	SGTP - System Gross Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000

PacificCorp
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 State of Washington
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 12 Months Ending December 2009
 Class Allocation Factors

A B C D E F G H I J K L

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor
F107D	SGDP - System Gross Distribution Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F107R	SGTP - System Gross Retail Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F107M	SGDP - System Gross Misc Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000
F108	SGP - System General Plant			0.47147	0.13959	0.19982	0.07281	0.06362	0.04562	0.00728	1.00000
F110	SIP - System Intangible Plant			0.47289	0.13639	0.19376	0.07325	0.07512	0.04205	0.00654	1.00000
F118	Account 360			0.53338	0.12543	0.19412	0.07128	-	0.07158	0.00421	1.00000
F119	Account 361			0.49829	0.11718	0.18135	0.06659	0.06579	0.06687	0.00393	1.00000
F120	Account 362			0.50556	0.11889	0.18400	0.06756	0.05216	0.06785	0.00399	1.00000
F121	Account 364			0.55324	0.13283	0.17861	0.06559	-	0.06586	0.00387	1.00000
F122	Account 365			0.56694	0.13421	0.17572	0.06452	-	0.06479	0.00381	1.00000
F123	Account 366			0.61688	0.15657	0.12890	0.04733	-	0.04753	0.00279	1.00000
F124	Account 367			0.57709	0.14173	0.15998	0.05874	-	0.05899	0.00347	1.00000
F125	Account 368			0.55519	0.15487	0.17642	0.04809	-	0.06443	0.00300	1.00000
F126	Account 369			0.69967	0.20685	0.08960	0.00387	-	-	-	1.00000
F127	Account 370			0.65290	0.16867	0.09021	0.01315	0.00546	-	-	1.00000
F128	Account 371			-	-	-	-	-	-	-	1.00000
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000
F130	Account 373			-	-	-	-	-	-	-	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.55839	0.13964	0.15500	0.05164	0.01767	0.05647	0.02118	1.00000
F132	Account 364 + 365			0.55470	0.13338	0.17747	0.06517	-	0.06544	0.00385	1.00000
F133	Account 366 + 367			0.59401	0.14804	0.14676	0.05389	-	0.05412	0.00318	1.00000
F134	Account 364 + 365 + 369 (OH)			0.58500	0.14993	0.15533	0.05333	-	0.05328	0.00313	1.00000
F135	Account 366 + 367 + 369 (UG)			0.61172	0.15424	0.15147	0.04140	-	0.03888	0.00229	1.00000
F136	Account 902 + 903 + 904			0.83112	0.11577	0.01340	0.00400	0.00156	0.02246	0.01170	1.00000
F137G	Total O & M Expense			0.43630	0.13548	0.21392	0.08739	0.08739	0.04060	0.00464	1.00000
F137G	Generation O & M Exp			0.40908	0.13580	0.22747	0.08757	0.09704	0.04003	0.00301	1.00000
F137T	Transmission O & M Exp			0.40960	0.13583	0.22716	0.08742	0.09676	0.04013	0.00309	1.00000
F137D	Distribution O & M Exp			0.55536	0.14056	0.15767	0.05242	0.01852	0.05566	0.01962	1.00000
F137R	Retail O & M Exp (Customer)			0.82655	0.11729	0.01404	0.00413	0.00178	0.02376	0.01245	1.00000
F137M	Misc & Customer O & M Exp			0.43602	0.14653	0.21445	0.07660	0.07653	0.04331	0.00655	1.00000
F138G	GTD O&M Exp (less fuel, purchased p & wheeling)			0.43511	0.13528	0.21438	0.08199	0.08830	0.04040	0.00453	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F138T	Transmission O & M Exp			0.40859	0.13573	0.22761	0.08768	0.09733	0.04004	0.00301	1.00000
F138D	Distribution O & M Exp			0.55839	0.13964	0.15500	0.05164	0.01767	0.05647	0.02118	1.00000
F138R	Retail O & M Exp (Customer)			0.82843	0.11718	0.01305	0.00376	0.00146	0.02364	0.01248	1.00000
F138M	Misc & Customer O & M Exp			-	-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.44376	0.13659	0.21111	0.07976	0.08171	0.04190	0.00519	1.00000
F140G	Revenue Requirement Before Rev Credits			0.40921	0.13560	0.22740	0.08754	0.09700	0.04003	0.00302	1.00000
F140T	Revenue Requirement Before Rev Credits			0.40937	0.13579	0.22730	0.08749	0.09690	0.04007	0.00306	1.00000
F140D	Revenue Requirement Before Rev Credits			0.56321	0.14439	0.15873	0.05092	0.01123	0.05579	0.01573	1.00000
F140R	Revenue Requirement Before Rev Credits			0.81222	0.11990	0.01860	0.00625	0.00360	0.02606	0.01437	1.00000
F140M	Revenue Requirement Before Rev Credits			0.45291	0.15161	0.20654	0.07056	0.06465	0.04525	0.00847	1.00000
F141	Firm Revenues			0.43602	0.14653	0.21445	0.07560	0.07653	0.04331	0.00655	1.00000

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Demand Factors

A	B	C	D	E	E	E	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48 T	Large General Dedicated Facilities Schedule 48 T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total	
1 Secondary	60,387,478	19,235,567	29,223,541	8,567,722	-	4,968,655	211,800	122,594,763	
3 Primary	-	-	823,743	2,474,227	10,397,309	-	-	13,695,279	
5 Sub-Transmission	-	-	-	-	-	-	-	0	
7 Transmission	-	-	-	-	-	-	-	0	
9 Total KW @ Input	60,387,478	19,235,567	30,047,284	11,041,949	10,397,309	4,968,655	211,800	136,290,042	
11 Total MWH @ Input	1,723,198	585,101	1,015,088	399,189	471,675	183,450	16,288	4,393,989	
13 MWH %	39.2172%	13.3159%	23.1017%	9.0849%	10.7345%	4.1750%	0.3707%	100.0000%	
15 FACTOR 10 - 33% D / 67% E	40.8904%	13.5781%	22.7549%	8.7618%	9.7138%	4.0010%	0.2999%	100.0000%	
17 FACTOR 11 - 50% D / 50% E	41.7626%	13.7148%	22.5742%	8.5933%	9.1817%	3.9103%	0.2630%	100.0000%	
20 FACTOR 12 - 100% D	44.3081%	14.1137%	22.0466%	8.1018%	7.6288%	3.6456%	0.1554%	100.0000%	

Distribution Factors (F20-F22)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Distribution Factors - Schedule Peaks (maximum)

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	536,887	126,253	190,042	54,127	-	72,052	4,236	983,596
2								
3 Primary	-	-	5,357	17,624	70,889	-	-	93,871
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (maximum)								
10 @ Input	536,887	126,253	195,399	71,751	70,889	72,052	4,236	1,077,467
11								
12								
13 Substations								
14 FACTOR 20	49.8287%	11.7176%	18.1350%	6.6592%	6.5793%	6.6871%	0.3931%	100.0000%
15								
16 FACTOR 20A	53.3379%	12.5428%	19.4122%	7.1282%	0.0000%	7.1581%	0.4208%	100.0000%
17								
18								
19 Max NCP - Sec	1,118,775	283,703	248,858	65,019	0	90,884	4,236	1,811,475
20								
21 Cust/Transformer	3.00	2.00	1.00	1.00	1.00	1.00	1.00	
22								
23 Coincidence Factor	0.70	0.77	1.00	1.00	1.00	1.00	1.00	
24								
25 Max NCP - Wgt	783,142	218,452	248,858	65,019	0	90,884	4,236	1,410,591
26								
27								
28 Line Transformers								
29 FACTOR 21	55.5187%	15.4865%	17.6421%	4.6093%	0.0000%	6.4430%	0.3003%	100.0000%
30								
31								
32 Max NCP - Wgt*	783,142	218,452	0	0	0	0	0	1,001,594
33 (Less Irrg & St Ltg)								
34								
35 Secondary Lines								
36 FACTOR 22	78.1896%	21.8104%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
37								
38								
39 * If Line 19 > 1,								
40 Line 30 = Line 23								

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Non Coincident Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	NCP	Total	Maximum
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	NCP	Total	Maximum
1 Residential																
2 Sch 16 sec	1,042,013	1,118,775	878,850	963,466	907,091	751,572	683,136	906,419	1,050,824	855,202	909,963	923,734	10,991,045	1,118,775		
3																
4 General Service																
5 Sch 24 sec	283,703	274,619	271,706	277,884	247,007	245,732	233,187	230,071	215,453	198,659	193,445	214,360	2,885,826	283,703		
6 Sch 36 sec	244,657	228,423	211,023	216,338	209,039	235,114	224,091	231,109	248,858	231,323	221,874	224,978	2,772,228	244,657		
7 Sch 36 pri	6,902	6,445	5,954	6,103	6,635	6,893	6,912	6,803	6,891	6,587	6,952	6,678	71,643	6,902		
8 Sch 48T pri, ded fac	82,548	68,503	55,341	60,854	54,910	70,889	49,343	57,937	64,458	58,882	59,756	59,678	735,095	82,548		
9 Sch 48T sec	54,147	53,094	54,556	55,787	58,637	59,177	61,443	62,788	65,019	61,413	51,186	52,901	669,640	54,147		
10 Sch 48T pri	16,712	18,650	18,821	17,290	14,924	15,333	14,838	16,154	17,624	14,463	14,581	14,943	193,815	16,712		
11 General Service Total	668,671	649,934	617,202	634,256	588,892	632,890	588,954	604,843	620,304	572,361	555,794	572,268	7,304,336	668,671		
12 Irrigation																
13 Sch 40 sec	615	550	765	14,284	43,185	85,990	90,884	82,636	76,172	26,329	4,260	615	426,284	615		
14																
15 Street Lights																
16 Sch 15,52,54,57 sec	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	50,832	4,236		
17																
18																
19																
20 State of Washington	1,715,535	1,773,495	1,501,952	1,616,242	1,543,504	1,474,678	1,367,210	1,598,134	1,751,536	1,458,128	1,472,253	1,500,853	18,772,519	1,715,535		1,909,877

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Non Coincident Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	NCP	Total	Maximum
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	NCP	Total	Maximum
1 Residential																
2 Sch 16 sec	937,712	1,006,789	790,880	867,027	816,295	676,342	614,756	815,690	945,640	769,599	816,879	831,272	9,890,882	1,006,789		
3																
4 General Service																
5 Sch 24 sec	255,306	247,131	244,510	250,069	222,282	221,135	209,846	207,042	193,887	178,774	174,082	192,903	2,596,966	255,306		
6 Sch 36 sec	220,168	205,559	189,900	194,663	186,475	211,590	207,691	207,976	223,949	208,168	199,665	202,459	2,454,243	220,168		
7 Sch 36 pri	5,360	5,339	5,467	5,624	5,446	6,114	5,540	5,387	6,193	6,374	6,416	5,905	73,665	5,360		
8 Sch 48T pri, ded fac	57,636	63,123	50,695	56,075	50,657	65,322	45,504	53,367	59,396	54,902	56,906	54,991	668,895	57,636		
9 Sch 48T sec	46,727	46,139	49,095	50,203	50,968	53,253	55,295	56,485	58,511	55,266	49,671	46,796	622,409	46,727		
10 Sch 48T pri	13,400	17,901	17,159	15,952	13,732	14,129	13,671	14,896	16,240	13,330	13,417	13,677	176,594	13,400		
11 General Service Total	603,597	566,692	557,145	572,566	531,580	571,533	531,516	546,044	560,175	516,815	500,157	516,731	6,994,771	603,597		
12 Irrigation																
13 Sch 40 sec	553	495	688	12,854	38,863	77,383	81,787	74,364	68,547	23,694	3,834	553	383,615	553		
14																
15 Street Lights																
16 Sch 15,52,54,57 sec	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	45,744	3,812		
17																
18																
19																
20 State of Washington	1,545,674	1,597,989	1,352,926	1,456,279	1,390,549	1,323,070	1,231,871	1,439,911	1,578,175	1,313,920	1,326,682	1,352,368	16,915,012	1,545,674		1,720,827

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Schedule Peaks @ Input

Description	COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
1 Residential																	
2 Sch 16 sec	16		536,887	430,475	392,237	361,602	293,634	288,597	288,844	385,165	346,227	302,132	349,892	407,846	4,381,539	536,887	
3 General Service																	
4 Sch 24 sec	24		121,652	112,878	106,096	101,858	102,339	111,795	113,804	122,696	104,511	85,039	105,943	1,324,864	126,253		
5 Sch 36 sec	36		180,339	167,584	157,324	152,441	149,566	154,844	165,597	172,631	190,042	167,419	168,151	160,854	190,042		
6 Sch 36 pri	36		5,083	4,724	4,435	4,297	4,216	4,365	4,688	5,357	4,719	4,368	4,740	5,357	5,357		
7 Sch 48T pri, ded fac	48T		62,548	68,503	55,341	60,854	54,974	70,889	49,383	57,937	64,458	59,582	61,756	59,678	725,904	70,889	
8 Sch 48T sec	48T		43,487	48,754	44,463	44,463	44,259	45,816	46,749	49,215	54,127	46,579	49,720	48,839	567,142	54,127	
9 Sch 48T pri	48T		12,655	15,572	14,535	14,214	14,535	15,333	14,836	15,239	17,624	13,824	14,561	14,561	177,138	17,624	
10 General Service Total			427,402	418,014	381,228	378,010	369,568	403,043	395,036	422,674	457,861	396,634	393,967	394,406	4,837,843	464,292	
11 Irrigation																	
12 Sch 040 sec	40		615	550	765	14,284	34,662	65,447	64,951	66,774	72,052	26,329	4,260	615	351,303	72,052	
13 Street Lights																	
14 Sch 15,52,54,57 sec			4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	50,832	4,236	
15 State of Washington			969,140	853,275	778,465	758,132	702,100	761,323	751,066	878,849	880,376	725,332	752,355	807,103	9,621,516	1,077,467	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 67%E
 12 Months Ending December 2009
 Schedule Peaks @ Sales

Description	COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
1 Residential																	
2 Sch 16 sec	16		483,147	387,386	352,976	325,407	264,243	259,709	258,132	346,611	311,571	271,890	314,869	367,022	3,942,963	483,147	
3 General Service																	
4 Sch 24 sec	24		109,475	101,579	95,476	91,662	92,085	100,605	102,413	110,415	113,615	94,050	85,526	95,338	1,182,250	113,615	
5 Sch 36 sec	36		162,286	150,809	141,577	137,162	134,385	139,345	148,021	155,351	171,019	150,661	151,320	144,753	1,787,921	171,019	
6 Sch 36 pri	36		4,664	4,353	4,086	3,960	3,863	4,022	4,301	4,484	4,836	4,349	4,368	4,178	51,605	4,836	
7 Sch 48T pri, ded fac	48T		57,636	63,123	50,995	56,075	50,657	65,322	45,504	53,387	59,396	54,902	56,906	54,991	688,894	65,322	
8 Sch 48T sec	48T		40,608	43,674	38,143	40,012	39,629	41,230	42,069	44,288	48,709	44,709	44,744	43,950	510,374	48,709	
9 Sch 48T pri	48T		11,661	14,349	13,394	12,890	13,057	14,129	13,671	14,125	16,240	12,738	13,417	13,415	163,226	16,240	
10 General Service Total			386,352	378,067	344,670	341,661	334,156	364,653	356,979	382,050	413,916	358,617	356,280	356,626	4,374,270	419,842	
11 Irrigation																	
12 Sch 040 sec	40		553	495	688	12,854	31,192	56,896	58,449	60,090	64,840	23,694	3,834	553	316,138	64,840	
13 Street Lights																	
14 Sch 15,52,54,57 sec			3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	45,744	3,812	
15 State of Washington			873,864	769,780	702,146	683,954	633,405	687,071	677,373	792,564	794,138	656,013	678,795	728,013	9,679,115	971,640	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Energy Factor

A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57			Total
1 Secondary	1,583,502	537,668	907,280	290,876	-	168,578	14,968	-	-	3,502,871
2 Primary	-	-	26,187	77,944	444,813	-	-	-	-	548,944
3 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-	-	-
5 Total MWH @ Sales	1,583,502	537,668	933,466	368,821	444,813	168,578	14,968	-	-	4,051,815
6 Total MWH @ Input	1,723,198	585,101	1,015,088	399,189	471,675	183,450	16,288	-	-	4,393,989
7 Energy										
8 FACTOR 30	39.2172%	13.3159%	23.1017%	9.0849%	10.7345%	4.1750%	0.3707%	0.0000%	0.0000%	100.0000%
9 MWH @ sales (less special contracts)	1,583,502	537,668	933,466	368,821	444,813	168,578	14,968	-	-	4,051,815
10 FACTOR 31	39.0813%	13.2698%	23.0382%	9.1026%	10.9781%	4.1606%	0.3694%	0.0000%	0.0000%	100.0000%

Customer Factors (F40-F48)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Weighted Customer Factors

A	B	C	D	E	F	G	H	I	J
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	Total
1 Residential	103,542	-	-	-	-	-	-	103,542	
2 Commercial	-	17,994	1,063	-	-	-	-	19,057	
3 Industrial	-	-	-	55	1	-	-	56	
4 Irrigation	-	-	-	-	-	5,303	-	5,303	
5 St Lighting	-	-	-	-	-	-	3,102	3,102	
6									
7 Avg Customers	103,542	17,994	1,063	55	1	5,303	3,102	131,060	
8									
9									
10									
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FACTOR 40	79.0035%	13.7296%	0.8111%	0.0420%	0.0008%	4.0462%	2.3669%	100.0000%	
FACTOR 41	77.4027%	15.0656%	1.6529%	0.2841%	0.0052%	5.5896%	0.0000%	100.0000%	
FACTOR 42	79.5216%	12.9904%	0.8246%	0.3117%	0.0057%	4.1542%	2.1918%	100.0000%	
FACTOR 43	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
FACTOR 44	0.0000%	94.4220%	5.5780%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
FACTOR 45	0.0000%	0.0000%	0.0000%	1.0263%	0.0187%	98.9550%	0.0000%	100.0000%	
FACTOR 46	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.102	100.0000%	
FACTOR 47	79.3418%	15.4430%	1.6943%	0.2912%	0.0053%	3.2244%	0.0000%	100.0000%	
FACTOR 48	80.9927%	13.2308%	0.8398%	0.3175%	0.0058%	2.3811%	2.2323%	100.0000%	

Customer Advances Factors (F50-F51)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Customer Advances Factor

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Revenue								
2 Residential	118,412,054							118,412,054
3 Com / Ind		39,618,396	58,011,658	20,765,256	20,784,274			139,179,584
4 Irrigation						11,640,975		11,640,975
5 Customer Advances								
6	106,484	66,361				43,028		215,873
7	106,484	66,361				43,028		215,873
8 Total Cust Advances								
9	49.3272%	30.7407%	0.0000%	0.0000%	0.0000%	19.9321%	0.0000%	100.0000%
10 FACTOR 50								
11	1,706,811	149,595	60,805			26,777	1,670	1,945,658
12 Security Deposits								
13	87.7241%	7.6886%	3.1252%	0.0000%	0.0000%	1.3762%	0.0858%	100.0000%
14 FACTOR 51								
15								

Contribution in Aid of Construction - period ending December 2009

WA Residential Sch 16	106,484
WA Schedule 24	66,361
WA Irrigation Sch 40	43,028
WA Streetlighting	-
Total	215,873

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Meter & Services Factor

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Average Customer	103,542	17,994	1,063	55	-	5,303	3,102	131,059	
2									
3 Meter Cost	11,284,469	2,915,237	1,559,095	227,237	11,157	1,203,134	-	17,200,329	
4									
5									
6									
7 FACTOR 60	65.6061%	16.9487%	9.0643%	1.3211%	0.0649%	6.9948%	0.0000%	100.0000%	
8									
9 FACTOR 60A	65.6487%	16.9597%	9.0702%	1.3220%	0.0000%	6.9994%	0.0000%	100.0000%	
10									
11 Service Cost	50,483,627	14,924,952	6,465,195	279,333	-	-	-	72,153,106	
12									
13									
14 FACTOR 70	69.9674%	20.6851%	8.9604%	0.3871%	0.0000%	0.0000%	0.0000%	100.0000%	

Meter/Service Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009
Meter & Service Data

	A	B	C	D	E	F	G
	Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1	Residential						
2	Sch 016	sec	103,542	\$109	\$11,284,469	\$488	\$50,483,627
3							
4	Commercial						
5	Sch 024	sec	17,994	\$162	\$2,915,237	\$829	\$14,924,952
6	Sch 036	sec	1,047	\$1,362	\$1,425,495	\$6,175	\$6,465,195
7	Sch 036	pri	16	\$8,350	\$133,600	\$0	\$0
8							
9	Industrial						
10	Sch 048T	pri, ded fac	1	\$11,157	\$11,157	\$0	\$0
11	Sch 048T	sec	43	\$2,171	\$93,353	\$6,496	\$279,333
12	Sch 048T	pri	12	\$11,157	\$133,884	\$0	\$0
13							
14	Irrigation						
15	Sch 040	sec	5,303	\$227	\$1,203,134	\$0	\$0
16							
17	Street Lighting						
18	Sch 15,52,54,57	sec	3,102	\$0	\$0	\$0	\$0
19							
20							
21	State of Washington		131,060	\$34,694	\$17,200,329	\$13,988	\$72,153,106

PacifiCorp
Washington Embedded Cost Study
Weighted Meter & Service Costs

(A) Load Class	(B) Customers	(C) % of customers 1 & 3 Phase	(D) Meter Costs	(E) Wgt Meter Costs 1 & 3 Phase	(F) Service Drop Costs	(G) Wgt Service Drops 1 & 3 Phase
Residential -	100,130	100.00%	\$108.98	\$108.98	\$487.57	\$487.57
Sch 24						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	9,633	61.65%	\$88.00	\$54.25	\$591.84	\$364.88
kW = 0, 3 Phase	710	4.54%	\$252.00	\$11.45	\$788.99	\$35.85
kW > 1, 1 Phase	2,569	16.44%	\$191.00	\$31.40	\$773.18	\$127.12
kW > 1, 3 Phase	2,713	17.36%	\$252.00	\$43.76	\$956.36	\$166.05
	15,625	100.00%		\$140.86		\$693.90
<i>15 - 100 kW</i>						
1 Phase	577	24.61%	\$208.00	\$51.18	\$1,420.38	\$349.49
3 Phase W/O KVAR	1,026	43.75%	\$252.00	\$110.26	\$1,764.34	\$771.95
3 Phase With KVAR	742	31.64%	\$408.00	\$129.10	\$1,764.34	\$558.27
	2,345	100.00%		\$290.54		\$1,679.71
<i>100 - 1000 kW</i>						
1 Phase	1	4.17%	\$946.00	\$39.42	\$5,993.98	\$249.75
3 Phase W/O KVAR	8	33.33%	\$1,393.00	\$464.33	\$5,993.98	\$1,997.99
3 Phase With KVAR	15	62.50%	\$1,393.00	\$870.63	\$5,993.98	\$3,746.24
	24	100.00%		\$1,374.38		\$5,993.98
<i>0 - 15 kW</i>						
	15,625	86.83%	\$140.86	122.32	\$693.90	602.55
<i>15 - 100 kW</i>						
	2,345	13.03%	\$290.54	37.86	\$1,679.71	218.90
<i>100 - 1000 kW</i>						
	24	0.13%	\$1,374.38	1.83	\$5,993.98	7.99
Total Sch 24	17,994	100.00%		\$162.01		\$829.44
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	1	3.15%	\$208.00	\$6.55	\$1,287.97	\$40.57
3 Phase W/O KVAR	10	35.79%	\$252.00	\$90.18	\$1,703.80	\$609.73
3 Phase With KVAR	18	61.06%	\$408.00	\$249.14	\$1,703.80	\$1,040.40
	29	100.00%		\$345.87		\$1,690.70
<i>100 - 1000 kW</i>						
1 Phase	13	1.26%	\$946.00	\$11.93	\$6,301.14	\$79.48
3 Phase W/O KVAR	204	19.77%	\$1,393.00	\$275.43	\$6,301.14	\$1,245.90
3 Phase With KVAR	814	78.97%	\$1,393.00	\$1,100.00	\$6,301.14	\$4,975.77
	1,031	100.00%		\$1,387.36		\$6,301.14
<i>1000 kW+</i>						
3 Phase With KVAR	4	100.00%	\$2,171.00	\$2,171.00	\$6,301.14	\$6,301.14
	4	100.00%		\$2,171.00		\$6,301.14
<i>0 - 100 kW</i>						
	29	2.74%	\$345.87	9.47	\$1,690.70	46.27
<i>101-1000 kW</i>						
	1,031	96.93%	\$1,387.36	1,344.71	\$6,301.14	6,107.44
<i>101-1000 kW</i>						
	4	0.34%	\$2,171.00	7.33	\$6,301.14	21.27
Total Secondary 36	1,063	100.00%		\$1,361.50		\$6,174.97
Primary Voltage						
<i>100 - 1000 kW</i>						
1 Phase	0	0.00%	\$8,350.00	\$0.00		
3 Phase W/O KVAR	0	0.00%	\$8,350.00	\$0.00		
3 Phase With KVAR	16	100.00%	\$8,350.00	\$8,350.00		
Total Primary 36	16	100.00%		\$8,350.00		
Combined Total	1,080					
Sch 40						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,055	21.64%	\$88.00	\$19.04		
kW = 0, 3 Phase	992	20.35%	\$252.00	\$51.29		
kW > 1, 1 Phase	0	0.00%	\$191.00	\$0.00		
kW > 1, 3 Phase	2,827	58.00%	\$252.00	\$146.17		
	4,874	100.00%		\$216.50		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$208.00	\$0.00		
3 Phase W/O KVAR	248	59.46%	\$252.00	\$149.84		
3 Phase With KVAR	169	40.54%	\$408.00	\$165.41		
	417	100.00%		\$315.25		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$946.00	\$0.00		
3 Phase W/O KVAR	1	6.63%	\$1,393.00	\$92.33		
3 Phase With KVAR	11	93.37%	\$1,393.00	\$1,300.67		
	12	100.00%		\$1,393.00		
<i>0 - 50 kW</i>						
	4,874	91.92%	\$216.50	199.00		
<i>51 - 300 kW</i>						
	417	7.86%	\$315.25	24.79		
<i>301 - 1000 kW</i>						
	12	0.22%	\$1,393.00	3.09		
Total Sch 40	5,303	100.00%		\$226.88		

PacifiCorp
Washington Embedded Cost Study
Summary of Average Installed Costs
Meters

Line	Load Class	(A) Standard	(B) Installed Cost 2009	(C) Indexed to 2009 Col B x 100.00%	(D) Percent Use	(E) Total Installed Cost / Service
Residential						
1	Small Load	DM221A	\$88.00	\$88.00	40.04%	\$35.24
2	All Electric	DM221D	\$123.00	\$123.00	59.96%	\$73.75
3						\$108.98
4						
5	0 - 10 kW					
6	kW = 0, 1 Phase	DM221A	\$88.00	\$88.00	100.00%	\$88.00
7						
8						
9	kW = 0, 3 Phase	DM241A	\$252.00	\$252.00	100.00%	\$252.00
10						
11						
12	kW > 1, 1 Phase	DM221B	\$191.00	\$191.00	100.00%	\$191.00
13						
14						
15	kW > 1, 3 Phase	DM241A	\$252.00	\$252.00	100.00%	\$252.00
16						
17	11-100 kW					
18	1 phase	DM221C	\$208.00	\$208.00	100.00%	\$208.00
19						
20						
21	3 phase w/o KVAR	DM241A	\$252.00	\$252.00	100.00%	\$252.00
22						
23						
24	3 phase with KVAR	DM241B	\$408.00	\$408.00	100.00%	\$408.00
25						
26	101 - 1000 kW					
27	1 Phase (sec)	DM231AFE	\$946.00	\$946.00	100.00%	\$946.00
28						
29						
30	3 phase w/o KVAR	DM271AEC	\$1,393.00	\$1,393.00	100.00%	\$1,393.00
31						
32						
33	3 phase with KVAR	DM271AEC	\$1,393.00	\$1,393.00	100.00%	\$1,393.00
34						
35	Over 1 MW					
36	3 phase secondary volt	DM271AEG	\$2,171.00	\$2,171.00	100.00%	\$2,171.00
37						
38						
39	Primary Metering					
40	13.8 kV 3-wire	DM101ACBI	\$6,744.00	\$6,744.00		
41	12.47 kV 4-wire Wye	DM121DBBI	\$8,350.00	\$8,350.00		
42	24.9 kV 4-wire Wye	DM121DGBI	\$11,157.00	\$11,157.00		
43	35 kV 4-wire Wye	DM131DBH	\$25,630.00	\$25,630.00		
44						
45						
46						
47						
48	<u>Service Type</u>	<u>2009</u>	<u>2009</u>	<u>Escalation Factor</u>		
49	Meters	338.4	338.4	100.00%		

PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost 2009	(D) Indexed to 2009 Col B x 100.00% - OH Col B x 100.00% - UG	(E) Residential Percent Use	(F) Schedule 24 Percent Use	(G) Schedule 36 Percent Use	(H) Schedule 48 Percent Use		
1	Residential									
2	Small load - O/H	#2 Triplex	\$450.00	\$450.00	32.33%	-	-	-		
3	Large load - O/H	1/0 Triplex	\$531.00	\$531.00	39.73%	-	-	-		
4	Small load - U/G	1/0 Triplexed	\$449.00	\$449.00	7.71%	-	-	-		
5	Large load - U/G	4/0 Triplexed	\$477.00	\$477.00	20.22%	-	-	-		
6				Weighted Cost per Service	\$487.57	-	-	-		
8	0 - 30 kW									
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$596.00	\$596.00	-	75.54%	-	-		
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$579.00	\$579.00	-	24.46%	-	-		
11				Weighted Cost per Service	-	\$591.84	-	-		
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$777.00	\$777.00	-	75.54%	-	-		
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$826.00	\$826.00	-	24.46%	-	-		
15				Weighted Cost per Service	-	\$788.99	-	-		
17	30 - 50 kW									
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$827.00	\$827.00	-	75.54%	-	-		
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$607.00	\$607.00	-	24.46%	-	-		
20				Weighted Cost per Service	-	\$773.18	-	-		
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$984.00	\$984.00	-	75.54%	-	-		
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$871.00	\$871.00	-	24.46%	-	-		
24				Weighted Cost per Service	-	\$956.36	-	-		
26	50 - 100 kW									
27	1 Phase O/H wo kvar	2 - 4/0 Triplex	\$1,529.00	\$1,529.00	-	75.54%	45.71%	-		
28	1 Phase U/G wo kvar	2 - 4/0 Triplex	\$1,085.00	\$1,085.00	-	24.46%	54.29%	-		
29				Weighted Cost per Service	-	\$1,420.38	\$1,287.97	-		
31	3 Phase O/H wo kvar	2-4/0 Quadruplex	\$1,814.00	\$1,814.00	-	75.54%	45.71%	-		
32	3 Phase U/G wo kvar	2-4/0 Quadruplex	\$1,611.00	\$1,611.00	-	24.46%	54.29%	-		
33				Weighted Cost per Service	-	\$1,764.34	\$1,703.80	-		
35	3 Phase O/H w kvar	2-4/0 Quadruplex	\$1,814.00	\$1,814.00	-	75.54%	45.71%	-		
36	3 Phase U/G w kvar	2-4/0 Quadruplex	\$1,611.00	\$1,611.00	-	24.46%	54.29%	-		
37				Weighted Cost per Service	-	\$1,764.34	\$1,703.80	-		
39	100-300 kW									
40	1 Phase O/H wo kvar	3-500 & 350N	\$3,781.00	\$3,781.00	-	-	45.71%	-		
41	1 Phase U/G wo kvar	3-750 & 500N	\$3,702.00	\$3,702.00	-	-	54.29%	-		
42				Weighted Cost per Service	-	-	\$3,738.11	-		
44	3 Phase O/H wo kvar	3-4/0 Quadruplex	\$3,486.00	\$3,486.00	-	-	45.71%	-		
45	3 Phase U/G wo kvar	4-350 Quadruplex	\$3,432.00	\$3,432.00	-	-	54.29%	-		
46				Weighted Cost per Service	-	-	\$3,456.69	-		
48	3 Phase O/H w kvar	3-4/0 Quadruplex	\$3,486.00	\$3,486.00	-	-	45.71%	-		
49	3 Phase U/G w kvar	4-350 Quadruplex	\$3,432.00	\$3,432.00	-	-	54.29%	-		
50				Weighted Cost per Service	-	-	\$3,456.69	-		
52	300-1000 kW									
53	3 Phase O/H (sec)	3-500 kcmil Quad	\$5,742.00	\$5,742.00	-	75.54%	45.71%	26.79%		
54	3 Phase U/G (sec)	4-500 kcmil Quad	\$6,772.00	\$6,772.00	-	24.46%	54.29%	73.21%		
55				Weighted Cost per Service	-	\$5,993.98	\$6,301.14	\$6,496.11		
60	<u>Service Type</u>	<u>2009</u>	<u>2009</u>	<u>Escalation Factor</u>						
61	Overhead	478.8	478.8	1.0000						
62	Underground	331.7	331.7	1.0000						
66	Overhead % =				Residential	Schedule 24	Schedule 36	Schedule 40	Schedule 48	Lighting
67	% of Overhead Which Are Small Load=				32.33%	-	-	-	-	-
68	% of Overhead Which Are All Electric=				39.73%	75.54%	45.71%	-	26.79%	-
69					72.06%	75.54%	45.71%	-	26.79%	-
71	Act 369 OH	32,394,657	23,252,261	7,205,569	1,889,006	-	-	-	47,822	-
73	Underground % =									
74	% of Underground Which Are Small Load=				7.71%	-	-	-	-	-
75	% of Underground Which Are All Electric=				20.22%	24.46%	54.29%	-	73.21%	-
76					27.94%	24.46%	54.29%	-	73.21%	-
78	Act 369 UG	13,721,672	9,014,119	2,333,646	2,243,194	-	-	-	130,713	-
80	Total OH & UG	46,116,329	100.00%	100.00%	100.00%				100.00%	

Uncollectables Factor (F80)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Uncollectables Factor

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	Total	
1 Revenue									
2 Residential	118,412,054							118,412,054	
3 Com / Ind		39,618,396	58,011,658	20,765,256	20,784,274			139,179,584	
4 Irrigation						11,640,975		11,640,975	
5 Total	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975		269,232,613	
6									
7									
8 Uncollectables									
9 Write-off	(2,296,365)	(43,154)	(63,189)	(22,619)	(22,639)	(11,216)		0	(2,459,183)
10 Recovery	850,180	20,371	29,828	10,677	10,687	4,161		0	925,904
11 Net Write Off	(1,446,185)	(22,783)	(33,361)	(11,941)	(11,952)	(7,055)		-	(1,533,278)
12									
13									
14 FACTOR 80	94.3198%	1.4859%	2.1758%	0.7788%	0.7795%	0.4601%	0.0000%	100.0000%	

Revenues

PacifiCorp Cost Of Service By Rate Schedule State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E 12 Months Ending December 2009 Revenue - Normalized												
Line	A Customer Class	B	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service <1,000 kW Schedule 36	F Large General Service >1,000 kW Schedule 48T	G Large General Dedicated Facilities Schedule 48T	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15,51-54,57	J	K	L Total
1	Residential		118,412,054						152,626			118,564,680
2												
3	Commercial			38,130,202	49,272,879	7,785,790			327,342			95,516,213
4												
5	Industrial			1,488,194	8,738,779	12,979,466	20,784,274	11,640,975	19,495			55,651,184
6												
7	Lighting								1,279,033			1,279,033
8												
9	OSPA											
10												
11	Interdepartmental											
12												
13												
14	Tariff Revenues		118,412,054	39,618,596	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496			271,011,109
15												
16												
17	Total AGA Revenues			176,277	227,790	35,994		120,899	1,604			562,567
18	Misc Revenues		203									
19	Gross Receipts Adj.											
20	Unbilled Revenue Adj.											
21	Firm Revenue		118,412,257	39,794,673	58,239,448	20,801,250	20,784,274	11,761,674	1,780,100			271,573,677
22	Firm Revenue factor		43.60%	14.65%	21.45%	7.66%	7.65%	4.33%	0.66%	0.00%	0.00%	100.00%
23												
24	Non-Firm											
25												
26												
27	Total Revenue		118,412,257	39,794,673	58,239,448	20,801,250	20,784,274	11,761,674	1,780,100			271,573,677

Distribution Plant Investment to Serve

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
 12 Months Ending December 2009
 Distribution Direct Assignments

A B C D E F G H I J

Line	FERC Account	Total Distribution Investment	Direct Assignments			Demand		Customer		Meters
			Schedule 09	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary	
1	360	1,497,300	-	-	-	1,497,300	-	-	-	-
2	361	2,238,416	-	-	-	2,238,416	-	-	-	-
3	362	46,561,261	-	-	2,428,521	44,132,740	-	-	-	-
4	364	85,866,890	-	-	-	79,006,126	6,860,765	-	-	-
5	365	56,062,924	-	-	-	50,748,159	5,314,765	-	-	-
6	366	14,895,617	-	-	-	9,890,690	5,004,927	-	-	-
7	367	20,132,255	-	-	-	16,590,991	3,541,264	-	-	-
8	368	90,998,025	-	-	-	-	90,998,025	-	-	-
9	369	46,116,329	-	-	-	-	-	46,116,329	-	-
10	370	13,792,908	-	-	75,297	-	-	-	-	13,717,611
11	371	525,319	-	525,319	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-	-
13	373	3,799,039	-	3,799,039	-	-	-	-	-	-
14										
15	TOTAL	382,486,283	-	4,324,357	2,503,818	204,104,422	111,719,746	-	46,116,329	13,717,611

