

Exhibit No.____(RMM-5)
Docket UE-11____
Witness: Robert M. Meredith

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba
Pacific Power & Light Company

Respondent.

Docket UE-11_____

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

**Class Cost of Service Allocation Procedures
Functionalized Results of Operations – 12 Months Ending December 31, 2010,
Normalized Functional Allocation Factors
Class Cost of Service Detail & Allocation Factors – 12 Months Ending
December 31, 2010 Normalized**

July 2011

PACIFICORP

COST OF SERVICE

FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES

INTRODUCTION

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

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail and Misc. Services hereafter referred to as P, T, D (or DPW), R, and M.

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

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

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

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

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

Classification

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

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses. Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include

fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors which specify each class' share of a particular cost driver such as control area peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Business Warehouse (BW) database. Each account balance in the BW database is assigned a functional identification or FUNC Factor. Account balances captured in the BW database that are directly related to one of the primary business functions: P, T, D (or DPW), R, or M are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction is used rather than the physical location. Assets and expenses that support more than one of the five functions, for example administrative and general expenses and general office rate base, are apportioned between the functions. Those items that are considered plant related are split between functions in the same portion as generation, transmission, and distribution plant (PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same portion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from BW are aggregated by FERC account and by West Control Area (WCA) jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and WCA factor have the same functional designation, that FUNC factor is used. For example, any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "P" FUNC factor.

When the various account balances from BW that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Within the Schedule M additions temporary account balances allocated on the SO factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary balance allocated to a state using the SO factor is then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Production, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated within the JAM model.

Operating Revenues:

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

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

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated to Production (P).

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

Operating Expenses:

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

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

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

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

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

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of Un-recovered Plant are assigned to P.

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

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

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

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as is done for Federal income taxes. This amount is multiplied by Washington's state tax rate to arrive at functionalized state income taxes for each function.

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

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

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1. The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base

Electric Plant in Service: Production plant rate base, Accounts 310 - 346, is assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Business Warehouse (BW) reports of general plant. BW identifies investments by accounting location, such as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P, known transmission items to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function.

The general office items within the BW listing are functionalized on the "PTD" factor and those items associated with the customer service system are functionalized to R. A separate General Plant functionalization factor is developed to correspond to each allocation factor.

Intangible plant is functionalized in the same manner.

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

Deferred Debits: The BW database tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of BW debits to situs and system overhead.

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

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Account CWC. Cash Working Capital is calculated according to the 1/8 of O&M formula. This methodology divides total Washington allocated operation and maintenance expenses (less fuel costs and purchased power expenses) by eight, the approximate number of 45-day periods in a year. This formula is used by BPA in the calculation of average system costs for investor-owned utilities. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding O&M expenses, Taxes Other than Income, and State and Federal Income Taxes, for each function and dividing by the total.

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

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described above.

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

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

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

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

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study to classify generation and transmission costs is a Peak Credit method where the cost of the Firm Capacity Sales Agreement between Bonneville Power Administration and PacifiCorp is compared to the cost of a current baseload resource (Combined Cycle Combustion Turbine, CCCT). The numerator in the peak credit method calculation is determined using BPA contract costs and the denominator is the total cost, both fixed and variable, of a base load combined-cycle plant consistent with the Company's resource planning and avoided cost calculations. This calculation results in a 35% demand-related and 65% energy-related classification of costs reflective of Company operations in the WCA.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's highest 100 summer (April-October) and highest 100 winter (November-March) hourly retail WCA loads. The energy portion is allocated using class annual megawatt hours adjusted for losses to the generation level. This produces the Company's allocation factor, F10.

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

Distribution Costs

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

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

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

Substations and Primary Lines

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

Line Transformers

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

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

Secondary Lines

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

Services and Meters

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

Meter costs are allocated to all customer classes with the exception of service offered under Schedule 48T (primary demand greater than 30,000 kW with dedicated facilities) which are directly assigned. This direct assignment of meter costs is based on results obtained from the Company's distribution plant analysis. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60A)

Customer Accounting, Customer Services & Sales

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

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical cost to read meters for different classes of customers. (F47)

The customer weighting for Customer Accounting and Records expenses, Account 903, is a composite of factors, which includes the number of customers receiving manual bills and net write-offs by customer category. (F48)

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

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated on Factor F10. The other customer service expenses are allocated on number of customers (F40). Sales expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses

Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102). Coal mine plant is allocated consistent with generation and transmission resources (F10). Employee Pensions and Benefits costs have been assigned to functions and classes on the basis of labor (F138). Costs that have been identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes

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

This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant. Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions

Additions and deductions that relate to Generation and Transmission plant, fuel, coal mining, and weatherization are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer Advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102).

Revenue Credits

In the class COS study, no costs are assigned to wholesale transactions. The revenue from these sales is treated as a revenue credit and is allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified and allocated consistent with the treatment of purchased power (F10). Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

**DECEMBER 2010 West Control Area
AMA
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		WASHINGTON						
		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1	General Business Revenues	303,193,343	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	36,490,047	36,490,047	-	-	-	-	-
5	Other Operating Revenues	5,023,296	3,120,124	3,111,266	(1,208,093)	1,102,727	707,068	(3,017,888)
6	Total Operating Revenues	344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873
7								
8	Operating Expenses:							
9	Steam Production	55,077,435	55,077,435	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	6,851,973	6,851,973	-	-	-	-	-
12	Other Power Supply	108,885,955	108,885,955	-	-	-	-	-
13	Transmission	25,315,268	-	25,315,268	-	-	-	-
14	Distribution	12,306,712	-	-	12,306,712	12,306,712	-	-
15	Customer Accounts	7,011,025	-	-	7,011,025	-	7,011,025	-
16	Customer Service	633,445	-	-	633,445	-	633,445	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	10,294,370	4,054,577	1,910,943	4,328,850	2,876,464	118,717	1,333,669
19								
20	Total O & M Expenses	226,376,183	174,869,940	27,226,211	24,280,032	15,183,177	7,763,186	1,333,669
21								
22	Depreciation	37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	-
23	Amortization Expense	3,423,669	2,236,115	391,346	796,208	387,939	408,269	-
24	Taxes Other Than Income	18,890,014	9,415,732	4,108,355	5,365,927	5,238,248	127,679	-
25	Income Taxes - Federal	(12,300,940)	(11,639,652)	(6,803,310)	6,142,022	5,384,763	(27,846)	785,106
26	Income Taxes - State	-	-	-	-	-	-	-
27	Income Taxes - Def Net	22,265,977	12,521,173	10,103,298	(358,493)	(345,097)	(13,396)	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(1,054,282)	(1,067,787)	27	13,478	3,395	10,083	-
30								
31	Total Operating Expenses	294,648,556	203,888,999	40,860,056	49,899,502	39,392,944	8,387,782	2,118,775
32								
33	Operating Revenue for Return	50,058,130	27,796,444	8,610,654	13,651,032	13,606,124	(89,191)	134,098
34								
35	Rate Base:							
36	Electric Plant in Service	1,479,658,740	746,138,994	285,173,979	448,345,767	438,188,015	10,157,752	-
37	Plant Held for Future Use	37,964	37,964	-	-	-	-	-
38	Misc Deferred Debits	16,195,615	16,094,356	101,259	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	(0)	(0)	(0)	(0)	(0)	-	-
42	Fuel Stock	(0)	(0)	-	-	-	-	-
43	Material & Supplies	(0)	(0)	(0)	(0)	(0)	-	-
44	Working Capital	-	-	-	-	-	-	-
45	Weatherization Loans	2,010,464	-	-	2,010,464	-	-	2,010,464
46	Miscellaneous Rate Base	(0)	(0)	-	-	-	-	-
47								
48	Total Electric Plant	1,497,902,782	762,271,314	285,275,238	450,356,230	438,188,015	10,157,752	2,010,464
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(527,836,644)	(233,630,047)	(114,146,384)	(180,060,213)	(179,573,472)	(486,741)	-
52	Accum Prov For Amort	(36,329,778)	(17,940,910)	(4,847,720)	(13,541,148)	(6,876,591)	(6,664,557)	-
53	Accum Def Income Taxes	(172,313,002)	(88,095,821)	(36,624,344)	(47,592,838)	(46,540,400)	(1,052,437)	-
54	Unamortized ITC	(772,671)	(390,112)	(150,490)	(232,069)	(232,069)	-	-
55	Customer Adv for Const	(294,740)	-	18,499	(313,240)	(313,240)	-	-
56	Customer Service Deposits	(3,291,206)	-	-	(3,291,206)	-	(3,291,206)	-
57	Misc. Rate Base Deductions	(6,568,902)	(5,476,606)	(429,684)	(662,612)	(662,612)	-	-
58								
59	Total Rate Base Deductions	(747,406,942)	(345,533,496)	(156,180,122)	(245,693,324)	(234,198,384)	(11,494,940)	-
60								
61	Total Rate Base	750,495,840	416,737,818	129,095,116	204,662,906	203,989,631	(1,337,189)	2,010,464
62								
63	Return on Rate Base	6.670%	6.670%	6.670%	6.670%	6.670%	6.670%	6.670%
64								
65	Return on Equity	7.615%	7.615%	7.615%	7.615%	7.615%	7.615%	7.615%
66								
67	100 Basis Points in Equity:	3,684,935	2,046,183	633,857	1,004,895	1,001,589	(6,566)	9,871
68	Revenue Requirement Impact	5,669,130	3,147,973	975,165	1,545,992	1,540,906	(10,101)	15,187
69	Rate Base Decrease	(51,458,325)	(28,573,949)	(8,851,506)	(14,032,870)	(13,986,706)	91,685	(137,849)

70 DECEMBER 2009 West Control Area				WASHINGTON	Production	Transmission	Distribution	Distribution	Retail	Misc
71 AMA				Normalized						
72	FERC	BUSINESS	PITA							
73	ACCT	FUNCTION	FACTOR							
74	Sales to Ultimate Customers				(0)	0	0	-	0	-
75	440	Residential Sales		137,759,363	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
76			S							
77				137,759,363	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
78										
79										
80	442	Commercial & Industrial Sales		164,087,814						
81			S							
82		P	SE	-	-	-	-	-	-	-
83		PT	SG	-	-	-	-	-	-	-
84										
85										
86				164,087,814	-	-	-	-	-	-
87										
88	444	Public Street & Highway Lighting		1,346,166						
89			S							
90			SO	-	-	-	-	-	-	-
91				1,346,166	-	-	-	-	-	-
92										
93	445	Other Sales to Public Authority		-						
94			S							
95										
96				-	-	-	-	-	-	-
97										
98	448	Interdepartmental		-						
99		DPW	S							
100		GP	SO	-	-	-	-	-	-	-
101				-	-	-	-	-	-	-
102										
103	Total Sales to Ultimate Customers			303,193,343	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
104										
105										
106										
107	447	Sales for Resale		-						
108		P	S							
109		P	CAGW	-	-	-	-	-	-	-
110										
111										
112	447NPC	Sales for Resale - NPC		-						
113		P	SG							
114		P	SE	-	-	-	-	-	-	-
115		P	DGP	-	-	-	-	-	-	-
116		P	CAGW	36,490,047	36,490,047	-	-	-	-	-
117		P	CAGE	-	-	-	-	-	-	-
118		P	CAEW	-	-	-	-	-	-	-
119		P	CAEE	-	-	-	-	-	-	-
120				36,490,047	36,490,047	-	-	-	-	-
121										
122		Total Sales for Resale		36,490,047	36,490,047	-	-	-	-	-
123										
124	449	Provision for Rate Refund		-						
125		P	S							
126		P	SG	-	-	-	-	-	-	-
127										
128										
129										
130										
131	Total Sales from Electricity			339,683,390	228,565,320	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
132	450	Forfeited Discounts & Interest		555,425			555,425		555,425	
133		CUST	S							
134		CUST	SO	-	-	-	-	-	-	-
135				555,425	-	-	555,425	-	555,425	-
136										
137	451	Misc Electric Revenue		149,915			149,915		149,915	
138		CUST	S							
139		GP	SG	-	-	-	-	-	-	-
140		GP	SO	4,149	2,064	904	1,181	1,153	28	
141				154,064	2,064	904	151,096	1,153	149,943	
142										
143	453	Water Sales		-						
144		P	CAGW							
145		P	CAGE	-	-	-	-	-	-	-
146		P	JBG	-	-	-	-	-	-	-
147		P	SG	-	-	-	-	-	-	-
148										

149												
150	454	Rent of Electric Property										
151		DPW	S	1,031,803	-	-	1,031,803	1,031,803	-	-	-	-
152		T	CAGW	157,657	-	157,657	-	-	-	-	-	-
153		T	CAGE	-	-	-	-	-	-	-	-	-
154		T	JBG	737	-	737	-	-	-	-	-	-
155		T	SG	76,832	-	76,832	-	-	-	-	-	-
156		GP	SO	251,106	124,913	54,721	71,472	69,771	1,701	-	-	-
157				1,518,136	124,913	289,948	1,103,274	1,101,574	1,701	-	-	-
158												
159												
160												
161	456	Other Electric Revenue										
162		DMSC	S	(3,052,065)	-	-	(3,052,065)	-	-	-	(3,052,065)	-
163		CUST	CAGE	-	-	-	-	-	-	-	-	-
164		OTHSE	CAGW	1,425,557	-	1,425,557	-	-	-	-	-	-
165		OTHSO	SO	34,177	-	-	34,177	-	-	-	34,177	-
166		OTHSGR	SG	34,603	23,603	10,999	-	-	-	-	-	-
167		OTHSGR	JBG	195,852	133,594	62,257	-	-	-	-	-	-
168		OTHSGR	WRG	3,548,808	2,420,714	1,128,094	-	-	-	-	-	-
169		OTHSGR	WRE	608,741	415,235	193,506	-	-	-	-	-	-
170		P	CAEW	-	-	-	-	-	-	-	-	-
171		P	CAEE	-	-	-	-	-	-	-	-	-
172				2,795,672	2,993,146	2,820,413	(3,017,888)	-	-	-	(3,017,888)	-
173												
174		Total Other Electric Revenues		5,023,296	3,120,124	3,111,266	(1,208,093)	1,102,727	707,068	(3,017,888)		
175												
176		Total Electric Operating Revenues		344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873		
177												
178		Summary of Reve										
179				301,878,420	192,075,272	46,359,444	63,443,704	52,928,145	8,296,863	2,218,696		
180				196,589	133,594	62,995	-	-	-	-		
181				-	-	-	-	-	-	-		
182				289,432	126,977	55,625	106,829	70,924	1,729	34,177		
183				111,435	23,603	87,832	-	-	-	-		
184				-	-	-	-	-	-	-		
185				-	-	-	-	-	-	-		
186				38,073,262	36,490,047	1,583,214	-	-	-	-		
187				-	-	-	-	-	-	-		
188				3,548,808	2,420,714	1,128,094	-	-	-	-		
189				608,741	415,235	193,506	-	-	-	-		
190		Total Electric Operating Revenues		344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873		
191		Miscellaneous Revenues										
192	41160	Gain on Sale of Utility Plant - CR										
193		DPW	S	-	-	-	-	-	-	-	-	-
194		T	SG	-	-	-	-	-	-	-	-	-
195		G	SO	-	-	-	-	-	-	-	-	-
196		T	DGU	-	-	-	-	-	-	-	-	-
197		P	DGP	-	-	-	-	-	-	-	-	-
198				-	-	-	-	-	-	-	-	-
199												
200	41170	Loss on Sale of Utility Plant										
201		DPW	S	-	-	-	-	-	-	-	-	-
202		T	CAGW	-	-	-	-	-	-	-	-	-
203		T	CAGE	-	-	-	-	-	-	-	-	-
204		T	SG	-	-	-	-	-	-	-	-	-
205				-	-	-	-	-	-	-	-	-
206												
207	4118	Gain from Emission Allowances										
208		P	S	(896,610)	(896,610)	-	-	-	-	-	-	-
209		P	CAEW	-	-	-	-	-	-	-	-	-
210		P	CAEE	-	-	-	-	-	-	-	-	-
211		P	SE	-	-	-	-	-	-	-	-	-
212				(896,610)	(896,610)	-	-	-	-	-	-	-
213												
214	41181	Gain from Disposition of NOX Credits										
215		P	SE	-	-	-	-	-	-	-	-	-
216				-	-	-	-	-	-	-	-	-
217												
218	4194	Impact Housing Interest Income										
219		P	DGU	-	-	-	-	-	-	-	-	-
220				-	-	-	-	-	-	-	-	-
221												
222	421	(Gain) / Loss on Sale of Utility Plant										
223		DPW	S	3,353	-	-	3,353	3,353	-	-	-	-
224		T	DGP	-	-	-	-	-	-	-	-	-
225		T	DGU	-	-	-	-	-	-	-	-	-
226		CUST	CN	9	-	-	9	-	9	-	-	-
227		PTD	SO	141	71	27	42	42	-	-	-	-
228		P	CAGW	(171,248)	(171,248)	-	-	-	-	-	-	-
229		P	CAGE	-	-	-	-	-	-	-	-	-
230		P	SG	-	-	-	-	-	-	-	-	-
231				(167,746)	(171,177)	27	3,404	3,395	9	-	-	-

232									
233	Total Miscellaneous Revenues		(1,064,356)	(1,067,787)	27	3,404	3,395	9	-
234	Miscellaneous Expenses								
235	4311 Interest on Customer Deposits								
236	CUST	S	10,074	-	-	10,074	-	10,074	-
237			10,074	-	-	10,074	-	10,074	-
238	Total Miscellaneous Expenses		10,074	-	-	10,074	-	10,074	-
239									
240	Net Misc Revenue and Expense		(1,054,282)	(1,067,787)	27	13,478	3,395	10,083	-
241									
242	500	Operation Supervision & Engineering							
243	P	SG	2,432	2,432	-	-	-	-	-
244	P	CAGW	(26,286)	(26,286)	-	-	-	-	-
245	P	CAGE	-	-	-	-	-	-	-
246	P	JBG	3,349,087	3,349,087	-	-	-	-	-
247	P	CAGE	-	-	-	-	-	-	-
248			3,325,234	3,325,234	-	-	-	-	-
249									
250	501	Fuel Related							
251	P	SE	(6,418)	(6,418)	-	-	-	-	-
252	P	SE	-	-	-	-	-	-	-
253	P	SE	-	-	-	-	-	-	-
254	P	CAGW	388,517	388,517	-	-	-	-	-
255	P	CAGE	-	-	-	-	-	-	-
256	P	CAEW	-	-	-	-	-	-	-
257	P	CAEE	-	-	-	-	-	-	-
258	P	JBE	208,680	208,680	-	-	-	-	-
259	P	CAEE	-	-	-	-	-	-	-
260	P	JBG	-	-	-	-	-	-	-
261			590,779	590,779	-	-	-	-	-
262									
263	501NPC	Fuel Related							
264	P	SE	-	-	-	-	-	-	-
265	P	SE	-	-	-	-	-	-	-
266	P	SE	-	-	-	-	-	-	-
267	P	CAGW	-	-	-	-	-	-	-
268	P	CAGE	-	-	-	-	-	-	-
269	P	CAEW	42,127,279	42,127,279	-	-	-	-	-
270	P	CAEE	-	-	-	-	-	-	-
271	P	JBE	-	-	-	-	-	-	-
272	P	CAEE	-	-	-	-	-	-	-
273	P	JBG	-	-	-	-	-	-	-
274			42,127,279	42,127,279	-	-	-	-	-
275									
276		Total Fuel Related	42,718,058	42,718,058	-	-	-	-	-
277									
278	502	Steam Expenses							
279	P	SG	-	-	-	-	-	-	-
280	P	CAGW	205,949	205,949	-	-	-	-	-
281	P	CAGE	-	-	-	-	-	-	-
282	P	JBG	907,596	907,596	-	-	-	-	-
283	P	CAGE	-	-	-	-	-	-	-
284			1,113,545	1,113,545	-	-	-	-	-
285									
286	503	Steam From Other Sources							
287	P	SE	-	-	-	-	-	-	-
288	P	CAEW	-	-	-	-	-	-	-
289	P	CAEE	-	-	-	-	-	-	-
290			-	-	-	-	-	-	-
291									
292	503NPC	Steam From Other Sources-NPC							
293	P	SE	-	-	-	-	-	-	-
294	P	CAEW	-	-	-	-	-	-	-
295	P	CAEE	-	-	-	-	-	-	-
296			-	-	-	-	-	-	-
297									
298	505	Electric Expenses							
299	P	SG	-	-	-	-	-	-	-
300	P	CAGW	6,910	6,910	-	-	-	-	-
301	P	CAGE	-	-	-	-	-	-	-
302	P	JBG	1,285	1,285	-	-	-	-	-
303	P	CAGE	-	-	-	-	-	-	-
304			8,194	8,194	-	-	-	-	-

305									
306	506	Misc. Steam Expense							
307		P	SG	2,965	2,965	-	-	-	-
308		P	SE	-	-	-	-	-	-
309		P	CAGW	470,838	470,838	-	-	-	-
310		P	CAGE	-	-	-	-	-	-
311		P	JBG	(2,741,166)	(2,741,166)	-	-	-	-
312		P	CAGE	-	-	-	-	-	-
313				(2,267,363)	(2,267,363)	-	-	-	-
314									
315	507	Rents							
316		P	SG	-	-	-	-	-	-
317		P	CAGW	2,593	2,593	-	-	-	-
318		P	CAGE	-	-	-	-	-	-
319		P	JBG	56,744	56,744	-	-	-	-
320		P	CAGE	-	-	-	-	-	-
321				59,336	59,336	-	-	-	-
322									
323	510	Maint Supervision & Engineering							
324		P	SG	-	-	-	-	-	-
325		P	CAGW	54,860	54,860	-	-	-	-
326		P	CAGE	-	-	-	-	-	-
327		P	JBG	116,359	116,359	-	-	-	-
328		P	CAGE	-	-	-	-	-	-
329				171,219	171,219	-	-	-	-
330									
331									
332									
333	511	Maintenance of Structures							
334		P	SG	-	-	-	-	-	-
335		P	CAGW	75,794	75,794	-	-	-	-
336		P	CAGE	-	-	-	-	-	-
337		P	JBG	1,839,902	1,839,902	-	-	-	-
338		P	CAGE	-	-	-	-	-	-
339				1,915,696	1,915,696	-	-	-	-
340									
341	512	Maintenance of Boiler Plant							
342		P	SG	-	-	-	-	-	-
343		P	CAGW	451,925	451,925	-	-	-	-
344		P	CAGE	-	-	-	-	-	-
345		P	JBG	5,190,363	5,190,363	-	-	-	-
346		P	CAGE	-	-	-	-	-	-
347				5,642,287	5,642,287	-	-	-	-
348									
349	513	Maintenance of Electric Plant							
350		P	SG	-	-	-	-	-	-
351		P	CAGW	49,879	49,879	-	-	-	-
352		P	CAGE	-	-	-	-	-	-
353		P	JBG	1,685,509	1,685,509	-	-	-	-
354		P	CAGE	-	-	-	-	-	-
355				1,735,388	1,735,388	-	-	-	-
356									
357	514	Maintenance of Misc. Steam Plant							
358		P	SG	-	-	-	-	-	-
359		P	CAGW	80,245	80,245	-	-	-	-
360		P	CAGE	-	-	-	-	-	-
361		P	JBG	575,596	575,596	-	-	-	-
362		P	CAGE	-	-	-	-	-	-
363				655,841	655,841	-	-	-	-
364									
365		Total Steam Power Generation		55,077,435	55,077,435	-	-	-	-
366	517	Operation Super & Engineering							
367		P	SG	-	-	-	-	-	-
368				-	-	-	-	-	-
369				-	-	-	-	-	-
370	518	Nuclear Fuel Expense							
371		P	SE	-	-	-	-	-	-
372				-	-	-	-	-	-
373				-	-	-	-	-	-
374				-	-	-	-	-	-
375	519	Coolants and Water							
376		P	SG	-	-	-	-	-	-
377				-	-	-	-	-	-

378										
379	520	Steam Expenses								
380		P	SG	-	-	-	-	-	-	-
381				-	-	-	-	-	-	-
382										
383										
384										
385	523	Electric Expenses								
386		P	SG	-	-	-	-	-	-	-
387				-	-	-	-	-	-	-
388										
389	524	Misc. Nuclear Expenses								
390		P	SG	-	-	-	-	-	-	-
391				-	-	-	-	-	-	-
392										
393	528	Maintenance Super & Engineering								
394		P	SG	-	-	-	-	-	-	-
395				-	-	-	-	-	-	-
396										
397	529	Maintenance of Structures								
398		P	SG	-	-	-	-	-	-	-
399				-	-	-	-	-	-	-
400										
401	530	Maintenance of Reactor Plant								
402		P	SG	-	-	-	-	-	-	-
403				-	-	-	-	-	-	-
404										
405	531	Maintenance of Electric Plant								
406		P	SG	-	-	-	-	-	-	-
407				-	-	-	-	-	-	-
408										
409	532	Maintenance of Misc Nuclear								
410		P	SG	-	-	-	-	-	-	-
411				-	-	-	-	-	-	-
412										
413		Total Nuclear Power Generation								
414				-	-	-	-	-	-	-
415	535	Operation Super & Engineering								
416		P	DGP	-	-	-	-	-	-	-
417		P	CAGW	-	-	-	-	-	-	-
418		P	CAGE	-	-	-	-	-	-	-
419		P	CAGW	931,350	931,350	-	-	-	-	-
420		P	CAGE	-	-	-	-	-	-	-
421				931,350	931,350	-	-	-	-	-
422										
423	536	Water For Power								
424		P	DGP	-	-	-	-	-	-	-
425		P	CAGW	-	-	-	-	-	-	-
426		P	CAGE	-	-	-	-	-	-	-
427		P	CAGW	46,877	46,877	-	-	-	-	-
428		P	CAGE	-	-	-	-	-	-	-
429				46,877	46,877	-	-	-	-	-
430										
431	537	Hydraulic Expenses								
432		P	DGP	-	-	-	-	-	-	-
433		P	CAGW	-	-	-	-	-	-	-
434		P	CAGE	-	-	-	-	-	-	-
435		P	CAGW	711,458	711,458	-	-	-	-	-
436		P	CAGE	-	-	-	-	-	-	-
437				711,458	711,458	-	-	-	-	-
438										
439	538	Electric Expenses								
440		P	DGP	-	-	-	-	-	-	-
441		P	CAGW	-	-	-	-	-	-	-
442		P	CAGE	-	-	-	-	-	-	-
443		P	CAGW	-	-	-	-	-	-	-
444		P	CAGE	-	-	-	-	-	-	-
445				-	-	-	-	-	-	-
446										
447	539	Misc. Hydro Expenses								
448		P	DGP	-	-	-	-	-	-	-
449		P	CAGW	-	-	-	-	-	-	-
450		P	CAGE	-	-	-	-	-	-	-
451		P	CAGW	3,867,914	3,867,914	-	-	-	-	-
452		P	CAGE	-	-	-	-	-	-	-
453				3,867,914	3,867,914	-	-	-	-	-

454										
455	540	Rents (Hydro Generation)								
456		P	DGP	-	-	-	-	-	-	-
457		P	CAGW	-	-	-	-	-	-	-
458		P	CAGE	-	-	-	-	-	-	-
459		P	CAGW	26,210	26,210	-	-	-	-	-
460		P	CAGE	-	-	-	-	-	-	-
461				26,210	26,210	-	-	-	-	-
462										
463	541	Maint Supervision & Engineering								
464		P	DGP	-	-	-	-	-	-	-
465		P	CAGW	-	-	-	-	-	-	-
466		P	CAGE	-	-	-	-	-	-	-
467		P	CAGW	105	105	-	-	-	-	-
468		P	CAGE	-	-	-	-	-	-	-
469				105	105	-	-	-	-	-
470										
471	542	Maintenance of Structures								
472		P	DGP	-	-	-	-	-	-	-
473		P	CAGW	-	-	-	-	-	-	-
474		P	CAGE	-	-	-	-	-	-	-
475		P	CAGW	295,369	295,369	-	-	-	-	-
476		P	CAGE	-	-	-	-	-	-	-
477				295,369	295,369	-	-	-	-	-
478										
479										
480										
481										
482	543	Maintenance of Dams & Waterways								
483		P	DGP	-	-	-	-	-	-	-
484		P	CAGW	-	-	-	-	-	-	-
485		P	CAGE	-	-	-	-	-	-	-
486		P	CAGW	289,127	289,127	-	-	-	-	-
487		P	CAGE	-	-	-	-	-	-	-
488				289,127	289,127	-	-	-	-	-
489										
490	544	Maintenance of Electric Plant								
491		P	DGP	-	-	-	-	-	-	-
492		P	CAGW	-	-	-	-	-	-	-
493		P	CAGE	-	-	-	-	-	-	-
494		P	CAGW	272,795	272,795	-	-	-	-	-
495		P	CAGE	-	-	-	-	-	-	-
496				272,795	272,795	-	-	-	-	-
497										
498	545	Maintenance of Misc. Hydro Plant								
499		P	DGP	-	-	-	-	-	-	-
500		P	CAGW	-	-	-	-	-	-	-
501		P	CAGE	-	-	-	-	-	-	-
502		P	CAGW	410,769	410,769	-	-	-	-	-
503		P	CAGE	-	-	-	-	-	-	-
504				410,769	410,769	-	-	-	-	-
505										
506		Total Hydraulic Power Generation		6,851,973	6,851,973	-	-	-	-	-
507										
508	546	Operation Super & Engineering								
509		P	SG	(1,972)	(1,972)	-	-	-	-	-
510		P	SE	-	-	-	-	-	-	-
511		P	CAGW	(45,887)	(45,887)	-	-	-	-	-
512		P	CAGE	-	-	-	-	-	-	-
513		P	CAGE	-	-	-	-	-	-	-
514				(47,859)	(47,859)	-	-	-	-	-
515										
516	547	Fuel								
517		P	SE	-	-	-	-	-	-	-
518		P	CAEW	-	-	-	-	-	-	-
519		P	CAEE	-	-	-	-	-	-	-
520		P	SSECT	-	-	-	-	-	-	-
521				-	-	-	-	-	-	-
522										
523		547NPC Fuel-NPC								
524		P	SE	-	-	-	-	-	-	-
525		P	CAEW	38,368,143	38,368,143	-	-	-	-	-
526		P	CAEE	-	-	-	-	-	-	-
527		P	SSECT	-	-	-	-	-	-	-
528				38,368,143	38,368,143	-	-	-	-	-
529										
530	548	Generation Expense								
531		P	SG	616	616	-	-	-	-	-
532		P	CAGW	1,844,710	1,844,710	-	-	-	-	-
533		P	CAGE	-	-	-	-	-	-	-
534		P	CAGE	-	-	-	-	-	-	-
535				1,845,325	1,845,325	-	-	-	-	-

536										
537	549	Miscellaneous Other								
538		P	SG	111,784	111,784	-	-	-	-	-
539		P	CAGW	2,101,772	2,101,772	-	-	-	-	-
540		P	CAGE	-	-	-	-	-	-	-
541		P	CAGE	-	-	-	-	-	-	-
542				2,213,556	2,213,556	-	-	-	-	-
543										
544										
545										
546										
547	550	Maint Supervision & Engineering								
548		P	SG	404	404	-	-	-	-	-
549		P	CAGW	486,834	486,834	-	-	-	-	-
550		P	CAGE	-	-	-	-	-	-	-
551		P	CAGE	-	-	-	-	-	-	-
552				487,238	487,238	-	-	-	-	-
553										
554	551	Maint Supervision & Engineering								
555		P	SG	-	-	-	-	-	-	-
556		P	CAGW	-	-	-	-	-	-	-
557		P	CAGE	-	-	-	-	-	-	-
558				-	-	-	-	-	-	-
559										
560	552	Maintenance of Structures								
561		P	SG	-	-	-	-	-	-	-
562		P	CAGW	684	684	-	-	-	-	-
563		P	CAGE	-	-	-	-	-	-	-
564		P	CAGE	-	-	-	-	-	-	-
565				684	684	-	-	-	-	-
566										
567	553	Maint of Generation & Electric Plant								
568		P	SG	-	-	-	-	-	-	-
569		P	CAGW	339,725	339,725	-	-	-	-	-
570		P	CAGE	-	-	-	-	-	-	-
571		P	CAGE	-	-	-	-	-	-	-
572				339,725	339,725	-	-	-	-	-
573										
574	554	Maintenance of Misc. Other								
575		P	SG	-	-	-	-	-	-	-
576		P	CAGW	264,532	264,532	-	-	-	-	-
577		P	CAGE	-	-	-	-	-	-	-
578		P	CAGE	-	-	-	-	-	-	-
579				264,532	264,532	-	-	-	-	-
580										
581		Total Other Power Generation		43,471,345	43,471,345	-	-	-	-	-
582										
583										
584	555	Purchased Power								
585		P	S	-	-	-	-	-	-	-
586		P	CAEW	-	-	-	-	-	-	-
587		P	CAGW	-	-	-	-	-	-	-
588				-	-	-	-	-	-	-
589	555NPC	Purchased Power-NPC								
590		P	SG	-	-	-	-	-	-	-
591		P	SE	-	-	-	-	-	-	-
592		P	CAGW	-	-	-	-	-	-	-
593		P	CAGW	60,207,186	60,207,186	-	-	-	-	-
594		P	CAGE	-	-	-	-	-	-	-
595		P	CAEW	142,412	142,412	-	-	-	-	-
596		P	CAEE	-	-	-	-	-	-	-
597		P	DGP	-	-	-	-	-	-	-
598		P	S	1,523,951	1,523,951	-	-	-	-	-
599				61,873,550	61,873,550	-	-	-	-	-
600										
601		Total Purchased Power		61,873,550	61,873,550	-	-	-	-	-
602										
603	556	System Control & Load Dispatch								
604		P	SG	70,188	70,188	-	-	-	-	-
605		P	CAGW	-	-	-	-	-	-	-
606		P	CAGE	-	-	-	-	-	-	-
607				-	-	-	-	-	-	-
608				70,188	70,188	-	-	-	-	-

609									
610									
611									
612	557	Other Expenses							
613		P	S	(95,311)	(95,311)	-	-	-	-
614		P	SG	3,049,948	3,049,948	-	-	-	-
615		P	SGCT	-	-	-	-	-	-
616		P	SE	-	-	-	-	-	-
617		P	CAGE	-	-	-	-	-	-
618		P	TROJP	-	-	-	-	-	-
619		P	CAGW	35,558	35,558	-	-	-	-
620		P	CAGE	-	-	-	-	-	-
621		P	JBG	480,677	480,677	-	-	-	-
622		P	CAEW	-	-	-	-	-	-
623		P	CAEE	-	-	-	-	-	-
624				3,470,872	3,470,872	-	-	-	-
625									
626									
627		P	DGP	-	-	-	-	-	-
628		P	SG	-	-	-	-	-	-
629		P	MC	-	-	-	-	-	-
630		P	SG	-	-	-	-	-	-
631		P	S	-	-	-	-	-	-
632		P	SG	-	-	-	-	-	-
633									
634									
635									
636		Total Other Power Supply		65,414,610	65,414,610	-	-	-	-
637									
638		TOTAL PRODUCTION EXPENSE		170,815,363	170,815,363	-	-	-	-
639									
640									
641		Summary of Production Expense by Factor							
642				1,428,641	1,428,641	-	-	-	-
643				3,236,365	3,236,365	-	-	-	-
644				(6,418)	(6,418)	-	-	-	-
645				11,461,951	11,461,951	-	-	-	-
646				-	-	-	-	-	-
647				208,680	208,680	-	-	-	-
648				-	-	-	-	-	-
649				-	-	-	-	-	-
650				-	-	-	-	-	-
651				73,848,309	73,848,309	-	-	-	-
652				-	-	-	-	-	-
653				80,637,835	80,637,835	-	-	-	-
654				-	-	-	-	-	-
655				-	-	-	-	-	-
656				-	-	-	-	-	-
657				-	-	-	-	-	-
658				-	-	-	-	-	-
659				-	-	-	-	-	-
660				-	-	-	-	-	-
661				-	-	-	-	-	-
662				-	-	-	-	-	-
663				-	-	-	-	-	-
664		Total Production Expense by Factor		170,815,363	170,815,363	-	-	-	-
665	560	Operation Supervision & Engineering							
666		T	SG	288,779	-	288,779	-	-	-
667		T	JBG	3	-	3	-	-	-
668		T	CAGW	167,140	-	167,140	-	-	-
669		T	CAGE	-	-	-	-	-	-
670				455,922	-	455,922	-	-	-
671									
672	561	Load Dispatching							
673		T	SG	773,488	-	773,488	-	-	-
674		T	CAGW	4,339	-	4,339	-	-	-
675		T	CAGE	-	-	-	-	-	-
676				777,827	-	777,827	-	-	-
677	562	Station Expense							
678		T	SG	48,074	-	48,074	-	-	-
679		T	JBG	5,127	-	5,127	-	-	-
680		T	CAGW	92,492	-	92,492	-	-	-
681		T	CAGE	-	-	-	-	-	-
682				145,694	-	145,694	-	-	-
683									
684	563	Overhead Line Expense							
685		T	SG	-	-	-	-	-	-
686		T	CAGW	2,101	-	2,101	-	-	-
687		T	CAGE	-	-	-	-	-	-
688				2,101	-	2,101	-	-	-

689									
690	564	Underground Line Expense							
691		T SG	-	-	-	-	-	-	-
692		T CAGW	-	-	-	-	-	-	-
693		T CAGE	-	-	-	-	-	-	-
694			-	-	-	-	-	-	-
695									
696	565	Transmission of Electricity by Others							
697		T SG	-	-	-	-	-	-	-
698		T SE	-	-	-	-	-	-	-
699		T CAGW	-	-	-	-	-	-	-
700		T CAGE	-	-	-	-	-	-	-
701		T CAEW	-	-	-	-	-	-	-
702		T CAEE	-	-	-	-	-	-	-
703			-	-	-	-	-	-	-
704									
705	565NPC	Transmission of Electricity by Others-NPC							
706		T SG	-	-	-	-	-	-	-
707		T SE	-	-	-	-	-	-	-
708		T CAGW	20,069,966	-	20,069,966	-	-	-	-
709		T CAGE	-	-	-	-	-	-	-
710		T CAEW	-	-	-	-	-	-	-
711		T CAEE	-	-	-	-	-	-	-
712			20,069,966	-	20,069,966	-	-	-	-
713									
714		Total Transmission of Electricity by	20,069,966	-	20,069,966	-	-	-	-
715									
716	566	Misc. Transmission Expense							
717		T SG	230,168	-	230,168	-	-	-	-
718		T CAGW	75,358	-	75,358	-	-	-	-
719		T CAGE	-	-	-	-	-	-	-
720			305,526	-	305,526	-	-	-	-
721									
722	567	Rents - Transmission							
723		T SG	(46)	-	(46)	-	-	-	-
724		T CAGW	124,776	-	124,776	-	-	-	-
725		T CAGE	-	-	-	-	-	-	-
726			124,730	-	124,730	-	-	-	-
727									
728	568	Maint Supervision & Engineering							
729		T SG	32,591	-	32,591	-	-	-	-
730		T CAGW	110,132	-	110,132	-	-	-	-
731		T CAGE	-	-	-	-	-	-	-
732			142,723	-	142,723	-	-	-	-
733									
734	569	Maintenance of Structures							
735		T SG	377,815	-	377,815	-	-	-	-
736		T CAGW	89	-	89	-	-	-	-
737		T CAGE	-	-	-	-	-	-	-
738			377,904	-	377,904	-	-	-	-
739									
740	570	Maintenance of Station Equipment							
741		T SG	4,597	-	4,597	-	-	-	-
742		T JBG	11,413	-	11,413	-	-	-	-
743		T CAGW	798,669	-	798,669	-	-	-	-
744		T CAGE	-	-	-	-	-	-	-
745			814,679	-	814,679	-	-	-	-
746									
747	571	Maintenance of Overhead Lines							
748		T SG	(8,017)	-	(8,017)	-	-	-	-
749		T JBG	38	-	38	-	-	-	-
750		T CAGW	2,081,263	-	2,081,263	-	-	-	-
751		T CAGE	-	-	-	-	-	-	-
752			2,073,285	-	2,073,285	-	-	-	-
753									
754	572	Maintenance of Underground Lines							
755		T SG	-	-	-	-	-	-	-
756		T CAGW	2,647	-	2,647	-	-	-	-
757		T CAGE	-	-	-	-	-	-	-
758			2,647	-	2,647	-	-	-	-
759									
760	573	Maint of Misc. Transmission Plant							
761		T SG	22,264	-	22,264	-	-	-	-
762		T CAGW	-	-	-	-	-	-	-
763		T CAGE	-	-	-	-	-	-	-
764			22,264	-	22,264	-	-	-	-

765									
766	TOTAL TRANSMISSION EXPENSE		25,315,268	-	25,315,268	-	-	-	-
767									
768	Summary of Transmission Expense by Factor								
769			-	-	-	-	-	-	-
770			1,769,714	-	1,769,714	-	-	-	-
771			23,528,973	-	23,528,973	-	-	-	-
772			-	-	-	-	-	-	-
773			16,581	-	16,581	-	-	-	-
774	Total Transmission Expense by Factor		25,315,268	-	25,315,268	-	-	-	-
775	580	Operation Supervision & Engineering							
776		DPW S	27,224	-	-	27,224	27,224	-	-
777		DPW SNPD	1,031,822	-	-	1,031,822	1,031,822	-	-
778			1,059,046	-	-	1,059,046	1,059,046	-	-
779									
780	581	Load Dispatching							
781		DPW S	-	-	-	-	-	-	-
782		DPW SNPD	899,617	-	-	899,617	899,617	-	-
783			899,617	-	-	899,617	899,617	-	-
784									
785	582	Station Expense							
786		DPW S	265,878	-	-	265,878	265,878	-	-
787		DPW SNPD	1,565	-	-	1,565	1,565	-	-
788			267,443	-	-	267,443	267,443	-	-
789									
790	583	Overhead Line Expenses							
791		DPW S	340,279	-	-	340,279	340,279	-	-
792		DPW SNPD	2,380	-	-	2,380	2,380	-	-
793			342,660	-	-	342,660	342,660	-	-
794									
795	584	Underground Line Expense							
796		DPW S	-	-	-	-	-	-	-
797		DPW SNPD	-	-	-	-	-	-	-
798			-	-	-	-	-	-	-
799									
800	585	Street Lighting & Signal Systems							
801		DPW S	-	-	-	-	-	-	-
802		DPW SNPD	13,706	-	-	13,706	13,706	-	-
803			13,706	-	-	13,706	13,706	-	-
804									
805	586	Meter Expenses							
806		DPW S	348,794	-	-	348,794	348,794	-	-
807		DPW SNPD	77,707	-	-	77,707	77,707	-	-
808			426,501	-	-	426,501	426,501	-	-
809									
810	587	Customer Installation Expenses							
811		DPW S	973,411	-	-	973,411	973,411	-	-
812		DPW SNPD	-	-	-	-	-	-	-
813			973,411	-	-	973,411	973,411	-	-
814									
815	588	Misc. Distribution Expenses							
816		DPW S	92,677	-	-	92,677	92,677	-	-
817		DPW SNPD	299,739	-	-	299,739	299,739	-	-
818			392,415	-	-	392,415	392,415	-	-
819									
820	589	Rents							
821		DPW S	87,812	-	-	87,812	87,812	-	-
822		DPW SNPD	4,311	-	-	4,311	4,311	-	-
823			92,122	-	-	92,122	92,122	-	-
824									
825	590	Maint Supervision & Engineering							
826		DPW S	13,492	-	-	13,492	13,492	-	-
827		DPW SNPD	306,290	-	-	306,290	306,290	-	-
828			319,782	-	-	319,782	319,782	-	-
829									
830	591	Maintenance of Structures							
831		DPW S	101,035	-	-	101,035	101,035	-	-
832		DPW SNPD	5,214	-	-	5,214	5,214	-	-
833			106,249	-	-	106,249	106,249	-	-
834									
835	592	Maintenance of Station Equipment							
836		DPW S	681,092	-	-	681,092	681,092	-	-
837		DPW SNPD	96,731	-	-	96,731	96,731	-	-
838			777,823	-	-	777,823	777,823	-	-
839	593	Maintenance of Overhead Lines							
840		DPW S	4,666,744	-	-	4,666,744	4,666,744	-	-
841		DPW SNPD	72,409	-	-	72,409	72,409	-	-
842			4,739,154	-	-	4,739,154	4,739,154	-	-

843									
844	594	Maintenance of Underground Lines							
845		DPW	S	1,079,850	-	-	1,079,850	1,079,850	-
846		DPW	SNPD	-	-	-	-	-	-
847				1,079,850	-	-	1,079,850	1,079,850	-
848									
849	595	Maintenance of Line Transformers							
850		DPW	S	-	-	-	-	-	-
851		DPW	SNPD	57,851	-	-	57,851	57,851	-
852				57,851	-	-	57,851	57,851	-
853									
854	596	Maint of Street Lighting & Signal Sys.							
855		DPW	S	168,275	-	-	168,275	168,275	-
856		DPW	SNPD	-	-	-	-	-	-
857				168,275	-	-	168,275	168,275	-
858									
859	597	Maintenance of Meters							
860		DPW	S	468,153	-	-	468,153	468,153	-
861		DPW	SNPD	71,276	-	-	71,276	71,276	-
862				539,429	-	-	539,429	539,429	-
863									
864	599	Maint of Misc. Distribution Plant							
865		DPW	S	6,250	-	-	6,250	6,250	-
866		DPW	SNPD	45,127	-	-	45,127	45,127	-
867				51,377	-	-	51,377	51,377	-
868									
869		TOTAL DISTRIBUTION EXPENSE		12,306,712	-	-	12,306,712	12,306,712	-
870									
871									
872		Summary of Distribution Expense by Factor							
873				9,320,967	-	-	9,320,967	9,320,967	-
874				2,985,745	-	-	2,985,745	2,985,745	-
875				-	-	-	-	-	-
876		Total Distribution Expense by Factor		12,306,712	-	-	12,306,712	12,306,712	-
877									
878	901	Supervision							
879		CUST	S	-	-	-	-	-	-
880		CUST	CN	175,370	-	-	175,370	175,370	-
881				175,370	-	-	175,370	175,370	-
882									
883	902	Meter Reading Expense							
884		CUST	S	1,134,669	-	-	1,134,669	-	1,134,669
885		CUST	CN	134,944	-	-	134,944	-	134,944
886				1,269,613	-	-	1,269,613	-	1,269,613
887									
888	903	Customer Receipts & Collections							
889		CUST	S	657,930	-	-	657,930	-	657,930
890		CUST	CN	3,352,230	-	-	3,352,230	-	3,352,230
891				4,010,159	-	-	4,010,159	-	4,010,159
892									
893	904	Uncollectible Accounts							
894		CUST	S	1,537,567	-	-	1,537,567	-	1,537,567
895		P	SG	-	-	-	-	-	-
896		CUST	CN	6,723	-	-	6,723	-	6,723
897				1,544,290	-	-	1,544,290	-	1,544,290
898									
899	905	Misc. Customer Accounts Expense							
900		CUST	S	-	-	-	-	-	-
901		CUST	CN	11,591	-	-	11,591	-	11,591
902				11,591	-	-	11,591	-	11,591
903									
904		TOTAL CUSTOMER ACCOUNTS EXPENSE		7,011,025	-	-	7,011,025	-	7,011,025
905									
906		Summary of Customer Accts Exp by Factor							
907				3,330,166	-	-	3,330,166	-	3,330,166
908				3,680,859	-	-	3,680,859	-	3,680,859
909				-	-	-	-	-	-
910		Total Customer Accounts Expense by Factor		7,011,025	-	-	7,011,025	-	7,011,025
911									
912	907	Supervision							
913		CUST	S	-	-	-	-	-	-
914		CUST	CN	18,550	-	-	18,550	-	18,550
915				18,550	-	-	18,550	-	18,550

916										
917	908	Customer Assistance								
918		CUST	S	70,880	-	-	70,880	-	70,880	-
919		CUST	CN	197,825	-	-	197,825	-	197,825	-
920				268,705	-	-	268,705	-	268,705	-
921										
922	909	Informational & Instructional Adv								
923		CUST	S	199,199	-	-	199,199	-	199,199	-
924		CUST	CN	140,653	-	-	140,653	-	140,653	-
925				339,852	-	-	339,852	-	339,852	-
926										
927	910	Misc. Customer Service								
928		CUST	S	-	-	-	-	-	-	-
929		CUST	CN	6,338	-	-	6,338	-	6,338	-
930										
931				6,338	-	-	6,338	-	6,338	-
932										
933		TOTAL CUSTOMER SERVICE EXPENSE		633,445	-	-	633,445	-	633,445	-
934										
935										
936		Summary of Customer Service Exp by Factor								
937				270,078	-	-	270,078	-	270,078	-
938				363,366	-	-	363,366	-	363,366	-
939				-	-	-	-	-	-	-
940		Total Customer Service Expense by Factor		633,445	-	-	633,445	-	633,445	-
941										
942										
943	911	Supervision								
944		CUST	S	-	-	-	-	-	-	-
945		CUST	CN	-	-	-	-	-	-	-
946				-	-	-	-	-	-	-
947										
948	912	Demonstration & Selling Expense								
949		CUST	S	-	-	-	-	-	-	-
950		CUST	CN	-	-	-	-	-	-	-
951				-	-	-	-	-	-	-
952										
953	913	Advertising Expense								
954		CUST	S	-	-	-	-	-	-	-
955		CUST	CN	-	-	-	-	-	-	-
956				-	-	-	-	-	-	-
957										
958	916	Misc. Sales Expense								
959		CUST	S	-	-	-	-	-	-	-
960		CUST	CN	-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962										
963		TOTAL SALES EXPENSE		-	-	-	-	-	-	-
964										
965										
966		Total Sales Expense by Factor		-	-	-	-	-	-	-
967				-	-	-	-	-	-	-
968				-	-	-	-	-	-	-
969		Total Sales Expense by Factor		-	-	-	-	-	-	-
970										
971		Total Customer Service Exp Including Sales		633,445	-	-	633,445	-	633,445	-
972	920	Administrative & General Salaries								
973		PTD	S	(1,015,392)	(512,660)	(197,763)	(304,969)	(304,969)	-	-
974		CUST	CN	-	-	-	-	-	-	-
975		PTD	SO	5,562,781	2,808,582	1,083,438	1,670,761	1,670,761	-	-
976				4,547,389	2,295,922	885,675	1,365,791	1,365,791	-	-
977										
978	921	Office Supplies & expenses								
979		PTD	S	52,177	26,344	10,162	15,671	15,671	-	-
980		CUST	CN	-	-	-	-	-	-	-
981		PTD	SO	662,516	334,497	129,035	198,984	198,984	-	-
982				714,694	360,840	139,198	214,656	214,656	-	-
983										
984	922	Office Supplies & expenses								
985		PTD	S	-	-	-	-	-	-	-
986		CUST	CN	-	-	-	-	-	-	-
987		PTD	SO	(2,044,250)	(1,032,117)	(398,149)	(613,983)	(613,983)	-	-
988				(2,044,250)	(1,032,117)	(398,149)	(613,983)	(613,983)	-	-
989										
990	923	Outside Services								
991		PTD	S	-	-	-	-	-	-	-
992		CUST	CN	-	-	-	-	-	-	-
993		PTD	SO	769,158	388,339	149,806	231,014	231,014	-	-
994				769,158	388,339	149,806	231,014	231,014	-	-
995										
996	924	Property Insurance								
997		PTD	S	247,139	124,777	48,134	74,227	74,227	-	-
998		PTD	CAGW	310,003	156,517	60,378	93,108	93,108	-	-
999		PTD	SO	971,135	490,315	189,144	291,677	291,677	-	-
1000				1,528,277	771,609	297,656	459,012	459,012	-	-

1001										
1002	925	Injuries & Damages								
1003		PTD	SO	634,937	320,572	123,664	190,701	190,701	-	
1004				634,937	320,572	123,664	190,701	190,701	-	
1005										
1006	926	Employee Pensions & Benefits								
1007		LABOR	S	-	-	-	-	-	-	
1008		CUST	CN	-	-	-	-	-	-	
1009		LABOR	SO	-	-	-	-	-	-	
1010				-	-	-	-	-	-	
1011										
1012	927	Franchise Requirements								
1013		DMSC	S	-	-	-	-	-	-	
1014		DMSC	SO	-	-	-	-	-	-	
1015				-	-	-	-	-	-	
1016										
1017	928	Regulatory Commission Expense								
1018		DMSC	S	1,222,850	-	-	1,222,850	-	1,222,850	
1019		CUST	CN	-	-	-	-	-	-	
1020		DMSC	SO	110,820	-	-	110,820	-	110,820	
1021		FERC	CAGW	124,318	66,795	57,524	-	-	-	
1022		FERC	CAGE	-	-	-	-	-	-	
1023		FERC	SG	156,280	83,968	72,313	-	-	-	
1024				1,614,268	150,762	129,836	1,333,669	-	1,333,669	
1025										
1026	929	Duplicate Charges								
1027		LABOR	S	-	-	-	-	-	-	
1028		LABOR	SO	(441,691)	(188,659)	(30,278)	(222,754)	(156,950)	(65,804)	
1029				(441,691)	(188,659)	(30,278)	(222,754)	(156,950)	(65,804)	
1030										
1031	930	Misc General Expenses								
1032		PTD	S	28,037	14,156	5,461	8,421	8,421	-	
1033		CUST	CN	113	-	-	113	-	113	
1034		LABOR	SO	947,381	404,654	64,944	477,783	336,641	141,143	
1035				975,530	418,809	70,404	486,317	345,061	141,255	
1036										
1037	931	Rents								
1038		PTD	S	-	-	-	-	-	-	
1039		PTD	SO	384,999	194,381	74,985	115,633	115,633	-	
1040				384,999	194,381	74,985	115,633	115,633	-	
1041										
1042	935	Maintenance of General Plant								
1043		G	S	2,518	585	732	1,201	1,134	68	
1044		CUST	CN	-	-	-	-	-	-	
1045		G	SO	1,608,542	373,533	467,416	767,592	724,395	43,198	
1046				1,611,059	374,118	468,148	768,794	725,528	43,265	
1047										
1048		TOTAL ADMINISTRATIVE & GEN EXPENSE		10,294,370	4,054,577	1,910,943	4,328,850	2,876,464	118,717	1,333,669
1049										
1050		Summary of A&G Expense by Factor								
1051				537,328	(346,798)	(133,275)	1,017,401	(205,516)	68	1,222,850
1052				9,166,328	4,094,096	1,854,003	3,218,229	2,988,872	118,536	110,820
1053				156,280	83,968	72,313	-	-	-	-
1054				113	-	-	113	-	113	-
1055				434,322	223,312	117,901	93,108	93,108	-	-
1056				-	-	-	-	-	-	-
1057		Total A&G Expense by Factor		10,294,370	4,054,577	1,910,943	4,328,850	2,876,464	118,717	1,333,669
1058										
1059		TOTAL O&M EXPENSE		226,376,183	174,869,940	27,226,211	24,280,032	15,183,177	7,763,186	1,333,669
1060	403SP	Steam Depreciation								
1061		P	DGP	-	-	-	-	-	-	-
1062		P	DGU	-	-	-	-	-	-	-
1063		P	SG	-	-	-	-	-	-	-
1064		P	CAGW	726,461	726,461	-	-	-	-	-
1065		P	CAGE	-	-	-	-	-	-	-
1066		P	JBG	4,263,311	4,263,311	-	-	-	-	-
1067		P	S	-	-	-	-	-	-	-
1068				4,989,772	4,989,772	-	-	-	-	-
1069										
1070	403NP	Nuclear Depreciation								
1071		P	DGP	-	-	-	-	-	-	-
1072				-	-	-	-	-	-	-
1073										
1074	403HP	Hydro Depreciation								
1075		P	DGP	-	-	-	-	-	-	-
1076		P	DGU	-	-	-	-	-	-	-
1077		P	CAGW	2,473,204	2,473,204	-	-	-	-	-
1078		P	CAGE	-	-	-	-	-	-	-
1079		P	CAGW	-	-	-	-	-	-	-
1080		P	CAGE	-	-	-	-	-	-	-
1081				2,473,204	2,473,204	-	-	-	-	-

1082											
1083	403OP	Other Production Depreciation									
1084		P DGU	-	-	-	-	-	-	-	-	-
1085		P SG	-	-	-	-	-	-	-	-	-
1086		P CAGW	9,374,768	9,374,768	-	-	-	-	-	-	-
1087		P CAGE	-	-	-	-	-	-	-	-	-
1088		P CAGE	-	-	-	-	-	-	-	-	-
1089		P CAGE	-	-	-	-	-	-	-	-	-
1090			9,374,768	9,374,768	-	-	-	-	-	-	-
1091											
1092	403TP	Transmission Depreciation									
1093		T DGP	-	-	-	-	-	-	-	-	-
1094		T DGU	-	-	-	-	-	-	-	-	-
1095		T CAGW	4,837,338	-	4,837,338	-	-	-	-	-	-
1096		T CAGE	-	-	-	-	-	-	-	-	-
1097		T JBG	205,037	-	205,037	-	-	-	-	-	-
1098		T SG	58,904	-	58,904	-	-	-	-	-	-
1099			5,101,279	-	5,101,279	-	-	-	-	-	-
1100											
1101											
1102											
1103	403	Distribution Depreciation									
1104	360	DPW S	4,619	-	-	4,619	4,619	-	-	-	-
1105	361	DPW S	38,715	-	-	38,715	38,715	-	-	-	-
1106	362	DPW S	1,078,604	-	-	1,078,604	1,078,604	-	-	-	-
1107	363	DPW S	-	-	-	-	-	-	-	-	-
1108	364	DPW S	3,650,669	-	-	3,650,669	3,650,669	-	-	-	-
1109	365	DPW S	1,679,695	-	-	1,679,695	1,679,695	-	-	-	-
1110	366	DPW S	678,641	-	-	678,641	678,641	-	-	-	-
1111	367	DPW S	618,879	-	-	618,879	618,879	-	-	-	-
1112	368	DPW S	2,732,082	-	-	2,732,082	2,732,082	-	-	-	-
1113	369	DPW S	1,198,463	-	-	1,198,463	1,198,463	-	-	-	-
1114	370	DPW S	459,703	-	-	459,703	459,703	-	-	-	-
1115	371	DPW S	19,341	-	-	19,341	19,341	-	-	-	-
1116	372	DPW S	-	-	-	-	-	-	-	-	-
1117	373	DPW S	123,690	-	-	123,690	123,690	-	-	-	-
1118			12,283,102	-	-	12,283,102	12,283,102	-	-	-	-
1119											
1120	403GP	General Depreciation									
1121		G-SITUS S	1,284,182	-	325,389	958,793	958,793	-	-	-	-
1122		G-DGP DGP	-	-	-	-	-	-	-	-	-
1123		G-DGU DGU	-	-	-	-	-	-	-	-	-
1124		P SE	-	-	-	-	-	-	-	-	-
1125		CUST CN	119,808	-	-	119,808	-	119,808	-	-	-
1126		G-SG SG	149	75	75	-	-	-	-	-	-
1127		PTD SO	994,267	501,994	193,649	298,624	298,624	-	-	-	-
1128		G-SG CAGW	352,673	176,219	176,454	-	-	-	-	-	-
1129		G-SG CAGE	-	-	-	-	-	-	-	-	-
1130		G-SG JBG	74,517	37,234	37,283	-	-	-	-	-	-
1131		P JBE	213	213	-	-	-	-	-	-	-
1132		P CAEE	-	-	-	-	-	-	-	-	-
1133		G-SG CAGE	-	-	-	-	-	-	-	-	-
1134		G-SG CAGE	-	-	-	-	-	-	-	-	-
1135			2,825,810	715,734	732,850	1,377,226	1,257,418	119,808	-	-	-
1136											
1137	403GV0	General Vehicles									
1138		G-SG SG	-	-	-	-	-	-	-	-	-
1139											
1140											
1141	403MP	Mining Depreciation									
1142		P CAEE	-	-	-	-	-	-	-	-	-
1143											
1144											
1145	403EP	Experimental Plant Depreciation									
1146		P DGP	-	-	-	-	-	-	-	-	-
1147		P SG	-	-	-	-	-	-	-	-	-
1148											
1149	4031	ARO Depreciation									
1150		P S	-	-	-	-	-	-	-	-	-
1151											
1152											
1153											
1154		TOTAL DEPRECIATION EXPENSE	37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	-	-	-
1155											
1156		Summary of Amortization Expense by Factor									
1157			13,567,284	-	325,389	13,241,896	13,241,896	-	-	-	-
1158			-	-	-	-	-	-	-	-	-
1159			-	-	-	-	-	-	-	-	-
1160			59,053	75	58,978	-	-	-	-	-	-
1161			994,267	501,994	193,649	298,624	298,624	-	-	-	-
1162			119,808	-	-	119,808	-	119,808	-	-	-
1163			-	-	-	-	-	-	-	-	-
1164			17,764,444	12,750,652	5,013,792	-	-	-	-	-	-
1165			-	-	-	-	-	-	-	-	-
1166			-	-	-	-	-	-	-	-	-
1167			-	-	-	-	-	-	-	-	-
1168			4,542,865	4,300,545	242,320	-	-	-	-	-	-
1169			213	213	-	-	-	-	-	-	-
1170		Total Depreciation	37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	-	-	-

1171									
1172	404GP	Amort of LT Plant - Capital Lease Gen							
1173		I-SITUS S	107,274	3,049	50,119	54,106	54,106	-	-
1174		I-SG SG	-	-	-	-	-	-	-
1175		PTD SO	84,061	42,441	16,372	25,247	25,247	-	-
1176		I-DGU DGU	-	-	-	-	-	-	-
1177		CUST CN	19,388	-	-	19,388	-	19,388	-
1178		I-SG CAGW	-	-	-	-	-	-	-
1179		I-SG CAGE	-	-	-	-	-	-	-
1180		I-DGP DGP	-	-	-	-	-	-	-
1181			210,723	45,490	66,491	98,741	79,354	19,388	-
1182									
1183	404SP	Amort of LT Plant - Cap Lease Steam							
1184		P SG	-	-	-	-	-	-	-
1185		P DGP	-	-	-	-	-	-	-
1186			-	-	-	-	-	-	-
1187									
1188	404IP	Amort of LT Plant - Intangible Plant							
1189		I-SITUS S	463	13	216	234	234	-	-
1190		P SE	-	-	-	-	-	-	-
1191		I-SG SG	433,170	397,843	35,327	-	-	-	-
1192		PTD SO	1,026,653	518,345	199,957	308,351	308,351	-	-
1193		CUST CN	388,881	-	-	388,881	-	388,881	-
1194		I-SG CAGW	-	-	-	-	-	-	-
1195		I-SG CAGE	-	-	-	-	-	-	-
1196		I-DGP DGP	-	-	-	-	-	-	-
1197		I-SG CAGE	-	-	-	-	-	-	-
1198		I-SG CAGE	-	-	-	-	-	-	-
1199		I-SG CAGW	1,094,808	1,005,521	89,287	-	-	-	-
1200		I-SG CAGE	-	-	-	-	-	-	-
1201		I-SG JBG	829	762	68	-	-	-	-
1202		P CAEW	-	-	-	-	-	-	-
1203		P CAEE	-	-	-	-	-	-	-
1204		I-DGU DGU	-	-	-	-	-	-	-
1205			2,944,805	1,922,484	324,855	697,466	308,585	388,881	-
1206									
1207	404MP	Amort of LT Plant - Mining Plant							
1208		P SE	-	-	-	-	-	-	-
1209			-	-	-	-	-	-	-
1210									
1211	404OP	Amort of LT Plant - Other Plant							
1212		P CAGE	-	-	-	-	-	-	-
1213		P CAGE	-	-	-	-	-	-	-
1214			-	-	-	-	-	-	-
1215									
1216									
1217	404HP	Amortization of Other Electric Plant							
1218		P DGP	-	-	-	-	-	-	-
1219		P DGU	-	-	-	-	-	-	-
1220		P CAGW	27,592	27,592	-	-	-	-	-
1221		P CAGE	-	-	-	-	-	-	-
1222		P SG	-	-	-	-	-	-	-
1223			27,592	27,592	-	-	-	-	-
1224									
1225		Total Amortization of Limited Term Plant	3,183,120	1,995,566	391,346	796,208	387,939	408,269	-
1226									
1227									
1228	405	Amortization of Other Electric Plant							
1229		GP S	-	-	-	-	-	-	-
1230			-	-	-	-	-	-	-
1231			-	-	-	-	-	-	-
1232									
1233	406	Amortization of Plant Acquisition Adj							
1234		P S	-	-	-	-	-	-	-
1235		P DGP	-	-	-	-	-	-	-
1236		P DGU	-	-	-	-	-	-	-
1237		P CAGW	-	-	-	-	-	-	-
1238		P CAGE	-	-	-	-	-	-	-
1239		P SG	-	-	-	-	-	-	-
1240		P SO	-	-	-	-	-	-	-
1241			-	-	-	-	-	-	-
1242	407	Amort of Prop Losses, Unrec Plant, etc							
1243		DPW S	-	-	-	-	-	-	-
1244		GP SO	-	-	-	-	-	-	-
1245		P DGP	-	-	-	-	-	-	-
1246		P SE	-	-	-	-	-	-	-
1247		P CAGW	240,549	240,549	-	-	-	-	-
1248		P CAGE	-	-	-	-	-	-	-
1249		P CAEW	-	-	-	-	-	-	-
1250		P SG-P	-	-	-	-	-	-	-
1251		P SG	-	-	-	-	-	-	-
1252		P TROJP	-	-	-	-	-	-	-
1253			240,549	240,549	-	-	-	-	-

1254							
1255	TOTAL AMORTIZATION EXPENSE	3,423,669	2,236,115	391,346	796,208	387,939	408,269
1256							
1257							
1258							
1259	Summary of Amortization Expense by Factor						
1260		107,737	3,062	50,335	54,340	54,340	-
1261		-	-	-	-	-	-
1262		-	-	-	-	-	-
1263		-	-	-	-	-	-
1264		-	-	-	-	-	-
1265		1,110,714	560,786	216,329	333,599	333,599	-
1266		829	-	-	-	-	-
1267		-	-	-	-	-	-
1268		408,269	-	-	408,269	-	408,269
1269		1,362,949	1,273,662	89,287	-	-	-
1270		-	-	-	-	-	-
1271		-	-	-	-	-	-
1272		-	-	-	-	-	-
1273		433,170	397,843	35,327	-	-	-
1274	Total Amortization Expense by Factor	3,423,669	2,235,353	391,278	796,208	387,939	408,269
1275	408 Taxes Other Than Income						
1276	GP S	11,696,596	5,818,502	2,548,932	3,329,162	3,249,947	79,215
1277	GP GPS	7,184,123	3,573,761	1,565,570	2,044,793	1,996,138	48,655
1278	GP SO	(28,204)	(14,030)	(6,146)	(8,028)	(7,837)	(191)
1279	P SE	37,500	37,500	-	-	-	-
1280	P SG	-	-	-	-	-	-
1281	DMSC OPRV-ID	-	-	-	-	-	-
1282	GP EXCTAX	-	-	-	-	-	-
1283	GP DGP	-	-	-	-	-	-
1284	P CAEW	-	-	-	-	-	-
1285	P CAEE	-	-	-	-	-	-
1286							
1287		18,890,014	9,415,732	4,108,355	5,365,927	5,238,248	127,679
1288							
1289							
1290	41140 Deferred Investment Tax Credit - Fed						
1291	PTD CAGE	-	-	-	-	-	-
1292							
1293							
1294							
1295	41141 Deferred Investment Tax Credit - Idaho						
1296	PTD CAGE	-	-	-	-	-	-
1297							
1298							
1299							
1300	TOTAL DEFERRED ITC	-	-	-	-	-	-
1301							
1302							
1303	427 Interest on Long-Term Debt						
1304	GP S	(1,087,692)	(541,075)	(237,031)	(309,586)	(302,220)	(7,366)
1305	GP SNP	24,746,091	12,310,007	5,392,688	7,043,395	6,875,802	167,593
1306		23,658,398	11,768,932	5,155,657	6,733,809	6,573,582	160,227
1307							
1308	428 Amortization of Debt Disc & Exp						
1309	GP SNP	412,813	205,355	89,960	117,497	114,702	2,796
1310		412,813	205,355	89,960	117,497	114,702	2,796
1311							
1312	429 Amortization of Premium on Debt						
1313	GP SNP	(185)	(92)	(40)	(53)	(51)	(1)
1314		(185)	(92)	(40)	(53)	(51)	(1)
1315							
1316	431 Other Interest Expense						
1317	NUTIL OTH	-	-	-	-	-	-
1318	GP SO	-	-	-	-	-	-
1319	GP SNP	842,610	419,158	183,622	239,829	234,123	5,707
1320		842,610	419,158	183,622	239,829	234,123	5,707
1321							
1322	432 AFUDC - Borrowed						
1323	GP SNP	(3,039,984)	(1,512,248)	(662,476)	(865,260)	(844,672)	(20,588)
1324		(3,039,984)	(1,512,248)	(662,476)	(865,260)	(844,672)	(20,588)
1325							
1326	Total Electric Interest Deductions	21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140
1327							
1328	Non-Utility Portion of Interest						
1329	NUTIL NUTIL	-	-	-	-	-	-
1330	NUTIL NUTIL	-	-	-	-	-	-
1331	NUTIL NUTIL	-	-	-	-	-	-
1332	NUTIL NUTIL	-	-	-	-	-	-
1333							
1334							

1335									
1336		Total Interest Deductions for Tax	21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140	-
1337									
1338									
1339	419	Interest & Dividends							
1340		GP S	-	-	-	-	-	-	-
1341		GP SNP	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	-
1342		Total Operating Deductions for Tax	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	-
1343									
1344									
1345	41010	Deferred Income Tax - Federal-DR							
1346		P S	630,161	630,161	-	-	-	-	-
1347		P TROJD	-	-	-	-	-	-	-
1348		IBT CIAC	-	-	-	-	-	-	-
1349		LABOR SO	218,847	93,476	15,002	110,369	77,765	32,604	-
1350		GP SNP	3,062,251	1,523,325	667,328	871,598	850,859	20,739	-
1351		P SE	31,316	31,316	-	-	-	-	-
1352		PT SG	3,413,103	2,462,983	950,120	-	-	-	-
1353		GP GPS	1,645,592	818,604	358,609	468,379	457,235	11,145	-
1354		TAXDEPR TAXDEPR	34,817,587	16,655,049	12,667,369	5,495,169	5,375,138	120,031	-
1355		CUST BADDEBT	-	-	-	-	-	-	-
1356		CUST CN	-	-	-	-	-	-	-
1357		P JBE	2,246,712	2,246,712	-	-	-	-	-
1358		PT CAGW	1,124,146	811,213	312,933	-	-	-	-
1359		PT CAGE	-	-	-	-	-	-	-
1360		P JBG	-	-	-	-	-	-	-
1361		P CAEE	-	-	-	-	-	-	-
1362		DPW SNPD	-	-	-	-	-	-	-
1363			47,189,717	25,272,840	14,971,362	6,945,516	6,760,996	184,519	-
1364									
1365									
1366									
1367	41110	Deferred Income Tax - Federal-CR							
1368		GP S	(2,454,746)	(1,221,120)	(534,940)	(698,686)	(682,061)	(16,625)	-
1369		DPW CIAC	(1,164,196)	-	-	(1,164,196)	(1,164,196)	-	-
1370		GP SCHMDEXI	(16,544,315)	(8,230,012)	(3,605,350)	(4,708,952)	(4,596,905)	(112,047)	-
1371		GP SNP	(1,902,077)	(946,193)	(414,502)	(541,382)	(528,500)	(12,882)	-
1372		PT SG	(521,309)	(376,190)	(145,119)	-	-	-	-
1373		PT SNPD	(166,405)	(120,082)	(46,323)	-	-	-	-
1374		LABOR SO	(378,318)	(161,590)	(25,934)	(190,793)	(134,431)	(56,363)	-
1375		IBT TAXDEPR	-	-	-	-	-	-	-
1376		CUST CN	-	-	-	-	-	-	-
1377		CUST BADDEBT	-	-	-	-	-	-	-
1378		GP GPS	-	-	-	-	-	-	-
1379		P TROJD	-	-	-	-	-	-	-
1380		P JBE	(1,447,891)	(1,447,891)	-	-	-	-	-
1381		PT CAGW	(344,482)	(248,587)	(95,895)	-	-	-	-
1382		PT CAGE	-	-	-	-	-	-	-
1383		P SE	-	-	-	-	-	-	-
1384		P CAEE	-	-	-	-	-	-	-
1385			(24,923,740)	(12,751,667)	(4,868,064)	(7,304,009)	(7,106,093)	(197,916)	-
1386									
1387		TOTAL DEFERRED INCOME TAXES	22,265,977	12,521,173	10,103,298	(358,493)	(345,097)	(13,396)	-
1388	SCHMAF	Additions - Flow Through							
1389		SCHMAF S	-	-	-	-	-	-	-
1390		SCHMAF SNP	-	-	-	-	-	-	-
1391		SCHMAF SO	-	-	-	-	-	-	-
1392		SCHMAF SE	-	-	-	-	-	-	-
1393		SCHMAF TROJP	-	-	-	-	-	-	-
1394		SCHMAF DGP	-	-	-	-	-	-	-
1395			-	-	-	-	-	-	-
1396			-	-	-	-	-	-	-
1397	SCHMAP	Additions - Permanent							
1398		P S	-	-	-	-	-	-	-
1399		P BADDEBT	-	-	-	-	-	-	-
1400		P JBE	11,523	11,523	-	-	-	-	-
1401		BOOKDEPR SCHMDEXI	(18,066)	(9,561)	(2,855)	(5,650)	(5,585)	(65)	-
1402		P CAEE	-	-	-	-	-	-	-
1403		P CAGW	-	-	-	-	-	-	-
1404		P CAGE	-	-	-	-	-	-	-
1405		LABOR SNP	-	-	-	-	-	-	-
1406		SCHMAP-SO SO	644,195	278,611	51,336	314,248	225,303	88,945	-
1407									
1408			637,652	280,573	48,480	308,598	219,718	88,880	-
1409									
1410	SCHMAT	Additions - Temporary							
1411		SCHMAT-SITUS S	4,050,917	2,273,964	183,512	1,593,442	884,177	145,340	563,924
1412		P JBE	5,354,668	5,354,668	-	-	-	-	-
1413		DPW CIAC	3,067,628	-	-	3,067,628	3,067,628	-	-
1414		SCHMAT-SNP SNP	5,170,769	2,587,011	1,140,511	1,443,247	1,442,171	1,076	-

1415	P	TROJD	-	-	-	-	-	-	-
1416	P	CN	-	-	-	-	-	-	-
1417	SCHMAT-SE	SE	-	-	-	-	-	-	-
1418	P	SG	1,407,819	1,407,819	-	-	-	-	-
1419	SCHMAT-GPS	GPS	-	-	-	-	-	-	-
1420	SCHMAT-SO	SO	1,243,470	208,647	37,617	997,205	169,536	67,639	760,031
1421	SCHMAT-SNP	SNPD	627,932	314,164	138,502	175,266	175,136	131	-
1422	P	JBG	-	-	-	-	-	-	-
1423	CUST	BADDEBT	163,730	-	-	163,730	-	163,730	-
1424	P	CAGW	125,697	125,697	-	-	-	-	-
1425	P	CAGE	-	-	-	-	-	-	-
1426	SCHMAT-SE	CAEW	-	-	-	-	-	-	-
1427	SCHMAT-SE	CAEE	-	-	-	-	-	-	-
1428	BOOKDEPR	SCHMDEXP	43,593,884	23,070,598	6,889,953	13,633,333	13,476,159	157,174	-
1429			64,806,514	35,342,568	8,390,095	21,073,851	19,214,807	535,090	1,323,955
1430									
1431	TOTAL SCHEDULE - M ADDITIONS		65,444,165	35,623,141	8,438,575	21,382,450	19,434,525	623,970	1,323,955
1432									
1433	SCHMDF	Deductions - Flow Through							
1434	SCHMDF	S	-	-	-	-	-	-	-
1435	SCHMDF	CAGW	-	-	-	-	-	-	-
1436	SCHMDF	CAGE	-	-	-	-	-	-	-
1437	SCHMDF	DGP	-	-	-	-	-	-	-
1438	SCHMDF	DGU	-	-	-	-	-	-	-
1439									
1440	SCHMDP	Deductions - Permanent							
1441	SCHMDP	S	-	-	-	-	-	-	-
1442	P	SE	-	-	-	-	-	-	-
1443	P	CAEW	-	-	-	-	-	-	-
1444	P	CAEE	-	-	-	-	-	-	-
1445	PTD	SNP	25,963	13,108	5,057	7,798	7,798	-	-
1446	P	JBE	49,250	49,250	-	-	-	-	-
1447	P	SG	-	-	-	-	-	-	-
1448	SCHMDP-SO	SO	806,734	344,579	55,302	406,852	286,663	120,189	-
1449			881,946	406,938	60,359	414,650	294,461	120,189	-
1450									
1451	SCHMDT	Deductions - Temporary							
1452	GP	S	1,783,003	886,960	388,554	507,490	495,415	12,075	-
1453	CUST	BADDEBT	-	-	-	-	-	-	-
1454	CUST	CN	3,385	-	-	3,385	-	3,385	-
1455	SCHMDT-SNP	SNP	8,068,959	4,037,750	1,780,438	2,250,770	2,250,770	-	-
1456	DPW	SNPD	-	-	-	-	-	-	-
1457	P	JBE	7,460,316	7,460,316	-	-	-	-	-
1458	P	SE	82,516	82,516	-	-	-	-	-
1459	SCHMDT-SG	SG	8,993,447	8,993,447	-	-	-	-	-
1460	SCHMDT-GPS	GPS	4,336,098	3,607,579	320,441	408,078	405,864	2,214	-
1461	SCHMDT-SO	SO	1,190,516	524,522	217,761	448,233	442,447	5,786	-
1462	TAXDEPR	TAXDEPR	91,743,531	43,885,667	33,378,222	14,479,642	14,163,363	316,279	-
1463	SCHMDT-SG	CAGW	3,255,350	3,255,350	-	-	-	-	-
1464	SCHMDT-SG	CAGE	-	-	-	-	-	-	-
1465	P	JBG	-	-	-	-	-	-	-
1466	P	CAEE	-	-	-	-	-	-	-
1467	P	TROJD	-	-	-	-	-	-	-
1468			126,917,121	72,734,107	36,085,416	18,097,598	17,757,859	339,739	-
1469									
1470	TOTAL SCHEDULE - M DEDUCTIONS		127,799,067	73,141,045	36,145,775	18,512,248	18,052,320	459,928	-
1471									
1472	TOTAL SCHEDULE - M ADJUSTMENTS		(62,354,902)	(37,517,903)	(27,707,200)	2,870,201	1,382,205	164,041	1,323,955
1473									
1474	Negative Schedule M amounts decrease taxable income and therefore increase tax expense.								
1475	40911	State Income Taxes							
1476	IBT	IBT	-	0	-	-	-	-	-
1477	IBT	IBT	-	-	-	-	-	-	-
1478	IBT	CAGE	-	-	-	-	-	-	-
1479	IBT	IBT	-	-	-	-	-	-	-
1480	TOTAL STATE TAXES		-	-	-	-	-	-	-
1481									
1482									
1483	Calculation of Taxable Income:								
1484		Operating Revenues	344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873
1485		Operating Deductions:							
1486		O & M Expenses	226,376,183	174,869,940	27,226,211	24,280,032	15,183,177	7,763,186	1,333,669
1487		Depreciation Expense	37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	-
1488		Amortization Expense	3,423,669	2,236,115	391,346	796,208	387,939	408,269	-
1489		Taxes Other Than Income	18,890,014	9,415,732	4,108,355	5,365,927	5,238,248	127,679	-
1490		Interest & Dividends (AFUDC-Ex)	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	-
1491		Misc Revenue & Expense	(1,054,282)	(1,067,787)	27	13,478	3,395	10,083	-
1492		Total Operating Deductions	279,519,928	200,438,836	36,434,814	42,646,278	32,918,554	8,394,054	1,333,669
1493		Other Deductions:							
1494		Interest Deductions	21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140	-
1495		Interest on PCRBS	-	-	-	-	-	-	-
1496		Schedule M Adjustments	(62,354,902)	(37,517,903)	(27,707,200)	2,870,201	1,382,205	164,041	1,323,955
1497									
1498		Income Before State Taxes	(19,041,795)	(17,152,401)	(19,438,027)	17,548,634	15,385,036	(79,561)	2,243,159
1499									
1500		State Income Taxes	-	-	-	-	-	-	-
1501									
1502	Total Taxable Income		(19,041,795)	(17,152,401)	(19,438,027)	17,548,634	15,385,036	(79,561)	2,243,159

1503								
1504	Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1505								
1506	Federal Income Tax - Calculated	(6,664,628)	(6,003,340)	(6,803,310)	6,142,022	5,384,763	(27,846)	785,106
1507								
1508	Adjustments to Calculated Tax:							
1509	40910 P SE	(1,259)	(1,259)	-	-	-	-	-
1510	40910 P JBE	(5,798)	(5,798)	-	-	-	-	-
1511	40910 P SO	(2,096)	(2,096)	-	-	-	-	-
1512	40910 P SG	(5,695)	(5,695)	-	-	-	-	-
1513	40910 P CAGW	(5,621,464)	(5,621,464)	-	-	-	-	-
1514	40910 P CAEE	-	-	-	-	-	-	-
1515	Federal Income Tax	(12,300,940)	(11,639,652)	(6,803,310)	6,142,022	5,384,763	(27,846)	785,106
1516								
1517	TOTAL OPERATING EXPENSES	294,648,556	203,888,999	40,860,056	49,899,502	39,392,944	8,387,782	2,118,775
1518	310 Land and Land Rights							
1519	P DGP	-	-	-	-	-	-	-
1520	P DGU	-	-	-	-	-	-	-
1521	P SG	(3,115)	(3,115)	-	-	-	-	-
1522	P CAGW	(27,133,210)	(27,133,210)	-	-	-	-	-
1523	P CAGE	-	-	-	-	-	-	-
1524	P JBG	(3,575,859)	(3,575,859)	-	-	-	-	-
1525	P S	7,394	7,394	-	-	-	-	-
1526	P CAGE	-	-	-	-	-	-	-
1527		(30,704,790)	(30,704,790)	-	-	-	-	-
1528								
1529	311 Structures and Improvements							
1530	P DGP	-	-	-	-	-	-	-
1531	P DGU	-	-	-	-	-	-	-
1532	P SG	-	-	-	-	-	-	-
1533	P CAGW	14,381,684	14,381,684	-	-	-	-	-
1534	P CAGE	-	-	-	-	-	-	-
1535	P JBG	30,077,887	30,077,887	-	-	-	-	-
1536	P CAGE	-	-	-	-	-	-	-
1537		44,459,571	44,459,571	-	-	-	-	-
1538								
1539	312 Boiler Plant Equipment							
1540	P DGP	-	-	-	-	-	-	-
1541	P DGU	-	-	-	-	-	-	-
1542	P SG	-	-	-	-	-	-	-
1543	P CAGW	26,815,873	26,815,873	-	-	-	-	-
1544	P CAGE	-	-	-	-	-	-	-
1545	P JBG	139,644,248	139,644,248	-	-	-	-	-
1546	P S	(423,016)	(423,016)	-	-	-	-	-
1547		166,037,106	166,037,106	-	-	-	-	-
1548								
1549	314 Turbogenerator Units							
1550	P DGP	-	-	-	-	-	-	-
1551	P DGU	-	-	-	-	-	-	-
1552	P SG	-	-	-	-	-	-	-
1553	P CAGW	11,723,165	11,723,165	-	-	-	-	-
1554	P CAGE	-	-	-	-	-	-	-
1555	P JBG	35,603,841	35,603,841	-	-	-	-	-
1556	P CAGE	-	-	-	-	-	-	-
1557		47,327,006	47,327,006	-	-	-	-	-
1558								
1559	315 Accessory Electric Equipment							
1560	P DGP	-	-	-	-	-	-	-
1561	P DGU	-	-	-	-	-	-	-
1562	P SG	-	-	-	-	-	-	-
1563	P CAGW	2,970,316	2,970,316	-	-	-	-	-
1564	P CAGE	-	-	-	-	-	-	-
1565	P JBG	12,525,818	12,525,818	-	-	-	-	-
1566	P CAGE	-	-	-	-	-	-	-
1567		15,496,134	15,496,134	-	-	-	-	-
1568								
1569								
1570								
1571	316 Misc Power Plant Equipment							
1572	P DGP	-	-	-	-	-	-	-
1573	P DGU	-	-	-	-	-	-	-
1574	P SG	-	-	-	-	-	-	-
1575	P CAGW	494,841	494,841	-	-	-	-	-
1576	P CAGE	-	-	-	-	-	-	-
1577	P JBG	797,245	797,245	-	-	-	-	-
1578	P CAGE	-	-	-	-	-	-	-
1579		1,292,086	1,292,086	-	-	-	-	-

1580										
1581	317	Steam Plant ARO								
1582		P	S	-	-	-	-	-	-	-
1583				-	-	-	-	-	-	-
1584				-	-	-	-	-	-	-
1585	SP	Unclassified Steam Plant - Account 300								
1586		P	CAGW	(52,839)	(52,839)	-	-	-	-	-
1587		P	CAGE	-	-	-	-	-	-	-
1588		P	SG	178,230	178,230	-	-	-	-	-
1589				125,391	125,391	-	-	-	-	-
1590										
1591										
1592		Total Steam Production Plant		244,032,504	244,032,504	-	-	-	-	-
1593										
1594										
1595		Summary of Steam Production Plant by Factor								
1596				(415,621)	(415,621)	-	-	-	-	-
1597				215,073,181	215,073,181	-	-	-	-	-
1598				-	-	-	-	-	-	-
1599				175,115	175,115	-	-	-	-	-
1600				29,199,830	29,199,830	-	-	-	-	-
1601				-	-	-	-	-	-	-
1602				-	-	-	-	-	-	-
1603		Total Steam Production Plant by Factor		244,032,504	244,032,504	-	-	-	-	-
1604	320	Land and Land Rights								
1605		P	DGP	-	-	-	-	-	-	-
1606		P	SG	-	-	-	-	-	-	-
1607				-	-	-	-	-	-	-
1608				-	-	-	-	-	-	-
1609	321	Structures and Improvements								
1610		P	DGP	-	-	-	-	-	-	-
1611		P	SG	-	-	-	-	-	-	-
1612				-	-	-	-	-	-	-
1613				-	-	-	-	-	-	-
1614	322	Reactor Plant Equipment								
1615		P	DGP	-	-	-	-	-	-	-
1616		P	SG	-	-	-	-	-	-	-
1617				-	-	-	-	-	-	-
1618				-	-	-	-	-	-	-
1619	323	Turbogenerator Units								
1620		P	DGP	-	-	-	-	-	-	-
1621		P	SG	-	-	-	-	-	-	-
1622				-	-	-	-	-	-	-
1623				-	-	-	-	-	-	-
1624	324	Land and Land Rights								
1625		P	DGP	-	-	-	-	-	-	-
1626		P	SG	-	-	-	-	-	-	-
1627				-	-	-	-	-	-	-
1628				-	-	-	-	-	-	-
1629	325	Misc. Power Plant Equipment								
1630		P	DGP	-	-	-	-	-	-	-
1631		P	SG	-	-	-	-	-	-	-
1632				-	-	-	-	-	-	-
1633				-	-	-	-	-	-	-
1634				-	-	-	-	-	-	-
1635	NP	Unclassified Nuclear Plant - Acct 300								
1636		P	SG	-	-	-	-	-	-	-
1637				-	-	-	-	-	-	-
1638				-	-	-	-	-	-	-
1639				-	-	-	-	-	-	-
1640		Total Nuclear Production Plant		-	-	-	-	-	-	-
1641										
1642										
1643										
1644		Summary of Nuclear Production Plant by Factor								
1645				-	-	-	-	-	-	-
1646				-	-	-	-	-	-	-
1647				-	-	-	-	-	-	-
1648				-	-	-	-	-	-	-
1649		Total Nuclear Plant by Factor		-	-	-	-	-	-	-
1650										
1651	330	Land and Land Rights								
1652		P	DGP	-	-	-	-	-	-	-
1653		P	DGU	-	-	-	-	-	-	-
1654		P	CAGW	1,281,272	1,281,272	-	-	-	-	-
1655		P	CAGE	-	-	-	-	-	-	-
1656		P	CAGW	-	-	-	-	-	-	-
1657		P	CAGE	-	-	-	-	-	-	-
1658				1,281,272	1,281,272	-	-	-	-	-
1659										
1660	331	Structures and Improvements								
1661		P	DGP	-	-	-	-	-	-	-
1662		P	DGU	-	-	-	-	-	-	-
1663		P	CAGW	20,479,004	20,479,004	-	-	-	-	-
1664		P	CAGE	-	-	-	-	-	-	-
1665		P	CAGW	-	-	-	-	-	-	-
1666		P	CAGE	-	-	-	-	-	-	-
1667				20,479,004	20,479,004	-	-	-	-	-

1668										
1669	332	Reservoirs, Dams & Waterways								
1670		P DGP	-	-	-	-	-	-	-	-
1671		P DGU	-	-	-	-	-	-	-	-
1672		P CAGW	56,387,914	56,387,914	-	-	-	-	-	-
1673		P CAGE	-	-	-	-	-	-	-	-
1674		P CAGW	-	-	-	-	-	-	-	-
1675		P CAGE	-	-	-	-	-	-	-	-
1676			56,387,914	56,387,914	-	-	-	-	-	-
1677										
1678	333	Water Wheel, Turbines, & Generators								
1679		P DGP	-	-	-	-	-	-	-	-
1680		P DGU	-	-	-	-	-	-	-	-
1681		P CAGW	16,589,031	16,589,031	-	-	-	-	-	-
1682		P CAGE	-	-	-	-	-	-	-	-
1683		P CAGW	-	-	-	-	-	-	-	-
1684		P CAGE	-	-	-	-	-	-	-	-
1685			16,589,031	16,589,031	-	-	-	-	-	-
1686										
1687	334	Accessory Electric Equipment								
1688		P DGP	-	-	-	-	-	-	-	-
1689		P DGU	-	-	-	-	-	-	-	-
1690		P CAGW	10,836,378	10,836,378	-	-	-	-	-	-
1691		P CAGE	-	-	-	-	-	-	-	-
1692		P CAGW	-	-	-	-	-	-	-	-
1693		P CAGE	-	-	-	-	-	-	-	-
1694			10,836,378	10,836,378	-	-	-	-	-	-
1695										
1696										
1697										
1698	335	Misc. Power Plant Equipment								
1699		P DGP	-	-	-	-	-	-	-	-
1700		P DGU	-	-	-	-	-	-	-	-
1701		P CAGW	491,134	491,134	-	-	-	-	-	-
1702		P CAGE	-	-	-	-	-	-	-	-
1703		P CAGW	-	-	-	-	-	-	-	-
1704		P CAGE	-	-	-	-	-	-	-	-
1705			491,134	491,134	-	-	-	-	-	-
1706										
1707	336	Roads, Railroads & Bridges								
1708		P DGP	-	-	-	-	-	-	-	-
1709		P DGU	-	-	-	-	-	-	-	-
1710		P CAGW	3,236,595	3,236,595	-	-	-	-	-	-
1711		P CAGE	-	-	-	-	-	-	-	-
1712		P CAGW	-	-	-	-	-	-	-	-
1713		P CAGE	-	-	-	-	-	-	-	-
1714			3,236,595	3,236,595	-	-	-	-	-	-
1715										
1716	337	Hydro Plant ARO								
1717		P S	-	-	-	-	-	-	-	-
1718			-	-	-	-	-	-	-	-
1719			-	-	-	-	-	-	-	-
1720	HP	Unclassified Hydro Plant - Acct 300								
1721		P S	-	-	-	-	-	-	-	-
1722		P DGU	-	-	-	-	-	-	-	-
1723		P CAGW	-	-	-	-	-	-	-	-
1724		P CAGE	-	-	-	-	-	-	-	-
1725		P CAGW	-	-	-	-	-	-	-	-
1726		P CAGE	-	-	-	-	-	-	-	-
1727			-	-	-	-	-	-	-	-
1728			-	-	-	-	-	-	-	-
1729		Total Hydraulic Plant	109,301,329	109,301,329	-	-	-	-	-	-
1730										
1731		Summary of Hydraulic Plant by Factor								
1732			-	-	-	-	-	-	-	-
1733			-	-	-	-	-	-	-	-
1734			109,301,329	109,301,329	-	-	-	-	-	-
1735			-	-	-	-	-	-	-	-
1736			-	-	-	-	-	-	-	-
1737			-	-	-	-	-	-	-	-
1738		Total Hydraulic Plant by Factor	109,301,329	109,301,329	-	-	-	-	-	-
1739										
1740	340	Land and Land Rights								
1741		P SG	-	-	-	-	-	-	-	-
1742		P DGU	-	-	-	-	-	-	-	-
1743		P CAGW	(4,195,410)	(4,195,410)	-	-	-	-	-	-
1744		P CAGE	-	-	-	-	-	-	-	-
1745		P CAGE	-	-	-	-	-	-	-	-
1746			(4,195,410)	(4,195,410)	-	-	-	-	-	-

1747										
1748	341	Structures and Improvements								
1749		P	SG	-	-	-	-	-	-	-
1750		P	DGU	-	-	-	-	-	-	-
1751		P	CAGW	12,723,594	12,723,594	-	-	-	-	-
1752		P	CAGE	-	-	-	-	-	-	-
1753		P	CAGE	-	-	-	-	-	-	-
1754				12,723,594	12,723,594	-	-	-	-	-
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757		P	SG	-	-	-	-	-	-	-
1758		P	DGU	-	-	-	-	-	-	-
1759		P	CAGW	364,682	364,682	-	-	-	-	-
1760		P	CAGE	-	-	-	-	-	-	-
1761		P	CAGE	-	-	-	-	-	-	-
1762				364,682	364,682	-	-	-	-	-
1763										
1764	343	Prime Movers								
1765		P	S	-	-	-	-	-	-	-
1766		P	DGU	-	-	-	-	-	-	-
1767		P	SG	-	-	-	-	-	-	-
1768		P	CAGW	210,397,910	210,397,910	-	-	-	-	-
1769		P	CAGE	-	-	-	-	-	-	-
1770		P	CAGE	-	-	-	-	-	-	-
1771				210,397,910	210,397,910	-	-	-	-	-
1772										
1773	344	Generators								
1774		P	S	-	-	-	-	-	-	-
1775		P	DGU	-	-	-	-	-	-	-
1776		P	SG	-	-	-	-	-	-	-
1777		P	CAGW	31,950,484	31,950,484	-	-	-	-	-
1778		P	CAGE	-	-	-	-	-	-	-
1779		P	CAGE	-	-	-	-	-	-	-
1780				31,950,484	31,950,484	-	-	-	-	-
1781										
1782	345	Accessory Electric Plant								
1783		P	SG	-	-	-	-	-	-	-
1784		P	DGU	-	-	-	-	-	-	-
1785		P	CAGW	19,181,279	19,181,279	-	-	-	-	-
1786		P	CAGE	-	-	-	-	-	-	-
1787		P	CAGE	-	-	-	-	-	-	-
1788				19,181,279	19,181,279	-	-	-	-	-
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793		P	SG	-	-	-	-	-	-	-
1794		P	DGU	-	-	-	-	-	-	-
1795		P	CAGW	967,238	967,238	-	-	-	-	-
1796		P	CAGE	-	-	-	-	-	-	-
1797				967,238	967,238	-	-	-	-	-
1798										
1799	347	Other Production ARO								
1800		P	S	-	-	-	-	-	-	-
1801				-	-	-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804		P	S	-	-	-	-	-	-	-
1805		P	SG	-	-	-	-	-	-	-
1806		P	CAGW	-	-	-	-	-	-	-
1807		P	CAGE	-	-	-	-	-	-	-
1808				-	-	-	-	-	-	-
1809										
1810		Total Other Production Plant		271,389,776	271,389,776	-	-	-	-	-
1811										
1812		Summary of Other Production Plant by Factor								
1813				-	-	-	-	-	-	-
1814				-	-	-	-	-	-	-
1815				-	-	-	-	-	-	-
1816				271,389,776	271,389,776	-	-	-	-	-
1817				-	-	-	-	-	-	-
1818				-	-	-	-	-	-	-
1819		Total of Other Production Plant by Factor		271,389,776	271,389,776	-	-	-	-	-
1820										
1821		Experimental Plant								
1822	103	Experimental Plant								
1823		P	DGP	-	-	-	-	-	-	-
1824		Total Experimental Plant		-	-	-	-	-	-	-
1825										
1826		TOTAL PRODUCTION PLANT		624,723,608	624,723,608	-	-	-	-	-
1827	350	Land and Land Rights								
1828		T	DGP	-	-	-	-	-	-	-
1829		T	DGU	-	-	-	-	-	-	-
1830		T	CAGW	6,413,211	-	6,413,211	-	-	-	-
1831		T	CAGE	-	-	-	-	-	-	-
1832		T	JBG	228,787	-	228,787	-	-	-	-
1833		T	SG	8,173	-	8,173	-	-	-	-
1834				6,650,171	-	6,650,171	-	-	-	-

1835										
1836	352	Structures and Improvements								
1837		T	S	-	-	-	-	-	-	-
1838		T	DGP	-	-	-	-	-	-	-
1839		T	DGU	-	-	-	-	-	-	-
1840		T	CAGW	5,724,778	-	5,724,778	-	-	-	-
1841		T	CAGE	-	-	-	-	-	-	-
1842		T	JBG	273,751	-	273,751	-	-	-	-
1843		T	SG	258	-	258	-	-	-	-
1844				5,998,787	-	5,998,787	-	-	-	-
1845										
1846	353	Station Equipment								
1847		T	DGP	-	-	-	-	-	-	-
1848		T	DGU	-	-	-	-	-	-	-
1849		T	CAGW	83,550,878	-	83,550,878	-	-	-	-
1850		T	CAGE	-	-	-	-	-	-	-
1851		T	JBG	5,712,011	-	5,712,011	-	-	-	-
1852		T	SG	1,522,698	-	1,522,698	-	-	-	-
1853				90,785,588	-	90,785,588	-	-	-	-
1854										
1855	354	Towers and Fixtures								
1856		T	DGP	-	-	-	-	-	-	-
1857		T	DGU	-	-	-	-	-	-	-
1858		T	CAGW	37,110,755	-	37,110,755	-	-	-	-
1859		T	CAGE	-	-	-	-	-	-	-
1860		T	JBG	1,654,913	-	1,654,913	-	-	-	-
1861		T	SG	10,065	-	10,065	-	-	-	-
1862				38,775,734	-	38,775,734	-	-	-	-
1863										
1864	355	Poles and Fixtures								
1865		T	DGP	-	-	-	-	-	-	-
1866		T	DGU	-	-	-	-	-	-	-
1867		T	CAGW	45,218,970	-	45,218,970	-	-	-	-
1868		T	CAGE	-	-	-	-	-	-	-
1869		T	JBG	-	-	-	-	-	-	-
1870		T	SG	47,188	-	47,188	-	-	-	-
1871				45,266,158	-	45,266,158	-	-	-	-
1872										
1873	356	Clearing and Grading								
1874		T	DGP	-	-	-	-	-	-	-
1875		T	DGU	-	-	-	-	-	-	-
1876		T	CAGW	63,951,059	-	63,951,059	-	-	-	-
1877		T	CAGE	-	-	-	-	-	-	-
1878		T	JBG	2,545,477	-	2,545,477	-	-	-	-
1879		T	SG	115,931	-	115,931	-	-	-	-
1880				66,612,466	-	66,612,466	-	-	-	-
1881										
1882	357	Underground Conduit								
1883		T	DGP	-	-	-	-	-	-	-
1884		T	DGU	-	-	-	-	-	-	-
1885		T	CAGW	34,506	-	34,506	-	-	-	-
1886		T	CAGE	-	-	-	-	-	-	-
1887		T	SG	-	-	-	-	-	-	-
1888				34,506	-	34,506	-	-	-	-
1889										
1890	358	Underground Conductors								
1891		T	DGP	-	-	-	-	-	-	-
1892		T	DGU	-	-	-	-	-	-	-
1893		T	CAGW	67,101	-	67,101	-	-	-	-
1894		T	CAGE	-	-	-	-	-	-	-
1895		T	SG	-	-	-	-	-	-	-
1896				67,101	-	67,101	-	-	-	-
1897										
1898	359	Roads and Trails								
1899		T	DGP	-	-	-	-	-	-	-
1900		T	DGU	-	-	-	-	-	-	-
1901		T	CAGW	1,504,189	-	1,504,189	-	-	-	-
1902		T	CAGE	-	-	-	-	-	-	-
1903		T	SG	1,293	-	1,293	-	-	-	-
1904				1,505,482	-	1,505,482	-	-	-	-
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907		T	SG	8,692	-	8,692	-	-	-	-
1908		T	CAGW	724,247	-	724,247	-	-	-	-
1909		T	CAGE	-	-	-	-	-	-	-
1910				732,939	-	732,939	-	-	-	-
1911										
1912	T50	Unclassified Trans Sub Plant - Acct 300								
1913		T	SG	-	-	-	-	-	-	-
1914										

1915									
1916	TOTAL TRANSMISSION PLANT			256,428,932	-	256,428,932	-	-	-
1917	Summary of Transmission Plant by Factor								
1918				10,414,939	-	10,414,939	-	-	-
1919				-	-	-	-	-	-
1920				244,299,694	-	244,299,694	-	-	-
1921				-	-	-	-	-	-
1922				1,714,298	-	1,714,298	-	-	-
1923	Total Transmission Plant by Factor			256,428,932	-	256,428,932	-	-	-
1924	360	Land and Land Rights							
1925		DPW	S	1,504,444	-	-	1,504,444	1,504,444	-
1926				1,504,444	-	-	1,504,444	1,504,444	-
1927									
1928	361	Structures and Improvements							
1929		DPW	S	2,239,045	-	-	2,239,045	2,239,045	-
1930				2,239,045	-	-	2,239,045	2,239,045	-
1931									
1932	362	Station Equipment							
1933		DPW	S	47,087,058	-	-	47,087,058	47,087,058	-
1934				47,087,058	-	-	47,087,058	47,087,058	-
1935									
1936	363	Storage Battery Equipment							
1937		DPW	S	-	-	-	-	-	-
1938				-	-	-	-	-	-
1939									
1940	364	Poles, Towers & Fixtures							
1941		DPW	S	88,170,127	-	-	88,170,127	88,170,127	-
1942				88,170,127	-	-	88,170,127	88,170,127	-
1943									
1944	365	Overhead Conductors							
1945		DPW	S	56,818,440	-	-	56,818,440	56,818,440	-
1946				56,818,440	-	-	56,818,440	56,818,440	-
1947									
1948	366	Underground Conduit							
1949		DPW	S	15,372,443	-	-	15,372,443	15,372,443	-
1950				15,372,443	-	-	15,372,443	15,372,443	-
1951									
1952									
1953									
1954									
1955	367	Underground Conductors							
1956		DPW	S	20,978,141	-	-	20,978,141	20,978,141	-
1957				20,978,141	-	-	20,978,141	20,978,141	-
1958									
1959	368	Line Transformers							
1960		DPW	S	93,939,430	-	-	93,939,430	93,939,430	-
1961				93,939,430	-	-	93,939,430	93,939,430	-
1962									
1963	369	Services							
1964		DPW	S	48,341,393	-	-	48,341,393	48,341,393	-
1965				48,341,393	-	-	48,341,393	48,341,393	-
1966									
1967	370	Meters							
1968		DPW	S	11,574,892	-	-	11,574,892	11,574,892	-
1969				11,574,892	-	-	11,574,892	11,574,892	-
1970									
1971	371	Installations on Customers' Premises							
1972		DPW	S	523,805	-	-	523,805	523,805	-
1973				523,805	-	-	523,805	523,805	-
1974									
1975	372	Leased Property							
1976		DPW	S	-	-	-	-	-	-
1977				-	-	-	-	-	-
1978									
1979	373	Street Lights							
1980		DPW	S	3,920,659	-	-	3,920,659	3,920,659	-
1981				3,920,659	-	-	3,920,659	3,920,659	-
1982									
1983	DP	Unclassified Dist Plant - Acct 300							
1984		DPW	S	2,746,546	-	-	2,746,546	2,746,546	-
1985				2,746,546	-	-	2,746,546	2,746,546	-
1986									
1987	DS0	Unclassified Dist Sub Plant - Acct 300							
1988		DPW	S	-	-	-	-	-	-
1989				-	-	-	-	-	-
1990									
1991									
1992	TOTAL DISTRIBUTION PLANT			393,216,423	-	393,216,423	393,216,423	393,216,423	-

1993							
1994	Summary of Distribution Plant by Factor						
1995		393,216,423	-	-	393,216,423	393,216,423	-
1996							
1997	Total Distribution Plant by Factor	393,216,423	-	-	393,216,423	393,216,423	-
1998	389 Land and Land Rights						
1999	G-SITUS S	1,098,826	-	278,423	820,403	820,403	-
2000	CUST CN	79,322	-	-	79,322	-	79,322
2001	G-DGU DGU	-	-	-	-	-	-
2002	G-SG SG	-	-	-	-	-	-
2003	G-SG CAGW	-	-	-	-	-	-
2004	G-SG CAGE	-	-	-	-	-	-
2005	PTD SO	403,305	203,624	78,550	121,131	121,131	-
2006		1,581,453	203,624	356,973	1,020,856	941,535	79,322
2007							
2008	390 Structures and Improvements						
2009	G-SITUS S	13,749,237	-	3,483,810	10,265,427	10,265,427	-
2010	G-DGP DGP	-	-	-	-	-	-
2011	G-DGU DGU	-	-	-	-	-	-
2012	CUST CN	865,751	-	-	865,751	-	865,751
2013	G-SG SG	-	-	-	-	-	-
2014	G-SG CAGW	469,255	234,471	234,784	-	-	-
2015	G-SG CAGE	-	-	-	-	-	-
2016	G-SG JBG	4,137	2,067	2,070	-	-	-
2017	PTD SO	7,414,933	3,743,711	1,444,174	2,227,048	2,227,048	-
2018		22,503,314	3,980,250	5,164,838	13,358,226	12,492,475	865,751
2019							
2020	391 Office Furniture & Equipment						
2021	G-SITUS S	1,444,123	-	365,915	1,078,208	1,078,208	-
2022	G-DGP DGP	-	-	-	-	-	-
2023	G-DGU DGU	-	-	-	-	-	-
2024	CUST CN	591,425	-	-	591,425	-	591,425
2025	G-SG SG	-	-	-	-	-	-
2026	P SE	-	-	-	-	-	-
2027	PTD SO	3,668,900	1,852,394	714,575	1,101,941	1,101,941	-
2028	G-SG CAGW	126,276	63,096	63,180	-	-	-
2029	G-SG CAGE	-	-	-	-	-	-
2030	G-SG JBG	108,087	54,007	54,079	-	-	-
2031	P JBE	1,067	1,067	-	-	-	-
2032	P CAEE	-	-	-	-	-	-
2033	G-SG CAGE	-	-	-	-	-	-
2034	G-SG CAGE	-	-	-	-	-	-
2035		5,939,877	1,970,554	1,197,750	2,771,573	2,180,148	591,425
2036							
2037	392 Transportation Equipment						
2038	G-SITUS S	5,009,695	-	1,269,367	3,740,328	3,740,328	-
2039	PTD SO	568,346	286,951	110,694	170,701	170,701	-
2040	G-SG SG	-	-	-	-	-	-
2041	CUST CN	-	-	-	-	-	-
2042	G-DGU DGU	-	-	-	-	-	-
2043	P SE	-	-	-	-	-	-
2044	G-DGP DGP	-	-	-	-	-	-
2045	G-SG CAGW	804,116	401,790	402,326	-	-	-
2046	G-SG CAGE	-	-	-	-	-	-
2047	G-SG JBG	334,511	167,144	167,367	-	-	-
2048	P CAEW	-	-	-	-	-	-
2049	P CAEE	-	-	-	-	-	-
2050	G-SG CAGE	-	-	-	-	-	-
2051	G-SG CAGE	-	-	-	-	-	-
2052		6,716,667	855,885	1,949,754	3,911,028	3,911,028	-
2053							
2054	393 Stores Equipment						
2055	G-SITUS S	564,992	-	143,159	421,833	421,833	-
2056	G-DGP DGP	-	-	-	-	-	-
2057	G-DGU DGU	-	-	-	-	-	-
2058	PTD SO	28,045	14,160	5,462	8,423	8,423	-
2059	G-SG SG	-	-	-	-	-	-
2060	G-SG CAGW	50,524	25,245	25,279	-	-	-
2061	G-SG CAGE	-	-	-	-	-	-
2062	G-SG JBG	127,544	63,729	63,814	-	-	-
2063	G-SG CAGE	-	-	-	-	-	-
2064		771,105	103,134	237,714	430,257	430,257	-
2065							
2066	394 Tools, Shop & Garage Equipment						
2067	G-SITUS S	2,602,002	-	659,301	1,942,701	1,942,701	-
2068	G-DGP DGP	-	-	-	-	-	-
2069	G-SG SG	-	-	-	-	-	-
2070	PTD SO	284,086	143,432	55,330	85,324	85,324	-
2071	P SE	-	-	-	-	-	-
2072	G-DGU DGU	-	-	-	-	-	-
2073	G-SG CAGW	497,329	248,499	248,830	-	-	-
2074	G-SG CAGE	-	-	-	-	-	-
2075	G-SG JBG	745,406	372,454	372,952	-	-	-
2076	P CAEW	-	-	-	-	-	-
2077	P CAEE	-	-	-	-	-	-
2078	G-SG CAGE	-	-	-	-	-	-
2079	G-SG CAGE	-	-	-	-	-	-
2080		4,128,822	764,384	1,336,413	2,028,025	2,028,025	-

2081									
2082	395	Laboratory Equipment							
2083		G-SITUS	S	1,988,929	-	503,959	1,484,970	1,484,970	-
2084		G-DGP	DGP	-	-	-	-	-	-
2085		G-DGU	DGU	-	-	-	-	-	-
2086		PTD	SO	361,482	182,508	70,404	108,570	108,570	-
2087		P	SE	-	-	-	-	-	-
2088		G-SG	SG	-	-	-	-	-	-
2089		G-SG	CAGW	305,186	152,491	152,695	-	-	-
2090		G-SG	CAGE	-	-	-	-	-	-
2091		G-SG	JBG	91,584	45,761	45,823	-	-	-
2092		P	CAEW	-	-	-	-	-	-
2093		P	CAEE	-	-	-	-	-	-
2094		G-SG	CAGE	-	-	-	-	-	-
2095		G-SG	CAGE	-	-	-	-	-	-
2096				2,747,181	380,761	772,881	1,593,540	1,593,540	-
2097									
2098	396	Power Operated Equipment							
2099		G-SITUS	S	6,957,629	-	1,762,938	5,194,691	5,194,691	-
2100		G-DGP	DGP	-	-	-	-	-	-
2101		G-SG	SG	-	-	-	-	-	-
2102		PTD	SO	96,391	48,667	18,774	28,951	28,951	-
2103		G-DGU	DGU	-	-	-	-	-	-
2104		P	SE	-	-	-	-	-	-
2105		G-SG	CAGW	511,183	255,421	255,762	-	-	-
2106		G-SG	CAGE	-	-	-	-	-	-
2107		G-SG	JBG	1,471,943	735,481	736,463	-	-	-
2108		P	CAEW	-	-	-	-	-	-
2109		P	CAEE	-	-	-	-	-	-
2110		G-SG	CAGE	-	-	-	-	-	-
2111		G-SG	CAGE	-	-	-	-	-	-
2112				9,037,147	1,039,568	2,773,937	5,223,642	5,223,642	-
2113	397	Communication Equipment							
2114		G-SITUS	S	8,950,792	-	2,267,970	6,682,822	6,682,822	-
2115		G-DGP	DGP	-	-	-	-	-	-
2116		G-DGU	DGU	-	-	-	-	-	-
2117		PTD	SO	3,623,743	1,829,585	705,780	1,088,378	1,088,378	-
2118		CUST	CN	197,511	-	-	197,511	-	197,511
2119		G-SG	SG	11,291	5,642	5,649	-	-	-
2120		P	SE	-	-	-	-	-	-
2121		G-SG	CAGW	6,628,689	3,312,133	3,316,556	-	-	-
2122		G-SG	CAGE	-	-	-	-	-	-
2123		P	JBG	457,916	457,916	-	-	-	-
2124		P	CAEW	-	-	-	-	-	-
2125		P	CAEE	-	-	-	-	-	-
2126		G-SG	CAGE	-	-	-	-	-	-
2127		G-SG	CAGE	-	-	-	-	-	-
2128				19,869,941	5,605,275	6,295,956	7,968,710	7,771,200	197,511
2129									
2130	398	Misc. Equipment							
2131		G-SITUS	S	123,166	-	31,208	91,958	91,958	-
2132		G-DGP	DGP	-	-	-	-	-	-
2133		G-DGU	DGU	-	-	-	-	-	-
2134		CUST	CN	14,396	-	-	14,396	-	14,396
2135		PTD	SO	235,575	118,939	45,882	70,754	70,754	-
2136		P	SE	-	-	-	-	-	-
2137		G-SG	SG	-	-	-	-	-	-
2138		G-SG	CAGW	78,234	39,091	39,143	-	-	-
2139		G-SG	CAGE	-	-	-	-	-	-
2140		G-SG	JBG	22,347	11,166	11,181	-	-	-
2141		P	CAEW	-	-	-	-	-	-
2142		P	CAEE	-	-	-	-	-	-
2143		G-SG	CAGE	-	-	-	-	-	-
2144				473,719	169,196	127,414	177,109	162,712	14,396
2145									
2146	399	Coal Mine							
2147		P	SE	-	-	-	-	-	-
2148		P	CAEW	-	-	-	-	-	-
2149		P	CAEE	-	-	-	-	-	-
2150	MP	L P	JBE	57,957,927	57,957,927	-	-	-	-
2151				57,957,927	57,957,927	-	-	-	-
2152									
2153	399L	WIDCO Capital Lease							
2154		P	SE	-	-	-	-	-	-
2155									
2156									
2157		Remove Capital Leases		-	-	-	-	-	-
2158				-	-	-	-	-	-
2159									
2160	1011390	General Capital Leases							
2161		G-SITUS	S	-	-	-	-	-	-
2162		P	CAGW	1,020,340	1,020,340	-	-	-	-
2163		P	CAGE	-	-	-	-	-	-
2164		PTD	SO	912,366	460,642	177,697	274,026	274,026	-
2165				1,932,705	1,480,982	177,697	274,026	274,026	-
2166									
2167		Remove Capital Leases		(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)	-
2168				-	-	-	-	-	-

2169											
2170	1011392	General Vehicles Capital Leases									
2171		LABOR	SO	-	-	-	-	-	-	-	-
2172				-	-	-	-	-	-	-	-
2173				-	-	-	-	-	-	-	-
2174		Remove Capital Leases		-	-	-	-	-	-	-	-
2175				-	-	-	-	-	-	-	-
2176				-	-	-	-	-	-	-	-
2177	GP	Unclassified Gen Plant - Acct 300									
2178		G-SITUS	S	-	-	-	-	-	-	-	-
2179		PTD	SO	41,285	20,844	8,041	12,400	12,400	-	-	-
2180		CUST	CN	-	-	-	-	-	-	-	-
2181		G-SG	SG	-	-	-	-	-	-	-	-
2182		G-SG	CAGE	-	-	-	-	-	-	-	-
2183		G-DGU	CAGW	(1,632)	(1,178)	(454)	-	-	-	-	-
2184				39,652	19,666	7,586	12,400	12,400	-	-	-
2185				-	-	-	-	-	-	-	-
2186	399G	Unclassified Gen Plant - Acct 300									
2187		G-SITUS	S	-	-	-	-	-	-	-	-
2188		PTD	SO	-	-	-	-	-	-	-	-
2189		G-SG	SG	-	-	-	-	-	-	-	-
2190		G-DGP	DGP	-	-	-	-	-	-	-	-
2191		G-DGU	DGU	-	-	-	-	-	-	-	-
2192				-	-	-	-	-	-	-	-
2193				-	-	-	-	-	-	-	-
2194		TOTAL GENERAL PLANT		131,766,806	73,050,224	20,221,216	38,495,366	36,746,962	1,748,405		
2195											
2196		Summary of General Plant by Factor									
2197				42,489,391	-	10,766,049	31,723,342	31,723,342	-	-	-
2198				3,363,475	1,909,726	1,453,749	-	-	-	-	-
2199				57,958,994	57,958,994	-	-	-	-	-	-
2200				11,291	5,642	5,649	-	-	-	-	-
2201				17,638,456	8,905,447	3,435,364	5,297,645	5,297,645	-	-	-
2202				-	-	-	-	-	-	-	-
2203				1,748,405	-	-	1,748,405	-	-	1,748,405	-
2204				-	-	-	-	-	-	-	-
2205				10,489,499	5,751,397	4,738,102	-	-	-	-	-
2206				-	-	-	-	-	-	-	-
2207				-	-	-	-	-	-	-	-
2208				-	-	-	-	-	-	-	-
2209				-	-	-	-	-	-	-	-
2210				-	-	-	-	-	-	-	-
2211				(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)	-	-	-
2212		Total General Plant by Factor		131,766,806	73,050,224	20,221,216	38,495,366	36,746,962	1,748,405		
2213	301	Organization									
2214		I-SITUS	S	-	-	-	-	-	-	-	-
2215		PTD	SO	-	-	-	-	-	-	-	-
2216		I-SG	CAGW	-	-	-	-	-	-	-	-
2217		I-SG	CAGE	-	-	-	-	-	-	-	-
2218		I-SG	SG	-	-	-	-	-	-	-	-
2219				-	-	-	-	-	-	-	-
2220	302	Franchise & Consent									
2221		I-SITUS	S	-	-	-	-	-	-	-	-
2222		I-SG	SG	-	-	-	-	-	-	-	-
2223		I-SG	CAGW	-	-	-	-	-	-	-	-
2224		I-SG	CAGE	-	-	-	-	-	-	-	-
2225		I-SG	CAGW	24,368,559	22,381,182	1,987,377	-	-	-	-	-
2226		I-SG	CAGE	-	-	-	-	-	-	-	-
2227		I-DGP	DGP	-	-	-	-	-	-	-	-
2228		I-DGU	DGU	-	-	-	-	-	-	-	-
2229				24,368,559	22,381,182	1,987,377	-	-	-	-	-
2230				-	-	-	-	-	-	-	-
2231	303	Miscellaneous Intangible Plant									
2232		I-SITUS	S	579,711	16,476	270,843	292,391	292,391	-	-	-
2233		I-SG	SG	128,834	118,327	10,507	-	-	-	-	-
2234		PTD	SO	26,410,311	13,334,252	5,143,819	7,932,239	7,932,239	-	-	-
2235		P	SE	-	-	-	-	-	-	-	-
2236		CUST	CN	8,409,347	-	-	8,409,347	-	-	8,409,347	-
2237		I-SG	CAGW	13,616,190	12,505,723	1,110,468	-	-	-	-	-
2238		I-SG	CAGE	-	-	-	-	-	-	-	-
2239		I-SG	JBG	10,019	9,202	817	-	-	-	-	-
2240		P	CAEW	-	-	-	-	-	-	-	-
2241		P	CAEE	-	-	-	-	-	-	-	-
2242		I-SG	CAGE	-	-	-	-	-	-	-	-
2243		I-SG	CAGE	-	-	-	-	-	-	-	-
2244				49,154,412	25,983,980	6,536,455	16,633,977	8,224,630	8,409,347	-	-

2245	303	Less Non-Utility Plant									
2246		I-SITUS	S								
2247				49,154,412	25,983,980	6,536,455	16,633,977	8,224,630	8,409,347		
2248	IP	Unclassified Intangible Plant - Acct 300									
2249		I-SITUS	S								
2250		I-SG	SG								
2251		I-DGU	DGU								
2252		PTD	SO								
2253											
2254											
2255		TOTAL INTANGIBLE PLANT		73,522,971	48,365,162	8,523,832	16,633,977	8,224,630	8,409,347		
2256											
2257		Summary of Intangible Plant by Factor									
2258				579,711	16,476	270,843	292,391	292,391			
2259				10,019	9,202	817					
2260											
2261				128,834	118,327	10,507					
2262				26,410,311	13,334,252	5,143,819	7,932,239	7,932,239			
2263				8,409,347			8,409,347		8,409,347		
2264				37,984,749	34,886,905	3,097,845					
2265											
2266											
2267											
2268											
2269											
2270											
2271		Total Intangible Plant by Factor		73,522,971	48,365,162	8,523,832	16,633,977	8,224,630	8,409,347		
2272		Summary of Unclassified Plant (Account 106)									
2273				2,746,546			2,746,546	2,746,546			
2274											
2275				39,652	19,666	7,586	12,400	12,400			
2276											
2277											
2278											
2279				732,939		732,939					
2280											
2281											
2282					57,957,927						
2283				125,391	178,230						
2284		Total Unclassified Plant by Factor		3,644,528	58,155,823	740,525	2,758,945	2,758,945			
2285											
2286		TOTAL ELECTRIC PLANT IN SERVICE		1,479,658,740	746,138,994	285,173,979	448,345,767	438,188,015	10,157,752		
2287		Summary of Electric Plant by Factor									
2288				435,869,904	(399,145)	11,036,893	425,232,156	425,232,156			
2289											
2290				228,861,614	216,992,109	11,869,505					
2291				57,958,994	57,958,994						
2292				2,029,538	299,083	1,730,455					
2293				44,048,766	22,239,698	8,579,183	13,229,884	13,229,884			
2294				10,157,752			10,157,752		10,157,752		
2295											
2296				702,664,877	450,529,236	252,135,640					
2297											
2298											
2299											
2300											
2301											
2302				(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)			
2303				1,479,658,740	746,138,994	285,173,979	448,345,767	438,188,015	10,157,752		
2304	105	Plant Held For Future Use									
2305		DPW	S								
2306		P	SG								
2307		T	SG								
2308		P	SG								
2309		P	SE								
2310		P	SG								
2311		P	CAGW	37,964	37,964						
2312		P	CAGE								
2313		P	CAEW								
2314		P	CAEE								
2315				37,964	37,964						
2316											
2317	114	Electric Plant Acquisition Adjustments									
2318		P	S								
2319		P	SG								
2320		P	CAGW								
2321		P	CAGE								
2322		P	DGP								
2323											
2324											
2325	115	Accum Provision for Asset Acquisition Adjustments									
2326		P	S								
2327		P	SG								
2328		P	CAGW								
2329		P	CAGE								
2330		P	DGP								
2331											

2332										
2333	120	Nuclear Fuel								
2334		P	SE	-	-	-	-	-	-	-
2335				-	-	-	-	-	-	-
2336				-	-	-	-	-	-	-
2337	124	Weatherization								
2338		DMSC	S	2,010,784	-	-	2,010,784	-	-	2,010,784
2339		DMSC	SO	(321)	-	-	(321)	-	-	(321)
2340				2,010,464	-	-	2,010,464	-	-	2,010,464
2341				-	-	-	-	-	-	-
2342	182W	Weatherization								
2343		DMSC	S	-	-	-	-	-	-	-
2344		DMSC	SG	-	-	-	-	-	-	-
2345		DMSC	SGCT	-	-	-	-	-	-	-
2346		DMSC	SO	-	-	-	-	-	-	-
2347				-	-	-	-	-	-	-
2348				-	-	-	-	-	-	-
2349	186W	Weatherization								
2350		DMSC	S	-	-	-	-	-	-	-
2351		DMSC	CN	-	-	-	-	-	-	-
2352		DMSC	CNP	-	-	-	-	-	-	-
2353		DMSC	SG	-	-	-	-	-	-	-
2354		DMSC	SO	-	-	-	-	-	-	-
2355				-	-	-	-	-	-	-
2356				-	-	-	-	-	-	-
2357		Total Weatherization		2,010,464	-	-	2,010,464	-	-	2,010,464
2358				-	-	-	-	-	-	-
2359	151	Fuel Stock								
2360		P	DEU	-	-	-	-	-	-	-
2361		P	SE	-	-	-	-	-	-	-
2362		P	CAEW	-	-	-	-	-	-	-
2363		P	CAEE	-	-	-	-	-	-	-
2364		P	JBE	(0)	(0)	-	-	-	-	-
2365		P	CAEE	-	-	-	-	-	-	-
2366		P	CAEE	-	-	-	-	-	-	-
2367				(0)	(0)	-	-	-	-	-
2368				-	-	-	-	-	-	-
2369	152	Fuel Stock - Undistributed								
2370		P	SE	-	-	-	-	-	-	-
2371		P	CAEW	-	-	-	-	-	-	-
2372		P	CAEE	-	-	-	-	-	-	-
2373				-	-	-	-	-	-	-
2374				-	-	-	-	-	-	-
2375	25316	DG&T Working Capital Deposit								
2376		P	SE	-	-	-	-	-	-	-
2377		P	CAEW	-	-	-	-	-	-	-
2378		P	CAEE	-	-	-	-	-	-	-
2379				-	-	-	-	-	-	-
2380				-	-	-	-	-	-	-
2381	25317	DG&T Working Capital Deposit								
2382		P	SE	-	-	-	-	-	-	-
2383		P	CAEW	-	-	-	-	-	-	-
2384		P	CAEE	-	-	-	-	-	-	-
2385				-	-	-	-	-	-	-
2386				-	-	-	-	-	-	-
2387	25319	Provo Working Capital Deposit								
2388		P	SE	-	-	-	-	-	-	-
2389		P	CAEW	-	-	-	-	-	-	-
2390		P	CAEE	-	-	-	-	-	-	-
2391				-	-	-	-	-	-	-
2392				-	-	-	-	-	-	-
2393		Total Fuel Stock		(0)	(0)	-	-	-	-	-
2394	154	Materials and Supplies								
2395		MSS	S	0	0	0	0	0	-	-
2396		MSS	SG	-	-	-	-	-	-	-
2397		MSS	SE	-	-	-	-	-	-	-
2398		MSS	SO	0	0	0	0	0	-	-
2399		MSS	SNPPS	-	-	-	-	-	-	-
2400		MSS	SNPPH	-	-	-	-	-	-	-
2401		MSS	SNPD	0	0	0	0	0	-	-
2402		MSS	SNPT	-	-	-	-	-	-	-
2403		MSS	DGU	-	-	-	-	-	-	-
2404		MSS	DGP	-	-	-	-	-	-	-
2405		MSS	JBE	-	-	-	-	-	-	-
2406		MSS	SNPP	-	-	-	-	-	-	-
2407		MSS	CAGW	(0)	(0)	(0)	(0)	(0)	-	-
2408		MSS	CAGE	-	-	-	-	-	-	-
2409		MSS	JBG	0	0	0	0	0	-	-
2410		MSS	CAEW	-	-	-	-	-	-	-
2411		MSS	CAEE	-	-	-	-	-	-	-
2412		MSS	CAGE	-	-	-	-	-	-	-
2413				(0)	(0)	(0)	(0)	(0)	-	-

2498										
2499	Total Working Capital		-	-	-	-	-	-	-	-
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502		P S	-	-	-	-	-	-	-	-
2503										
2504										
2505										
2506	18222	Nuclear Plant - Trojan								
2507		P S	-	-	-	-	-	-	-	-
2508		P TROJP	(0)	(0)	-	-	-	-	-	-
2509		P TROJD	-	-	-	-	-	-	-	-
2510			(0)	(0)	-	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515		P S	-	-	-	-	-	-	-	-
2516		P SNPPN	-	-	-	-	-	-	-	-
2517			-	-	-	-	-	-	-	-
2518										
2519	TOTAL MISCELLANEOUS RATE BASE		(0)	(0)	-	-	-	-	-	-
2520										
2521	TOTAL RATE BASE ADDITIONS		18,244,043	16,132,320	101,259	2,010,464	(0)	-	2,010,464	
2522	235	Customer Service Deposits								
2523		CUST S	(3,291,206)	-	-	(3,291,206)	-	(3,291,206)	-	-
2524		CUST CN	-	-	-	-	-	-	-	-
2525			(3,291,206)	-	-	(3,291,206)	-	(3,291,206)	-	-
2526										
2527	2281	F PTD SO	-	-	-	-	-	-	-	-
2528	2282	F PTD SO	(532,367)	(268,786)	(103,687)	(159,895)	(159,895)	-	-	-
2529	2283	F PTD SO	(1,659,948)	(838,088)	(323,301)	(498,559)	(498,559)	-	-	-
2530	2283	F PTD S	-	-	-	-	-	-	-	-
2531	254	F PTD SO	(13,845)	(6,990)	(2,696)	(4,158)	(4,158)	-	-	-
2532			(2,206,160)	(1,113,864)	(429,684)	(662,612)	(662,612)	-	-	-
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535		P S	-	-	-	-	-	-	-	-
2536		P CAGW	(337,113)	(337,113)	-	-	-	-	-	-
2537			(337,113)	(337,113)	-	-	-	-	-	-
2538										
2539	22842	/ P TROJD	-	-	-	-	-	-	-	-
2540	230	/ P TROJP	(0)	(0)	-	-	-	-	-	-
2541	254105	/ P TROJP	0	0	-	-	-	-	-	-
2542	254	F P CAEE	-	-	-	-	-	-	-	-
2543	254	F P SE	372,579	372,579	-	-	-	-	-	-
2544	254	P S	39	39	-	-	-	-	-	-
2545			372,618	372,618	-	-	-	-	-	-
2546										
2547	252	Customer Advances for Construction								
2548		DPW S	(313,240)	-	-	(313,240)	(313,240)	-	-	-
2549		T SG	18,499	-	18,499	-	-	-	-	-
2550		T CAGE	-	-	-	-	-	-	-	-
2551		DPW CAGW	-	-	-	-	-	-	-	-
2552		CUST CN	-	-	-	-	-	-	-	-
2553			(294,740)	-	18,499	(313,240)	(313,240)	-	-	-
2554										
2555	25398	SO2 Emissions								
2556		P S	(3,159,307)	(3,159,307)	-	-	-	-	-	-
2557			(3,159,307)	(3,159,307)	-	-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560		P S	(357,290)	(357,290)	-	-	-	-	-	-
2561		GP GPS	-	-	-	-	-	-	-	-
2562		GP SO	-	-	-	-	-	-	-	-
2563		P CAGW	(309)	(309)	-	-	-	-	-	-
2564		P CAGE	-	-	-	-	-	-	-	-
2565		P SG	(881,341)	(881,341)	-	-	-	-	-	-
2566		P CAEW	-	-	-	-	-	-	-	-
2567		P CAEE	-	-	-	-	-	-	-	-
2568		P SE	-	-	-	-	-	-	-	-
2569			(1,238,940)	(1,238,940)	-	-	-	-	-	-
2570										
2571	190	Accumulated Deferred Income Taxes								
2572		P S	1,220,291	1,220,291	-	-	-	-	-	-
2573		CUST CN	(0)	-	-	(0)	-	(0)	-	-
2574		LABOR SO	0	0	0	0	0	0	0	-
2575		P IBT	-	-	-	-	-	-	-	-
2576		CUST BADDEBT	0	-	-	0	-	0	-	-
2577		P TROJD	0	0	-	-	-	-	-	-
2578		P SG	(0)	(0)	-	-	-	-	-	-
2579		P SE	0	0	-	-	-	-	-	-
2580		PTD SNP	-	-	-	-	-	-	-	-
2581		P CAGW	(0)	(0)	-	-	-	-	-	-
2582		P CAGE	-	-	-	-	-	-	-	-
2583		P CAEW	-	-	-	-	-	-	-	-
2584		P CAEE	-	-	-	-	-	-	-	-
2585		P JBE	(5,876,702)	(5,876,702)	-	-	-	-	-	-
2586		DPW SNPD	(0)	-	-	(0)	(0)	-	-	-
2587										
2588			(4,656,411)	(4,656,411)	0	0	0	0	-	-

2589									
2590	281	Accumulated Deferred Income Taxes							
2591		P S	-	-	-	-	-	-	-
2592		PT SG	(0)	(0)	(0)	-	-	-	-
2593		PT CAGW	-	-	-	-	-	-	-
2594		PT CAGE	-	-	-	-	-	-	-
2595		T SNPT	-	-	-	-	-	-	-
2596			(0)	(0)	(0)	-	-	-	-
2597									
2598	282	Accumulated Deferred Income Taxes							
2599		GP S	(164,074,447)	(81,619,261)	(35,755,236)	(46,699,951)	(45,588,755)	(1,111,196)	-
2600		ACCMDIT DITBAL	(0)	(0)	(0)	(0)	(0)	(0)	-
2601		PT DGP	-	-	-	-	-	-	-
2602		LABOR SO	620,252	264,928	42,519	312,806	220,399	92,407	-
2603		PTD SNP	-	-	-	-	-	-	-
2604		P CAGW	870,945	870,945	-	-	-	-	-
2605		P CAGE	-	-	-	-	-	-	-
2606		P CAEW	-	-	-	-	-	-	-
2607		P CAEE	-	-	-	-	-	-	-
2608		P SE	-	-	-	-	-	-	-
2609		P JBG	-	-	-	-	-	-	-
2610		P SG	(610,513)	(610,513)	-	-	-	-	-
2611			(163,193,763)	(81,093,901)	(35,712,717)	(46,387,145)	(45,368,356)	(1,018,790)	-
2612									
2613	283	Accumulated Deferred Income Taxes							
2614		GP S	(4,171,905)	(2,075,325)	(909,145)	(1,187,435)	(1,159,181)	(28,254)	-
2615		P SG	34,967	34,967	-	-	-	-	-
2616		P SE	0	0	-	-	-	-	-
2617		LABOR SO	(36,202)	(15,463)	(2,482)	(18,257)	(12,864)	(5,393)	-
2618		GP GPS	0	0	0	0	0	0	-
2619		PTD SNP	-	-	-	-	-	-	-
2620		P TROJD	-	-	-	-	-	-	-
2621		PTD SNPD	-	-	-	-	-	-	-
2622		P CAGW	(289,688)	(289,688)	-	-	-	-	-
2623		P CAGE	-	-	-	-	-	-	-
2624		P CAEW	-	-	-	-	-	-	-
2625		P CAEE	-	-	-	-	-	-	-
2626		P JBE	-	-	-	-	-	-	-
2627		P SGCT	-	-	-	-	-	-	-
2628									
2629			(4,462,828)	(2,345,509)	(911,627)	(1,205,692)	(1,172,045)	(33,648)	-
2630									
2631		TOTAL ACCUMULATED DEF INCOME TAX	(172,313,002)	(88,095,821)	(36,624,344)	(47,592,838)	(46,540,400)	(1,052,437)	-
2632	255	Accumulated Investment Tax Credit							
2633		PTD S	-	-	-	-	-	-	-
2634		PTD ITC84	(109,127)	(55,097)	(21,254)	(32,776)	(32,776)	-	-
2635		PTD ITC85	(368,928)	(186,267)	(71,854)	(110,806)	(110,806)	-	-
2636		PTD ITC86	(180,745)	(91,256)	(35,203)	(54,286)	(54,286)	-	-
2637		PTD ITC88	(31,401)	(15,854)	(6,116)	(9,431)	(9,431)	-	-
2638		PTD ITC89	(70,577)	(35,633)	(13,746)	(21,197)	(21,197)	-	-
2639		PTD ITC90	(11,893)	(6,005)	(2,316)	(3,572)	(3,572)	-	-
2640		PTD CAGE	-	-	-	-	-	-	-
2641			(772,671)	(390,112)	(150,490)	(232,069)	(232,069)	-	-
2642									
2643		TOTAL RATE BASE DEDUCTIONS	(183,240,521)	(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	(4,343,643)	-
2644									
2645									
2646									
2647	108SP	Steam Prod Plant Accumulated Depr							
2648		P S	-	-	-	-	-	-	-
2649		P DGP	-	-	-	-	-	-	-
2650		P DGU	-	-	-	-	-	-	-
2651		P SG	-	-	-	-	-	-	-
2652		P CAGW	(14,022,385)	(14,022,385)	-	-	-	-	-
2653		P CAGE	-	-	-	-	-	-	-
2654		P JBG	(104,219,636)	(104,219,636)	-	-	-	-	-
2655		P CAGE	-	-	-	-	-	-	-
2656			(118,242,022)	(118,242,022)	-	-	-	-	-
2657									
2658	108NP	Nuclear Prod Plant Accumulated Depr							
2659		P DGP	-	-	-	-	-	-	-
2660		P DGU	-	-	-	-	-	-	-
2661		P SG	-	-	-	-	-	-	-
2662			-	-	-	-	-	-	-

2663										
2664										
2665	108HP	Hydraulic Prod Plant Accum Depr								
2666		P S	-	-	-	-	-	-	-	-
2667		P DGP	-	-	-	-	-	-	-	-
2668		P DGU	-	-	-	-	-	-	-	-
2669		P CAGW	(44,236,559)	(44,236,559)	-	-	-	-	-	-
2670		P CAGE	-	-	-	-	-	-	-	-
2671		P CAGW	-	-	-	-	-	-	-	-
2672		P CAGE	-	-	-	-	-	-	-	-
2673			(44,236,559)	(44,236,559)	-	-	-	-	-	-
2674										
2675	108OP	Other Production Plant - Accum Depr								
2676		P S	-	-	-	-	-	-	-	-
2677		P DGU	-	-	-	-	-	-	-	-
2678		P DGP	-	-	-	-	-	-	-	-
2679		P SG	-	-	-	-	-	-	-	-
2680		P CAGW	(40,053,005)	(40,053,005)	-	-	-	-	-	-
2681		P CAGE	-	-	-	-	-	-	-	-
2682		P CAGE	-	-	-	-	-	-	-	-
2683			(40,053,005)	(40,053,005)	-	-	-	-	-	-
2684										
2685	108EP	Experimental Plant - Accum Depr								
2686		P DGP	-	-	-	-	-	-	-	-
2687		P SG	-	-	-	-	-	-	-	-
2688			-	-	-	-	-	-	-	-
2689			-	-	-	-	-	-	-	-
2690		TOTAL PRODUCTION PLANT DEPRECIATION	(202,531,586)	(202,531,586)	-	-	-	-	-	-
2691										
2692		Summary of Prod Plant Depreciation by Factor								
2693			-	-	-	-	-	-	-	-
2694			-	-	-	-	-	-	-	-
2695			-	-	-	-	-	-	-	-
2696			-	-	-	-	-	-	-	-
2697			(98,311,950)	(98,311,950)	-	-	-	-	-	-
2698			-	-	-	-	-	-	-	-
2699			(104,219,636)	(104,219,636)	-	-	-	-	-	-
2700			-	-	-	-	-	-	-	-
2701		Total of Prod Plant Depreciation by Factor	(202,531,586)	(202,531,586)	-	-	-	-	-	-
2702										
2703										
2704	108TP	Transmission Plant Accumulated Depr								
2705		T DGP	-	-	-	-	-	-	-	-
2706		T DGU	-	-	-	-	-	-	-	-
2707		T CAGW	(95,436,972)	(95,436,972)	-	-	-	-	-	-
2708		T CAGE	-	-	-	-	-	-	-	-
2709		T JBG	(10,773,769)	(10,773,769)	-	-	-	-	-	-
2710		T SG	(644,035)	(644,035)	-	-	-	-	-	-
2711		TOTAL TRANS PLANT ACCUM DEPR	(106,854,776)	(106,854,776)	-	-	-	-	-	-
2712	108360	Land and Land Rights								
2713		DPW S	(136,197)	-	-	(136,197)	(136,197)	-	-	-
2714			(136,197)	-	-	(136,197)	(136,197)	-	-	-
2715										
2716	108361	Structures and Improvements								
2717		DPW S	(600,302)	-	-	(600,302)	(600,302)	-	-	-
2718			(600,302)	-	-	(600,302)	(600,302)	-	-	-
2719										
2720	108362	Station Equipment								
2721		DPW S	(14,731,570)	-	-	(14,731,570)	(14,731,570)	-	-	-
2722			(14,731,570)	-	-	(14,731,570)	(14,731,570)	-	-	-
2723										
2724	108363	Storage Battery Equipment								
2725		DPW S	-	-	-	-	-	-	-	-
2726			-	-	-	-	-	-	-	-
2727										
2728	108364	Poles, Towers & Fixtures								
2729		DPW S	(46,033,028)	-	-	(46,033,028)	(46,033,028)	-	-	-
2730			(46,033,028)	-	-	(46,033,028)	(46,033,028)	-	-	-
2731										
2732	108365	Overhead Conductors								
2733		DPW S	(27,631,313)	-	-	(27,631,313)	(27,631,313)	-	-	-
2734			(27,631,313)	-	-	(27,631,313)	(27,631,313)	-	-	-
2735										
2736	108366	Underground Conduit								
2737		DPW S	(9,937,649)	-	-	(9,937,649)	(9,937,649)	-	-	-
2738			(9,937,649)	-	-	(9,937,649)	(9,937,649)	-	-	-
2739										
2740	108367	Underground Conductors								
2741		DPW S	(8,514,203)	-	-	(8,514,203)	(8,514,203)	-	-	-
2742			(8,514,203)	-	-	(8,514,203)	(8,514,203)	-	-	-

2743									
2744	108368	Line Transformers							
2745		DPW	S	(41,679,225)	-	-	(41,679,225)	(41,679,225)	-
2746				(41,679,225)	-	-	(41,679,225)	(41,679,225)	-
2747									
2748	108369	Services							
2749		DPW	S	(16,571,896)	-	-	(16,571,896)	(16,571,896)	-
2750				(16,571,896)	-	-	(16,571,896)	(16,571,896)	-
2751									
2752	108370	Meters							
2753		DPW	S	1,735,991	-	-	1,735,991	1,735,991	-
2754				1,735,991	-	-	1,735,991	1,735,991	-
2755									
2756									
2757									
2758	108371	Installations on Customers' Premises							
2759		DPW	S	(282,582)	-	-	(282,582)	(282,582)	-
2760				(282,582)	-	-	(282,582)	(282,582)	-
2761									
2762	108372	Leased Property							
2763		DPW	S	-	-	-	-	-	-
2764				-	-	-	-	-	-
2765									
2766	108373	Street Lights							
2767		DPW	S	(2,109,221)	-	-	(2,109,221)	(2,109,221)	-
2768				(2,109,221)	-	-	(2,109,221)	(2,109,221)	-
2769									
2770	108D00	Unclassified Dist Plant - Acct 300							
2771		DPW	S	-	-	-	-	-	-
2772				-	-	-	-	-	-
2773									
2774	108DS	Unclassified Dist Sub Plant - Acct 300							
2775		DPW	S	-	-	-	-	-	-
2776				-	-	-	-	-	-
2777									
2778	108DP	Unclassified Dist Sub Plant - Acct 300							
2779		DPW	S	560,022	-	-	560,022	560,022	-
2780				560,022	-	-	560,022	560,022	-
2781									
2782									
2783		TOTAL DISTRIBUTION PLANT DEPR		(165,931,174)	-	-	(165,931,174)	(165,931,174)	-
2784									
2785		Summary of Distribution Plant Depr by Factor							
2786				(165,931,174)	-	-	(165,931,174)	(165,931,174)	-
2787									
2788		Total Distribution Depreciation by Factor		(165,931,174)	-	-	(165,931,174)	(165,931,174)	-
2789	108GP	General Plant Accumulated Depr							
2790		G-SITUS	S	(16,205,841)	-	(4,106,269)	(12,099,571)	(12,099,571)	-
2791		G-DGP	DGP	-	-	-	-	-	-
2792		G-DGU	DGU	-	-	-	-	-	-
2793		G-SG	SG	-	-	-	-	-	-
2794		CUST	CN	(486,741)	-	-	(486,741)	-	(486,741)
2795		PTD	SO	(5,136,494)	(2,593,355)	(1,000,412)	(1,542,727)	(1,542,727)	-
2796		P	SE	-	-	-	-	-	-
2797		G-SG	CAGW	(3,387,013)	(1,692,376)	(1,694,637)	-	-	-
2798		G-SG	CAGE	-	-	-	-	-	-
2799		G-SG	JBG	(979,924)	(489,635)	(490,289)	-	-	-
2800		P	CAEW	-	-	-	-	-	-
2801		P	CAEE	-	-	-	-	-	-
2802		G-SG	CAGE	-	-	-	-	-	-
2803		G-SG	CAGE	-	-	-	-	-	-
2804				(26,196,013)	(4,775,366)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)
2805									
2806									
2807	108MP	Mining Plant Accumulated Depr.							
2808		P	S	-	-	-	-	-	-
2809		P	CAEW	-	-	-	-	-	-
2810		P	CAEE	-	-	-	-	-	-
2811		P	JBE	(26,323,095)	(26,323,095)	-	-	-	-
2812				(26,323,095)	(26,323,095)	-	-	-	-
2813	108MP	Less Centralia Situs Depreciation							
2814		P	S	-	-	-	-	-	-
2815				(26,323,095)	(26,323,095)	-	-	-	-
2816									
2817	1081390	Accum Depr - Capital Lease							
2818		PTD	SO	-	-	-	-	-	-
2819				-	-	-	-	-	-
2820				-	-	-	-	-	-
2821		Remove Capital Leases		-	-	-	-	-	-
2822				-	-	-	-	-	-
2823									
2824	1081399	Accum Depr - Capital Lease							
2825		P	S	-	-	-	-	-	-
2826		P	SE	-	-	-	-	-	-
2827				-	-	-	-	-	-
2828				-	-	-	-	-	-
2829		Remove Capital Leases		-	-	-	-	-	-
2830				-	-	-	-	-	-

2831							
2832							
2833	TOTAL GENERAL PLANT ACCUM DEPR	(52,519,108)	(31,098,461)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)
2834							
2835							
2836							
2837	Summary of General Depreciation by Factor						
2838		(16,205,841)	-	(4,106,269)	(12,099,571)	(12,099,571)	-
2839		-	-	-	-	-	-
2840		-	-	-	-	-	-
2841		-	-	-	-	-	-
2842		(5,136,494)	(2,593,355)	(1,000,412)	(1,542,727)	(1,542,727)	-
2843		(486,741)	-	-	(486,741)	-	(486,741)
2844		-	-	-	-	-	-
2845		(26,323,095)	(26,323,095)	-	-	-	-
2846		(3,387,013)	(1,692,376)	(1,694,637)	-	-	-
2847		-	-	-	-	-	-
2848		-	-	-	-	-	-
2849		-	-	-	-	-	-
2850		-	-	-	-	-	-
2851		(979,924)	(489,635)	(490,289)	-	-	-
2852		-	-	-	-	-	-
2853	Total General Depreciation by Factor	(52,519,108)	(31,098,461)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)
2854							
2855							
2856	TOTAL ACCUM DEPR - PLANT IN SERVICE	(527,836,644)	(233,630,047)	(114,146,384)	(180,060,213)	(179,573,472)	(486,741)
2857	111SP Accum Prov for Amort-Steam						
2858	P CAGW	-	-	-	-	-	-
2859	P CAGW	-	-	-	-	-	-
2860	P CAGE	-	-	-	-	-	-
2861	P SG	-	-	-	-	-	-
2862		-	-	-	-	-	-
2863							
2864							
2865	111GP Accum Prov for Amort-General						
2866	G-SITUS S	(1,483,982)	-	(376,015)	(1,107,968)	(1,107,968)	-
2867	CUST CN	(182,479)	-	-	(182,479)	-	(182,479)
2868	I-SG SG	-	-	-	-	-	-
2869	PTD SO	(749,824)	(378,577)	(146,040)	(225,207)	(225,207)	-
2870	I-SG CAGW	-	-	-	-	-	-
2871	I-SG CAGE	-	-	-	-	-	-
2872	P CAEW	-	-	-	-	-	-
2873	P CAEE	-	-	-	-	-	-
2874	P SE	-	-	-	-	-	-
2875		(2,416,285)	(378,577)	(522,054)	(1,515,654)	(1,333,175)	(182,479)
2876							
2877							
2878	111HP Accum Prov for Amort-Hydro						
2879	P DGP	-	-	-	-	-	-
2880	P DGU	-	-	-	-	-	-
2881	P SG	-	-	-	-	-	-
2882	P CAGW	(16,330)	(16,330)	-	-	-	-
2883	P CAGE	-	-	-	-	-	-
2884	P CAGE	-	-	-	-	-	-
2885		(16,330)	(16,330)	-	-	-	-
2886							
2887							
2888	111IP Accum Prov for Amort-Intangible Plant						
2889	I-SITUS S	(1,687)	(48)	(788)	(851)	(851)	-
2890	I-DGP DGP	-	-	-	-	-	-
2891	I-DGU DGU	-	-	-	-	-	-
2892	P CAEW	-	-	-	-	-	-
2893	P CAEE	-	-	-	-	-	-
2894	P SE	-	-	-	-	-	-
2895	I-SG SG	(1,262,488)	(1,159,526)	(102,962)	-	-	-
2896	I-SG CAGW	-	-	-	-	-	-
2897	I-SG CAGE	-	-	-	-	-	-
2898	CUST CN	(6,482,077)	-	-	(6,482,077)	-	(6,482,077)
2899	P CAGE	-	-	-	-	-	-
2900	P CAGE	-	-	-	-	-	-
2901	I-SG CAGW	(7,694,399)	(7,066,883)	(627,516)	-	-	-
2902	I-SG CAGE	-	-	-	-	-	-
2903	I-SG JBG	(2,595)	(2,383)	(212)	-	-	-
2904	PTD SO	(18,453,916)	(9,317,163)	(3,594,188)	(5,542,566)	(5,542,566)	-
2905		(33,897,162)	(17,546,003)	(4,325,666)	(12,025,494)	(5,543,416)	(6,482,077)
2906	111IP Less Non-Utility Plant						
2907	NUTIL OTH	-	-	-	-	-	-
2908		(33,897,162)	(17,546,003)	(4,325,666)	(12,025,494)	(5,543,416)	(6,482,077)

2909									
2910	111390	Accum Amtr - Capital Lease							
2911		G-SITUS	S	-	-	-	-	-	-
2912		P	CAGE	-	0	-	-	-	-
2913		P	CAGW	115,673	115,673	-	-	-	-
2914		PTD	SO	115,673	58,402	22,529	34,742	34,742	-
2915				231,346	174,075	22,529	34,742	34,742	-
2916									
2917				(231,346)	(174,075)	(22,529)	(34,742)	(34,742)	-
2918									
2919		TOTAL ACCUM PROV FOR AMORTIZATION		(36,329,778)	(17,940,910)	(4,847,720)	(13,541,148)	(6,876,591)	(6,664,557)
2920		AMA							
2921									
2922									
2923									
2924		Summary of Amortization by Factor							
2925				(1,485,669)	(48)	(376,803)	(1,108,819)	(1,108,819)	-
2926				-	-	-	-	-	-
2927				-	-	-	-	-	-
2928				-	-	-	-	-	-
2929				(19,088,067)	(9,637,338)	(3,717,698)	(5,733,030)	(5,733,030)	-
2930				(6,664,557)	-	-	(6,664,557)	-	(6,664,557)
2931				-	-	-	-	-	-
2932				(2,595)	(2,383)	(212)	-	-	-
2933				(7,595,057)	(6,967,540)	(627,516)	-	-	-
2934				-	-	-	-	-	-
2935				-	-	-	-	-	-
2936				-	-	-	-	-	-
2937				(1,262,488)	(1,159,526)	(102,962)	-	-	-
2938				(231,346)	(174,075)	(22,529)	(34,742)	(34,742)	-
2939		Total Provision For Amortization by Factor		(36,329,778)	(17,940,910)	(4,847,720)	(13,541,148)	(6,876,591)	(6,664,557)

12 Months Ended December 2010
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMGIT	Deferred Income Tax	74.7301%	10.8542%	13.9536%	0.4622%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	52.9216%	15.8049%	30.9130%	0.3605%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	74.1081%	10.5300%	11.0773%	3.3752%	0.9095%	100.0000%
DDS2	Deferred Debits - Situs	89.4071%	-0.3283%	-2.5223%	16.2031%	-2.7596%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	24.1767%	1.5295%	9.1768%	0.0000%	65.1171%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	62.0836%	37.9164%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	94.0717%	-0.4412%	6.0285%	0.3409%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	53.7289%	46.2711%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	94.6241%	55.3073%	-43.7752%	2.6855%	-6.3825%	100.0000%
G	General Plant	23.2219%	29.0584%	45.0342%	0.0000%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	72.1626%	27.8374%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	72.1626%	27.8374%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	49.7453%	21.7921%	27.7854%	0.6773%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	49.9666%	50.0334%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	25.3382%	74.6618%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	54.3194%	12.8204%	15.7611%	17.0992%	0.0000%	100.0000%
IBT	Income Before Taxes	90.0776%	102.0809%	-80.7961%	0.4178%	-11.7802%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	91.8445%	8.1555%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	2.8422%	46.7205%	50.4374%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	42.7129%	6.8551%	35.5338%	14.8982%	0.0000%	100.0000%
MSS	Materials & Supplies	84.3096%	0.6484%	15.0420%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	68.2120%	31.7880%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	68.2120%	31.7880%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	68.2120%	31.7880%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	68.2120%	31.7880%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSITUS	Other Revenues - SITUS	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%

12 Months Ended December 2010

FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	72.1626%	27.8374%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	50.4888%	19.4766%	30.0346%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	67.2123%	14.3515%	15.3751%	2.4074%	0.6536%	100.0000%
SCHMA	Schedule M Additions	47.7346%	17.2455%	30.0288%	1.2451%	3.7461%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	43.7689%	7.9156%	34.6505%	13.6650%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	43.2495%	7.9689%	34.9744%	13.8072%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	47.8033%	17.4072%	29.9486%	1.0298%	3.8110%	0.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	99.9694%	0.0037%	0.0190%	0.0080%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	56.1345%	4.5301%	21.8266%	3.5878%	13.9209%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.0315%	22.0569%	27.8908%	0.0208%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	16.7795%	3.0251%	13.6341%	5.4395%	61.1218%	100.0000%
SCHMD	Schedule M Deductions	51.7058%	32.5681%	15.2670%	0.4385%	0.0206%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	44.3417%	6.9006%	34.4772%	14.2804%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	42.7129%	6.8551%	35.5338%	14.8982%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	51.7719%	32.7985%	15.0945%	0.3142%	0.0208%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	83.1988%	7.3901%	9.3601%	0.0511%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	83.4403%	1.1843%	6.3368%	2.9456%	6.0931%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.0405%	22.0653%	27.8942%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	44.0584%	18.2913%	37.1643%	0.4860%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	47.8352%	36.3821%	15.4380%	0.3447%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	44.1664%	55.8336%	0.0000%	0.0000%	100.0000%
WSF	Wholesale Sales Firm	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Summary

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending December 2010
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 6.67% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	137,595,246	5.27%	0.79	142,656,606	81,568,080	20,214,290	32,321,805	6,277,664	2,274,767	5,061,359	3.68%
2	24	Small General Service	43,528,402	9.85%	1.48	40,299,636	25,484,016	6,314,805	6,940,579	842,546	717,689	(3,228,766)	-7.42%
3	36	Large General Service <1,000 kW	61,577,308	8.11%	1.22	59,485,924	41,481,252	10,272,013	6,482,103	116,138	1,134,418	(2,091,384)	-3.40%
4	48T	Large General Service >1,000 kW	22,220,174	6.13%	0.92	22,510,501	15,993,010	3,959,115	2,081,261	46,579	430,535	290,327	1.31%
5	48T	Dedicated Facilities	23,515,004	4.33%	0.65	24,837,961	19,090,089	4,721,298	496,872	29,126	500,577	1,322,957	5.63%
6	40	Agricultural Pumping Service	11,908,413	10.53%	1.58	10,832,051	6,739,968	1,670,802	2,061,810	167,649	191,822	(1,076,362)	-9.04%
7	15,52,54,57	Street Lighting	1,861,823	13.54%	2.03	1,583,693	568,679	141,563	748,773	105,454	19,224	(278,130)	-14.94%
8		Total Washington Jurisdiction	302,206,370	6.67%	1.00	302,206,370	190,925,094	47,293,886	51,133,203	7,585,155	5,269,033	(0)	0.00%

Footnotes:

- Column C: Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per January 2010 through December 2010 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending December 2010
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 7.74% = Target Return on Rate Base

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	137,595,246	5.27%	0.79	148,890,968	84,639,382	21,165,329	34,541,070	6,255,603	2,289,585	11,295,722	8.21%
2	24	Small General Service	43,528,402	9.85%	1.48	42,052,352	26,443,565	6,612,163	7,432,891	841,414	722,319	(1,476,050)	-3.39%
3	36	Large General Service <1,000 kW	61,577,308	8.11%	1.22	61,990,640	43,043,149	10,755,924	6,934,392	115,223	1,141,953	413,332	0.67%
4	48T	Large General Service >1,000 kW	22,220,174	6.13%	0.92	23,441,608	16,595,273	4,145,724	2,220,612	46,560	433,441	1,221,434	5.50%
5	48T	Dedicated Facilities	23,515,004	4.33%	0.65	25,811,241	19,809,305	4,944,208	524,691	28,991	504,046	2,296,236	9.76%
6	40	Agricultural Pumping Service	11,908,413	10.53%	1.58	11,313,234	6,993,711	1,749,448	2,208,886	168,143	193,046	(595,179)	-5.00%
7	15,52,54,57	Street Lighting	1,861,823	13.54%	2.03	1,653,538	590,079	148,180	789,797	106,154	19,327	(208,285)	-11.19%
8		Total Washington Jurisdiction	302,206,370	6.67%	1.00	315,153,580	198,114,463	49,520,976	54,652,338	7,562,087	5,303,716	12,947,210	4.28%

Footnotes:

- Column C : Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2010 through December 2010 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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		344,706,687	155,887,258	49,335,287	70,695,930	25,661,611	27,564,913	13,664,827	2,006,861
15	Operating Expenses									
16	Operation & Maintenance Expenses		226,376,183	102,610,209	30,113,557	46,284,354	17,715,959	20,614,367	8,034,662	1,003,055
17	Depreciation Expense		37,047,935	18,522,024	4,989,666	6,904,379	2,532,940	2,410,212	1,424,486	264,228
18	Amortization Expense		3,423,669	1,695,915	458,119	620,832	235,893	264,663	125,867	22,380
19	Taxes Other Than Income		18,890,014	9,202,293	2,544,314	3,616,550	1,340,543	1,395,303	693,588	97,425
20	Income Taxes - Federal		(12,300,940)	(4,173,112)	(1,605,162)	(3,145,462)	(1,266,168)	(1,724,433)	(397,707)	11,094
21	Income Taxes - State									
22	Income Taxes Deferred		22,265,977	9,433,043	2,971,217	4,870,634	1,881,798	2,261,039	784,570	63,675
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		(1,054,282)	(445,830)	(141,762)	(230,792)	(89,001)	(106,295)	(37,431)	(3,171)
25										
26										
27	Total Operating Expenses		294,648,566	135,844,542	39,329,950	58,920,494	22,351,973	25,114,854	10,628,056	1,458,687
28	Operating Revenue For Return		50,058,130	19,042,716	10,005,337	11,775,435	3,309,638	2,440,068	2,936,771	548,174
29										
30										
31										
32										
33	Rate Base :									
34	Electric Plant In Service		1,479,668,740	723,000,789	199,699,346	281,764,034	104,426,498	106,161,607	55,277,524	9,328,941
35	Plant Held For Future Use		37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
36	Electric Plant Acquisition Adj									
37	Nuclear Fuel									
38	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
40	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
41	Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
42	Cash Working Capital		16,195,615	6,919,502	2,161,608	3,518,189	1,356,571	1,619,862	571,634	48,248
43	Weatherization Loans									
44	Miscellaneous Rate Base		2,010,464	858,961	268,334	438,735	168,400	201,084	70,961	5,989
45	Total Rate Base Additions		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
46			1,497,902,782	730,795,473	202,134,355	285,727,205	105,954,649	107,986,349	55,921,459	9,383,292
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(527,836,644)	(260,554,543)	(70,883,723)	(99,908,468)	(36,865,417)	(35,676,278)	(19,888,544)	(4,059,671)
49	Accum Provision For Amortization		(56,329,778)	(19,144,667)	(4,870,360)	(5,998,040)	(2,253,065)	(2,403,358)	(1,362,458)	(297,831)
50	Accum Deferred Income Taxes		(172,313,002)	(83,456,494)	(23,324,785)	(33,066,100)	(12,287,326)	(12,838,546)	(6,402,742)	(937,009)
51	Unamortized ITC		(772,671)	(377,142)	(104,751)	(147,239)	(54,468)	(56,920)	(28,835)	(4,316)
52	Customer Advance For Construction		(294,740)	(177,421)	(151,434)	(49,157)	-	(59,838)	(6,047)	(6,047)
53	Customer Service Deposits		(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	(50,504)	(50,504)	(3,062)
54	Misc Rate Base Deductions		(6,568,902)	(2,938,244)	(880,111)	(1,370,201)	(521,964)	(595,291)	(236,380)	(26,722)
55	Total Rate Base Deductions		(747,406,942)	(369,415,451)	(100,636,707)	(140,539,204)	(51,982,229)	(51,569,393)	(28,029,301)	(5,334,657)
56										
57	Total Rate Base		750,495,840	361,380,022	101,497,648	145,188,001	53,972,420	56,416,956	27,892,159	4,048,635
58										
59										
60	Return On Rate Base		6.67%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		7.62%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
63										
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method
 12 Months Ending December 2010

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 Schedule 15, 51-54, 57
73	Total Rate Base		750,495,840	361,380,022	101,697,648	145,188,001	53,972,420	56,416,966	27,892,159	4,048,635
74	Return On Ratebase (\$\$)	6.67%	50,058,130	24,104,075	6,776,571	9,684,051	3,599,965	3,763,015	1,860,409	270,044
75	Operating & Maintenance Expense		226,376,183	102,510,209	30,113,557	46,284,354	17,715,969	20,614,367	8,034,682	1,003,055
76	Bad Debt to Produce ROR	F80								
77	Depreciation Expense		37,047,935	18,522,024	4,889,666	6,904,379	2,532,940	2,410,212	1,424,486	264,228
78	Amortization Expense		3,423,669	1,695,915	458,119	620,832	235,893	264,663	125,867	22,380
79	Taxes Other Than Income		18,890,014	9,202,293	2,544,314	3,616,560	1,340,543	1,395,303	693,588	97,425
80	Federal Income Taxes		(12,300,940)	(4,173,112)	(1,605,162)	(3,145,462)	(1,266,168)	(1,724,433)	(397,707)	11,094
81	FIT Adj to Produce Target ROR	F101								
82	State Income Taxes									
83	SIT Adj to Produce Target ROR	F101								
84	Deferred Income Taxes		22,265,977	9,433,043	2,971,217	4,870,634	1,881,798	2,261,039	784,570	63,675
85	Investment Tax Credit									
86	Misc Revenue & Expenses		(1,054,282)	(445,830)	(141,762)	(230,792)	(89,001)	(106,295)	(37,431)	(3,171)
87	Revenue Credits		(42,500,316)	(18,292,011)	(5,806,885)	(9,118,622)	(3,441,437)	(4,039,909)	(1,656,414)	(145,039)
88	Total Revenue Requirements		302,206,370	142,656,606	40,299,636	59,485,924	22,510,501	24,837,961	10,832,051	1,583,693
89	Operating Revenues		302,206,370	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823
90	Increase / (Decrease) Required to Earn Equal Rates of Return		(0)	5,061,359	(3,228,766)	(2,091,384)	290,327	1,322,957	(1,076,362)	(278,130)
91	Existing Revenues		302,206,370	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823
92	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	3.68%	-7.42%	-3.40%	1.31%	5.63%	-9.04%	-14.94%

A	B	WCA Method	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedules 15	Small General Service Schedules 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, 31, 34, 37
			137,595,246	137,595,246						
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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 Suprn & Engineering	F10	(23,853)	(10,191)	(3,184)	(5,182)	(1,998)	(2,386)	(842)	(71)
204	JBG	3,349,087	1,430,882	446,998	727,525	280,525	334,971	118,208	9,977	9,906
206	Total 500	3,325,234	1,420,691	443,815	722,344	278,527	332,585	117,366	9,977	9,906
501	Fuel Related	F10	(6,418)	(2,742)	(857)	(538)	(642)	(227)	(19)	(19)
208	CAEW	388,517	165,992	51,865	84,398	32,543	38,959	13,713	1,167	1,167
209	JBE	208,680	89,158	27,852	17,479	17,479	20,872	7,365	622	622
211	Total 501	590,779	252,408	79,851	128,336	49,485	59,089	20,862	1,760	1,760
212	Fuel Related	F10	-	-	-	-	-	-	-	-
213	CAEW	17,998,686	17,998,686	5,622,674	9,151,350	3,528,650	4,213,509	1,486,909	125,501	125,501
214	Total 501NPC	17,998,686	17,998,686	5,622,674	9,151,350	3,528,650	4,213,509	1,486,909	125,501	125,501
215	Steam Expenses	F10	907,596	387,766	121,136	197,158	76,022	90,776	32,034	2,704
217	JBG	205,949	87,991	27,488	44,738	17,251	20,599	7,269	614	614
218	Total 502	1,113,545	475,757	148,623	241,896	93,272	111,375	39,303	3,317	3,317
219	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
220	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
221	Electric Expenses	F10	1,285	549	171	279	108	128	45	4
222	JBG	6,910	2,952	922	1,501	579	691	244	21	21
223	Total 505	8,194	3,501	1,094	1,760	686	820	289	24	24
224	Misc. Steam Expense	F10	(2,741,166)	(1,171,151)	(365,860)	(595,466)	(229,605)	(274,167)	(96,751)	(8,166)
225	JBG	473,803	202,430	63,238	102,925	39,686	47,389	16,723	1,412	1,412
226	Total 506	(2,267,363)	(968,721)	(302,622)	(492,542)	(189,918)	(226,778)	(80,028)	(6,755)	(6,755)
227	Rents	F10	56,744	24,244	7,574	12,327	4,753	5,675	2,003	169
228	JBG	2,593	1,108	346	563	217	259	92	8	8
229	Total 507	59,336	25,351	7,920	12,890	4,970	5,935	2,094	177	177
230	Maint Supervision & Engineering	F10	116,359	49,714	15,530	25,277	9,746	11,638	4,107	347
231	JBG	54,860	23,439	7,322	11,917	4,595	5,487	1,936	1,936	163
232	Total 510	171,219	73,153	22,852	37,194	14,342	17,125	6,043	6,043	510
233	Maintenance of Structures	F10	1,839,902	786,090	245,569	399,684	154,113	184,024	64,940	5,481
234	JBG	75,794	32,383	10,116	16,465	6,349	7,581	2,675	226	226
235	Total 511	1,915,696	818,472	255,685	416,148	160,462	191,605	67,616	5,707	5,707
236	Maintenance of Boiler Plant	F10	5,190,363	2,217,589	692,751	1,127,508	434,753	519,133	183,197	15,463
237	JBG	451,925	193,093	60,318	96,172	37,854	45,201	15,951	1,346	1,346
238	Total 512	5,642,287	2,410,641	753,069	1,223,680	472,607	564,333	199,148	16,809	16,809
239	Maintenance of Electric Plant	F10	1,685,509	720,126	224,963	386,145	141,181	168,582	59,491	5,021
240	JBG	49,879	21,311	6,657	10,835	4,178	4,989	1,761	149	149
241	Total 513	1,735,388	741,436	231,620	396,980	145,359	173,571	61,252	5,170	5,170
242	Maint of Misc. Steam Plant	F10	575,596	245,921	76,824	125,037	48,213	57,570	20,316	1,715
243	JBG	80,245	34,284	6,721	17,432	8,026	2,832	8,026	239	239
244	Total 514	655,841	280,205	87,534	142,469	54,934	65,596	23,148	1,954	1,954
245	Total Steam Power Generation	F10	55,077,435	23,531,581	7,351,115	11,964,524	4,613,376	5,508,765	1,943,993	164,081
246	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
247	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
248	Coolants and Water	F10	-	-	-	-	-	-	-	-
249	Steam Expenses	F10	-	-	-	-	-	-	-	-
250	Electric Expenses	F10	-	-	-	-	-	-	-	-
251	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
252	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
253	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
254	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
255	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
256	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
257	Total Nuclear Power Generation	F10	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Services <1000 MW Schedule 36	Large General Services >1000 MW Schedule 38T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 58	Street & Area Lighting Sch. 15 ST 54, 57 2,175
285	Operation Super & Engineering	F10	931,350	397,315	124,306	202,318	78,011	93,152	32,873	-
286	Water For Power	F10	46,877	20,028	6,257	10,183	3,526	4,689	1,655	140
287	Hydraulic Expenses	F10	711,458	303,967	94,957	154,551	59,993	71,159	25,111	2,119
288	Electric Expenses	F10	-	-	-	-	-	-	-	-
289	Misc. Hydro Expenses	F10	3,867,914	1,652,548	516,246	840,231	323,983	386,863	136,520	11,523
290	Rents (Hydro Generation)	F10	26,210	11,198	3,498	5,694	2,195	2,621	925	78
291	Maint Supervision & Engineering	F10	105	45	14	23	9	11	4	0
292	Maintenance of Structures	F10	295,369	126,195	39,422	64,163	24,741	29,542	10,425	880
293	Maint of Dams & Waterways	F10	289,127	123,528	36,589	62,807	24,218	28,918	10,205	861
294	Maintenance of Electric Plant	F10	272,795	116,550	36,410	59,259	22,850	27,285	9,628	813
295	Maint of Misc. Hydro Plant	F10	410,769	175,499	54,825	89,232	34,407	41,085	14,498	1,224
296	Total Hydraulic Power Generation	F10	6,851,873	2,927,474	914,524	1,488,461	573,932	685,324	241,845	20,413
297	Operation Super & Engineering	F10	(1,872)	(842)	(263)	(428)	(165)	(197)	(70)	(6)
298	CAGE	F10	(45,887)	(19,805)	(6,124)	(9,968)	(3,844)	(4,590)	(1,620)	(137)
299	Total 546	F10	(47,859)	(20,447)	(6,388)	(10,396)	(4,009)	(4,787)	(1,689)	(143)
300	Fuel	F10	-	-	-	-	-	-	-	-
301	SE	F10	-	-	-	-	-	-	-	-
302	SSECT	F10	-	-	-	-	-	-	-	-
303	Total 547	F10	-	-	-	-	-	-	-	-
304	Fuel	F10	38,388,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
305	CAEW	F10	38,388,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
306	SE	F10	616	263	82	134	52	62	22	2
307	Total 547NPC	F10	1,844,710	788,144	246,211	400,728	154,516	184,505	65,110	5,496
308	CAGE	F10	1,845,325	788,407	246,293	400,862	154,567	184,567	65,132	5,497
309	Total 548	F10	111,784	47,799	14,920	24,283	9,363	11,180	3,945	333
310	Miscellaneous Other	F10	2,101,772	897,972	280,521	496,570	176,048	210,216	74,183	6,261
311	CAGE	F10	2,213,556	945,732	295,441	480,853	185,411	221,397	78,129	6,594
312	Total 549	F10	404	172	54	88	34	40	14	1
313	Maint Supervision & Engineering	F10	486,534	207,996	64,977	105,755	40,778	48,652	17,183	1,450
314	SG	F10	487,238	208,170	65,051	105,843	40,812	48,733	17,197	1,452
315	Total 550	F10	684	292	91	149	57	68	24	2
316	SG	F10	684	292	91	149	57	68	24	2
317	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
318	SG	F10	-	-	-	-	-	-	-	-
319	Total 552	F10	339,725	145,146	45,343	73,789	28,456	33,979	11,991	1,012
320	Maint of Generation & Elect Plant	F10	339,725	145,146	45,343	73,789	28,456	33,979	11,991	1,012
321	SG	F10	-	-	-	-	-	-	-	-
322	Total 553	F10	264,532	113,020	35,307	57,465	22,158	26,458	9,337	788
323	CAGE	F10	264,532	113,020	35,307	57,465	22,158	26,458	9,337	788
324	Total 554	F10	43,471,345	18,572,932	5,802,065	9,443,322	3,641,231	4,347,941	1,534,348	129,505
325	Total Other Power Generation	F10	43,471,345	18,572,932	5,802,065	9,443,322	3,641,231	4,347,941	1,534,348	129,505
326	Purchased Power	F10	-	-	-	-	-	-	-	-
327	Demand	F10	-	-	-	-	-	-	-	-
328	Energy	F10	-	-	-	-	-	-	-	-
329	Total 555	F10	-	-	-	-	-	-	-	-
330	Purchased Power	F10	61,731,137	26,374,344	8,239,176	13,409,914	5,170,701	6,174,259	2,178,839	183,903
331	Demand	F10	142,412	19,008	60,845	11,929	14,244	5,027	5,027	424
332	Energy	F10	61,873,550	26,435,190	8,258,184	13,440,851	5,182,630	6,188,503	2,183,866	184,327
333	Total 555NPC	F10	61,873,550	26,435,190	8,258,184	13,440,851	5,182,630	6,188,503	2,183,866	184,327
334	System Control & Load Dispatch	F10	70,188	29,988	9,368	15,247	5,879	7,020	2,477	209
335	Other Expenses	F10	889,700	380,120	118,747	193,270	74,523	88,987	31,403	2,650
336	CAGE/JBG	F10	2,581,172	1,102,794	344,506	560,711	216,203	258,165	91,104	7,890
337	Total 557	F10	3,470,872	1,482,914	463,253	753,981	290,726	347,152	122,507	10,340

OTHER POWER GENERATION

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
380		Embedded Cost Differentials									
381		Company Owned Hyc DGP	F10								
382		Company Owned Hyc SG	F10								
383		Mid-C Contract MC	F10								
384		Mid-C Contract SG	F10								
385		Existing QF Contract S	F10								
386		Existing QF Contract SG	F10								
387		Total Embedded Cost Differential									
388		Total Other Power Supply									
389											
390											
391											
392		TOTAL PRODUCTION EXPENSE		65,414,610	27,948,091	8,730,805	14,210,079	5,479,235	6,542,674	2,308,850	194,876
393				170,815,363	72,980,078	22,798,509	37,106,386	14,307,775	17,084,704	6,029,035	508,875
394											
395											
396											
397											
398											
399											
400											
401	560	Operation Supervision & Eng	F106	455,922	194,790	60,851	99,040	38,189	45,601	16,092	1,358
402											
403	561	Load Dispatching	F106	777,827	332,323	103,816	168,968	65,152	77,797	27,454	2,317
404											
405	562	Station Expense	F106	145,694	62,247	19,446	31,649	12,204	14,572	5,142	434
406											
407	563	Overhead Line Expense	F106	2,101	898	280	456	176	210	74	6
408											
409	564	Underground Line Expense	F106	-	-	-	-	-	-	-	-
410											
411	565	Transm of Electricity by Others Energy	F10	-	-	-	-	-	-	-	-
412											
413	565	Transm of Electricity by Others Energy	F10	20,069,966	8,574,801	2,678,713	4,359,818	1,681,093	2,007,369	708,382	59,790
414											
415											
416											
417											
418	566	Misc. Transmission Expense	F106	305,526	130,534	40,778	66,370	25,591	30,558	10,784	910
419											
420	567	Rents - Transmission	F106	124,730	53,290	16,648	27,095	10,448	12,475	4,402	372
421											
422	568	Maint Supervision & Engineering	F106	142,723	60,978	19,049	31,004	11,955	14,275	5,037	425
423											
424	569	Maintenance of Structures	F106	377,904	161,458	50,438	82,092	31,654	37,797	13,338	1,126
425											
426	570	Maint of Station Equipment	F106	814,679	348,068	108,734	176,974	68,239	81,483	28,755	2,427
427											
428	571	Maintenance of Overhead Lines	F106	2,073,285	885,801	276,719	450,382	173,662	207,367	73,178	6,177
429											
430	572	Maint of Underground Lines	F106	2,647	1,131	353	575	222	265	93	8
431											
432	573	Maint of Misc Transmission Plant	F106	22,264	9,512	2,972	4,836	1,865	2,227	786	66
433											
434											
435		TOTAL TRANSMISSION EXPENSE		25,315,268	10,815,832	3,378,797	5,499,260	2,120,448	2,531,996	893,518	75,417
436											

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
437										
438										
439										
440										
441										
442										
443										
444	Operation Supervision & Eng	F131	1,059,046	647,872	142,664	136,273	44,305	19,625	47,116	21,192
445										
446	Load Dispatching	F20	899,617	482,475	98,635	182,772	52,370	59,579	50,484	3,302
447										
448	Station Expense	F120	267,443	145,532	29,752	46,082	15,797	14,057	15,228	996
449										
450	Overhead Line Expenses	F132	342,660	212,976	44,362	50,341	17,257	-	16,636	1,088
451										
452	Underground Line Expense	F133	-	-	-	-	-	-	-	-
453										
454	Street Lighting & Signal Systems	F130	13,706	-	-	-	-	-	-	13,706
455										
456	Meter Expenses	F127	426,501	288,737	69,344	32,311	4,652	2,891	28,566	-
457										
458	Customer Installation Expenses	F20	973,411	522,051	106,726	165,304	56,866	64,466	54,625	3,572
459										
460	Misc. Distribution Expenses	F131	392,415	240,060	52,862	50,494	16,417	7,272	17,458	7,852
461										
462	Rents	F131	92,122	56,356	12,410	11,854	3,854	1,707	4,098	1,843
463										
464	Maint Supervision & Engineering	F131	319,782	195,627	43,078	41,148	13,378	5,926	14,227	6,399
465										
466	Maintenance of Structures	F119	106,249	56,983	11,649	18,043	6,185	7,037	5,962	390
467										
468	Maint of Station Equipment	F120	777,823	423,261	86,529	134,023	45,943	40,882	44,288	2,896
469										
470	Maintenance of Overhead Lines	F134	4,739,154	3,063,893	688,494	594,299	193,617	-	186,644	12,206
471										
472	Maint of Underground Lines	F135	1,079,850	761,138	169,001	93,756	33,830	-	20,768	1,358
473										
474	Maint of Line Transformers	F125	57,851	35,055	7,700	9,391	2,544	-	3,001	159
475										
476	Maint of Street Lighting & Signals	F130	168,275	-	-	-	-	-	-	168,275
477										
478	Maintenance of Meters	F127	639,429	365,188	87,705	40,886	5,884	3,667	36,130	-
479										
480	Maint of Misc. Distribution Plant	F131	51,377	31,430	6,921	6,611	2,149	952	2,286	1,028
481										
482	TOTAL DISTRIBUTION EXPENSE		12,306,712	7,528,634	1,657,831	1,583,567	514,949	228,049	547,519	246,263
483										
484										
485										
486										
487										
488	Supervision	F136	175,370	144,892	19,695	2,944	1,132	640	3,783	2,285
489										
490	Meter Reading Expense	F47	1,269,613	1,032,460	182,551	16,598	7,787	137	30,081	-
491										
492	Customer Receipts & Collections	F48	4,010,159	3,239,519	538,417	33,718	13,094	230	96,273	89,908
493										
494	Uncollectible Accounts	F80	1,544,290	1,366,117	45,402	64,228	23,177	24,527	20,840	-
495										
496	Misc. Customer Accounts Exp	F136	11,591	9,577	1,302	195	75	42	250	151
497	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,011,025	5,792,564	787,367	117,682	45,265	25,576	151,228	91,344

CUSTOMER ACCOUNTS 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	18,550	14,626	2,586	151	8	0	742	436
908	Customer Assistance	F40	268,705	211,870	37,461	2,183	116	2	10,752	6,320
909	Informational & Instructional Adv	F40	339,852	267,969	47,380	2,761	147	3	13,599	7,994
910	Misc. Customer Service	F40	6,338	4,997	884	51	3	0	254	149
512	TOTAL CUSTOMER SERVICE EXPENSE		633,445	499,462	88,311	5,147	274	5	25,347	14,900
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
524	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
920	Administrative & General Salaries Customer - System	F102D F42	4,547,389	2,214,337	613,875	870,822	322,630	327,603	169,833	28,290
531	Administrative & General Salaries		4,547,389	2,214,337	613,875	870,822	322,630	327,603	169,833	28,290
533	Office Supplies & expenses Customer - System	F102D F42	(1,329,556)	(647,423)	(179,484)	(254,609)	(94,330)	(95,764)	(49,655)	(8,271)
534	Office Supplies & expenses		(1,329,556)	(647,423)	(179,484)	(254,609)	(94,330)	(95,764)	(49,655)	(8,271)
535	Office Supplies & expenses		769,158	374,539	103,833	147,293	54,570	55,412	28,726	4,785
537	Outside Services Customer - System	F102D F42	769,158	374,539	103,833	147,293	54,570	55,412	28,726	4,785
538	Outside Services		769,158	374,539	103,833	147,293	54,570	55,412	28,726	4,785
539	Outside Services		1,528,277	744,190	206,310	292,664	108,429	110,100	57,077	9,508
540	Property Insurance	F102D	1,528,277	744,190	206,310	292,664	108,429	110,100	57,077	9,508
542	Injuries & Damages	F102D	634,937	309,181	85,713	121,590	45,048	45,742	23,713	3,950
543	Injuries & Damages		634,937	309,181	85,713	121,590	45,048	45,742	23,713	3,950
544	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
545	Employee Pensions & Benefits		-	-	-	-	-	-	-	-
546	Employee Pensions & Benefits		-	-	-	-	-	-	-	-
547	Franchise Requirements	F102	-	-	-	-	-	-	-	-
548	Franchise Requirements		-	-	-	-	-	-	-	-
549	Franchise Requirements		-	-	-	-	-	-	-	-
550	Regulatory Commission Expense	F141	1,614,268	733,227	233,190	329,683	118,673	125,308	64,256	9,932
551	Regulatory Commission Expense		1,614,268	733,227	233,190	329,683	118,673	125,308	64,256	9,932
552	Duplicate Charges	F138D	(441,691)	(243,716)	(57,902)	(68,813)	(25,296)	(25,026)	(16,230)	(4,707)
553	Duplicate Charges		(441,691)	(243,716)	(57,902)	(68,813)	(25,296)	(25,026)	(16,230)	(4,707)
554	Misc General Expenses	F138D	975,530	536,370	127,959	152,943	56,254	55,797	35,881	10,325
555	Misc General Expenses		975,530	536,370	127,959	152,943	56,254	55,797	35,881	10,325
556	Rents	F102D	384,999	187,474	51,973	73,727	27,315	27,736	14,379	2,395
557	Rents		384,999	187,474	51,973	73,727	27,315	27,736	14,379	2,395
558	Maintenance of General Plant	F108	1,611,059	785,459	217,276	307,013	114,055	117,148	60,056	10,051
559	Maintenance of General Plant		1,611,059	785,459	217,276	307,013	114,055	117,148	60,056	10,051
560	TOTAL ADMINISTRATIVE & GEN EXPENSE		10,294,370	4,983,638	1,402,744	1,972,312	727,348	744,036	388,036	66,257
561	TOTAL O & M EXPENSE		226,376,183	102,610,209	30,113,557	46,284,354	17,715,959	20,614,367	8,034,682	1,003,055
562										
563										
564										

	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
565	403SP	Steam Depreciation	F10	4,263,311	1,821,480	569,019	157,810	60,850	72,660	25,641	2,164
566		JBG	F10	4,989,772	2,131,887	665,978	1,083,933	357,102	426,410	150,476	12,701
567		Total 403SP									
568	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
569	403HP	Hydro Depreciation	F10	2,473,204	1,056,665	330,095	537,257	207,160	247,366	87,293	7,368
570	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
571		JBG	F10	9,374,768	4,005,327	1,251,238	2,036,490	785,246	937,651	330,888	27,928
572		Total 403OP		9,374,768	4,005,327	1,251,238	2,036,490	785,246	937,651	330,888	27,928
573	403TP	Transmission Depreciation	F106	5,101,279	2,179,498	680,361	1,108,156	427,291	510,222	180,063	15,197
574	403	Distribution Depreciation									
575		Land Rights	F118	4,619	2,653	542	840	288	-	278	18
576		Structures	F119	38,715	20,764	4,245	6,575	2,254	2,564	2,173	142
577		Station Equip	F120	1,078,604	586,935	119,990	185,849	63,709	61,414	61,414	4,016
578		Poles & Towers	F121	3,650,669	2,121,958	435,084	645,259	221,195	213,229	213,229	13,945
579		OH Conductors	F122	1,679,695	1,148,997	244,266	169,000	57,933	-	55,847	3,652
580		UG Conduit	F123	678,641	473,479	101,053	61,426	21,057	-	20,299	1,327
581		UG Conductor	F124	618,879	444,726	95,458	46,432	15,917	-	15,344	1,003
582		Line Transformer	F125	2,732,082	1,655,518	363,661	443,519	120,152	-	141,741	7,490
583		Services	F126	1,198,463	881,272	239,091	63,728	14,372	-	-	-
584		Meters	F127	459,703	311,215	74,742	34,826	5,014	-	30,790	-
585		Inst Cust Premises	F128	19,341	-	-	-	-	3,116	-	19,341
586		Leased Property	F129	-	-	-	-	-	-	-	-
587		Street Lighting	F130	-	-	-	-	-	-	-	-
588		Total Distribution Expense		12,283,102	7,647,515	1,678,131	1,657,454	521,892	62,371	541,113	123,690
589	403GP	General Depreciation									
590		Situs	F107D	1,284,182	739,246	176,271	196,821	66,661	39,132	51,875	14,175
591		System Generation	F105D	427,339	182,579	57,036	92,831	35,795	42,742	15,083	1,273
592		System Overheads	F102D	994,267	484,155	134,221	190,401	70,542	71,629	37,133	6,185
593		Customer - System	F42	119,808	95,091	15,804	990	384	7	4,922	2,610
594		Energy	F10	213	91	28	46	18	21	8	1
595		Total General Expense		2,825,810	1,501,162	383,362	481,090	173,400	153,531	109,022	24,244
596	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
597	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
598	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
599		TOTAL DEPRECIATION EXPENSE		37,047,935	18,522,024	4,989,666	6,904,379	2,532,940	2,410,212	1,424,486	264,228
600		AMORTIZATION EXPENSE									
601	404GP	Amort of LT Plant - Cap. Lease Gen Division	F10	107,274	45,832	14,318	23,303	8,985	10,729	3,786	320
602		System Overheads	F102D	84,061	40,933	11,348	16,098	5,964	6,056	3,139	523
603		Customer - System	F42	19,388	15,388	2,558	160	62	1	797	422
604		Total Amort. Cap. Lease General		210,723	102,154	28,223	39,561	15,012	16,786	7,722	1,265
605	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
606	404IP	Amort of LT Plant - Intangible Plant									
607		Situs	F107D	463	244	63	81	29	25	18	4
608		System Generation	F105D	1,528,807	653,176	204,048	332,104	128,055	152,909	53,960	4,554
609		System Overheads	F102D	1,026,653	499,925	136,659	196,603	72,839	73,962	38,343	6,387
610		Customer - System	F42	388,881	308,653	51,299	3,213	1,248	22	15,977	8,471
611		Energy	F10	-	-	-	-	-	-	-	-
612		Total Amort. Intangible Plant		2,944,805	1,461,998	394,003	532,001	202,171	226,918	108,298	19,416

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

A	B	C	D	E	F	G	H	I	J	K
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 Schedule 15.51-54.57
643			0	0	0	0	0	0	0	0
644		F10	27,592	13,559	3,693	5,070	1,925	2,157	1,013	175
645	Amort of LT Plant - Mining Plant	F30								
646	Amort of LT Plant-Other Plant	F110								
647	Amort of Other Electric Plant	F110								
648	Amort of Other Electric Plant	F10								
649	Amort of Plant Acquisition Adj	F110								
650	Amort of Prop Losses, Unrec Plant,	F110	240,549	118,204	32,200	44,200	16,784	18,803	8,833	1,524
651	TOTAL AMORTIZATION EXPENSE		3,423,669	1,695,915	458,119	620,832	235,893	264,663	125,867	22,380
652										
653										
654										
655	Taxes Other Than Income	F101D	7,193,419	3,502,887	968,860	1,377,802	510,784	531,948	264,089	37,049
656	Customer - System	F101D	11,696,696	5,699,405	1,575,454	2,238,748	829,759	863,355	429,499	60,376
657	Total Taxes Other Than Income		18,890,014	9,202,293	2,544,314	3,616,550	1,340,543	1,395,303	693,588	97,425
658										
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670										
671	Deferred ITC - Federal	F101D								
672	Deferred ITC - Idaho	F101D								
673	TOTAL DEFERRED ITC									
674										
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681	Deferred Income Tax - Federal-DR	F101D	47,189,717	21,629,953	6,326,956	9,619,835	3,639,476	4,081,281	1,699,284	192,930
682	Deferred Income Tax - Federal-CR	F101D	(24,923,740)	(12,196,910)	(3,355,739)	(4,749,201)	(1,757,678)	(1,820,243)	(914,714)	(129,255)
683	TOTAL DEFERRED INCOME TAXES		22,265,977	9,433,043	2,971,217	4,870,634	1,881,798	2,261,039	784,570	63,675
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693	State Income Taxes	F101D								
694	Federal Income Tax	F101D	(12,300,940)	(4,173,112)	(1,605,162)	(3,145,462)	(1,266,158)	(1,724,433)	(397,707)	11,094
695	TOTAL OPERATING EXPENSES		294,648,656	136,844,542	39,329,950	56,920,494	22,351,973	25,114,854	10,628,056	1,458,687
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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 48J	Agricultural Pumping Schedule 40	Street & Area Lighting	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 48J	Agricultural Pumping Schedule 40	Street & Area Lighting	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 48J	Agricultural Pumping Schedule 40	Street & Area Lighting
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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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
774			F10	(4,195,410)	(1,792,470)	(559,956)	(911,373)	(351,414)	(419,619)	(146,080)	(12,489)
775			F10	(4,195,410)	(1,792,470)	(559,956)	(911,373)	(351,414)	(419,619)	(146,080)	(12,489)
776		Structures and Improvements		12,723,594	5,436,097	1,698,202	2,763,959	1,085,749	1,272,595	449,087	37,905
777		SG		12,723,594	5,436,097	1,698,202	2,763,959	1,085,749	1,272,595	449,087	37,905
778		Total 341									
779		Fuel Holders, Producers & Access		364,682	155,808	48,674	79,220	30,546	36,475	12,872	1,086
780		SG		364,682	155,808	48,674	79,220	30,546	36,475	12,872	1,086
781		Total 342									
782		Prime Movers		210,397,910	89,891,540	28,081,541	45,704,941	17,623,274	21,043,693	7,426,126	626,795
783		SG		210,397,910	89,891,540	28,081,541	45,704,941	17,623,274	21,043,693	7,426,126	626,795
784		Total 343									
785		Generators		31,950,697	13,650,697	4,264,390	6,940,634	2,676,225	3,195,641	1,127,712	95,183
786		SG		31,950,697	13,650,697	4,264,390	6,940,634	2,676,225	3,195,641	1,127,712	95,183
787		Total 344									
788		Accessory Electric Plant		19,181,279	8,195,113	2,560,101	4,166,768	1,606,655	1,918,484	677,015	57,143
789		SG		19,181,279	8,195,113	2,560,101	4,166,768	1,606,655	1,918,484	677,015	57,143
790		Total 345									
791		Misc. Power Plant Equipment		987,238	413,248	129,096	210,114	81,017	96,742	34,139	2,881
792		OP		987,238	413,248	129,096	210,114	81,017	96,742	34,139	2,881
793		Unclassified Other Prod - Acct 300									
794		Total Other Production Plant		271,389,776	115,950,034	36,222,047	58,954,263	22,732,053	27,144,011	9,578,872	808,495
795		Experimental Plant									
796		103									
797		Experimental Plant									
798		103									
799		TOTAL PRODUCTION PLANT		624,723,608	266,910,289	83,381,063	135,709,312	52,327,875	62,483,948	22,050,012	1,861,110
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A		B		C		DISTRIBUTION PLANT											
FERC ACCT	DESCRIPTION	COS Factor		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						
360	Land and Land Rights Demand Primary Assigned	F20A A		1,504,444	864,076	176,647	273,603	93,791	-	90,413	5,913						
361	Structures and Improvements Demand Primary Assigned	F20 A		2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217						
362	Station Equipment Demand Primary Assigned	F20A A		2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217						
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A		44,612,179	25,622,952	5,238,229	8,113,322	2,781,256	2,474,879	2,681,083	175,337						
365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A		47,087,058	25,622,952	5,238,229	8,113,322	2,781,256	2,474,879	2,681,083	175,337						
366	Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A		85,691,481	48,216,801	10,061,538	15,584,143	5,342,261	-	5,149,849	336,789						
367	Underground Conductors Demand Primary Assigned	F20A F22 A		2,478,646	2,032,234	446,412	-	-	-	-	-						
368	Line Transformers Demand Secondary Assigned	F21 A		88,170,127	51,249,035	10,508,050	15,584,143	5,342,261	-	5,149,849	336,789						
369	Services Customer Assigned	F70 A		31,434,024	18,064,095	3,690,889	5,716,698	1,959,690	-	1,889,108	123,544						
370	Meters Customer Assigned	F60A A		25,394,416	20,812,601	4,571,815	-	-	-	-	-						
371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A		56,818,440	38,866,695	8,262,705	5,716,698	1,959,690	-	1,889,108	123,544						
372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A		7,650,872	4,394,269	898,343	1,391,414	476,978	-	459,799	30,070						
373	Street Lights	A		7,721,571	6,330,891	1,390,680	-	-	-	-	-						
DP	Unclassified Dist Plant - Acct 300	F22		15,372,443	10,725,161	2,289,023	1,391,414	476,978	-	459,799	30,070						
DS0	Unclassified Dist Sub - Acct 300	F20		8,654,311	4,970,593	1,016,163	1,573,902	539,635	-	520,103	34,014						
TOTAL DISTRIBUTION PLANT				12,323,830	10,104,268	2,219,562	-	-	-	-	-						
				20,978,141	15,074,861	3,235,725	1,573,902	539,635	-	520,103	34,014						
				93,939,430	56,923,050	12,504,045	15,249,899	4,131,293	-	4,873,600	257,544						
				48,341,393	35,547,122	9,643,999	2,570,550	579,722	-	4,873,600	257,544						
				48,341,393	35,547,122	9,643,999	2,570,550	579,722	-	4,873,600	257,544						
				11,496,428	7,836,096	1,881,935	876,887	126,248	78,464	775,262	-						
				78,464	-	-	-	-	78,464	-	-						
				11,574,892	7,836,096	1,881,935	876,887	126,248	78,464	775,262	-						
				523,805	-	-	-	-	-	-	-						
				523,805	-	-	-	-	-	-	-						
				3,920,659	-	-	-	-	-	-	-						
				2,746,546	2,261,884	494,662	-	-	-	-	-						
TOTAL DISTRIBUTION PLANT				393,216,423	246,161,757	54,480,511	51,730,650	16,161,120	2,701,628	16,564,866	5,415,891						

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
331	Land and Land Rights	F107D	1,098,826	632,545	150,828	168,412	57,040	33,484	44,388	12,129
332	Situs	F105D	-	-	-	-	-	-	-	-
333	System Generation	F102D	403,305	196,388	54,444	77,233	28,614	29,055	15,062	2,509
334	System Overheads	F42	79,322	62,957	10,464	655	254	4	3,259	1,728
335	Customer - System		1,581,453	891,890	215,736	246,300	85,908	62,543	62,709	16,366
336	Total Land & Land Rights									
337	Structures and Improvements	F107D	13,749,237	7,914,815	1,887,264	2,107,287	713,717	418,975	555,411	151,767
338	Situs	F105D	473,393	202,255	63,183	102,836	39,652	47,348	16,709	1,410
339	System Generation	F102D	7,414,933	3,610,679	1,000,980	1,419,980	526,077	534,186	276,928	46,129
340	System Overheads	F42	865,751	687,141	114,205	7,152	2,777	49	35,568	18,859
341	Customer - System		22,503,314	12,414,890	3,065,632	3,637,230	1,282,223	1,000,558	884,615	218,165
342	Total Structures and Improvements									
343	Office Furniture & Equipment	F107D	1,444,123	831,316	198,225	221,335	74,964	44,006	58,336	15,941
344	Situs	F105D	234,363	100,130	31,280	50,911	19,631	23,441	8,272	698
345	System Generation	F102D	3,668,900	1,786,560	495,284	702,592	260,302	264,315	137,023	22,825
346	System Overheads	F42	591,425	469,410	78,017	4,886	1,897	33	24,298	12,883
347	Customer - System	F10	1,067	456	142	232	89	107	38	3
348	Energy		5,939,877	3,187,872	802,948	979,955	356,883	331,901	227,968	52,349
349	Total Office Furniture & Equipment									
350	Transportation Equipment	F107D	5,009,695	2,883,855	687,647	767,815	260,051	152,658	202,370	55,298
351	Situs	F105D	1,138,627	486,473	151,971	247,345	95,373	113,884	40,189	3,392
352	System Generation	F102D	588,346	276,764	76,724	108,838	40,323	40,945	21,226	3,556
353	System Overheads	F42	-	-	-	-	-	-	-	-
354	Customer - System	F10	6,716,667	3,647,082	916,342	1,123,998	395,747	307,487	263,785	62,226
355	Energy									
356	Total Transportation Equipment									
357	Stores Equipment	F107D	564,992	325,241	77,553	86,594	29,329	17,217	22,823	6,237
358	Situs	F105D	178,067	76,078	23,766	38,682	14,915	17,810	6,285	530
359	System Generation	F102D	28,045	13,656	3,786	1,990	2,020	2,020	1,047	174
360	System Overheads	F10	771,105	414,975	105,105	130,646	46,233	37,047	30,156	6,941
361	Customer - System									
362	Energy									
363	Total Stores Equipment									
364	Tools, Shop & Garage Equipment	F107D	2,602,002	1,497,855	357,159	398,798	135,069	79,290	105,110	28,722
365	Situs	F105D	1,242,735	530,953	165,866	269,960	104,093	124,297	43,863	3,702
366	System Generation	F102D	284,086	138,335	38,350	54,402	20,155	20,466	10,610	1,767
367	System Overheads	F10	4,128,822	2,167,142	561,376	723,160	259,318	224,052	159,583	34,191
368	Customer - System									
369	Energy									
370	Total Tools, Shop & Garage Equipment									
371	Laboratory Equipment	F107D	1,988,929	1,144,937	273,007	304,835	103,244	60,608	80,344	21,954
372	Situs	F105D	396,770	169,518	52,956	86,191	33,234	39,684	14,004	1,182
373	System Generation	F102D	361,482	176,023	48,798	69,224	25,647	26,042	13,500	2,249
374	System Overheads	F10	-	-	-	-	-	-	-	-
375	Customer - System									
376	Energy									
377	Total Laboratory Equipment									
378	Power Operated Equipment	F107D	6,957,629	4,005,193	955,027	1,066,356	361,167	212,017	281,059	76,800
379	Situs	F105D	1,983,126	847,282	264,685	430,786	166,110	198,349	69,996	5,908
380	System Generation	F102D	96,391	46,937	13,012	18,459	6,839	6,944	3,600	600
381	System Overheads	F10	9,037,147	4,899,412	1,232,724	1,515,622	534,116	417,311	354,654	83,308
382	Customer - System									
383	Energy									
384	Total Power Operated Equipment									
385	Communication Equipment	F107D	8,950,792	5,152,567	1,228,514	1,371,850	464,632	272,754	361,574	98,801
386	Situs	F105D	7,097,896	3,032,543	947,347	1,541,863	594,531	709,921	250,525	21,145
387	System Generation	F102D	3,623,743	1,764,570	489,188	693,944	257,098	261,061	135,337	22,544
388	System Overheads	F42	197,511	156,763	26,054	1,632	634	11	8,115	4,302
389	Customer - System	F10	-	-	-	-	-	-	-	-
390	Energy									
391	Total Communication Equipment									
392	Total Communication Equipment		19,869,941	10,106,444	2,691,204	3,609,309	1,316,895	1,243,748	755,550	146,792

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
1015	Misc. Equipment									
1016	Situs	F107D	123,166	70,901	16,306	18,877	6,394	3,753	4,975	1,360
1017	System Generation	F105D	100,581	42,973	13,424	21,849	8,425	10,060	3,550	300
1018	System Overheads	F102D	235,575	114,713	31,802	45,112	16,714	16,971	8,798	1,466
1019	Customer - System	F42	14,396	11,426	1,899	119	46	1	591	314
1020	Energy	F10	-	-	-	-	-	-	-	-
1021	Total Misc. Equipment		473,719	240,013	64,031	85,958	31,578	30,785	17,915	3,438
1022	Coal Mine	F10	57,957,927	24,762,258	7,735,571	12,590,256	4,854,651	5,796,868	2,045,661	172,662
1023	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1024	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1025	General Capital Lease	F10	1,932,705	825,739	257,956	419,843	161,887	193,306	68,216	5,758
1026	Remove Capital Lease	F10	(1,932,705)	(825,739)	(257,956)	(419,843)	(161,887)	(193,306)	(68,216)	(5,758)
1027	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1028	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1029	Unclassified Gen Plant - Acct 300	F102D	39,652	19,406	5,355	7,551	2,792	2,811	1,484	252
1030	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1031	TOTAL GENERAL PLANT		131,766,806	64,241,863	17,770,786	25,110,234	9,328,471	9,581,446	4,911,929	822,077
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1049	Organization									
1050	Situs	F107D	-	-	-	-	-	-	-	-
1051	System Generation	F105D	-	-	-	-	-	-	-	-
1052	System Overheads	F102D	-	-	-	-	-	-	-	-
1053	Total Organization		-	-	-	-	-	-	-	-
1054	Franchise & Consent									
1055	Situs	F107D	-	-	-	-	-	-	-	-
1056	System Generation	F105D	24,368,559	10,411,355	3,252,440	5,293,606	2,041,150	2,437,308	860,104	72,596
1057	Total Franchise & Consent		24,368,559	10,411,355	3,252,440	5,293,606	2,041,150	2,437,308	860,104	72,596
1058										
1059										
1060	Miscellaneous Intangible Plant									
1061	Situs	F107D	579,711	305,799	78,559	100,881	36,084	30,746	22,459	4,883
1062	System Generation	F105D	13,755,044	5,876,779	1,835,868	2,988,021	1,152,145	1,375,759	485,493	40,978
1063	System Overheads	F102D	26,410,311	12,860,420	3,565,264	5,057,556	1,873,757	1,902,649	985,353	164,301
1064	Customer - System	F42	8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
1065	Energy	F10	-	-	-	-	-	-	-	-
1066	Total Miscellaneous Intangible Plant		49,154,412	25,717,443	6,589,303	8,215,928	3,088,974	3,309,628	1,839,794	393,341
1067	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1068										
1069										
1070	TOTAL INTANGIBLE PLANT		73,522,971	36,128,798	9,841,744	13,509,534	5,130,125	5,746,936	2,699,897	465,938
1071										
1072										
1073										
1074										
1075	TOTAL ELECTRIC PLANT IN SERVICE		1,479,658,740	723,000,789	199,699,346	281,764,034	104,426,498	106,161,607	55,277,524	9,328,941
1076										

Results of Operations - Gen+Tran+Dist+Rtt+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. 19.51-54.57
1077		F10	37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
1078	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-
1079	Production	F10	-	-	-	-	-	-	-	-
1080	Transmission	F20	-	-	-	-	-	-	-	-
1081	Distribution	F102	-	-	-	-	-	-	-	-
1082	General	F10	-	-	-	-	-	-	-	-
1083	Mining		-	-	-	-	-	-	-	-
1084	Total Plant Held For Future Use		37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
1085		F10	-	-	-	-	-	-	-	-
1086	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1087	Nuclear Fuel	F10	-	-	-	-	-	-	-	-
1088		F10	-	-	-	-	-	-	-	-
1089		F10	-	-	-	-	-	-	-	-
1090		F10	-	-	-	-	-	-	-	-
1091		F10	-	-	-	-	-	-	-	-
1092		F10	-	-	-	-	-	-	-	-
1093		F10	-	-	-	-	-	-	-	-
1094	Weatherization	F10	2,010,464	856,961	268,334	436,735	168,400	201,084	70,961	5,989
1095	Fuel Stock	F10	-	-	-	-	-	-	-	-
1096	JBE	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1097		F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1098		F10	-	-	-	-	-	-	-	-
1099	Total Fuel Stock		-	-	-	-	-	-	-	-
1100		F10	-	-	-	-	-	-	-	-
1101	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1102		F10	-	-	-	-	-	-	-	-
1103	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1104		F10	-	-	-	-	-	-	-	-
1105	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1106		F10	-	-	-	-	-	-	-	-
1107	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1108		F10	-	-	-	-	-	-	-	-
1109	Materials and Supplies	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1110	JBG	F10	0	0	0	0	0	0	0	0
1111	Total Material & Supplies	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1112		F102D	-	-	-	-	-	-	-	-
1113	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1114		F102D	-	-	-	-	-	-	-	-
1115	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1116		F102D	-	-	-	-	-	-	-	-
1117	Prepayments	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1118	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1119	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1120		F102D	-	-	-	-	-	-	-	-
1121	Misc Regulatory Assets	F102D	14,897,490	6,364,884	1,988,349	3,236,196	1,247,838	1,490,025	525,816	44,381
1122	Total Misc Regulatory Assets	F102D	14,897,490	6,364,884	1,988,349	3,236,196	1,247,838	1,490,025	525,816	44,381
1123		F102D	-	-	-	-	-	-	-	-
1124	Misc Deferred Debits	F102D	1,298,124	554,618	173,259	281,993	108,733	129,837	45,818	3,867
1125		F137D	-	-	-	-	-	-	-	-
1126	Cash Working Capital	F137D	-	-	-	-	-	-	-	-
1127		F137D	-	-	-	-	-	-	-	-
1128	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1129	Total Other Working Capital		-	-	-	-	-	-	-	-
1130		F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1131	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1132		F10	-	-	-	-	-	-	-	-
1133	Misc Deferred Debits - Trojan	F10	-	-	-	-	-	-	-	-
1134		F10	-	-	-	-	-	-	-	-
1135	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1136		F10	-	-	-	-	-	-	-	-
1137		F10	-	-	-	-	-	-	-	-
1138	TOTAL RATE BASE ADDITIONS		18,244,043	7,794,683	2,435,009	3,963,171	1,528,151	1,824,743	643,935	54,351
1139			-	-	-	-	-	-	-	-
1140			-	-	-	-	-	-	-	-

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	
F51	Customer Service Deposits	(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	-	(50,504)	(3,062)	
F51		(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	-	(50,504)	(3,062)	
F102D	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	
F102D	Accum Prov for Injuries & Damages	(532,367)	(259,235)	(71,867)	(101,948)	(37,771)	(38,353)	(19,882)	(3,312)	
F102D	Accum Prov for Pension & Benefits	(1,659,948)	(808,306)	(224,085)	(317,879)	(117,770)	(119,586)	(61,995)	(10,327)	
F102D	Reg Liabilities - Insurance Provision	(13,845)	(6,742)	(1,869)	(2,651)	(982)	(997)	(517)	(86)	
F10	Hydro Relicensing Obligations	(337,113)	(144,030)	(44,994)	(73,231)	(28,237)	(33,718)	(11,899)	(1,004)	
F10	Accum Misc Oper Prov - Trojan	372,618	159,199	49,733	80,944	31,211	37,269	13,152	1,110	
F50	Customer Advances for Const	(294,740)	(77,421)	(151,434)	-	-	-	(59,838)	(6,047)	
F10	SO2 Emissions	(3,159,307)	(1,349,799)	(421,669)	(686,299)	(264,629)	(315,989)	(111,510)	(9,412)	
F10	Other Deferred Credits	(1,238,940)	(529,331)	(165,360)	(269,136)	(103,776)	(123,917)	(43,729)	(3,691)	
F104D	Accum Deferred Income Taxes Labor	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)	
F138D	Customer - System	0	0	0	0	0	0	0	0	
F42	Total Accum Deferred Income Taxes	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)	
F104D	Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
F104D	Accum Deferred Income Taxes Labor	(163,814,015)	(79,652,581)	(22,180,994)	(31,293,018)	(11,613,512)	(12,072,698)	(6,095,642)	(905,569)	
F1179	Customer - System	620,252	342,243	81,310	96,632	35,523	35,144	22,791	6,610	
F1180	Total Accum Deferred Income Taxes	(163,193,763)	(79,310,339)	(22,099,685)	(31,196,387)	(11,577,989)	(12,037,554)	(6,072,850)	(898,959)	
F1182	Accum Deferred Income Taxes Labor	(4,426,626)	(2,136,964)	(598,875)	(852,462)	(317,189)	(333,116)	(164,217)	(23,804)	
F1185	Customer - System	(36,202)	(19,975)	(4,746)	(5,640)	(2,073)	(2,051)	(1,330)	(386)	
F1187	Total Accum Deferred Income Taxes	(4,462,828)	(2,156,939)	(603,621)	(858,102)	(319,262)	(335,167)	(165,547)	(24,190)	
F1188	Accum Investment Tax Credit	(772,671)	(377,142)	(104,751)	(147,239)	(54,468)	(55,920)	(28,835)	(4,316)	
F1189	TOTAL RATE BASE DEDUCTIONS	(183,240,521)	(89,716,241)	(24,782,624)	(34,532,597)	(12,863,748)	(13,483,757)	(6,776,299)	(977,156)	
108SP	Steam Prod Accumulated Depr	(14,022,385)	(5,991,000)	(1,871,550)	(3,046,096)	(1,174,538)	(1,402,499)	(494,929)	(41,774)	
F10	JBG	(104,219,636)	(44,527,360)	(13,910,052)	(22,639,732)	(8,729,608)	(10,423,897)	(3,678,497)	(310,480)	
F10	Total Steam Prod Accumulated Depr	(118,242,022)	(50,518,360)	(15,781,612)	(25,685,828)	(9,904,146)	(11,826,395)	(4,173,426)	(352,254)	
108NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	
108HP	Hydraulic Prod Accum Depr	(44,236,559)	(18,899,867)	(5,904,197)	(9,609,550)	(3,705,327)	(4,424,476)	(1,561,357)	(131,785)	
108OP	Other Production - Accum Depr	(40,053,005)	(17,112,462)	(5,345,823)	(8,700,753)	(3,354,905)	(4,006,043)	(1,413,696)	(119,322)	
1204	Total Other Production - Accum Depr	(40,053,005)	(17,112,462)	(5,345,823)	(8,700,753)	(3,354,905)	(4,006,043)	(1,413,696)	(119,322)	
1205	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	
1206		-	-	-	-	-	-	-	-	
1207		-	-	-	-	-	-	-	-	
1208		-	-	-	-	-	-	-	-	
1209		-	-	-	-	-	-	-	-	
1210	TOTAL PRODUCTION PLANT DEPRECIATION	(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)	
1211		-	-	-	-	-	-	-	-	
1212		-	-	-	-	-	-	-	-	
1213		-	-	-	-	-	-	-	-	
1214	Transmission Plant Accum Depr	(106,854,776)	(45,653,212)	(14,261,771)	(23,212,166)	(8,950,331)	(10,687,460)	(3,771,506)	(318,330)	
1215	Land and Land Rights	(136,197)	(78,225)	(15,992)	(24,769)	(8,491)	-	(8,185)	(535)	
1216	Structures and Improvements	(600,302)	(321,949)	(65,818)	(101,943)	(34,946)	(39,756)	(33,687)	(2,203)	
1217		-	-	-	-	-	-	-	-	
1218	Station Equipment	(14,731,570)	(8,016,350)	(1,638,823)	(2,538,319)	(870,138)	(774,286)	(638,799)	(54,856)	
1219		-	-	-	-	-	-	-	-	
1220		-	-	-	-	-	-	-	-	
1221		-	-	-	-	-	-	-	-	

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 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
108364	Poles, Towers & Fixtures	(46,033,028)	(26,756,775)	(5,486,182)	(8,136,376)	(2,789,158)	-	(2,688,701)	(175,835)
108365	Overhead Conductors	(27,631,313)	(18,901,220)	(4,018,227)	(2,780,081)	(953,015)	-	(918,690)	(60,080)
108366	Underground Conduit	(9,937,649)	(6,933,373)	(1,479,756)	(899,491)	(308,347)	-	(297,241)	(19,439)
108367	Underground Conductors	(8,514,203)	(6,118,294)	(1,313,254)	(638,785)	(218,976)	-	(211,089)	(13,805)
108368	Line Transformers	(41,679,225)	(25,255,727)	(5,547,818)	(6,766,104)	(1,832,980)	-	(2,162,328)	(114,268)
108369	Services	(16,571,896)	(12,185,897)	(3,306,056)	(881,209)	(198,734)	-	-	-
108370	Meters	1,735,991	1,175,250	282,251	131,515	18,935	11,768	116,273	-
108371	Install on Customers' Premises	(282,582)	-	-	-	-	-	-	(282,582)
108372	Leased Property	-	-	-	-	-	-	-	-
108373	Street Lights	(2,109,221)	-	-	-	-	-	-	(2,109,221)
108D00	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
108DP	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
1251		560,022	350,586	77,592	73,675	23,017	3,848	23,592	7,713
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108GP	General Plant Accumulated Depr	(16,205,841)	(9,328,971)	(2,224,466)	(2,483,801)	(841,238)	(493,834)	(654,647)	(178,884)
108SD	System Generation	(4,366,938)	(1,865,754)	(582,850)	(948,634)	(365,782)	(436,775)	(154,134)	(13,010)
1082D	System Overheads	(5,136,494)	(2,501,200)	(693,402)	(883,635)	(364,426)	(370,043)	(191,834)	(31,955)
F42	Customer - System	(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(27)	(19,997)	(10,603)
F10	Energy	(26,196,013)	(14,082,248)	(3,564,925)	(4,420,091)	(1,573,007)	(1,300,679)	(1,020,612)	(234,451)
108MP	Mining Plant Accumulated Depr.	(26,323,095)	(11,246,421)	(3,513,310)	(5,718,191)	(2,204,866)	(2,632,798)	(929,090)	(78,419)
1081390	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-
1271	Remove Capital Lease	-	-	-	-	-	-	-	-
1272	Accum Depr - Capital Lease	0	0	0	0	0	0	0	0
1273	Remove Capital Lease	-	-	-	-	-	-	-	-
1274	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-
1275	Remove Capital Lease	-	-	-	-	-	-	-	-
1276									
1277									
TOTAL GENERAL PLANT ACCUM DEPR		(52,519,108)	(25,328,669)	(7,078,235)	(10,138,282)	(3,777,873)	(3,933,477)	(1,949,702)	(312,870)
TOTAL ACCUM DEPR - PLANT IN SERVICE		(527,836,644)	(260,554,543)	(70,883,723)	(99,908,468)	(36,865,417)	(35,676,278)	(19,888,544)	(4,059,671)
111SP	Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-
111GP	Accum Prov for Amort-General	-	-	-	-	-	-	-	-
1284	Division	(1,666,462)	(812,470)	(224,748)	(317,570)	(117,978)	(121,177)	(62,121)	(10,397)
1285	System Overheads	(749,824)	(385,571)	(101,125)	(142,891)	(53,084)	(54,524)	(27,952)	(4,678)
1286	Total Accum Prov for Amort-General	(2,416,285)	(1,178,041)	(325,873)	(460,461)	(171,062)	(175,701)	(90,073)	(15,075)
1287	Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-
1288	Accum Prov for Amort-Hydro	(16,330)	(6,977)	(2,180)	(3,547)	(1,368)	(1,633)	(576)	(49)
1289	Accum Prov for Amort-Intangible	-	-	-	-	-	-	-	-
1291	Situs	(1,687)	(890)	(229)	(294)	(105)	(89)	(65)	(14)
1293	System Generation	(8,959,482)	(3,827,897)	(1,195,811)	(1,946,277)	(750,461)	(896,114)	(316,231)	(26,691)
1294	System Overheads	(18,453,916)	(8,986,078)	(2,491,189)	(3,533,912)	(1,309,274)	(689,204)	(316,231)	(114,804)
1295	Customer - System	(6,482,077)	(5,144,784)	(855,078)	(53,548)	(20,795)	(365)	(266,309)	(141,198)
1296	Energy	(33,897,162)	(17,959,649)	(4,542,307)	(5,534,031)	(2,080,636)	(2,226,024)	(1,271,809)	(282,707)
1299	Total Accum Prov for Amort-Intangible	-	-	-	-	-	-	-	-
1300	Accum Prov for Amort-Mining	-	-	-	-	-	-	-	-
1301	Situs	-	-	-	-	-	-	-	-
1302	System Generation	115,673	49,421	15,439	25,128	9,689	11,569	4,063	345
1303	System Overheads	115,673	56,326	22,151	8,207	8,333	4,320	4,320	720
1304	Remove Capital Lease Amtr	(231,346)	(105,747)	(31,054)	(47,779)	(17,896)	(19,903)	(8,403)	(1,064)
1305	Total Accum Prov for Amortization	(36,329,778)	(19,144,667)	(4,870,360)	(5,998,040)	(2,253,065)	(2,403,358)	(1,362,458)	(297,831)

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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	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		231,751,205	96,535,221	32,692,637	51,613,245	19,208,785	22,176,551	8,746,830	777,936
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		174,869,940	74,739,002	23,341,847	37,975,230	14,640,997	17,476,647	6,173,566	522,652
18	Amortization Expense		17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,755,673	619,561	52,293
19	Taxes Other Than Income		2,236,115	972,571	298,556	476,775	183,550	217,793	79,308	7,562
20	Income Taxes - Federal		9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,027
21	Income Taxes - State		(11,639,652)	(4,972,464)	(1,553,517)	(2,528,724)	(975,069)	(1,164,418)	(410,812)	(34,647)
22	Income Taxes Deferred		12,521,173	5,349,051	1,671,172	2,720,235	1,048,915	1,252,604	441,924	37,271
23	Investment Tax Credit Adj		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,161)
24	Misc Revenues & Expense									
25										
26										
27	Total Operating Expenses		203,888,999	87,154,000	27,215,078	44,270,294	17,068,031	20,373,441	7,198,179	609,978
28	Operating Revenue For Return		27,862,206	9,381,221	5,477,560	7,342,951	2,140,754	1,803,111	1,548,651	167,959
29										
30										
31										
32	Rate Base :									
33	Electric Plant In Service		746,138,994	318,784,454	99,586,220	162,084,493	62,497,827	74,627,738	26,335,444	2,222,817
34	Plant Held For Future Use		37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
40	Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
41	Cash Working Capital		16,094,356	6,876,240	2,148,093	3,496,192	1,348,090	1,609,734	568,060	47,947
42	Weatherization Loans									
43	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44										
45	Total Rate Base Additions		762,271,314	325,676,914	101,739,380	165,588,933	63,849,096	76,241,270	26,904,844	2,270,877
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(233,630,047)	(99,817,363)	(31,182,304)	(50,751,680)	(19,569,236)	(23,367,338)	(8,246,119)	(696,006)
49	Accum Provision For Amortization		(17,940,910)	(7,687,998)	(2,395,079)	(3,887,226)	(1,497,851)	(1,784,087)	(633,986)	(54,682)
50	Accum Deferred Income Taxes		(88,895,821)	(37,634,457)	(11,757,942)	(19,136,943)	(7,379,927)	(8,813,062)	(3,109,263)	(262,225)
51	Unamortized ITC		(390,112)	(166,656)	(52,067)	(94,752)	(32,680)	(39,027)	(13,769)	(1,161)
52	Customer Advance For Construction									
53	Customer Service Deposits									
54	Misc Rate Base Deductions		(5,476,606)	(2,339,855)	(730,956)	(1,189,688)	(458,730)	(547,762)	(193,300)	(16,315)
55										
56	Total Rate Base Deductions		(345,533,496)	(147,646,329)	(46,118,349)	(75,052,291)	(28,938,425)	(34,551,277)	(12,196,437)	(1,030,389)
57										
58	Total Rate Base		416,737,818	178,030,585	55,621,031	90,536,642	34,910,672	41,689,993	14,708,407	1,240,488
59										
60	Return On Rate Base		6.69%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		7.65%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
63										
64										
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 2010

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
71	Total Rate Base		416,737,818	178,030,585	55,621,031	90,536,642	34,910,672	41,689,993	14,708,407	1,240,488
72	Return On Ratebase (\$\$)	6.67%	27,796,444	11,874,654	3,709,927	6,038,801	2,328,544	2,780,726	981,052	82,741
73	Operating & Maintenance Expense		174,869,940	74,739,002	23,341,847	37,975,230	14,640,997	17,476,647	6,173,566	522,652
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,755,673	619,561	52,293
76	Amortization Expense		2,236,115	972,571	298,556	476,775	183,550	217,793	79,308	7,562
77	Taxes Other Than Income		9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,027
78	Federal Income Taxes		(11,639,652)	(4,972,464)	(1,553,517)	(2,528,724)	(975,069)	(1,164,418)	(410,812)	(34,647)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		12,521,173	5,349,051	1,671,172	2,720,235	1,048,915	1,252,604	441,924	37,271
83	Investment Tax Credit									
84	Misc Revenue & Expenses		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
85	Revenue Credits		(40,760,350)	(17,460,574)	(5,440,988)	(8,827,843)	(3,403,565)	(4,064,078)	(1,439,263)	(124,039)
86	Total Revenue Requirements		190,925,094	81,568,080	25,484,016	41,481,252	15,993,010	19,090,089	6,739,968	568,679
87	Operating Revenues		190,990,856	79,074,647	27,251,649	42,785,402	15,805,219	18,112,474	7,307,567	653,897
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(65,762)	2,493,433	(1,767,633)	(1,304,150)	187,790	977,615	(567,599)	(85,218)
89	Existing Revenues		190,990,856	79,074,647	27,251,649	42,785,402	15,805,219	18,112,474	7,307,567	653,897
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.03%	3.15%	-6.49%	-3.05%	1.19%	5.40%	-7.77%	-13.03%

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Generation - Total - Unbundled	WCA Method	DESCRIPTION	D	E	F	G	H	I	J	K
A	C	B	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15,51-54,57
120	COS	Residential Sales	79,074,647	79,074,647	27,251,649	42,785,402	15,805,219	18,112,474	7,307,567	-
121	Factor	Commercial & Industrial Sales	68,476,909	-	27,251,649	-	15,805,219	18,112,474	7,307,567	-
122	A	interruptible Demand	68,476,909	-	-	-	-	-	-	-
123	F10	Interruptible Energy	68,476,909	-	-	-	-	-	-	-
124	A	Public Street & Highway Lighting	43,439,299	-	-	42,785,402	-	-	-	653,897
125	A	Other Sales to Public Authority	-	-	-	-	-	-	-	-
126	A	Interdepartmental	-	-	-	-	-	-	-	-
127	F10	Demand	-	-	-	-	-	-	-	-
128	-	-	-	-	-	-	-	-	-	-
129	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	-	-
131	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-
133	-	-	-	-	-	-	-	-	-	-
134	-	-	-	-	-	-	-	-	-	-
135	-	-	-	-	-	-	-	-	-	-
136	-	-	-	-	-	-	-	-	-	-
137	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	-	-
139	-	-	-	-	-	-	-	-	-	-
140	-	-	-	-	-	-	-	-	-	-
141	-	-	190,990,856	79,074,647	27,251,649	42,785,402	15,805,219	18,112,474	7,307,567	653,897
142	-	-	-	-	-	-	-	-	-	-
143	F10	Sales for Resale	-	-	-	-	-	-	-	-
144	F10	Demand	-	-	-	-	-	-	-	-
145	F10	Energy	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	-	-
147	-	-	-	-	-	-	-	-	-	-
148	F10	Sales for Resale	0	0	0	0	0	0	0	0
149	F10	Demand	36,406,059	15,554,322	4,859,070	7,906,523	3,049,431	3,641,281	1,284,975	108,457
150	F10	Energy	83,988	35,883	11,210	18,245	7,035	8,400	2,964	250
151	-	-	36,490,047	15,590,205	4,870,280	7,925,768	3,056,466	3,649,682	1,287,939	108,707
152	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-
155	F140G	Provision for Rate Refund	177,777	75,987	23,729	38,603	14,883	17,767	6,276	532
156	-	-	-	-	-	-	-	-	-	-
157	A	State Specific Revenue Credit	-	-	-	-	-	-	-	-
158	-	-	-	-	-	-	-	-	-	-
159	-	-	-	-	-	-	-	-	-	-
160	-	-	227,658,680	94,740,839	32,145,658	50,750,773	18,876,569	21,779,922	8,601,783	763,136
161	A	Total Sales from Electricity	-	-	-	-	-	-	-	-
162	F40	Other Electric Operating Revenues	-	-	-	-	-	-	-	-
163	-	Forfeited Discounts & Interest	-	-	-	-	-	-	-	-
164	-	Customers	-	-	-	-	-	-	-	-
165	-	-	-	-	-	-	-	-	-	-
166	A	Misc Electric Revenue	-	-	-	-	-	-	-	-
167	F10	Demand	2,064	1,627	288	17	1	0	83	48
168	F40	Customer	2,064	1,627	288	17	1	0	83	48
169	-	-	-	-	-	-	-	-	-	-
170	-	-	-	-	-	-	-	-	-	-
171	F10	Water Sales	-	-	-	-	-	-	-	-
172	-	-	-	-	-	-	-	-	-	-
173	A	Rent of Electric Property	-	-	-	-	-	-	-	-
174	F10	Demand	-	-	-	-	-	-	-	-
175	F40	Customer	124,913	98,493	17,415	1,015	54	1	4,998	2,538
176	-	-	124,913	98,493	17,415	1,015	54	1	4,998	2,538
177	-	-	-	-	-	-	-	-	-	-
178	A	Other Electric Revenue	-	-	-	-	-	-	-	-
179	F10	Demand	3,965,548	1,694,262	529,277	861,440	332,161	396,628	139,966	11,814
180	F10	Energy	-	-	-	-	-	-	-	-
181	F40	Customer	3,965,548	1,694,262	529,277	861,440	332,161	396,628	139,966	11,814
182	-	-	-	-	-	-	-	-	-	-
183	-	-	-	-	-	-	-	-	-	-
184	-	-	-	-	-	-	-	-	-	-
185	-	-	4,092,525	1,794,382	546,979	862,472	332,216	396,629	145,047	14,800
186	-	-	-	-	-	-	-	-	-	-
187	-	-	231,751,205	96,535,221	32,692,637	51,613,245	19,208,785	22,176,551	8,746,830	777,936
188	-	-	-	-	-	-	-	-	-	-
189	F10	Miscellaneous Revenues	-	-	-	-	-	-	-	-
190	F10	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-
191	F10	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-
192	F10	Gain from Emission Allowances	(896,910)	(383,073)	(119,669)	(194,772)	(75,102)	(89,678)	(31,646)	(2,571)
193	F10	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-
194	F10	Impact Housing Interest Income	(171,177)	(73,135)	(22,847)	(37,185)	(14,338)	(17,121)	(6,042)	(510)
195	F10	(Gain)/Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-
196	-	-	-	-	-	-	-	-	-	-
197	-	-	(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
198	-	-	-	-	-	-	-	-	-	-
199	F80	Miscellaneous Expenses	-	-	-	-	-	-	-	-
200	-	Interest on Customer Deposits	-	-	-	-	-	-	-	-
201	DFA	Divergence Fairness Adjustment	-	-	-	-	-	-	-	-
202	F105	Production	-	-	-	-	-	-	-	-
203	F105	Transmission	-	-	-	-	-	-	-	-
204	F105	Distribution	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-
206	-	-	-	-	-	-	-	-	-	-
207	-	-	(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
208	-	-	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Services <1,000 kW Schedule 26	Large General Services <1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumps Schedule 40	Street & Area Lighting Schedule 40
500	Operation Suprnv & Engineering	F10	3,349,987	1,430,982	446,988	727,525	260,525	334,974	118,208	9,977
	JRG	F10	3,325,234	1,420,951	443,815	722,344	278,527	332,565	117,366	9,906
	Total 500									
501	Fuel Related	F10	(6,418)	(2,742)	(857)	(1,394)	(538)	(642)	(227)	(19)
	CAGW	F10	388,517	165,992	51,865	84,398	32,543	38,856	13,713	1,157
	JBE	F10	208,500	89,155	27,822	45,332	17,479	20,872	7,365	922
	Total 501		590,779	252,408	78,951	128,336	49,485	59,689	20,852	1,780
501NPC	Fuel Related	F10	42,127,779	17,998,686	5,622,674	9,151,350	3,528,650	4,213,509	1,486,909	125,501
	CAEW	F10	42,127,779	17,998,686	5,622,674	9,151,350	3,528,650	4,213,509	1,486,909	125,501
	Total 501NPC									
502	Steam Expenses	F10	907,586	387,756	121,136	197,158	76,022	90,776	32,034	2,704
	JRG	F10	205,949	87,991	27,468	44,728	17,251	20,589	7,289	614
	Total 502		1,113,535	475,757	148,603	241,886	93,272	111,375	39,303	3,317
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	1,285	549	171	279	108	128	45	4
	JRG	F10	6,310	2,652	822	1,501	573	691	244	21
	Total 505		8,194	3,501	1,094	1,780	686	820	289	24
506	Misc. Steam Expense	F10	(2,741,166)	(1,171,151)	(365,860)	(595,466)	(229,605)	(274,167)	(96,751)	(8,166)
	JRG	F10	473,593	202,430	63,236	102,925	35,666	47,399	16,723	1,412
	Total 506		(2,267,573)	(968,721)	(302,623)	(492,541)	(193,939)	(226,768)	(80,028)	(6,754)
507	Rents	F10	56,744	24,244	7,574	12,327	4,753	5,675	2,003	169
	JRG	F10	2,393	1,106	346	563	217	259	92	8
	Total 507		59,338	25,351	7,920	12,890	4,970	5,935	2,094	177
510	Maint Supervision & Engineering	F10	116,359	49,714	15,530	25,277	9,746	11,638	4,107	347
	JRG	F10	54,690	23,323	7,322	11,917	4,595	5,467	1,936	163
	Total 510		171,219	73,153	22,852	37,194	14,342	17,125	6,043	510
511	Maintenance of Structures	F10	1,839,902	786,090	245,569	399,684	154,113	184,024	64,940	5,481
	JRG	F10	75,794	32,383	10,116	16,465	6,393	7,561	2,875	226
	Total 511		1,915,696	818,472	255,685	416,148	160,462	191,605	67,816	5,707
512	Maintenance of Boiler Plant	F10	5,190,363	2,217,559	692,751	1,127,508	434,753	519,133	183,187	15,463
	JRG	F10	451,323	193,083	60,318	98,172	37,854	45,201	15,951	1,346
	Total 512		5,642,287	2,410,641	753,069	1,225,680	472,607	564,333	199,138	16,809
513	Maintenance of Electric Plant	F10	1,685,009	720,126	224,963	366,145	141,191	168,582	59,491	5,021
	JRG	F10	1,739,579	741,436	231,620	370,335	145,359	173,571	61,252	5,170
	Total 513		3,424,588	1,461,562	456,583	736,520	286,542	342,153	120,743	10,191
514	Maint of Misc. Steam Plant	F10	575,986	245,921	76,824	125,037	48,213	57,670	20,316	1,715
	JRG	F10	60,245	24,384	10,710	17,432	6,721	8,028	2,832	229
	Total 514		636,231	270,305	87,534	142,469	54,934	65,698	23,148	1,944
	Total Steam Power Generation		55,077,435	23,551,581	7,351,115	11,964,524	4,613,376	5,508,765	1,943,993	164,081

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	-	-	-	-	-	-	-	-
	Total Nuclear Power Generation		-	-	-	-	-	-	-	-

Generation - Total - Unbundled		HYDRAULIC POWER GENERATION									
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 48T	Agricultural Facilities Schedule 40	Street & Area Lighting Sch. 15,5,5,5,5,57		
301	Operation Super & Engineering	931,350	391,915	124,306	202,318	78,011		93,152	32,673	2,775	
302	Water For Power	46,877	20,028	6,257	10,183	3,926		4,689	1,655	140	
303	Hydraulic Expenses	711,458	303,967	94,957	154,551	59,593		71,159	25,111	2,119	
304	Electric Expenses										
305	Misc. Hydro Expenses	3,867,914	1,652,548	516,246	840,231	323,983		386,863	136,520	11,523	
306	Rents (Hydro Generation)	26,210	11,198	3,498	5,694	2,195		2,621	925	78	
307	Maint Supervision & Engineering	105	45	14	23	9		11	4	0	
308	Maintenance of Structures	285,369	126,195	39,422	64,163	24,741		29,542	10,425	880	
309	Maint of Dams & Waterways	289,127	123,528	38,589	62,807	24,218		28,918	10,205	861	
310	Maintenance of Electric Plant	272,795	116,590	36,410	59,259	22,850		27,285	9,628	813	
311	Maint of Misc. Hydro Plant	410,769	175,499	54,825	89,232	34,407		41,085	14,498	1,224	
312	Total Hydraulic Power Generation	6,851,973	2,927,474	914,524	1,488,461	573,932		685,324	241,845	20,413	
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335	Operation Super & Engineering	(1,972)	(842)	(263)	(428)	(165)		(197)	(70)	(6)	
336	CAGE	(45,887)	(19,605)	(6,124)	(9,968)	(3,844)		(4,590)	(1,620)	(137)	
337	Total 546	(47,859)	(20,447)	(6,388)	(10,396)	(4,009)		(4,787)	(1,688)	(143)	
338											
339											
340											
341											
342											
343											
344	Fuel CAEW	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779		3,837,526	1,354,228	114,302	
345	SE										
346	Total 547NPC	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779		3,837,526	1,354,228	114,302	
347											
348	Generation Expense	616	263	82	134	52		62	22	2	
349	CAGE	1,844,710	788,144	246,211	400,728	154,516		184,505	65,110	5,496	
350	Total 548	1,845,325	788,407	246,293	400,862	154,567		184,567	65,132	5,497	
351											
352	Miscellaneous Other	111,784	47,759	14,920	24,283	9,363		11,180	3,945	333	
353	CAGE	2,101,772	897,972	280,521	466,570	176,048		210,216	74,183	6,281	
354	Total 549	2,213,556	945,732	295,441	480,853	185,411		221,397	78,129	6,594	
355											
356	Maint Supervision & Engineering	404	172	54	88	34		40	14	1	
357	CAGE	486,934	207,956	64,877	105,755	40,778		48,692	17,183	1,450	
358	Total 550	487,238	208,128	65,031	105,843	40,812		48,735	17,197	1,452	
359											
360											
361											
362	Maintenance of Structures	684	282	91	149	57		68	24	2	
363	CAGE	684	282	91	149	57		68	24	2	
364	Total 552										
365											
366											
367	Maint of Generation & Elect Plant	339,725	145,146	45,343	73,799	28,456		33,979	11,991	1,012	
368	SG										
369	CAGE	339,725	145,146	45,343	73,799	28,456		33,979	11,991	1,012	
370	Total 553										
371											
372	Maintenance of Misc. Other	264,532	113,020	35,307	57,465	22,158		26,458	9,337	788	
373	CAGE	264,532	113,020	35,307	57,465	22,158		26,458	9,337	788	
374	Total 554										
375											
376	Total Other Power Generation	43,471,345	18,572,932	5,802,065	9,443,322	3,641,231		4,347,941	1,534,348	129,505	
377											
378											
379											
380											
381											
382											
383											
384											
385											
386											
387											
388											
389	Purchased Power	61,731,137	26,374,344	8,239,176	13,409,614	5,170,701		6,174,259	2,178,839	183,903	
390	Demand	142,412	60,845	19,008	30,936	11,929		14,244	5,027	424	
391	SSGP										
392	Total 555NPC	61,873,550	26,435,190	8,258,184	13,440,551	5,182,630		6,188,503	2,183,866	184,327	
393											
394	System Control & Load Dispatch	70,188	29,988	9,368	15,247	5,879		7,020	2,477	209	
395											
396	Other Expenses	2,854,638	1,262,355	394,352	641,839	247,485		295,519	104,286	8,802	
397	CAGE/JBG	516,234	220,559	68,901	112,142	43,241		51,633	19,221	1,538	
398	Total 557	3,470,872	1,482,914	463,253	753,981	290,726		347,152	122,507	10,340	

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
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
920	Administrative & General Salaries Customer - System	F102G F42	2,295,922	980,922	306,434	498,745	192,310	229,635	81,036	6,840
921	Office Supplies & expenses Customer - System	F102G F42	2,295,922	980,922	306,434	498,745	192,310	229,635	81,036	6,840
923	Outside Services Customer - System	F102G F42	(671,277)	(286,800)	(89,594)	(145,822)	(56,227)	(67,140)	(23,693)	(2,000)
924	Property Insurance	F102G	(671,277)	(286,800)	(89,594)	(145,822)	(56,227)	(67,140)	(23,693)	(2,000)
925	Injuries & Damages	F102G	388,339	165,916	51,831	84,359	32,528	38,841	13,707	1,157
926	Employee Pensions & Benefits	F138G	388,339	165,916	51,831	84,359	32,528	38,841	13,707	1,157
927	Franchise Requirements	F102	771,609	329,666	102,886	167,617	64,631	77,175	27,234	2,299
928	Regulatory Commission Expense	F141	320,572	136,963	42,786	69,638	26,852	32,063	11,315	955
929	Duplicate Charges	F138G	-	-	-	-	-	-	-	-
930	Misc General Expenses	F138G	-	-	-	-	-	-	-	-
931	Rents	F102G	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			4,054,577	1,758,924	543,338	868,844	333,222	391,942	144,530	13,777
TOTAL O & M EXPENSE			174,869,940	74,739,002	23,341,847	37,975,230	14,640,997	17,476,647	6,173,566	522,652
SALES EXPENSE										
ADMINISTRATION & GENERAL EXPENSE										

597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	642	643	644	645	646	647	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	672	673	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 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57																																																																					
		403SP	Steam Depreciation	F10	4,989,772	2,131,857	665,978	1,083,933	417,951	499,070	150,476	12,701																																																																					
			JBG	F10	4,263,311	1,821,480	569,019	926,123	357,102	426,410	25,641	2,164																																																																					
			Total 403SP	F10	4,989,772	2,131,857	665,978	1,083,933	417,951	499,070	176,117	14,865																																																																					
		403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-																																																																					
		403HP	Hydro Depreciation	F10	2,473,204	1,056,665	330,095	537,257	207,160	247,366	87,293	7,368																																																																					
		403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-																																																																					
			CAGE	F10	9,374,768	4,005,327	1,251,238	2,036,490	785,246	937,651	330,888	27,928																																																																					
			Total 403OP	F10	9,374,768	4,005,327	1,251,238	2,036,490	785,246	937,651	330,888	27,928																																																																					
		403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-																																																																					
		403	Distribution Depreciation	F118	-	-	-	-	-	-	-	-																																																																					
			Land Rights	F119	-	-	-	-	-	-	-	-																																																																					
			Structures	F120	-	-	-	-	-	-	-	-																																																																					
			Station Equip	F121	-	-	-	-	-	-	-	-																																																																					
			Poles & Towers	F122	-	-	-	-	-	-	-	-																																																																					
			OH Conductors	F123	-	-	-	-	-	-	-	-																																																																					
			UG Conduit	F124	-	-	-	-	-	-	-	-																																																																					
			UG Conductor	F125	-	-	-	-	-	-	-	-																																																																					
			Line Transformer	F126	-	-	-	-	-	-	-	-																																																																					
			Services	F127	-	-	-	-	-	-	-	-																																																																					
			Meters	F128	-	-	-	-	-	-	-	-																																																																					
			Inst Cust Premises	F129	-	-	-	-	-	-	-	-																																																																					
			Leased Property	F130	-	-	-	-	-	-	-	-																																																																					
			Street Lighting	F130	-	-	-	-	-	-	-	-																																																																					
			Total Distribution Expense		-	-	-	-	-	-	-	-																																																																					
		403GP	General Depreciation	F107G	-	-	-	-	-	-	-	-																																																																					
			Situs	F105G	213,527	91,228	28,499	46,385	17,885	21,357	7,537	636																																																																					
			System Generation	F102G	501,994	214,474	67,000	109,049	42,048	50,209	17,718	1,495																																																																					
			System Overheads	F42	-	-	-	-	-	-	-	-																																																																					
			Customer - System	F10	213	91	28	46	18	21	8	1																																																																					
			Energy	F105G	715,734	305,794	95,528	155,480	59,951	71,587	25,262	2,132																																																																					
			Total General Expense		-	-	-	-	-	-	-	-																																																																					
		403GV0	General Vehicles	F10	-	-	-	-	-	-	-	-																																																																					
		403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-																																																																					
		403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-																																																																					
			TOTAL DEPRECIATION EXPENSE		17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,752,673	619,561	52,293																																																																					
			AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-																																																																					
		404GP	Amort of LT Plant - Cap. Lease Gen	F10	3,049	1,303	407	662	255	305	108	9																																																																					
			Division	F102G	42,441	18,133	5,665	9,220	3,555	4,245	1,498	126																																																																					
			System Overheads	F42	-	-	-	-	-	-	-	-																																																																					
			Customer - System	F10	45,490	19,436	6,072	9,882	3,810	4,550	1,606	136																																																																					
			Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-																																																																					
		404SP	Amort of LT Plant - Cap Lease Steam	F107G	-	-	-	-	-	-	-	-																																																																					
		404IP	Amort of LT Plant - Intangible Plant	F105G	13	6	2	3	1	1	0	0																																																																					
			Situs	F102G	1,404,126	599,906	187,407	305,020	117,612	140,439	49,599	4,183																																																																					
			System Generation	F42	518,345	221,460	69,183	112,601	43,417	51,844	18,295	1,544																																																																					
			System Overheads	F10	-	-	-	-	-	-	-	-																																																																					
			Customer - System		-	-	-	-	-	-	-	-																																																																					
			Energy		-	-	-	-	-	-	-	-																																																																					
			Total Amort. Intangible Plant		1,922,484	821,372	256,591	417,623	161,030	192,284	67,855	5,727																																																																					

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	
404MP	Amort of LT Plant - Mining Plant	F10									
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
674											
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408	Taxes Other Than Income Customer - System	F101G	3,597,230	1,536,738	480,114	781,501	301,345	359,863	126,961	10,708	
701	Total Taxes Other Than Income	F101G	5,818,502	2,485,667	776,582	1,264,074	487,424	582,077	205,359	17,320	
702			9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,027	
41140	Deferred I T C - Federal	F101G									
41141	Deferred I T C - Idaho	F101G									
TOTAL DEFERRED ITC											
41010	Deferred Income Tax - Federal-DR	F101G	25,272,840	10,796,569	3,373,107	5,490,546	2,117,139	2,528,267	891,983	75,229	
41110	Deferred Income Tax - Federal-CR	F101G	(12,751,667)	(5,447,518)	(1,701,935)	(2,770,310)	(1,068,224)	(1,275,663)	(450,059)	(37,957)	
TOTAL DEFERRED INCOME TAXES			12,521,173	5,349,051	1,671,172	2,720,235	1,048,915	1,252,604	441,924	37,271	
40911	State Income Taxes	F101G									
40910	Federal Income Tax	F101G	(11,639,652)	(4,972,464)	(1,553,517)	(2,528,724)	(975,069)	(1,164,418)	(410,812)	(34,647)	
TOTAL OPERATING EXPENSES			203,888,999	87,154,000	27,215,078	44,270,294	17,068,031	20,373,441	7,198,179	609,978	

Generation - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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. 16.51-54.57	
310	Land and Land Rights JBG Total 310	F10 F10	(27,128,951) (30,704,790)	(11,590,711) (13,118,480)	(3,620,864) (4,098,129)	(5,893,244) (6,670,031)	(2,272,364) (2,571,884)	(2,713,396) (3,071,048)	(957,633) (1,083,745)	(80,820) (91,472)	
311	Structures and Improvements JBG Total 311	F10 F10	14,381,684 30,077,887 44,459,571	6,144,508 12,850,639 18,995,147	1,919,505 4,014,457 5,933,962	3,124,147 6,533,848 9,657,995	1,204,633 2,519,373 3,724,007	1,438,435 3,008,347 4,446,782	507,611 1,061,618 1,569,228	42,844 89,605 132,449	
312	Boiler Plant Equipment JBG Total 312	F10 F10	26,392,857 139,644,248 166,037,106	11,276,227 59,662,363 70,938,590	3,522,621 18,638,140 22,160,761	5,733,346 30,335,055 36,068,401	2,210,709 11,696,831 13,907,540	2,639,775 13,987,015 16,606,790	931,552 4,928,831 5,860,384	78,627 416,013 494,640	
314	Turbogenerator Units JBG Total 314	F10 F10	11,723,165 35,603,841 47,327,006	5,008,668 15,211,577 20,220,246	1,564,676 4,751,999 6,316,675	2,546,634 7,734,257 10,280,891	981,952 2,982,236 3,964,188	1,172,534 3,561,044 4,733,578	413,776 1,256,960 1,670,743	34,924 106,067 140,992	
315	Accessory Electric Equipment JBG Total 315	F10 F10	2,970,316 12,525,818 15,496,134	1,269,054 5,351,598 6,620,652	396,444 1,671,805 2,068,249	645,245 2,720,996 3,366,240	248,799 1,049,183 1,297,982	297,087 1,252,814 1,549,901	104,839 442,107 546,946	8,849 37,316 46,164	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	494,841 737,245 1,232,086	211,418 340,619 552,038	66,046 106,407 172,453	107,495 173,186 280,681	41,449 66,779 108,227	49,493 79,739 129,233	17,466 26,139 43,605	1,474 2,375 3,849	
SP	Unclassified Steam Plant - Acct 300	F10	125,391	53,573	16,736	27,239	10,503	12,541	4,426	374	
Total Steam Production Plant			244,032,504	104,261,765	32,570,707	53,011,416	20,440,563	24,407,777	8,613,280	726,995	
			NUCLEAR PRODUCTION								
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
NP	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Nuclear Production Plant			-	-	-	-	-	-	-	-	
			HYDRAULIC PRODUCTION PLANT								
330	Land and Land Rights	F10	1,281,272	547,418	171,010	278,332	107,321	128,151	45,223	3,817	
331	Structures and Improvements	F10	20,479,004	8,749,560	2,733,307	4,448,674	1,715,355	2,048,280	722,819	61,009	
332	Reservoirs, Dams & Waterways	F10	56,387,914	24,091,477	7,526,023	12,249,201	4,723,144	5,639,837	1,990,247	167,985	
333	Water Wheel, Turbines, & Generators	F10	16,589,031	7,087,587	2,214,117	3,603,651	1,389,524	1,689,211	585,520	49,420	
334	Accessory Electric Equipment	F10	10,836,378	4,629,793	1,446,318	2,353,997	907,673	1,083,839	382,477	32,283	
335	Misc. Power Plant Equipment	F10	491,134	209,835	65,561	106,689	41,138	49,122	17,335	1,463	
336	Roads, Railroads & Bridges	F10	3,236,595	1,382,820	431,984	703,089	271,102	323,720	114,238	9,642	
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Hydraulic Plant			109,301,329	46,688,490	14,588,309	23,743,633	9,155,259	10,932,160	3,857,869	325,619	

818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904	A	B	C	D	E	F	G	OTHER PRODUCTION PLANT			J	K
								H	I	J		
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	
340	F10	Land and Land Rights SG Total 340		(4,195,410) (4,195,410)	(1,792,470) (1,792,470)	(559,956) (559,956)	(911,373) (911,373)	(351,414) (351,414)	(419,619) (419,619)	(148,080) (148,080)	(12,489) (12,489)	
341	F10	Structures and Improvements SG Total 341		12,723,594 12,723,594	5,436,097 5,436,097	1,698,202 1,698,202	2,763,959 2,763,959	1,065,749 1,065,749	1,272,595 1,272,595	449,087 449,087	37,905 37,905	
342	F10	Fuel Holders, Producers & Access SG Total 342		364,682 364,682	155,808 155,808	48,674 48,674	79,220 79,220	30,546 30,546	36,475 36,475	12,872 12,872	1,086 1,086	
343	F10	Prime Movers Total 343		210,397,910 210,397,910	89,891,540 89,891,540	28,081,541 28,081,541	45,704,941 45,704,941	17,623,274 17,623,274	21,043,693 21,043,693	7,426,126 7,426,126	626,795 626,795	
344	F10	Generators SG Total 344		31,950,484 31,950,484	13,650,697 13,650,697	4,264,390 4,264,390	6,940,634 6,940,634	2,676,225 2,676,225	3,195,641 3,195,641	1,127,712 1,127,712	95,163 95,163	
345	F10	Accessory Electric Plant SG Total 345		19,181,279 19,181,279	8,195,113 8,195,113	2,560,101 2,560,101	4,166,768 4,166,768	1,606,655 1,606,655	1,918,484 1,918,484	677,015 677,015	57,143 57,143	
346	F10	Misc. Power Plant Equipment		967,238	413,248	129,096	210,114	81,017	96,742	34,139	2,881	
OP	F10	Unclassified Other Prod - Acct 300		-	-	-	-	-	-	-	-	
Total Other Production Plant				271,389,776	115,950,034	36,222,047	58,954,263	22,732,053	27,144,011	9,578,872	808,495	
Experimental Plant 103				-	-	-	-	-	-	-	-	
TOTAL PRODUCTION PLANT				624,723,608	266,910,289	83,381,063	135,709,312	52,327,875	62,483,948	22,050,012	1,861,110	
350 Land and Land Rights Demand Direct Assigned				-	-	-	-	-	-	-	-	
352 Structures and Improvements Demand Direct Assigned				-	-	-	-	-	-	-	-	
353 Station Equipment Demand Direct Assigned				-	-	-	-	-	-	-	-	
354 Towers and Fixtures Demand Direct Assigned				-	-	-	-	-	-	-	-	
355 Poles and Fixtures Demand Direct Assigned				-	-	-	-	-	-	-	-	
356 Overhead Conductors Demand Direct Assigned				-	-	-	-	-	-	-	-	
357 Underground Conduit Demand Direct Assigned				-	-	-	-	-	-	-	-	
358 Underground Conductors Demand Direct Assigned				-	-	-	-	-	-	-	-	
359 Roads and Trails Demand Direct Assigned				-	-	-	-	-	-	-	-	
TP TS0 TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-	
Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300				-	-	-	-	-	-	-	-	

905 906 907 908 909 910	A		B	DISTRIBUTION PLANT										
	Generation - Total - Unbundled	ACCT		DESCRIPTION	C	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. 19,51-54,57		
911	360	Land and Land Rights		F20A	-	-	-	-	-	-	-	-		
912		Demand Primary		A	-	-	-	-	-	-	-	-		
913		Assigned			-	-	-	-	-	-	-	-		
914					-	-	-	-	-	-	-	-		
915	361	Structures and Improvements		F20	-	-	-	-	-	-	-	-		
916		Demand Primary		A	-	-	-	-	-	-	-	-		
917		Assigned			-	-	-	-	-	-	-	-		
918					-	-	-	-	-	-	-	-		
919	362	Station Equipment		F20A	-	-	-	-	-	-	-	-		
920		Demand Primary		A	-	-	-	-	-	-	-	-		
921		Assigned			-	-	-	-	-	-	-	-		
922					-	-	-	-	-	-	-	-		
923	364	Poles, Towers & Fixtures		F20A	-	-	-	-	-	-	-	-		
924		Demand Primary		F22	-	-	-	-	-	-	-	-		
925		Demand Secondary		A	-	-	-	-	-	-	-	-		
926		Assigned			-	-	-	-	-	-	-	-		
927					-	-	-	-	-	-	-	-		
928	365	Overhead Conductors		F20A	-	-	-	-	-	-	-	-		
929		Demand Primary		F22	-	-	-	-	-	-	-	-		
930		Demand Secondary		A	-	-	-	-	-	-	-	-		
931		Assigned			-	-	-	-	-	-	-	-		
932					-	-	-	-	-	-	-	-		
933	366	Underground Conduit		F20A	-	-	-	-	-	-	-	-		
934		Demand Primary		F22	-	-	-	-	-	-	-	-		
935		Demand Secondary		A	-	-	-	-	-	-	-	-		
936		Assigned			-	-	-	-	-	-	-	-		
937					-	-	-	-	-	-	-	-		
938	367	Underground Conductors		F20A	-	-	-	-	-	-	-	-		
939		Demand Primary		F22	-	-	-	-	-	-	-	-		
940		Demand Secondary		A	-	-	-	-	-	-	-	-		
941		Assigned			-	-	-	-	-	-	-	-		
942					-	-	-	-	-	-	-	-		
943	368	Line Transformers		F21	-	-	-	-	-	-	-	-		
944		Demand Secondary		A	-	-	-	-	-	-	-	-		
945		Assigned			-	-	-	-	-	-	-	-		
946					-	-	-	-	-	-	-	-		
947	369	Services		F70	-	-	-	-	-	-	-	-		
948		Customer		A	-	-	-	-	-	-	-	-		
949		Assigned			-	-	-	-	-	-	-	-		
950					-	-	-	-	-	-	-	-		
951	370	Meters		F60A	-	-	-	-	-	-	-	-		
952		Customer		A	-	-	-	-	-	-	-	-		
953		Assigned			-	-	-	-	-	-	-	-		
954					-	-	-	-	-	-	-	-		
955	371	Install on Customers' Premises		F20	-	-	-	-	-	-	-	-		
956		Demand Primary		F22	-	-	-	-	-	-	-	-		
957		Demand Secondary		A	-	-	-	-	-	-	-	-		
958		Assigned			-	-	-	-	-	-	-	-		
959					-	-	-	-	-	-	-	-		
960	372	Leased Property		F20	-	-	-	-	-	-	-	-		
961		Demand Primary		F22	-	-	-	-	-	-	-	-		
962		Demand Secondary		A	-	-	-	-	-	-	-	-		
963		Assigned			-	-	-	-	-	-	-	-		
964					-	-	-	-	-	-	-	-		
965					-	-	-	-	-	-	-	-		
966	373	Street Lights		A	-	-	-	-	-	-	-	-		
967					-	-	-	-	-	-	-	-		
968					-	-	-	-	-	-	-	-		
969	DP	Unclassified Dist Plant - Acct 300		F22	-	-	-	-	-	-	-	-		
970	DS0	Unclassified Dist Sub - Acct 300		F20	-	-	-	-	-	-	-	-		
971		TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-		
972					-	-	-	-	-	-	-	-		

Generation - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC A/CCT	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	
389	Land and Land Rights	F107G F105G F102G F42	- 203,624 203,624	- 86,997 86,997	- 27,177 27,177	- 44,233 44,233	- 17,056 17,056	- 20,366 20,366	- 7,187 7,187	- 607 607	
390	Structures and Improvements	F107G F105G F102G F42	236,538 3,743,711 3,980,250	101,060 1,599,483 1,700,543	31,570 499,668 531,239	51,383 813,250 864,634	19,813 313,579 333,392	23,658 374,441 398,099	8,349 132,137 140,485	705 11,153 11,858	
391	Office Furniture & Equipment	F107G F105G F102G F42	117,103 1,852,384 1,969,487	50,032 791,423 841,910	15,630 247,235 263,007	25,438 402,395 428,065	9,809 155,159 165,057	11,712 185,273 197,092	4,133 65,381 69,552	349 5,518 5,870	
392	Transportation Equipment	F107G F105G F102G F42 F10	568,933 286,951 855,885	243,074 122,599 365,673	75,935 38,299 114,234	123,590 62,335 185,925	47,655 24,035 71,690	56,904 28,700 85,604	20,081 10,128 30,209	1,695 855 2,550	
393	Stores Equipment	F107G F105G F102G	88,974 14,160 103,134	38,014 6,050 44,063	11,875 1,890 13,765	19,328 3,076 22,404	7,453 1,186 8,639	8,899 1,416 10,315	3,140 500 3,640	265 42 307	
394	Tools, Shop & Garage Equipment	F107G F105G F102G F10	620,953 143,432 764,384	265,299 61,280 326,580	82,878 19,144 102,021	134,890 31,158 166,048	52,012 12,014 64,026	62,107 14,346 76,453	21,917 5,063 26,979	1,850 427 2,277	
395	Laboratory Equipment	F107G F105G F102G F10	198,253 182,508 380,761	84,703 77,976 162,678	26,461 24,359 50,820	43,067 39,646 82,713	16,606 15,287 31,893	19,829 18,254 38,083	6,997 6,442 13,439	591 544 1,134	
396	Power Operated Equipment	F107G F105G F102G F10	990,901 48,667 1,039,568	423,358 20,793 444,151	132,254 6,495 138,750	215,254 10,572 225,826	83,000 4,076 87,076	99,109 4,868 103,976	34,974 1,718 36,692	2,952 145 3,097	
397	Communication Equipment	F107G F105G F102G F42 F10	3,775,691 1,829,585 5,605,275	1,613,146 781,682 2,394,828	503,937 244,192 748,129	820,197 397,442 1,217,639	316,258 153,249 469,507	377,639 182,992 560,631	133,265 64,576 197,842	11,248 5,451 16,699	

	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	398	Misc. Equipment	F107G	-	-	-	-	-	-	-	-
1058		Situs	F105G	50,257	21,472	-	10,917	4,210	-	-	150
1059		System Generation	F102G	118,939	50,816	15,875	25,837	9,963	11,896	1,774	354
1060		System Overheads	F42	-	-	-	-	-	-	-	-
1061		Customer - System	F10	-	-	-	-	-	-	-	-
1062		Energy	-	-	-	-	-	-	-	-	-
1063		Total Misc. Equipment	-	169,196	72,288	22,582	36,755	14,172	16,923	5,972	504
1064			-	-	-	-	-	-	-	-	-
1065	399	Coal Mine	F10	57,957,927	24,762,258	7,735,571	12,590,256	4,854,651	5,796,868	2,045,661	172,662
1066	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1068			-	-	-	-	-	-	-	-	-
1069	1011390	General Capital Lease	F10	1,480,982	632,743	197,665	321,715	124,049	148,126	52,272	4,412
1070		Remove Capital Lease	F10	(1,480,982)	(632,743)	(197,665)	(321,715)	(124,049)	(148,126)	(52,272)	(4,412)
1071			-	-	-	-	-	-	-	-	-
1072	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1073		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1074			-	-	-	-	-	-	-	-	-
1075			-	-	-	-	-	-	-	-	-
1076			-	-	-	-	-	-	-	-	-
1077	GP	Unclassified Gen Plant - Acct 300	F102G	19,666	8,402	2,625	4,272	1,647	1,967	694	59
1078	399G	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
1079			-	-	-	-	-	-	-	-	-
1080			-	-	-	-	-	-	-	-	-
1081			-	-	-	-	-	-	-	-	-
1082			-	-	-	-	-	-	-	-	-
1083			-	-	-	-	-	-	-	-	-
1084			-	-	-	-	-	-	-	-	-
1085			-	-	-	-	-	-	-	-	-
1086			-	-	-	-	-	-	-	-	-
1087			-	-	-	-	-	-	-	-	-
1088			-	-	-	-	-	-	-	-	-
1089			-	-	-	-	-	-	-	-	-
1090			-	-	-	-	-	-	-	-	-
1091	301	Organization	F107G	-	-	-	-	-	-	-	-
1092		Situs	F105G	-	-	-	-	-	-	-	-
1093		System Generation	F102G	-	-	-	-	-	-	-	-
1094		System Overheads	-	-	-	-	-	-	-	-	-
1095		Total Organization	-	-	-	-	-	-	-	-	-
1096			-	-	-	-	-	-	-	-	-
1097	302	Franchise & Consent	F107G	-	-	-	-	-	-	-	-
1098		Situs	F105G	-	-	-	-	-	-	-	-
1099		System Generation	-	-	-	-	-	-	-	-	-
1100		Total Franchise & Consent	-	22,381,182	9,562,257	2,987,188	4,861,886	1,874,685	2,238,533	789,958	66,676
1101			-	22,381,182	9,562,257	2,987,188	4,861,886	1,874,685	2,238,533	789,958	66,676
1102	303	Miscellaneous Intangible Plant	F107G	-	-	-	-	-	-	-	-
1103		Situs	F105G	16,476	7,039	2,199	3,579	1,380	1,648	582	49
1104		System Generation	F102G	12,633,252	5,397,499	1,686,144	2,744,333	1,058,182	1,263,559	445,899	37,636
1105		System Overheads	F42	13,334,252	5,696,998	1,779,706	2,896,612	1,116,899	1,333,672	470,641	39,724
1106		Customer - System	F10	-	-	-	-	-	-	-	-
1107		Energy	-	-	-	-	-	-	-	-	-
1108		Total Miscellaneous Intangible Plant	-	25,983,980	11,101,536	3,468,049	5,644,525	2,176,461	2,598,880	917,121	77,409
1109			-	-	-	-	-	-	-	-	-
1110	IP	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-
1111			-	-	-	-	-	-	-	-	-
1112			-	-	-	-	-	-	-	-	-
1113			-	-	-	-	-	-	-	-	-
1114		TOTAL INTANGIBLE PLANT	-	48,365,162	20,663,793	6,455,236	10,506,411	4,051,145	4,837,413	1,707,079	144,084
1115			-	-	-	-	-	-	-	-	-
1116			-	-	-	-	-	-	-	-	-
1117		TOTAL ELECTRIC PLANT IN SERVICE	-	746,138,994	318,784,454	99,586,220	162,084,493	62,487,827	74,627,738	26,335,444	2,222,817
1118			-	-	-	-	-	-	-	-	-
1119			-	-	-	-	-	-	-	-	-

Generation - Total - Unbundled		MISC RATE BASE									
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	
105	Plant Held For Future Use	F10	37,964	16,220	5,067	8,247	3,180	3,797	1,340	113	
	Production	F10	-	-	-	-	-	-	-	-	
	Transmission	F10	-	-	-	-	-	-	-	-	
	Distribution	F20	-	-	-	-	-	-	-	-	
	General	F102	-	-	-	-	-	-	-	-	
	Mining	F10	-	-	-	-	-	-	-	-	
	Total Plant Held For Future Use	F10	37,964	16,220	5,067	8,247	3,180	3,797	1,340	113	
114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
120	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
124	Weatherization	F10	-	-	-	-	-	-	-	-	
151	Fuel Stock	F10	-	-	-	-	-	-	-	-	
	JBE	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	Total Fuel Stock	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
154	Materials and Supplies	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	JBG	F10	0	0	0	0	0	0	0	0	
	Total Material & Supplies	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
163	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	
25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-	
165	Prepayments	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	Customer - System	F42	-	-	-	-	-	-	-	-	
	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
182M	Misc Regulatory Assets	F102G	14,802,099	6,324,129	1,975,617	3,215,474	1,239,848	1,480,484	522,449	44,097	
	Total Misc Regulatory Assets	F102G	14,802,099	6,324,129	1,975,617	3,215,474	1,239,848	1,480,484	522,449	44,097	
186M	Misc Deferred Debits	F102G	1,292,257	552,111	172,476	280,718	108,242	129,250	45,611	3,850	
CWC	Cash Working Capital	F137G	-	-	-	-	-	-	-	-	
OWC	Other Working Capital	F137G	-	-	-	-	-	-	-	-	
	Total Other Working Capital	F137G	-	-	-	-	-	-	-	-	
18222	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
183	TOTAL RATE BASE ADDITIONS	F10	16,132,320	6,892,460	2,153,160	3,504,439	1,351,270	1,613,531	569,400	48,060	

Generation - Total - Unbundled	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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1185	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1186	F51		F51	-	-	-	-	-	-	-	-
1187				-	-	-	-	-	-	-	-
1188	2281	Accum Prov for Property Insurance	F102G	(268,786)	(114,838)	(35,875)	(58,389)	(22,514)	(26,864)	(9,487)	(801)
1189	2282	Accum Prov for Injuries & Damages	F102G	(638,088)	(358,069)	(111,859)	(182,059)	(70,200)	(83,824)	(29,581)	(2,497)
1190	2283	Accum Prov for Pension & Benefits	F102G	(6,990)	(2,966)	(933)	(1,518)	(565)	(699)	(247)	(21)
1191	254	Reg Liabilities - Insurance Provision	F102G	(337,113)	(144,030)	(44,994)	(73,231)	(28,237)	(33,718)	(11,899)	(1,004)
1192	22844	Hydro Relicensing Obligations	F10	372,618	159,199	49,733	80,944	31,211	37,269	13,152	1,110
1193	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1194	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1195	25398	SO2 Emissions	F10	(3,159,307)	(1,349,799)	(421,669)	(686,299)	(264,629)	(315,989)	(111,510)	(9,412)
1196	25399	Other Deferred Credits	F10	(1,238,940)	(529,331)	(165,360)	(269,136)	(103,776)	(123,917)	(43,729)	(3,891)
1197	190	Accum Deferred Income Taxes	F104G	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
1198	1216	Labor	F138G	0	0	0	0	0	0	0	0
1199	1217	Customer - System	F42	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
1200	1218	Total Accum Deferred Income Taxes		(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
1201	281	Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1202	282	Accum Deferred Income Taxes	F104G	(81,358,828)	(34,756,430)	(10,858,772)	(17,675,317)	(6,815,557)	(8,139,092)	(2,871,487)	(242,172)
1203	1223	Labor	F138G	264,928	113,189	35,360	57,551	22,191	26,498	9,351	789
1204	1224	Customer - System	F42	(81,093,901)	(34,643,241)	(10,823,412)	(17,617,767)	(6,793,366)	(8,112,595)	(2,862,137)	(241,363)
1205	1225	Total Accum Deferred Income Taxes		(81,093,901)	(34,643,241)	(10,823,412)	(17,617,767)	(6,793,366)	(8,112,595)	(2,862,137)	(241,363)
1206	283	Accum Deferred Income Taxes	F104G	(2,330,046)	(995,394)	(310,986)	(506,206)	(195,192)	(233,097)	(82,237)	(6,936)
1207	1228	Labor	F138G	(15,463)	(6,606)	(2,064)	(3,359)	(1,295)	(1,547)	(546)	(46)
1208	1229	Customer - System	F42	(2,345,509)	(1,002,000)	(313,050)	(509,565)	(196,487)	(234,643)	(82,783)	(6,982)
1209	1230	Total Accum Deferred Income Taxes		(2,345,509)	(1,002,000)	(313,050)	(509,565)	(196,487)	(234,643)	(82,783)	(6,982)
1210	255	Accum Investment Tax Credit	F104G	(390,112)	(166,656)	(52,067)	(84,752)	(32,680)	(39,027)	(13,769)	(1,161)
1211	1233	TOTAL RATE BASE DEDUCTIONS		(93,962,539)	(40,140,967)	(12,540,965)	(20,413,384)	(7,871,337)	(9,399,851)	(3,316,332)	(279,702)
1212	1085P	Steam Prod Accumulated Depr	F10	(14,022,385)	(5,991,000)	(1,871,550)	(3,046,096)	(1,174,538)	(1,402,489)	(494,929)	(41,774)
1213	1239	JBG	F10	(104,219,636)	(44,527,360)	(13,910,062)	(22,639,732)	(8,729,608)	(10,423,897)	(3,678,497)	(310,480)
1214	1240	Total Steam Prod Accumulated Depr		(118,242,022)	(50,518,360)	(15,781,612)	(25,685,828)	(9,904,146)	(11,826,386)	(4,173,426)	(352,254)
1215	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1216	1242	Hydraulic Prod Accum Depr	F10	(44,236,559)	(18,899,867)	(5,904,197)	(9,609,550)	(3,705,327)	(4,424,476)	(1,561,357)	(131,785)
1217	1244	Other Production - Accum Depr	F10	(40,053,005)	(17,112,462)	(5,345,823)	(8,700,753)	(3,354,905)	(4,006,043)	(1,413,696)	(119,322)
1218	1245	Total Other Production - Accum Depr		(40,053,005)	(17,112,462)	(5,345,823)	(8,700,753)	(3,354,905)	(4,006,043)	(1,413,696)	(119,322)
1219	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1220	1252	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1221	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1222	1255	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1223	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1224	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1225	1256	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1226	1257	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1227	1258	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1228	1259	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1229	1260	Station Equipment	F120	-	-	-	-	-	-	-	-
1230	1261	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1231	1262	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1232	1263	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1233	1264	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1234	1265	Station Equipment	F120	-	-	-	-	-	-	-	-
1235	1266	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1236	1267	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1237	1268	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1238	1269	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1239	1270	Station Equipment	F120	-	-	-	-	-	-	-	-
1240	1271	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1241	1272	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1242	1273	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1243	1274	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1244	1275	Station Equipment	F120	-	-	-	-	-	-	-	-
1245	1276	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1246	1277	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1247	1278	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1248	1279	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1249	1280	Station Equipment	F120	-	-	-	-	-	-	-	-
1250	1281	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1251	1282	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1252	1283	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1253	1284	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1254	1285	Station Equipment	F120	-	-	-	-	-	-	-	-
1255	1286	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1256	1287	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1257	1288	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1258	1289	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1259	1290	Station Equipment	F120	-	-	-	-	-	-	-	-
1260	1291	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1261	1292	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1262	1293	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1263	1294	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1264	1295	Station Equipment	F120	-	-	-	-	-	-	-	-
1265	1296	TOTAL PRODUCTION PLANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)	(16,964,378)	(20,256,915)	(7,148,479)	(603,360)
1266	1297	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1267	1298	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1268	1299	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1269	1300	Station Equipment	F120	-	-	-	-	-	-	-	-

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	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											
1275											
1276											
1277	108364	Poles, Towers & Fixtures									
1278											
1279	108365	Overhead Conductors									
1280											
1281	108366	Underground Conduit									
1282											
1283	108367	Underground Conductors									
1284											
1285	108368	Line Transformers									
1286											
1287	108369	Services									
1288											
1289	108370	Meters									
1290											
1291	108371	Install on Customers' Premises									
1292											
1293	108372	Leased Property									
1294											
1295	108373	Street Lights									
1296											
1297	108D00	Unclassified Dist Plant - Acct 300									
1298											
1299	108DS	Unclassified Dist Sub - Acct 300									
1300											
1301	108DP	Unclassified Dist Sub - Acct 300									
1302											
1303											
1304											
1305											
1306											
1307	108GP	General Plant Accumulated Depr									
1308		Situs									
1309		System Generation	(2,182,012)	(932,254)	(291,230)	(474,000)	(182,769)	(218,242)	(77,015)	(6,500)	
1310		System Overheads	(2,593,355)	(1,107,999)	(346,132)	(563,357)	(217,224)	(259,384)	(91,534)	(7,726)	
1311		Customer - System									
1312		Energy									
1313		Total General Plant Accumulated Depr	(4,775,366)	(2,040,253)	(637,362)	(1,037,357)	(399,993)	(477,625)	(168,550)	(14,226)	
1316											
1317	108MP	Mining Plant Accumulated Depr.	(26,323,095)	(11,246,421)	(3,513,310)	(5,718,191)	(2,204,866)	(2,632,798)	(929,090)	(78,419)	
1318											
1319	108I390	Accum Depr - Capital Lease									
1320		Remove Capital Lease									
1321											
1322	108I399	Accum Depr - Capital Lease									
1323		Remove Capital Lease									
1324											
1325		TOTAL GENERAL PLANT ACCUM DEPR	(31,098,461)	(13,286,675)	(4,150,672)	(6,755,549)	(2,604,858)	(3,110,423)	(1,097,640)	(92,645)	
1326											
1327											
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE	(233,630,047)	(99,817,363)	(31,182,304)	(50,751,680)	(19,569,236)	(23,367,338)	(8,246,119)	(686,006)	
1329											
1330											
1331											
1332											
1333	111SP	Accum Prov for Amort-Steam									
1334											
1335	111GP	Accum Prov for Amort-General									
1336		Division									
1337		System Overheads	(378,577)	(184,572)	(51,057)	(72,144)	(26,801)	(27,528)	(14,112)	(2,362)	
1338		Total Accum Prov for Amort-General	(378,577)	(184,572)	(51,057)	(72,144)	(26,801)	(27,528)	(14,112)	(2,362)	
1339											
1340	111HP	Accum Prov for Amort-Hydro	(16,330)	(6,977)	(2,180)	(3,547)	(1,368)	(1,633)	(576)	(48)	
1341											
1342	111IP	Accum Prov for Amort-Intangible									
1343		Situs	(48)	(20)	(6)	(10)	(4)	(5)	(2)	(0)	
1344		System Generation	(8,228,792)	(3,515,713)	(1,096,286)	(1,787,548)	(689,257)	(823,032)	(290,440)	(24,514)	
1345		System Overheads	(9,317,163)	(3,980,715)	(1,243,550)	(2,023,976)	(780,421)	(931,889)	(328,855)	(27,757)	
1346		Customer - System									
1347		Energy									
1348		Total Accum Prov for Amort-Intangible	(17,546,003)	(7,496,449)	(2,341,843)	(3,811,535)	(1,465,682)	(1,754,926)	(619,297)	(52,271)	
1349											
1350	111390	Accum Amtr - Capital Lease									
1351		Situs									
1352		System Generation	115,673	49,421	15,439	25,128	9,689	11,569	4,083	345	
1353		System Overheads	58,402	24,852	7,795	12,687	4,892	5,841	2,061	174	
1354		Remove Capital Lease Amtr	(174,075)	(74,373)	(23,234)	(37,814)	(14,581)	(17,411)	(6,144)	(519)	
1355		TOTAL ACCUM PROV FOR AMORTIZATION	(17,940,910)	(7,687,998)	(2,395,079)	(3,887,226)	(1,497,851)	(1,784,087)	(633,986)	(54,682)	
1356											
1357											

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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		49,491,537	20,392,345	7,153,454	11,137,300	4,078,623	4,630,450	1,923,822	175,543
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation		27,226,211	11,664,003	3,635,928	5,900,205	2,273,112	2,707,437	962,479	83,047
18	Amortization Expense		5,834,129	2,492,605	778,674	1,267,353	486,676	563,521	205,919	17,380
19	Taxes Other Than Income		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166
20	Income Taxes - Federal		4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207
21	Income Taxes - State		(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)
22	Income Taxes Deferred									
23	Investment Tax Credit Adj		10,103,298	4,314,431	1,348,980	2,195,283	846,560	1,011,241	356,782	30,020
24	Misc Revenues & Expense									
25			27	12	4	6	2	3	1	0
26										
27	Total Operating Expenses		40,860,056	17,487,420	5,455,991	8,862,289	3,415,318	4,071,605	1,443,826	123,607
28	Operating Revenue For Return		8,631,482	2,904,925	1,697,463	2,275,010	663,304	558,846	479,996	51,937
29										
30										
31										
32	Rate Base :									
33	Electric Plant in Service		285,173,979	121,839,271	38,061,807	61,948,618	23,886,641	28,522,687	10,065,395	849,560
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		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
40	Misc Deferred Debits		101,259	43,262	13,515	21,997	8,482	10,128	3,574	302
41	Cash Working Capital									
42	Weatherization Loans									
43	Miscellaneous Rate Base									
44										
45	Total Rate Base Additions		285,275,238	121,882,534	38,075,322	61,970,615	23,895,122	28,532,815	10,068,969	849,861
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(114,146,384)	(48,768,518)	(15,234,972)	(24,796,129)	(9,561,088)	(11,416,756)	(4,028,868)	(340,053)
49	Accum Provision For Amortization		(4,847,720)	(2,102,644)	(647,748)	(1,039,154)	(399,284)	(470,608)	(172,138)	(16,144)
50	Accum Deferred Income Taxes		(36,624,344)	(15,640,637)	(4,888,044)	(7,959,013)	(3,069,209)	(3,666,258)	(1,292,451)	(108,732)
51	Unamortized ITC		(150,490)	(64,267)	(20,085)	(32,704)	(12,611)	(15,065)	(5,311)	(447)
52	Customer Advance For Construction		18,499	4,859	9,505	-	-	-	3,756	380
53	Customer Service Deposits									
54	Misc Rate Base Deductions		(429,684)	(183,580)	(57,349)	(93,341)	(35,991)	(42,976)	(15,166)	(1,280)
55										
56	Total Rate Base Deductions		(156,180,122)	(66,754,786)	(20,838,694)	(33,920,340)	(13,078,183)	(15,611,663)	(5,510,178)	(466,275)
57	Total Rate Base		129,095,116	55,127,746	17,236,629	28,050,275	10,816,939	12,921,152	4,558,791	383,586
58										
59										
60	Return On Rate Base		6.69%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		7.65%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
63										
64										
65										
66										
67										
68										
69										
70										

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours)
 12 Months Ending December 2010

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
71	Total Rate Base		129,095,116	55,127,746	17,236,629	28,050,275	10,816,939	12,921,152	4,558,791	383,586
72	Return On Ratebase (\$\$)	6.67%	8,610,654	3,677,025	1,149,684	1,870,955	721,491	861,842	304,072	25,585
73	Operating & Maintenance Expense		27,226,211	11,664,003	3,635,928	5,900,205	2,273,112	2,707,437	962,479	83,047
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		5,834,129	2,492,605	778,674	1,267,353	488,676	583,521	205,919	17,380
76	Amortization Expense		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166
77	Taxes Other Than Income		4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207
78	Federal Income Taxes		(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		10,103,298	4,314,431	1,348,980	2,195,283	846,560	1,011,241	356,782	30,020
83	Investment Tax Credit									
84	Misc Revenue & Expenses		27	12	4	6	2	3	1	0
85	Revenue Credits		(2,176,824)	(950,154)	(290,871)	(461,232)	(177,694)	(212,148)	(77,096)	(7,628)
86	Total Revenue Requirements		47,293,886	20,214,290	6,314,805	10,272,013	3,959,115	4,721,298	1,670,802	141,563
87	Operating Revenues		47,314,713	19,442,191	6,862,584	10,676,068	3,900,929	4,418,302	1,846,726	167,914
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(20,827)	772,099	(547,779)	(404,055)	58,186	302,996	(175,924)	(26,351)
89	Existing Revenues		47,314,713	19,442,191	6,862,584	10,676,068	3,900,929	4,418,302	1,846,726	167,914
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.04%	3.97%	-7.98%	-3.78%	1.49%	6.86%	-9.53%	-15.69%

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	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 18	Small General Service <1,000 KW Schedule 24	Large General Service <1,000 KW Schedule 39	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
209	500	Operation Supp'n & 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	Stream Expenses	F10								
220		JBG	F10								
221		Total 502	F10								
222	503	Stream From Other Sources	F10								
223	503NPC	Stream From Other Sources-NPC	F10								
224		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									
249											
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275	517	Operation Super & Engineering	F10								
276		Nuclear Fuel Expense	F10								
277		Coolants and Water	F10								
278		Steam Expenses	F10								
279		Electric Expenses	F10								
280		Misc. Nuclear Expenses	F10								
281		Maint Supervision & Eng	F10								
282		Maintenance of Structures	F10								
283		Maintenance of Reactor Plant	F10								
284		Maintenance of Electric Plant	F10								
285		Maintenance of Misc. Nuclear	F10								
286		Total Nuclear Power Generation									
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NUCLEAR POWER GENERATION

Transmission - 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
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OTHER POWER GENERATION

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
399		Embedded Cost Differentials									
400		Company Owned Hyc	F10								
401	DGP	Company Owned Hyc	F10								
402	SG	Mid-C Contract	F10								
403	MC	Mid-C Contract	F10								
404	S	Existing QF Contract	F10								
405	SG	Existing QF Contract	F10								
406		Existing QF Contract	F10								
407		Total Embedded Cost Differential		455,922	194,790	60,851	99,040	38,189	45,601	16,092	1,358
408		Total Other Power Supply		777,827	332,323	103,816	168,968	65,152	77,797	27,454	2,317
409		TOTAL PRODUCTION EXPENSE		145,694	62,247	19,446	31,649	12,204	14,572	5,142	434
410				2,101	898	280	456	176	210	74	6
411											
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TRANSMISSION EXPENSE											
				20,069,966	8,574,801	2,678,713	4,359,818	1,681,093	2,007,369	708,382	59,790
				305,526	130,534	40,778	66,370	25,591	30,558	10,784	910
				124,730	53,290	16,648	27,095	10,448	12,475	4,402	372
				142,723	60,978	19,049	31,004	11,955	14,275	5,037	425
				377,904	161,458	50,438	82,092	31,654	37,797	13,338	1,126
				814,679	348,068	108,734	176,974	68,239	81,483	28,755	2,427
				2,073,285	885,801	276,719	450,382	173,662	207,367	73,178	6,177
				2,647	1,131	353	575	222	265	93	8
				22,264	9,512	2,972	4,836	1,865	2,227	786	66
				25,315,268	10,815,832	3,378,797	5,499,260	2,120,448	2,531,996	893,518	75,417
TOTAL TRANSMISSION EXPENSE											

Transmission - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	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	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
466	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
467	582	Station Expense	F120	-	-	-	-	-	-	-	-
468	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
469	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
470	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
471	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
472	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
473	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
474	589	Rents	F131	-	-	-	-	-	-	-	-
475	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
476	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
477	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
478	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
479	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
480	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
481	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
482	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
483	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
484		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
485				-	-	-	-	-	-	-	-
486				-	-	-	-	-	-	-	-
487				-	-	-	-	-	-	-	-
488				-	-	-	-	-	-	-	-
489				-	-	-	-	-	-	-	-
490				-	-	-	-	-	-	-	-
491				-	-	-	-	-	-	-	-
492				-	-	-	-	-	-	-	-
493				-	-	-	-	-	-	-	-
494				-	-	-	-	-	-	-	-
495				-	-	-	-	-	-	-	-
496				-	-	-	-	-	-	-	-
497				-	-	-	-	-	-	-	-
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513				-	-	-	-	-	-	-	-
514				-	-	-	-	-	-	-	-
515				-	-	-	-	-	-	-	-
516	901	Supervision	F136	-	-	-	-	-	-	-	-
517	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
518	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
519	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
520	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
521		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-
522				-	-	-	-	-	-	-	-
523				-	-	-	-	-	-	-	-
524				-	-	-	-	-	-	-	-
525				-	-	-	-	-	-	-	-
526				-	-	-	-	-	-	-	-
527				-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

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	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
TOTAL CUSTOMER SERVICE 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	F102T	885,675	378,400	118,210	192,396	74,186	88,584	31,260	2,639	
	Customer - System	F42	-	-	-	-	-	-	-	-	
	Administrative & General Salaries		885,675	378,400	118,210	192,396	74,186	88,584	31,260	2,639	
921	Office Supplies & expenses	F102T	(258,952)	(110,636)	(34,562)	(56,252)	(21,690)	(25,900)	(9,140)	(771)	
	Customer - System	F42	-	-	-	-	-	-	-	-	
	Office Supplies & expenses		(258,952)	(110,636)	(34,562)	(56,252)	(21,690)	(25,900)	(9,140)	(771)	
923	Outside Services	F102T	149,806	64,004	19,994	32,542	12,548	14,983	5,287	446	
	Customer - System	F42	-	-	-	-	-	-	-	-	
	Outside Services		149,806	64,004	19,994	32,542	12,548	14,983	5,287	446	
924	Property Insurance	F102T	297,656	127,172	39,728	64,660	24,932	29,771	10,506	887	
925	Injuries & Damages	F102T	123,664	52,835	16,505	26,864	10,358	12,369	4,365	368	
926	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-	
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
928	Regulatory Commission Expense	F141	129,836	58,974	18,756	26,516	9,545	10,079	5,168	799	
929	Duplicate Charges	F138T	(30,278)	(12,936)	(4,041)	(6,577)	(2,536)	(3,028)	(1,069)	(90)	
930	Misc General Expenses	F138T	70,404	30,080	9,397	15,294	5,897	7,042	2,485	210	
931	Rents	F102T	74,985	32,037	10,008	16,289	6,281	7,500	2,647	223	
935	Maintenance of General Plant	F108	468,148	228,242	63,137	89,213	33,143	34,041	17,451	2,921	
TOTAL ADMINISTRATIVE & GEN EXPENSE											
TOTAL O & M EXPENSE			27,226,211	11,664,003	3,635,928	5,900,205	2,273,112	2,707,437	962,479	83,047	

597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 642 643 644 645 646 647 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 672 673	Transmission - Total - Unbundled		DEPRECIATION EXPENSE									
	A	B	C	D	E	F	G	H	I	J	K	
FERC ACCTI 403SP	DESCRIPTION	COS Factor F10 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 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
403SP	Steam Depreciation JBG Total 403SP	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -		
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-		
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-		
403OP	Other Production Depreciation CAGE Total 403OP	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -		
403TP	Transmission Depreciation	F106	5,101,279	2,179,498	680,861	1,108,156	427,291	510,222	180,053	15,197		
403	Distribution Depreciation Land Rights Structures Station Equip Poles & Towers OH Conductors UG Conduit UG Conductor Line Transformer Services Meters Inst Cust Premises Leased Property Street Lighting Total Distribution Expense	F118 F119 F120 F121 F122 F123 F124 F125 F126 F127 F128 F129 F130	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - -	
403GP	General Depreciation Situs System Generation System Overheads Customer - System Energy Total General Expense	F107T F105T F102T F42 F10	325,389 213,812 193,649 -	139,021 91,350 82,736 -	43,429 28,537 25,846 -	70,684 46,447 42,067 -	27,255 17,909 16,220 -	32,545 21,385 19,368 -	11,485 7,547 6,835 -	969 637 577 -		
403GV0	General Vehicles	F105T	732,860	313,107	97,813	159,198	61,385	73,299	25,866	2,183		
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-		
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-		
TOTAL DEPRECIATION EXPENSE			5,834,129	2,492,605	778,674	1,267,353	488,676	583,521	205,919	17,380		
			AMORTIZATION EXPENSE									
404GP	Amort of LT Plant - Cap. Lease Gen Division System Overheads Customer - System Total Amort. Cap. Lease General	F10 F102T F42	50,119 16,372 -	21,413 6,995 -	6,689 2,185 -	10,887 3,557 -	4,198 1,371 -	5,013 1,638 -	1,769 578 -	149 49 -		
404SP	Amort of LT Plant - Cap Lease Steam	F10	66,491	28,408	8,874	14,444	5,569	6,650	2,347	198		
404IP	Amort of LT Plant - Intangible Plant Situs System Generation System Overheads Customer - System Energy Total Amort. Intangible Plant	F107T F105T F102T F42 F10	- 216 124,682 199,957 -	- 92 53,270 85,431 -	- 29 16,641 26,688 -	- 47 27,085 43,437 -	- 18 10,444 16,749 -	- 22 12,470 19,999 -	- 8 4,401 7,058 -	- 1 371 596 -		
TOTAL AMORTIZATION EXPENSE			324,855	138,793	43,358	70,569	27,210	32,492	11,466	968		

Transmission - 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	
404MP	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0	
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	
	TOTAL AMORTIZATION EXPENSE		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166	
408	Taxes Other Than Income	F101T	1,559,424	665,924	208,212	338,837	130,665	156,083	55,069	4,634	
701	Customer - System	F101T	2,548,932	1,088,475	340,330	553,841	213,576	255,123	90,012	7,574	
702	Total Taxes Other Than Income		4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207	
703											
704											
705											
706											
707											
708	Deferred ITC - Federal	F101T	-	-	-	-	-	-	-	-	
709											
710	Deferred ITC - Idaho	F101T	-	-	-	-	-	-	-	-	
711											
712	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
713											
714											
715											
716											
717											
718	Deferred Income Tax - Federal-DR	F101T	14,971,362	6,393,250	1,998,959	3,253,034	1,254,457	1,498,486	528,690	44,485	
719											
722	Deferred Income Tax - Federal-CR	F101T	(4,868,064)	(2,078,819)	(649,978)	(1,057,751)	(407,897)	(487,245)	(171,908)	(14,465)	
723											
726	TOTAL DEFERRED INCOME TAXES		10,103,298	4,314,431	1,348,980	2,195,283	846,560	1,011,241	356,782	30,020	
727											
728											
729											
730											
731											
732	State Income Taxes	F101T	-	-	-	-	-	-	-	-	
733											
734	Federal Income Tax	F101T	(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)	
735											
736											
737	TOTAL OPERATING EXPENSES		40,860,056	17,487,420	5,455,991	8,862,289	3,415,318	4,071,605	1,443,826	123,607	
738											
739											

Transmission - 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		
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	-	-
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	-	-
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Steam Production Plant												
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
NP	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Nuclear Production Plant												
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant												

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

818 819 820 821 822 823 824 825 826 827 828 829 831 832 833 834 836 837 838 840 841 842 843 844 845 846 847 848 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904	A	Transmission - Total - Unbundled	B	DESCRIPTION	C	COS Factor	D	E	F	G	OTHER PRODUCTION PLANT				K	
											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		
Land and Land Rights																
SG																
Total 340																
Structures and Improvements																
SG																
Total 341																
Fuel Holders, Producers & Access																
SG																
Total 342																
Prime Movers																
Total 343																
Generators																
SG																
Total 344																
Accessory Electric Plant																
SG																
Total 345																
Misc. Power Plant Equipment																
Unclassified Other Prod - Acct 300																
Total Other Production Plant																
Experimental Plant																
Experimental Plant																
TOTAL PRODUCTION PLANT																
Land and Land Rights																
Demand																
Direct Assigned																
Structures and Improvements																
Demand																
Direct Assigned																
Station Equipment																
Demand																
Direct Assigned																
Towers and Fixtures																
Demand																
Direct Assigned																
Poles and Fixtures																
Demand																
Direct Assigned																
Overhead Conductors																
Demand																
Direct Assigned																
Underground Conduit																
Demand																
Direct Assigned																
Underground Conductors																
Demand																
Direct Assigned																
Roads and Trails																
Demand																
Direct Assigned																
Unclassified Trans Plant - Acct 300																
Unclassified Trans Sub - Acct 300																
TOTAL TRANSMISSION PLANT																

Transmission - Total - Unbundled		DISTRIBUTION 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	
905											
906											
907											
908											
909											
910											
911	360	F20A	-	-	-	-	-	-	-	-	
912		A	-	-	-	-	-	-	-	-	
913											
914											
915	361	F20	-	-	-	-	-	-	-	-	
916		A	-	-	-	-	-	-	-	-	
917											
918											
919	362	F20A	-	-	-	-	-	-	-	-	
920		A	-	-	-	-	-	-	-	-	
921											
922											
923	364	F20A	-	-	-	-	-	-	-	-	
924		F22	-	-	-	-	-	-	-	-	
925		A	-	-	-	-	-	-	-	-	
926											
927											
928	365	F20A	-	-	-	-	-	-	-	-	
929		F22	-	-	-	-	-	-	-	-	
930		A	-	-	-	-	-	-	-	-	
931											
932	366	F20A	-	-	-	-	-	-	-	-	
933		F22	-	-	-	-	-	-	-	-	
934		A	-	-	-	-	-	-	-	-	
935											
936	367	F20A	-	-	-	-	-	-	-	-	
937		F22	-	-	-	-	-	-	-	-	
938		A	-	-	-	-	-	-	-	-	
939											
940	368	F20A	-	-	-	-	-	-	-	-	
941		F22	-	-	-	-	-	-	-	-	
942		A	-	-	-	-	-	-	-	-	
943											
944	369	F21	-	-	-	-	-	-	-	-	
945		A	-	-	-	-	-	-	-	-	
946											
947											
948	370	F70	-	-	-	-	-	-	-	-	
949		A	-	-	-	-	-	-	-	-	
950											
951											
952	371	F60A	-	-	-	-	-	-	-	-	
953		A	-	-	-	-	-	-	-	-	
954											
955											
956	372	F20	-	-	-	-	-	-	-	-	
957		F22	-	-	-	-	-	-	-	-	
958		A	-	-	-	-	-	-	-	-	
959											
960											
961	373	F20	-	-	-	-	-	-	-	-	
962		F22	-	-	-	-	-	-	-	-	
963		A	-	-	-	-	-	-	-	-	
964											
965											
966											
967											
968											
969	DP	F22	-	-	-	-	-	-	-	-	
970	DS0	F20	-	-	-	-	-	-	-	-	
971											
972	TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	

GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K
FERC ACCI	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
389	Land and Land Rights	F107T F105T F102T F42	278,423 78,550 356,973	118,955 33,560 152,515	37,161 10,484 47,645	60,482 17,063 77,546	23,321 6,579 29,901	27,847 7,856 35,704	9,827 2,772 12,600	829 234 1,063
390	Structures and Improvements	F107T F105T F102T F42	3,483,810 236,854 1,444,174 5,164,838	1,488,442 101,195 617,017 2,206,653	464,980 31,613 192,752 689,344	756,791 51,452 313,719 1,121,963	291,810 19,839 120,966 432,615	348,446 23,690 144,444 516,580	122,963 8,360 50,973 182,296	10,379 706 4,302 15,387
391	Office Furniture & Equipment	F107T F105T F102T F42 F10	365,915 117,259 714,575 1,197,750	156,335 50,099 305,299 511,733	48,838 15,650 95,373 159,862	79,488 25,472 155,228 260,188	30,650 9,822 59,854 100,325	36,598 11,728 71,471 119,797	12,915 4,139 25,221 42,275	1,090 349 2,129 3,568
392	Transportation Equipment	F107T F105T F102T F42 F10	1,289,367 569,693 110,694 1,949,754	542,331 243,399 47,294 833,024	169,421 76,036 14,774 260,231	275,746 123,755 24,046 423,547	106,324 47,718 9,272 163,315	126,960 56,980 11,071 195,012	44,803 20,108 3,907 68,818	3,782 1,697 330 5,808
393	Stores Equipment	F107T F105T F102T	143,159 89,093 5,462 237,714	61,164 38,065 2,334 101,562	19,107 11,891 729 31,727	31,099 19,354 1,187 51,639	11,991 7,463 458 19,911	14,319 8,911 546 23,776	5,053 3,145 193 8,390	426 265 16 708
394	Tools, Shop & Garage Equipment	F107T F105T F102T F10	659,301 621,782 55,330 1,336,413	281,683 265,654 23,640 570,976	87,996 82,988 7,385 178,369	143,220 135,070 12,019 290,310	55,224 52,081 4,635 111,940	65,942 62,190 5,534 133,666	23,270 21,946 1,953 47,170	1,964 1,852 165 3,981
395	Laboratory Equipment	F107T F105T F102T F10	503,959 198,517 70,404 772,881	215,314 84,816 30,080 330,210	67,263 26,496 9,397 103,155	109,475 43,124 15,294 167,894	42,212 16,628 5,897 64,738	50,405 19,855 7,042 77,302	17,788 7,007 2,485 27,279	1,501 591 210 2,302
396	Power Operated Equipment	F107T F105T F102T F10	1,762,938 992,225 18,774 2,773,937	753,207 423,924 8,021 1,185,152	235,297 132,431 2,506 370,234	382,965 215,542 4,078 602,585	147,667 83,110 1,573 232,350	176,327 99,241 1,878 277,445	62,224 35,021 663 97,908	5,252 2,956 56 8,264
397	Communication Equipment	F107T F105T F102T F42 F10	2,267,970 3,322,205 705,760 6,295,956	968,980 1,419,397 301,541 2,689,918	302,703 443,411 94,200 840,313	492,673 721,686 153,317 1,367,677	189,969 278,273 59,117 527,360	226,839 332,282 70,591 629,712	80,049 117,259 24,911 222,220	6,756 9,897 2,103 18,756

Transmission - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	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		
398	Misc. Equipment	F107T	31,208	13,334	4,165	6,779	2,614	3,121	1,102	93		
	Situs	F105T	50,324	21,501	6,717	10,932	4,215	5,033	1,776	150		
	System Generation	F102T	45,882	19,603	6,124	9,967	3,843	4,589	1,619	137		
	System Overheads	F42	-	-	-	-	-	-	-	-		
	Customer - System Energy	F10	-	-	-	-	-	-	-	-		
	Total Misc. Equipment		127,414	54,437	17,006	27,678	10,672	12,744	4,497	380		
399	Coal Mine	F10	-	-	-	-	-	-	-	-		
399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-		
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1011390	General Capital Lease	F10	177,697	75,920	23,717	38,601	14,884	17,773	6,272	529		
	Remove Capital Lease	F10	(177,697)	(75,920)	(23,717)	(38,601)	(14,884)	(17,773)	(6,272)	(529)		
1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-		
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
GP	Unclassified Gen Plant - Acct 300	F102T	7,586	3,241	1,013	1,648	635	759	268	23		
399G	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-		
	TOTAL GENERAL PLANT		20,221,216	8,639,421	2,698,900	4,392,674	1,693,762	2,022,497	713,720	60,241		
1085												
1086												
1087												
1088												
1089												
1090												
1091	Organization	F107T	-	-	-	-	-	-	-	-		
1092	Situs	F105T	-	-	-	-	-	-	-	-		
1093	System Generation	F102T	-	-	-	-	-	-	-	-		
1094	System Overheads		-	-	-	-	-	-	-	-		
1095	Total Organization		-	-	-	-	-	-	-	-		
1096												
1097	Franchise & Consent	F107T	-	-	-	-	-	-	-	-		
1098	Situs	F105T	1,987,377	849,098	265,253	431,720	166,466	198,775	70,146	5,921		
1099	System Generation		1,987,377	849,098	265,253	431,720	166,466	198,775	70,146	5,921		
1100	Total Franchise & Consent											
1101												
1102	Miscellaneous Intangible Plant											
1103	Situs	F107T	270,843	115,717	36,149	58,836	22,686	27,089	9,560	807		
1104	System Generation	F105T	1,121,792	479,280	149,724	243,688	93,963	112,200	39,594	3,342		
1105	System Overheads	F102T	5,143,819	2,197,673	686,539	1,117,397	430,855	514,477	181,554	15,324		
1106	Customer - System Energy	F42	-	-	-	-	-	-	-	-		
1107		F10	-	-	-	-	-	-	-	-		
1110	Total Miscellaneous Intangible Plant		6,536,455	2,792,670	872,412	1,419,920	547,504	653,767	230,708	19,473		
1111												
1112	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-		
1113												
1114	TOTAL INTANGIBLE PLANT		8,523,832	3,641,768	1,137,665	1,851,640	713,970	852,541	300,854	25,393		
1115												
1116												
1117	TOTAL ELECTRIC PLANT IN SERVICE		285,173,979	121,839,271	38,061,807	61,948,618	23,886,641	28,522,687	10,065,395	849,560		
1118												
1119												

Transmission - Total - Unbundled		MISC RATE BASE									
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	
105	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		-	-	-	-	-	-	-	-	
1133			-	-	-	-	-	-	-	-	
1134	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1135		F10	-	-	-	-	-	-	-	-	
1136	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1137		F10	-	-	-	-	-	-	-	-	
1138	Weatherization	F10	-	-	-	-	-	-	-	-	
1139		F10	-	-	-	-	-	-	-	-	
1140	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1141	JBE	F10	-	-	-	-	-	-	-	-	
1143	Total Fuel Stock		-	-	-	-	-	-	-	-	
1144		F10	-	-	-	-	-	-	-	-	
1145	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1146		F10	-	-	-	-	-	-	-	-	
1147	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1148		F10	-	-	-	-	-	-	-	-	
1149	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1150		F10	-	-	-	-	-	-	-	-	
1151	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1152		F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1153	Materials and Supplies	F10	0	0	0	0	0	0	0	0	
1154	JBG	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1155	Total Material & Supplies		-	-	-	-	-	-	-	-	
1156		F102T	-	-	-	-	-	-	-	-	
1157	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	
1158		F102T	-	-	-	-	-	-	-	-	
1159	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	
1160		F102T	-	-	-	-	-	-	-	-	
1161	Prepayments	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1162	Customer - System	F42	-	-	-	-	-	-	-	-	
1163	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1164		F102T	95,391	40,755	12,732	20,722	7,990	9,541	3,367	284	
1165	Misc Regulatory Assets	F102T	95,391	40,755	12,732	20,722	7,990	9,541	3,367	284	
1166	Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	
1167		F102T	5,868	2,507	783	1,275	491	587	207	17	
1168	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	
1169	Cash Working Capital	F137T	-	-	-	-	-	-	-	-	
1170		F137T	-	-	-	-	-	-	-	-	
1171	Other Working Capital	F137T	-	-	-	-	-	-	-	-	
1172	Total Other Working Capital		-	-	-	-	-	-	-	-	
1173		F10	-	-	-	-	-	-	-	-	
1174	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1175		F10	-	-	-	-	-	-	-	-	
1176	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1177		F10	-	-	-	-	-	-	-	-	
1178	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1179		F10	-	-	-	-	-	-	-	-	
1180	TOTAL RATE BASE ADDITIONS		101,259	43,262	13,515	21,997	8,482	10,128	3,574	302	
1181			-	-	-	-	-	-	-	-	
1182			-	-	-	-	-	-	-	-	
1183			-	-	-	-	-	-	-	-	
1184			-	-	-	-	-	-	-	-	

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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1185										
1186										
1187										
1188										
1189										
1190										
1191										
1192	Customer Service Deposits	F51								
1193		F51								
1194										
1195										
1196										
1197										
1198	Accum Prov for Property Insurance	F102T								
1199	Accum Prov for Injuries & Damages	F102T								
1200	Accum Prov for Pension & Benefits	F102T								
1201										
1202	Reg Liabilities - Insurance Provision	F102T								
1203										
1204	Hydro Relicensing Obligations	F10								
1205										
1206	Accum Misc Oper Prov - Trojan	F10								
1207										
1208										
1209	Customer Advances for Const	F50								
1210										
1211	SO2 Emissions	F10								
1212										
1213	Other Deferred Credits	F10								
1214										
1215	Accum Deferred Income Taxes	F104T								
1216	Labor	F138T								
1217	Customer - System	F42								
1218	Total Accum Deferred Income Taxes									
1219										
1220	Accum Deferred Income Taxes	F104T								
1221										
1222	Accum Deferred Income Taxes	F104T								
1223	Labor	F138T								
1224	Customer - System	F42								
1225	Total Accum Deferred Income Taxes									
1226										
1227	Accum Deferred Income Taxes	F104T								
1228	Labor	F138T								
1229	Customer - System	F42								
1230	Total Accum Deferred Income Taxes									
1231										
1232	Accum Deferred Income Taxes	F104T								
1233	Labor	F138T								
1234	Customer - System	F42								
1235	Total Accum Deferred Income Taxes									
1236										
1237										
1238	Steam Prod Accumulated Depr	F10								
1239	JBG									
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										
1251	Experimental Plant - Accum Depr	F10								
1252										
1253										
1254										
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	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 18	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	
1270											
1271											
1272											
1273											
1274											
1275											
1276											
1277	108364	Poles, Towers & Fixtures									
1278											
1279	108365	Overhead Conductors									
1280											
1281	108366	Underground Conduit									
1282											
1283	108367	Underground Conductors									
1284											
1285	108368	Line Transformers									
1286											
1288	108369	Services									
1289											
1290	108370	Meters									
1291											
1292	108371	Install on Customers' Premises									
1293											
1294	108372	Leased Property									
1295											
1296	108373	Street Lights									
1297											
1298	108D00	Unclassified Dist Plant - Acct 300									
1299											
1300	108DS	Unclassified Dist Sub - Acct 300									
1301											
1302	108DP	Unclassified Dist Sub - Acct 300									
1303											
1304											
1305											
1306											
1307											
1308	108GP	General Plant Accumulated Depr									
1309											
1310											
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1356											
1357											
TOTAL DISTRIBUTION PLANT DEPR											
GENERAL PLANT											
F107T			(4,106,269)	(1,754,385)	(548,059)	(892,009)	(343,948)	(410,703)	(144,933)	(12,233)	
F105T			(2,184,925)	(933,500)	(291,613)	(474,634)	(183,013)	(218,533)	(77,118)	(6,509)	
F102T			(1,000,412)	(427,422)	(133,524)	(217,321)	(83,796)	(100,060)	(35,310)	(2,960)	
F42											
F10			(7,291,607)	(3,115,306)	(973,202)	(1,583,963)	(610,757)	(729,296)	(257,362)	(21,722)	
F10											
F10											
F10											
F10											
F10											
TOTAL GENERAL PLANT ACCUM DEPR											
TOTAL ACCUM DEPR - PLANT IN SERVICE											
ACCUMULATED AMORTIZATION											
F10			(7,291,607)	(3,115,306)	(973,202)	(1,583,963)	(610,757)	(729,296)	(257,362)	(21,722)	
TOTAL ACCUM DEPR - PLANT IN SERVICE											
ACCUMULATED AMORTIZATION											
F10			(114,146,384)	(48,768,518)	(15,234,972)	(24,796,129)	(9,561,088)	(11,416,756)	(4,028,868)	(340,053)	
F10											
F108			(376,015)	(183,323)	(50,711)	(71,655)	(26,620)	(27,342)	(14,017)	(2,346)	
F108			(146,040)	(71,201)	(19,696)	(27,830)	(10,339)	(10,619)	(5,444)	(911)	
F10			(522,054)	(254,523)	(70,407)	(99,486)	(36,959)	(37,961)	(19,461)	(3,257)	
F10											
F107T			(788)	(337)	(105)	(171)	(66)	(79)	(28)	(2)	
F105T			(730,690)	(312,184)	(97,524)	(158,729)	(61,204)	(73,083)	(25,790)	(2,177)	
F102T			(3,594,188)	(1,535,600)	(479,712)	(780,769)	(301,055)	(359,485)	(126,859)	(10,707)	
F42											
F10											
TOTAL ACCUM PROV FOR AMORT-INTANGIBLE											
111390			(4,325,666)	(1,848,121)	(677,341)	(939,669)	(362,325)	(432,647)	(152,677)	(12,887)	
F107T											
F105T											
F102T											
TOTAL ACCUM PROV FOR AMORTIZATION											

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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
14	Operating Revenues		52,893,018	31,154,676	8,207,434	7,330,842	2,149,170	527,825	2,602,980	920,090
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		15,183,177	9,226,206	2,052,971	2,004,258	654,755	297,777	665,621	281,589
18	Amortization Expense		13,540,520	8,434,685	1,852,347	1,822,877	573,572	71,010	594,084	191,944
19	Taxes Other Than Income		387,939	232,103	53,474	55,672	18,252	7,705	15,973	4,759
20	Income Taxes - Federal		5,238,248	3,303,385	732,809	673,235	207,424	41,409	218,923	61,064
21	Income Taxes - State		5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
22	Income Taxes Deferred		(345,097)	(217,628)	(48,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
23	Investment Tax Credit Adj		3,395	1,451	453	738	284	340	120	10
24	Misc Revenues & Expense									
25										
26										
27	Total Operating Expenses		39,392,944	24,375,983	5,397,083	5,204,491	1,653,847	458,081	1,705,343	598,116
28	Operating Revenue For Return		13,500,074	6,778,693	2,810,352	2,126,351	495,323	69,744	897,637	321,974
29										
30										
31										
32										
33	Rate Base :									
34	Electric Plant In Service		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299
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		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
41	Misc Deferred Debits		-	-	-	-	-	-	-	-
42	Cash Working Capital		-	-	-	-	-	-	-	-
43	Weatherization Loans		-	-	-	-	-	-	-	-
44	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
45	Total Rate Base Additions		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(179,573,472)	(111,582,339)	(24,402,239)	(24,356,637)	(7,733,531)	(892,157)	(7,593,560)	(3,013,010)
49	Accum Provision For Amortization		(6,876,591)	(4,120,274)	(947,845)	(983,337)	(322,216)	(135,029)	(283,223)	(84,669)
50	Accum Deferred Income Taxes		(46,540,400)	(29,327,471)	(6,538,661)	(5,972,737)	(1,839,727)	(364,478)	(1,965,961)	(541,366)
51	Unamortized ITC		(232,069)	(146,219)	(32,598)	(29,783)	(9,176)	(1,828)	(9,756)	(2,708)
52	Customer Advance For Construction		(313,240)	(82,281)	(160,938)	-	-	-	(63,594)	(6,427)
53	Customer Service Deposits		-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(662,612)	(414,809)	(91,806)	(87,172)	(27,233)	(4,553)	(27,914)	(9,126)
55	Total Rate Base Deductions		(234,196,384)	(145,673,393)	(32,174,087)	(31,429,665)	(9,931,883)	(1,398,044)	(9,934,006)	(3,657,306)
56										
57	Total Rate Base		203,991,631	128,641,528	28,537,281	26,217,344	8,077,561	1,612,565	8,525,359	2,377,984
58										
59										
60	Return On Rate Base		6.62%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		7.51%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
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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 2010

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
71	Total Rate Base		203,989,631	128,641,528	28,537,281	26,217,344	8,077,561	1,612,565	8,525,359	2,377,994
72	Return On Ratebase (\$\$)	6.67%	13,606,124	8,580,400	1,903,439	1,748,699	538,774	107,558	568,642	158,612
73	Operating & Maintenance Expense		15,183,177	9,226,206	2,052,971	2,004,258	654,755	297,777	665,621	281,589
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		13,540,520	8,434,685	1,852,347	1,822,877	573,572	71,010	594,084	191,944
76	Amortization Expense		387,939	232,103	53,474	55,672	18,252	7,705	15,973	4,759
77	Taxes Other Than Income		5,238,248	3,303,385	732,809	673,235	207,424	41,409	218,923	61,064
78	Federal Income Taxes		5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		(345,097)	(217,628)	(46,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
83	Investment Tax Credit		3,395	1,451	453	738	284	340	120	10
84	Misc Revenue & Expenses		(1,865,866)	(634,578)	(359,942)	(471,088)	(111,360)	(68,768)	(212,175)	(7,966)
85	Revenue Credits									
86	Total Revenue Requirements		51,133,203	32,321,805	6,940,579	6,482,103	2,081,261	496,872	2,061,810	748,773
87	Operating Revenues		51,027,152	30,520,098	7,847,492	6,859,755	2,037,811	459,057	2,390,805	912,135
88	Increase / (Decrease) Required to Earn Equal Rates of Return		106,051	1,801,707	(906,913)	(377,652)	43,451	37,814	(328,995)	(163,362)
89	Existing Revenues		51,027,152	30,520,098	7,847,492	6,859,755	2,037,811	459,057	2,390,805	912,135
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.21%	5.90%	-11.56%	-5.51%	2.13%	8.24%	-13.76%	-17.91%
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WCA Method	ELECTRIC REVENUES										
	A	B	C	D	E	F	G	H	I	J	K
Distribution - Total - Unbundled	DESCRIPTION	Method	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 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15,51-54,57	
120	FERC ACCI 440	A	12,735,165	30,520,098	7,847,492	6,859,755	2,037,811	459,057	2,390,805	-	-
121	Commercial & Industrial Sales	A	-	-	7,847,492	-	2,037,811	-	-	-	-
122	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-
123	Interruptible Energy	F10	-	-	-	-	-	-	-	-	-
124	Public Street & Highway Lighting	A	7,771,889	-	6,859,755	-	-	-	-	912,135	-
125	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-
126	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-
127	Interdepartmental Demand	F10	-	-	-	-	-	-	-	-	-
128	Total Sales to Ultimate Customers		51,027,152	30,520,098	7,847,492	6,859,755	2,037,811	459,057	2,390,805	912,135	-
129	Sales for Resale Demand Energy	F10	-	-	-	-	-	-	-	-	-
130	Sales for Resale Demand Energy	F10	-	-	-	-	-	-	-	-	-
131	Sales for Resale Demand Energy	F10	-	-	-	-	-	-	-	-	-
132	Provision for Rate Refund	F10	-	-	-	-	-	-	-	-	-
133	State Specific Revenue Credit	F140D	40,667	25,288	5,602	5,335	1,662	434	1,745	581	-
134	AGA Revenue	A	722,472	-	231,325	289,956	49,581	-	149,690	1,920	-
135	Total Sales from Electricity		51,790,291	30,545,386	8,084,419	7,155,046	2,089,074	459,491	2,542,240	914,635	-
136	Other Electric Operating Revenues	A	-	-	-	-	-	-	-	-	-
137	Forfeited Discounts & Interest Customers	F40	-	-	-	-	-	-	-	-	-
138	Misc Electric Revenue Demand Customer	A	-	-	-	-	-	-	-	-	-
139	Misc Electric Revenue Demand Customer	F40	1,153	909	161	9	0	0	46	27	-
140	Misc Electric Revenue Demand Customer	F40	1,153	909	161	9	0	0	46	27	-
141	Water Sales	F10	-	-	-	-	-	-	-	-	-
142	Rent of Electric Property Demand Customer	A	1,031,803	553,366	113,128	175,220	60,066	68,333	57,902	3,787	-
143	Rent of Electric Property Demand Customer	F40	69,771	55,013	9,727	567	30	1	2,792	1,641	-
144	Rent of Electric Property Demand Customer	F40	1,101,574	608,381	122,855	175,787	60,096	68,333	60,694	5,428	-
145	Other Electric Revenue Demand Customer	A	-	-	-	-	-	-	-	-	-
146	Other Electric Revenue Demand Customer	F10	-	-	-	-	-	-	-	-	-
147	Other Electric Revenue Demand Customer	F10	-	-	-	-	-	-	-	-	-
148	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
149	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
150	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
151	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
152	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
153	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
154	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
155	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
156	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
157	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
158	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
159	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
160	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
161	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
162	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
163	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
164	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
165	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
166	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
167	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
168	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
169	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
170	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
171	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
172	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
173	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
174	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
175	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
176	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
177	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
178	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
179	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
180	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
181	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
182	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
183	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
184	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
185	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
186	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
187	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
188	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
189	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
190	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
191	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
192	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
193	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
194	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
195	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
196	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
197	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
198	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
199	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
200	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
201	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
202	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
203	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
204	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
205	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
206	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
207	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-
208	Other Electric Revenue Demand Customer	F40	-	-	-	-	-	-	-	-	-

	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 40T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
209		Operation Supp'n & Engineering	F10								
210		JBG	F10								
211		Total 500	F10								
212		Fuel Related	F10								
213		CAGW	F10								
214		JBE	F10								
215		Total 501	F10								
216		Fuel Related	F10								
217		CAEW	F10								
218		Total 501NPC	F10								
219		Stream Expenses	F10								
220		JBG	F10								
221		Total 502	F10								
222		Stream From Other Sources	F10								
223		Stream From Other Sources-NPC	F10								
224		Electric Expenses	F10								
225		JBG	F10								
226		Total 505	F10								
227		Misc. Steam Expense	F10								
228		JBG	F10								
229		Total 506	F10								
230		Rents	F10								
231		JBG	F10								
232		Total 507	F10								
233		Maint Supervision & Engineering	F10								
234		JBG	F10								
235		Total 510	F10								
236		Maintenance of Structures	F10								
237		JBG	F10								
238		Total 511	F10								
239		Maintenance of Boiler Plant	F10								
240		JBG	F10								
241		Total 512	F10								
242		Maintenance of Electric Plant	F10								
243		JBG	F10								
244		Total 513	F10								
245		Maint of Misc. Steam Plant	F10								
246		JBG	F10								
247		Total 514	F10								
248		Total Steam Power Generation									
249											
250											
251											
252											
253											
254											
255											
256											
257											
258											
259											
260											
261											
262											
263											
264											
265											
266											
267											
268											
269											
270											
271											
272											
273											
274											
275		Operation Super & Engineering	F10								
276		Nuclear Fuel Expense	F10								
277		JBG	F10								
278		Coolants and Water	F10								
279		Steam Expenses	F10								
280		JBG	F10								
281		Electric Expenses	F10								
282		JBG	F10								
283		Misc. Nuclear Expenses	F10								
284		JBG	F10								
285		Maint Supervision & Eng	F10								
286		JBG	F10								
287		Maintenance of Structures	F10								
288		JBG	F10								
289		Maintenance of Reactor Plant	F10								
290		JBG	F10								
291		Maintenance of Electric Plant	F10								
292		JBG	F10								
293		Maintenance of Misc Nuclear	F10								
294		JBG	F10								
295		Total Nuclear Power Generation									
296											
297											
298											
299											
300											

NUCLEAR POWER GENERATION

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
528											
529											
530											
531											
532											
533	Supervision	F40									
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	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	F102D	1,365,791	855,014	189,232	179,680	56,134	9,384	57,536	18,811	
563	Customer - System	F42									
564	Administrative & General Salaries	F102D	1,365,791	855,014	189,232	179,680	56,134	9,384	57,536	18,811	
565											
566	Office Supplies & expenses	F102D	(399,327)	(249,987)	(55,327)	(52,535)	(16,412)	(2,744)	(16,822)	(5,500)	
567	Customer - System	F42									
568	Office Supplies & expenses	F102D	(399,327)	(249,987)	(55,327)	(52,535)	(16,412)	(2,744)	(16,822)	(5,500)	
569											
570	Outside Services	F102D	231,014	144,620	32,007	30,392	9,495	1,587	9,732	3,182	
571	Customer - System	F42									
572	Outside Services	F102D	231,014	144,620	32,007	30,392	9,495	1,587	9,732	3,182	
573											
574	Property Insurance	F102D	459,012	287,351	63,597	60,387	18,865	3,154	19,337	6,322	
575											
576	Injuries & Damages	F102D	190,701	119,383	26,422	25,088	7,838	1,310	8,034	2,627	
577											
578	Employee Pensions & Benefits	F138D									
579											
580	Franchise Requirements	F102									
581											
582	Regulatory Commission Expense	F141									
583											
584	Duplicate Charges	F138D	(156,950)	(96,014)	(21,143)	(20,195)	(6,566)	(2,908)	(6,983)	(3,141)	
585											
586	Misc General Expenses	F138D	345,061	211,081	46,483	44,401	14,436	6,394	15,352	6,905	
587											
588	Rents	F102D	115,633	72,389	16,021	15,212	4,752	794	4,871	1,593	
589											
590	Maintenance of General Plant	F108	725,528	353,726	97,849	138,261	51,364	52,757	27,046	4,526	
591											
592	TOTAL ADMINISTRATIVE & GEN EXPENSE		2,876,464	1,697,572	395,140	420,691	139,905	69,728	118,102	35,325	
593											
594											
595	TOTAL O & M EXPENSE		15,183,177	9,226,206	2,052,971	2,004,258	654,755	297,777	665,621	281,589	
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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
597												
598												
599												
600												
601												
602												
603	Steam Depreciation	F10										
604	JBG	F10										
605	Total 403SP											
606												
607												
608	Nuclear Depreciation	F10										
609												
610	Hydro Depreciation	F10										
611												
612	Other Production Depreciation	F10										
613	CAGE	F10										
614	Total 403OP											
615												
616	Transmission Depreciation	F106										
617												
618												
619	Distribution Depreciation											
620	Land Rights	F118	4,619	2,653	542	840	288	-	278	18		
621	Structures	F119	38,715	20,764	4,245	6,575	2,254	-	2,173	142		
622	Station Equip	F120	1,078,604	586,935	119,990	185,849	63,709	2,564	61,414	4,016		
623	Poles & Towers	F121	3,650,669	2,121,958	435,084	645,259	221,195	56,691	213,229	13,945		
624	OH Conductors	F122	1,679,695	1,148,997	244,266	169,000	57,933	-	55,847	3,652		
625	UG Conduit	F123	678,641	473,479	101,053	61,426	21,057	-	20,299	1,327		
626	UG Conductor	F124	618,879	444,726	95,458	61,432	15,917	-	15,344	1,003		
627	Line Transformer	F125	2,732,082	1,655,518	363,661	443,519	120,152	-	141,741	7,490		
628	Services	F126	1,198,463	881,272	239,091	63,728	14,372	-	-	-		
629	Meters	F127	459,703	311,215	74,742	34,826	5,014	3,116	30,790	19,341		
630	Inst Cust Premises	F128	19,341	-	-	-	-	-	-	-		
631	Leased Property	F129	-	-	-	-	-	-	-	-		
632	Street Lighting	F130	-	-	-	-	-	-	-	-		
633	Total Distribution Expense		12,283,102	7,647,515	1,678,131	1,657,454	521,892	62,371	541,113	123,690		
634												
635	General Depreciation	F107D										
636	Situs	F105D	958,793	600,225	132,842	126,137	39,406	6,587	40,391	13,206		
637	System Generation	F102D										
638	System Overheads	F42	298,624	186,945	41,375	39,286	12,273	2,052	12,580	4,113		
639	Customer - System	F10										
640	Energy											
641	Total General Expense		1,257,418	787,170	174,216	165,423	51,680	8,639	52,971	17,319		
642												
643	General Vehicles	F105D										
644												
645	Mining Depreciation	F10										
646												
647	Experimental Plant Depreciation	F10										
648												
649												
650	TOTAL DEPRECIATION EXPENSE		13,540,520	8,434,685	1,852,347	1,822,877	573,572	71,010	594,084	191,944		
651												
652												
653												
654												
655												
656	Amort of LT Plant - Cap. Lease Gen											
657	Division	F10	54,106	23,117	7,221	11,754	4,532	5,412	1,910	161		
658	System Overheads	F102D	25,247	15,805	3,498	3,321	1,038	173	1,064	348		
659	Customer - System	F42										
660	Total Amort. Cap. Lease General		79,354	38,922	10,720	15,075	5,570	5,585	2,973	509		
661												
662	Amort of LT Plant - Cap Lease Steam	F10										
663												
664	Amort of LT Plant - Intangible Plant											
665	Situs	F107D	234	146	32	31	10	2	10	3		
666	System Generation	F105D										
667	System Overheads	F102D	308,351	193,034	42,722	40,566	12,673	2,119	12,990	4,247		
668	Customer - System	F42										
669	Energy	F10										
670	Total Amort. Intangible Plant		308,585	193,181	42,755	40,597	12,683	2,120	13,000	4,250		
671												
672												
673												

Distribution - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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. 15-51-94,57	
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Steam Production Plant											
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
NP	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Nuclear Production Plant											
NUCLEAR PRODUCTION											
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Hydraulic Plant											
HYDRAULIC PRODUCTION PLANT											

818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 840 841 842 843 845 846 847 848 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904	A	B	C	OTHER PRODUCTION PLANT							
				D	E	F	G	H	I	J	K
Distribution - Total - Unbundled		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
	340	Land and Land Rights SG Total 340	F10	-	-	-	-	-	-	-	-
	341	Structures and Improvements SG Total 341	F10	-	-	-	-	-	-	-	-
	342	Fuel Holders, Producers & Access SG Total 342	F10	-	-	-	-	-	-	-	-
	343	Prime Movers Total 343	F10	-	-	-	-	-	-	-	-
	344	Generators SG Total 344	F10	-	-	-	-	-	-	-	-
	345	Accessory Electric Plant SG Total 345	F10	-	-	-	-	-	-	-	-
	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
	OP	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
		Total Other Production Plant		-	-	-	-	-	-	-	-
	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
	350	Land and Land Rights Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	352	Structures and Improvements Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	353	Station Equipment Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	354	Towers and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	355	Poles and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	356	Overhead Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	357	Underground Conduit Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	358	Underground Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	359	Roads and Trails Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-
	TP	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-

Distribution - Total - Unbundled		DISTRIBUTION 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	
360	Land and Land Rights Demand Primary Assigned	F20A A	1,504,444	864,076	176,647	273,603	93,791	-	90,413	5,913	
361	Structures and Improvements Demand Primary Assigned	F20 A	2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217	
362	Station Equipment Demand Primary Assigned	F20A A	2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217	
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A	44,612,179 2,474,879 47,087,058	25,622,952 25,622,952	5,238,229 5,238,229	8,113,322 8,113,322	2,781,256 2,781,256	2,474,879 2,474,879	2,681,083 2,681,083	175,337 175,337	
365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	85,691,481 2,478,646	49,216,801 2,032,234	10,061,638 446,412	15,584,143	5,342,261	-	5,149,849	336,789	
366	Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A	88,170,127	51,249,035	10,508,050	15,584,143	5,342,261	-	5,149,849	336,789	
367	Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	31,434,024 25,384,416	18,054,095 20,812,601	3,690,889 4,571,616	5,716,698	1,959,690	-	1,889,108	123,544	
368	Line Transformers Demand Primary Demand Secondary Assigned	F20A F22 A	56,818,440	38,866,695	8,262,705	5,716,698	1,959,690	-	1,889,108	123,544	
369	Services Customer Assigned	F70 A	7,650,872	4,384,269	898,343	1,391,414	476,978	-	459,799	30,070	
370	Meters Customer Assigned	F60A A	7,721,571	6,330,891	1,390,680	-	-	-	-	-	
371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	15,372,443	10,725,161	2,289,023	1,391,414	476,978	-	459,799	30,070	
372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	8,654,311 12,323,830	4,970,593 10,104,268	1,016,163 2,219,562	1,573,902	539,535	-	520,103	34,014	
373	Street Lights	F21 A	20,978,141	15,074,861	3,235,725	1,573,902	539,535	-	520,103	34,014	
905			93,939,430	56,923,050	12,504,045	15,249,899	4,131,293	-	4,873,600	257,544	
906			48,341,393	35,547,122	9,643,999	2,570,550	579,722	-	-	-	
907			48,341,393	35,547,122	9,643,999	2,570,550	579,722	-	-	-	
908			11,496,428	7,836,096	1,881,935	876,887	126,248	-	775,262	-	
909			78,464	-	-	-	-	78,464	-	-	
910			11,574,892	7,836,096	1,881,935	876,887	126,248	78,464	775,262	-	
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			-	-	-	-	-	-	-	-	
	TOTAL DISTRIBUTION PLANT		393,216,423	246,161,757	54,480,511	51,730,650	16,161,120	2,701,628	16,564,866	5,415,891	

Distribution--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	
389	Land and Land Rights	F107D	820,403	513,590	113,668	107,930	33,718	5,637	34,561	11,300	
	Situs	F105D	121,131	75,831	16,783	15,936	4,978	832	5,103	1,668	
	System Generation	F42	-	-	-	-	-	-	-	-	
	System Overheads		-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Total Land & Land Rights		941,535	589,420	130,451	123,866	38,697	6,469	39,664	12,968	
390	Structures and Improvements	F107D	10,265,427	6,426,374	1,422,285	1,350,496	421,907	70,530	432,447	141,389	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F102D	2,227,048	1,394,179	308,560	292,985	91,531	15,301	93,818	30,674	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Total Structures and Improvements		12,492,475	7,820,552	1,730,844	1,643,481	513,438	85,831	526,265	172,063	
391	Office Furniture & Equipment	F107D	1,078,208	674,981	149,387	141,847	44,314	7,408	45,421	14,850	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F102D	1,101,941	689,838	152,675	144,969	45,290	7,571	46,421	15,177	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System	F10	-	-	-	-	-	-	-	-	
	Energy		2,180,148	1,364,819	302,062	286,815	89,604	14,979	91,842	30,028	
	Total Office Furniture & Equipment		3,740,328	2,341,524	518,226	492,069	153,727	25,698	157,567	51,517	
392	Transportation Equipment	F107D	170,701	106,862	23,651	22,457	7,016	1,173	7,191	2,351	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F42	-	-	-	-	-	-	-	-	
	System Overheads	F10	-	-	-	-	-	-	-	-	
	Customer - System		3,911,028	2,448,386	541,877	514,526	160,743	26,871	164,758	53,868	
	Energy		-	-	-	-	-	-	-	-	
	Total Transportation Equipment		421,833	264,077	58,445	55,495	17,337	2,898	17,770	5,810	
393	Stores Equipment	F107D	8,423	5,273	1,167	1,108	346	58	355	116	
	Situs	F105D	430,257	269,350	59,612	56,604	17,683	2,956	18,125	5,926	
	System Generation	F102D	-	-	-	-	-	-	-	-	
	System Overheads		-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		1,942,701	1,216,172	269,163	255,577	79,845	13,347	81,839	26,757	
	Total Stores Equipment		85,324	53,415	11,822	11,225	3,507	586	3,594	1,175	
394	Tools, Shop & Garage Equipment	F107D	2,028,025	1,269,587	280,985	266,802	83,351	13,934	85,434	27,833	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F102D	1,484,970	929,623	205,744	195,359	61,032	10,203	62,557	20,453	
	System Overheads	F10	-	-	-	-	-	-	-	-	
	Customer - System		108,570	67,967	15,042	14,283	4,462	746	4,574	1,495	
	Energy		1,593,540	997,590	220,786	209,642	65,494	10,949	67,130	21,948	
	Total Tools, Shop & Garage Equipment		5,194,691	3,251,986	719,729	683,402	213,501	35,691	218,835	71,548	
395	Laboratory Equipment	F107D	28,951	18,124	4,011	3,809	1,190	199	1,220	399	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F102D	5,223,642	3,270,110	723,741	687,210	214,691	35,889	220,054	71,947	
	System Overheads	F10	-	-	-	-	-	-	-	-	
	Customer - System		-	-	-	-	-	-	-	-	
	Energy		6,682,822	4,183,587	925,911	879,177	274,663	45,915	281,524	92,045	
	Total Power Operated Equipment		1,088,378	681,347	150,796	143,184	44,732	7,478	45,850	14,991	
396	Communication Equipment	F107D	-	-	-	-	-	-	-	-	
	Situs	F105D	-	-	-	-	-	-	-	-	
	System Generation	F102D	7,771,200	4,864,934	1,076,707	1,022,361	319,395	53,393	327,374	107,035	
	System Overheads	F42	-	-	-	-	-	-	-	-	
	Customer - System	F10	-	-	-	-	-	-	-	-	
	Energy		-	-	-	-	-	-	-	-	
	Total Communication Equipment		-	-	-	-	-	-	-	-	

Distribution - 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. 45,51-54,57	
398	Misc. Equipment		91,958	57,568	12,741	12,098	3,779	632	3,874	1,267	
1064	Situs	F107D	-	-	-	-	-	-	-	-	
1065	System Generation	F105D	-	-	-	-	-	-	-	-	
1066	System Overheads	F102D	70,754	44,294	9,803	9,308	2,908	486	2,981	975	
1067	Customer - System	F42	-	-	-	-	-	-	-	-	
1068	Energy	F10	-	-	-	-	-	-	-	-	
1070	Total Misc. Equipment		162,712	101,861	22,544	21,406	6,687	1,118	6,855	2,241	
1071											
399	Coal Mine	F10	-	-	-	-	-	-	-	-	
399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	
1074	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1075											
1011390	General Capital Lease	F10	274,026	117,076	36,574	59,527	22,953	27,408	9,672	816	
1077	Remove Capital Lease	F10	(274,026)	(117,076)	(36,574)	(59,527)	(22,953)	(27,408)	(9,672)	(816)	
1078											
1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	
1079	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1080											
1081											
1082	Unclassified Gen Plant - Acct 300	F102D	12,400	7,763	1,718	1,631	510	85	522	171	
1083	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	
1084											
1085	TOTAL GENERAL PLANT		36,746,962	23,004,372	5,091,327	4,834,346	1,510,293	252,473	1,548,024	506,127	
1086											
1087											
1088											
1089											
1090											
1091	Organization		-	-	-	-	-	-	-	-	
1092	Situs	F107D	-	-	-	-	-	-	-	-	
1093	System Generation	F105D	-	-	-	-	-	-	-	-	
1094	System Overheads	F102D	-	-	-	-	-	-	-	-	
1095	Total Organization		-	-	-	-	-	-	-	-	
1096											
302	Franchise & Consent		-	-	-	-	-	-	-	-	
1097	Situs	F107D	-	-	-	-	-	-	-	-	
1098	System Generation	F105D	-	-	-	-	-	-	-	-	
1099	Total Franchise & Consent		-	-	-	-	-	-	-	-	
1100											
1101	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	
1102	Situs	F107D	292,391	183,043	40,511	38,466	12,017	2,009	12,317	4,027	
1103	System Generation	F105D	-	-	-	-	-	-	-	-	
1104	System Overheads	F102D	7,932,239	4,965,749	1,099,019	1,043,547	326,014	54,499	334,158	109,253	
1105	Customer - System	F42	-	-	-	-	-	-	-	-	
1106	Energy	F10	-	-	-	-	-	-	-	-	
1107	Total Miscellaneous Intangible Plant		8,224,630	5,148,792	1,139,530	1,082,013	338,031	56,508	346,476	113,280	
1110											
1111	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	
1112											
1113	TOTAL INTANGIBLE PLANT		8,224,630	5,148,792	1,139,530	1,082,013	338,031	56,508	346,476	113,280	
1114											
1115											
1116											
1117	TOTAL ELECTRIC PLANT IN SERVICE		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299	
1118											
1119											

Distribution - Total - Unbundled		MISC RATE BASE									
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. 45,51-54,57	
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										
1133											
1134											
1135	Electric Plant Acquisition Adjust	F10									
1136											
1137	Nuclear Fuel	F10									
1138	Weatherization	F10									
1139											
1140	Fuel Stock	F10									
1141	JBE	F10									
1142	Total Fuel Stock										
1143											
1144											
1145	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	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1155	JBG	F10	0	0	0	0	0	0	0	0	
1156	Total Material & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1157											
1158	Stores Expense Undistributed	F102D									
1159											
1160	Provo Working Capital Deposit	F102D									
1161											
1162	Prepayments	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1163	Customer - System	F42									
1164	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1165											
1166	Misc Regulatory Assets	F102D									
1168	Total Misc Regulatory Assets										
1169											
1170	Misc Deferred Debits	F102D									
1171											
1172	Cash Working Capital	F137D									
1173											
1174	Other Working Capital	F137D									
1176	Total Other Working Capital										
1177											
1178	Nuclear Plant	F10									
1179											
1180	Misc Deferred Debits-Trojan	F10									
1181											
1182	Impact Housing - Notes Receivable	F10									
1183	TOTAL RATE BASE ADDITIONS		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1184											

	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	Washingt 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	
1185											
1186											
1187											
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108SP		Steam Prod Accumulated Depr JBG Total Steam Prod Accumulated Depr									
108NP		Nuclear Prod Accumulated Depr									
108HP		Hydraulic Prod Accum Depr									
108OP		Other Production - Accum Depr Total Other Production - Accum Depr									
108EP		Experimental Plant - Accum Depr									
		TOTAL PRODUCTION PLANT DEPRECIATION									
108TP		Transmission Plant Accum Depr									
		TOTAL TRANSMISSION PLANT DEPRECIATION									
108360		Land and Land Rights									
108361		Structures and Improvements									
108362		Station Equipment									
		TOTAL DISTRIBUTION PLANT DEPRECIATION									
		TOTAL ACCUMULATED DEPRECIATION PRODUCTION PLANT									
		TOTAL TRANSMISSION PLANT DEPRECIATION									
		TOTAL DISTRIBUTION PLANT DEPRECIATION									

	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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1270	108364	Poles, Towers & Fixtures	(46,033,028)	(26,756,775)	(5,486,182)	(8,136,376)	(2,789,158)	-	(2,688,701)	(175,835)	
1271	108365	Overhead Conductors	(27,631,313)	(18,901,220)	(4,018,227)	(2,780,081)	(953,015)	-	(918,690)	(60,080)	
1272	108366	Underground Conduit	(9,937,649)	(6,933,373)	(1,479,758)	(899,491)	(308,347)	-	(297,241)	(19,439)	
1273	108367	Underground Conductors	(6,514,203)	(6,118,294)	(1,313,254)	(638,785)	(219,976)	-	(211,089)	(13,805)	
1274	108368	Line Transformers	(41,679,225)	(25,255,727)	(5,547,818)	(6,766,104)	(1,832,980)	-	(2,162,328)	(114,268)	
1275	108369	Services	(16,571,896)	(12,185,897)	(3,306,056)	(881,209)	(198,734)	-	-	-	
1276	108370	Meters	1,735,991	1,175,250	282,251	131,515	18,935	11,768	116,273	-	
1277	108371	Install on Customers' Premises	(282,562)	-	-	-	-	-	-	(282,562)	
1278	108372	Leased Property	-	-	-	-	-	-	-	-	
1279	108373	Street Lights	(2,109,221)	-	-	-	-	-	-	(2,109,221)	
1280	108D00	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	
1281	108DS	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-	
1282	108DP	Unclassified Dist Sub - Acct 300	560,022	350,586	77,592	73,675	23,017	3,848	23,592	7,713	
1283		TOTAL DISTRIBUTION PLANT DEPR	(165,931,174)	(103,041,973)	(22,512,085)	(22,561,888)	(7,172,835)	(788,427)	(7,018,856)	(2,825,110)	
1284		GENERAL PLANT									
1285	108GP	General Plant Accumulated Depr	(12,099,571)	(7,574,566)	(1,676,407)	(1,591,792)	(497,290)	(83,131)	(509,714)	(166,651)	
1286	F107D	Situs	(1,542,727)	(965,780)	(213,746)	(202,958)	(63,406)	(10,599)	(64,990)	(21,248)	
1287	F105D	System Generation	-	-	-	-	-	-	-	-	
1288	F102D	System Overheads	-	-	-	-	-	-	-	-	
1289	F42	Customer - System	-	-	-	-	-	-	-	-	
1290	F10	Energy	(13,642,298)	(8,540,366)	(1,890,153)	(1,794,749)	(560,696)	(93,731)	(574,703)	(187,960)	
1291	108MP	Total General Plant Accumulated Depr	-	-	-	-	-	-	-	-	
1292	1317	Mining Plant Accumulated Depr.	-	-	-	-	-	-	-	-	
1293	1318	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	
1294	1081390	Remove Capital Lease	-	-	-	-	-	-	-	-	
1295	1321	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	
1296	1322	Remove Capital Lease	-	-	-	-	-	-	-	-	
1297	1323	TOTAL GENERAL PLANT ACCUM DEPR	(13,642,298)	(8,540,366)	(1,890,153)	(1,794,749)	(560,696)	(93,731)	(574,703)	(187,960)	
1298	1325	TOTAL ACCUM DEPR - PLANT IN SERVICE	(179,573,472)	(111,582,339)	(24,402,239)	(24,356,637)	(7,733,531)	(892,157)	(7,593,560)	(3,013,010)	
1299	1326	ACCUMULATED AMORTIZATION									
1300	111SP	Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	
1301	111GP	Accum Prov for Amort-General	(1,107,988)	(540,181)	(149,427)	(211,141)	(78,439)	(80,566)	(41,302)	(6,912)	
1302	1336	Division	(225,207)	(109,798)	(30,373)	(42,917)	(15,944)	(16,376)	(8,395)	(1,405)	
1303	1337	System Overheads	(1,333,175)	(649,979)	(179,799)	(254,057)	(94,393)	(96,942)	(49,697)	(8,319)	
1304	1338	Total Accum Prov for Amort-General	-	-	-	-	-	-	-	-	
1305	111HP	Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	
1306	111IP	Accum Prov for Amort-Intangible	(851)	(533)	(118)	(112)	(35)	(6)	(36)	(12)	
1307	1343	Situs	-	-	-	-	-	-	-	-	
1308	1344	System Generation	-	-	-	-	-	-	-	-	
1309	1345	System Overheads	(5,542,566)	(3,469,763)	(767,928)	(729,167)	(227,798)	(38,081)	(233,489)	(76,339)	
1310	1346	Customer - System	-	-	-	-	-	-	-	-	
1311	1349	Energy	-	-	-	-	-	-	-	-	
1312	1350	Total Accum Prov for Amort-Intangible	(5,543,416)	(3,470,295)	(768,046)	(729,279)	(227,833)	(38,087)	(233,525)	(76,351)	
1313	1351	Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	
1314	1352	Situs	-	-	-	-	-	-	-	-	
1315	1353	System Generation	0	0	0	0	0	0	0	0	
1316	1354	System Overheads	34,742	21,749	4,814	4,571	1,428	239	1,464	479	
1317	1355	Remove Capital Lease Amtr	(34,742)	(21,749)	(4,814)	(4,571)	(1,428)	(239)	(1,464)	(479)	
1318	1356	TOTAL ACCUM PROV FOR AMORTIZATION	(6,876,591)	(4,120,274)	(947,845)	(983,337)	(322,216)	(135,029)	(283,223)	(84,669)	
1319	1357										

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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		8,317,736	6,818,546	957,893	136,197	50,900	29,337	202,926	121,937
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation		7,763,186	6,375,223	890,155	132,286	49,051	28,979	179,930	107,562
18	Depreciation Expense		119,808	95,091	15,804	990	384	7	4,922	2,610
19	Amortization Expense		408,269	324,041	53,856	3,373	1,310	23	16,773	8,893
20	Taxes Other Than Income		127,679	122,104	6,266	5,060	110	748	(2,735)	(3,874)
21	Income Taxes - Federal		(27,846)	(26,630)	(1,367)	(1,104)	(24)	(163)	596	845
22	Income Taxes - State		(13,396)	(12,811)	(657)	(531)	(12)	(79)	-	407
23	Income Taxes Deferred		-	-	-	-	-	-	-	-
24	Investment Tax Credit Adj		10,083	8,915	297	421	152	161	136	0
25	Misc Revenues & Expense		-	-	-	-	-	-	-	-
26	Misc Revenues & Expense		-	-	-	-	-	-	-	-
27	Total Operating Expenses		8,387,782	6,885,932	964,355	140,495	50,971	29,676	199,910	116,442
28	Operating Revenue For Return		(70,046)	(67,386)	(6,463)	(4,298)	(71)	(329)	3,016	5,494
29										
30										
31	Rate Base :									
32	Electric Plant in Service		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
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		-	-	-	-	-	-	-	-
40	Cash Working Capital		-	-	-	-	-	-	-	-
41	Weatherization Loans		-	-	-	-	-	-	-	-
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
43										
44										
45	Total Rate Base Additions		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(27)	(19,997)	(10,603)
48	Accum Provision For Amortization		(6,564,557)	(5,233,750)	(879,688)	(88,322)	(33,714)	(13,634)	(273,111)	(142,337)
49	Accum Deferred Income Taxes		(1,052,437)	(853,929)	(140,138)	4,593	1,537	5,252	(45,066)	(24,686)
50	Unamortized ITC		-	-	-	-	-	-	-	-
51	Customer Advance For Construction		(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	-	(50,504)	(3,062)
52	Customer Service Deposits		-	-	-	-	-	-	-	-
53	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
54										
55										
56	Total Rate Base Deductions		(11,494,940)	(9,340,942)	(1,405,577)	(136,907)	(33,738)	(8,410)	(388,679)	(180,687)
57	Total Rate Base		(1,337,189)	(1,278,799)	(65,626)	(52,994)	(1,151)	(7,837)	28,641	40,578
58										
59										
60	Return On Rate Base		5.24%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		4.70%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
63										
64										
65										
66										
67										
68										
69										
70										

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours)
 12 Months Ending December 2010

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
82	Total Rate Base		(1,337,189)	(1,278,799)	(65,626)	(52,994)	(1,151)	(7,837)	28,641	40,578
86	Return On Ratebase (\$\$)	6.67%	(89,191)	(85,296)	(4,377)	(3,535)	(77)	(523)	1,910	2,707
87	Operating & Maintenance Expense		7,763,186	6,375,223	890,155	132,286	49,051	28,979	179,930	107,562
88	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
89	Depreciation Expense		119,808	95,091	15,804	990	384	7	4,922	2,610
90	Amortization Expense		408,269	324,041	53,856	3,373	1,310	23	16,773	8,893
91	Taxes Other Than Income		127,679	122,104	6,266	5,060	110	748	(2,735)	(3,874)
92	Federal Income Taxes		(27,846)	(26,630)	(1,367)	(1,104)	(24)	(163)	596	845
93	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
94	State Income Taxes		-	-	-	-	-	-	-	-
95	SIT Adj to Produce Target ROR	F101	(13,396)	(12,811)	(657)	(531)	(12)	(79)	287	407
96	Deferred Income Taxes		-	-	-	-	-	-	-	-
97	Investment Tax Credit		10,083	8,915	297	421	152	161	136	0
98	Misc Revenue & Expenses		(713,436)	(522,972)	(117,432)	(20,822)	(4,315)	(28)	(34,172)	(13,695)
99	Revenue Credits		-	-	-	-	-	-	-	-
100	Total Revenue Requirements		7,585,155	6,277,664	842,546	116,138	46,579	29,126	167,649	105,454
101	Operating Revenues		7,604,300	6,295,574	840,461	115,374	46,586	29,310	168,754	108,242
102	Increase / (Decrease) Required to Earn Equal Rates of Return		(19,144)	(17,910)	2,086	763	(6)	(184)	(1,105)	(2,788)
103	Existing Revenues		7,604,300	6,295,574	840,461	115,374	46,586	29,310	168,754	108,242
104	check		-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.25%	-0.28%	0.25%	0.66%	-0.01%	-0.63%	-0.65%	-2.58%

	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 46J	Large General Dedicated Facilities Schedule 46I	Agricultural Pumping Schedule 46	Street & Area Lighting Sch. 15.51-54.57
209	500	Operation Super & Engineering	F10								
210		Total 500	F10								
211											
212	501	Fuel Related	F10								
213		CAGW	F10								
214		JBE	F10								
215		Total 501	F10								
216											
217											
218											
219											
220	501NPC	Fuel Related	F10								
221		CAEW	F10								
222		Total 501NPC	F10								
223											
224											
225											
226											
227											
228											
229	502	Steam Expenses	F10								
230		JBG	F10								
231		Total 502	F10								
232											
233	503	Steam From Other Sources	F10								
234		Steam From Other Sources-NPC	F10								
235			F10								
236			F10								
237	505	Electric Expenses	F10								
238		JBG	F10								
239		Total 505	F10								
240			F10								
241	506	Misc. Steam Expense	F10								
242		JBG	F10								
243		Total 506	F10								
244			F10								
245	507	Rents	F10								
246		JBG	F10								
247		Total 507	F10								
248			F10								
249	510	Maint Supervision & Engineering	F10								
250		JBG	F10								
251		Total 510	F10								
252			F10								
253	511	Maintenance of Structures	F10								
254		JBG	F10								
255		Total 511	F10								
256			F10								
257	512	Maintenance of Boiler Plant	F10								
258		JBG	F10								
259		Total 512	F10								
260			F10								
261	513	Maintenance of Electric Plant	F10								
262		JBG	F10								
263		Total 513	F10								
264			F10								
265	514	Maint of Misc. Steam Plant	F10								
266		JBG	F10								
267		Total 514	F10								
268			F10								
269		Total Steam Power Generation	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		Steam Expenses	F10								
281		JBG	F10								
282		Electric Expenses	F10								
283		JBG	F10								
284		Misc. Nuclear Expenses	F10								
285		JBG	F10								
286		Maint Supervision & Eng	F10								
287		JBG	F10								
288		Maintenance of Structures	F10								
289		JBG	F10								
290		Maintenance of Reactor Plant	F10								
291		JBG	F10								
292		Maintenance of Electric Plant	F10								
293		JBG	F10								
294		Maintenance of Misc Nuclear	F10								
295		JBG	F10								
296		Total Nuclear Power Generation	F10								
297			F10								
298			F10								
299			F10								
300			F10								

NUCLEAR POWER GENERATION

301	Retail - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
302		FERC	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
303		ACCT		Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Dedicated Facilities	Pumping	Lighting
304				F10		Schedule 48T	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15, 51, 54, 57
305	Operation Super. & Engineering	535										
306	Water For Power	536										
307	Hydraulic Expenses	537										
308	Electric Expenses	538										
309	Misc. Hydro Expenses	539										
310	Rents (Hydro Generation)	540										
311	Maint Supervision & Engineering	541										
312	Maintenance of Structures	542										
313	Maint of Dams & Waterways	543										
314	Maintenance of Electric Plant	544										
315	Maint of Misc. Hydro Plant	545										
316	Total Hydraulic Power Generation											
317												
318												
319												
320												
321												
322												
323												
324												
325												
326												
327												
328												
329												
330												
331												
332												
333												
334												
335	Operation Super. & Engineering	546										
336	CAGE											
337	Total 546											
338	Fuel	547										
339	SE											
340	Total 547											
341												
342												
343												
344	Fuel	547NPC										
345	CAEW											
346	SE											
347	Total 547NPC											
348	Generation Expense	548										
349	CAGE											
350	Total 548											
351												
352	Miscellaneous Other	549										
353	CAGE											
354	Total 549											
355												
356	Maint Supervision & Engineering	550										
357	SG											
358	CAGE											
359	Total 550											
360												
361	Maintenance of Structures	552										
362	SG											
363	CAGE											
364	Total 552											
365												
366	Maint of Generation & Elect Plant	553										
367	SG											
368	CAGE											
369	Total 553											
370												
371	Maintenance of Misc. Other	554										
372	SG											
373	CAGE											
374	Total 554											
375												
376	Total Other Power Generation											
377												
378												
379												
380												
381	Purchased Power	555										
382	Demand											
383	Energy											
384	Total 555											
385												
386												
387												
388	Purchased Power	555NPC										
389	Demand											
390	Energy											
391	SSGP											
392	Total 555NPC											
393												
394	System Control & Load Dispatch	556										
395												
396	Other Expenses	557										
397	CAGE/JBG											
398	Total 557											

OTHER POWER GENERATION

OTHER POWER SUPPLY

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	
582	Station Expense	F120	-	-	-	-	-	-	-	-	
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
589	Rents	F131	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
510	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
901	Supervision	F136	175,370	144,892	19,695	2,944	1,132	640	3,783	2,285	
902	Meter Reading Expense	F47	1,269,613	1,032,460	182,551	16,598	7,787	137	30,081	-	
903	Customer Receipts & Collections	F48	4,010,159	3,239,519	538,417	33,718	13,094	230	96,273	88,908	
904	Uncollectible Accounts	F80	1,544,290	1,366,117	45,402	64,228	23,177	24,527	20,840	-	
905	Misc. Customer Accounts Exp	F136	11,591	9,577	1,302	195	75	42	250	151	
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,011,025	5,792,564	787,367	117,682	45,265	25,576	161,228	91,344	

Retail - Total - Unbundled		DEPRECIATION EXPENSE								
A	B	C	D	E	F	G	H	I	J	K
FERC ACCI	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
597	403SP	Steam Depreciation								
598		JBG								
599		Total 403SP								
600	403NP	Nuclear Depreciation								
601	403HP	Hydro Depreciation								
602	403OP	Other Production Depreciation								
603		CAGE								
604		Total 403OP								
605	403TP	Transmission Depreciation								
606	403	Distribution Depreciation								
607		Land Rights								
608		Structures								
609		Station Equip								
610		Poles & Towers								
611		OH Conductors								
612		UG Conduit								
613		UG Conductor								
614		Line Transformer								
615		Services								
616		Meters								
617		Inst Cust Premises								
618		Leased Property								
619		Street Lighting								
620		Total Distribution Expense								
621	403GP	General Depreciation								
622		Situs								
623		System Generation								
624		System Overheads								
625		Customer - System								
626		Energy								
627		Total General Expense								
628	403GV0	General Vehicles								
629	403MP	Mining Depreciation								
630	403EP	Experimental Plant Depreciation								
631		TOTAL DEPRECIATION EXPENSE	119,808	95,091	15,804	990	384	7	4,922	2,610
632										
633										
634										
635										
636										
637										
638			119,808	95,091	15,804	990	384	7	4,922	2,610
639										
640			119,808	95,091	15,804	990	384	7	4,922	2,610
641										
642										
643										
644										
645										
646										
647										
648										
649										
650										
651			119,808	95,091	15,804	990	384	7	4,922	2,610
652										
653										
654										
655										
656										
657										
658										
659			19,388	15,388	2,558	160	62	1	797	422
660			19,388	15,388	2,558	160	62	1	797	422
661										
662										
663										
664										
665										
666										
667										
668			388,881	308,653	51,299	3,213	1,248	22	15,977	8,471
669										
670			388,881	308,653	51,299	3,213	1,248	22	15,977	8,471
671										
672										
673										

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	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	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
741		JBG	F10	-	-	-	-	-	-	-	-
742		Total 310	F10	-	-	-	-	-	-	-	-
743	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
744		JBG	F10	-	-	-	-	-	-	-	-
745		Total 311	F10	-	-	-	-	-	-	-	-
746	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
747		JBG	F10	-	-	-	-	-	-	-	-
748		Total 312	F10	-	-	-	-	-	-	-	-
749	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
750		JBG	F10	-	-	-	-	-	-	-	-
751		Total 314	F10	-	-	-	-	-	-	-	-
752	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
753		JBG	F10	-	-	-	-	-	-	-	-
754		Total 315	F10	-	-	-	-	-	-	-	-
755	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
756		JBG	F10	-	-	-	-	-	-	-	-
757		Total 316	F10	-	-	-	-	-	-	-	-
758	SP	Unclassified Steam Plant - Acct 300	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	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781			F10	-	-	-	-	-	-	-	-
782	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
783			F10	-	-	-	-	-	-	-	-
784	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
785			F10	-	-	-	-	-	-	-	-
786	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
787			F10	-	-	-	-	-	-	-	-
788	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789			F10	-	-	-	-	-	-	-	-
790	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
791			F10	-	-	-	-	-	-	-	-
792	NP	Unclassified Nuclear Pfl - Acct 300	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794			F10	-	-	-	-	-	-	-	-
795			F10	-	-	-	-	-	-	-	-
796			F10	-	-	-	-	-	-	-	-
797			F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799			F10	-	-	-	-	-	-	-	-
800	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
801			F10	-	-	-	-	-	-	-	-
802	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
803			F10	-	-	-	-	-	-	-	-
804	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
805			F10	-	-	-	-	-	-	-	-
806	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
807			F10	-	-	-	-	-	-	-	-
808	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
809			F10	-	-	-	-	-	-	-	-
810	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
811			F10	-	-	-	-	-	-	-	-
812	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
813			F10	-	-	-	-	-	-	-	-
814	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
815			F10	-	-	-	-	-	-	-	-
816			F10	-	-	-	-	-	-	-	-
817			F10	-	-	-	-	-	-	-	-

STEAM PRODUCTION PLANT

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

818	819	820	821	822	823	824	826	827	828	829	831	832	833	834	836	837	838	840	841	842	843	845	846	847	848	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	OTHER PRODUCTION PLANT				
																																																																																	C	B	A	D	E
Retail - Total - Unbundled		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																																																																									
		340	Land and Land Rights	F10	-	-	-	-	-	-	-	-																																																																									
			SG		-	-	-	-	-	-	-	-																																																																									
			Total 340		-	-	-	-	-	-	-	-																																																																									
		341	Structures and Improvements	F10	-	-	-	-	-	-	-	-																																																																									
			SG		-	-	-	-	-	-	-	-																																																																									
			Total 341		-	-	-	-	-	-	-	-																																																																									
		342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-																																																																									
			SG		-	-	-	-	-	-	-	-																																																																									
			Total 342		-	-	-	-	-	-	-	-																																																																									
		343	Prime Movers	F10	-	-	-	-	-	-	-	-																																																																									
			Total 343		-	-	-	-	-	-	-	-																																																																									
		344	Generators	F10	-	-	-	-	-	-	-	-																																																																									
			SG		-	-	-	-	-	-	-	-																																																																									
			Total 344		-	-	-	-	-	-	-	-																																																																									
		345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-																																																																									
			SG		-	-	-	-	-	-	-	-																																																																									
			Total 345		-	-	-	-	-	-	-	-																																																																									
		346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-																																																																									
		OP	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-																																																																									
			Total Other Production Plant		-	-	-	-	-	-	-	-																																																																									
		103	Experimental Plant	F10	-	-	-	-	-	-	-	-																																																																									
			Experimental Plant		-	-	-	-	-	-	-	-																																																																									
			TOTAL PRODUCTION 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	Retail - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
906	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	
907	360	Land and Land Rights Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-	
908	361	Structures and Improvements Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-	
909	362	Station Equipment Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-	
910	364	Poles, Towers & Fixtures Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	
911	365	Overhead Conductors Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	
912	366	Underground Conduit Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	
913	367	Underground Conductors Demand Primary Assigned	F20A F22 A	-	-	-	-	-	-	-	-	
914	368	Line Transformers Demand Secondary Assigned	F21 A	-	-	-	-	-	-	-	-	
915	369	Services Customer Assigned	F70 A	-	-	-	-	-	-	-	-	
916	370	Meters Customer Assigned	F60A A	-	-	-	-	-	-	-	-	
917	371	Install on Customers' Premises Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	
918	372	Leased Property Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	
919	373	Street Lights	A	-	-	-	-	-	-	-	-	
920	DP	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-	
921	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-	
922	TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-	

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	
389	Land and Land Rights										
975	Situs	F107R	-	-	-	-	-	-	-	-	
976	System Generation	F105R	-	-	-	-	-	-	-	-	
977	System Overheads	F102R	-	-	-	-	-	-	-	-	
978	Customer - System	F42	79,322	62,957	10,464	655	254	4	3,259	1,728	
979	Total Land & Land Rights		79,322	62,957	10,464	655	254	4	3,259	1,728	
390	Structures and Improvements										
981	Situs	F107R	-	-	-	-	-	-	-	-	
982	System Generation	F105R	-	-	-	-	-	-	-	-	
983	System Overheads	F102R	-	-	-	-	-	-	-	-	
984	Customer - System	F42	865,751	687,141	114,205	7,152	2,777	49	35,568	18,859	
985	Total Structures and Improvements		865,751	687,141	114,205	7,152	2,777	49	35,568	18,859	
391	Office Furniture & Equipment										
986	Situs	F107R	-	-	-	-	-	-	-	-	
987	System Generation	F105R	-	-	-	-	-	-	-	-	
988	System Overheads	F102R	-	-	-	-	-	-	-	-	
989	Customer - System	F42	591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
990	Energy	F10	591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
1001	Total Office Furniture & Equipment		591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
1002	Transportation Equipment										
1003	Situs	F107R	-	-	-	-	-	-	-	-	
1004	System Generation	F105R	-	-	-	-	-	-	-	-	
1005	System Overheads	F102R	-	-	-	-	-	-	-	-	
1006	Customer - System	F42	-	-	-	-	-	-	-	-	
1007	Energy	F10	-	-	-	-	-	-	-	-	
1008	Total Transportation Equipment		-	-	-	-	-	-	-	-	
1009	Stores Equipment										
1010	Situs	F107R	-	-	-	-	-	-	-	-	
1011	System Generation	F105R	-	-	-	-	-	-	-	-	
1012	System Overheads	F102R	-	-	-	-	-	-	-	-	
1013	Customer - System	F42	-	-	-	-	-	-	-	-	
1014	Energy	F10	-	-	-	-	-	-	-	-	
1015	Total Stores Equipment		-	-	-	-	-	-	-	-	
1016	Tools, Shop & Garage Equipment										
1017	Situs	F107R	-	-	-	-	-	-	-	-	
1018	System Generation	F105R	-	-	-	-	-	-	-	-	
1019	System Overheads	F102R	-	-	-	-	-	-	-	-	
1020	Energy	F10	-	-	-	-	-	-	-	-	
1021	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	
1022	Laboratory Equipment										
1023	Situs	F107R	-	-	-	-	-	-	-	-	
1024	System Generation	F105R	-	-	-	-	-	-	-	-	
1025	System Overheads	F102R	-	-	-	-	-	-	-	-	
1026	Energy	F10	-	-	-	-	-	-	-	-	
1027	Total Laboratory Equipment		-	-	-	-	-	-	-	-	
1028	Power Operated Equipment										
1029	Situs	F107R	-	-	-	-	-	-	-	-	
1030	System Generation	F105R	-	-	-	-	-	-	-	-	
1031	System Overheads	F102R	-	-	-	-	-	-	-	-	
1032	Energy	F10	-	-	-	-	-	-	-	-	
1033	Total Power Operated Equipment		-	-	-	-	-	-	-	-	
1034	Communication Equipment										
1035	Situs	F107R	-	-	-	-	-	-	-	-	
1036	System Generation	F105R	-	-	-	-	-	-	-	-	
1037	System Overheads	F102R	-	-	-	-	-	-	-	-	
1038	Customer - System	F42	197,511	156,763	26,054	1,632	634	11	8,115	4,302	
1039	Energy	F10	197,511	156,763	26,054	1,632	634	11	8,115	4,302	
1040	Total Communication Equipment		197,511	156,763	26,054	1,632	634	11	8,115	4,302	
1041	FERC ACCT										
1042	Land and Land Rights										
1043	Situs	F107R	-	-	-	-	-	-	-	-	
1044	System Generation	F105R	-	-	-	-	-	-	-	-	
1045	System Overheads	F102R	-	-	-	-	-	-	-	-	
1046	Customer - System	F42	-	-	-	-	-	-	-	-	
1047	Energy	F10	-	-	-	-	-	-	-	-	
1048	Total Land & Land Rights		-	-	-	-	-	-	-	-	
1049	Structures and Improvements										
1050	Situs	F107R	-	-	-	-	-	-	-	-	
1051	System Generation	F105R	-	-	-	-	-	-	-	-	
1052	System Overheads	F102R	-	-	-	-	-	-	-	-	
1053	Customer - System	F42	865,751	687,141	114,205	7,152	2,777	49	35,568	18,859	
1054	Energy	F10	865,751	687,141	114,205	7,152	2,777	49	35,568	18,859	
1055	Total Structures and Improvements		865,751	687,141	114,205	7,152	2,777	49	35,568	18,859	
1056	Office Furniture & Equipment										
1057	Situs	F107R	-	-	-	-	-	-	-	-	
1058	System Generation	F105R	-	-	-	-	-	-	-	-	
1059	System Overheads	F102R	-	-	-	-	-	-	-	-	
1060	Customer - System	F42	591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
1061	Energy	F10	591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
1062	Total Office Furniture & Equipment		591,425	469,410	78,017	4,886	1,897	33	24,298	12,883	
1063	Transportation Equipment										
1064	Situs	F107R	-	-	-	-	-	-	-	-	
1065	System Generation	F105R	-	-	-	-	-	-	-	-	
1066	System Overheads	F102R	-	-	-	-	-	-	-	-	
1067	Customer - System	F42	-	-	-	-	-	-	-	-	
1068	Energy	F10	-	-	-	-	-	-	-	-	
1069	Total Transportation Equipment		-	-	-	-	-	-	-	-	
1070	Stores Equipment										
1071	Situs	F107R	-	-	-	-	-	-	-	-	
1072	System Generation	F105R	-	-	-	-	-	-	-	-	
1073	System Overheads	F102R	-	-	-	-	-	-	-	-	
1074	Customer - System	F42	-	-	-	-	-	-	-	-	
1075	Energy	F10	-	-	-	-	-	-	-	-	
1076	Total Stores Equipment		-	-	-	-	-	-	-	-	
1077	Tools, Shop & Garage Equipment										
1078	Situs	F107R	-	-	-	-	-	-	-	-	
1079	System Generation	F105R	-	-	-	-	-	-	-	-	
1080	System Overheads	F102R	-	-	-	-	-	-	-	-	
1081	Energy	F10	-	-	-	-	-	-	-	-	
1082	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	
1083	Laboratory Equipment										
1084	Situs	F107R	-	-	-	-	-	-	-	-	
1085	System Generation	F105R	-	-	-	-	-	-	-	-	
1086	System Overheads	F102R	-	-	-	-	-	-	-	-	
1087	Energy	F10	-	-	-	-	-	-	-	-	
1088	Total Laboratory Equipment		-	-	-	-	-	-	-	-	
1089	Power Operated Equipment										
1090	Situs	F107R	-	-	-	-	-	-	-	-	
1091	System Generation	F105R	-	-	-	-	-	-	-	-	
1092	System Overheads	F102R	-	-	-	-	-	-	-	-	
1093	Energy	F10	-	-	-	-	-	-	-	-	
1094	Total Power Operated Equipment		-	-	-	-	-	-	-	-	
1095	Communication Equipment										
1096	Situs	F107R	-	-	-	-	-	-	-	-	
1097	System Generation	F105R	-	-	-	-	-	-	-	-	
1098	System Overheads	F102R	-	-	-	-	-	-	-	-	
1099	Customer - System	F42	197,511	156,763	26,054	1,632	634	11	8,115	4,302	
1100	Energy	F10	197,511	156,763	26,054	1,632	634	11	8,115	4,302	
1101	Total Communication Equipment		197,511	156,763	26,054	1,632	634	11	8,115	4,302	

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. 45.51-54.57
398	Misc. Equipment	F107R	-	-	-	-	-	-	-	-
1064	Situs	F105R	-	-	-	-	-	-	-	-
1065	System Generation	F102R	-	-	-	-	-	-	-	-
1066	System Overheads	F42	14,396	11,426	1,899	119	46	1	591	314
1067	Customer - System	F10	-	-	-	-	-	-	-	-
1068	Energy	F10	14,396	11,426	1,899	119	46	1	591	314
1070	Total Misc. Equipment									
1071										
1072	Coal Mine	F10	-	-	-	-	-	-	-	-
1073	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1074	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1075		F10	-	-	-	-	-	-	-	-
1076	General Capital Lease	F10	-	-	-	-	-	-	-	-
1077	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1078		F10	-	-	-	-	-	-	-	-
1079	General Vehicles Capital Lease	F102R	-	-	-	-	-	-	-	-
1080	Remove Capital Lease	F102R	-	-	-	-	-	-	-	-
1081			-	-	-	-	-	-	-	-
1082	Unclassified Gen Plant - Acct 300		-	-	-	-	-	-	-	-
1083	Unclassified Gen Veh - Acct 300		-	-	-	-	-	-	-	-
1084			-	-	-	-	-	-	-	-
1085	TOTAL GENERAL PLANT		1,748,405	1,387,698	230,639	14,444	5,609	99	71,831	38,085
1086										
1087										
1088										
1089										
1090										
1091	Organization									
1092	Situs	F107R	-	-	-	-	-	-	-	-
1093	System Generation	F105R	-	-	-	-	-	-	-	-
1094	System Overheads	F102R	-	-	-	-	-	-	-	-
1095	Total Organization									
1096										
1097	Franchise & Consent									
1098	Situs	F107R	-	-	-	-	-	-	-	-
1099	System Generation	F105R	-	-	-	-	-	-	-	-
1100	Total Franchise & Consent									
1101										
1102	Miscellaneous Intangible Plant									
1103	Situs	F107R	-	-	-	-	-	-	-	-
1104	System Generation	F105R	-	-	-	-	-	-	-	-
1105	System Overheads	F102R	-	-	-	-	-	-	-	-
1106	Customer - System	F42	8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
1107	Energy	F10	-	-	-	-	-	-	-	-
1108	Total Miscellaneous Intangible Plant		8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
1109										
1110										
1111	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-
1112										
1113	TOTAL INTANGIBLE PLANT		8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
1114										
1115										
1116										
1117	TOTAL ELECTRIC PLANT IN SERVICE		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
1118										
1119										

Retail - Total - Unbundled		MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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	
105	Plant Held For Future Use										
1127	Production	F10									
1128	Transmission	F10									
1129	Distribution	F20									
1130	General	F102									
1131	Mining	F10									
1132	Total Plant Held For Future Use										
1133											
1134	Electric Plant Acquisition Adjust	F10									
1135											
1136	Nuclear Fuel	F10									
1137											
1138	Weatherization	F10									
1139											
1140	Fuel Stock	F10									
1141	JBE	F10									
1142	Total Fuel Stock										
1143											
1144											
1145	Fuel Stock - Undistributed	F10									
1146											
1147	DG&T Working Capital Deposit	F10									
1148											
1149	DG&T Working Capital Deposit	F10									
1150											
1151	Provo Working Capital Deposit	F10									
1152											
1153	Materials and Supplies	F102R									
1154	JBG	F10									
1155	Total Material & Supplies										
1156											
1157											
1158	Stores Expense Undistributed	F102R									
1159											
1160	Provo Working Capital Deposit	F102R									
1161											
1162	Prepayments	F102R									
1163	Customer - System	F42									
1164	Total Prepayments										
1165											
1166	Misc Regulatory Assets	F102R									
1168	Total Misc Regulatory Assets										
1169											
1170	Misc Deferred Debits	F102R									
1171											
1172	Cash Working Capital	F137R									
1173											
1174	Other Working Capital	F137R									
1176	Total Other Working Capital										
1177											
1178	Nuclear Plant	F10									
1179											
1180	Misc Deferred Debits-Trojan	F10									
1181											
1182	Impact Housing - Notes Receivable	F10									
1183	TOTAL RATE BASE ADDITIONS										
1184											

	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT		Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Schedule 48T	Pumping	Lighting
			Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1185		Retail - Total - Unbundled									
1186											
1187											
1188											
1189											
1190											
1191											
1192	235	Customer Service Deposits	(3,291,206)	(2,866,940)	(321,544)	(49,157)				(50,504)	(3,062)
1193			(3,291,206)	(2,866,940)	(321,544)	(49,157)				(50,504)	(3,062)
1194											
1195											
1196	2281	Accum Prov for Property Insurance									
1197	2282	Accum Prov for Injuries & Damages									
1198	2283	Accum Prov for Pension & Benefits									
1199	2283	Reg Liabilities - Insurance Provision									
1200	254	Hydro Relicensing Obligations									
1201	22844	Accum Misc Oper Prov - Trojan									
1202	22842	Customer Advances for Const									
1203	252	SO2 Emissions									
1204	25398	Other Deferred Credits									
1205	25399	Accum Deferred Income Taxes									
1206	190	Accum Deferred Income Taxes	(0)	(0)	(0)	0	0	0	0	(0)	(0)
1207	1215	Labor	0	0	0	0	0	0	0	0	0
1208	1216	Customer - System	0	0	0	0	0	0	0	0	0
1209	1217	Total Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0
1210	1218	Accum Deferred Income Taxes									
1211	281	Accum Deferred Income Taxes									
1212	282	Labor	(1,111,196)	(902,598)	(146,383)	3,116	994	4,838	4,838	(45,909)	(25,253)
1213	2223	Customer - System	92,407	76,058	10,585	1,485	550	309	309	2,134	1,284
1214	2224	Total Accum Deferred Income Taxes	(1,018,790)	(826,540)	(135,798)	4,601	1,544	5,147	5,147	(43,775)	(23,969)
1215	2225	Accum Deferred Income Taxes									
1216	2227	Labor	(28,254)	(22,950)	(3,722)	79	25	123	123	(1,167)	(642)
1217	2228	Customer - System	(5,393)	(4,439)	(618)	(87)	(32)	(18)	(18)	(125)	(75)
1218	2229	Total Accum Deferred Income Taxes	(33,648)	(27,390)	(4,340)	(7)	(7)	105	105	(1,292)	(717)
1219	231	Accum Investment Tax Credit									
1220	232	TOTAL RATE BASE DEDUCTIONS	(4,343,643)	(3,720,869)	(461,632)	(44,563)	1,537	5,252	5,252	(95,570)	(27,748)
1221	1236	Steam Prod Accumulated Depr									
1222	1237	JBG									
1223	1239	Total Steam Prod Accumulated Depr									
1224	1240	Nuclear Prod Accumulated Depr									
1225	1241	Hydraulic Prod Accum Depr									
1226	1242	Other Production - Accum Depr									
1227	1243	Total Other Production - Accum Depr									
1228	1244	Experimental Plant - Accum Depr									
1229	1245	Experimental Plant - Accum Depr									
1230	1246	TOTAL PRODUCTION PLANT DEPRECIATION									
1231	1248	Transmission Plant Accum Depr									
1232	1249	Land and Land Rights									
1233	1251	Structures and Improvements									
1234	1252	Station Equipment									
1235	1253	Retail - Total - Unbundled									
1236	1254										
1237	1255										
1238	1256										
1239	1257										
1240	1258										
1241	1259										
1242	1260										
1243	1261										
1244	1262										
1245	1263										
1246	1264										
1247	1265										
1248	1266										
1249	1267										
1250	1268										
1251	1269										
1252	1270										
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A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 18	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	
1271										
1272										
1273										
1274										
1275										
1276										
1277	108364 Poles, Towers & Fixtures	F121								
1278										
1279	108365 Overhead Conductors	F122								
1280										
1281	108366 Underground Conduit	F123								
1282										
1283	108367 Underground Conductors	F124								
1284										
1285	108368 Line Transformers	F125								
1286										
1287	108369 Services	F126								
1288										
1289	108370 Meters	F127								
1290										
1291	108371 Install on Customers' Premises	F128								
1292										
1293	108372 Leased Property	F129								
1294										
1295	108373 Street Lights	F130								
1296										
1297	108D00 Unclassified Dist Plant - Acct 300	F121								
1298										
1299	108DS Unclassified Dist Sub - Acct 300	F120								
1300										
1301	108DP Unclassified Dist Sub - Acct 300	F102R								
1302										
1303										
1304										
1305										
1306										
1307	108GP General Plant Accumulated Depr									
1308										
1309	1308 Situs	F107R								
1310	1309 System Generation	F105R								
1311	1310 System Overheads	F102R								
1312	1311 Customer - System	F42								
1313	1312 Energy	F10								
1314	1315 Total General Plant Accumulated Depr									
1315										
1316										
1317	108MP Mining Plant Accumulated Depr.	F10								
1318										
1319	1081390 Accum Depr - Capital Lease	F10								
1320										
1321	1081399 Remove Capital Lease	F10								
1322										
1323	1081399 Accum Depr - Capital Lease	F10								
1324										
1325	1325 Remove Capital Lease	F10								
1326										
1327										
1328										
1329										
1330										
1331										
1332										
1333										
1334										
1335	111SP Accum Prov for Amort-Steam	F10								
1336										
1337	111GP Accum Prov for Amort-General	F108								
1338										
1339	111HP Division	F108								
1340	1339 System Overheads	F108								
1341	1340 Total Accum Prov for Amort-General									
1342										
1343	1341 Accum Prov for Amort-Hydro	F10								
1344										
1345	111IP Accum Prov for Amort-Intangible	F107R								
1346										
1347	1344 Situs	F105R								
1348	1345 System Generation	F102R								
1349	1346 System Overheads	F42								
1350	1347 Customer - System	F10								
1351	1348 Energy									
1352	1350 Total Accum Prov for Amort-Intangible									
1353										
1354	1352 Accum Amtr - Capital Lease	F107R								
1355										
1356	1354 Situs	F105R								
1357	1355 System Generation	F102R								
	1356 System Overheads									
	1357 Remove Capital Lease Amtr									
	TOTAL ACCUM PROV FOR AMORTIZATION									

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010

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
14	Operating Revenues		2,253,190	986,470	323,868	478,346	174,133	190,749	88,269	11,355
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
18	Amortization Expense		-	-	-	-	-	-	-	-
19	Taxes Other Than Income		-	-	-	-	-	-	-	-
20	Income Taxes - Federal		785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		-	-	-	-	-	-	-	-
23	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-	-
25										
26										
27	Total Operating Expenses		2,118,775	941,207	297,443	442,925	163,806	182,052	80,798	10,544
28										
29	Operating Revenue For Return		134,415	45,262	26,426	35,421	10,326	8,697	7,471	811
30										
31										
32	Rate Base :									
33	Electric Plant In Service		-	-	-	-	-	-	-	-
34	Plant Held For Future Use		-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-
37	Prepayments		-	-	-	-	-	-	-	-
38	Fuel Stock		-	-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-	-
40	Misc Deferred Debits		-	-	-	-	-	-	-	-
41	Cash Working Capital		-	-	-	-	-	-	-	-
42	Weatherization Loans		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
44										
45	Total Rate Base Additions		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
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		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
59										
60	Return On Rate Base		6.69%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Equity		7.65%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%
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 2010

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
	Total Rate Base		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
	Return On Ratebase (\$\$)	6.67%	134,098	57,293	17,898	29,130	11,232	13,412	4,733	399
	Operating & Maintenance Expense		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
	Depreciation Expense		-	-	-	-	-	-	-	-
	Amortization Expense		-	-	-	-	-	-	-	-
	Taxes Other Than Income		-	-	-	-	-	-	-	-
	Federal Income Taxes		-	-	-	-	-	-	-	-
	FIT Adj to Produce Target ROR	F101	785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
	State Income Taxes		-	-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	Deferred Income Taxes		-	-	-	-	-	-	-	-
	Investment Tax Credit		-	-	-	-	-	-	-	-
	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
	Revenue Credits		3,016,159	1,276,267	402,349	662,363	255,497	305,113	106,291	8,280
	Total Revenue Requirements		5,269,033	2,274,767	717,689	1,134,418	430,535	500,577	191,822	19,224
	Operating Revenues		5,269,350	2,262,736	726,217	1,140,709	429,630	495,862	194,560	19,635
	Increase / (Decrease) Required to Earn Equal Rates of Return		(317)	12,030	(8,528)	(6,291)	906	4,715	(2,738)	(411)
	Existing Revenues	check	5,269,350	2,262,736	726,217	1,140,709	429,630	495,862	194,560	19,635
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.01%	0.53%	-1.17%	-0.55%	0.21%	0.95%	-1.41%	-2.10%

120	MISC - Total - Unbundled	B	ELECTRIC REVENUES									
121	A	DESCRIPTION	D	E	F	G	H	I	J	K		
122	Method		Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
123	C		Jurisdiction	Schedule 16	Service	Service <1,000 KW	Service >1,000 KW	Dedicated Facilities	Pumping	Lighting		
124	COS		Normalizes	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15.51-54.57		
125	Factor		2,852,736	2,852,736	726,217	429,630	495,862	194,560	194,560	19,635		
126	440	Residential Sales	-	-	-	-	-	-	-	-	-	
127	442	Commercial & Industrial Sales	1,846,269	-	726,217	429,630	495,862	194,560	-	-	-	
128	F10	Interruptible Demand	-	-	-	-	-	-	-	-	-	
129	F10	Interruptible Energy	-	-	-	-	-	-	-	-	-	
130	F10		-	-	-	-	-	-	-	-	-	
131	131		1,846,269	-	726,217	429,630	495,862	194,560	-	-	-	
132	132		-	-	-	-	-	-	-	-	-	
133	133	Public Street & Highway Lighting	-	-	-	-	-	-	-	-	-	
134	134		1,160,345	-	1,140,709	-	-	-	-	19,635	-	
135	135	Other Sales to Public Authority	-	-	-	-	-	-	-	-	-	
136	136		-	-	-	-	-	-	-	-	-	
137	137	Interdepartmental	-	-	-	-	-	-	-	-	-	
138	138	Demand	-	-	-	-	-	-	-	-	-	
139	139		-	-	-	-	-	-	-	-	-	
140	140		-	-	-	-	-	-	-	-	-	
141	141	Total Sales to Ultimate Customers	5,269,350	2,262,736	726,217	1,140,709	429,630	495,862	194,560	19,635	-	
142	142		-	-	-	-	-	-	-	-	-	
143	143	Sales for Resale	-	-	-	-	-	-	-	-	-	
144	144	Demand	-	-	-	-	-	-	-	-	-	
145	145	Energy	-	-	-	-	-	-	-	-	-	
146	146		-	-	-	-	-	-	-	-	-	
147	147		-	-	-	-	-	-	-	-	-	
148	148	Sales for Resale	-	-	-	-	-	-	-	-	-	
149	149	Demand	-	-	-	-	-	-	-	-	-	
150	150	Energy	-	-	-	-	-	-	-	-	-	
151	151		-	-	-	-	-	-	-	-	-	
152	152		-	-	-	-	-	-	-	-	-	
153	153	Provision for Rate Refund	-	-	-	-	-	-	-	-	-	
154	154		-	-	-	-	-	-	-	-	-	
155	155	State Specific Revenue Credit	-	-	-	-	-	-	-	-	-	
156	156		1,729	766	242	362	134	150	66	8	-	
157	157	AGA Revenue	-	-	-	-	-	-	-	-	-	
158	158		-	-	-	-	-	-	-	-	-	
159	159	Total Sales from Electricity	5,271,078	2,263,503	726,459	1,141,072	429,764	496,012	194,626	19,644	-	
160	160		-	-	-	-	-	-	-	-	-	
161	161	Other Electric Operating Revenues	-	-	-	-	-	-	-	-	-	
162	162	Forfeited Discounts & Interest	-	-	-	-	-	-	-	-	-	
163	163	Customers	-	-	-	-	-	-	-	-	-	
164	164		-	-	-	-	-	-	-	-	-	
165	165		-	-	-	-	-	-	-	-	-	
166	166	Misc Electric Revenue	-	-	-	-	-	-	-	-	-	
167	167	Demand	-	-	-	-	-	-	-	-	-	
168	168	Customer	-	-	-	-	-	-	-	-	-	
169	169		-	-	-	-	-	-	-	-	-	
170	170		-	-	-	-	-	-	-	-	-	
171	171	Water Sales	-	-	-	-	-	-	-	-	-	
172	172		-	-	-	-	-	-	-	-	-	
173	173	Rent of Electric Property	-	-	-	-	-	-	-	-	-	
174	174	Demand	-	-	-	-	-	-	-	-	-	
175	175	Customer	-	-	-	-	-	-	-	-	-	
176	176		-	-	-	-	-	-	-	-	-	
177	177		-	-	-	-	-	-	-	-	-	
178	178	Other Electric Revenue	1.00	(3,052,055)	(407,355)	(663,003)	(255,646)	(305,263)	(107,725)	(9,092)	-	
179	179	Demand	0	0	0	0	0	0	0	0	0	
180	180	Energy	-	-	-	-	-	-	-	-	-	
181	181	Customer	34,177	26,948	4,765	278	15	0	1,368	804	-	
182	182		(3,017,868)	(1,277,033)	(402,591)	(662,725)	(255,631)	(305,263)	(106,357)	(8,288)	-	
183	183	Total Other Electric Operating Revenues	(3,017,868)	(1,277,033)	(402,591)	(662,725)	(255,631)	(305,263)	(106,357)	(8,288)	-	
184	184		-	-	-	-	-	-	-	-	-	
185	185	Total Electric Operating Revenues	2,253,190	986,470	323,868	476,346	174,133	190,749	88,269	11,355	-	
186	186		-	-	-	-	-	-	-	-	-	
187	187	Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	
188	188	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-	-	
189	189	41150	-	-	-	-	-	-	-	-	-	
190	190	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	
191	191	Gain from Emission Allowances	-	-	-	-	-	-	-	-	-	
192	192	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-	-	
193	193	Impact Housing Interest Income	-	-	-	-	-	-	-	-	-	
194	194	(Gain)/Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	
195	195		-	-	-	-	-	-	-	-	-	
196	196	Total Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	
197	197		-	-	-	-	-	-	-	-	-	
198	198	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	
199	199	Interest on Customer Deposits	-	-	-	-	-	-	-	-	-	
200	200		-	-	-	-	-	-	-	-	-	
201	201	DFA	-	-	-	-	-	-	-	-	-	
202	202	Divergence Fairness Adjustment	-	-	-	-	-	-	-	-	-	
203	203	Production	-	-	-	-	-	-	-	-	-	
204	204	Transmission	-	-	-	-	-	-	-	-	-	
205	205	Distribution	-	-	-	-	-	-	-	-	-	
206	206		-	-	-	-	-	-	-	-	-	
207	207	Net Miscellaneous Revenues And 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 Premises Schedule 40	Street & Area Light Sch. 15, 51-54, 57
208	500	Operation Supp'n & Engineering	F10	-	-	-	-	-	-	-	-
209		JBG	F10	-	-	-	-	-	-	-	-
210		Total 500	F10	-	-	-	-	-	-	-	-
211	501	Fuel Related	F10	-	-	-	-	-	-	-	-
212		CAGW	F10	-	-	-	-	-	-	-	-
213		JBE	F10	-	-	-	-	-	-	-	-
214		Total 501	F10	-	-	-	-	-	-	-	-
215	501NFC	Fuel Related	F10	-	-	-	-	-	-	-	-
216		CAEW	F10	-	-	-	-	-	-	-	-
217		Total 501NFC	F10	-	-	-	-	-	-	-	-
218	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
219		JBG	F10	-	-	-	-	-	-	-	-
220		Total 502	F10	-	-	-	-	-	-	-	-
221	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
222		Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
223		Electric Expenses	F10	-	-	-	-	-	-	-	-
224		JBG	F10	-	-	-	-	-	-	-	-
225		Total 505	F10	-	-	-	-	-	-	-	-
226	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
227		JBG	F10	-	-	-	-	-	-	-	-
228		Total 506	F10	-	-	-	-	-	-	-	-
229	507	Rents	F10	-	-	-	-	-	-	-	-
230		JBG	F10	-	-	-	-	-	-	-	-
231		Total 507	F10	-	-	-	-	-	-	-	-
232	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
233		JBG	F10	-	-	-	-	-	-	-	-
234		Total 510	F10	-	-	-	-	-	-	-	-
235	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
236		JBG	F10	-	-	-	-	-	-	-	-
237		Total 511	F10	-	-	-	-	-	-	-	-
238	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 512	F10	-	-	-	-	-	-	-	-
241	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
242		JBG	F10	-	-	-	-	-	-	-	-
243		Total 513	F10	-	-	-	-	-	-	-	-
244	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
245		JBG	F10	-	-	-	-	-	-	-	-
246		Total 514	F10	-	-	-	-	-	-	-	-
247		Total Steam Power Generation		-	-	-	-	-	-	-	-
248	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
249		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
250		Coolants and Water	F10	-	-	-	-	-	-	-	-
251		Steam Expenses	F10	-	-	-	-	-	-	-	-
252		Electric Expenses	F10	-	-	-	-	-	-	-	-
253		Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
254		Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
255		Maintenance of Structures	F10	-	-	-	-	-	-	-	-
256		Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
257		Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
258		Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
259		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
260	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
261		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
262		Coolants and Water	F10	-	-	-	-	-	-	-	-
263		Steam Expenses	F10	-	-	-	-	-	-	-	-
264		Electric Expenses	F10	-	-	-	-	-	-	-	-
265		Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
266		Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
267		Maintenance of Structures	F10	-	-	-	-	-	-	-	-
268		Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
269		Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
270		Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
271		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
272	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
273		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
274		Coolants and Water	F10	-	-	-	-	-	-	-	-
275		Steam Expenses	F10	-	-	-	-	-	-	-	-
276		Electric Expenses	F10	-	-	-	-	-	-	-	-
277		Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
278		Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
279		Maintenance of Structures	F10	-	-	-	-	-	-	-	-
280		Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
281		Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
282		Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
283		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
284	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
285		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
286		Coolants and Water	F10	-	-	-	-	-	-	-	-
287		Steam Expenses	F10	-	-	-	-	-	-	-	-
288		Electric Expenses	F10	-	-	-	-	-	-	-	-
289		Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
290		Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
291		Maintenance of Structures	F10	-	-	-	-	-	-	-	-
292		Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
293		Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
294		Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
295		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
296	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
297		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
298		Coolants and Water	F10	-	-	-	-	-	-	-	-
299		Steam Expenses	F10	-	-	-	-	-	-	-	-
300		Electric Expenses	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

MISC - 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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57	
301											
302											
303											
304											
305											
306											
307	Operation Super & Engineering	F10									
308											
309	Water For Power	F10									
310											
311	Hydraulic Expenses	F10									
312											
313	Electric Expenses	F10									
314											
315	Misc. Hydro Expenses	F10									
316											
317	Rents (Hydro Generation)	F10									
318											
319	Maint Supervision & Engineering	F10									
320											
321	Maintenance of Structures	F10									
322											
323	Maint of Dams & Waterways	F10									
324											
325	Maintenance of Electric Plant	F10									
326											
327	Maint of Misc. Hydro Plant	F10									
328											
329	Total Hydraulic Power Generation										
330											
331											
332											
333											
334											
335	Operation Super & Engineering	F10									
336	CAGE	F10									
337	Total 546										
338											
339	Fuel	F10									
340	SE	F10									
341	Total 547										
342											
343	Fuel	F10									
344	CAEW	F10									
345	SE	F10									
346	Total 547NPC										
347											
348	Generation Expense	F10									
349	CAGE	F10									
350	Total 548										
351											
352	Miscellaneous Other	F10									
353	CAGE	F10									
354	Total 549										
355											
356	Maint Supervision & Engineering	F10									
357	SG	F10									
358	CAGE	F10									
359	Total 550										
360											
361	Maintenance of Structures	F10									
362	SG	F10									
363	CAGE	F10									
364	Total 552										
365											
366	Maint of Generation & Elect Plant	F10									
367	SG	F10									
368	CAGE	F10									
369	Total 553										
370											
371	Maintenance of Misc. Other	F10									
372	SG	F10									
373	CAGE	F10									
374	Total 554										
375											
376	Total Other Power Generation										
377											
378											
379											
380											
381	Purchased Power	F10									
382	Demand	F10									
383	Energy	F10									
384	Total 555										
385											
386	Purchased Power	F10									
387	Demand	F10									
388	Energy	F10									
389	SGDP	F10									
390	Total 555NPC										
391											
392											
393											
394	System Control & Load Dispatch	F10									
395											
396	Other Expenses	F10									
397	CAGE/JBG	F10									
398	Total 557										

OTHER POWER GENERATION

OTHER POWER SUPPLY

528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	CUSTOMER SERVICE EXPENSE						
																																																																					A	B	C	D	E	F	G
		FERC ACCI	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	-	-	-	-	-	-	-	-																																																															
			TOTAL CUSTOMER SERVICE EXPENSE																																																																								
		911	Supervision	F40	-	-	-	-	-	-	-	-																																																															
		912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-																																																															
		913	Advertising Expense	F40	-	-	-	-	-	-	-	-																																																															
		916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-																																																															
			TOTAL SALES EXPENSE																																																																								
		920	Administrative & General Salaries	F102M	-	-	-	-	-	-	-	-																																																															
			Customer - System	F42	-	-	-	-	-	-	-	-																																																															
			Administrative & General Salaries																																																																								
		921	Office Supplies & expenses	F102M	-	-	-	-	-	-	-	-																																																															
			Customer - System	F42	-	-	-	-	-	-	-	-																																																															
			Office Supplies & expenses																																																																								
		923	Outside Services	F102M	-	-	-	-	-	-	-	-																																																															
			Customer - System	F42	-	-	-	-	-	-	-	-																																																															
			Outside Services																																																																								
		924	Property Insurance	F102M	-	-	-	-	-	-	-	-																																																															
		925	Injuries & Damages	F102M	-	-	-	-	-	-	-	-																																																															
		926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-																																																															
		927	Franchise Requirements	F102	-	-	-	-	-	-	-	-																																																															
		928	Regulatory Commission Expense	F141	1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205																																																															
		929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-																																																															
		930	Misc General Expenses	F138M	-	-	-	-	-	-	-	-																																																															
		931	Rents	F102M	-	-	-	-	-	-	-	-																																																															
		935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-																																																															
			TOTAL ADMINISTRATIVE & GEN EXPENSE		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205																																																															
			TOTAL O & M EXPENSE		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205																																																															

MISC - 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	404MP	Amort of LT Plant - Mining Plant	0	0	0	0	0	0	0	0	
675	404OP	Amort of LT Plant - Other Plant									
676	404HP	Amort of Other Electric Plant									
677	405	Amort of Other Electric Plant									
678	406	Amort of Plant Acquisition Adj									
679	407	Amort of Prop Losses, Unrec Plant,									
680		TOTAL AMORTIZATION EXPENSE									
681											
682											
683											
684											
685											
686											
687											
688											
689											
690											
691											
692											
693											
694											
695											
696											
697											
698											
699											
700		Taxes Other Than Income									
701		Customer - System									
702		Total Taxes Other Than Income									
703											
704											
705											
706											
707											
708		Deferred ITC - Federal									
709											
710		Deferred ITC - Idaho									
711											
712		TOTAL DEFERRED ITC									
713											
714											
715											
716											
717											
718		Deferred Income Tax - Federal-DR									
719											
720		Deferred Income Tax - Federal-CR									
721											
722		TOTAL DEFERRED INCOME TAXES									
723											
724											
725											
726											
727											
728											
729											
730											
731											
732		State Income Taxes									
733											
734		Federal Income Tax	785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339	
735											
736											
737		TOTAL OPERATING EXPENSES	2,118,775	941,207	297,443	442,925	163,806	182,052	80,798	10,544	
738											
739											

MISC - Total - Unbundled	A	B	C	STEAM PRODUCTION PLANT							
	FERC ACCT	DESCRIPTION	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
740	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
741		JBG	F10	-	-	-	-	-	-	-	-
742		Total 310		-	-	-	-	-	-	-	-
743	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
744		JBG	F10	-	-	-	-	-	-	-	-
745		Total 311		-	-	-	-	-	-	-	-
746	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
747		JBG	F10	-	-	-	-	-	-	-	-
748		Total 312		-	-	-	-	-	-	-	-
749	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
750		JBG	F10	-	-	-	-	-	-	-	-
751		Total 314		-	-	-	-	-	-	-	-
752	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
753		JBG	F10	-	-	-	-	-	-	-	-
754		Total 315		-	-	-	-	-	-	-	-
755	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
756		JBG	F10	-	-	-	-	-	-	-	-
757		Total 316		-	-	-	-	-	-	-	-
758	SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
759				-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761				-	-	-	-	-	-	-	-
762				-	-	-	-	-	-	-	-
763				-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768				-	-	-	-	-	-	-	-
769				-	-	-	-	-	-	-	-
770				-	-	-	-	-	-	-	-
771				-	-	-	-	-	-	-	-
772				-	-	-	-	-	-	-	-
773				-	-	-	-	-	-	-	-
774				-	-	-	-	-	-	-	-
775				-	-	-	-	-	-	-	-
776				-	-	-	-	-	-	-	-
777				-	-	-	-	-	-	-	-
778				-	-	-	-	-	-	-	-
779				-	-	-	-	-	-	-	-
780	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781				-	-	-	-	-	-	-	-
782	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
783				-	-	-	-	-	-	-	-
784	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
785				-	-	-	-	-	-	-	-
786	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
787				-	-	-	-	-	-	-	-
788	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789				-	-	-	-	-	-	-	-
790	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
791				-	-	-	-	-	-	-	-
792	NP	Unclassified Nuclear Pfl - Acct 300	F10	-	-	-	-	-	-	-	-
793				-	-	-	-	-	-	-	-
794				-	-	-	-	-	-	-	-
795				-	-	-	-	-	-	-	-
796				-	-	-	-	-	-	-	-
797				-	-	-	-	-	-	-	-
798				-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-
800	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
801				-	-	-	-	-	-	-	-
802	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
803				-	-	-	-	-	-	-	-
804	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
805				-	-	-	-	-	-	-	-
806	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
807				-	-	-	-	-	-	-	-
808	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
809				-	-	-	-	-	-	-	-
810	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
811				-	-	-	-	-	-	-	-
812	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
813				-	-	-	-	-	-	-	-
814	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
815				-	-	-	-	-	-	-	-
816				-	-	-	-	-	-	-	-
817				-	-	-	-	-	-	-	-

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

818 819 820 821 822 823 824 826 827 828 829 831 832 833 834 836 837 838 840 841 842 843 845 846 847 848 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904	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	
	340	Land and Land Rights SG Total 340	F10	-	-	-	-	-	-	-	-	-
	341	Structures and Improvements SG Total 341	F10	-	-	-	-	-	-	-	-	-
	342	Fuel Holders, Producers & Access SG Total 342	F10	-	-	-	-	-	-	-	-	-
	343	Prime Movers Total 343	F10	-	-	-	-	-	-	-	-	-
	344	Generators SG Total 344	F10	-	-	-	-	-	-	-	-	-
	345	Accessory Electric Plant SG Total 345	F10	-	-	-	-	-	-	-	-	-
	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-
	OP	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-
		Total Other Production Plant		-	-	-	-	-	-	-	-	-
	Experimental Plant 103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-
		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-	-
		TRANSMISSION PLANT		-	-	-	-	-	-	-	-	-
	350	Land and Land Rights Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	352	Structures and Improvements Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	353	Station Equipment Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	354	Towers and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	355	Poles and Fixtures Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	356	Overhead Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	357	Underground Conduit Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	358	Underground Conductors Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	359	Roads and Trails Demand Direct Assigned	F10 A	-	-	-	-	-	-	-	-	-
	TP	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-
	TSO	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-
		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-	-

MISC - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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											
974											
975											
976											
977											
978											
979	Land and Land Rights	F107M	-	-	-	-	-	-	-	-	
980	Situs	F105M	-	-	-	-	-	-	-	-	
981	System Generation	F102M	-	-	-	-	-	-	-	-	
982	System Overheads	F42	-	-	-	-	-	-	-	-	
983	Customer - System		-	-	-	-	-	-	-	-	
984	Total Land & Land Rights		-	-	-	-	-	-	-	-	
985			-	-	-	-	-	-	-	-	
986			-	-	-	-	-	-	-	-	
987	Structures and Improvements	F107M	-	-	-	-	-	-	-	-	
988	Situs	F105M	-	-	-	-	-	-	-	-	
989	System Generation	F102M	-	-	-	-	-	-	-	-	
990	System Overheads	F42	-	-	-	-	-	-	-	-	
991	Customer - System		-	-	-	-	-	-	-	-	
992	Total Structures and Improvements		-	-	-	-	-	-	-	-	
993			-	-	-	-	-	-	-	-	
994	Office Furniture & Equipment	F107M	-	-	-	-	-	-	-	-	
995	Situs	F105M	-	-	-	-	-	-	-	-	
996	System Generation	F102M	-	-	-	-	-	-	-	-	
997	System Overheads	F42	-	-	-	-	-	-	-	-	
998	Customer - System	F10	-	-	-	-	-	-	-	-	
999	Energy		-	-	-	-	-	-	-	-	
1000	Total Office Furniture & Equipment		-	-	-	-	-	-	-	-	
1001			-	-	-	-	-	-	-	-	
1002			-	-	-	-	-	-	-	-	
1003	Transportation Equipment	F107M	-	-	-	-	-	-	-	-	
1004	Situs	F105M	-	-	-	-	-	-	-	-	
1005	System Generation	F102M	-	-	-	-	-	-	-	-	
1006	System Overheads	F42	-	-	-	-	-	-	-	-	
1007	Customer - System	F10	-	-	-	-	-	-	-	-	
1008	Energy		-	-	-	-	-	-	-	-	
1009	Total Transportation Equipment		-	-	-	-	-	-	-	-	
1010			-	-	-	-	-	-	-	-	
1011			-	-	-	-	-	-	-	-	
1012			-	-	-	-	-	-	-	-	
1013	Stores Equipment	F107M	-	-	-	-	-	-	-	-	
1014	Situs	F105M	-	-	-	-	-	-	-	-	
1015	System Generation	F102M	-	-	-	-	-	-	-	-	
1016	System Overheads	F42	-	-	-	-	-	-	-	-	
1017	Customer - System	F10	-	-	-	-	-	-	-	-	
1018	Energy		-	-	-	-	-	-	-	-	
1019	Total Stores Equipment		-	-	-	-	-	-	-	-	
1020			-	-	-	-	-	-	-	-	
1021	Tools, Shop & Garage Equipment	F107M	-	-	-	-	-	-	-	-	
1022	Situs	F105M	-	-	-	-	-	-	-	-	
1023	System Generation	F102M	-	-	-	-	-	-	-	-	
1024	System Overheads	F42	-	-	-	-	-	-	-	-	
1025	Customer - System	F10	-	-	-	-	-	-	-	-	
1026	Energy		-	-	-	-	-	-	-	-	
1027	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	
1028			-	-	-	-	-	-	-	-	
1029	Laboratory Equipment	F107M	-	-	-	-	-	-	-	-	
1030	Situs	F105M	-	-	-	-	-	-	-	-	
1031	System Generation	F102M	-	-	-	-	-	-	-	-	
1032	System Overheads	F42	-	-	-	-	-	-	-	-	
1033	Customer - System	F10	-	-	-	-	-	-	-	-	
1034	Energy		-	-	-	-	-	-	-	-	
1035	Total Laboratory Equipment		-	-	-	-	-	-	-	-	
1036			-	-	-	-	-	-	-	-	
1037			-	-	-	-	-	-	-	-	
1038	Power Operated Equipment	F107M	-	-	-	-	-	-	-	-	
1039	Situs	F105M	-	-	-	-	-	-	-	-	
1040	System Generation	F102M	-	-	-	-	-	-	-	-	
1041	System Overheads	F42	-	-	-	-	-	-	-	-	
1042	Customer - System	F10	-	-	-	-	-	-	-	-	
1043	Energy		-	-	-	-	-	-	-	-	
1044	Total Power Operated Equipment		-	-	-	-	-	-	-	-	
1045			-	-	-	-	-	-	-	-	
1046			-	-	-	-	-	-	-	-	
1047	Communication Equipment	F107M	-	-	-	-	-	-	-	-	
1048	Situs	F105M	-	-	-	-	-	-	-	-	
1049	System Generation	F102M	-	-	-	-	-	-	-	-	
1050	System Overheads	F42	-	-	-	-	-	-	-	-	
1051	Customer - System	F10	-	-	-	-	-	-	-	-	
1052	Energy		-	-	-	-	-	-	-	-	
1053	Total Communication Equipment		-	-	-	-	-	-	-	-	
1054			-	-	-	-	-	-	-	-	
1055			-	-	-	-	-	-	-	-	
1056			-	-	-	-	-	-	-	-	

MISC - Total - Unbundled		GENERAL PLANT								
A	B	C	D	E	F	G	H	I	J	K
FERC ACCI	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										
1063	Misc. Equipment	F107M								
1064	Situs	F105M								
1065	System Generation	F102M								
1066	System Overheads	F42								
1067	Customer - System	F10								
1068	Energy									
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										

INTANGIBLE PLANT

MISC - Total - Unbundled		MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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											
1128											
1129											
1130											
1131											
1132											
1133											
1134	Electric Plant Acquisition Adjust	F10									
1135		F10									
1136	Nuclear Fuel	F10									
1137		F10	2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989	
1138	Weatherization	F10									
1139	Fuel Stock	F10									
1140	JBE	F10									
1141	Total Fuel Stock	F10									
1142											
1143											
1144											
1145	Fuel Stock - Undistributed	F10									
1146											
1147	DG&T Working Capital Deposit	F10									
1148		F10									
1149	DG&T Working Capital Deposit	F10									
1150		F10									
1151	Provo Working Capital Deposit	F10									
1152		F102M									
1153	Materials and Supplies	F10									
1154	JBG	F10									
1155	Total Material & Supplies										
1156											
1157											
1158	Stores Expense Undistributed	F102M									
1159		F102M									
1160	Provo Working Capital Deposit	F102M									
1161		F42									
1162	Prepayments										
1163	Customer - System										
1164	Total Prepayments										
1165											
1166	Misc Regulatory Assets										
1167	Total Misc Regulatory Assets										
1168											
1169											
1170	Misc Deferred Debits										
1171											
1172	Cash Working Capital										
1173											
1174	Other Working Capital										
1175	Total Other Working Capital										
1176											
1177											
1178	Nuclear Plant										
1179											
1180	Misc Deferred Debits-Trojan										
1181											
1182	Impact Housing - Notes Receivable										
1183	TOTAL RATE BASE ADDITIONS		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989	
1184											
1185	MISC - Total - Unbundled										

	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 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1186											
1187											
1188											
1189											
1190											
1191	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1192			F51	-	-	-	-	-	-	-	-
1193			F51	-	-	-	-	-	-	-	-
1194				-	-	-	-	-	-	-	-
1195				-	-	-	-	-	-	-	-
1196	2281	Accum Prov for Property Insurance	F102M	-	-	-	-	-	-	-	-
1197				-	-	-	-	-	-	-	-
1198	2282	Accum Prov for Injuries & Damages	F102M	-	-	-	-	-	-	-	-
1199				-	-	-	-	-	-	-	-
1200	2283	Accum Prov for Pension & Benefits	F102M	-	-	-	-	-	-	-	-
1201				-	-	-	-	-	-	-	-
1202	254	Reg Liabilities - Insurance Provision	F102M	-	-	-	-	-	-	-	-
1203				-	-	-	-	-	-	-	-
1204	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-
1205				-	-	-	-	-	-	-	-
1206	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1207				-	-	-	-	-	-	-	-
1208				-	-	-	-	-	-	-	-
1209	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1210				-	-	-	-	-	-	-	-
1211	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1212				-	-	-	-	-	-	-	-
1213	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1214				-	-	-	-	-	-	-	-
1215	190	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
1216		Labor	F138M	-	-	-	-	-	-	-	-
1217		Customer - System	F42	-	-	-	-	-	-	-	-
1218		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1219				-	-	-	-	-	-	-	-
1220	281	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
1221				-	-	-	-	-	-	-	-
1222	282	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
1223		Labor	F138M	-	-	-	-	-	-	-	-
1224		Customer - System	F42	-	-	-	-	-	-	-	-
1225		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1226				-	-	-	-	-	-	-	-
1227	283	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-
1228		Labor	F138M	-	-	-	-	-	-	-	-
1229		Customer - System	F42	-	-	-	-	-	-	-	-
1230		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1231				-	-	-	-	-	-	-	-
1232	255	Accum Investment Tax Credit	F104M	-	-	-	-	-	-	-	-
1233				-	-	-	-	-	-	-	-
1234		TOTAL RATE BASE DEDUCTIONS		-	-	-	-	-	-	-	-
1235				-	-	-	-	-	-	-	-
1236				-	-	-	-	-	-	-	-
1237	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1238		JBG	F10	-	-	-	-	-	-	-	-
1239		Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-	-
1240				-	-	-	-	-	-	-	-
1241	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1242				-	-	-	-	-	-	-	-
1243	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1244				-	-	-	-	-	-	-	-
1245	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-
1246		Total Other Production - Accum Depr		-	-	-	-	-	-	-	-
1247				-	-	-	-	-	-	-	-
1248	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1250				-	-	-	-	-	-	-	-
1251				-	-	-	-	-	-	-	-
1252				-	-	-	-	-	-	-	-
1253				-	-	-	-	-	-	-	-
1254		TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-	-
1255				-	-	-	-	-	-	-	-
1256				-	-	-	-	-	-	-	-
1257	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1258				-	-	-	-	-	-	-	-
1259				-	-	-	-	-	-	-	-
1260				-	-	-	-	-	-	-	-
1261				-	-	-	-	-	-	-	-
1262				-	-	-	-	-	-	-	-
1263	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1264				-	-	-	-	-	-	-	-
1265	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1266				-	-	-	-	-	-	-	-
1267	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1268				-	-	-	-	-	-	-	-
1269				-	-	-	-	-	-	-	-
1270		MISC - Total - Unbundled		-	-	-	-	-	-	-	-
1270				-	-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	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	
1271											
1272											
1273											
1274											
1275											
1276											
1277	108364	Poles, Towers & Fixtures	F121								
1278											
1279	108365	Overhead Conductors	F122								
1280											
1281	108366	Underground Conduit	F123								
1282											
1283	108367	Underground Conductors	F124								
1284											
1285	108368	Line Transformers	F125								
1286											
1288	108369	Services	F126								
1289	108370	Meters	F127								
1290											
1291	108371	Install on Customers' Premises	F128								
1292											
1293	108372	Leased Property	F129								
1294											
1295	108373	Street Lights	F130								
1296											
1297	108D00	Unclassified Dist Plant - Acct 300	F121								
1298											
1299	108DS	Unclassified Dist Sub - Acct 300	F120								
1300											
1301	108DP	Unclassified Dist Sub - Acct 300	F102M								
1302											
1303											
1304											
1305											
1306											
1307	108GP	General Plant Accumulated Depr									
1308		Situs	F107M								
1309		System Generation	F105M								
1310		System Overheads	F102M								
1311		Customer - System	F42								
1312		Energy	F10								
1313		Total General Plant Accumulated Depr									
1316											
1317	108MP	Mining Plant Accumulated Depr.	F10								
1318											
1319	1081390	Accum Depr - Capital Lease	F10								
1320		Remove Capital Lease	F10								
1321											
1322	1081399	Accum Depr - Capital Lease	F10								
1323		Remove Capital Lease	F10								
1324											
1325											
1326											
1327											
1328											
1329											
1330											
1331											
1332											
1333	111SP	Accum Prov for Amort-Steam	F10								
1334											
1335	111GP	Accum Prov for Amort-General	F108								
1336		Division	F108								
1337		System Overheads									
1338		Total Accum Prov for Amort-General									
1339											
1340	111HP	Accum Prov for Amort-Hydro	F10								
1341											
1342	111IP	Accum Prov for Amort-Intangible									
1343		Situs									
1344		System Generation									
1345		System Overheads									
1346		Customer - System									
1349		Energy									
1350		Total Accum Prov for Amort-Intangible									
1351											
1352	111390	Accum Amtr - Capital Lease									
1353		Situs									
1354		System Generation									
1355		System Overheads									
1356		Remove Capital Lease Amtr									
1357		TOTAL ACCUM PROV FOR AMORTIZATION									

ACCUMULATED AMORTIZATION

PacificCorp
 Cost of Service By Rate Schedule - COS Factor Summary
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 Class Allocation Factors

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

COS Factor	DESCRIPTION	Dmd Split	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	35% / 65%	0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%	0.43270	0.13502	0.21689	0.08250	0.09593	0.03430	0.00267	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%	0.45053	0.14008	0.21578	0.07836	0.08255	0.03105	0.00164	1.00000
F20	Max. Schedule Peak		0.53631	0.10964	0.16982	0.05821	0.06623	0.05612	0.00367	1.00000
F20A	Max. Schedule Peak Excluding Sch 60		0.57435	0.11742	0.18186	0.06234	-	0.06010	0.00393	1.00000
F21	Transformers - NCP		0.60595	0.13311	0.16234	0.04398	-	0.05188	0.00274	1.00000
F22	Secondary Lines - NCP		0.81990	0.18010	-	-	-	-	-	1.00000
F30	MWH @ Input		0.41486	0.12995	0.21800	0.08663	0.10930	0.03755	0.00369	1.00000
F40	Average Customers		0.78849	0.13941	0.00813	0.00043	0.00001	0.04001	0.02352	1.00000
F41	Weighted Customers Acct 902		0.79916	0.14130	0.01285	0.00603	0.00011	0.04056	-	1.00000
F42	Weighted Customers Acct 903		0.79369	0.13191	0.00826	0.00321	0.00006	0.04108	0.02178	1.00000
F43	Residential Split		1.00000	-	-	-	-	-	-	1.00000
F44	Commercial Split		-	0.94493	0.05507	-	-	-	-	1.00000
F45	Industrial / Irrigation Split		-	-	-	0.10668	0.00019	0.98914	-	1.00000
F46	Lighting / OSPA Split		-	-	-	-	-	-	1.00000	1.00000
F47	Wtd Customers Acct 902 - Irrigation		0.81321	0.14378	0.01307	0.00613	0.00011	0.02369	0.02217	1.00000
F48	Wtd Customers Acct 903 - Irrigation		0.80783	0.13426	0.00841	0.00327	0.00006	0.02401	0.02052	1.00000
F50	Contribution in Aid of Construction		0.26268	0.51379	-	-	-	0.20302	0.00093	1.00000
F51	Security Deposits		0.87109	0.09770	0.01494	-	-	0.01535	-	1.00000
F60	Meters		0.68124	0.16361	0.07623	0.01098	0.00055	0.06740	-	1.00000
F60A	Meters Excluding Sch 60		0.68161	0.16370	0.07627	0.01098	-	0.06743	-	1.00000
F70	Services		0.73534	0.19950	0.05317	0.01199	-	-	-	1.00000
F80	Uncollectibles		0.88462	0.02940	0.04159	0.01501	0.01588	0.01349	-	1.00000
F101	Rate Base		0.48152	0.13537	0.19346	0.07192	0.07517	0.03716	0.00539	1.00000
F101G	Generation Rate Base		0.42720	0.13347	0.08377	0.03529	0.10004	0.03529	0.00298	1.00000
F101T	Transmission Rate Base		0.42703	0.13352	0.21728	0.08379	0.10009	0.03551	0.00297	1.00000
F101D	Distribution Rate Base		0.63063	0.13990	0.12852	0.03960	0.00791	0.04179	0.01166	1.00000
F101R	Retail Rate Base		0.95633	0.04908	0.03963	0.00086	0.00586	(0.02142)	(0.03035)	1.00000
F101M	Misc Rate Base		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F102	SGP - System Gross Plant		0.48858	0.13504	0.19080	0.07060	0.07128	0.03740	0.00631	1.00000
F102G	SGGP - System Gross Generation Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F102T	SGTP - System Gross Transmission Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F102D	SGDP - System Gross Distribution Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F102R	SGTP - System Gross Retail Plant		0.48858	0.13504	0.19080	0.07060	0.07128	0.03740	0.00631	1.00000
F102M	SGDP - System Gross Misc Plant		0.48858	0.13504	0.19080	0.07060	0.07128	0.03740	0.00631	1.00000
F104	SNP - System Net Plant		0.48422	0.13539	0.19209	0.07134	0.07437	0.03717	0.00543	1.00000
F104G	SNP - System Net Generation Plant		0.42720	0.13347	0.21725	0.08377	0.10004	0.03529	0.00298	1.00000
F104T	SNP - System Net Transmission Plant		0.42706	0.13346	0.21731	0.08380	0.10010	0.03529	0.00297	1.00000
F104D	SNP - System Net Distribution Plant		0.63007	0.14047	0.12834	0.03994	0.00788	0.04204	0.01167	1.00000
F104R	SNP - System Net Retail Plant		0.81228	0.13174	(0.00280)	(0.00089)	(0.00435)	0.04131	0.02273	1.00000
F104M	SNP - System Net Misc Plant		0.48422	0.13539	0.19209	0.07134	0.07437	0.03717	0.00543	1.00000
F105	STP - System Prod & Trans Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F105G	SGGP - System Gross Generation Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F105T	SGTP - System Gross Transmission Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F105D	SGDP - System Gross Distribution Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F105R	SGTP - System Gross Retail Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F105M	SGDP - System Gross Misc Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F106	STP - System Transmission Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F107	STP - System Trans & Dist Plant		0.54756	0.13654	0.16537	0.05794	0.04364	0.03943	0.00951	1.00000
F107G	SGGP - System Gross Generation Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F107T	SGTP - System Gross Transmission Plant		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
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 12 Months Ending December 2010
 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			0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F107R	SGTP - System Gross Retail Plant			0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F107M	SGDP - System Gross Misc Plant			0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F108	SGP - System General Plant			0.49154	0.13487	0.19057	0.07272	0.03728	0.00624	0.00624	1.00000
F110	SIP - System Intangible Plant			0.48139	0.13366	0.18375	0.06978	0.07817	0.03872	0.00634	1.00000
F118	Account 360			0.57435	0.17422	0.18186	0.06234	-	0.06010	0.00393	1.00000
F119	Account 361			0.53631	0.10964	0.16982	0.05821	0.06623	0.05612	0.00367	1.00000
F120	Account 362			0.54416	0.11125	0.17230	0.05907	0.05256	0.05694	0.00372	1.00000
F121	Account 364			0.58125	0.11918	0.17675	0.06059	-	0.05841	0.00382	1.00000
F122	Account 365			0.68405	0.14542	0.10061	0.03449	-	0.03325	0.00217	1.00000
F123	Account 366			0.69769	0.14890	0.09051	0.03103	-	0.02991	0.00196	1.00000
F124	Account 367			0.71860	0.15424	0.07503	0.02572	-	0.02479	0.00162	1.00000
F125	Account 368			0.60595	0.13311	0.16234	0.04398	-	0.05188	0.00274	1.00000
F126	Account 369			0.73534	0.19950	0.05317	0.01199	-	-	-	1.00000
F127	Account 370			0.67699	0.16259	0.07576	0.01091	0.00678	0.06698	-	1.00000
F128	Account 371			-	-	-	-	-	-	1.00000	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	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.61175	0.13471	0.12868	0.04183	0.01853	0.04449	0.02001	1.00000
F132	Account 364 + 365			0.62154	0.12946	0.14691	0.05036	-	0.04855	0.00317	1.00000
F133	Account 366 + 367			0.70976	0.15199	0.08158	0.02796	-	0.02896	0.00176	1.00000
F134	Account 364 + 365 + 369 (OH)			0.64851	0.14528	0.12540	0.04085	-	0.03938	0.00258	1.00000
F135	Account 366 + 367 + 369 (UG)			0.70485	0.15650	0.08682	0.03133	-	0.01923	0.00126	1.00000
F136	Account 902 + 903 + 904			0.82621	0.11230	0.01679	0.00646	0.00365	0.02157	0.01303	1.00000
F137	Total O & M Expense			0.45327	0.13302	0.20446	0.07826	0.09106	0.03549	0.00443	1.00000
F137G	Generation O & M Exp			0.42740	0.13348	0.21716	0.08373	0.09994	0.03530	0.00299	1.00000
F137T	Transmission O & M Exp			0.42841	0.13355	0.21671	0.08349	0.09944	0.03535	0.00305	1.00000
F137D	Distribution O & M Exp			0.60766	0.13521	0.13201	0.04312	0.01961	0.04384	0.01855	1.00000
F137R	Retail O & M Exp (Customer)			0.82121	0.11466	0.01704	0.00632	0.00373	0.02318	0.01386	1.00000
F137M	Misc & Customer O & M Exp			0.45422	0.14446	0.20423	0.07351	0.07763	0.03981	0.00615	1.00000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.45193	0.13287	0.20499	0.07859	0.09190	0.03539	0.00434	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F138T	Transmission O & M Exp - (less wheeling exp)			0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
F138D	Distribution O & M Exp			0.61175	0.13471	0.12868	0.04183	0.01853	0.04449	0.02001	1.00000
F138R	Retail O & M Exp (Customer)			0.82308	0.11455	0.01607	0.00596	0.00335	0.02310	0.01390	1.00000
F138M	Misc & Customer O & M Exp			-	-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.46691	0.13376	0.19902	0.07529	0.08378	0.03623	0.00502	1.00000
F140G	Revenue Requirement Before Rev Credits			0.42743	0.13348	0.21714	0.08372	0.09994	0.03530	0.00299	1.00000
F140T	Revenue Requirement Before Rev Credits			0.42782	0.13353	0.21696	0.08362	0.09972	0.03533	0.00302	1.00000
F140D	Revenue Requirement Before Rev Credits			0.62183	0.13775	0.13119	0.04137	0.01067	0.04291	0.01428	1.00000
F140R	Revenue Requirement Before Rev Credits			0.81949	0.11568	0.01650	0.00613	0.00351	0.02432	0.01436	1.00000
F140M	Revenue Requirement Before Rev Credits			0.4321	0.13997	0.20953	0.07770	0.08676	0.03797	0.00486	1.00000
F141	Firm Revenues			0.45422	0.14446	0.20423	0.07351	0.07763	0.03981	0.00615	1.00000

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 Demand Factors

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	59,645,613	18,545,008	27,746,236	8,352,458	-	4,110,703	217,614	118,617,632
2								
3 Primary	-	-	820,674	2,021,813	10,929,317	-	-	13,771,804
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	59,645,613	18,545,008	28,566,910	10,374,272	10,929,317	4,110,703	217,614	132,389,436
10								
11 Total MWH @ Input	1,809,589	566,844	950,902	377,882	476,772	163,801	16,091	4,361,880
12								
13 MWH %	41.4864%	12.9954%	21.8003%	8.6633%	10.9304%	3.7553%	0.3689%	100.0000%
14								
15								
16 FACTOR 10 - 35% D / 65% E	42.7245%	13.3469%	21.7231%	8.3762%	10.0019%	3.5296%	0.2979%	100.0000%
17								
18 FACTOR 11 - 50% D / 50% E	43.2698%	13.5017%	21.6891%	8.2497%	9.5929%	3.4302%	0.2666%	100.0000%
19								
20 FACTOR 12 - 100% D	45.0532%	14.0079%	21.5779%	7.8362%	8.2554%	3.1050%	0.1644%	100.0000%

Distribution Factors (F20-F22)

PacifiCorp
 Cost Of Service By Rate Schedule
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 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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	611,561	125,024	188,083	52,216	-	63,991	4,185	1,045,061
2								
3 Primary	-	-	5,563	14,167	75,519	-	-	95,248
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (maximum)								
10 @ Input	611,561	125,024	193,646	66,382	75,519	63,991	4,185	1,140,309
11								
12								
13 Substations								
14 FACTOR 20	53.6312%	10.9641%	16.9819%	5.8214%	6.6227%	5.6117%	0.3670%	100.0000%
15								
16 FACTOR 20A	57.4349%	11.7417%	18.1863%	6.2343%	0.0000%	6.0098%	0.3930%	100.0000%
17								
18								
19 Max NCP - Sec	1,380,532	236,257	247,799	67,130	0	79,192	4,185	2,015,096
20								
21 Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	1.00	
22								
23 Coincidence Factor	0.67	0.86	1.00	1.00	1.00	1.00	1.00	
24								
25 Max NCP - Wgt	924,956	203,181	247,799	67,130	0	79,192	4,185	1,526,445
26								
27								
28 Line Transformers								
29 FACTOR 21	60.5955%	13.3108%	16.2338%	4.3978%	0.0000%	5.1880%	0.2742%	100.0000%
30								
31								
32 Max NCP - Wgt * (Less Irrg & St Ltg)	924,956	203,181	0	0	0	0	0	1,128,138
33								
34								
35 Secondary Lines								
36 FACTOR 22	81.9897%	18.0103%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
37								
38								
39 * If Line 19 > 1, Line 30 = Line 23								
40								

PacificCorp
 Cost Of Service By Rate Schedule
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 WCA Method - (100 Summer, 100 Winter Hours) - 35% D / 65% E
 12 Months Ending December 2010
 Distribution Peaks @ Input

Description	COS	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Sum of 12	Dist Peaks
1 Residential	16			591,109	490,390	394,918	362,132	227,617	282,361	271,142	313,822	281,270	247,576	373,447	424,392	4,260,177		
2 Sch 16 sec																		
3																		
4 General Service	24			105,388	84,509	73,181	87,906	82,543	92,689	104,688	124,567	111,107	78,112	104,862	100,116	1,149,639		
5 Sch 24 sec																		
6 Sch 36 sec	36			161,755	127,606	126,414	107,126	128,297	128,948	146,920	155,676	168,140	138,772	151,600	159,248	1,700,501		
7 Sch 36 pri	36			4,785	3,774	3,739	3,813	3,795	4,345	4,345	4,605	4,974	4,710	4,484	4,710	50,297		
8 Sch 48T pri, ded fac	48T			60,369	64,598	81,062	51,000	55,440	74,504	41,301	59,135	63,281	55,061	64,184	58,634	688,570		
9 Sch 48T sec	48T			40,297	39,182	36,733	36,579	40,423	43,188	46,049	47,406	47,501	36,806	44,328	40,678	498,170		
10 Sch 48T pri	48T			11,236	8,636	10,089	10,120	10,862	9,839	10,708	13,570	11,194	9,132	11,754	9,135	126,267		
11 General Service Total				383,830	328,306	301,218	295,900	321,351	352,991	353,981	404,958	406,197	321,987	381,202	372,521	4,224,443		
13 Irrigation																		
14 Sch 040	sec	40		630	842	708	21,348	23,711	33,112	44,277	50,336	37,956	20,190	3,097	2,314	238,522		
15																		
16 Street Lights																		
17 Sch 15,52,54,57 sec																		
18																		
19																		
20																		
21 State of Washington				975,569	823,723	696,843	679,380	572,679	668,465	669,491	769,117	725,423	593,939	757,746	803,412	8,735,697		

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35% D / 65% E
 12 Months Ending December 2010
 Distribution Peaks @ Sales

Description	COS	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Sum of 12	Dist Peaks
1 Residential	16			531,941	441,304	355,388	325,884	204,833	254,098	244,002	282,410	253,116	222,795	336,066	381,912	3,833,749		
2 Sch 16 sec																		
3																		
4 General Service	24			94,839	76,050	65,856	79,107	74,281	83,420	94,182	112,098	99,986	70,293	94,357	90,095	1,034,564		
5 Sch 24 sec																		
6 Sch 36 sec	36			145,564	114,833	113,790	96,403	115,655	116,041	132,214	140,693	151,310	124,881	136,425	143,308	1,530,287		
7 Sch 36 pri	36			4,409	3,478	3,445	2,820	3,697	3,514	4,004	4,243	4,593	3,762	4,132	4,340	46,347		
8 Sch 48T pri, ded fac	48T			55,628	59,525	47,052	46,995	51,086	38,057	36,057	54,491	58,311	50,737	59,143	54,029	643,707		
9 Sch 48T sec	48T			36,263	35,290	33,056	32,918	36,377	38,865	41,440	42,661	42,746	33,122	38,891	36,606	449,205		
10 Sch 48T pri	48T			10,354	7,958	9,297	9,325	10,000	9,086	9,867	12,504	10,315	8,415	10,831	8,418	116,350		
11 General Service Total				347,057	297,104	272,466	267,668	290,596	319,559	319,764	366,090	367,251	291,230	344,779	336,796	3,820,460		
13 Irrigation																		
14 Sch 040	sec	40		567	758	637	19,211	21,338	29,798	39,845	45,298	34,157	18,169	2,787	2,082	214,647		
15																		
16 Street Lights																		
17 Sch 15,52,54,57 sec																		
18																		
19																		
20																		
21 State of Washington				879,585	742,932	628,491	612,763	516,867	603,455	603,611	693,798	654,524	535,960	663,632	724,556	7,890,154		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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	1,662,889	520,891	848,765	283,674	-	150,522	14,787	-	-	3,481,528
2 Primary	-	-	25,706	65,242	449,619	-	-	-	-	540,567
3 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-	-	-
5 Total MWH	1,662,889	520,891	874,471	348,916	449,619	150,522	14,787	-	-	4,022,095
6 @ Sales	1,809,589	566,844	950,902	377,882	476,772	163,801	16,091	-	-	4,361,880
7 Total MWH	41.4864%	12.9954%	21.8003%	8.6633%	10.9304%	3.7553%	0.3689%	0.0000%	0.0000%	100.0000%
8 @ Input	1,662,889	520,891	874,471	348,916	449,619	150,522	14,787	-	-	4,022,095
9 Energy	41.3438%	12.9507%	21.7417%	8.6750%	11.1787%	3.7424%	0.3676%	0.0000%	0.0000%	100.0000%
10 FACTOR 30										
11 MWH @ sales										
12 (less special contracts)										
13 FACTOR 31										

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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	
1 Residential	103,965	-	-	-	-	-	-	103,965	
2 Commercial	-	18,382	1,071	-	-	-	-	19,454	
3 Industrial	-	-	-	57	1	-	-	58	
4 Irrigation	-	-	-	-	-	5,276	-	5,276	
5 St Lighting	-	-	-	-	-	-	3,101	3,101	
6									
7 Avg Customers	103,965	18,382	1,071	57	1	5,276	3,101	131,854	
8									
9									
10									
11 Residential	103,965	-	-	-	0.0008%	4.0014%	2.3522%	100.0000%	
12 Commercial	-	18,382	1,671	-	-	-	-	103,965	
13 Industrial	-	-	-	784	14	-	-	20,054	
14 Irrigation	-	-	-	-	-	5,276	-	798	
15 St Lighting	-	-	-	-	-	-	3,101	5,276	
16									
17 Avg Customers	103,965	18,382	1,671	784	14	5,276	3,101	130,092	
18									
19									
20									
21 Residential	103,965	14,130.1%	1.2847%	0.6027%	0.0106%	4.0556%	0.0000%	100.0000%	
22 Commercial	-	17,279	1,082	-	-	-	-	103,965	
23 Industrial	-	-	-	420	7	-	-	16,361	
24 Irrigation	-	-	-	-	-	5,382	-	428	
25 St Lighting	-	-	-	-	-	-	2,853	5,382	
26									
27 Avg Customers	103,965	17,279	1,082	420	7	5,382	2,853	130,989	
28									
29									
30									
31									
32 Residential	103,965	-	-	-	-	-	-	103,965	
33									
34									
35									
36									
37 Commercial	-	18,382	1,071	-	-	-	-	19,454	
38									
39									
40									
41									
42 Industrial / Irrigation	-	-	-	57	1	5,276	-	5,334	
43									
44									
45									
46									
47									
48									
49									
50									
51									
52 Avg Customers	103,965	18,382	1,671	784	14	3,029	-	127,845	
53									
54									
55									
56									
57 Avg Customers	103,965	17,279	1,082	420	7	3,090	2,853	128,697	
58									
59									

Customer Advances Factors (F50-F51)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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	137,595,246								137,595,246
3 Com / Ind		43,528,402	61,577,308	22,220,174	23,515,004				150,840,888
4 Irrigation						11,908,413			11,908,413
5									
6 Customer Advances									
7	99,996	195,589				77,286	7,811		380,682
8 Total Cust Advances	99,996	195,589				77,286	7,811		380,682
9									
10 FACTOR 50	26.2676%	51.3786%	0.0000%	0.0000%	0.0000%	20.3020%	2.0517%		100.0000%
11									
12 Security Deposits	1,591,850	178,535	27,294			28,042	1,700		1,827,421
13									
14									
15 FACTOR 51	87.1091%	9.7698%	1.4936%	0.0000%	0.0000%	1.5345%	0.0930%		100.0000%

Contribution in Aid of Construction - period ending December 2010

WA Residential Sch 16	99,996
WA Schedule 24	195,589
WA Irrigation Sch 40	77,286
WA Streetlighting	7,811
Total	380,682

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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 Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Average Customer	103,965	18,382	1,071	57	1	5,276	3,101	131,854
2								
3								
4 Meter Cost	13,919,826	3,343,018	1,557,678	224,264	11,157	1,377,153	-	20,433,096
5								
6								
7 FACTOR 60	68.1239%	16.3608%	7.6233%	1.0976%	0.0546%	6.7398%	0.0000%	100.0000%
8								
9 FACTOR 60A	68.1611%	16.3697%	7.6275%	1.0982%	0.0000%	6.7435%	0.0000%	100.0000%
10								
11 Service Cost	64,442,253	17,483,301	4,660,068	1,050,961	-	-	-	87,636,582
12								
13								
14 FACTOR 70	73.5335%	19.9498%	5.3175%	1.1992%	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) - 35%D / 65%E
 12 Months Ending December 2010
 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	103,965	\$134	\$13,919,826	\$620	\$64,442,253
3						
4 Commercial						
5 Sch 024	sec	18,382	\$182	\$3,343,018	\$951	\$17,483,301
6 Sch 036	sec	1,055	\$1,350	\$1,424,287	\$4,415	\$4,660,068
7 Sch 036	pri	16	\$8,350	\$133,391	\$0	\$0
8						
9 Industrial						
10 Sch 048T	pri, ded fac	1	\$11,157	\$11,157	\$0	\$0
11 Sch 048T	sec	46	\$2,171	\$99,305	\$22,976	\$1,050,961
12 Sch 048T	pri	11	\$11,157	\$124,958	\$0	\$0
13						
14 Irrigation						
15 Sch 040	sec	5,276	\$261	\$1,377,153	\$0	\$0
16						
17 Street Lighting						
18 Sch 15,52,54,57	sec	3,101	\$0	\$0	\$0	\$0
19						
20						
21						
State of Washington		131,854		\$20,433,096		\$87,636,582

PacifiCorp Washington Embedded Cost Study Weighted Meter & Service Costs						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	103,965	100.00%	\$133.89	\$133.89	\$619.85	\$619.85
Sch 24						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	9,592	59.94%	\$96.00	\$57.54	\$748.11	\$448.44
kW = 0, 3 Phase	684	4.27%	\$293.80	\$12.56	\$958.40	\$40.96
kW > 1, 1 Phase	2,956	18.47%	\$213.00	\$39.35	\$833.09	\$153.90
kW > 1, 3 Phase	2,770	17.31%	\$293.80	\$50.86	\$1,028.03	\$177.96
	16,001	100.00%		\$160.31		\$821.26
<i>15 - 100 kW</i>						
1 Phase	593	25.26%	\$213.00	\$53.81	\$1,523.68	\$384.92
3 Phase W/O KVAR	972	41.42%	\$293.80	\$121.70	\$1,892.66	\$783.98
3 Phase With KVAR	782	33.32%	\$408.00	\$135.93	\$1,892.66	\$630.56
	2,346	100.00%		\$311.44		\$1,799.46
<i>100 kW+</i>						
1 Phase	2	5.83%	\$946.00	\$55.10	\$3,773.81	\$219.82
3 Phase W/O KVAR	13	38.22%	\$1,393.00	\$532.42	\$3,465.43	\$1,324.52
3 Phase With KVAR	19	55.95%	\$1,393.00	\$779.44	\$3,465.43	\$1,939.04
	34	100.00%		\$1,366.96		\$3,483.38
<i>0 - 15 kW</i>	16,001	87.05%	\$160.31	139.55	\$821.26	714.90
<i>15 - 100 kW</i>	2,346	12.76%	\$311.44	39.75	\$1,799.46	229.67
<i>100 kW+</i>	34	0.19%	\$1,366.96	2.56	\$3,483.38	6.53
Total Sch 24	18,382	100.00%		\$181.86		\$951.10
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	1	1.42%	\$213.00	\$3.02	\$1,380.15	\$19.59
3 Phase W/O KVAR	16	37.75%	\$293.80	\$110.91	\$1,826.85	\$689.63
3 Phase With KVAR	26	60.83%	\$408.00	\$248.19	\$1,826.85	\$1,111.29
	42	100.00%		\$362.12		\$1,820.51
<i>100 - 300 kW</i>						
1 Phase	9	1.31%	\$946.00	\$12.35	\$3,758.77	\$49.08
3 Phase W/O KVAR	163	22.76%	\$1,393.00	\$316.98	\$3,459.79	\$787.28
3 Phase With KVAR	542	75.94%	\$1,393.00	\$1,057.83	\$3,459.79	\$2,627.33
	714	100.00%		\$1,387.16		\$3,463.69
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$946.00	\$0.00	\$6,917.79	\$0.00
3 Phase W/O KVAR	29	9.77%	\$1,393.00	\$136.05	\$6,917.79	\$675.64
3 Phase With KVAR	267	90.23%	\$1,393.00	\$1,256.95	\$6,917.79	\$6,242.15
	296	100.00%		\$1,393.00		\$6,917.79
<i>1000 kW+</i>						
3 Phase With KVAR	3	100.00%	\$2,171.00	\$2,171.00	\$22,976.00	\$22,976.00
	3	100.00%		\$2,171.00		\$22,976.00
<i>0 - 100 kW</i>	42	4.02%	\$362.12	14.57	\$1,820.51	73.24
<i>100-300 kW</i>	714	67.67%	\$1,387.16	938.68	\$3,463.69	2,343.85
<i>300-1000 kW</i>	296	28.06%	\$1,393.00	390.86	\$6,917.79	1,941.03
<i>1000 kW+</i>	3	0.25%	\$2,171.00	5.42	\$22,976.00	57.33
Total Secondary 36	1,055	100.00%		\$1,349.52		\$4,415.44
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	1,071					
Sch 40						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,050	21.60%	\$96.00	\$20.73		
kW = 0, 3 Phase	1,006	20.68%	\$293.80	\$60.75		
kW > 1, 1 Phase	0	0.00%	\$213.00	\$0.00		
kW > 1, 3 Phase	2,807	57.72%	\$293.80	\$169.60		
	4,863	100.00%		\$251.08		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$213.00	\$0.00		
3 Phase W/O KVAR	226	56.24%	\$293.80	\$165.22		
3 Phase With KVAR	176	43.76%	\$408.00	\$178.56		
	401	100.00%		\$343.78		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$946.00	\$0.00		
3 Phase W/O KVAR	0	2.85%	\$1,393.00	\$39.71		
3 Phase With KVAR	13	97.15%	\$1,393.00	\$1,353.29		
	13	100.00%		\$1,393.00		
<i>0 - 50 kW</i>	4,863	92.14%	\$251.08	231.34		
<i>51 - 300 kW</i>	401	7.61%	\$343.78	26.15		
<i>301 - 1000 kW</i>	13	0.25%	\$1,393.00	3.53		
Total Sch 40	5,277	100.00%		\$261.02		

PacifiCorp
 Washington Embedded Cost Study
 Summary of Average Installed Costs
 Meters

Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
Residential					
1	Small Load	DM221F	\$96.00	39.86%	\$38.26
2	All Electric	DM221G	\$159.00	60.14%	<u>\$95.63</u>
3					\$133.89
4					
5	0 - 10 kW				
6	kW = 0, 1 Phase	DM221F	\$96.00	100.00%	\$96.00
7					
8					
9	kW = 0, 3 Phase	DM241A	\$293.80	100.00%	\$293.80
10					
11					
12	kW > 1, 1 Phase	DM221H	\$213.00	100.00%	\$213.00
13					
14					
15	kW > 1, 3 Phase	DM241A	\$293.80	100.00%	\$293.80
16					
17	11-100 kW				
18	1 phase	DM221H	\$213.00	100.00%	\$213.00
19					
20					
21	3 phase w/o KVAR	DM241A	\$293.80	100.00%	\$293.80
22					
23					
24	3 phase with KVAR	DM241B	\$408.00	100.00%	\$408.00
25					
26	101 - 1000 kW				
27	1 Phase (sec)	DM231AFE	\$946.00	100.00%	\$946.00
28					
29					
30	3 phase w/o KVAR	DM271AEC	\$1,393.00	100.00%	\$1,393.00
31					
32					
33	3 phase with KVAR	DM271AEC	\$1,393.00	100.00%	\$1,393.00
34					
35	Over 1 MW				
36	3 phase secondary volt	DM271AEG	\$2,171.00	100.00%	\$2,171.00
37					
38					
39	Primary Metering				
40	13.8 kV 3-wire	DM101ACBI	\$6,744.00		
41	12.47 kV 4-wire Wye	DM121DBBI	\$8,350.00		
42	24.9 kV 4-wire Wye	DM121DGBI	\$11,157.00		
43	35 kV 4-wire Wye	DM131DBH	\$25,630.00		

PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	Schedule 36 Percent Use
1	Residential					
2	Small load - O/H	#2 Triplex	\$559.00	32.01%	-	-
3	Large load - O/H	1/0 Triplex	\$645.00	39.54%	-	-
4	Small load - U/G	1/0 Triplexed	\$628.00	7.85%	-	-
5	Large load - U/G	4/0 Triplexed	\$663.00	20.60%	-	-
6	Weighted Cost per Service			\$619.85	-	-
7						
8	0 - 30 kW					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$789.00	-	74.60%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$628.00	-	25.40%	-
11	Weighted Cost per Service			-	\$748.11	-
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$981.00	-	74.60%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$892.00	-	25.40%	-
15	Weighted Cost per Service			-	\$958.40	-
16						
17	30 - 50 kW					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$891.00	-	74.60%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$663.00	-	25.40%	-
20	Weighted Cost per Service			-	\$833.09	-
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,058.00	-	74.60%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$940.00	-	25.40%	-
24	Weighted Cost per Service			-	\$1,028.03	-
25						
26	50 - 100 kW					
27	1 Phase O/H	2 - 4/0 Triplex	\$1,640.00	-	74.60%	43.26%
28	1 Phase U/G	2 - 4/0 Triplex	\$1,182.00	-	25.40%	56.74%
29	Weighted Cost per Service			-	\$1,523.68	\$1,380.15
30						
31	3 Phase O/H	2-4/0 Quadruplex	\$1,946.00	-	74.60%	43.26%
32	3 Phase U/G	2-4/0 Quadruplex	\$1,736.00	-	25.40%	56.74%
33	Weighted Cost per Service			-	\$1,892.66	\$1,826.85
34						
35	100-300 kW					
36	1 Phase O/H	3-500 & 350N	\$3,786.00	-	74.60%	43.26%
37	1 Phase U/G	3-750 & 500N	\$3,738.00	-	25.40%	56.74%
38	Weighted Cost per Service			-	\$3,773.81	\$3,758.77
39						
40	3 Phase O/H	3-4/0 Quadruplex	\$3,470.00	-	74.60%	43.26%
41	3 Phase U/G	4-350 Quadruplex	\$3,452.00	-	25.40%	56.74%
42	Weighted Cost per Service			-	\$3,465.43	\$3,459.79
43						
44	300-1000 kW					
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$7,446.00	-	-	43.26%
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$6,515.00	-	-	56.74%
47	Weighted Cost per Service			-	-	\$6,917.79
48						
49	1000 kW and Over					
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$22,976.00			
51						
52						
53		Overhead % =		Residential	Schedule 24	Schedule 36
54		% of Overhead Which Are Small Load=		32.01%		
55		% of Overhead Which Are All Electric=		<u>39.54%</u>		
56		Total % Overhead		71.55%	74.60%	43.26%
57						
58		Account 369 - Overhead	33,740,509	25,433,764	7,194,628	1,112,116
59						
60		Underground % =				
61		% of Underground Which Are Small Load=		7.85%		
62		% of Underground Which Are All Electric=		<u>20.60%</u>		
63		Total % Underground		28.45%	25.40%	56.74%
64						
65		Account 369 - Underground	14,600,884	10,113,358	2,449,371	1,458,433

Uncollectables Factor (F80)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 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	137,595,246							137,595,246
3 Com / Ind		43,528,402	61,577,308	22,220,174	23,515,004			150,840,888
4 Irrigation						11,908,413		11,908,413
5 Total	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	-	300,344,548
6								
7								
8 Uncollectables								
9 Write-off	(1,965,050)	(63,056)	(89,202)	(32,188)	(34,064)	(33,692)	0	(2,217,251)
10 Recovery	791,873	24,066	34,045	12,285	13,001	15,795	0	891,065
11 Net Write Off	(1,173,176)	(38,990)	(55,157)	(19,903)	(21,063)	(17,897)	-	(1,326,186)
12								
13								
14 FACTOR 80	88.4624%	2.9400%	4.1591%	1.5008%	1.5882%	1.3495%	0.0000%	100.0000%

Revenues

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%SD / 65%E
 12 Months Ending December 2010
 Revenue - Normalized

Line	A Customer Class	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service <1,000 kW Schedule 36	E Large General Service >1,000 kW Schedule 48T	F Large General Dedicated Facilities Schedule 48T	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15,51-54,57	I	J	K	L Total
1	Residential	137,595,246	-	-	-	-	-	164,116	-	-	-	137,759,363
2	Commercial	-	41,988,671	52,643,506	9,001,865	-	-	332,120	-	-	-	103,976,161
4	Industrial	-	1,529,731	8,893,802	13,218,309	23,515,004	11,908,413	19,512	-	-	-	59,124,771
6	Lighting	-	-	-	-	-	-	1,346,075	-	-	-	1,346,075
8	OSPA	-	-	-	-	-	-	-	-	-	-	-
9	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-	-	-	-
14	Tariff Revenues	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,661,823	-	-	-	302,206,370
16		-	-	-	-	-	-	-	-	-	-	-
17	Total AGA Revenues	-	231,325	289,956	49,581	-	149,690	1,920	-	-	-	722,472
18	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-
21	Firm Revenue	137,595,246	43,759,727	61,867,264	22,269,755	23,515,004	12,058,103	1,863,743	-	-	-	302,928,842
22	Firm Revenue factor	45.42%	14.45%	20.42%	7.35%	7.76%	3.98%	0.62%	0.00%	0.00%	0.00%	100.00%
23		-	-	-	-	-	-	-	-	-	-	-
24	Non-Firm	-	-	-	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-	-	-	-
27	Total Revenue	137,595,246	43,759,727	61,867,264	22,269,755	23,515,004	12,058,103	1,863,743	-	-	-	302,928,842

Distribution Plant Investment to Serve

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
 12 Months Ending December 2010
 Distribution Direct Assignments

Line	FERC Account	B Total Distribution Investment	C Direct Assignments			E Schedule 48 Ded Facilities		F Demand		H Customer		J Meters
			Schedule 09	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary			
1	360	1,504,444	-	-	-	1,504,444	-	-	-	-	-	
2	361	2,239,045	-	-	-	2,239,045	-	-	-	-	-	
3	362	47,087,058	-	-	2,474,879	44,612,179	-	-	-	-	-	
4	364	88,170,127	-	-	-	85,691,481	2,478,646	-	-	-	-	
5	365	56,818,440	-	-	-	31,434,024	25,384,416	-	-	-	-	
6	366	15,372,443	-	-	-	7,650,872	7,721,571	-	-	-	-	
7	367	20,978,141	-	-	-	8,654,311	12,323,830	-	-	-	-	
8	368	93,939,430	-	-	-	-	93,939,430	-	-	-	-	
9	369	48,341,393	-	-	-	-	-	-	48,341,393	-	-	
10	370	11,574,892	-	-	78,464	-	-	-	-	-	11,496,428	
11	371	523,805	-	523,805	-	-	-	-	-	-	-	
12	372	-	-	-	-	-	-	-	-	-	-	
13	373	3,920,659	-	3,920,659	-	-	-	-	-	-	-	
14		390,469,878	-	4,444,465	2,553,343	181,786,356	141,847,893	-	48,341,393	-	11,496,428	
15	TOTAL											

