Exhibit No	_(RMM-5)
Docket UE-1	1
Witness: Rob	ert M. Meredith

# BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,	
	) Docket UE-11
Complainant,	
vs.	
PACIFICORP dba	
Pacific Power & Light Company	
Respondent.	

# **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

#### **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 deprecation 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 (F2OA), 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 (F2O) 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 2	General Business Revenues General Business Revenues	303,193,343	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,761
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 16	Customer Accounts	7,011,025	-	-	7,011,025	-	7,011,025	-
17	Customer Service Sales	633,445	-	-	633,445	-	633,445	-
18	Administrative & General	10,294,370	4,054,577	1,910,943	4,328,850	2,876,464	118,717	1,333,669
19			.,,,,,,,,,	110 10,0 10	1,020,000	2,010,101	110,111	1,000,000
20 21	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
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 27	Income Taxes - State Income Taxes - Def Net	22,265,977	12,521,173	10,103,298	(358,493)	(345,097)	(13,396)	-
28	Investment Tax Credit Adj.	22,200,311	12,321,173	10,103,230	(330,493)	(345,097)	(13,390)	-
29 30	Misc Revenue & Expense	(1,054,282)	(1,067,787)	27	13,478	3,395	10,083	-
31 32	Total Operating Expenses	294,648,556	203,888,999	40,860,056	49,899,502	39,392,944	8,387,782	2,118,775
33 34	Operating Revenue for Return	50,058,130	27,796,444	8,610,654	13,651,032	13,606,124	(89,191)	134,098
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	(0)	(0)	- (0)	- (0)	- (0)	-	-
41 42	Prepayments Fuel Stock	(0) (0)	(0) (0)	(0)	(0)	(0)	~	-
43	Material & Supplies	(0)	(0)	(0)	(0)	(0)	*	-
44	Working Capital	(0)	-	-	- (0)	- (0)	-	-
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)	<del>-</del>	-
56 57	Customer Service Deposits Misc. Rate Base Deductions	(3,291,206)	(F 476 606)	(400,004)	(3,291,206)	(000,040)	(3,291,206)	-
58	iviisc. Rate base Deductions	(6,568,902)	(5,476,606)	(429,684)	(662,612)	(662,612)	<del>-</del>	-
59 60	Total Rate Base Deductions	(747,406,942)	(345,533,496)	(156,180,122)	(245,693,324)	(234,198,384)	(11,494,940)	-
61 62	Total Rate Base	750,495,840	416,737,818	129,095,116	204,662,906	203,989,631	(1,337,189)	2,010,464
63 64	Return on Rate Base	6.670%	6.670%	6.670%	6.670%	6.670%	6.670%	6.670%
65 66	Return on Equity	7.615%	7.615%	7.615%	7.615%	7.615%	7.615%	7.615%
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 69	Revenue Requirement Impact Rate Base Decrease	5,669,130 (51,458,325)	3,147,973 (28,573,949)	975,165 (8,851,506)	1,545,992 (14,032,870)	1,540,906 (13,986,706)	(10,101) 91,685	15,187 (137,849)

FERC	BUSINESS	PITA	WASHINGTON						
ACCT Sales to Ultir	<u>FUNCTION</u> mate Customers	<u>FACTOR</u>	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
440	Residential Sales	s	137,759,363	(0)	0 46,359,444	0		0	r 070 -
		3		192,075,272	46,339,444	64,758,626	51,896,342	7,591,523	5,270,7
			137,759,363	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,7
442	Commercial & Indu								
	Р	S SE	164,087,814						
	PT	SG	-	-	-		-	-	
			164,087,814			~		*	
444	Public Street & Hig	hway Lighting							
	, asse 5 as 5 as 7 as	s	1,346,166						
		so	1,346,166		<del>-</del>	-	_	-	
							***		
445	Other Sales to Pub	S S	_						
			-	-		-		-	
448	Interdepartmental DPW	s							
	GP GP	so	-	-	-	-	-	-	
			-	-		-	-	-	
Total Sales	to Ultimate Customers		303,193,343	192,075,272	46,359,444	64,758,626	51,896,342	7,591,523	5,270,7
447	Sales for Resale P	s	_		_		_		
	P P	CAGW	-		-	~	-		
			-		-	-	-	-	
447NPC	Sales for Resale - N								
	P P	SG SE	-	~	-	-	-	-	
	P P	DGP	26 400 047	26 400 047	-	~	-	-	-
	P P	CAGW CAGE	36,490,047	36,490,047	-	-	-	-	
	P P	CAEW	-	-	-	-	•	-	
	r	CAEE	36,490,047	36,490,047		-	-	<del>-</del>	
	Total Sales for Res	ale	36,490,047	36,490,047	-	_			
			30,430,047	30,490,041					
449	Provision for Rate f	Refund S	_		_	_	_		
	P	šG	-	-	-	-	-	-	-
			-	-	-		-	-	
Total Sales	from Electricity		339,683,390	228,565,320	46,359,444	64,758,626	51,896,342	7,591,523	5,270,7
450	Forfeited Discounts CUST	& Interest S	EEE ADE			EEE 405		EEF 40F	
	CUST	so	555,425 -			555, <b>4</b> 25	-	555,425 -	-
			555,425		-	555,425	-	555,425	-
451	Misc Electric Rever		- Laboratori						
	CUST GP	S SG	149,915	-	-	149,915	-	149,915	-
	GP	so	4,149	2,064	904	1,181	1,153	28	-
		-	154,064	2,064	904	151,096	1,153	149,943	
453	Water Sales	240:::	PARTY PARTY NAMED IN COLUMN TO THE PARTY NAME						
	P P	CAGW CAGE	-	- -	-	-	-	-	
	Р	JBG	-	-	-	-	-	-	-
	P	SG [	-	•	-		-	_	-

19 50 4 51 52	454	Rent of Electric F DPW T	Property S CAGW	1,031,803 157,657	-	- 157,657	1,031,803	1,031,803		- -
53 54		T T	CAGE JBG	737	-	- 737	-	-	-	-
55 56		T GP	SG SO	76,832 251,106	124,913	76,832 54,721	71,472	- 69,771	1,701	-
57		OI*	30	1,518,136	124,913	289,948	1,103,274	1,101,574	1,701	-
58 59 50					•	· · · · · · · · · · · · · · · · · · ·				
32	456	Other Electric Re DMSC	S	(3,052,065)	-	-	(3,052,065)	-	-	(3,052,065)
53 54		CUST OTHSE	CAGE CAGW	1,425,557	-	1,425,557	-	-	-	-
55		OTHSO	so	34,177	-	-	34,177		-	34,177
66		OTHSGR	SG	34,603	23,603	10,999	-	-	-	-
i7 i8		OTHSGR OTHSGR	JBG WRG	195,852 3,548,808	133,594 2,420,714	62,257 1,128,094	-	-	-	-
9		OTHSGR	WRE	608,741	415,235	193,506	-	-	-	-
0		P P	CAEW	-	-	-	-	-	-	-
1 2		P	CAEE	2,795,672	2,993,146	2,820,413	(3,017,888)	-	-	(3,017,888)
3 4		Total Other Elec	tric Revenues	5,023,296	3,120,124	3,111,266	(1,208,093)	1,102,727	707,068	(3,017,888)
	Total Electric C	Operating Revenue	es	344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873
7 8 S 9 0	Summary of Re	eve		301,878, <b>42</b> 0 196,589	192,075,272 133,594	46,359,444 62,995	63,443,704	52,928,145	8,296,863	2,218,696
31				-	-	-	-	-	-	-
3 3				289,432 111,435	126,977	55,625	106,829	70,924	1,729	34,177
14				- 111,435	23,603	87,832 -	-	-	-	-
15							•	-	-	-
16 17				38,073,262	36,490,047	1,583,214	-	-	-	-
8				3,548,808	2,420,714	1,128,094	-	-	-	-
19 10 T	Fotal Electric O	norating Dovanues	-	608,741 344,706,687	415,235 231,685,443	193,506 49,470,710	63,550,533	52,999,068	8,298,592	0.050.070
	Miscellaneous F	perating Revenues Revenues	F	344,700,007	231,000,443	49,470,710	63,350,533	52,999,066	6,296,392	2,252,873
2 4	11160	Gain on Sale of L								
3 <b>4</b>		DPW T	S SG	-	-	-	=	*	-	-
<b>†</b> 5		Ġ	so	-	-	-	-	-	-	-
3		T	DGU	-	•	-	-	-	-	-
7 8		Р	DGP		<del>-</del>		-		-	
9										
) 4 1	11170	Loss on Sale of U DPW	Jtility Plant S							
2		T	CAGW	-	-	-	-	-	-	-
3		T	CAGE	-	-	-	-	-	•	-
5		Т	SG _	-		-	~	-	*	
;			-	-						
	1118	Gain from Emissi	1	(000 040)	(000.040)					
3		P	S CAEW	(896,610)	(896,610)	-	-	-	-	-
)		P	CAEE	-	-	-	-	-	-	-
l `		P	SE	(896,610)	(896,610)		-	-		
2				(896,610)	(896,610)		-	•	-	**
4 4	11181		sition of NOX Credit	ts						
5 6		Р	SE						-	-
7			-						-	
	1194	Impact Housing In								
9 D		Р	DGU	-		-	-	-	-	
			-		-		-			-
1	10.4		Sale of Utility Plant				0.050			
. 4	121	DPW	S	3,353	-	-	3,353	3,353	-	-
: 4	<del>1</del> 21		DGP I		_	-	=	-	-	-
4	<del>1</del> 21	T T	DGP DGU	-	-	-	-	-	-	-
4	¥21	T T CUST	DGU CN	- 9	-	-	9	-	9	-
4	¥21	T T CUST PTD	DGU CN SO	- 9 141	- 71 (171 248)	- 27	9 42	42	9	- -
1 2 3 4 5 6 7 3	¥21	T T CUST PTD P P	DGU CN SO CAGW CAGE	- 9	- - 71 (171,248)	- 27 -		- 42 -	9 - -	-
1 2 3 4 5 5 7	121	T T CUST PTD P	DGU CN SO CAGW	- 9 141 (171,248)	(171,248)	- 27 - - - - 27		42	9 - - - - - 9	-

232 233	Total Miscella	aneous Revenues		(1,064,356)	(1,067,787)	27	3,404	3,395	9	
234	Miscellaneous						· · · · · · · · · · · · · · · · · · ·			
235	4311	Interest on Custom								
236 237		CUST	s	10,074 10,074	-	-	10,074 10,074	-	10,074	
238	Total Miscella	neous Expenses	-	10,074		-	10,074	-	10,074 10,074	-
239		moode Expenses	-	10,014		-	10,074		10,074	
240	Net Misc Rev	enue and Expense		(1,054,282)	(1,067,787)	27	13,478	3,395	10,083	-
241	E00	Operation Companie	ian 8 Fasiasada	_						
242 243	500	Operation Supervis	sion & Engineerin SG Ì	g 2,432	2,432					
244		P	CAGW	(26,286)	(26,286)	-	_	-	-	_
245		P	CAGE	` - '	-	-	-	-	-	-
246		P	JBG	3,349,087	3,349,087	-	-	-	~	-
247 248		Р	CAGE	3,325,234	3,325,234	-	*	-	-	-
249			F	3,323,234	3,323,234	-	*	-	-	-
250	501	Fuel Related								
251		P	SE	(6,418)	(6,418)	-	-	-	-	-
252 253		P P	SE SE	-	-	-	-	-	-	-
254		P	CAGW	388,517	388,517	-	-	-	-	-
255		P	CAGE		-	_	-	-		_
256		P	CAEW	-	-	-	-	-	-	-
257		P P	CAEE		-	-	-	-	₹	-
258 259		P P	JBE CAEE	208,680	208,680	-	-	-	-	•
260		Р	JBG	-	-	-	-	**	-	-
261				590,779	590,779	-	_	•	-	-
262	504ND0	5 1D 1 1								
263 264	501NPC	Fuel Related P	SE	_						
265		P	SE		-	-	-	-	-	-
266		Р	SE	-	-	-	-	-	-	-
267		P	CAGW	-	-	~	-	-	-	-
268 269		P P	CAGE CAEW	42,127,279	42,127,279	-	-	-	-	-
270		P	CAEV	42,127,279	42,121,219	-		-	-	-
271		P	JBE	-	-	-	_	-	-	-
272		P	CAEE	-	-	-	-	-	-	-
273 274		Р	JBG	42,127,279	42,127,279	-		~	-	
275			-	42,121,213	42,121,219		-	-	-	
276		Total Fuel Related		42,718,058	42,718,058	-	-	-	-	-
277	500	O4								
278 279	502	Steam Expenses P	sg		_	_	_	_	_	
280		P	CAGW	205,949	205,949	-	_	-	-	-
281		Р	CAGE	-	=	-	-	-	-	-
282		P P	JBG	907,596	907,596	-	-	-	-	•
283 284		۲	CAGE	1,113,545	1,113,545	-	-	-	-	
285				.,			<del></del>			
286	503	Steam From Other								
287 288		P P	SE CAEW	-	-	-	-	-	-	-
289		Р	CAEV	-	-	-	-	-	-	-
290				-	-	~	-	-	-	-
291										
292 293	503NPC	Steam From Other	Sources-NPC   SE							
294		P	CAEW	- 1	<u>-</u>	-	-	-	-	_
295		Р	CAEE	-	-	_	-	-	_	-
296										
297 298	505	Electric Expenses								
299	500	P Electric Expenses	sg	_	-	_		-	-	_
300		Р	CAGW	6,910	6,910	-	-	-		-
301		P	CAGE	-	-	-	-	-	~	-
302 303		P P	JBG CAGE	1,285	1,285	-	-	-	-	-
304		F	CAGE	8,194	8,194	-	-	-	-	
•			L		-,	***************************************				

305			ı	1						
306	506	Misc. Steam Expen	ise							
307		P	SG	2,965	2,965	-	-	-	-	-
308 309		P P	SE CAGW	470.020	470 020	-	-	-	-	-
310		P	CAGW	470,838	470,838	-	-	-	-	-
311		P	JBG	(2,741,166)	(2,741,166)	-	-	-	-	-
312		Р	CAGE	-	-	-		-	-	-
313 314				(2,267,363)	(2,267,363)	-	-	-	-	-
315	507	Rents	į							
316		P	SG	-	-	-	-	-	~	-
317		P	CAGW	2,593	2,593	•	-	-	-	-
318 319		P P	CAGE JBG	56,744	- 56,744	•	-	-	-	-
320		P	CAGE	- 1	-		-	-	-	-
321				59,336	59,336	-	-	-	-	
322	540	Material Communications								
323 324	510	Maint Supervision &	s Engineering   SG	_						
325		Р	CAGW	54,860	54,860	-	-	_	-	-
326		Р	CAGE	-	-	-	-	-	-	-
327		P	JBG	116,359	116,359	-	-	-	-	-
328 329		Р	CAGE	171,219	171,219	-	-	-	-	-
330				171,210	171,210					
331										
332 333	£11	Maintananaa of Ctm	toturo o							
334	511	Maintenance of Stru	SG	_	<u>.</u>	_		_	_	_
335		P	CAGW	75,794	75,794	-	-	-	-	-
336		P	CAGE		_	-	-	-	-	-
337 338		P P	JBG	1,839,902	1,839,902	-	-	-	-	-
339		F	CAGE	1,915,696	1,915,696	-		-	-	
340										
341	512	Maintenance of Boi								
342 343		P P	SG CAGW	451,925	- 451,925	-	-	-	-	-
344		, P	CAGE	431,923	431,923	-	-	-	-	-
345		Р	JBG	5,190,363	5,190,363	-	-	-	-	-
346		Р	CAGE			~	-	-		-
347 348			ŀ	5,642,287	5,642,287		-	-	w.	-
349	513	Maintenance of Ele	ctric Plant							
350		Р	SG	-	-	-	-	-	-	-
351		P P	CAGW	49,879	49,879	-	-	-	-	-
352 353		P	CAGE JBG	1,685,509	1,685,509		-	-	-	-
354		P	CAGE	-	-	-	-	-	-	-
355			[	1,735,388	1,735,388	-	-	-	-	
356 357	514	Maintenance of Mis	c Steam Plant	1						
358	314	P	SG	_	-	-	_	_	_	_
359		Р	CAGW	80,245	80,245	-	-	-	~	-
360		P	CAGE			-	-	-		-
361 362		P P	JBG CAGE	575,596	575,596	•	-	-	~	-
363		'	OAGE	655,841	655,841	*	-	-	-	-
364			Ī							
365		ower Generation		55,077,435	55,077,435	*		-	-	-
366 367	517	Operation Super & I	Engineering SG	-	-					
368		•	- F		-			-	-	~
369			ľ		······································					
370	518	Nuclear Fuel Expen								
371 372		Р	SE	-	-	-	-	-	-	-
373			ŀ	-	-		-	-		
374			ļ					····		
375 376	519	Coolants and Water								
376		٣	SG		-	-	-	-	*	-
			L		-		-	-	-	

378			ļ							
379	520	Steam Expenses								
380		Р	SG	-	-	-	-	-	-	
381			-	-	-	~	*	-	-	
382										
383 384										
385	523	Electric Expenses								
386	323	P	SG	_	_	_	_	_	_	
387		'					-			
388			ŀ							
389	524	Misc. Nuclear Expe	enses							
390		Р	SG	-	-	-	-	•	-	-
391				~	-	-	-	-	-	
392										
393	528	Maintenance Supe	r & Engineering							
394		Р	SG		-	-	w.	-		
395 396			}		-	-	<u> </u>	-		
397	529	Maintenance of Str	uctures							
398	329	P	SG	_	_	_	_	_	_	
399		•	1	-	-				-	
400			İ							
401	530	Maintenance of Re	actor Plant							
402		Р	SG	- 1	_	-	-	-	-	~
403				-	-	-	-	-	-	-
404										
405	531	Maintenance of Ele								
406		Р	SG		-	-	-	-		~
407 408			-	-	-	-	-	•	-	-
409	532	Maintenance of Mis	sc Nuclear							
410	302	P	SG	_		-	_		_	_
411			1	-	-	-	-	-	-	-
412			Ī							
413	Total Nuc	lear Power Generation		-			-			
414										
415	535	Operation Super &								
416		P	DGP	-	•	•	-	-	-	-
417		P	CAGW	-	-	-	-	-	-	-
418		P	CAGE	-		-	-	-	-	-
419		P P	CAGW	931,350	931,350	-	-	-	~	-
420 421		г	CAGE	931,350	931,350		~	-	-	<del>-</del>
422			F	931,330	931,330		-	<del></del>	-	-
423	536	Water For Power	}							
424		P	DGP	-	-	_		-	-	-
425		Р	CAGW	-	-	-	-	-	-	_
426		Р	CAGE	-	-	-		-	-	-
427		Р	CAGW	46,877	46,877	-	-	-	-	-
428		Р	CAGE	-		-		-	-	-
429			-	46,877	46,877	-	-	-	-	-
430 431	537	Hydraulic Expense	_							
432	557	P	DGP	_						
433		P	CAGW	-		-	_	_	-	-
434		P P	CAGE	-	_	-	-	_	_	_
435		P	CAGW	711,458	711,458	_	-	-	_	-
436		P	CAGE	-		-		<b>-</b> .	_	_
437				711,458	711,458	-	-	-	_	-
438										
439	538	Electric Expenses								
440		P	DGP	-	•	-	-	-	-	-
441		P	CAGW	-	-	-	•	-	-	-
442		P P	CAGE	-	•	-	~	-	-	-
443 444		P P	CAGW CAGE	-	-	-	•	-	-	-
445		r	CAGL	-	-	<del>-</del>	~	-		
446			F	-	-	-		-		
447	539	Misc. Hydro Expens	ses							
448		P	DGP	-		-	~	-		-
449		P	CAGW	-	-	-	-	-	•	-
450		Р	CAGE	-	~	-	-	-	-	-
451		P	CAGW	3,867,914	3,867,914	-		-	-	-
452		. Р	CAGE		0.007.044	-		-	-	
453			L	3,867,914	3,867,914		*	-		-

454				1						
455	540	Rents (Hydro General	ration)							
456		P	DGP	-	-	-	-	-	-	-
457		P	CAGW	-	-	-	-	-	-	-
458 459		P P	CAGE CAGW	26 210	26.240	-	-	-	-	~
460		P	CAGW	26,210	26,210	-	-	-	-	-
461		•	OAGE	26,210	26,210	-	-	-		
462						<del></del>				
463	541	Maint Supervision 8								
464		P	DGP	-	•	-	-	~	-	-
465 466		P P	CAGW CAGE	-	•	-	-	-	-	-
467		P	CAGE	105	105	-	-	-	-	-
468		P	CAGE		-	-	-		-	-
469				105	105	-	-		-	-
470										
471 472	542	Maintenance of Stru P	otures DGP	_						
473		r 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 Dan		ys						
483		P	DGP	-	**	-	-	-	-	-
484 485		P P	CAGW CAGE	-	-	-	-	_	-	-
486		P P	CAGE	289,127	289,127	-	-	-	-	-
487		P	CAGE	-	200,121	_	-	_	_	-
488				289,127	289,127	_	~	-	*	-
489										
490	544	Maintenance of Elec								
491 492		P P	DGP CAGW	-	•	-	-	-	-	-
493		P	CAGE		-	-	_	-	-	-
494		P	CAGW	272,795	272,795	_	-	_	-	-
495		₽	CAGE	-			-	-	-	-
496				272,795	272,795	-	-	-	•	_
497	EAE	Maintanana of Mia	a I budua Dlami							
498 499	545	Maintenance of Mise P	DGP			_	_	_		
500		P	CAGW	_		_	-	-	-	_
501		Р	CAGE	-	-	-	-	-	-	_
502		P	CAGW	410,769	410,769	-	-	-		-
503		P	CAGE	- 440 700	440.700	-	-		-	
504 505				410,769	410,769	-	*	-	-	-
506	Total	Hydraulic Power Generation		6,851,973	6,851,973	-		_	-	-
507										
508	546	Operation Super & E								
509		Р	SG	(1,972)	(1,972)	-		-	-	-
510		P	SE	(45 007)	- (45.007)	-	-	-	-	-
511 512		P P	CAGW CAGE	(45,887)	(45,887)	-	-	-	-	-
513		Р	CAGE	_	-	-	-	-	-	
514			0,102	(47,859)	(47,859)	-		-	-	_
515										
516	547	Fuel	05							
517		P P	SE	-	-	-	-	-	~	-
518 519		P P	CAEW CAEE	-	-	-	-	-	~	-
520		P	SSECT	_	-	-	-	-	-	-
521				<u> </u>	-	-	-	-	-	
522										
523		547NPC Fuel-NPC	0.5							
524 525		P P	SE CAEW	20 200 142	20 200 442	-	-	-	~	-
526		P P	CAEE	38,368,143	38,368,143	-	-	-	-	-
527		P	SSECT	-	-	-	_	-	-	-
528				38,368,143	38,368,143	-		~	-	-
529	m 4 -									
530	548	Generation Expense			242					
531 532		P P	SG CAGW	616 1,844,710	616 1,8 <b>44</b> ,710	-	-	-	-	-
533		P	CAGE	1,044,710	7,044,710	-	-	-	-	-
534		P	CAGE	-	-			<del>-</del>		-
535				1,845,325	1,845,325	4	-	-	-	-

536	E40	Minestlanes of Oth								
537 538	549	Miscellaneous Oth P	er SG	111,784	111,784					
539		P	CAGW	2,101,772	2,101,772	-	-	-	-	-
540		Р	CAGE	2,101,772	2,101,772	-	-	-	-	-
541		Р	CAGE	-	-	-	-	-	-	-
542				2,213,556	2,213,556	-	-	-	-	-
543										
544										
545 546										
547	550	Maint Supervision	8. Engineering	1						
548	330	P	SG	404	404	_	_	_	_	
549		P	CAGW	486,834	486,834	_	_	-	-	-
550		Р	CAGE	-	-	-	-	-	-	_
551		Р	CAGE	-	-	-	-	-	-	
552				487,238	487,238	-	-	*	-	-
553	664	Maint Communician	0 5							
55 <b>4</b> 555	551	Maint Supervision	& Engineering SG	_						
556		P	CAGW				-	-	-	-
557		P	CAGE	- 1	-	-	-	-	-	-
558				-	*	-	-	-	-	-
559										
560	552	Maintenance of Str								
561		P	SG	-	-	-	~	-	-	-
562 563		P P	CAGW CAGE	684	684	-	-	-	-	-
564		P	CAGE	-	-	-	-	-	-	~
565		•	0,102	684	684	-		-		
566										
567	553	Maint of Generation		nt						
568		Р	SG	-	-	-	-	-	-	-
569		P	CAGW	339,725	339,725	-	-	-	-	-
570		P P	CAGE		-	-	-	-	-	-
571 572		P	CAGE	339,725	339,725	-	-	-	-	-
573				339,723	333,723					
574	554	Maintenance of Mis	sc, Other							
575		Р	SG	-	-	~	-		-	-
576		Р	CAGW	264,532	264,532	-	-	-	-	-
577		P	CAGE	-	-	-	-	-	-	-
578 579		Р	CAGE	264 522	264 522	-	-	-	-	
580				264,532	264,532		-	**	-	
581	Total Other F	Power Generation		43,471,345	43,471,345			-		_
582										
583										
584	555	Purchased Power								
585		P	S	-	-	-	-	~	-	-
586		P	CAEW	-	-	**	-	-	-	-
587 588		Р	CAGW		-	-	-	-	-	
589	555NPC	Purchased Power-I	NPC		· · · · · · · · · · · · · · · · · · ·				-	
590		Р	SG	-	-		-	**	-	_
591		Р	SE	-	-		-	-	-	-
592		Р	CAGW	-	-	w	-	-	-	-
593		P	CAGW	60,207,186	60,207,186	-	-	-	-	-
594		P	CAGE	442 442	- 440 440	-	-	-	-	-
595					142,412	-	-	-	-	-
านก		. Р	CAEW	142,412						-
596 597		Р	CAEE			-	-		-	_
596 597 598			CAEE DGP	-	-	-	-	-	- - -	-
597 598 599		P P	CAEE	-	-	-	- - -		- - -	-
597 598 599 600		P P P	CAEE DGP S	1,523,951 61,873,550	1,523,951 61,873,550		-	-	-	-
597 598 599 600 601		P P	CAEE DGP S	1,523,951	- - 1,523,951			_	· · · · · · · · · · · · · · · · · · ·	-
597 598 599 600 601 602	556	P P P Total Purchased Po	CAEE DGP S	1,523,951 61,873,550	1,523,951 61,873,550		-	-	-	
597 598 599 600 601 602 603	556	P P Total Purchased Po	CAEE DGP S Dwer	1,523,951 61,873,550 61,873,550	1,523,951 61,873,550 61,873,550		-	-	-	
597 598 599 600 601 602	556	P P P Total Purchased Po	CAEE DGP S ower	1,523,951 61,873,550	1,523,951 61,873,550		-	-	-	
597 598 599 600 601 602 603 604 605 606	556	P P Total Purchased Po	CAEE DGP S Dwer	1,523,951 61,873,550 61,873,550 70,188	1,523,951 61,873,550 61,873,550		-	-	-	
597 598 599 600 601 602 603 604 605 606 607	556	P P Total Purchased Po System Control & L P P	CAEE DGP S ower oad Dispatch SG CAGW	1,523,951 61,873,550 61,873,550 70,188	1,523,951 61,873,550 61,873,550 70,188	-		-	-	
597 598 599 600 601 602 603 604 605 606	556	P P Total Purchased Po System Control & L P P	CAEE DGP S ower oad Dispatch SG CAGW	1,523,951 61,873,550 61,873,550 70,188	1,523,951 61,873,550 61,873,550		-	-	-	

10	609				1 1						
ST	610										
### STATE		557	Other Expenses								
15	613		•				-	-	-	-	-
Fig.					3,049,948	3,049,948	-	-	-	-	-
Fig.	616			SE	1 1	-	•	-	-	~	-
F					1 1	-		-	-	-	-
P	619			CAGW	35,558	35,558	-	-	-	-	-
Second Content					480 677	480 677	-	-	-	-	-
	622			CAEW	1		-	-	-	-	-
			Р	CAEE	3,470,872	3.470.872	-	-	-	-	-
P	625										
P   SG			Р	DGP	_	_	-	**	_	_	**
P   SG	628		Р	SG	-	-	-	•	-	-	-
P S					-	-	- -	<del>-</del>	-	-	-
1	631			S	-	-	-	-	-	-	-
Contact   Cont			Р	SG	-	•	-	-	-	-	-
Total Offer Power Supply	634				-		-	-	~	-	-
STATE   PRODUCTION EXPENSE   170,815,363   170,815,363		Total Other Po	wer Supply		65,414,610	65,414,610			-	_	
Summary of Production Expense by Factor	637										
Summary of Production Expense by Factor		TOTAL PRODU	JCTION EXPENSE		170,815,363	170,815,363	•	-	-	•	
1428	640										
643		Summary of Pro	oduction Expense by	Factor	1 428 641	1 428 641	_	_	_	_	_
11,461,951	643				3,236,365	3,236,365	-	-	-	-	-
646							-	-	-	-	_
648	646				-	-	**	-	-	-	-
649					208,680	208,680	-	_	-	-	-
Fig.	649				-	-	-	w	-	•	-
Second					73.848.309	73.848.309	•	-	-	-	-
Company	652				-	-	-	-	-	~	-
Company					80,637,835	80,637,835		-	-	-	-
Second	655				-	•	~	-	-	~	-
Fig.					-	-	-	-	-	-	-
Feb    658				-	•		-	-	-	-	
Control   Cont					-	-		<del>-</del> -	-	-	-
Total Production Expense by Factor	661				-	-	w	-	-	-	•
Fig.					-	-	-	-	-	-	-
666         T         SG         288,779         -         288,779         -						170,815,363	~	-	-	_	-
667         T         JBG         3         -         3         - <td></td> <td>560</td> <td></td> <td></td> <td></td> <td>-</td> <td>288,779</td> <td>-</td> <td><b></b></td> <td>_</td> <td>~</td>		560				-	288,779	-	<b></b>	_	~
669 c76 c76 c77 c77 c77 c77 c77 c77 c77 c77	667		Т	JBG	3	-	3	-	-	-	-
	669		T T	CAGW	167,140						
672         561         Load Dispatching           673         T         SG         773,488         -         773,488         -	670				455,922	-	455,922	-	~	-	-
673         T         SG         773,488         -         773,488         -	672	561	Load Dispatching								
675         T         CAGE         - <td>673</td> <td></td> <td>T</td> <td>SG</td> <td>773,488</td> <td>-</td> <td>773,488</td> <td>-</td> <td>~</td> <td>-</td> <td>-</td>	673		T	SG	773,488	-	773,488	-	~	-	-
676         Station Expense         777,827         -         777,827         -	675		T	CAGW	- 1	-		-	-		-
678         T         SG         48,074         -         48,074         -	676	500	04-45 5		777,827	-	777,827	-	-	-	
679         T         JBG         5,127         -         5,127         -         <		562		SG	48,074	-	48,074	-		-	
681     T     CAGE       682     145,694     -     -     -     -     -       683     Overhead Line Expense     -     -     -     -     -     -     -       685     T     SG     -     -     -     -     -     -     -       686     T     CAGW     2,101     -     -     -     -     -     -       687     T     CAGE     -     -     -     -     -     -     -     -	679		T	JBG	5,127	-	5,127	-		-	•
682	681		†	CAGW	-	-		-	-	-	-
684     563     Overhead Line Expense       685     T     SG     -     -     -     -     -       686     T     CAGW     2,101     -     2,101     -     -     -     -     -       687     T     CAGE     -     -     -     -     -     -     -     -	682				145,694		145,694	-	**	=	-
685 T SG		563	Overhead Line Exp	ense							
687 T CAGE	685		T	SG		-		-	-	-	-
688 2,101 - 2,101	687		Ť	CAGW	- [	-	-	-	-	-	-
					2,101	~	2,101	*	-	-	

689										
690	564		d Line Expense							
691 692		T T	SG CAGW	-	~	-	-	-	-	-
693		†	CAGW		-	-	-	-	-	-
694		•	57.02	-	-	-	-	-	-	-
695			Ī							
696	565		n of Electricity by Other	rs						
697		T	SG	-	-	-	-	-	-	-
698		T T	SE	-	~	-	-	•	-	-
699 700		T T	CAGW CAGE		-	-	-	-	-	-
701		Ť	CAEW	-	-	-	-	-	-	_
702		Ť	CAEE	-	-	-	-	-	_	_
703				-	-		-	-	-	_
704	FOELDO									
705 706	565NPC		n of Electricity by Other	1						
707		T T	SG SE	-	-	-	-	-	-	-
708		Ť	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 Transn	nission of Electricity by	20,069,966	-	20,069,966	_	_		
715		rotal Hallsh	mission of Electricity by	20,069,966		20,069,966	-		*	
716	566	Misc, Transr	mission Expense							
717		Т	SG	230,168	-	230,168			-	-
718		T	CAGW	75,358	-	75,358	-	-	-	-
719		Т	CAGE		-	-		-	-	
720 721			-	305,526	-	305,526	-	*		
722	567	Rents - Tran	smission							
723		T	SG	(46)	-	(46)	-	-	-	_
724		T	CAGW	124,776	-	124,776		-	_	-
725		T	CAGE	-	-		<u>.</u>	*		-
726			-	124,730	*	124,730		-		-
727 728	568	Maint Supen	vision & Engineering							
729	300	T	SG	32,591	_	32,591	-	_	_	_
730		Ť	CAGW	110,132	-	110,132	-	-	_	_
731		T	CAGE	-	-	-	-	-		-
732				142,723	-	142,723	-		-	-
733 734	569	Marintonono	of Structures							
735	509	T	SG	377,815	_	377,815	_	_		_
736		Ť	CAGW	89	_	89	-		-	_
737		T	CAGE	-	-	-	-	-	-	-
738				377,904	-	377,904	-	-	-	
739	£70	8.8.	of Ctation Francisco							
740 741	570	Maintenance T	of Station Equipment SG	4,597		4 507				
741		† T	JBG	11,413	-	4,597 11,413	-	-	-	-
743		Ť	CAGW	798,669	-	798,669	-	-	_	-
744		Ť	CAGE	-	-			<u>-</u>	_	-
745				814,679	-	814,679	-	-	-	-
746	E74	Mainten	of Ossambac dilitera							_
747 748	571	Maintenance T	of Overhead Lines SG	(8,017)		(8,017)				
749		Ť	JBG	38	-	(8,017)	-	-	-	-
750		Ť	CAGW	2,081,263	-	2,081,263	-	-	-	
751		T	CAGE	-	*	<u>-</u>	-		-	
752				2,073,285	-	2,073,285	**	-	-	
753 754	E70	Maintere	of Hadasas:							
754 755	572	Maintenance T	of Underground Lines SG	_						
756		Ť	CAGW	2,647	-	2,647	-	-	-	
757		Τ̈́	CAGE	2,047	-	2,047	-	-	-	-
758				2,647	-	2,647	~	-	-	-
759			ľ							
760	573		c. Transmission Plant	00.001		00				
761 762		T	SG	22,264	-	22,264	-	-	~	-
762 763		T T	CAGW CAGE	-	-	-	<del>-</del> -	<del>-</del>	-	-
764			JAGE	22,264		22,264	-	-	-	-
			L.		<u> </u>	,£VT				

TOTAL TR	RANSMISSION EXPENSE	! <u> </u>	25,315,268	•	25,315,268	•	-	-	
Summary o	of Transmission Expense	by Factor							
			:	-	<u>-</u>	-	-	-	
			1,769,714	-	1,769,714	-	-	-	
		-	23,528,973	-	23,528,973	-	-	-	
		-	16,581	-	16,581	-	-	-	
Total Trans	smission Expense by Fact	or –	25,315,268	-	25,315,268	-			
580	Operation Supervis	h						<del></del>	
	DPW	s I	27,224	_	-	27,224	27,224		
	DPW	SNPD	1,031,822	-	-	1,031,822	1,031,822	-	
			1,059,046	-	-	1,059,046	1,059,046	-	
581	Load Dispatching								
301	DPW	s	_	_	_	_	_	_	
	DPW	SNPD	899,617	_	_	899,617	899,617	-	
			899,617	-	-	899,617	899,617	-	
582	Station Expense		005 070			005 070	005.070		
	DPW DPW	S SNPD	265,878 1,565	-	-	265,878 1,565	265,878	-	
	DEW	סוארט	267,443		-	1,565 267, <b>44</b> 3	1,565 267,443		
			201,770			201,770	201,770		
583	Overhead Line Exp								
	DPW	S	340,279	-	-	340,279	340,279	-	
	DPW	SNPD	2,380		-	2,380	2,380	-	
		-	342,660	-	*	342,660	342,660	-	
584	Underground Line I	Expense							
	DPW	s	-	-	-	-	-	-	
	DPW	SNPD	-	-	w	-	_	~	
		-	-	-		-	-		
585	Street Lighting & Si	ignal Systems							
000	DPW DPW	S	-	-	_	-	_	-	
	DPW	SNPD	13,706	-	_	13,706	13,706	-	
			13,706	-	-	13,706	13,706	*	
500	Matan European								
586	Meter Expenses DPW	s	348,794			348,794	348,794		
	DPW	SNPD	77,707		_	77,707	77,707	_	
			426,501	*	-	426,501	426,501	-	
587	Customer Installation		070 444			070 444	070 444		
	DPW	S SNPD	973,411	-	-	973,411	973,411	~	
	2		973,411	-	-	973,411	973,411	-	
588	Misc. Distribution E								
	DPW DPW	S SNPD	92,677	•	-	92,677	92,677	~	
	DPW	SNPD	299,739 392,415	-	*	299,739 392,415	299,739 392,415	-	
		-	002,410			392,413	392,413		
589	Rents								
	DPW	S	87,812	-	-	87,812	87,812	-	
	DPW	SNPD	4,311		*	4,311	4,311	*	
		-	92,122	-		92,122	92,122	-	
590	Maint Supervision 8	& Engineering		•					
	DPW	S	13,492	-	-	13,492	13,492	-	
	DPW	SNPD	306,290	-		306,290	306,290	-	
			319,782	-		319,782	319,782	-	
591	Maintenance of Str	ictures							
351	DPW	S	101,035	_	_	101,035	101,035	_	
	DPW	SNPD	5,214	-	-	5,214	5,214	-	
			106,249	*		106,249	106,249	-	
500	14-1-4- 67:								
592	Maintenance of Sta DPW	tion Equipment S	691.000			694 000	604.000		
	DPW	SNPD	681,092 96,731	-	- -	681,092 96,731	681,092 96,731	-	
	۵, ,,	J	777,823	-		777,823	777,823	-	
593	Maintenance of Ove						,		
	DPW	S	4,666,744	-	٠	4,666,744	4,666,744	-	
	DPW	SNPD	72,409		-	72,409	72,409		
		l l	4,739,154	-	-	4,739,154	4,739,154	-	

504	**	1							
594	Maintenance of DPW	Underground Lines S	1,079,850			1,079,850	1,079,850		
	DPW	SNPD	1,079,000	_	-	1,079,050	1,079,000	-	
	DIVV	SINI'D	1,079,850			1,079,850	1,079,850		
		-	1,070,000			1,010,000	1,010,000		
595	Maintenance of	Line Transformers							
	DPW	s	-	-	-	-	-	-	
	DPW	SNPD	57,851	_	-	57,851	57,851	-	
			57,851	-		57,851	57,851	_	
596		Lighting & Signal Sys				400.075	400.075		
	DPW DPW	S SNPD	168,275	-	-	168,275	168,275	•	
	Drw	SNPD	168,275			168,275	168,275	-	
		-	100,213			100,210	100,273	<u>_</u>	
597	Maintenance of	Meters							
	DPW	S	468,153	_	_	468,153	468,153		
	DPW	SNPD	71,276	_	_	71,276	71,276	-	
			539,429	-		539,429	539,429	-	
599		Distribution Plant							
	DPW	S	6,250	-	-	6,250	6,250	-	
	DPW	SNPD	45,127	······································	-	45,127	45,127		
		ļ	51,377		-	51,377	51,377	-	
TOTAL DIST	TRIBUTION EXPEN	ee	12 304 712			10 306 740	10 300 740		
TOTAL DIS	INDUITON EAPEN	J	12,306,712	-	-	12,306,712	12,306,712	•	
		-							
Summary of	Distribution Expense	by Eactor							
Summary of	Distribution Expense	by racior	9,320,967	_	_	9,320,967	9,320,967		
			2,985,745	_	-	2,985,745	2,985,745	_	
			=,,,	_	-	-,,-	-	-	
Total Distribu	ution Expense by Fa	ctor	12,306,712	-	-	12,306,712	12,306,712	-	
							μ		
901	Supervision								
	CUST	S	-	-	-	-	-	~	
	CUST	CN _	175,370	-	-	175,370	-	175,370	
			175,370	-	-	175,370	-	175,370	
902	Meter Reading CUST		1 124 660			4 404 660		4 404 000	
	CUST	S CN	1,134,669 134,944	-	-	1,134,669 134,944	-	1,134,669 134,944	
	0031		1,269,613	~		1,269,613	-	1,269,613	
		-	1,200,010			1,200,010		1,200,010	
903	Customer Rece	ipts & Collections							
	CUST	s	657,930	~	-	657,930	_	657,930	
	CUST	CN	3,352,230	-	-	3,352,230	-	3,352,230	
			4,010,159	_	-	4,010,159	-	4,010,159	
		Γ							
904	Uncollectible A								
	CUST	S	1,537,567	-	-	1,537,567	-	1,537,567	
	P	SG	- 700	•	-		-	-	
	CUST	CN	6,723			6,723	*	6,723	
		-	1,544,290	-	-	1,544,290	-	1,544,290	
905	Misc Customer	Accounts Expense							
500	CUST	S	_	_	_	-	_	_	
	CUST	ČN	11,591		-	11,591		11,591	
		<u> </u>	11,591	-	-	11,591		11,591	
					*				•
TOTAL CUS	TOMER ACCOUNT	S EXPENSE	7,011,025		-	7,011,025		7,011,025	
		F							
Summary of	Customer Accts Exp	by Factor							
			3,330,166	-	-	3,330,166	-	3,330,166	
			3,680,859	u u	-	3,680,859	-	3,680,859	
		, <u>,</u> , L			-		-		
rotal Custom	ner Accounts Expens	se by Factor	7,011,025	-	-	7,011,025	**	7,011,025	
007									
907	Supervision CUST	_							
	COST	S	-	-	_	-	-	-	
			10 550			40 550		40 550	
	CUST	CN	18,550 18,550	-	-	18,550 18,550	-	18,550 18,550	

916 917	908	Customer Assistance	٠							
918	300	CUST	S	70,880		-	70,880	-	70,880	-
919 920		CUST	CN	197,825 268,705			197,825 268,705		197,825	-
921				200,705		-	200,705		268,705	-
922	909	Informational & Instr		100 100			400 400		100 100	
923 92 <b>4</b>		CUST CUST	S CN	199,199 140,653	-	-	199,199 140,653	-	199,199 140,653	-
925			<del></del>	339,852	-		339,852	-	339,852	-
926 927	910	Misc. Customer Ser	vice							
928	310	CUST	S	-	-		-	_	-	
929		CUST	CN	6,338	~	~	6,338	-	6,338	-
930 931				6,338	-		6,338	_	6,338	
932									0,000	
933	TOTAL CUSTO	MER SERVICE EXPI	ENSE	633,445	N	-	633,445	•	633,445	-
934 935										
936	Summary of Cu	stomer Service Exp b	y Factor							
937 938				270,078 363,366	-	-	270,078 363,366	-	270,078	-
939				300,500	-	- -	303,300	-	363,366	-
940	Total Customer	Service Expense by F	actor	633,445	-	-	633,445	-	633,445	-
941 942										
943	911	Supervision								
944		CUST	S	-	-	-	-	-	-	-
945 946		CUST	CN	-	*	-	-	-	-	-
947										
948 949	912	Demonstration & Se CUST	lling Expense S	_		_	_	_		
950		CUST	CN	_	~	-	-	-	-	-
951 952				-		-		-	-	•
953	913	Advertising Expense	•							
954		CUST	S	-	-	-	-	-	-	
955 956		CUST	CN		-		-			•
957										
958 959	916	Misc. Sales Expense CUST	e S							
960		CUST	CN	-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962 963	TOTAL SALES	EXPENSE		_	-		_	_		_
964										
965 966	Total Calas Eve	anna hu Fastar								
967	Total Sales Exp	ense by Factor		_	-	-	-	-	_	
968				-	-	-		-	-	•
969 970	Total Sales Expe	ense by Factor			-	-		-	-	-
971	Total Customer	Service Exp Includi	ng Sales	633,445	-	-	633,445	-	633,445	
972	920	Administrative & Ger								
973 974		PTD CUST	S CN	(1,015,392)	(512,660)	(197,763)	(304,969)	(304,969)	-	-
975		PTD	so	5,562,781	2,808,582	1,083,438	1,670,761	1,670,761	_	-
976 977				4,547,389	2,295,922	885,675	1,365,791	1,365,791	_	-
978	921	Office Supplies & ex	penses							
979		PTD	S	52,177	26,344	10,162	15,671	15,671	-	~
980 981		CUST PTD	CN 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 & ex	noncoc							
985	322	PTD PTD	S	-	-	-	-	-	~	-
986		CUST	CN	-	(1.000.117)	-	_	-	-	-
987 988		PTD	so	(2,044,250) (2,044,250)	(1,032,117) (1,032,117)	(398,149) (398,149)	(613,983) (613,983)	(613,983) (613,983)	-	-
989				\	):,,1111/	)-00,710/	(3.0,000)	(2,0,000)		
990 991	923	Outside Services PTD	s	_	~					
992		CUST	CN	-	-	-	-	~	-	-
993 994		PTD	so	769,158	388,339	149,806	231,014	231,014		
995				769,158	388,339	149,806	231,014	231,014	-	-
996	924	Property Insurance			40	40				
997 998		PTD PTD	S CAGW	247,139 310,003	124,777 156,517	48,134 60,378	74,227 93,108	74,227 93,108	-	*
999		PTD	so	971,135	490,315	189,144	291,677	291,677	-	
1000			ļ	1,528,277	771,609	297,656	459,012	459,012	-	-

1001 1002 1003 1004	925	Injuries & Damages PTD	so	634,937 634,937	320,572 320,572	123,664 123,664	190,701 190,701	190,701 190,701	<del>-</del>	
1005				50 1,001	020,012	120,001	100,101	100,701	***************************************	
1006	926	Employee Pensions								
1007 1008		LABOR CUST	S CN	-	-	-	-	-	-	-
1009		LABOR	so	-	-	~	-	-	-	_
1010				-	-	-	-		-	
1011 1012	927	Franchise Requirem	ents							
1013	<i>02.</i>	DMSC	S	-	-	-	-	_	_	-
1014		DMSC	so	_	-	_	-	•	· -	
1015 1016				_	-		-	*	-	
1017	928	Regulatory Commiss	sion Expense							
1018		DMSC	S	1,222,850	-	•	1,222,850	-	-	1,222,850
1019		CUST	CN	-	-	-	-	-	-	
1020 1021		DMSC FERC	SO CAGW	110,820 124,318	- 66,795	57,524	110,820	-	-	110,820
1022		FERC	CAGE	-	-		-	-	-	-
1023		FERC	SG	156,280	83,968	72,313	*		-	
1024 1025				1,614,268	150,762	129,836	1,333,669	-	-	1,333,669
1026	929	Duplicate Charges								
1027		LABOR	S	-	_	-	-	•	-	-
1028		LABOR	so	(441,691)	(188,659) (188,659)	(30,278)	(222,754)	(156,950)	(65,804)	**
1029 1030				(441,691)	(100,059)	(30,278)	(222,754)	(156,950)	(65,804)	*
1031	930	Misc General Expen	ses							
1032		PTD CUST	S	28,037	14,156	5,461	8,421	8,421	- 440	-
1033 1034		LABOR	CN SO	113 947,381	404,654	64,944	113 477,783	336,641	113 141,143	-
1035			<del></del>	975,530	418,809	70,404	486,317	345,061	141,255	_
1036	004	Donto								
1037 1038	931	Rents 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 Gen	eral Plant							
1043	000	G	S	2,518	585	732	1,201	1,134	68	-
1044		CUST	CN	-	-					-
1045 1046		G	so	1,608,542 1,611,059	373,533 374,118	467,416 468,148	767,592 768,794	724,395 725,528	43,198 43,265	
1047				1,011,000	0/1,110	100,110	700,704	720,020	40,200	
1048	TOTAL ADM	IINISTRATIVE & GEN EX	(PENSE	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	Odminary or /	- acid		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 1054				156,280 113	83,968	72,313	- 112	w	-	-
1055				434,322	223,312	117,901	113 93,108	93,108	113	-
1056				-		-	-	-		-
1057 1058	Total A&G Ex	opense by Factor		10,294,370	4,054,577	1,910,943	4,328,850	2,876,464	118,717	1,333,669
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		Р	DGP	-	-	-	-	-	-	-
1062 1063		P P	DGU SG	-	-	-	-	-	-	-
1064		P	CAGW	726,461	726,461	-	-	-	-	-
1065		P	CAGE			-	-	-	-	-
1066 1067		P P	JBG S	4,263,311	4,263,311	-	-	-	-	-
1068		•		4,989,772	4,989,772	-	-	-	-	-
1069	400ND	Nivelana Description								
1070 1071	403NP	Nuclear Depreciation P	DGP		_		_	_		
1072		,	- <del>-</del> -	-	-	-	-	-	-	
1073	400110	Made Barre 1 "							,	
1074 1075	403HP	Hydro Depreciation P	DGP	_	_	_	_			
1076		P	DGU	-		-	-	-	-	-
1077		P	CAGW	2,473,204	2,473,204	-	• =	-	-	-
1078 1079		P P	CAGE CAGW	-	-	-	-	-	-	-
1079		P	CAGW	-	-	-	-	-	-	-
1081			[	2,473,204	2,473,204	~	-	-	-	-

403OP	Other Production E	Depreciation							
	Р	DGU	-	-	-	-	-	-	
	P	SG			-	-	-	-	
	P	CAGW	9,374,768	9,374,768	-	-	-	-	
	P P	CAGE	-	-	-	-	-	-	
	P	CAGE	-		-	•	-	-	
	۲	CAGE	9,374,768	9,374,768		*		-	
		-	9,314,700	9,314,100					
403TP	Transmission Depi T	reciation DGP							
	T	DGP	-	-		-	-	-	
	Ť	CAGW	4,837,338	-	4,837,338		-	-	
	Ť	CAGE	4,007,000	_	4,007,000	-	-	-	
	Ť	JBG	205,037	-	205,037	_	_	-	
	T	SG	58,904	<del>-</del>	58,904	-	_	-	
			5,101,279	-	5,101,279		-	-	
403	Distribution Depre		4.040				4.040		
	360 DPW	S	4,619	-	-	4,619	4,619	-	
	361 DPW	S	38,715	-		38,715	38,715	-	
	362 DPW 363 DPW	S S	1,078,604	-	-	1,078,604	1,078,604	*	
	364 DPW	s	3,650,669	-	-	3,650,669	3,650,669	-	
	365 DPW	s	1,679,695	-	-	1,679,695	1,679,695	-	
	366 DPW	š	678,641	_	-	678,641	678,641	-	
	367 DPW	s	618,879	_	-	618,879	618,879		
	368 DPW	S	2,732,082	•	-	2,732,082	2,732,082		
	369 DPW	S	1,198,463	-	-	1,198,463	1,198,463	-	
	370 DPW	S	459,703	-	-	459,703	459,703	~	
	371 DPW	S	19,341	-	-	19,341	19,341	-	
	372 DPW	S	-	-	-	-	-	-	
	373 DPW	s L	123,690 12,283,102	-	-	123,690	123,690	-	
		-	12,203,102	-	-	12,283,102	12,283,102	-	
403GP	General Depreciati	ion							
,,,,,,	G-SITUS	s	1,284,182	-	325,389	958,793	958,793	-	
	G-DGP	DGP	-	-	-	-	-	-	
	G-DGU	DGU	-	-	-	-	-	-	
	Р	SE	-	-	-	-	-	-	
	CUST	CN	119,808	-	-	119,808	-	119,808	
	G-SG	SG	149	75	75	-		-	
	PTD	SO	994,267	501,994	193,649	298,624	298,624	-	
	G-SG G-SG	CAGW CAGE	352,673	176,219	176,454	w	-	-	
	G-8G	JBG	74,517	37,234	37,283	-	-	-	
	P	JBE	213	213	37,203		_	_	
	P	CAEE	2.13	-	-	-	_		
	G-SG	CAGE	-	-	_	_	-	-	
	G-SG	CAGE	-		-	_	-	-	
			2,825,810	715,734	732,850	1,377,226	1,257,418	119,808	
403GV0	General Vehicles	60							
	G-SG	SG _		-			-	-	
		-				-	-	-	
403MP	Mining Depreciatio	n l							
	P	CAEE	-	-	-	-		<u>-</u> -	
			-	NA.	-	-	^	-	
403ED	Evnerimental Plant	Depreciation							
403EP	Experimental Plant P	DGP	_	_				_	
	P	SG	-	-	-	-	-	-	
	•	F	-		-		-	*	<del></del>
4031	ARO Depreciation								
	Ρ .	s		-	-	~	_	~	
				-	-	-	-	-	
ΤΟΤΔΙ Ν	PRECIATION EXPENSE	. +	37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	
		·	07,047,000	11,000,410	0,004,120	10,000,020	10,040,020	110,000	
Summary	of Amortization Expense b	y Factor							
•	•		13,567,284	-	325,389	13,241,896	13,241,896	~	
			-	-	-		-	-	
				-	-	-	-	-	
			59,053	75	58,978	-		-	
			994,267	501,994	193,649	298,624	298,624	-	
		-	119,808	-	-	119,808	-	119,808	
			17,764,444	12,750,652	5,013,792		-	-	
			11,104,444	12,730,002	5,013,792	-	-	**	
				-	-	-	-	-	
			_	-	-	-	-	-	
		i i	i						
			4,542,865	4,300,545	242,320	-	-	-	
			4,542,865 213 37,047,935	4,300,545 213 17,553,478	242,320 - 5,834,129	-		-	

1171			1	1						
1172	404GP	Amort of LT Pla	ant - Capital Lease G	Gen						
1173		I-SITUS	S	107,274	3,049	50,119	54,106	54,106	-	-
1174		I-SG	SG		-	-	<del>-</del>	-	-	-
1175 1176		PTD I-DGU	SO DGU	84,061	42,441	16,372	25,247	25,247	-	-
1177		CUST	CN	19,388	-	-	19,388	-	19,388	-
1178		I-SG	CAGW	-	-	-	-	-	-	-
1179		I-SG	CAGE	-	-	-	w	-	-	~
1180		I-DGP	DGP	040.700	45.400				-	-
1181 1182				210,723	45,490	66,491	98,741	79,354	19,388	
1183	404SP	Amort of LT Pla	ant - Cap Lease Stea	am						
1184		Р	SG	-	-	-	-	-	-	-
1185		Р	DGP	-	*	-		-	-	-
1186 1187			-	-	-	-	-	*	-	
1188	404IP	Amort of LT Pla	ا ant - Intangible Plant							
1189		I-SITUS	s l	463	13	216	234	234	-	-
1190		P	SE	-	-	-	-	-	-	-
1191		I-SG	SG	433,170	397,843	35,327			-	-
1192 1193		PTD CUST	SO CN	1,026,653 388,881	518,345	199,957	308,351 388,881	308,351	200 004	-
1194		I-SG	CAGW	-	-	-	300,001	-	388,881	-
1195		I-SG	CAGE	-	-	-	-	-	-	-
1196		I-DGP	DGP	-	-	~	-	-	-	-
1197		I-SG	CAGE	-	-	-	-	-	-	-
1198 1199		I-SG I-SG	CAGE CAGW	1,094,808	1,005,521	89,287	-	<del>-</del>	<u>.</u>	-
1200		I-SG	CAGE	- ,,004,000	1,000,021	-	-	-	-	-
1201		I-SG	JBG	829	762	68	-	Tea.	*	-
1202		P	CAEW	-	-	-	-	-	-	-
1203 1204		P I-DGU	CAEE DGU	-	•	-	-	•	•	-
1205		1000	- F	2,944,805	1,922,484	324,855	697,466	308,585	388,881	<del></del>
1206									000,001	
1207	404MP		ant - Mining Plant							
1208 1209		Р	SE -			-	-	-		-
1210			-					-		
1211	4040P		ant - Other Plant							
1212 1213		P P	CAGE CAGE	-	-	-	-	-	-	-
1214		Г	CAGE		-		-		-	-
1215			-							
1216										
1217 1218	404HP	Amortization of P	Other Electric Plant DGP							
1219		P	DGU	-	-	-	-	-	-	-
1220		P	CAGW	27,592	27,592	-	-	-	_	-
1221		P	CAGE	-	-	-	<u>.</u>	-	-	-
1222 1223		Р	\$G	- 07.500	07.500	-	-		-	
1224			-	27,592	27,592			*		
1225	Total Amortiz	ation of Limited T	erm 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	100	GP	S I	-	_	-	-	-	-	_
1230			L							
1231					-	-	-		*	-
1232 1233	406	Amortization of	Plant Acquisition Ad	i						
1234	.00	P	S I	.	-	-	_	_	_	_
1235		Р	DGP	~	-	-	-	-	-	_
1236		P	DGU	-	-	-	-	-	-	-
1237 1238		P P	CAGW CAGE	-	-	-	-	-	-	-
1239		P P	SG	-	-	-	-	-	-	-
1240		P	so	-	-	-	-	-	-	-
1241				-	-	-	-	-		-
1242 1243	407	Amort of Prop L DPW	osses, Unrec Plant,	1						
1243		GP GP	s so	-	-	-	-	-	**	-
1245		P	DGP	_	-	-	-	-	-	-
1246		Р	SE	-	-	-	-	-	-	-
1247		P	CAGW	240,549	240,549	~	-	-	-	-
1248 1249		P P	CAGE CAEW	-	-	-	-	-	-	~
1250		P	SG-P	-	-	-	-	-	-	-
1251		P	SG	-	-	-	-	-	-	-
1252		P	TROJP	240,549	240 540	-	-			-
1253				240.549 [	240,549	-	~	~	-	-

1254 1255 1256	TOTAL AMOR	TIZATION EXPENSE		3,423,669	2,236,115	391,346	796,208	387,939	408,269	-
1257 1258										
1259 1260 1261	Summary of An	nortization Expense by	Factor	107,737	3,062	50,335	54,340 -	54,340	-	-
1262 1263				-	- -	-	-	-	-	-
1264 1265 1266				1,110,714 829	560,786 -	216,329	333,599	333,599 -	-	-
1267 1268				408,269	-	-	408,269	- -	408,269	-
1269 1270 1271				1,362,949	1,273,662	89,287	- - -	- - -	-	-
1272 1273	Walah 8 45			433,170	397,843	35,327		-	-	~
1274 1275	Total Amortizati 408	ion Expense by Factor Taxes Other Than Ir		3,423,669	2,235,353	391,278	796,208	387,939	408,269	-
1276 1277 1278 1279		GP GP GP P	S GPS SO SE	11,696,596 7,184,123 (28,204) 37,500	5,818,502 3,573,761 (14,030) 37,500	2,548,932 1,565,570 (6,146)	3,329,162 2,044,793 (8,028)	3,249,947 1,996,138 (7,837)	79,215 48,655 (191)	-
1280		P	SG	-	-	-	•	-	-	-
1281 1282		DMSC GP	OPRV-ID EXCTAX	-	-	-	-	-	-	-
1283 1284		GP P	DGP CAEW	-	-	-		-	-	~
1285		P	CAEV	-	-	-	-	-	-	-
1286 1287				18,890,014	9,415,732	4 400 355	E 20E 007	5.000.040	407.070	
1288				16,090,014	9,415,732	4,108,355	5,365,927	5,238,248	127,679	-
1289 1290 1291 1292	41140	Deferred Investment	t Tax Credit - F CAGE	Fed -	-	-	-	-	-	-
1293				-	-		-	-	*	-
1294 1295 1296 1297	41141	Deferred Investment PTD	t Tax Credit - Io CAGE	daho -	-	-	-	-	-	-
1298 1299				-	-	-	-	-	-	-
1300 1301 1302	TOTAL DEFER	RED ITC		-	_	_	-	-	<del>-</del>	-
1303 1304 1305 1306	427	Interest on Long-Ter GP GP	m Debt S SNP	(1,087,692) 24,746,091 23,658,398	(541,075) 12,310,007 11,768,932	(237,031) 5,392,688 5,155,657	(309,586) 7,043,395 6,733,809	(302,220) 6,875,802 6,573,582	(7,366) 167,593 160,227	-
1307 1308	428	Amortization of Debt	Disc & Exp	20,000,000	11,700,002	0,100,007	0,700,000	0,513,502	100,227	-
1309 1310 1311		GP	SNP	412,813 412,813	205,355 205,355	89,960 89,960	117,497 117,497	114,702 114,702	2,796 2,796	-
1312 1313 1314	429	Amortization of Pren GP	nium on Debt SNP	(185) (185)	(92) (92)	(40) (40)	(53) (53)	(51) (51)	(1) (1)	<u>-</u>
1315 1316	431	Other Interest Exper	ise							
1317		NUTIL	отн	-	•	-	-	~	-	-
1318 1319		GP GP	SO 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 1323 1324	432	AFUDC - Borrowed GP	SNP	(3,039,984)	(1,512,248) (1,512,248)	(662,476) (662,476)	(865,260) (865,260)	(844,672) (844,672)	(20,588) (20,588)	
1325		Total Floatric Inter-	t Deductions							
1326 1327		Total Electric Interes		21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140	-
1328 1329		Non-Utility Portion of NUTIL	Interest NUTIL	_	-	. <del>-</del>	_	<u>-</u>	-	
1330		NUTIL	NUTIL	-	-	-	-	~	-	-
1331 1332		NUTIL NUTIL	NUTIL NUTIL	-	<del>-</del> -	-	-	-	-	-
1333			_							_
1334			L	-	Ţ	-		-	-	*

1335 1336 1337		Total Interest Dedu	ctions for Tax	21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140	
1338			1							
1339 1340	419	Interest & Dividend: GP	s S							
1341		GP GP	SNP	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	-
1342		Total Operating Dec	ductions for Ta	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	_
1343 1344										
1345	41010	Deferred Income Ta	ax - Federal-DR							
1346		P P	S	630,161	630,161	-	-	-	-	-
1347 1348		IBT	TROJD CIAC	-	~	-	-	-	-	-
1349		LABOR	so	218,847	93,476	15,002	110,369	77,765	32,604	-
1350 1351		GP P	SNP SE	3,062,251	1,523,325	667,328	871,598 -	850,859	20,739	-
1352		PT	SG	31,316 3,413,103	31,316 2,462,983	950,120	-	-	-	-
1353		GP	GPS	1,645,592	818,604	358,609	468,379	457,235	11,145	-
1354 1355		TAXDEPR CUST	TAXDEPR BADDEBT	34,817,587	16,655,049	12,667,369	5,495,169	5,375,138	120,031	-
1356		CUST	CN	-	-	-	-	-	-	-
1357		P	JBE	2,246,712	2,246,712		-	-	-	-
1358 1359		PT PT	CAGW CAGE	1,124,146	811,213	312,933	-	-	-	-
1360		P	JBG	-	-	_	-	-	-	-
1361		P	CAEE	-	-	-	-	~	-	-
1362 1363		DPW	SNPD	47,189,717	25,272,840	14,971,362	6,945,516	6,760,996	184,519	
1364			F		20,212,010	11,071,002	0,010,010	0,700,000	10-1,010	
1365 1366			1							
1367	41110	Deferred Income Ta	ax - Federal-CR							
1368		GP	S	(2,454,746)	(1,221,120)	(534,940)	(698,686)	(682,061)	(16,625)	-
1369 1370		DPW GP	CIAC SCHMDEXI	(1,164,196) (16,544,315)	(8,230,012)	(3,605,350)	(1,164,196) (4,708,952)	(1,164,196) (4,596,905)	(112,047)	-
1371		GP 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 1374		PT LABOR	SNPD SO	(166,405) (378,318)	(120,082) (161,590)	(46,323) (25,934)	- (190,793)	(134,431)	(56,363)	-
1375		IBT	TAXDEPR	(070,010)	(101,000)	(23,334)	(130,733)	(104,401)	(50,505)	-
1376		CUST	CN	-	-	-	-	-	-	-
1377 1378		CUST GP	BADDEBT GPS	-	-	-	-	-	-	-
1379		P	TROJD	-	-	-	-	-	-	-
1380		P PT	JBE	(1,447,891)	(1,447,891)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-	-	-
1381 1382		PT	CAGW CAGE	(344,482)	(248,587)	(95,895)	-	-	-	-
1383		Р	SE	-	-	-	-	-	-	-
1384 1385		Р	CAEE	(24,923,740)	(12,751,667)	(4,868,064)	(7,304,009)	(7,106,093)	(197,916)	
1386			<u> </u>	(24,923,140)	(12,751,007)	(4,808,004)	(7,304,009)	(7,100,093)	(197,910)	
1387		RED INCOME TAXE	<b>j==</b>	22,265,977	12,521,173	10,103,298	(358,493)	(345,097)	(13,396)	-
1388 1389	SCHMAF	Additions - Flow TI SCHMAF	hrough S	_						
1390		SCHMAF	SNP	-	-	-	-	-	-	-
1391		SCHMAF	so	-	-	-	-	-	-	-
1392 1393		SCHMAF SCHMAF	SE TROJP	-	-	-	-	-	-	-
1394		SCHMAF	DGP	-	Ü		- -		-	-
1395				-		-	-	-	-	
1396 1397	SCHMAP	Additions - Permai	nent	1						
1398		Р	S	-	-	-	-	-	-	_
1399 1400		P P	BADDEBT JBE	11,523	44 500	-	-	-	<del>-</del> ,	-
1401		BOOKDEPR	SCHMDEX	(18,066)	11,523 (9,561)	(2,855)	(5,650)	(5,585)	(65)	-
1402		P	CAEE	-	· - /	` -	-	-	-	-
1403 1404		P P	CAGW 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				307,002	250,070	15,700	000,000	210,110	50,000	
1410	SCHMAT	Additions - Tempo		4.050.047	2 272 064	102 542	4 500 440	004 477	145 040	E00.004
1411 1412		SCHMAT-SITUS P	S JBE	4,050,917 5,354,668	2,273,964 5,354,668	183,512	1,593,442 -	884,177	145,340	563,924
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	-

4445		D	TDO ID							
1415 1416		P P	TROJD CN	-	-	-	-	-	-	-
1417		SCHMAT-SE	SE	-	-	-	-	-	-	-
1418 1419		P SCHMAT-GPS	SG GPS	1,407,819	1,407,819	-	-	-	-	-
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 1423		P CUST	JBG BADDEBT	163,730		-	163,730	-	163,730	-
1424		Р	CAGW	125,697	125,697	-	-	-	-	-
1425 1426		P SCHMAT-SE	CAGE CAEW	-	~	-	-	-	-	-
1427		SCHMAT-SE	CAEE	-	_	-	-	-	-	-
1428		BOOKDEPR	SCHMDEX	43,593,884	23,070,598	6,889,953	13,633,333	13,476,159	157,174	-
1429 1430				64,806,514	35,342,568	8,390,095	21,073,851	19,214,807	535,090	1,323,955
1431	TOTAL SCHE	DULE - M ADDITION:	s	65,444,165	35,623,141	8,438,575	21,382,450	19,434,525	623,970	1,323,955
1432 1433	SCHMDF	Deductions - Flov	v Through							
1434	COMME	SCHMDF	S	-	-	-	-		_	-
1435		SCHMDF	CAGW	-	~	-	-	-	-	-
1436 1437		SCHMDF SCHMDF	CAGE DGP	-	-	-	-	-	-	-
1438		SCHMDF	DGU	-	_		-			
1439 1440	SCHMDP	Deductions - Pen	manant	-	-	-	~	_	-	-
1441	SCHWIDE	SCHMDP	S	-	-		-	-	-	-
1442		P	SE	-	-	-	-	-	-	-
1443 1444		P P	CAEW CAEE	-	-	-	-	-	-	-
1445		PTD	SNP	25,963	13,108	5,057	7,798	7,798	-	-
1446 1447		P P	JBE SG	49,250	49,250	•	-	-	~	-
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 - Tem	nporary							
1452		GP	S	1,783,003	886,960	388,554	507,490	495,415	12,075	-
1453 1454		CUST CUST	BADDEBT 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 P	SNPD JBE	7 460 246	7 460 246	-	-	-	-	~
1457 1458		P	SE	7,460,316 82,516	7,460,316 82,516	-	-	-	-	-
1459		SCHMDT-SG	SG	8,993,447	8,993,447					-
1460 1461		SCHMDT-GPS SCHMDT-SO	GPS SO	4,336,098 1,190,516	3,607,579 524,522	320,441 217,761	408,078 448,233	405,864 442,447	2,214 5,786	-
1462		TAXDEPR	TAXDEPR	91,743,531	43,885,667	33,378,222	14,479,642	14,163,363	316,279	-
1463 1464		SCHMDT-SG SCHMDT-SG	CAGW CAGE	3,255,350	3,255,350	-	-	-	-	-
1465		P	JBG	-	-	-	-	-	-	-
1466		P	CAEE	-	-	-	-	-	-	-
1467 1468		Р	TROJD	126,917,121	72,734,107	36,085,416	18,097,598	17,757,859	339,739	-
1469										
1470 1471	TOTAL SCHEE	DULE - M DEDUCTIO	ONS	127,799,067	73,141,045	36,145,775	18,512,248	18,052,320	459,928	<del>-</del>
1472	TOTAL SCHEE	DULE - M ADJUSTME	ENTS	(62,354,902)	(37,517,903)	(27,707,200)	2,870,201	1,382,205	164,041	1,323,955
1473		Nametica Cabadala	. 14	4						
1474 1475	40911	State Income Taxe		crease taxable income	and therefore incre	ase tax expense.				
1476		IBT	IBT	-	0	-		-	-	-
1477 1478		IBT IBT	IBT CAGE	-	-	- -	-	-	*	-
1479		IBT	IBT	-	_		-	_	-	
1480	TOTAL STATE	TAXES		-	-	-	-	-	-	-
1481 1482										
1483	Calculation of T	axable Income:								
1484 1485		Operating Revenue Operating Deduction		344,706,687	231,685,443	49,470,710	63,550,533	52,999,068	8,298,592	2,252,873
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 Exp Amortization Exp		37,047,935	17,553,478	5,834,129	13,660,328	13,540,520	119,808	-
1488 1489		Taxes Other Tha		3,423,669 18,890,014	2,236,115 9,415,732	391,346 4,108,355	796,208 5,365,927	387,939 5,238,248	408,269 127,679	-
1490		Interest & Divider	nds (AFUDC-Ed	(5,163,591)	(2,568,642)	(1,125,254)	(1,469,695)	(1,434,725)	(34,970)	-
1491 1492		Misc Revenue & Total Operating		(1,054,282) 279,519,928	(1,067,787) 200,438,836	27 36,434,814	13,478 42,646,278	3,395 32,918,554	10,083	1,333,669
1493		Other Deductions:		210,010,020	200,700,000	U,7U7,014	72,070,210	02,810,004	8,394,054	1,555,008
1494		Interest Deductio		21,873,652	10,881,105	4,766,724	6,225,823	6,077,683	148,140	-
1495 1496		Interest on PCRE Schedule M Adju		(62,354,902)	(37,517,903)	(27,707,200)	2,870,201	1,382,205	- 164,041	1,323,955
1497										
1498 1499		Income Before S	State Taxes	(19,041,795)	(17,152,401)	(19,438,027)	17,548,634	15,385,036	(79,561)	2,243,159
1500		State Income Taxe	s		-			<u> </u>	-	
1501 1502	Total Taxable In	ncome		(19,041,795)	(17 152 404)	(19,438,027)	17 549 694	15 305 036	(70 FC4)	2 242 450
1002	i otar i axabie li	IOOHIE	l	(18,041,785)]	(17,152,401)	(13,430,021)	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%	35.00%
1505 1506 1507	Federal Income Tax - Calcula	ited	(6,664,628)	(6,003,340)	(6,803,310)	6,142,022	5,384,763	(27,846)	785,106
1508	Adjustments to Calculated Ta								
1509	40910 P 40910 P	SE	(1,259)	(1,259)	•	-	-	-	-
1510 1511	40910 P 40910 P	JBE SO	(5,798) (2,096)	(5,798) (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	TOTAL OPERATING EVERY	1050	204 240 552	203,888,999	40.000.000	10 000 500			
1517 1518	TOTAL OPERATING EXPEN 310 Land and La		294,648,556	203,888,999	40,860,056	49,899,502	39,392,944	8,387,782	2,118,775
1519	P	DGP	_	_	_	_			_
1520	P	DGU	-	=		_	-	_	-
1521	Р	SG	(3,115)	(3,115)	-	-	-	~	-
1522	Р	CAGW	(27,133,210)	(27,133,210)		-	-	-	-
1523	P	CAGE	-	-	-	-	~	-	-
1524	P	JBG	(3,575,859)	(3,575,859)	-	-	-	-	-
1525 1526	P P	S CAGE	7,394	7,394	-	_	-	-	-
1527	·	UAGE	(30,704,790)	(30,704,790)		-		-	
1528		İ					·		
1529		ind Improvements	1						
1530	P	DGP	-	-	-	-	-	-	-
1531	P P	DGU SG	-	-	=	-	-	-	-
1532 1533	P P	CAGW	14,381,684	14,381,684	-	-	-	-	-
1534	P	CAGE	14,501,004	14,561,664	-	-	-	-	-
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 Boiler Flam	DGP	_			_	_		
1541	P	DGU	- 1	_		-	- -	-	-
1542	P	SG	-	-	-	-	-	-	-
1543	Р	CAGW	26,815,873	26,815,873		-	-	-	•
1544	P	CAGE		-	**	-	-	-	-
1545 1546	P P	JBG S	139,644,248 (423,016)	139,644,248 (423,016)	~	-	-	-	-
1547	r	٠	166,037,106	166,037,106	-		-	-	-
1548									
1549	314 Turbogenera								
1550	P	DGP	-	*	-	-	-	-	-
1551 1552	P P	DGU SG	-	-		-	-	-	-
1553	P	CAGW	11,723,165	11,723,165	-	-	_	-	-
1554	P	CAGE	- 17,720,100	-	_	_	-	-	-
1555	P	JBG	35,603,841	35,603,841	-	~	-	-	-
1556	Р	CAGE	_	_	-		-	*	-
1557 1558			47,327,006	47,327,006	-	-	-	w	
1559	315 Accessory E	Electric Equipment							
1560	P , 10000001, 2	DGP		2	-		_		-
1561	Р	DGU	_	-	-	=	-	-	-
1562	Р	SG	-	-	-	-	-	-	-
1563	P	CAGW	2,970,316	2,970,316	-	-	-	-	-
1564	P P	CAGE	10 505 010	40 505 040	-	-	-	-	-
1565 1566	P	JBG CAGE	12,525,818	12,525,818	-	-	-	-	-
1567	,	0/102	15,496,134	15,496,134	-	-			-
1568									
1569									
1570	246	Diant Carrie							
1571 1572	316 Misc Power	Plant Equipment DGP	-						
1573	P	DGU		-	-	_	-	-	-
1574	P	SG	-	-	-	-	-	-	-
1575	Р	CAGW	494,841	494,841	-	•	-	-	~
1576	P	CAGE			-	*	-	-	-
1577 1578	P P	JBG	797,245	797,245	-	-	-	-	-
1578	۲	CAGE	1,292,086	1,292,086	-	-		-	
		L	.,202,000	.,,				_	

1580				1 1						
1581	317	Steam Plant ARO								
1582		Р	S		-		-	-	*	-
1583 1584				-	-			-		-
1585	SP	Unclassified Steam I	Plant - Accou	nt 300						
1586		P	CAGW	(52,839)	(52,839)	-	-	-	-	-
1587 1588		P P	CAGE SG	178,230	- 178,230	-	-	-	-	-
1589				125,391	125,391	-	-	_	-	-
1590 1591										
1592	Total Steam Pr	oduction Plant		244,032,504	244,032,504	-	_	-	-	_
1593										
1594 1595	Cumman, of Sta	am Production Plant b	v Easter							
1596	Summary of Ste	am Froduction Flam L	y ractor	(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 Pro	duction Plant by Facto	or	244,032,504	244,032,504	-	-	-	*	
1604	320	Land and Land Right	ts						÷	
1605		P P	DGP	-	-	-	-	-	-	-
1606 1607		۲	SG	-		-	-	-	-	-
1608							**			
1609 1610	321	Structures and Impro	ovements DGP			_	_			
1611		P	SG	_	- -	-	- -	-	-	-
1612				-	-	•	-	-	-	-
1613 1614	322	Reactor Plant Equips	ment							
1615		Р	DGP	-	**	*	-	•	-	-
1616 1617		Р	SG				-			*
1618				-	-	-	-	-		
1619	323	Turbogenerator Units								
1620 1621		P P	DGP SG		-	-	-	-	-	-
1622		•	00		-	-	-	-	-	
1623 1624	324	Land and Land Dight	to.							
1625	324	Land and Land Right P	DGP	_	<del>-</del>	-	-	-	-	_
1626		Р	SG	-	e	-			-	-
1627 1628				-		-			-	-
1629	325	Misc. Power Plant E								
1630 1631		P P	DGP SG	-	-	-	~	-	~	-
1632		Г	30	-	*		-	-	-	
1633										
1634 1635	NP	Unclassified Nuclear	Plant - Acct	300						
1636		Р	SG	-	_	-	-	-	-	-
1637 1638				-	-	-	**	-	-	-
1639										
1640	Total Nuclear P	roduction Plant			-	-	-	-	-	•
1641 1642										
1643										
1644 1645	Summary of Nuc	clear Production Plant	by Factor							
1646				-	-	-	-	-	-	-
1647				-	~ .	-	-	-	-	-
1648 1649	Total Nuclear Pla	ant by Factor		-	-		_	~		
1650		•								
1651	330	Land and Land Right								
1652 1653		P P	DGP DGU	-	-		-	-	-	-
1654		Р	CAGW	1,281,272	1,281,272	-	- ,	-	-	-
1655 1656		P P	CAGE CAGW	-	_	-	-	_	-	-
1657		P	CAGE	-	-		-		_	-
1658 1659				1,281,272	1,281,272	-	-	-	-	*
1660	331	Structures and Impro	vements							
1661		P	DGP	-	•	-	-	-	-	-
1662 1663		P P	DGU CAGW	20,479,004	20,479,004	-	<u>.</u>	-	-	-
1664		Р	CAGE	-	, ,, 0,007	-	_	-	-	-
1665 1666		P P	CAGW CAGE	-	-	~	-	-	-	-
1667		•	UNGE	20,479,004	20,479,004			-	-	-

4000				1						
1668 1669	332	Reservoirs, Dams &	Matanyaya							
1670	332	P	DGP							
1671		, P	DGU			_	-	-	-	-
1672		, P	CAGW	56,387,914	56,387,914	_		_	-	-
1673		, P	CAGE	00,007,014	00,007,014	_	-		-	-
1674		P P	ÇAGW	-	-	_	-	_	-	-
1675		P	CAGE	_	-	_	-	_	-	-
1676		,	0,.5	56,387,914	56.387.914	-	-	-	-	-
1677								·····		
1678	333	Water Wheel, Turbi	ines, & General	tors						
1679		Р	DGP	-	-		-	-	-	-
1680		P	DGU	-	-	-	-	-	-	-
1681		P	CAGW	16,589,031	16,589,031	-	-	-	-	-
1682		Р	CAGE	-	•	-	-	-	-	-
1683		Р	CAGW	-	~	-	-	-	-	-
1684		P	CAGE	-	•	-	-	_	~	-
1685				16,589,031	16,589,031	-	-	-	*	-
1686	204									
1687	334	Accessory Electric								
1688		Р	DGP	-	-	-	-	-	-	-
1689		P	DGU	40.000.070	40.000.070	-	-	-	-	-
1690		P P	CAGW	10,836,378	10,836,378	-	-	-	-	-
1691 1692		P	CAGE CAGW	-	-	-	-	-	-	-
1693		P		-	-	-	~	-	-	-
1694		F	CAGE	10,836,378	10,836,378	-			-	
1695				10,030,376	10,030,370	-		-	-	
1696										
1697										
1698	335	Misc. Power Plant B	aujoment							
1699		P	DGP	_		-		_		_
1700		P	DGU	_		_	-	_	~	_
1701		P	CAGW	491,134	491,134	-	-	_	-	-
1702		P	CAGE	-	· -		-		-	-
1703		Р	CAGW	-	-	-	-		-	
1704		Р	CAGE	-	-	-	-	-	-	-
1705				491,134	491,134	-	-		-	-
1706										-
1707	336	Roads, Railroads &								
1708		Р	DGP	-	-	-	-	-	-	-
1709		P	DGU			-	-	-	-	-
1710		P	CAGW	3,236,595	3,236,595	-	-	•	-	-
1711		P	CAGE	-	-	-	-	-	-	-
1712		P	CAGW	- 1		-	-	<u>.</u>	-	-
1713		Р	CAGE	2 020 505	2 000 505		-	<del></del>	-	-
1714				3,236,595	3,236,595		-		-	
1715 1716	337	Hydro Plant ARO								
1717	331	P	s	_	-	_		_	_	
1718		•	١	-						
1719										<del></del>
1720	HP	Unclassified Hydro	ا Plant - Acct 300							
1721		Р	s I		w .	_	-	_	_	_
1722		P	DGU	- 1	w	-		_	_	_
1723		Р	CAGW	-	-	_	_	-	_	-
1724		P	CAGE	~	•	-	_	-	-	~
1725		Р	CAGW	-	-	-	-	-	_	-
1726		Р	CAGE	-	-	-	-	-	-	_
1727				-	-		*	-	-	-
1728										
1729	Total Hydraul	ic Plant		109,301,329	109,301,329	-	-	-	-	-
1730					· · · · · · · · · · · · · · · · · · ·					
1731	Summary of H	ydraulic Plant by Facto	r							
1732				-	-	-	-	-	-	-
1733				-	-	-	-	-	-	-
1734				109,301,329	109,301,329	-	-	-	-	-
1735				-	-	-	-	-	-	-
1736				-	-	-	-	-	-	-
1737	_ ,	D :				-	*	~	_	-
1738	i otal Hydraulic	Plant by Factor	Į	109,301,329	109,301,329	-	-		~	
1739										
		Land and Land Righ	nts	.						
1740	340		'							
1740 1741	340	P	SG	-	-	-	-	-	-	-
1740 1741 1742	340	P P	DGU	-		-	-	-		-
1740 1741 1742 1743	340	P P P	DGU CAGW		(4,195,410)	-	-	<del>-</del> -	-	-
1740 1741 1742 1743 1744	340	P P P P	DGU CAGW CAGE	-	(4,195,410) -	-	- - -	- - -	- -	- - -
1740 1741 1742 1743	340	P P P	DGU CAGW	-	(4,195,410) - (4,195,410)		- - - -		- - - -	- - - -

1747				1 1						
1748	341	Structures and	Improvements							
1749		P	SG	-	~	-	-	-	*	-
1750		P P	DGU	40 700 504	40 700 504	-	-	-	-	-
1751 1752		P P	CAGW CAGE	12,723,594	12,723,594	-	-	-	-	-
1753		P	CAGE		-	-	-	-	-	-
1754		,	07.02	12,723,594	12,723,594	-	-	· · · · · · · · · · · · · · · · · · ·		
1755							****			
1756	342		roducers & Acces	1						
1757 1758		P P	SG DGU		-	-	-	-	-	*
1759		P	CAGW	364,682	364,682	-	-	-	-	-
1760		P	CAGE		-	-	-	-	-	-
1761		Р	CAGE	-	-	-	-	-	<del>-</del>	-
1762				364,682	364,682		-	-	-	-
1763	2.42	Drimo Mayram								
1764 1765	343	Prime Movers P	s	_	_	_				
1766		P	DGU	_	· -		-	-	-	-
1767		P	SG	- 1	-		-		-	-
1768		P	CAGW	210,397,910	210,397,910	~	-	-	-	-
1769		P P	CAGE	-	-	-	-	-	-	-
1770 1771		۲	CAGE	210,397,910	210,397,910	_	-			
1772				210,391,310	210,337,310		-			
1773	344	Generators								
1774		P	S	-	-	-	-	~	-	-
1775		P P	DGU	-	-	-	-	-	-	-
1776 1777		P	SG CAGW	31,950,484	31,950,484	-	-	**	-	-
1778		, P	CAGE	- 01,550,404	01,000, <del>10</del>	-	-	-	-	-
1779		Р	CAGE	-	-	_	-		-	-
1780				31,950,484	31,950,484	-	~	-	**	-
1781 1782	245	Accessory Elec	trio Blant							
1783	345	P Accessory Elec	SG	_		_	_	_	_	
1784		P	DGU	_	_	_	-	-	-	-
1785		P	CAGW	19,181,279	19,181,279	-	-	-	~	-
1786		P	CAGE	-	-	-	-	-	-	-
1787 1788		Р	CAGE	10 101 270	10 101 270	-	-	-	*	
1789				19,181,279	19,181,279	-	-	-	*	-
1790										
1791										
1792	346	Misc. Power Pla								
1793		P P	SG DGU	-	-	-	-	-	-	-
1794 1795		P	CAGW	967,238	967,238	-	-	-	-	-
1796		P	CAGE	307,200	307,200	-	-	-	-	-
1797				967,238	967,238	*	-		-	-
1798										
1799 1800	347	Other Productio	n ARO S							
1801		Г	3	-		-	-	-		-
1802					P. /					
1803	OP		ner Prod Plant-Acc	300						
1804		P	S	-	•	-	-	-	-	-
1805 1806		P P	SG CAGW	-	-	-	-	-	-	-
1807		P	CAGE			-	-	-	-	-
1808		•		-	-	-	-	-	-	-
1809										***************************************
1810	Total Other	Production Plant		271,389,776	271,389,776	•	-			-
1811 1812	Summany of	Other Production Pla	ent by Easter							
1813	Jummary Of	Calci i roduction Fla	an by racion		-	_	-	_	_	-
1814				_	-	-	-	-	_	-
1815				-	-	-	-	-	-	-
1816				271,389,776	271,389,776	-	-	-	-	-
1817 1818				-	-	-	-	-	-	-
1819	Total of Othe	r Production Plant by	Factor	271,389,776	271,389,776	-	-	-	-	
1820						***************************************				****
1821	Experimenta									
1822	103	Experimental Plan								
1823 1824	Total Even-	P montal Plant	DGP	-	-	va	-	-	-	-
1825	rotal Expen	mental Plant		-		-	-	-		
1826	TOTAL PRO	DUCTION PLANT		624,723,608	624,723,608	-	-	-	•	-
1827	350	Land and Land I	Rights	,,,,,,,,,						
1828		T	DGP	-	-	-	-	-	-	-
1829		T	DGU		-	0.440.511	-	-	-	-
1830 1831		T T	CAGW CAGE	6,413,211	-	6,413,211	-	-	•	-
1832		Ť	JBG	228,787	-	228,787	_	-	-	-
1833		Ť	SG	8,173		8,173	-		-	-
1834				6,650,171	_	6,650,171	-	-	-	

1835	250	Christian and last								
1836 1837	352	Structures and Imp	S							
1838		† T	DGP		_	_	-	-	-	-
1839		Ť	DGU	_	_		-	-	-	-
1840		Ť	CAGW	5,724,778	_	5,724,778	-	-	_	-
1841		T	CAGE	-	-	-,,	_	-	-	-
1842		Т	JBG	273,751	-	273,751	-	-	-	-
1843		Т	SG	258	-	258	-	-	-	-
1844				5,998,787	-	5,998,787	-	-	-	-
1845										
1846	353	Station Equipment								
1847		T	DGP	-	~	-		*	-	-
1848		Ţ	DGU		-	-	-	-	-	-
1849		Ţ	CAGW	83,550,878	-	83,550,878	-	-	-	-
1850 1851		T T	CAGE JBG	5,712,011	-	5,712,011	-	-	-	
1852		†	SG	1,522,698	-	1,522,698	~	-	-	-
1853		1	30	90,785,588		90,785,588	-			
1854				50,100,000		30,700,000				
1855	354	Towers and Fixture	s							
1856		T	DGP	_	-	-	-	_	_	_
1857		Т	DGU	-	-	-	-	-	-	_
1858		T	CAGW	37,110,755	-	37,110,755	<u>.</u>	-	-	-
1859		Т	CAGE	-	-	-	-	-	-	-
1860		Т	JBG	1,654,913	-	1,654,913	-	-	-	-
1861		Т	SG	10,065	-	10,065		-	-	-
1862				38,775,734	*	38,775,734	-	-		<del>-</del>
1863	255	Dolog and Cirtur								
1864 1865	355	Poles and Fixtures T	DGP							
1866		T	DGU	-	_	-	-	-	-	-
1867		Ť	CAGW	45,218,970		45,218,970	-	_	_	-
1868		Ť	CAGE	10,210,070	_	-10,210,010	-		_	-
1869		Ť	JBG	_	-	_	-		_	~
1870		T	SG	47,188	-	47,188	-		-	-
1871				45,266,158	-		-	-	-	-
1872										
1873	356	Clearing and Gradii								
1874		T	DGP	-	-	-	-	-	-	-
1875		T	DGU		-	-	-	-	-	-
1876		Ţ	CAGW	63,951,059	-	63,951,059	•	-	-	-
1877		Ţ	CAGE	0.545.477	-	0.545.477	-	-	-	~
1878		Ţ	JBG	2,545,477	-	2,545,477	-	-	-	-
1879 1880		Т	SG	115,931 66,612,466	-	115,931	-	-	-	-
1881				00,012,400	-	66,612,466		-		
1882	357	Underground Cond	uit							
1883	001	T	DGP	_	_	_	-	_	_	_
1884		Ť	DGU	-	_	_	-	_	-	
1885		T	CAGW	34,506	-	34,506	-	_	-	-
1886		T	CAGE	-	-	-		_	-	-
1887		T	SG	-		-	-	-	-	-
1888				34,506	-	34,506		-	-	
1889										
1890	358	Underground Cond								
1891		T	DGP	-	-	•	-	-	-	-
1892 1893		T T	DGU CAGW	- 67,101	-	67,101	-	-	-	-
1894		T	CAGE	1	-	07,101	-	-	-	-
1895		Τ̈́	SG	-	_	**	-	-	-	-
1896		•	00	67,101	-		*		-	
1897				57,101		07,101				
1898	359	Roads and Trails								
1899		Т	DGP	- 1	-	-	-	-	-	-
1900		T	DGU	-	-		-	-	-	-
1901		T	CAGW	1,504,189	-	1,504,189	•	-	-	-
1902		Т	CAGE	-	-	-	-	-	-	-
1903		Т	SG	1,293		1,293	*	-		-
1904				1,505,482		1,505,482		-	*	
1905	TD	t Indianaiford Terre	Dinne Acces							
1906 1907	TP	Unclassified Trans	Plant - Acct 30 SG	8,692		8,692				
1907		†	CAGW	724,247	-	724,247	-	_	-	-
1909		Ť	CAGE	- 124,241	_		-	-	-	_
1910		•	JJ.	732,939	-	732,939	-		-	_
1911						= 1,000				
1912	TS0	Unclassified Trans	Sub Plant - Ac	ct 300						
1913		T	SG	-	_	-		-	_	-
1914				-	-	-	-	-	-	-

1915 1916	TOTAL TR	RANSMISSION PLANT		256,428,932	- 256,42	8,932	-		<u>-</u>
1917 1918	Summary of	of Transmission Plant by	Factor	10,414,939	- 10,41	4,939			-
1919 1920				244,299,694	- - <b>244</b> ,29	9,694		-	-
1921 1922	Total Toons	animin Diagram France		1,714,298		4,298		-	-
1923 1924	360	smission Plant by Factor Land and Land Riç	ghts	256,428,932	- 256,42	8,932		-	-
1925 1926		DPW	S	1,504,444 1,504,444	-	- 1,504 - 1,504			-
1927 1928	361	Structures and Imp	nrovements						
1929	001	DPW DPW	S	2,239,045	*	- 2,239			*
1930 1931		a		2,239,045		- 2,239	,045 2,239,0	45 -	-
1932 1933	362	Station Equipment DPW	s S	47,087,058	-	- 47,087		58 -	-
1934 1935				47,087,058	-	- 47,087	,058 47,087,0	58 -	-
1936 1937	363	Storage Battery Ed DPW	quipment S	-	_	_			
1938 1939		27.11	· ·	-	•	-		-	
1940	364	Poles, Towers & F							
1941 1942		DPW	S	88,170,127 88,170,127	-	- 88,170 - 88,170			-
1943 1944	365	Overhead Conduc	tors						
1945 1946		DPW	S	56,818,440 56,818,440	-	- 56,818 - 56,818			-
1947 1948	366	Underground Cond	duit						
1949 1950	000	DPW	S	15,372,443	-	- 15,372			
1951				15,372,443	-	- 15,372	,443 15,372,4	43 -	-
1952 1953									
1954 1955	367	Underground Cond	ductors						
1956 1957		DPW	S	20,978,141	-	- 20,978 - 20,978			-
1958 1959	368	Line Transformers						<u> </u>	
1960 1961		DPW	S	93,939,430 93,939,430		- 93,939 - 93,939			-
1962 1963	369	Canina		30,303,400		- 55,555	,400 50,505,4	30 -	
1964	209	Services DPW	S	48,341,393	-	- 48,341			-
1965 1966				48,341,393	<u>.</u>	- 48,341	,393 48,341,3	93 -	-
1967 1968	370	Meters DPW	S	11,574,892	-	- 11,574	,892 11,574,8	92 -	-
1969 1970				11,574,892	-	- 11,574	,892 11,574,8	92 -	-
1971 1972	371	Installations on Cu DPW	stomers' Premis	ses 523,805	_	- 523	,805 523,8	าร	
1973 1974				523,805	-		,805 523,8		*
1975	372	Leased Property	0						
1976 1977		DPW	S	~	-			-	-
1978 1979	373	Street Lights							
1980 1981		DPW	S	3,920,659 3,920,659	-	- 3,920 - 3,920			-
1982 1983	DP	Unclassified Dist P	lant - Acct 300	,,	***************************************	-,010	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
1984 1985		DPW	S	2,746,546 2,746,546	M.	- 2,746			
1986	Dea	Handon-Feed Dist C	tub Dloné A - 1		-	- 2,746	,546 2,746,5	46 -	-
1987 1988	DS0	Unclassified Dist S DPW	Sub Plant - Acct	-	-	-		-	•
1989 1990				-	-	-			-
1991 1992	TOTAL DIS	STRIBUTION PLANT		393,216,423	-	- 393,216	,423 393,216,4	23 -	-
,	. O . AL DIO			000,210,420	-	- 333,210	,-20 333,216,4	., .	-

1998 3 1999 2000 2001 2002 2003 2004 2005 2006 2007	Total Distribu 389	ution Plant by Factor Land and Land								
1999 2000 2001 2002 2003 2004 2005 2006 2007	389	Land and Land		393,216,423	-	-	393,216,423	393,216,423	**	-
2000 2001 2002 2003 2004 2005 2006 2007		G-SITUS	Rights S	1,098,826		278,423	820,403	820,403	-	
2002 2003 2004 2005 2006 2007		CUST	CN	79,322	-	-	79,322	820,403	79,322	-
2003 2004 2005 2006 2007		G-DGU	DGU	-	-	-	-	-	-	-
2004 2005 2006 2007		G-SG G-SG	SG CAGW		-	-	-	_	-	-
2006 2007		G-SG	CAGE	-	-	-	-	-	-	-
2007		PTD	so _	403,305	203,624	78,550	121,131	121,131	-	
			<u> </u>	1,581,453	203,624	356,973	1,020,856	941,535	79,322	_
	390	Structures and								
2009 2010		G-SITUS G-DGP	S DGP	13,749,237	-	3,483,810	10,265,427	10,265,427	-	
2011		G-DGU	DGU	-	-	-	-	-	-	-
2012		CUST	CN	865,751	•	-	865,751	•	865,751	-
2013 2014		G-SG G-SG	SG CAGW	469,255	234,471	234,784	-	-	-	-
2015		G-SG	CAGE	-	201,477	204,704	-	-	-	-
2016		G-SG	JBG	4,137	2,067	2,070			-	-
2017 2018		PTD	so	7,414,933 22,503,314	3,743,711 3,980,250	1,444,174 5,164,838	2,227,048 13,358,226	2,227,048 12,492,475	865,751	-
2019									000,101	
2020 3 2021	391	Office Furniture G-SITUS	& Equipment S	1,444,123	_	365,915	1 078 200	1 070 200		
2021		G-SITUS G-DGP	DGP	1,444,123	-	365,915	1,078,208	1,078,208 -	-	-
2023		G-DGU	DGU		-	-	-	-	-	-
2024 2025		CUST G-SG	CN SG	591,425	-	-	591,425	-	591,425	-
2026		Р	SE	-	-	-	-	-	-	-
2027		PTD	SO	3,668,900	1,852,384	714,575	1,101,941	1,101,941	-	-
2028 2029		G-SG G-SG	CAGW CAGE	126,276	63,096	63,180	-	-	-	-
2030		G-SG	JBG	108,087	54,007	54,079	-	~	-	-
2031 2032		P P	JBE CAEE	1,067	1,067	-	-	-	-	-
2032		G-SG	CAGE	-	-	-	-	-	-	-
2034		G-SG	CAGE	-	-	-	-	-	*	-
2035 2036			-	5,939,877	1,970,554	1,197,750	2,771,573	2,180,148	591,425	-
2037 3	392	Transportation I								
2038		G-SITUS	S	5,009,695	-	1,269,367	3,740,328	3,740,328	-	-
2039 2040		PTD G-SG	SO SG	568,346	286,951	110,694	170,701	170,701	-	-
2041		CUST	CN	-	-	-	-	-	-	-
2042 2043		G-DGU P	DGU SE	-	-	-	-	-	-	-
2044		G-DGP	DGP	-	-	-	-	-	-	-
2045		G-SG	CAGW	804,116	401,790	402,326	-	~	-	~
2046 2047		G-SG G-SG	CAGE JBG	334,511	167,144	167,367	_	-	-	-
2048		Р	CAEW	-	-	-	-	-	-	-
2049 2050		P G-SG	CAEE CAGE	-		-	-	-	-	-
2051		G-SG	CAGE	-	-	-	-	-	-	-
2052				6,716,667	855,885	1,949,754	3,911,028	3,911,028	-	-
2053 2054 3	393	Stores Equipme	ent							
2055		G-SITUS	S	564,992	-	143,159	421,833	421,833	-	-
2056		G-DGP G-DGU	DGP	-	*	-	-	~	-	-
2057 2058		PTD	DGU SO	28,045	14,160	- 5,462	- 8,423	8,423	-	-
2059		G-SG	SG	-	-	-	-	-	-	-
2060 2061		G-SG G-SG	CAGW CAGE	50,524	25,245	25,279	-	-	-	-
2062		G-SG	JBG	127,544	63,729	- 63,81 <b>4</b>	-	-	~	-
2063		G-SG	CAGE	-		•	_	-		-
2064 2065			<u> </u>	771,105	103,134	237,714	430,257	430,257	-	-
2066 3	394		Sarage Equipment							
2067		G-SITUS	S	2,602,002	-	659,301	1,942,701	1,942,701	-	-
2068 2069		G-DGP G-SG	DGP SG	-	-	-	-	-	-	-
2070		PTD	so	284,086	143,432	55,330	85,324	85,324	-	-
2071 2072		P G-DGU	SE DGU	-	-	-	_	-	-	-
2073		G-SG	CAGW	497,329	248,499	248,830	-	-	-	-
207 <b>4</b> 2075		G-SG	CAGE	-	-	-	-	-	-	-
:U/D		G-SG P	JBG CAEW	745,406	372,454	372,952	-	-	-	-
2076		Ρ	CAEE	-	~	-	-	-	-	-
2076 2077		G-SG	CAGE	-	-	-		~	-	-
2076		G-SG	CAGE	1						

2081				1 1						
2082	395	Laboratory Equ	ipment							
2083		G-SITUS	S	1,988,929	-	503,959	1,484,970	1,484,970	-	-
2084 2085		G-DGP G-DGU	DGP DGU	-	-	· -	-	-	-	-
2086		PTD ·	so	361,482	182,508	70,404	108,570	108,570	_	
2087		P	SE	-	-	-	-	-	-	-
2088 2089		G-SG G-SG	SG CAGW	305,186	152,491	152,695		-	-	-
2090		G-SG	CAGE	-	-	-	<del>-</del>	**	-	-
2091		G-SG	JBG	91,584	45,761	45,823	-	-	-	-
2092 2093		P P	CAEW CAEE	-	-	-		-	-	•
2094		G-SG	CAGE	-		-	-	-	-	-
2095		G-SG	CAGE	-	-	-	-	_	*	-
2096 2097				2,747,181	380,761	772,881	1,593,540	1,593,540	-	-
2098	396	Power Operate	d Equipment							
2099		G-SITUS	S	6,957,629	-	1,762,938	5,194,691	5,194,691	-	•
2100 2101		G-DGP G-SG	DGP SG	-	-	-	-	-	-	-
2102		PTD	so	96,391	48,667	18,774	28,951	28,951	-	
2103		G-DGU	DGU	-	-	-	-	-	-	-
2104 2105		P G-SG	SE CAGW	511,183	255,421	255,762	-	_	-	-
2106		G-SG	CAGE		200,121	-	-	-	-	-
2107		G-SG	JBG	1,471,943	735,481	736,463	-	-	-	-
2108 2109		P P	CAEW CAEE			-	-	_	-	_
2110		G-SG	CAGE	-		-	-	-	-	-
2111		G-SG	CAGE	0.007.447	4 000 500		5 000 040	-	**	-
2112 2113	397	Communication	Fauinment	9,037,147	1,039,568	2,773,937	5,223,642	5,223,642	-	-
2114	•••	G-SITUS	S	8,950,792	-	2,267,970	6,682,822	6,682,822	_	-
2115		G-DGP	DGP	-	•	-	-	-	-	-
2116 2117		G-DGU PTD	DGU 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 2121		P G-SG	SE CAGW	6,628,689	3,312,133	3,316,556	-	-	-	-
2122		G-SG	CAGE	-	-	-	-	-	-	-
2123		P P	JBG	457,916	457,916	•	-	-	•	-
2124 2125		P	CAEW CAEE	-	-	-	-	-	-	-
2126		G-SG	CAGE	-	-	-	-	-	**	-
2127		G-SG	CAGE	19,869,941	5,605,275	6,295,956	7,968,710	7,771,200	407.544	
2128 2129				19,009,941	5,005,275	0,295,950	7,900,710	1,111,200	197,511	
2130	398	Misc. Equipmer								
2131 2132		G-SITUS G-DGP	S DGP	123,166	-	31,208	91,958	91,958	-	-
2133		G-DGI	DGU		-	-	-	-	-	-
2134		CUST	CN	14,396		-	14,396	_	14,396	-
2135 2136		PTD P	SO SE	235,575	118,939	45,882	70,754	70,754	-	-
2137		G-SG	SG		-	-	-	-	_	-
2138		G-SG	CAGW	78,234	39,091	39,143	-	-	_	-
2139 2140		G-SG G-SG	CAGE JBG	22,347	11,166	11,181	-	-	-	•
2141		Р	CAEW	-	-	-	-	-	-	
2142		Р	CAEE	-	-	-	-	-	-	-
2143 2144		G-SG	CAGE	473,719	169,196	127,414	177,109	162,712	14,396	-
2145				7, 9,7, 19	755,755		777,100	102,712	14,000	
2146	399	Coal Mine	er.							
2147 2148		P P	SE CAEW		-	-	- -	-	-	-
2149		P	CAEE	-	-	-	-	-	-	-
2150	MP	l P	JBE	57,957,927	57,957,927	-	-	-	-	
2151 2152				57,957,927	57,957,927	~	-		-	
2153	399L	WIDCO Capital								
2154		Р	SE	-	-		-	-	-	-
2155 2156										
2157		Remove Capita	l Leases	-		-	~	-	-	-
2158 2159					-	-	-	-	-	-
2160	1011390	General Capital	Leases							
2161		G-SITUS	S	-		-	-	-	-	-
2162 2163		P P	CAGW CAGE	1,020,340	1,020,340	<del>-</del>	-	-	-	*
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	l Leases	(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)	-	_
2168				- (1,002,100)	(1,400,002)		(214,020)	(274,020)	-	<u> </u>

2169										
2170 2171	1011392	General Vehicles LABOR	Capital Leases SO	-	-	_	-		-	-
2172 2173				-	-	-	-	-	•	-
2174		Remove Capital L	eases	-	-	-	_	_	-	_
2175			ļ	-	-	~	-	-	-	
2176 2177	GP	Unclassified Gen	Plant Acet 300							
2178	OI .	G-SITUS	S	_	-	-	_	-	-	
2179		PTD	so	41,285	20,844	8,041	12,400	12,400	-	-
2180		CUST	CN	-	-	-	-	*	-	-
2181 2182		G-SG G-SG	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 Appt 200							
2187	3330	G-SITUS	S	_	-	_	_		_	_
2188		PTD	so	-	-	-	-	-	-	
2189		G-SG	SG	-	-	-	-	*	-	-
2190 2191		G-DGP G-DGU	DGP DGU	-	-	-	-	-	-	-
2192		0 000	200	-	-	-	-		-	
2193							·······			
2194 2195	TOTAL GENER	AL PLANT		131,766,806	73,050,224	20,221,216	38,495,366	36,746,962	1,748,405	•
2195	Summary of Ge	neral Plant by Facto	or							
2197	,		,	42,489,391	-	10,766,049	31,723,342	31,723,342		-
2198				3,363,475	1,909,726	1,453,749	-	-	-	-
2199 2200				57,958,994 11,291	57,958,994 5,642	- 5 640	-	-	•	-
2201				17,638,456	8,905,447	5,649 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				-	-	4,730,702	-	-	-	-
2207				-	-	w	-	-	-	-
2208 2209				-	-	-	-	*	-	-
2210				-	-	-	-	-	-	-
2211				(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)	-	-
2212	Total General Pl	-		131,766,806	73,050,224	20,221,216	38,495,366	36,746,962	1,748,405	-
2213 2214	301	Organization I-SITUS	s	_	_	_				
2215		PTD	so	- 1	-	-	-	-	-	-
2216		I-SG	CAGW	-	-	-	-	-	-	-
2217 2218		I-SG I-SG	CAGE SG	-	-	-	-	•	-	-
2219		1-30	36				-		-	-
2220	302	Franchise & Cons					***************************************	<del></del>		
2221		I-SITUS	S S	-	-	-	-	-	-	-
2222 2223		I-SG I-SG	SG CAGW	-	-	-	-	-		-
2224		I-SG	CAGE	-	-	-	_	-	-	-
2225		I-SG	CAGW	24,368,559	22,381,182	1,987,377	<del></del>	-	~	-
2226 2227		I-SG I-DGP	CAGE DGP	-	-	-	-	-	**	-
2228		I-DGU	DGU		-	-	-	-	_	-
2229				24,368,559	22,381,182	1,987,377	·	-	-	
2230	202	Minnellancous Inte	annible Dlant							
2231 2232	303	Miscellaneous Inta	angible Plant S	579,711	16,476	270,843	292,391	292,391	_	_
2233		I-SG	SG	128,834	118,327	10,507	202,001	202,001	-	-
2234		PTD	so	26,410,311	13,334,252	5,143,819	7,932,239	7,932,239	-	-
2235 2236		P CUST	SE CN	8,409,347	-	-	8,409,347	-	8,409,347	-
2237		I-SG	CAGW	13,616,190	12,505,723	1,110,468	0,409,347	-	0,408,347	-
2238		I-SG	CAGE	-	-		-	-	-	-
2239		I-SG	JBG	10,019	9,202	817	•	-	-	-
2240 2241		P ·	CAEW CAEE	-	-	-	-	-	-	-
2242		i-sg	CAGE	-	-	=	-	-	-	-
2243		I-SG	CAGE		-	-	-	_	~	
2244			L	49,154,412	25,983,980	6,536,455	16,633,977	8,224,630	8,409,347	-

2245	303	Less Non-Uti								
2246 2247		I-SITUS	S	49,154,412	25,983,980	6,536,455	16,633,977	8,224,630	8,409,347	
2248	IP		ntangible Plant - Acc		20,900,900	0,000,400	10,033,911	6,224,630	6,409,347	-
2249 2250		I-SITUS I-SG	S SG	-		-	-	•	-	-
2251		I-DGU	DGU	-	-	<del>-</del>	-	-	-	-
2252 2253		PTD	so	-	-		-		-	-
2254					-	_	-	w		
2255	TOTAL INTAN	IGIBLE PLANT		73,522,971	48,365,162	8,523,832	16,633,977	8,224,630	8,409,347	-
2256 2257	Summary of In	tangible Plant by	/ Factor							
2258		,		579,711	16,476	270,843	292,391	292,391	-	~
2259 2260				10,019	9,202	817	-	-	-	-
2261				128,834	118,327	10,507	-	-	-	-
2262 2263				26,410,311 8,409,347	13,334,252	5,143,819	7,932,239 8,409,347	7,932,239	8,409,347	-
2264				37,984,749	34,886,905	3,097,845	0,409,547	-	6,409,547	-
2265 2266				-	w	-	-	-	-	-
2267				-	1	-	-	-	-	-
2268 2269				-	-	-	-	-	~	-
2270				-	-	-	-	-	-	-
2271		Plant by Factor		73,522,971	48,365,162	8,523,832	16,633,977	8,224,630	8,409,347	-
2272 2273	Summary of U	nclassified Plant	(Account 106)	2,746,546	_	_	2,746,546	2,746,546	_	
2274				-	-	-	_	-		-
2275 2276				39,652	19,666	7,586	12,400	12,400	-	-
2277				_		-	-	-	-	-
2278 2279				722 020	-	722.020	-	-	-	-
2280				732,939	-	732,939	· ·	-	-	-
2281				-	-	-	-	-	-	-
2282 2283				125,391	57,957,927 178,230	. <u>.</u>	-	-	-	-
2284	Total Unclassif	ied Plant by Fac	tor	3,644,528	58,155,823	740,525	2,758,945	2,758,945	-	-
2285 2286	TOTAL ELECT	TRIC PLANT IN	SERVICE	1,479,658,740	746,138,994	285,173,979	448,345,767	438,188,015	10,157,752	-
2287 2288	Summary of El	ectric Plant by F	actor	435,869,904	(399,145)	11,036,893	425,232,156	425,232,156		
2289				-	-	-	420,232,100	420,232,130	-	-
2290 2291				228,861,614 57,958,994	216,992,109 57,958,994	11,869,505	-	*	-	-
2292				2,029,538	299,083	1,730,455	-	-	-	-
2293 2294				44,048,766 10,157,752	22,239,698	8,579,183	13,229,884	13,229,884	-	-
2295				10,137,732	-	-	10,157,752 -	-	10,157,752 -	-
2296 2297				702,664,877	450,529,236	252,135,640	-	-	-	-
2298				-	-	-	-	-	-	-
2299				-	-	-	-	~	var.	-
2300 2301				-	<del>-</del> -	-	-		-	-
2302				(1,932,705)	(1,480,982)	(177,697)	(274,026)	(274,026)	_	_
2303 2304	105	Plant Held For	r Future Use	1,479,658,740	746,138,994	285,173,979	448,345,767	438,188,015	10,157,752	-
2305		DPW	S	-	-			-	-	-
2306 2307		P T	SG SG	-	-	-	-	~	-	-
2308		P	SG	-	-	_	-	-	-	-
2309 2310		P P	SE SG	-	-	-	-	-	÷	-
2311		P	CAGW	37,964	37,964	-	-	-	-	-
2312 2313		P P	CAGE CAEW	-	-	-	-	-	-	-
2314		P	CAEE	-	-	- -	-	-	-	-
2315				37,964	37,964	_	-	-	-	-
2316 2317	114	Electric Plant	ا Acquisition Adjustme	nts						
2318		P	S	-	-	-	-	-	-	-
2319 2320		P P	SG CAGW	- 1.	-	-	-	-	-	-
2321		Р	CAGE	-	-	-	-	-	-	-
2322 2323		Р	DGP	-				-	-	-
2324							_	-	_	
2325 2326	115	Accum Provis	sion for Asset Acquis	ition Adjustments						
2327		P	SG	-	-	-	-	-	-	-
2328 2329		P P	CAGW CAGE	-	-	-	-	-	-	-
2330		P	DGP	-	-	•	-	-	<u>.</u>	-
			ро,			-	-			-
2331		•	20,	-	*	-	-	**	-	

2332										
2333 2334	120	Nuclear Fuel P	SE	_	2	_	_	_		
2335		'	OL.		_	-	-	-	-	_
2336 2337	124	Weatherization								
2338		DMSC	S	2,010,784	-	-	2,010,784	•	-	2,010,784
2339 2340		DMSC	so	(321) 2,010,464	-		(321) 2,010,464	-	-	2,010,464
2341	400144	184								
2342 2343	182W	Weatherization DMSC	S	-	-	-	-	-	-	-
2344 2345		DMSC DMSC	SG SGCT	-	-	-	-	-	-	-
2346		DMSC	SO	-		-				
2347 2348					_		<u>~</u>	-		-
2349	186W	Weatherization								
2350 2351		DMSC DMSC	S CN	-	<u>.</u>	-	-	-	-	-
2352		DMSC	CNP	-	-	-	-	-	•	-
2353 2354		DMSC DMSC	SG SO	-	-	-	-	_	-	-
2355				-			-	*	*	-
2356 2357		Total Weatherizati	ion	2,010,464	-	-	2,010,464	_	-	2,010,464
2358	151	Fuel Stock						, , , , , , , , , , , , , , , , , , ,		
2359 2360	151	Р	DEU	-	-	-	-	-	-	
2361 2362		P P	SE CAEW	-	-	-	-	-	-	-
2363		Р	CAEE	-	•	-	-	-	-	-
2364 2365		P P	JBE CAEE	(0)	(0)	-	-	-	-	-
2366		P	CAEE	- (0)	- (0)	-		-		*
2367 2368				(0)	(0)	-			*	
2369 2370	152	Fuel Stock - Undis	stributed SE	-	_	_	_	_	_	_
2371		Р	CAEW	-	-	-	-	-	-	-
2372 2373		Р	CAEE		_	~	-	•	-	-
						-	-	-	-	-
2374	05040	DOST Western C	:t-! Dit		-	-	-		-	-
2374 2375 2376	25316	DG&T Working Ca	apital Deposit SE	-	_	-	_	-	-	-
2375 2376 2377	25316	P P	SE CAEW	-			-	-	- - -	- - -
2375 2376 2377 2378 2379	25316	P	SE	-				-		
2375 2376 2377 2378 2379 2380		P P P	SE CAEW CAEE		-	- - -	-	- - -	- - -	
2375 2376 2377 2378 2379 2380 2381 2382	25316 25317	P P P DG&T Working C:	SE CAEW CAEE apital Deposit SE		-	- - -	-	- - -	- - -	
2375 2376 2377 2378 2379 2380 2381		P P P DG&T Working C	SE CAEW CAEE apital Deposit		-	- - -	-	- - -	- - -	
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385		P P DG&T Working C: P P	SE CAEW CAEE apital Deposit SE CAEW		-	- - -	-	- - -	- - -	
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387		P P DG&T Working C: P P Provo Working C:	SE CAEW CAEE  apital Deposit SE CAEW CAEE		-	- - - -		- - - - -		- - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388	25317	P P DG&T Working C P P P P Provo Working Ca	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SE		-	- - - -		- - - - -		- - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390	25317	P P DG&T Working C: P P Provo Working C:	SE CAEW CAEE  apital Deposit SE CAEW CAEE		- - - - - -			- - - - - - - - -		- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390 2391 2392	25317	P P P DG&T Working C: P P P P Provo Working Ca P P P	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW		- - - - - - - -	- - - -		- - - - -		- - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390 2391 2392 2393	25317 25319	P P P DG&T Working Ca P P P P Provo Working Ca P P P Total Fuel Stock	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE		- - - - - -		- - - - - - -	- - - - - - - - -		- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395	25317	P P P DG&T Working Ca P P Provo Working Ca P P P Total Fuel Stock Materials and Sup MSS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE		- - - - - - - -			- - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396	25317 25319	P P P DG&T Working C: P P P P P  Provo Working Ca P P P Total Fuel Stock Materials and Sup MSS MSS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE	- - - - - - - - - - - (0)	- - - - - - - - - - - - - - - - - - -		- - - - - - - - -	- - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2390 2391 2392 2393 2394 2395 2396 2397 2398	25317 25319	P P P P DG&T Working Ca P P P P  P  P  Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE	- - - - - - - - (0)	- - - - - - - - - - (0)		- - - - - - - - - - - -	- - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2389 2390 2391 2392 2393 2394 2395 2396 2397	25317 25319	P P P DG&T Working Ca P P P P P  Provo Working Ca P P P  Total Fuel Stock Materials and Sup MSS MSS MSS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE		- - - - - - - - (0)	- - - - - - - - -		- - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2389 2390 2391 2392 2393 2394 2395 2396 2397 2398 2397 2398 2390 2400 2401	25317 25319	P P P P DG&T Working Ca P P P P P  Provo Working Ca P P P  Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SAEW CAEE  apital Deposit SE SAEW CAEE		- - - - - - - (0)	- - - - - - - - -		- - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403	25317 25319	P P P P P  DG&T Working Ca P P P P  Provo Working Ca P P P  Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SC SC SE SO SNPPS SNPPH SNPD SNPPT DGU	(0)	- - - - - - - - (0)		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2391 2400 2401 2402 2403 2404	25317 25319	P P P P P DG&T Working Ca P P P P P  Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SAE SO SNPPH SNPD SNPT DGU DGP		- - - - - - - - (0)		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406	25317 25319	P P P P P DG&T Working Ca P P P P  P  Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SE SO SNPPS SNPPH SNPPD SNPPT DGU DGP JBE SNPP	(0)	- - - - - - - - (0)				- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396 2397 2398 2397 2398 2397 2398 2390 2401 2402 2403 2404 2403 2404 2405	25317 25319	P P P P P P P P P P P P P P P P P P P	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SAE SO SNPPH SNPD SNPT DGU DGP JBE SNPP CAGW CAGE	(0)	(0) 0	- - - - - - 0 - 0 - - 0		- - - - - - - 0 - - 0	- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406 2407 2407 2408	25317 25319	P P P P P P P P P P P P P P P P P P P	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SE SO SNPPS SNPPS SNPPS SNPPH SNPD SNPT DGU DGP JBE SNPP CAGW CAGE JBG	(O)	- - - - - - - - (0)				- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396 2397 2398 2396 2397 2398 2397 2398 2400 2401 2402 2403 2404 2405 2406 2407 2408 2409 2410 2411	25317 25319	P P P P P P P P P P P P P P P P P Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SO SNPPH SNPD SNPT DGU DGP JBE SNPP CAGW CAGE JBG CAEW CAEE	(0)	(0) 0	- - - - - - 0 - 0 - - 0		- - - - - - - 0 - - 0	- - - - - - - - - - - - -	- - - - - - - - - - - -
2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406 2407 2408 2408 2409 2410	25317 25319	P P P P P P P P P P P P P P P P P P Total Fuel Stock Materials and Sup MSS MSS MSS MSS MSS MSS MSS MSS MSS MS	SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE CAEW CAEE  apital Deposit SE SO SNPPS SNPPH SNPD SNPPH SNPD DGP JBE SNPP CAGW CAGE JBG CAEW	(0)	(0) 0			- - - - - - - 0 - - 0		- - - - - - - - - - - -

2414				1						
2415	163	Stores Expense Ur	ndistributed							
2416		MSS	so	-	-	-	•	-	-	-
2417										
2418 2419				-	-			-		-
2420	25318	Provo Working Car	oital Deposit							
2421		MSS	SNPPS	-	-	-	-	-	-	-
2422		MSS	CAGW	- [	-	-	-	-	-	-
2423 2424		MSS	CAGE	-		-	-	-	-	-
2425				-		-	-			-
2426		Total Materials & S	upplies	(0)	(0)	(0)	(0)	(0)	-	-
2427										
2428	165	Prepayments								
2429 2430		DMSC GP	S GPS	-		_	-	-	-	-
2431		PT	SG	(0)	(0)	(0)		-	-	-
2432		PT	CAGW	(0)	(0)	(0)	-	-	-	-
2433		PT	CAGE	-	~	**	-	-	-	-
2434 2435		P P	CAEW CAEE		-	•	-	-	-	-
2436		P	SE	-	**	-	-	-	-	-
2437		PTD	so	(0)	(0)	(0)	(0)	(0)	-	-
2438				(0)	(0)	(0)	(0)	(0)	-	-
2439	40014									
2440 2441	182M	Misc Regulatory As	ssets S	14,052,353	14,052,353				_	
2442		DEFSG	SG	14,052,555	14,032,333	-	-	-	-	-
2443		Р	CAGE	-	-	-	-	-	-	-
2444		P	CAGE		<del>-</del>	-	•	-	-	-
2445		P DEFSG	CAGW JBG	749,746	749,746	-	-	-	-	-
2446 2447		P	SE	(0)	(0)	-	-	-	-	-
2448		P	CAEW	0	0	-	-	-	-	-
2449		Р	CAEE	-	-	-	-	-	-	-
2450		T	SO	95,391 14,897,490	14,802,099	95,391 95,391	-	-	-	-
2451 2452				14,097,490	14,002,099	90,091	-	-	-	-
2453	186M	Misc Deferred Deb	its							
2454		T	S	5,868	-	5,868	-	-	-	-
2455		P	CAEW	-	-	-	-	-	~	-
2456 2457		P DEFSG	CAEE SG	- 0	- 0	- 0	-	-	-	-
2458		LABOR	so	_ "	-	-	-	-	-	-
2459		Р	SE	-	-	-	-	-	-	-
2460		P	CAGW	913,952	913,952	-	-	-	-	-
2461 2462		DEFSG P	CAGE CAEW		-	_	-	-	-	-
2463		P	CAEE		-	-	-	-	-	_
2464		Р	JBE	378,305	378,305	-	-	-	-	-
2465		GP	EXCTAX	- 4 000 404	4 000 057	-		-		
2466 2467				1,298,124	1,292,257	5,868	-	~	-	*
2468	Working Capital	1								
2469	cwc	Cash Working Cap								
2470		CWC	S	-	-	-	-	-	-	-
2471 2472		CWC	SO SE		-	-	-	-	-	-
2473		00	011	-	-	-	-	-	-	-
2474										
2475 2476	OWC 131	Other Working Cap ( GP	oital SNP	_						
2477	135	V GP	SG	_	- -	-	-		-	-
2478	141	( GP	so	-	-	-	-	-	-	-
2479	143	( GP	so	-	-	-	-	-	-	-
2480 2481	232 232	/ PTD / PTD	s so	-	-	-	-	-	-	-
2482	232	/P	CAEE	-	- -	-	-		-	-
2483	232	<b>∤</b> T	CAGE	-	-	-	-	-	-	-
2484	2533	(P	S	-	-	-	-	•	-	-
2485 2486	2533 2533	(P (P	SE CAEW	-	-	-	-	~	-	-
2487	2533	(P	CAEV	-		-	- -	-	-	-
2488	230	<i></i> ∤P	SE	-	-	-	-	~	-	-
2489	230	/ P	CAEW	-	-	-	-	•	-	-
2490 2491	230 230	∤P ∤P	CAEE S		<del>-</del>	<u>.</u>	<u>.</u> _	-	-	-
2492	254105	/P	S	-	- -	<u>-</u>	-	-	-	-
2493	254105	₽P	SE	-	•	-	-	-	-	-
2494	254105	/ P	CAGE	-	•	-	-	-	-	-
2495 2496	254105 2533	∤P (P	CAEE CAEE	-	-	-	-	-	-	-
2497		• •		-	-	-	-	-	-	-

Miscellaneous 18221	Capital		-	-	-	-	_	-	
	Rate Base Unrec Plant & Reg	Study Costs							
10221	P	S	-	-	-	-	-	-	-
		-			-			·	
		+		-		<u> </u>	-	-	
18222	Nuclear Plant - Tro								
	P P	S TROJP	(0)	(0)	-	-	-	-	-
	P	TROJD	-		-			-	
		ŀ	(0)	(0)	-	-	-	-	-
1960	Mine Deferred Del	nite Tenine							
1869	Misc Deferred Det P	S S	-	_	-	-	_	-	_
	P	SNPPN		-	-		-		
		F		-	-	*	-	•	
TOTAL MISCE	LLANEOUS RATE B	ASE	(0)	(0)	_	-	-	<u>-</u>	_
TOTAL BATE	BASE ADDITIONS		18,244,043	16,132,320	101,259	2,010,464	(0)		2,010,4
235	Customer Service	Deposits	10,244,040	10,102,020	101,200	2,010,404	(0)	-	2,010,4
	CUST	s	(3,291,206)	-	~	(3,291,206)	-	(3,291,206)	-
	CUST	CN	(3,291,206)	-	-	(3,291,206)	*	(3,291,206)	
		F	(0,201,200)			(0,201,200)		(0,201,200)	
2281 2282	F PTD F PTD	SO SO	(532 367)	(268,786)	(103,687)	(150 905)	(150 005)	•	-
2282	F PTD	SO SO	(532,367) (1,659,948)	(838,088)	(323,301)	(159,895) (498,559)	(159,895) (498,559)	~	-
2283	F PTD	s	(42.045)	(0.000)	-	44.450)	(4.450)	-	-
254	f PTD	so	(13,845)	(6,990) (1,113,864)	(2,696) (429,684)	(4,158) (662,612)	(4,158) (662,612)	-	
		F							
22841	Accum Misc Oper	Provisions - Othe	er _	_	_		_	_	
	P	CAGW	(337,113)	(337,113)	-	-	_	-	
		-	(337,113)	(337,113)	-	-	-	*	
22842	∤P	TROJD	_	_	_	_	-	_	
230	₽P.	TROJP	(0)	(0)	•	-	-	-	
254105 254	/P FP	TROJP CAEE	0	0	-	-	-	-	
254	FΡ	SE	372,579	372,579	•	~	-	-	-
254	Р	s [	39 372,618	39 372,618		-		-	-
		F	372,010	372,010	-	-	-		
252	Customer Advance					(040.040)	(040.040)		
	DPW T	S SG	(313,240) 18,499	-	18, <b>4</b> 99	(313,240)	(313,240)	-	
	T	CAGE	-	-	-	-	-	-	•
	DPW CUST	CAGW CN	-	-	-	-	-	~	-
	3001	5	(294,740)	-	18,499	(313,240)	(313,240)	-	
25398	SO2 Emissions								
25556	P	s	(3,159,307)	(3,159,307)	~	-	-	-	_
			(3,159,307)	(3,159,307)	_	-		-	-
25399	Other Deferred Cr	edits							
	Р	S	(357,290)	(357,290)	-	-	-	•	-
	GP GP	GPS SO	ı .	-	-	-	-		-
	Р	CAGW	(309)	(309)	-	-	-	-	-
	P	CAGE SG	(881,341)	(881,341)	-	-	-	-	-
				(1001,041)	-	~	-	-	-
	P P	CAEW		-	-	-			
	P P	CAEW CAEE	-	-	-	-	-	-	-
	P	CAEW	- 1	(1,238,940)	- - -	- - - -	<u>.</u>		
100	P P P	CAEW CAEE SE	(1,238,940)	(1,238,940)	- - - -	- - -			-
190	P P	CAEW CAEE SE	(1,238,940)			- - - -		- - -	-
190	P P Accumulated Defe P CUST	CAEW CAEE SE  rred Income Taxe S CN	(1,238,940) 98 1,220,291 (0)	1,220,291	-	- (0)	-	- (0)	-
190	P P Accumulated Defe P CUST LABOR	CAEW CAEE SE  rred Income Taxo S CN SO	(1,238,940) es 1,220,291		0	-	- - 0	-	-
190	P P P Accumulated Defe P CUST LABOR P CUST	CAEW CAEE SE  rred Income Taxx S CN SO IBT BADDEBT	(1,238,940) es 1,220,291 (0) 0	1,220,291 - 0 -	-	- (0)	-	- (0)	-
190	P P P Accumulated Defe P CUST LABOR P CUST P	CAEW CAEE SE  rred Income Taxx S CN SO IBT BADDEBT TROJD	(1,238,940)  es  1,220,291 (0) 0 - 0 0 0	1,220,291 - 0 - - 0	-	(0) 0	- - 0	- (0) 0	-
190	P P P Accumulated Defe P CUST LABOR P CUST P P P	CAEW CAEE SE  rred Income Tax S CN SO IBT BADDEBT TROJD SG SE	(1,238,940) es 1,220,291 (0) 0	1,220,291 - 0 -	-	(0) 0	- - 0	- (0) 0	-
190	P P P Accumulated Defe P CUST LABOR P CUST P P P P P	CAEW CAEE SE  Tred Income Taxx S CN SO IBT BADDEBT TROJD SG SE SNP	(1,238,940)  es  1,220,291 (0) 0 - 0 (0) 0 0 - 0 0 0 0 0	1,220,291 - 0 - - 0 (0) 0	-	(0) 0	- - 0	- (0) 0	-
190	P P P Accumulated Defe P CUST LABOR P CUST P P P	CAEW CAEE SE  rred Income Tax S CN SO IBT BADDEBT TROJD SG SE	(1,238,940)  es	1,220,291 - 0 - - 0 (0)	-	(0) 0	- - 0	- (0) 0	-
190	P P P Accumulated Defe P CUST LABOR P CUST P P P P P P P P P P P	CAEW CAEE SE  Fred Income Taxx S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGW CAGGE CAEW	(1,238,940) es 1,220,291 (0) 0 - 0 (0) 0 (0) 0 (0) 0 (0) 0 (0)	1,220,291 - 0 - - 0 (0) 0	-	(0) 0	- - 0	- (0) 0	
190	P P P Accumulated Defe P CUST LABOR P CUST P P P P P P P P P P	CAEW CAEE SE  rred Income Taxx S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE	(1,238,940) es 1,220,291 (0) 0 0 (0) 0 (0) 0 (0) - (0) - (0)	1,220,291 - 0 - 0 (0) 0 - (0) (0)	-	(0) 0	- - 0	- (0) 0	
190	P P P Accumulated Defe P CUST LABOR P CUST P P P P P P P P P P P P	CAEW CAEE SE  Fred Income Taxx S CN SO IBT BADDEBT TROJD SG SE SNP CAGW CAGW CAGGE CAEW	(1,238,940) es 1,220,291 (0) 0 - 0 (0) 0 (0) 0 (0) 0 (0) 0 (0)	1,220,291 - 0 - - 0 (0) 0	-	(0) 0	- - 0	- (0) 0	

2589			1	1						
2590	281	Accumulated D	eferred Income Taxes	;						
2591		Р	S		-	-	-	-	-	-
2592		PT	SG	(0)	(0)	(0)	-	-	-	-
2593 2594		PT PT	CAGW CAGE	-	•	-	-	-	-	-
2595		T	SNPT	_	-	-	-	-	-	-
2596		•	J	(0)	(0)	(0)	-	-	-	-
2597					····	······				
2598	282		eferred 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 PT	DITBAL DGP	(0)	(0)	(0)	(0)	(0)	(0)	-
2601 2602		LABOR	\$0	620,252	264,928	42,519	312.806	220,399	92,407	-
2603		PTD	SNP	-	-	-	-	-	-	
2604		P	CAGW	870,945	870,945	-	-	-	-	-
2605		Р	CAGE	-	-	-	-	-	-	-
2606		P P	CAEW	-	-	•	-	-	-	-
2607 2608		P	CAEE SE		-	-	-	-	-	-
2609		P	JBG	- 1	-	-	-		-	-
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 L GP	Deferred Income Taxes S		(2,075,325)	(909,145)	(1 107 425)	(1,159,181)	(20.254)	
2614 2615		P	SG	(4,171,905) 34,967	34,967	(909,143)	(1,187,435)	(1,109,101)	(28,254)	-
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 P	SNP	-	-	-	-	-	-	-
2620 2621		PTD	TROJD SNPD		-	-	-	-	-	-
2622		P	CAGW	(289,688)	(289,688)	-	_	-		-
2623		Р	CAGE	-	-	-	•	-		~
2624		P	CAEW	-	-	-	-	-	-	-
2625 2626		P P	CAEE JBE		-	_	_	-	-	_
2627		P	SGCT	_	-	_	-	_	_	-
2628										
2629			<u> </u>	(4,462,828)	(2,345,509)	(911,627)	(1,205,692)	(1,172,045)	(33,648)	
2630 2631	TOTAL ACC	CUMULATED DEF I	VCOME TAX	(172,313,002)	(88,095,821)	(36,624,344)	(47,592,838)	(46,540,400)	(1,052,437)	_
2632	255		nvestment Tax Credit	<u> </u>	(30,000,000,0	X-3/5-3/5-3/			<u> </u>	
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 2637		PTD PTD	ITC86 ITC88	(180,745) (31,401)	(91,256) (15,854)	(35,203) (6,116)	(54,286) (9,431)	(54,286) (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		-	-		**	44	
2641			-	(772,671)	(390,112)	(150,490)	(232,069)	(232,069)	-	-
2642 2643	TOTAL DA	TE BASE DEDUCTION		(400 040 504)				(477 TH 40 004)	(4,343,643)	_
	IOIALINA				(93 962 539)	(37 186 018)	(52 NG1 G64)	14/ /48 3231		
2644		TE BASE DEDUCT	ONS	(183,240,521)	(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	(4,343,043)	
2644 2645		TE BASE DEDUCT	ONS	(183,240,521)	(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	(4,343,043)	
2644 2645 2646		TE BASE DEDUCTI	ONS	(183,240,521)	(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	(4,343,543)	
2645 2646 2647	108SP	Steam Prod Pl	ant Accumulated Depr		(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	(4,343,043)	
2645 2646 2647 2648	108SP	Steam Prod Pl	ant Accumulated Depr		(93,962,539)	(37,186,018)	(52,091,964)	(47,748,321)	-	-
2645 2646 2647 2648 2649	108SP	Steam Prod Pl P P	ant Accumulated Depr S DGP		(93,962,539) - -	(37,186,018) - -	(52,091,964)	(47,748,321) - -	-	- -
2645 2646 2647 2648 2649 2650	108SP	Steam Prod Pl P P P	ant Accumulated Depr S DGP DGU		(93,962,539) - - - -	(37,186,018) - - - -	(52,091,964) - - -	(47,748,321) - - -	- - - -	- - -
2645 2646 2647 2648 2649	108SP	Steam Prod Pl P P	ant Accumulated Depr S DGP	- - -	(93,962,539) - - - - (14,022,385)	(37,186,018) - - - - -	(52,091,964) - - - - -	- - - - - -	(4,343,043) - - - - -	
2645 2646 2647 2648 2649 2650 2651 2652 2653	108SP	Steam Prod Pl P P P P P P	ant Accumulated Depr S DGP DGU SG CAGW CAGE	- - - (14,022,385)	- - - - (14,022,385)	(37,186,018)	(52,091,964) - - - - - - -	- - - - - - -	(4,343,043) - - - - - -	- - - -
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654	108SP	Steam Prod Pl P P P P P P P	ant Accumulated Depr S DGP DGU SG CAGW CAGE JBG	- - -	· - - -	(37,186,018)			- - - - - - -	- - - - -
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655	108SP	Steam Prod Pl P P P P P P	ant Accumulated Depr S DGP DGU SG CAGW CAGE	- - - (14,022,385) - (104,219,636)	- - - (14,022,385) - (104,219,636)	- - - - -	- - - - - -		- - - - - -	
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656	108SP	Steam Prod Pl P P P P P P P	ant Accumulated Depr S DGP DGU SG CAGW CAGE JBG	- - - (14,022,385)	- - - - (14,022,385)	(37,186,018) 			- - - - - - - -	- - - - - - -
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655	108SP	Steam Prod Pl P P P P P P P	ant Accumulated Depr S DGP DGU SG CAGW CAGE JBG	- - (14,022,385) - (104,219,636) - (118,242,022)	- - - (14,022,385) - (104,219,636)	- - - - -	- - - - - -		- - - - - -	
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656 2657 2658 2659		Steam Prod Pl P P P P P P P P Nuclear Prod F	ant Accumulated Depr S DGP DGU SG CAGW CAGE JBG CAGE JBG CAGE JBG CAGE Plant Accumulated Dep		- - - (14,022,385) - (104,219,636)	- - - - -	- - - - - -		- - - - - -	
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656 2657 2658 2659 2660		Steam Prod Pl P P P P P P P Nuclear Prod F P	ant Accumulated Deprison S DGP DGU SG CAGW CAGE JBG CAGE Plant Accumulated Dep DGP DGU	(14,022,385) (104,219,636) - (118,242,022)	- - - (14,022,385) - (104,219,636)	- - - - -	- - - - - -		- - - - - -	
2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656 2657 2658 2659		Steam Prod Pl P P P P P P P P Nuclear Prod F	ant Accumulated Depr S DGP DGU SG CAGW CAGE JBG CAGE JBG CAGE JBG CAGE Plant Accumulated Dep		- - - (14,022,385) - (104,219,636)	- - - - -	- - - - - -		- - - - - -	

2663			1	1						
2664										
2665	108HP	Hydraulic Prod Pla								
2666 2667		P P	S DGP	-		-	-	-	-	-
2668		P	DGU	_	-	-	-	-	-	-
2669		Р	CAGW	(44,236,559)	(44,236,559)	-	-	-	-	-
2670		P	CAGE	-	-	°-	-	-	-	-
2671		P P	CAGW	-	-	-	-	~	-	-
2672 2673		۲	CAGE	(44,236,559)	(44,236,559)	-	-	-	-	
2674				(11,200,000)	(11,200,000)				·	
2675	108OP	Other Production		pr						
2676		P	S	-	-	-	~	-	-	-
2677 2678		P P	DGU DGP	-	-	-	-	-	-	-
2679		P	SG	_	-	-	-	-	-	-
2680		Р	CAGW	(40,053,005)	(40,053,005)	-	-	-	-	-
2681		P	CAGE	-	-	-	-	-	-	-
2682		Р	CAGE	(40,053,005)	(40,053,005)	-	-	-	-	-
2683 2684			-	(40,053,005)	(40,000,000)	-	-	-		
2685	108EP	Experimental Plan	nt - Accum Depr							
2686		P	DGP	-	-	-	-	-	-	-
2687		Р	SG L	-	-	-	-	-	*	
2688 2689			-				-	-		-
2690	TOTAL PROD	UCTION PLANT DE	PRECIATION	(202,531,586)	(202,531,586)	-		-	-	_
2691			Ī							
2692	Summary of Pr	od Plant Depreciatio	n by Factor							
2693				-	-	-	-	-	-	-
2694 2695				- 1	-	-		-	-	-
2696				-	-	-	-		-	-
2697				(98,311,950)	(98,311,950)	-	-	-	-	-
2698					-	-	-	-	~	-
2699 2700				(104,219,636)	(104,219,636)	-	-	•	-	-
2700	Total of Prod P	lant Depreciation by	Factor	(202,531,586)	(202,531,586)			_	-	<del></del>
2702						· · · · · · · · · · · · · · · · · · ·				
2703			1							
2704	108TP	Transmission Pla		epr						
2705 2706		T T	DGP DGU		-	-		-	-	-
2707		Ť	CAGW	(95,436,972)		(95,436,972)	_	-	-	-
2708		T	CAGE	•	-	•	-	-	-	-
2709		Ţ	JBG	(10,773,769)	•	(10,773,769)	-	-	-	-
2710 2711	TOTAL TRANS	T S PLANT ACCUM D	SG	(644,035) (106,854,776)	· · · · · · · · · · · · · · · · · · ·	(644,035) (106,854,776)	-	-	-	
2712	108360	Land and Land Ri	F	(100,034,770)	-	(100,004,110)	-			
2713	100000	DPW	S	(136,197)	-	-	(136,197)	(136,197)	-	•
2714				(136,197)		-	(136,197)	(136,197)	-	146
2715	400004	Other stems a seed too								
2716 2717	108361	Structures and Im DPW	sprovements S	(600,302)			(600,302)	(600,302)	_	
2718		DI W	Ť	(600,302)	-	_	(600,302)	(600,302)	-	-
2719				,						
2720	108362	Station Equipmen		/4. == . ===			(44 704 770)	(44 704 770)		
2721		DPW	s	(14,731,570)	-	*	(14,731,570)	(14,731,570)	-	
2722 2723			-	(14,731,570)			(14,731,570)	(14,731,570)	······	
2724	108363	Storage Battery E	quipment							
2725		DPW	s L	-			-	-	-	-
2726			-	*	-		-	-	-	-
2727 2728	108364	Poles, Towers & F	Fivturae							
2729	100004	DPW	S	(46,033,028)	-	-	(46,033,028)	(46,033,028)	-	_
2730				(46,033,028)	-	-	(46,033,028)	(46,033,028)	-	-
2731										
2732 2733	108365	Overhead Conduct DPW	ctors S	(27,631,313)			(27,631,313)	(27,631,313)		
2734		DEVV	٠ -	(27,631,313)		-	(27,631,313)	(27,631,313)		-
2735			r	5=:1==:1=:79/			1			
2736	108366	Underground Con		(0			(0.00			
2737 2738		DPW	s	(9,937,649) (9,937,649)		-	(9,937,649) (9,937,649)	(9,937,649) (9,937,649)	-	-
2739			ŀ	(5,331,049)	-	-	(840,106,6)	(8,301,048)	-	
2740	108367	Underground Con	ductors							
2741		DPW	s	(8,514,203)	*	•	(8,514,203)	(8,514,203)	~	-
2742			L	(8,514,203)	-	-	(8,514,203)	(8,514,203)	-	-

2743 2744 2745 2746	108368	Line Transformers DPW	s	(41,679,225) (41,679,225)	<del>-</del>	<u>-</u> -	(41,679,225) (41,679,225)	(41,679,225) (41,679,225)	-	
2747 2748 2749 2750	108369	Services DPW	S	(16,571,896) (16,571,896)		-	(16,571,896) (16,571,896)	(16,571,896) (16,571,896)		-
2751 2752 2753 2754 2755	108370	Meters DPW	s	1,735,991 1,735,991			1,735,991 1,735,991	1,735,991 1,735,991	~	
2756 2757 2758 2759 2760	108371	Installations on Cus DPW	stomers' Premis S	es (282,582) (282,582)			(282,582)	(282,582) (282,582)	-	-
2761 2762 2763 2764	108372	Leased Property DPW	S	(202,302)	-		(282,582)			
2765 2766 2767 2768	108373	Street Lights DPW	s	(2,109,221) (2,109,221)			(2,109,221) (2,109,221)	(2,109,221) (2,109,221)	-	
2769 2770 2771 2772	108D00	Unclassified Dist P DPW	lant - Acct 300 S	-			- -	-		-
2773 2774 2775 2776	108DS	Unclassified Dist S DPW	ub Plant - Acct	300 -	-	<u>-</u>	-		-	-
2777 2778 2779 2780	108DP	Unclassified Dist S DPW	ub Plant - Acct	560,022 560,022			560,022 560,022	560,022 560,022		-
2781 2782 2783 2784	TOTAL DISTRI	BUTION PLANT DE	PR	(165,931,174)	-	-	(165,931,174)	(165,931,174)		•
2785 2786 2787	Summary of Dis	stribution Plant Depr t	by Factor	(165,931,174)	-		(165,931,174)	(165,931,174)	•	
2788 2789	Total Distributio 108GP	n Depreciation by Fa General Plant Accu		(165,931,174)			(165,931,174)	(165,931,174)	-	-
2790 2791		G-SITUS G-DGP	S DGP	(16,205,841)	-	(4,106,269)	(12,099,571)	(12,099,571)	-	- -
2792 2793		G-DGU G-SG	DGU SG	-	-	-	-	-	-	-
2794 2795		CUST	CN SO	(486,741) (5,136,494)	(2,593,355)	(1,000,412)	(486,741) (1,542,727)	- (1,542,727)	(486,741)	-
2796		Р	SE	-	-	-	(1,542,121)	(1,542,727)	•	-
2797 2798		G-SG G-SG	CAGW CAGE	(3,387,013)	(1,692,376)	(1,694,637)		-	-	-
2799 2800		G-SG P	JBG CAEW	(979,924)	(489,635) -	(490,289)	-	-	-	-
2801 2802		P G-SG	CAEE CAGE	-	-	-	-	-	-	-
2803		G-SG	CAGE					-		-
2804 2805				(26,196,013)	(4,775,366)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)	*
2806 2807 2808	108MP	Mining Plant Accun	S	-	-	-		-	-	-
2809 2810		P P	CAEW CAEE	-	-	-	-	-	-	-
2811		P	JBE	(26,323,095)	(26,323,095)	•	-	-	-	-
2812 2813	108MP	Less Centralia Situ	s Depreciation	(26,323,095)	(26,323,095)	<u>-</u>	-	-		-
2814 2815		Р	s	(26,323,095)	(26,323,095)	-			-	~
2816 2817 2818	1081390	Accum Depr - Capi PTD	ital Lease SO	-	-	-	-	-	-	-
2819 2820 2821		Remove Capital Le	eases	-			-		-	-
2822 2823								-	-	<del>-</del>
2824 2825	1081399	Accum Depr - Capi	ital Lease S	_	_	-	-	_	_	_
2826		P P	SE	-	-	- -	-	-	-	-
2827 2828				-	-	**	-	-	•	-
2829 2830		Remove Capital Le	ases	-	*	-	ii	-	-	
2000			Į.	- 1	-	-	-		-	

2831 2832 2833	TOTAL GEN	IERAL PLANT AC	CUM DEPR	(52,519,108)	(31,098,461)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)	-
2834 2835 2836 2837	Summany of	General Depreciati	ion by Factor							
2838 2839	Summary of	General Deprecial	ion by racion	(16,205,841)	-	(4,106,269)	(12,099,571)	(12,099,571)	-	-
2840				-	-	-	-	-	-	-
2841 2842				(5,136,494)	(2,593,355)	(1,000,412)	(1,542,727)	(1,542,727)	-	-
2843				(486,741)	(2,550,550)	(1,000,412)	(486,741)	(1,542,727)	(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 2852				(979,924)	(489,635) -	(490,289) -	- -		- -	-
2853	Total Genera	al Depreciation by F	actor	(52,519,108)	(31,098,461)	(7,291,607)	(14,129,039)	(13,642,298)	(486,741)	
2854 2855 2856		CUM DEPR - PLAN		(527,836,644)	(233,630,047)	(114,146,384)	(180,060,213)	(179,573,472)	(486,741)	-
2857 2858	111SP	Accum Prov fo	or Amort-Steam CAGW	_	_	<u>-</u>	_	<b>.</b>	_	-
2859		Р	CAGW	-	-	-	-	-	-	-
2860 2861		P P	CAGE SG	-	-	-	-	-	-	-
2862				-	*	-	-	*	-	-
2863 2864										
2865	111GP		or Amort-General	(1,483,982)		(276.046)	(4.407.069)	(4.407.069)		
2866 2867		G-SITUS CUST	S CN	(1,463,962)	-	(376,015)	(1,107,968) (182,479)	(1,107,968)	(182,479)	-
2868 2869		I-SG PTD	SG SO	(749,824)	(378,577)	(146,040)	(225,207)	(225,207)	-	-
2870		I-SG	CAGW	(749,024)	(376,377)	(140,040)	(225,207)	(225,207)	-	-
2871 2872		I-SG P	CAGE CAEW	-	-	-	-	-	-	-
2873		P	CAEE	-	-	-	-	-	-	-
287 <b>4</b> 2875		Р	SE	(2,416,285)	(378,577)	(522,054)	(1,515,654)	(1,333,175)	(182,479)	-
2876				(2,110,200)	(0.0,0.7)	(022,001)	(1,010,001)	(1,000,110)	(102,110)	
2877 2878	111HP	Accum Prov fo	or Amort-Hydro							
2879		Р	DGP	-	-	-	-	-	-	-
2880 2881		P P	DGU SG	-	-	-	-	-	-	-
2882		P	CAGW	(16,330)	(16,330)	-	-	-	-	-
2883 2884		P P	CAGE CAGE	-	-	-	-	-	-	-
2885 2886				(16,330)	(16,330)	-	-	-	-	-
2887										
2888 2889	111IP	Accum Prov for I-SITUS	or Amort-Intangible Pla S	nt (1,687)	(48)	(788)	(851)	(851)	-	
2890		I-DGP	DGP	(1,001)	-	-	-	(551)	-	-
2891 2892		I-DGU P	DGU CAEW	-	-	-	-	-	-	-
2893		Р	CAEE	-	~	-	-	-	-	-
2894 2895		P I-SG	SE SG	(1,262,488)	(1,159,526)	- (102,962)	-	- -	-	-
2896		I-SG	CAGW	- 1	-	- 1	-	-	-	-
2897 2898		I-SG CUST	CAGE CN	(6,482,077)	-	-	(6,482,077)	-	(6,482,077)	-
2899		P P	CAGE CAGE	-	~	-	-	-	-	-
2900 2901		I-SG	CAGW	(7,694,399)	(7,066,883)	(627,516)	-	-	-	-
2902 2903		I-SG I-SG	CAGE JBG	(2,595)	(2,383)	(212)	<u>-</u>	-	-	-
2904		PTD	so _	(18,453,916)	(9,317,163)	(3,594,188)	(5,542,566)	(5,542,566)	-	-
2905 2906	111IP	Less Non-Utili	ity Plant	(33,897,162)	(17,546,003)	(4,325,666)	(12,025,494)	(5,543,416)	(6,482,077)	_
2907		NUTIL	отн	(22 007 400)	(17.540.000)	- (A 205 CCC)	(40.005.404)	(E E40 440)	(6.492.077)	
2908			<u></u>	(33,897,162)	(17,546,003)	(4,325,666)	(12,025,494)	(5,543,416)	(6,482,077)	-

2909 2910 2911 2912 2913 2914 2915 2916 2917 2918	111390	Accum Amtr - ( G-SITUS P P PTD	Capital Lease S CAGE CAGW SO	115,673 115,673 231,346 (231,346)	0 115,673 58,402 174,075 (174,075)	22,529 22,529 22,529 (22,529)	34,742 34,742 (34,742)	34,742 34,742 (34,742)	- - - - - -	
2919	TOTAL ACC	UM PROV FOR AN	ORTIZATION	(36,329,778)	(17,940,910)	(4,847,720)	(13,541,148)	(6,876,591)	(6,664,557)	
2920 2921 2922 2923	AMA			(00,020): 10/1	(11)0 10,0 10	(1,011,1,120)	(10,041,140)	(0,010,001)	(0,004,001)	
2924	Summary of A	Amortization by Fac	tor							
2925				(1,485,669)	(48)	(376,803)	(1,108,819)	(1,108,819)	-	-
2926			1	-	-	-	-	-	-	-
2927				-	-	-	-	-	-	-
2928 2929				(19,088,067)	(9,637,338)	(3,717,698)	(5,733,030)	(E 733 030)	-	-
2930				(6,664,557)	(9,037,330)	(3,717,090)	(6,664,557)	(5,733,030)	(6,664,557)	-
2931				- (-,,	-	_	-	_	-	-
2932				(2,595)	(2,383)	(212)	-	-	-	-
2933			1	(7,595,057)	(6,967,540)	(627,516)	-	-	-	-
2934				-	-	-	-	-	-	-
2935				-	-	-	-	-	-	-
2936				(4.000.400)	(4.4E0.E0C)	(400,000)	-	-	-	-
2937 2938				(1,262,488) (231,346)	(1,159,526) (174,075)	(102,962) (22,529)	(34,742)	(34,742)	-	-
2939	Total Provision	n For Amortization	by Factor	(36,329,778)	(17,940,910)	(4,847,720)	(13,541,148)	(6,876,591)	(6,664,557)	
			[	(,, 10/)			1.0,011,13/	,0,0,0,01)	\-,001,001/	

## PacifiCorp 12 Months Ended December 2010 FUNCTIONAL FACTORS

Total	100.000%	100.000%	%0000.0	100.000%	100.000%	100.000%	%0000.0	100.000%	100.0000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.0000%	100.0000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	%0000.0	%0000.0	100.000%	100.0000%	100.000%	100.000%	100.000%	100.000%	100.000%
DMSC	0.0000%	0.0000%	%0000.0	%0000.0	0.9095%	-2.7596%	%0000.0	65.1171%	100.0000%	%00000	0.0000%	100.0000%	%0000.0	%0000.0	0.0000%	-6.3825%	%0000.0	%0000.0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-11.7802%	0.0000%	0.0000%	0.0000%	0.0000%	%0000.0	%0000.0	0.0000%	0.0000%	0.0000%	0.0000%	%0000.0	%0000.0	0.0000%	100.000%	100.0000%
CUST	0.4622%	0.3605%	0.0000%	100.000%	3.3752%	16.2031%	0.0000%	%0000.0	0.0000%	%0000.0	0.3409%	%0000.0	0.0000%	0.0000%	0.0000%	0.2264%	2.6855%	0.0000%	0.0000%	0.6773%	0.0000%	%0000'0	17.0992%	0.4178%	%0000	0.0000%	0.0000%	0.0000%	14.8982%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	%0000.0	%0000.0	0.0000%	0.0000%	%0000.0
DPW	13.9536%	30.9130%	0.0000%	0.0000%	11.0773%	-2.5223%	0.0000%	9.1768%	0.0000%	0.0000%	6.0285%	%0000'0	100.000%	%0000.09	0.0000%	-43.7752%	45.0342%	0.0000%	%0000.0	27.7854%	%0000	74.6618%	15.7611%	-80.7961%	%0000.0	0.0000%	0.0000%	50.4374%	35.5338%	15.0420%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	%0000.0
Transmission	10.8542%	15.8049%	0.0000%	%0000.0	10.5300%	-0.3283%	0.000%	1.5295%	0.0000%	37.9164%	-0.4412%	0.0000%	0.0000%	10.0000%	46.2711%	55.3073%	29.0584%	27.8374%	27.8374%	21.7921%	50.0334%	25.3382%	12.8204%	102.0809%	0.0000%	0.0000%	8.1555%	46.7205%	6.8551%	0.6484%	0.0000%	0.0000%	31.7880%	31.7880%	100.000%	31.7880%	31.7880%	0.0000%	%0000.0
Production	74.7301%	52.9216%	%0000.0	0.0000%	74.1081%	89.4071%	0.0000%	24.1767%	0.0000%	62.0836%	94.0717%	0.0000%	0.0000%	30.0000%	53.7289%	94.6241%	23.2219%	72.1626%	72.1626%	49.7453%	49.9666%	0.0000%	54.3194%	%9//0.06	100.000%	100.0000%	91.8445%	2.8422%	42.7129%	84.3096%	0.0000%	0.0000%	68.2120%	68.2120%	0.0000%	68.2120%	68.2120%	0.0000%	0.0000%
Description	Deferred Income Tax	Book Depreciation	Communication Equipment Acct 397	Distribution Retail	Cash Working Capital	Deferred Debits - Situs	Deferred Debits - Situs	Deferred Debits - System Overhead	Deferred Debits - System Overhead	Deferred Debit - System Generation	Deferred Income Tax - Expense	Distribution Miscellaneous	Distribution Poles & Wires	Environmental Services Department	FERC Fees	Federal Income Taxes	General Plant	General Plant - DGP Factor	General Plant - DGU Factor	Total Plant	General Plant - SG Factor	General Plant - SITUS Factor	Intangible Plant	Income Before Taxes	Intangible Plant - DGP Factor	Intangible Plant - DGU Factor	Intangible Plant - SG Factor	Intangible Plant - SITUS Factor	Direct Labor Expense	Materials & Supplies	Not Functionalized	Non-Utility	Other Revenues - DGP Factor	Other Revenues - DGU Factor	Other Revenues - SE Factor	Other Revenues - SG Factor	Other Revenues - Rolled-In SG Factor	Other Revenues - SITUS	Other Revenues - SO Factor
Function	ACCMDIT	BOOKDEPR	COM_EQ	CUST	CWC	DDS2	DDS6	DDS02	90SQQ	DEFSG	DITEXP	DMSC	DPW	ESD	FERC	드	ග	G-DGP	G-DGU	GР	6-86	G-SITUS		. T8I	I-DGP	I-DGN	I-SG	I-SITUS	LABOR	MSS	NONE	NOTIL	OTHDGP	OTHDGU	OTHSE	OTHSG	OTHSGR	OTHSITUS	OTHSO

## PacifiCorp 12 Months Ended December 2010 FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
Ь	Production	100.000%	0.0000%	0.0000%	%0000.0	0.0000%	100.000%
PT	Production / Transmission	72.1626%	27.8374%	0.0000%	%0000.0	0.0000%	100.000%
PTD	Prod, Trans, Dist Plant	50.4888%	19.4766%	30.0346%	%0000.0	0.0000%	100.000%
REVREQ	Revenue Requirement	67.2123%	14.3515%	15.3751%	2.4074%	0.6536%	100.000%
SCHMA	Schedule M Additions	47.7346%	17.2455%	30.0288%	1.2451%	3.7461%	100.000%
SCHMAF	Schedule M Additions - Flow Through	100.000%	0.0000%	0.0000%	%0000.0	0.0000%	100.000%
SCHMAP	Schedule M Additions - Permanent	43.7689%	7.9156%	34.6505%	13.6650%	0.0000%	100.000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	43.2495%	7.9689%	34.9744%	13.8072%	0.0000%	100.000%
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%	%0000.0	0.0000%	%0000.0
SCHMAT-SE	Schedule M Additions - Temporary-SE	99.9694%	0.0037%	0.0190%	0.0080%	0.0000%	100.000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	56.1345%	4.5301%	21.8266%	3.5878%	13.9209%	100.000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.0315%	22.0569%	27.8908%	0.0208%	0.0000%	100.000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	16.7795%	3.0251%	13.6341%	5.4395%	61.1218%	100.000%
SCHMD	Schedule M Deductions	51.7058%	32.5681%	15.2670%	0.4385%	0.0206%	100.000%
SCHMDF	Schedule M Deductions - Flow Through	100.000%	0.0000%	0.0000	0.0000%	0.0000%	100.000%
SCHMDP	Schedule M Deductions - Permanent	44.3417%	%9006.9	34.4772%	14.2804%	0.0000%	100.000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	42.7129%	6.8551%	35.5338%	14.8982%	0.0000%	100.000%
SCHMDT	Schedule M Deductions - Temporary	51.7719%	32.7985%	15.0945%	0.3142%	0.0208%	100.000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	83.1988%	7.3901%	9.3601%	0.0511%	0.0000%	100.000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	100.000%	0.0000%	0.0000%	0.0000%	0.0000%	100.000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	83.4403%	1.1843%	6.3368%	2.9456%	6.0931%	100.000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.0405%	22.0653%	27.8942%	0.0000%	0.0000%	100.000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	44.0584%	18.2913%	37.1643%	0.4860%	0.0000%	100.000%
<b>—</b>	Transmission	0.0000%	100.000%	0.0000%	%0000.0	0.0000%	100.000%
TAXDEPR	Tax Depreciation	47.8352%	36.3821%	15.4380%	0.3447%	0.0000%	100.000%
2	Transmission / Distribution	0.0000%	44.1664%	55.8336%	0.0000%	0.0000%	100.000%
WSF	Wholesale Sales Firm	0.0000%	0.0000%	%0000.0	0.0000%	%0000'0	0.0000%

### 12 Months Ending December 2010 Cost Of Service By Rate Schedule State of Washington

WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E 6.67% = Earned Return on Rate Base

Σ	Percentage	Change from	Surrent Revenues	3.68%	-7.42%	-3.40%	1.31%	5.63%	-9.04%	-14.94%	%00.0
	Perc	Chan	Current	-	160	Œ	7		(6	6	(0)
_	Increase	(Decrease)	to = ROR	5,061,359	(3,228,766)	(2,091,384)	290,327	1,322,957	(1,076,362)	(278,130)	)   
¥	Misc	Cost of	Service	2,274,767	717,689	1,134,418	430,535	500,577	191,822	19,224	5,269,033
7	Retail	Cost of	Service	6,277,664	842,546	116,138	46,579	29,126	167,649	105,454	7,585,155
New	Distribution	Cost of	Service	32,321,805	6,940,579	6,482,103	2,081,261	496,872	2,061,810	748,773	51,133,203
I	Transmission	Cost of	Service	20,214,290	6,314,805	10,272,013	3,959,115	4,721,298	1,670,802	141,563	47,293,886
O	Generation	Cost of	Service	81,568,080	25,484,016	41,481,252	15,993,010	19,090,089	6,739,968	568,679	190,925,094
ш	Total	Cost of	Service	142,656,606	40,299,636	59,485,924	22,510,501	24,837,961	10,832,051	1,583,693	302,206,370
ш	Rate of	Return	Index	62.0	1.48	1.22	0.92	0.65	1.58	2.03	1.00
۵	Return on	Rate	Base	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%	6.67%
ပ		Annual	Revenue	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823	302,206,370
В		Description		Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Dedicated Facilities	Agricultural Pumping Service	Street Lighting	Total Washington Jurisdiction
4		Schedule	No.	16	24	36	48T	48T	40	15,52,54,57	
		Line	So.	-	2	က	4	2	9	7	80

Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff. Footnotes:
Column C :
Column D :
Column E :
Column F :
Column F :
Column G :

Calculated Return on Ratebase per January 2010 through December 2010 Embedded Cost of Service Study

Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.

Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study. Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study Calculated Generation 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. Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent. Column J: Column K:

Column L : Column M :

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

Line         Schedule         Description         Annual         Return on Rate of Return on National Base         Total         Generation of Cost of C		_		_		1.0	. 0	1.0	1.0	. 0	1.0	. 0
Schedule         Description         Return on Rate of No.         Total         Generation of Cost of Service         Transmission of Cost of Service         Cost of Service of Cost of Service         Cost of Service of Cost of Service of Service         Total Washington Jurisdiction         Return on Rate of Total of Service of Cost of Service	M	Percentage	Change from	Current Revenues	8.21%	-3.39%	0.67%	5.50%	9.76%	-5.00%	-11.19%	4.28%
A b         B         C         Description         Return on No.         Rate of No.         Total         Generation of Cost of Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Service         Cost of Service         Cost of Service         Cost of Service         Cost of Service         Cost of Service         Cost of Service         Service         Service         Service         Service	_	Increase	(Decrease)	to = ROR	11,295,722	(1,476,050)	413,332	1,221,434	2,296,236	(595,179)	(208,285)	12,947,210
A         B         C         D         E         F         G         H         I           Schedule No.         Description         Annual Revenue         Return on Rate of No.         Return Cost of Cost of Cost of Cost of Cost of Cost of Service         Cost of Cost of Cost of Cost of Cost of Cost of Cost of Service Service         Service Servic	Ж	Misc	Cost of	Service	2,289,585	722,319	1,141,953	433,441	504,046	193,046	19,327	5,303,716
Annual         Return on No.         Rate of Schedule         Feature of Description         Return on No.         Rate of Schedule (Cost of Service Servi	J	Retail	Cost of	Service	6,255,603	841,414	115,223	46,560	28,991	168,143	106,154	7,562,087
A         B         C         D         E         F         G           Schedule No.         Description         Annual Rate Return Cost of No.         Return Cost of Total Generation Cost of Cost of Service Serv	_	Distribution	Cost of	Service	34,541,070	7,432,891	6,934,392	2,220,612	524,691	2,208,886	789,797	54,652,338
A         B         C         D         E         F           Schedule No.         Description         Annual Return on Nate of National Return Cost of No.         Total         Cost of Total Cost of No.           16         Residential General Service <1,000 kW	I	Transmission	Cost of	Service	21,165,329	6,612,163	10,755,924	4,145,724	4,944,208	1,749,448	148,180	49,520,976
A         B         C         D         E           Schedule         Description         Annual Rate of Return on Rate of Return No.         Return on Rate of Return on Revenue Base Index           16         Residential Renized Service         137,595,246         5.27%         0.79         1           24         Small General Service >1,000 kW         43,528,402         9.85%         1.48         1.22           48T         Large General Service >1,000 kW         22,220,174         6.13%         0.65         2.250,174         6.13%         0.65           40         Agricultural Pumping Service         11,908,413         10.53%         1.58           40         Agricultural Pumping Service         1,861,823         13.54%         2.03           15,52,54,57         Street Lighting         302,206,370         6.67%         1.00	9	Generation	Cost of	Service	84,639,382	26,443,565	43,043,149	16,595,273	19,809,305	6,993,711	620'069	198,114,463
Schedule   Description   Annual Rate   Return on Rate	ш	Total	Cost of	Service	148,890,968	42,052,352	61,990,640	23,441,608	25,811,241	11,313,234	1,653,538	315,153,580
Schedule   Description   Annual   Returnal   Revenue   Barting   Schedule   Captain   ш	Rate of	Return	Index	62.0	1.48	1.22	0.92	0.65	1.58	2.03	1.00	
Schedule	۵	Return on	Rate	Base	5.27%	%58'6	8.11%	6.13%	4.33%	10.53%	13.54%	%29'9
Schedule No. 16 16 24 36 48T 48T 48T 48T 70 15,52,54,57	ပ		Annual	Revenue	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823	302,206,370
Schedule No. 16 16 24 36 48T 48T 40 15,52,54,57	æ		Description		Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Dedicated Facilities	Agricultural Pumping Service	Street Lighting	Total Washington Jurisdiction
Line No. 0. 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	∢			No.	16	24	36	48T	48T	40		
			Line	No.	-	2	က	4	2	9	7	80

# Footnotes: Column C: Column E: Column E: Column F: Column F: Column F:

Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff.

Calculated Return on Ratebase per January 2010 through December 2010 Embedded Cost of Service Study Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.

Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study.

Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study. Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study. Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.

Column I: Column J: Column K: Column L: Column M:

 $\begin{smallmatrix} 4 & 1 & 1 & 1 & 1 & 1 \\ 2 & 1 & 2 & 1 & 1 & 1 \\ 2 & 1 & 2 & 1 \\ 2 & 1 & 2 & 1 \\ 2 & 1 & 2 & 1 \\ 2 & 1 & 2 & 1 \\ 2 & 1 & 2$ 

Exhibit No. (RMM-5)

TAB 4.1 - Page 1

COS WA December 2010.xlsm

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

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12 Months E	
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ω	U	D Washington	ш	F Small General	G Large General	H Large General	í Large General	J Agricultural	K Street & Area
DESCRIPTION	COS Factor	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
Operating Revenues		344,706,687	155,887,258	49,335,287	70,695,930	25,661,611	27,554,913	13,564,827	2,006,861
Operating Expenses Operation & Maintenance Expenses Devraciation Expenses		226,376,183	102,610,209	30,113,557	46,284,354	17,715,959	20,614,367	8,034,682	1,003,055
Amortization Expense		3,423,669	1,695,915	4,363,000	620,832	235,893	264,663	125,867	22,380
Taxes Other Than Income Income Taxes - Federal		18,890,014	9,202,293	2,544,314	3,616,550	1,340,543	1,395,303	693,588	97,425
Income Taxes - State 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
Investment Tax Credit Adj Misc Revenues & Expense		(1,054,282)	(445,830)	(141,762)	(230,792)	(89,001)	(106,295)	(37,431)	(3,171)
Total Operating Expenses		294,648,556	136,844,542	39,329,950	58,920,494	22,351,973	25,114,854	10,628,056	1,458,687
Operating Revenue For Return	·	50,058,130	19,042,716	10,005,337	11,775,435	3,309,638	2,440,058	2,936,771	548,174
Rate Base : Electric Plant in Service Plant Held For Future Use Electric Plant Acquisition Adi		1,479,658,740 37,964	723,000,789 16,220	199,699,346 5,067	281,764,034 8,247	104,426,498 3,180	106,161,607 3,797	55,277,524 1,340	9,328,941
Nuclear Fuel Prepayments Fuel Stock		, (0) (0)	, (6)	, © ©	. 66	(0)	(0)	, 6 6	(0)
Materials & Supplies Misc Deferred Debits		(0) 16,195,615	(0) 6,919,502	(0) 2,161,608	(0) 3,518,189	(0) 1,356,571	(0) 1,619,862	(0) 571,634	(0) 48,248
Casn Working Capital Weatherization Loans Miscellaneous Rate Base		2,010,464 (0)	, 858,961 (0)	268,334 (0)	436,735 (0)	, 168,400 (0)	201,084 (0)	70,961 (0)	5,989 (0)
Total Rate Base Additions		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
Rate Base Deductions: Accum Provision For Depreciation Accum Provision For Amordization		(527,836,644)	(260,554,543)	(70,883,723)	(99,908,468)	(36,865,417)	(35,676,278)	(19,888,544)	(4,059,671)
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)
Customer Advance For Construction		(294,740)	(77,421)	(151,434)	(667,141)		(076'06)	(59,838)	(6,047)
Customer Service Deposits Misc Rate Base Deductions		(3,291,206) (6,568,902)	(2,938,244)	(880,111)	(49,157) (1,370,201)	(521,954)	(595,291)	(50,504) (236,380)	(3,062) (26,722)
Total Rate Base Deductions		(747,406,942)	(369,415,451)	(100,536,707)	(140,539,204)	(51,982,229)	(51,569,393)	(28,029,301)	(5,334,657)
Total Rate Base		750,495,840	361,380,022	101,597,648	145,188,001	53,972,420	56,416,956	27,892,159	4,048,635
Return On Rate Base		6.67%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
Return On Equity		7.62%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method
12 Months Ending December 2010

œ	ပ	D Washington	ш	F Small General	G Large General	H Large General	l arge General	J	K Street & Area
DESCRIPTION	COS Factor	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
Total Rate Base		750,495,840	361,380,022	101,597,648	145,188,001	53,972,420	56,416,956	27,892,159	4,048,635
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
Operating & Maintenance Expense Rad Debt to Droding BOB	8	226,376,183	102,610,209	30,113,557	46,284,354	17,715,959	20,614,367	8,034,682	1,003,055
Depreciation Expense	Ĉ.	37,047,935	18,522,024	4,989,666	6,904,379	2,532,940	2,410,212	1,424,486	264,228
Amortization Expense		3,423,669	1,695,915	458,119	620,832	235,893	264,663	125,867	22,380
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
Federal Income Taxes		(12,300,940)	(4,173,112)	(1,605,162)	(3,145,462)	(1,266,158)	(1,724,433)	(397,707)	11,094
FIT Adj to Produce Target ROR	F101	•		•		•	•	•	•
State income Taxes SIT Adi to Produce Target ROR	F101				. ,				
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
Investment Tax Credit		14 054 303)	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		, 600 88)		. (37.434)	(2 474)
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)
Total Revenue Requirements Operating Revenues		302,206,370 302,206,370	142,656,606 137,595,246	40,299,636 43,528,402	59,485,924 61,577,308	22,510,501 22,220,174	24,837,961 23,515,004	10,832,051 11,908,413	1,583,693
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)
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
Percent increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		%00'0	3.68%	-7.42%	-3.40%	1.31%	5.63%	-9.04%	-14.94%

	Method								
B DESCRIPTION es	COS Factor A	D Washington Jurisdiction Normalized 137,595,246	E Residential Schedule 16 137,595,246		G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	l Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
ndustrial Sales uptible Demand	F10	162,749,301		43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	
uptible Energy	Ē	162,749,301		43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	
Highway Lighting	4	1,861,823	•		•	1	·	•	1,861,823
Public Authority	٩	•	ı		•	•	1		•
tal	F10					1 1		, ,	
		,	٠	•	•	1	•	•	•
omers		302,206,370	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823
le und 3y	F10 F10		3 3 3					, , ,	
el pur		0 36,406,059 83,988	0 15,554,322 35,883	0 4,859,070 11,210	- 0 7,908,523 18.245	3,049,431 7,035	0 3,641,281 8,400	0 1,284,975 2,964	. 0 0 108,457 1 250
		36,490,047	15,590,205	4,870,280	7,926,768	3,056,466	3,649,682	1,287,939	
tate Refund	F10	•	•	,	•	Î	•	,	٠
	F140D	264,501	123,499	35,378	52,642	19,913	22,159	9,583	1,326
	4	722,472	•	231,325	289,956	49,581	•	149,690	1,920
		339,683,390	153,308,951	48,665,386	69,846,674	25,346,135	27,186,844	13,355,625	1,973,776
venues ounts & Interest omers	A F40	555,425 555,425	420,452	90,161	5,255 5,255	293 293	, ,	771,72	12,081
evenue	۷ ٔ	149,915	95,938	26,294	15,448	3,982	0	6,771	
ind omer	F40 F40	4,149	3,272	578	34	3.984	. 0	166	98
	2						•		
	2		•	•	•		•	•	
c Property nnd omer	A F10 F40	1,031,803 235,227 251,106 1,518,136	553,368 100,500 197,994 851,861	113,128 31,395 35,008 179,531	175,220 51,099 2,040 2,28,359	60,066 19,703 108 73,877	68,333 23,527 2 91,862	57,902 8,302 10,048 76,252	3,787 701 701 5,906
	•		7	1000			400	1	
Kevenue and 1V	F10 F10	(3,052,065) 5,813,560	(1,303,981) 2,483,817	(407,355) 775,928	(663,003) 1,262,885	(255,646) 486,953	(305,263) 581,464	(107,725 205,193	(9,092)
omer	F40	34,177 2,795,672	26,948 1,206,784	4,765 373,338	278 600,160	231,322	276,201	1,368	804
ng Revenues		5,023,296	2,578,307	669,901	849,256	315,476	368,068	209,203	33,085
renues		344,706,687	155,887,258	49,335,287	70,695,930	25,661,611	27,554,913	13,564,827	2,006,861
f Utility Plant - CR	F10	•		•		•	,	,	,
f Utility Plant ssion Allowances	F10	(896.610)	(383.073)	(119.669)	(194.772)	(75.102)	(82.628)	. (31.646	(2.671)
osition of NOX Credits	. 2.5		(6.10,600)	(200,211)	,	(70,101)	(0.000)	20,10	
g interest income Sale of Utility Plant	55	(167,746)	(71,669)	(22,389)	(36,440)	(14,051)	(16,778)	(5,921)	(500)
Sa		(1,064,356)	(454,741)	(142,058)	(231,211)	(89,152)	(106,455)	(37,567)	(3,171)
stomer Deposits	F80	10,074	8,912	296	419	151	160	136	
irness Adjustment	F105	,							
	F105	• •					1 1		
DFA		and the second s	1	,	· ·	•		. 1	. •
s And Expense		(1,054,282)	(445,830)	(141,762)	(230,792)	(89,001)	(106,295)	(37,431)	(3,171)
Residential Sale Interrinterrial & Linterr Interrinterrial & Linterr Interrinter & Commercial & Linterr Interrinter & Commercial & Linterrinter & Commercial & Linterrinter & Commercial &	FERC Residential Sales  420 Residential Sales  421 Residential Sales  422 Commercial & Industrial Sales  423 Hiteraptible Energy  424 Public Street & Highway Lighting  425 Commercial & Industrial Sales  426 Commercial & Industrial Sales  427 Residential Sales  428 Interdepartmental  428 Demand Final Sales for Resale  429 Forbis on Provision for Rate Refund  420 Customers  421 Resemble Clastomers  425 Remarch Electric Revenue  Customers  426 Rescale Customers  427 Remarch Electric Revenue  Customers  428 Remarch Electric Revenue  Demand Customers  429 Customers  430 Customers  431 Customers  432 Remarch Electric Revenues  Ansoellameous Revenues  A	CR CRBTTON  CR CRess Credits Thent S sent	CCOS  CCOS  Mathematical  A  A  A  F10  F10  F10  F10  F10  F10	DESCRIPTION  DESCRIPTION  TA  THE STATE ST	B	Control	Comparison	Package   Pack	Companies   Comp

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•	Results of Operations - Gen+Tran+Dist+RtI+Misc - TOTAL Unbundled	L Unbundled				STEAM POWER GENERATION				
∢	m	υ ·	D Washington	ш	F Small General	G Large General	H Large General	l Large General	ر gricultural	K Street & Area
FERC ACCT 500	DESCRIPTION Operation Suprvn & Engineering JBG Total 500	COS Factor F10 F10	Jurisdiction Normalized (23,853) 3,349,087 3,325,234	Residential Schedule 16 (10,191) 1,430,882 1,420,691	Service Schedule 24 (3,184) 446,998 443,815	Service <1,000 kW Schedule 36 (5,182) 727,525 722,344	Service >1,000 kW Schedule 48T (1,998) 280,525 278,527	Dedicated Facilities Schedule 48T (2,386) 334,971 332,585	Pumping chedule 40 (842) 118,208 117,366	Lighting Sch. 15,51-54,57 (71) 9,977 9,906
501	Fuel Related CAEW CAEW Total 501	F10 F10	(6,418) 388,517 208,680 590,779	(2,742) 165,992 89,158 252,408	(857) 51,855 27,852 78,851	(1,394) 84,398 45,332 128,336	(538) 32,543 17,479 49,485	(642) 38,859 20,872 59,089	(227) 13,713 7,365 20,852	
501NPC	Fuel Related CAEW Total 501NPC	F10	42,127,279	17,998,686	5,622,674	9,151,350	3,6	4,213,509	1,486,909	125,501
502	Steam Expenses JBG Total 502	F10	907,596 205,949 1,113,545	387,766 87,991 475,757	121,136 27,488 148,623	197,158 44,738 241,896	76,022 17,251 93,272	90,776 20,599 111,375	32,034 7,269 39,303	2,704 614 3,317
503	Steam From Other Sources	F10				•	,	٠	i	
503NPC	Steam From Other Sources-NPC	F10	•		•	•	•	1	ı	•
505	Electric Expenses JBG Total 505	F10	1,285 6,910 8,194	549 2,952 3,501	171 922 1,094	279 1,501 1,780	108 579 686	128 691 820	45 244 289	21
206	Misc. Steam Expense JBG Total 506	F10	(2,741,166) 473,803 (2,267,363)	(1,171,151) 202,430 (968,721)	(365,860) 63,238 (302,622)	(595,466) 102,925 (492,542)	(229,605) 39,686 (189,918)	(274,167) 47,389 (226,778)	(96,751) 16,723 (80,028)	(8,166) 1,412 (6,755)
507	Rents JBG Total 507	F10 F10	56,744 2,593 59,336	24,244 1,108 25,351	7,574 346 7,920	12,327 563 12,890	4,753 217 4,970	5,675 259 5,935	2,003 92 2,094	169 8 1771
510	Maint Supervision & Engineering JBG Total 510	F10	116,359 54,860 171,219	49,714 23,439 73,153	15,530 7,322 22,852	25,277 11,917 37,194	9,746 4,595 14,342	11,638 5,487 17,125	4,107 1,936 6,043	347 163 510
511	Maintenance of Structures JBG Total 511	F10	1,839,902 75,794 1,915,696	786,090 32,383 818,472	245,569 10,116 255,685	399,684 16,465 416,148	154,113 6,349 160,462	184,024 7,581 191,605	64,940 2,675 67,616	5,481 226 5,707
512	Maintenance of Boiler Plant JBG Total 512	F10 0	5,190,363 451,925 5,642,287	2,217,559 193,083 2,410,641	692,751 60,318 753,069	1,127,508 98,172 1,225,680	434,753 37,854 472,607	519,133 45,201 564,333	183,197 15,951 199,148	15,463 1,346 16,809
513	Maintenance of Electric Plant JBG Total 513	F10	1,685,509 49,879 1,735,388	720,126 21,311 741,436	224,963 6,657 231,620	366,145 10,835 376,980	141,181 4,178 145,359	168,582 4,989 173,571	59,491 1,761 61,252	5,021 149 5,170
514	Maint of Misc. Steam Plant JBG Total 514	12 22	575,596 80,245 655,841	245,921 34,284 280,205	76,824 10,710 87,534	125,037 17,432 142,469	48,213 6,721 54,934	57,570 8,026 65,596	20,316 2,832 23,148	1,715 239 1,954
al Stea	Total Steam Power Generation		55,077,435	23,531,581	7,351,115	11,964,524	4,613,376	5,508,765	1,943,993	164,081
517	Operation Super & Engineering	F10			•	NUCLEAR POWER GENERATION	SENERATION -			,
518	Nuclear Fuel Expense	F10	•			1	•	•	•	•
519	Coolants and Water	F10		1		•	٠	٠	•	
520	Steam Expenses	F10	•	1		,	,	,		
523	Electric Expenses	F10		,		•	•	•	•	
524	Misc. Nuclear Expenses	F10		•	•	•		•		٠
528	Maint Supervision & Eng	F10		•	•	•	,	•	•	•
529	Maintenance of Structures	F10		ı		•	•	•	,	
530	Maintenance of Reactor Plant	F10				*	1	•		•
531	Maintenance of Electric Plant	210	•	•		•	•	•		
	Maintenance of Misc Nuclear	130		-	NAME OF THE PARTY		4	n new participation of the control o		*
i Nuci	Total Nuclear Power Generation			L. A. L. State of the State of		· · · · · · · · · · · · · · · · · · ·	-	ę szawania na		1

8	U	۵	Ш	u.	9	H E BENEVALION OF THE BENEVALION		7	
FERC ACCT 535 Operation Super & Engineering	COS Factor F10	Washington Jurisdiction <u>Normalized</u> 931,350	ntial le 16 397,915	Small General Service Schedule 24 124,306	Large General Service <1,000 kW Schedule 36 202,318	Large General Service >1,000 kW Schedule 48T 78,011	Large Dedicate Schee	Agricultural Pumping Schedule 40 32,873	Street & Area Lighting Sch. 15,51-54,57 2,775
Water For Power	F10	46,877	20,028	6,257	10,183	3,926	4,689	1,655	
Hydraulic Expenses	F10	711,458	303,967	94,957	154,551	59,593	71,159	25,111	
Electric Expenses	F10	•			•	٠	•	•	
Misc. Hydro Expenses	F10	3,867,914	1,652,548	516,246	840,231	323,983	386,863	136,520	11,523
Rents (Hydro Generation)	F10	26,210	11,198	3,498	5,694	2,195	2,621	925	
Maint Supervision & Engineering	F10	105	45	4	23	67	1	4	
Maintenance of Structures	F10	295,369	126,195	39,422	64,163	24,741	29,542	10,425	
Maint of Dams & Waterways	F10	289,127	123,528	38,589	62,807	24,218	28,918	10,205	
Maintenance of Electric Plant	F10	272,795	116,550	36,410	59,259	22,850	27,285	9,628	
Maint of Misc. Hydro Plant	F10	410,769	175,499	54,825	89,232	34,407	41,085	14,498	1,224
Total Hydraulic Power Generation		6,851,973	2,927,474	914,524	1,488,461	573,932	685,324	241,845	20,413
					OTHER POWER GENERATION	ENERATION			
Operation Super & Engineering CAGE	F10 F10	(1,972)	(842)	(263)	(428)	(165)	(197)	(70)	(6)
Total 546	!	(47,859)	(20,447)	(6,388)	(10,396)	(4,009)	(4,787)	(1,689)	
Fuel SE SSECT	F10 F10	, ,			. ,				
Total 547	!	5		•			_		
547NPC FLei CAEW	F10	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
SE Total 547NPC	5 2	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
Generation Expense CAGE Total 548	F10	616 1,844,710 1.845,325	263 788,144 788,407	82 246,211 246,293	134 400,728 400,862	52 154,516 154,567	62 184,505 184,567	22 65,110 65,132	5,496
Miscellaneous Other CAGE	F10	111,784	47,759 897,972	14,920 280,521	24,283 456,570	9,363 176,048	11,180	3,945	
Total 549		2,213,556	945,732	295,441	480,853	185,411	221,397	78,129	
Maint Supervision & Engineering SG CAGE Total 550	F10	404 486,834 487,238	207,998 208,170	54 64,977 65,031	88 105,755 105,843	34 40,778 40,812	40 48,692 48,733	14 17,183 17,197	1,450 1,452
Maintenance of Structures SG CAGE Total 552	F10	684	292	, 6	. 149	. 25	. 88	24 24	
Maint of Generation & Elect Plant SG CAGE	F10	339,726	145,146	, 45,343	73,799	28,456	33,979	11,991	1,012
Total 553		339,725	145,146	45,343	73,799	28,456	33,979	11,991	τ-
Maintenance So G So G CAGE Total 554	F10	264,532 264,532	113,020	35,307	57,465	22,158 22,158	26,458 26,458	9,337	
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
Purchased Power Demand Energy Total 555	F10 F10				OTHER POWER SUPPLY	SUPPLY		1 1	
Purchased Power Denrand Denrand Town Seeingy Town Seeing	F10 F10	61,731,137	26,374,344	8,239,176	13,409,914	5,170,701	6,174,259	2,178,839	183,903
System Control & Load Dispatch	F10	61,8/3,550	26,435,190	8,258,184	13,440,851	5,182,630	6,188,503	2,183,866	20
Other Expenses	F10	002'688	380.120	118.747	193.270	74.523	88.987	31.403	· ·
CAGE/JBG Total 557	F10	2,581,172	1,102,794	344,506	560,711 753,981	216,203	258,165	91,104	7,690

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COS WA December 2010.xlsm

TAB 4.1 - Page 5

380 382 383	Embedded										
381 382 383	Embedded										
382 383		Embedded Cost Differentials									
383	Company	Company Owned Hyr, DGP	E10	i	,	ı					
	Company (	Company Owned Hv. SG	120	,	,		,				
707	Mid C Contract					ı					1
305	Mid C Contract		2 2	•	•	•		•	•	•	•
3 6	1000		2 (	•	,	•		•		•	•
200	Existing	EXISTING QF CONTRACT: 5	2,1	•		•	•		•		•
388	Total Emb		2		•			,		-	•
389				•		•	•	•	•	•	•
390	Total Othe	Total Other Power Supply		65,414,610	27,948,091	8,730,805	14,210,079	5,479,235	6,542,674	2,308,850	194,876
391	TOTAL DE	TOTAL BROWLING EXPENSE		000 ato 044	010 000 61	001 001	400 000	110000	700 17	100000	1000
302		COCCION EXPENSE		1/0,013,363	12,300,076	24,796,509	37,100,360	14,307,775	17,084,704	6,029,035	508,875
200							100000000000000000000000000000000000000				
395							TRANSMISSION EXPENSE	EXPENSE			
396	∢	æ	O	۵	ш	u.	g	I	_	7	¥
397				Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
399	ACCT	DESCRIPTION	Factor	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15 51-54 57
400			distribution of the latest of								
401	260	Operation Supervision & Eng	F106	455,922	194,790	60,851	99,040	38,189	45,601	16,092	1,358
403	561	Load Dispatching	F106	777,827	332,323	103,816	168,968	65,152	767,77	27,454	2,317
404	1	i :									
405 406	299	Station Expense	F106	145,694	62,247	19,446	31,649	12,204	14,572	5,142	434
407	563	Overhead Line Expense	F106	2,101	868	280	456	176	210	74	9
403 403	564	Underground Line Expense	F106	•			,	•	•	•	,
410											
411 412	565	Transm of Electricity by Others Energy	F10								
413					•	,	•			1	
414	565	Transm of Electricity by Others	F10	•		•		•	•	•	•
415 416		Energy	F10	20,069,966	8,574,801	2,678,713	4,359,818	1,681,093	2,007,369	708,382	59,790
417					•	•	•	•	•	•	•
418	999	Misc. Transmission Expense	F106	305,526	130,534	40,778	66,370	25,591	30,558	10,784	910
420	267	Rents - Transmission	F106	124,730	53,290	16,648	27,095	10,448	12,475	4,402	372
422	568	Maint Supervision & Engineering	F106	142,723	80,978	19,049	31,004	11,955	14,275	5,037	425
424	569	Maintenance of Structures	F106	377,904	161,458	50,438	82,092	31,654	37,797	13,338	1,126
426	570	Maint of Station Equipment	F106	814,679	348,068	108,734	176,974	68,239	81,483	28,755	2,427
428	57.1	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	80
431											
432 433	573	Maint of Misc Transmission Plant	F106	22,264	9,512	2,972	4,836	1,865	2,227	786	99
434 435	TOTAL TR	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											

Exhibit No.\_\_\_(RMM-5)

Exhibit No. (RMM-5)

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K Street & Area Lighting Sch. 15,51-54,57

J Agricultural Pumping Schedule 40

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- Page 8
TAB 4.1 -

320 523 422 1,265

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4,554 6,387 8,471 .

18 53,960 38,343 15,977 -

25 152,909 73,962 22 -226,918

DEPRECIATION EXPENSE	H Large G Service >< Schedu	417,951		257 207,160	785,246 190 785,246 190 785,246	156 427,291			349 63,709 259 221,195		21,057		14,372			154 521,892	121 66,661		990 384	173,4		•		79 2,532,940	EXPENSE	8 4		,	81 29 04 128,055		202.171
DEPRECIAT	Large Service	1,083,933		537,257	2,036,490 2,036,490	1,108,156			185,849				63,728			1,657,454		92,831 190,401	. ••	481,0	•	•	•	6,904,379	AMORTIZAT	23		,		196,603	532.001
	F Small General Service Schedule 24 96,940	665,978	•	330,095	1,251,238 1,251,238	680,861		542 4,245	119,990 435.084	244,266	101,053	363,661	239,091	,		1,678,131	176,271	57,036 134,221	15,804	383,362	•	٠	*	4,989,666		14,318 11,348	2,558	•	63 204,048	138,593 51,299	394.003
	E Residential Schedule 16 310,377	2,131,857	f	1,056,665	4,005,327 4,005,327	2,179,498	6336	2,653	586,935 2.121.958	1,148,997	473,479	1,655,518	881,272	-		7,647,515	739,246	182,579 484,155	95,091	1,501,162	•	,		18,522,024		45,832 40,933	15,388	•	244 653,176	499,925	1,461,998
	D Washington Jurisdiction Normalized 726,461	4,989,772		2,473,204	9,374,768 9,374,768	5,101,279	7	38,715	1,078,604	1,679,695	678,641	2,732,082	1,198,463	19,341	123.690	12,283,102	1,284,182	994,267	119,808	2,825,810		•		37,047,935		107,274 84,061	19,388	•	463 1,528,807	1,026,653	2.944.805
- Unbundled	C COS Factor F10	2	F10	F10	F10	F106		7 1 2 2 2 3	F120 F121	F122	F123	F125	F126	F128	F129		F107D	F105D	F42	2	F105D	F10	F10			F10 F102D	F42	F10	F107D F105D	F102D F42	F10
.Tran+Dist+Rtl+Misc - TOTAI																	ation														
Results of Operations - Gen+Tran+Dist+RtI+Misc - TOTAL Unbundled	B DESCRIPTION Steam Depreciation JBG	Total 403SP	Nuclear Depreciation	Hydro Depreciation	Other Production Depreciation JBG Total 4030P	Transmission Depreciation	Distribution Depreciation	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	General Depreciation Situs	System Generation System Overheads	Customer - System	Total General Expense	General Vehicles	Mining Depreciation	Experimental Plant Depreciation	TOTAL DEPRECIATION EXPENSE		Amort of LT Plant - Cap. Lease Gen Division System Overheads	Customer - System Total Amort. Cap. Lease General	Amort of LT Plant - Cap Lease Steam	Amort of LT Plant - Intangible Plant Situs System Generation	System Overheads Customer - System	Energy Total Amort Intancible Plant

K Street & Area Lighting Sch. 15,51-54,57 12,701 14,865

J Agricultural Pumping Schedule 40 25,641 150,476 176,117

Large General

Dedicated Facilities
Schedule 48T Sch.
72,660
426,410

27,928 27,928 15,197

330,888 330,888

937,651 937,651

247,366

180,053

510,222

278 2,173 61,414 213,229 55,847 20,299 15,344 141,741

51,875 15,083 37,133 4,922 8 109,022

39,132 42,742 71,629

21 153,531

TAB 4.1 - Page 9

;		Results of Operations - Gen+Tran+Dist+RtI+Misc - TOTAL Unbundled	L Unbundled								
643 644	A	α	C	c	ш	u	AMORTIZATION EXPENSE (cont'd)	ENSE (cont'd) H	_	-	¥
645 646 647 648	FERC ACCT 404MP	DESCRIPTION Amort of I T Plant Mining Plant	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
649	4040P	Amort of I T Plant-Other Plant	E 30	c	c	c	c	c	c	c	•
651	9040	1-14 - 17 - 17 - 17 - 17 - 17 - 17 - 17	3 5								
653	7	Amon of Other Electric Plant	5	769,17	13,559	3,693	5,070	1,925	2,157	1,013	175
654	405	Amort of Other Electric Plant	F110	•	•	•	•	,	1	ì	•
656	406	Amort of Plant Acquisition Adj	F10	•	t	•	•	ı	•		
658	407	Amort of Prop Losses, Unrec Plant,	F110	240,549	118,204	32,200	44,200	16,784	18,803	8,833	1,524
669 660 67	TOTA! AM	TOTAL AMORTIZATION EXPENSE		2 423 660	4 605 045	750 110	620 63	226 003		475 067	000
662				600,624,6	616,660,1	450,113	700,020	60,000	204,000	190,621	44,380
663							TAX OTHER THAN INCOME	N INCOME			
665	408	Taxes Other Than Income	F101D	7,193,419	3,502,887	968,860	1,377,802	510,784	531,948	264,089	37,049
299		Total Taxes Other Than Income	2	18,890,014	9,202,293	2,544,314	3,616,550	1,340,543	1,395,303	693,588	97,425
669							DEFERRED INCOME TAXES	ME TAXES			
671	41140	Deferred I T C - Federal	F101D	•	,	•	•	•	•	•	•
673	41141	Deferred   T C - Idaho	F101D	*	,	•	1	Ŧ	٠	•	,
675	TOTAL DE	TOTAL DEFERRED ITC		•	,		ı	•	•	•	
676 677	⋖	m		D Washington	ш	F Small General	G Large General	H Large General	l Large General	J Agricultural	K Street & Area
678	FERC	DESCRIPTION		Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
681	41010	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
685	41110	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)
689	TOTAL DE	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
691							INCOME TAXES	XES			
693	40911	State Income Taxes	F101D	,	,	•	•	•	•	•	•
695 696	40910	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
697 698 699	TOTAL OP	TOTAL OPERATING EXPENSES		294,648,556	136,844,542	39,329,950	58,920,494	22,351,973	25,114,854	10,628,056	1,458,687
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Results of	
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Percent			F Small General Service	G Large General	H Large General Service >1.000 kW	l Large General Dedicated Facilities		K Street & Area Lighting Sch. 15,51-54,5
Structures and improvements         F10         44,331,884 14459,571           JBOIler Plant Equipment Turbogenerator Units         F10         28,392,867 146,037,106           Turbogenerator Units         F10         38,392,428 146,037,106           Turbogenerator Units         F10         1,723,166 15,307,341           Accessory Electric Equipment Turbogenerator Units         F10         2,970,316 14,469,371           Misc Power Plant Equipment Turbogenerator Units         F10         1,722,166 1,126,391           Land and Land Rights         F10         1,282,306 1,126,391           Land and Land Rights         F10         1,281,272 1,282,004           Reservoirs, Dams & Waterways         F10         20,479,004 1,439,004           Reservoirs, Dams & Waterways         F10         1,281,272 1,439,004           Water Wheel, Turbines, & Generators         F10         1,585,378 1,439,004           Accessory Electric Equipment         F10         1,585,378 1,4002,504		liction Residential adjaced Schedule 16 (14,590,711) (1,527,769) (1,527,769) (13,118,480)	S		Schedule 481 (2,272,364) (2,99,520) (2,571,884)	Schedule 48T (2,713,396) (357,652) (3,071,048)	212 745 745 745 745	(80,820) (10,653) (91,472)
Boller Plant Equipment		14,381,684     6,144,508       30,077,887     12,850,639       44,459,571     18,995,147	08 1,919,505 39 4,014,457 47 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	
Turbogenerator Units		26,392,857     11,276,227       39,644,248     59,662,363       66,037,106     70,938,590	27 3,522,621 63 18,638,140 90 22,160,761	5,733,346 30,335,055 36,068,401	2,210,709 11,696,831 13,907,540	2,639,775 13,967,015 16,606,790	931,552 4,928,831 5,860,384	
Accessory Electric Equipment         F10         2,970,316           JBG Total 316         15,528,818           Total 316         787,246           I Cotal 316         787,246           Unclassified Steam Plant - Acct 300         F10         1,292,086           Land and Land Rights         F10         2,44,032,504           Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           Land and Land Rights         F10         -           Structures and improvements         F10         -           Structures and improvements         F10         -           Water Wheel, Turbines, & Generators         F10         -           Accessory Electric Equipment         F10         -           F10         -         -           F10         -         - <td></td> <td>11,723,165     5,008,668       35,603,841     15,211,577       47,327,006     20,220,246</td> <td>68 1,564,676 77 4,751,999 46 6,316,675</td> <td>2,546,634 7,734,257 10,280,891</td> <td>981,952 2,982,236 3,964,188</td> <td>1,172,534 3,561,044 4,733,578</td> <td>413,776 1,256,660 1,670,436</td> <td></td>		11,723,165     5,008,668       35,603,841     15,211,577       47,327,006     20,220,246	68 1,564,676 77 4,751,999 46 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 1,256,660 1,670,436	
Misc Power Plant Equipment         F10         494,841           JBG         1,292,086           Inclassified Steam Plant - Acct 300         F10         1,292,086           Unclassified Steam Plant - Acct 300         F10         244,032,504           Land and Land Rights         F10         -           Structures and Improvements         F10         -           Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Misc. Power Plant Equipment         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         F10         -           Land and Land Rights         F10         -           Structures and improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         65,387,304           Water Wheel, Turbines, & Generators         F10         10,836,378           Accessory Electric Equipment         F10         10,836,378		2,970,316 1,269,054 12,525,818 5,351,598 15,496,134 6,620,652	54 396,444 98 1,671,805 52 2,068,249	645,245 2,720,996 3,366,240	248,799 1,049,183 1,297,982	297,087 1,262,814 1,549,901	104,839 442,107 546,946	
Unclassified Steam Plant - Acct 300         F10         125,391           al Steam Production Plant         244,032,564           Land and Land Rights         F10         -           Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         F10         -           Land and Land Rights         F10         -           Structures and improvements         F10         1,281,272           Structures and improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10 F10	494,841     211,418       797,245     340,619       1,292,086     552,038	18 66,046 19 106,407 38 172,453	107,495 173,186 280,681	41,449 66,779 108,227	49,493 79,739 129,233	17,466 28,139 45,605	
Land and Land Rights	F10	125,391 53,573	73 16,736	27,239	10,503	12,541	4,426	
Land and Land Rights         F10         -           Structures and Improvements         F10         -           Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         F10         1,281,272           Land and Land Rights         F10         20,479,004           Reservoirs, Dams & Waterways         F10         66,387,914           Water Wheel, Turbines, & Generators         F10         10,836,031           Accessory Electric Equipment         F10         10,836,378		44,032,504 104,261,765	65 32,570,707	53,011,416	20,440,563	24,407,777	8,613,280	
Structures and Improvements         F10         -           Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         F10         1,281,272           Land and Land Rights         F10         20,479,004           Reservoirs, Dams & Waterways         F10         66,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10	,	•	, , , , , , , , , , , , , , , , , , ,	,		,	
Reactor Plant Equipment         F10         -           Turbogenerator Units         F10         -           Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         F10         -           Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         66,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10	,	•	,	•	1		
Turbogenerator Units         F10         -           Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         -         -           Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         56,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10	,	•	1	•	•	•	
Land and Land Rights         F10         -           Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         -         -           Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         66,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10	,	•	1	•	٠	•	
Misc. Power Plant Equipment         F10         -           Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         -         -           Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         56,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10		•	•	•	•	•	
Unclassified Nuclear Pit - Acct 300         F10         -           al Nuclear Production Plant         -         -           Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         56,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10	,	•	•	1	•	•	
I Nuclear Production Plant       -         Land and Land Rights       F10       1,281,272         Structures and Improvements       F10       20,479,004         Reservoirs, Dams & Waterways       F10       56,387,914         Water Wheel, Turbines, & Generators       F10       16,589,031         Accessory Electric Equipment       F10       10,836,378	F10		3	=	•	•		
Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         56,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378		,	•		·	•	•	
Land and Land Rights         F10         1,281,272           Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         56,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378				ATDRACEIC PRODUCTION	JOCTION			
Structures and Improvements         F10         20,479,004           Reservoirs, Dams & Waterways         F10         66,387,914           Water Wheel, Turbines, & Generators         F10         16,589,031           Accessory Electric Equipment         F10         10,836,378	F10			278,332	107,321	128,151	45,223	
Nater Wheel, Turbines, & Generators   F10   56,387,314	10		N 1	4,448,674	1,715,355	2,048,280	612,819	
Water Wheel, Turbines, & Generators F10 Accessory Electric Equipment F10	700	7	7,526,023	12,249,201	4,/23,144	5,639,837	1,990,247	
Accessory Electric Equipment	F10	16,589,031 7,087,587	87 2,214,117	3,603,651	1,389,524	1,659,211	585,520	
	F10	10,836,378 4,629,793	93 1,446,318	2,353,997	907,673	1,083,839	382,477	
335 Misc. Power Plant Equipment F10 491,134	F10	491,134 209,835	35 65,551	106,689	41,138	49,122	17,335	
336 Roads, Railroads & Bridges 3,236,595	F10	3,236,595 1,382,820	20 431,984	703,089	271,102	323,720	114,238	
HP Unclassified Hydro Plant - Acct 300	F10	-	F	•	•		*	
Total Hydraulic Plant		09,301,329 46,698,490	90 14,588,309	23,743,633	9,155,259	10,932,160	3,857,859	

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FERC ACCT 340 Land	DESCRIPTION Land and Land Richts	COS Factor	Jurisdiction Normalized	Residential Schedule 16	Schedule 24		Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
	SG Total 340	F10	(4,195,410) (4,195,410)	(1,792,470) (1,792,470)	(559,956) (559,956)	(911,373) (911,373)	(351,414)	(419,619) (419,619)	(148,080) (148,080)	(12,499) (12,499)
341 Struc	Structures and Improvements SG Total 341	F10	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 Fuel H	Fuel Holders, Producers & Access SG Total 342	F10	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 Prime	Prime Movers Total 343	F10	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 Gene	Generators SG Total 344	F10	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	95,183 95,183
345 Acces	Accessory Electric Plant SG Total 345	F10	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	677,015 677,015	57,143 57,143
346 Misc.	Misc. Power Plant Equipment	F10	967,238	413,248	129,096	210,114	81,017	96,742	34,139	2,881
OP Uncla	Unclassified Other Prod - Acct 300	F10		en orano provincio mantena mantena mantena mantena mantena mantena mantena mantena mantena mantena mantena man	***************************************		ı	•	-	,
Total Other Production Plant	tion 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 Exper	Plant Experimental Plant	F10	•		•				ı	•
TOTAL PRODUCTION PLANT	ON 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
250	اعمام عمارا ممارات					TRANSMISSION PLANT	PLANT			
	and Land Nights Demand Direct Assigned	F10	6,650,171	2,841,255	887,590	1,444,623	557,029	665,140	234,722	19,811
357 Struct	Structures and improvements	(	6,650,171	2,841,255	887,590	1,444,623	557,029	665,140	234,722	19,811
	Demand Direct Assigned	F10	5,998,787	2,562,954	800,650	1,303,122	502,468	599,990	211,731	17,871
353 Statio	Station Equipment		5,998,787	2,562,954	800,650	1,303,122	502,468	599,990	211,731	17,871
	Demand Direct Assigned	F10	90,785,588	38,787,725	12,117,037	19,721,441	7,604,350	9,080,243	3,204,334	270,459
354 Tower	Towers and Extures	;	90,785,588	38,787,725	12,117,037	19,721,441	7,604,350	9,080,243	3,204,334	270,459
	Demand Direct Assigned	F10	38,775,734	16,566,754	5,175,348	8,423,290	3,247,919	3,878,293	1,368,614	115,517
355 Poles	Poles and Fixtures	,	38,775,734	16,566,754	5,175,348	8,423,290	3,247,919	3,878,293	1,368,614	115,517
	Demand Direct Assigned	F10	45,266,158	19,339,758	6,041,616	9,833,211	3,791,568	4,527,455	1,597,697	134,852
356 Overhe	Overhead Conductors	resident de la companya de la companya de la companya de la companya de la companya de la companya de la compa	45,266,158	19,339,758	6,041,616	9,833,211	3,791,568	4,527,455	1,597,697	134,852
	Demand Direct Assigned	F10	66,612,466	28,459,870	8,890,681	14,470,290	5,579,569	6,662,482	2,351,129	198,445
357 Underg	Underground Conduit		66,612,466	28,459,870	8,890,681	14,470,290	5,579,569	6,662,482	2,351,129	198,445
	Demand Direct Assigned	F10	34,506	14,743	4,605	7,496	2,890	3,451	1,218	103
358 Under	Underground Conductors		34,506	14,743	4,605	7,496	2,890	3,451	1,218	103
	Demand Direct Assigned	F10	67,101	28,669	8,956	14,576	5,620	6,711	2,368	200
359 Roads	Roads and Trails		67,101	28,669	8,956	14,576	5,620	6,711	2,368	200
	Demand Direct Assigned	F10	1,505,482	643,210	200,935	327,037	126,102	150,576	53,137	4,485
			1,505,482	643,210	200,935	327,037	126,102	150,576	53,137	4,485
TP Unclas	Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300	55	732,939	313,145	97,824	159,217	61,392	73,307	25,870	2,183
TOTAL TRANSMISSION PLANT	SION PLANT		256,428,932	109,558,082	34,225,242	55,704,304	21,478,908	25,647,649	9,050,820	763,926
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FERC	DESCRIPTION	COS	Washington Jurisdiction <u>Normalized</u>	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
36.4	Characteristic and Immoorances		1,504,444	864,076	176,647	273,603	93,791	1	90,413	5,913
3	Description of the control of the co	F20	2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217
362	Station Equipment		2,239,045	1,200,826	245,491	380,233	130,344	148,285	125,650	8,217
3	Department Common Primary Assigned	F20A A	44,612,179 2,474,879	25,622,952	5,238,229	8,113,322	2,781,256	2,474,879	2,681,083	175,337
36.4	Dolae Toware & Eivturae		47,087,058	25,622,952	5,238,229	8,113,322	2,781,256	2,474,879	2,681,083	175,337
<b>;</b>	Demand Primary Demand Secondary Accinned	F20A F22	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
	pailificer	τ	88,170,127	51,249,035	10,508,050	15,584,143	5,342,261		5,149,849	336,789
963	Overnead Conductors Demand Primary Demand Secondary Assigned	F20A F22	31,434,024 25,384,416	18,054,095 20,812,601	3,690,889 4,571,816	5,716,698	1,959,690		1,889,108	123,544
996	in board bouncessand built		56,818,440	38,866,695	8,262,705	5,716,698	1,959,690	1	1,889,108	123,544
3	onerground Contain Demand Primary Demand Secondary Assigned	F20A F22 A	7,650,872 7,721,571	4,394,269 6,330,891	898,343 1,390,680	1,391,414	476,978	,	459,799	30,070
			15,372,443	10,725,161	2,289,023	1,391,414	476,978		459,799	30,070
è	Underground Conductors Demand Primary Demand Secondary	F20A F22	8,654,311 12,323,830	4,970,593 10,104,268	1,016,163	1,573,902	539,535	• •	520,103	34,014
0			20,978,141	15,074,861	3,235,725	1,573,902	539,535	4	520,103	34,014
999	Line Transformers Demand Secondary Assigned	F21	93,939,430	56,923,050	12,504,045	15,249,899	4,131,293	1 1	4,873,600	257,544
9			93,939,430	56,923,050	12,504,045	15,249,899	4,131,293		4,873,600	257,544
600	Services Services Assigned	F70	48,341,393	35,547,122	9,643,999	2,570,550	579,722			1 1
370	Matars		48,341,393	35,547,122	9,643,999	2,570,550	579,722			•
, ;	Customer Assigned	F60A A	11,496,428	7,836,096	1,881,935	876,887	126,248	78.464	775,262	
374	inetall on Customass Draminas		11,574,892	7,836,096	1,881,935	876,887	126,248	78,464	775,262	
-	Demand Primary	F20	•	•	•	•	•		•	,
	Demand Secondary Assigned	F22 A	523.805				• •	• •	. ,	523.80
37.9	i ascad Donastu		523,805					•	•	523,805
4	Demand Primary	F20	•	•	•	•	1	•	•	•
	Demand Secondary Assigned	F22 A			, ,					1 +
			•	*	•		*		-	•
373	Street Lights	∢	3,920,659		•	•	1		-	3,920,659
90	DP Unclassified Dist Plant - Acct 300	F22	2,746,546	2,251,884	494,662	•	•	•	•	,
TOTAL D	Unclassified Dist Sub - Acct 300	- F20	200 246 492	246 464 757	****	, 000				

1015		Results of Operations - Gen+Tran+Dist+RtI+Misc - TOTAL Unbundled	Unbundled				GENERAL PLANT (confid)	T (conf.d)			
1016								(namo)			
1017	∢	m	ပ	D Washington	ш	F Small General	G I arge General	H I arge General	l arge General	J Agricultural	K Street & Area
	FERC ACCT	DESCRIPTION	cos Factor	Jurisdiction Normalized	Residential Schedule 16	Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
1022	060	Misc. Equipment	F107D	123,166	70.901	16.906	18 877	6.394	3 753	4 975	1360
1023		System Generation	F105D	100,581	42,973	13,424	21,849	8,425	10,060	3,550	300
1024 1025		System Overheads Customer - System	F102D F42	235,575 14,396	114,713	31,802 1,899	45,112 119	16,714 46	16,971	8,798 591	1,466 314
1026 1028		Energy Total Misc. Equipment	F10	473,719	240,013	64,031	85,958	31,578	30,785	17,915	3,438
1029 1030	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
1031	399L	WIDCO Capital Lease	F10		. •					•	•
1032		Remove Capital Lease	F10	•	•		•	•	•	Ī	
1034	1011390	General Capital Lease	F10	1,932,705	825,739	257,956	419,843	161,887	193,306	68,216	5,758
1036		Nelliove Capital Lease	2	(1,932,705)	(825,739)	(357,356)	(419,843)	(161,887)	(193,306)	(68,216)	(5,758)
1037	1011392	General Vehicles Capital Lease	F10		•	•	•	•	•		•
1038		Remove Capital Lease	F10	•	•	•	•	,	•	r	
1040	GP 399G	Unclassified Gen Plant - Acct 300 Unclassified Gen Veh - Acct 300	F102D F102D	39,652	19,406	5,355	7,551	2,792	2,811	1,484	252
1042 1043	TOTAL GE	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
1044				And the second s							
1046											
	700						INTANGIBLE PLANT	PLANT			
	100	Organization	F107D	•	•	•	•	•	•	•	•
1051		System Generation	F105D	•		•	•	•	ī	1	,
1053		System Overneads Total Organization	L 102D						•	* 1	•
1054				•	•	•	•	•	•	•	,
1055 1056	302	Franchise & Consent Situs	F107D		,		,	,	,	•	•
1057		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
1059		lotal rightnise & Consent		24,368,559	10,411,355	3,252,440	5,293,606	2,041,150	2,437,308	860,104	72,596
	303	Miscellaneous Intangible Plant Situs	F107D	579,711	306,799	78,859	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
1064		System Overneads Customer - System	F102D F42	26,410,311 8,409,347	12,860,420 6,674,445	3,565,264 1,109,312	5,057,556 69,469	1,873,767 26,978	1,902,649 474	986,353 345,489	164,301 183,180
1065		Energy Total Miscellaneous Intangible Plant	F10	49,154,412	25,717,443	6,589,303	8,215,928	3,088,974	3,309,628	1,839,794	393,341
1069	<u>a</u>	Unclass Intangible Plant - Acct 300	F102D		1	•			1	,	
	TOTAL INT	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
1075 1076	TOTAL ELI	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

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	COS	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
Flant neid rof ruture Use Production Transmission	F10 F10	37,964	16,220	2,067	8,247	3,180	3,797	1,340	
Distribution General	F20 F102					, ,			
Mining Total Plant Held For Future Use	F10	37,964	16,220	5,067	8.247	3,180	3.797	1,340	
Electric Plant Acquisition Adjust	F10	. •	. •	. •	, '	. '	. '	. •	
Nuclear Fuel	F10	1		•	•		•	•	
Weatherization	F10	2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	
Fuel Stock JBE Total Fuel Stock	F10 F10	, © ©	(0)	, 6 6	, 60	, (6)	, 88	, 66	
Fuel Stock - Undistributed	F10	•	•	•	•	•	•	1	
DG&T Working Capital Deposit	F10	•	i	į	1	1	,	,	
DG&T Working Capital Deposit	F10	•	ı	•	•	,	•	•	
Provo Working Capital Deposit	F10	•	•	•	•	•	•	•	
Materials and Supplies JBG Total Material & Supplies	F102D F10	© • ©	(o) (o)	<u> </u>	(o) (o)	(o)	<b>00</b>	0 0	
Stores Expense Undistributed	F102D	•	•		,	•	•	•	
Provo Working Capital Deposit	F102D	•	ı	•	•	•	ı	•	
Prepayments Customer - System Total Prepayments	F102D F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Regulatory Assets Total Misc Regulatory Assets	F102D	14,897,490 14,897,490	6,364,884 6,364,884	1,988,349 1,988,349	3,236,196 3,236,196	1,247,838 1,247,838	1,490,025 1,490,025	525,816 525,816	
Misc Deferred Debits	F102D	1,298,124	554,618	173,259	281,993	108,733	129,837	45,818	
Cash Working Capital	F137D	,	ı		•	•	٠	*	
Other Working Capital Total Other Working Capital	F137D				, ,				
Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits-Trojan	F10		•	*	•	,	•	•	
141 Impact Housing - Notes Receivable	F10	٠		1	,	1		•	

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- TOTAL	
perations - Gen+Tran+Dist+Rtl+Misc	
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Results	

		Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled	L Unbundled				RATE BASE DEDUCTIONS	UCTIONS			
Fig. 10, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19			ပ	D Washington Jurisdiction	E Residential		G Large General Service <1,000 kW	H Large General Service >1,000 kW	l Large General Dedicated Facilities	ر Agricultural Pumping	K Street & Area Lighting
Fig. 1, 2, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	DE	SCRIPTION		Normalized	Schedule 16		Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Lignung Sch. 15,51-54,57
Fig20	Customer Se	arvice Deposits	F51	(3,291,206)	(2,866,940)	(321,544)	(49,157)		1 )	(50,504)	(3,062)
FICED   FICE				(3,291,206)	(2,866,940)	(321,544)	(49,157)	,	•	(50,504)	(3,062)
Fig2   Fig2   Fig3	Accum Pro	v for Property insurance	F102D	•	1	ı	1	•	1	•	
Fig	Accum Pro	v for Injuries & Damages	F102D	(532,367)	(259,235)	(71,867)	(101,948)	(37,771)	(38,353)	(19,882)	(3,312)
Fig	Accum Pro	v for Pension & Benefits	F102D	(1,659,948)	(808,306)	(224,085)	(317,879)	(117,770)	(119,586)	(61,995)	(10,327)
Fig. 1000   Fig. 100	Reg Liabilit	ies - Insurance Provision	F102D	(13,845)	(6,742)	(1,869)	(2,651)	(982)	(266)	(517)	(86)
Fig. 1224/340 (174241) (154.424) (154.454) (15	Hydro Relic	censing Obligations	F10	(337,113)	(144,030)	(44,994)	(73,231)	(28,237)	(33,718)	(11,899)	(1,004)
Fig. (234740) (17.421) (161.434) (	Accum Mis	c Oper Prov - Trojan	F10	372,618	159,199	49,733	80,944	31,211	37,269	13,152	1,110
Fig. (1,209,940) (1,209,401) (1,240,790) (1,24,640) (1,01,612) (1,02,776) (1,02,977) (1,	Customer A	dvances for Const	F50	(294,740)	(77,421)	(151,434)			,	(59,838)	(6,047)
Fried (4.65.4.11) (1.98.3.40) (162.3.11) (165.5.6) (101.6.12) (101.6.12) (102.7.12) (102	SO2 Emmis	ssions	F10	(3,159,307)	(1,349,799)	(421,669)	(686,299)	(264,629)	(315,989)	(111,510)	(9,412)
Fig.   Colore   Col	Other Defe	erred Credits	F10	(1,238,940)	(529,331)	(165,360)	(269,136)	(103,776)	(123,917)	(43,729)	(3,691)
Figure   F	Accum De	ferred income Taxes Labor	F104D F138D	(4,656,411) 0	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
Fig. (1838-4.01) (19.65.24.4) (22.169.94) (31.310; (11.677.949) (11.07	, –	describer - System otal Accum Deferred Income Taxes	7.7	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
Fig. (15.874.47)  Fig. (16.87.19.75)  Fig. (16.88.10.75)  Fig. (16	Accum Def	erred Income Taxes	F104D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Fig. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Accum De	ferred income Taxes Labor	F104D F138D	(163,814,015) 620,252	(79,652,581) 342,243	(22,180,994) 81,310	(31,293,018) 96,632	(11,613,512) 35,523	(12,072,698) 35,144	(6,095,642) 22,791	(905,569) 6,610
Fig. (4,26,626) (2,136,964) (959,875) (959,875) (1371,189) (1371,1	۲	ctal Accum Deferred Income Taxes	744	(163,193,763)	(79,310,339)	(22,099,685)	(31,196,387)	(11,577,989)	(12,037,554)	(6,072,850)	(898,959)
HOLOMORE TAKES  FIOLAD  FIOLAD  (183,240) (21,56,329) (14,729) (14,729) (14,629) (15	Accum De	eferred Income Taxes	F104D F138D	(4,426,626) (36,202)	(2,136,964) (19,975)	(598,875) (4,746)	(852,462) (5,640)	(317,189) (2,073)	(333,116) (2,051)	(164,217) (1,330)	(23,804) (386)
F104D (1772,871) (377,142) (140,723) (140,723) (150,749) (150,807,749) (	, –	otal Accum Deferred Income Taxes	!	(4,462,828)	(2,156,939)	(603,621)	(858,102)	(319,262)	(335,167)	(165,547)	(24,190)
FFI0 (14,022,385) (5,991,000) (1,871,560) (20,6096) (1,174,538) (1,402,499) (1,402,499) (1,422,927) (1,422,929) (1	Accum In E BASE DE	vestment Tax Credit DUCTIONS	F104D	(772,671) (183,240,521)	(377,142) (89,716,241)	(104,751) (24,782,624)	(147,239) (34,632,697)	(54,468) (12,863,748)	(55,920) (13,489,757)	(28,835) (6,778,299)	(4,316) (977,156)
F10 (14,022,385) (5,991,000) (1,871,550) (2,046,096) (1,174,538) (1,402,499) (1,174,538) (1,402,499) (1,174,238) (1,402,499) (1,18,242,022) (56,518,360) (15,781,612) (25,685,829) (8,904,146) (11,826,395) (1,1826,3							ACCUMULATED DE	PRECIATION PLANT			
F10 (44,236,559) (18,899,867) (5,904,197) (9,609,550) (3,705,327) (4,424,476) (4,026,043) (4,006,043)	Steam Pro	od Accumulated Depr IBG Total Steam Prod Accumulated Depr	F10	(14,022,385) (104,219,636) (118,242,022)	(5,991,000) (44,527,360) (50,518,360)	(1,871,550) (13,910,062) (15,781,612)	(3,046,096) (22,639,732) (25,685,828)	(1,174,538) (8,729,608) (9,904,146)	(1,402,499) (10,423,897) (11,826,395)	(494,929) (3,678,497) (4,173,426)	(41,774) (310,480) (352,254)
F10         (44,236,559)         (18,899,867)         (5,904,197)         (9,609,550)         (3,705,327)         (4,424,476)           -Accum Depr         F10         (40,053,005)         (17,112,462)         (5,345,823)         (8,700,753)         (3,354,905)         (4,006,043)           r         F10         (40,053,005)         (17,112,462)         (5,345,823)         (8,700,753)         (3,354,905)         (4,006,043)           r         F10         (202,531,586)         (86,530,689)         (27,031,632)         (43,996,132)         (16,964,378)         (20,256,915)           F118         (106,854,776)         (45,653,212)         (14,261,771)         (23,212,166)         (8,491)         (10,687,460)           F118         (136,197)         (78,225)         (15,992)         (161,943)         (101,943)         (34,946)           F118         (100,302)         (321,949)         (165,818)         (101,943)         (34,946)         (774,286)	Nuclear P	rod Accumulated Depr	F10	•			•	1	<b>,</b>	•	
-Accum Depr F10 (40,053,005) (17,112,462) (5,345,823) (8,700,753) (3,354,905) (4,006,043) F10 (202,531,586) (86,530,689) (27,031,632) (43,996,132) (16,964,378) (20,256,915) F10 (106,854,776) (45,633,212) (14,261,771) (23,212,166) (8,950,331) F118 (136,197) (78,225) (15,982) (15,992) (101,943) (34,946) (39,756) F119 (600,302) (14,731) (16,864,750) (16,368,818) (101,843) (31,948) (774,288)	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)
F10  (202,531,586) (86,530,689) (27,031,632) (43,996,132) (16,964,378) (20,256,915) (77,1  F106 (106,854,776) (45,653,212) (14,261,771) (23,212,166) (8,950,331) (10,687,460) (3,7  F118 (136,197) (78,225) (15,992) (24,769) (8,491) -  F119 (600,302) (321,949) (65,818) (101,943) (34,946) (39,756) (1774,289) (870,138)	Other Prod	Juction - Accum Depr otal Other Production - Accum Depr	F10	(40,053,005) (40,053,005)	(17,112,462) (17,112,462)	(5,345,823) (5,345,823)	(8,700,753) (8,700,753)	(3,354,905)	(4,006,043) (4,006,043)	(1,413,696) (1,413,696)	(119,322) (119,322)
(106,854,776) (86,530,689) (27,031,632) (43,986,132) (16,964,378) (20,256,915) (7,11 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,687,460) (3,7 (10,943) (10,1943) (10,1943) (10,1943) (11,1943)	Experimer	ıtal Plant - Accum Depr	F10		•	•	ı		•	•	
PISTRIBUTION PLANT  F106  (106,854,776) (45,653,212) (14,261,771) (23,212,166) (8,950,331) (10,687,460) (3,7  F118  (136,197) (78,225) (15,992) (24,769) (8,491) -  (100,302) (321,949) (65,818) (101,943) (34,946) (39,756) (65,818) (774,286) (8	DUCTION F	LANT DEPRECIATION		(202,531,586)	(86,530,689)	(27,031,632)	(43,996,132)		(20,256,915)	(7,148,479)	(603,360)
F106 (106,854,776) (45,653,212) (14,261,771) (23,212,166) (8,950,331) (10,687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687,460) (3,7 (10,1687) (10,1							DISTRIBUTION				
F118         (136,197)         (78,225)         (15,992)         (24,769)         (8,491)         -           F119         (600,302)         (321,349)         (65,818)         (101,943)         (34,946)         (39,756)         (65,818)         (710,943)         (34,946)         (774,286)         (67,628,726)         (65,818)         (710,538,323)         (870,138)         (774,286)         (870,138)         (774,286)         (870,138)         (774,286)         (870,138)         (774,286)         (870,138)         (774,286)         (870,138)         (	Transmiss	ion Plant Accum Depr	F106	(106,854,776)	(45,653,212)	(14,261,771)	(23,212,166)	(8,950,331)	(10,687,460)	(3,771,506)	(318,330)
F119 (600,302) (321,949) (66,818) (101,943) (34,946) (39,756) (39,756) (14,731,570) (8,016,350) (1,638,823) (2,538,319) (870,138) (774,286)	Land and	and Rights	F118	(136,197)	(78,225)	(15,992)	(24,769)	(8,491)	٠	(8,185)	(535)
F120 (14,731,570) (8,016,350) (1,638,823) (2,538,319) (870,138) (774,286)	Structures	and Improvements	F119	(600,302)	(321,949)	(65,818)	(101,943)	(34,946)	(39,756)	(33,687)	(2,203)
	Station Ec	luipment	F120	(14,731,570)	(8,016,350)	(1,638,823)	(2,538,319)	(870,138)	(774,286)	(838,799)	(54,856)

Exhibit No. (RMM-5)

Unbundled	-
- TOTAL L	
Dist+Rtl+Misc	
· Gen+Tran+[	
Operations -	
Resufts of	

	Results of Operations - Gen+Tran+Dist+RtI+Misc - TOTAL Unbundled	Unbundled				A 10 MOUNT SOUTH	17 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
⋖	α.		۵	ш	ŭ.	DISTRIBUTION PLANT (contra)	N (cont d)	_	7	¥
FERC	DESCRIPTION		Wasnington 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
108364	Poles, Towers & Fixtures	F121	(46,033,028)	(26,756,775)	(5,486,182)	(8,136,376)	(2,789,158)	•	(2,688,701)	(175,835)
108365	Overhead Conductors	F122	(27,631,313)	(18,901,220)	(4,018,227)	(2,780,081)	(953,015)	ı	(918,690)	(60,080)
108366	Underground Conduit	F123	(9,937,649)	(6,933,373)	(1,479,758)	(899,491)	(308,347)	,	(297,241)	(19,439)
108367	Underground Conductors	F124	(8,514,203)	(6,118,294)	(1,313,254)	(638,785)	(218,976)	ı	(211,089)	(13,805)
108368	Line Transformers	F125	(41,679,225)	(25,255,727)	(5,547,818)	(6,766,104)	(1,832,980)	•	(2,162,328)	(114,268)
108369	Services	F126	(16,571,896)	(12,185,897)	(3,306,056)	(881,209)	(198,734)	•	•	,
108370	Meters	F127	1,735,991	1,175,250	282,251	131,515	18,935	11,768	116,273	1
108371	install on Customers' Premises	F128	(282,582)	•		•	1	•	•	(282,582)
108372	Leased Property	F129	•		•	•	•	•	•	•
108373	Street Lights	F130	(2,109,221)	,	•	ŀ	•	•	•	(2,109,221)
108D00	Unclassified Dist Plant - Acct 300	F121	•		٠	•	•	•	ŝ	•
108DS	Unclassified Dist Sub - Acct 300	F120	•	•		,	•	•		
108DP	Unclassified Dist Sub - Acct 300	F102D	560,022	350,586	77,592	73,675	23,017	3,848	23,592	7,713
TOTAL DIS	TOTAL DISTRIBUTION PLANT DEPR		(165,931,174)	(103,041,973)	(22,512,085)	(22,561,888)	(7,172,835)	(798,427)	(7,018,856)	(2,825,110)
108GP	General Diant Accumulated Door					GENERAL PLANT	ANT			
5	System Generation System Generation System Overheads Custoner - System	F107D F105D F102D F42	(16,205,841) (4,366,938) (5,136,494) (486,741)	(9,328,971) (1,865,754) (2,501,200) (386,323)	(2,224,466) (582,850) (693,402) (64,208)	(2,483,801) (948,634) (983,635) (4,021)	(841,238) (365,782) (364,426) (1,562)	(493,834) (436,775) (370,043) (27)	(654,647) (154,134) (191,834) (19,997)	(178,884) (13,010) (31,955) (10,603)
	Total General Plant Accumulated Depr	2	(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.	F10	(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 Remove Capital Lease	F10	1 1				, ,		, ,	
1081399L	Accum Depr - Capital Lease Remove Capital Lease	F10	0 . ,	0 , ,	• , ,	0 , ,	0 , ,	0 , ,	o ' '	0,,
TOTAL GE	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 AC	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	F10	1	,	,			***	1	
111GP	Accum Prov for Amort-General Division System Overheads Total Accum Prov for Amort-General	F108	(1,666,462) (749,824) (2,416,285)	(812,470) (365,571) (1,178,041)	(224,748) (101,125) (325,873)	(317,570) (142,891) (460,461)	(117,978) (53,084) (171,062)	(121,177) (54,524) (175,701)	(62,121) (27,952) (90,073)	(10,397) (4,678) (15,075)
111HP	Accum Prov for Amort-Hydro	F10	(16,330)	(6,977)	(2,180)	(3,547)	(1,368)	(1,633)	(576)	(49)
111IP	Accum Prov for Amort-Intangible					ACCUMULATED AMORTIZATION				
	Situs System Generation System Overheads Customer - System Energy	F107D F105D F102D F42 F10	(1,687) (8,959,482) (18,453,916) (6,482,077)	(3,827,897) (3,827,897) (8,986,078) (5,144,784)	(229) (1,195,811) (2,491,189) (855,078)	(294) (1,946,277) (3,533,912) (53,548)	(105) (750,461) (1,309,274) (20,795)	(89) (896,114) (1,329,455) (365)	(65) (316,231) (689,204) (266,309)	(14) (26,691) (114,804) (141,198)
	Total Accum Prov for Amort-Intangible		(33,897,162)	(17,959,649)	(4,542,307)	(5,534,031)	(2,080,636)	(2,226,024)	(1,271,809)	(282,707)
111390	111390 Accum Prov for Amort-Mining Situs System Generation System Overheads Remove Capital Lease Amtr	F107D F105D F102D	115,673 115,673 (231,346)	49,421 56,326 (105,747)	15,439 15,615 (31,054)	25,128 22,151 (47,279)	9,689 8,207 (17,896)	11,569 8,333 (19,903)	4,083 4,320 (8,403)	345 720 (1,064)
TOTAL AC	COUM 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)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington

œ	ပ	D Washington	ш ;	F Small General	G Large General	H Large General	l Large General	ا Agricultural	K Street & Area
DESCRIPTION	COS Factor	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
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
Operating Expenses Operation & Maintenance Expenses Depreciation Expense		174,869,940	74,739,002	23,341,847 2,342,840	37,975,230	14,640,997	17,476,647	6,173,566	522,652 52,293
Taxes Other Than Income Income Taxes - Federal		2,236,115 9,415,732 (11,639,652)	972,971 4,022,405 (4,972,464)	238,556 1,256,696 (1,553,517)	4/6,//5 2,045,576 (2,528,724)	183,550 788,768 (975,069)	211,793 941,939 (1,164,418)	79,308 332,320 (410,812)	7,562 28,027 (34,647)
Income Taxes - State 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
investment Tax Credit Adj Misc Revenues & Expense		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
Total Operating Expenses		203,888,999	87,154,000	27,215,078	44,270,294	17,068,031	20,373,441	7,198,179	826,609
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
Rate Base: Electric Plant In Service Plant Held For Future Use Prepayments Prepayments Fuel Stock Materials & Supplies Misc Deferred Debits Cash Working Capital Weatherization Loans Miscellaneous Rate Base Total Rate Base Additions Rate Base Deductions: Accum Provision For Depreciation Accum Provision For Amortization Accum Provision For Amortization Accum Provision For Amortization Accum Provision For Amortization Customer Advance For Construction Customer Advance For Construction Customer Service Deposits Misc Rate Base Deductions Total Rate Base Deductions		746,138,994 37,964 37,964 (0) (0) 16,094,356 (17,940,910) (88,095,821) (390,112) (5,476,606) (346,533,496)	318,784,454 16,220 (0) (0) (0) (0) (0) 325,676,914 (99,817,363) (7,687,998) (7,687,998) (7,687,998) (7,687,998) (147,646,329) (147,646,329)	99,586,220 5,067 (0) (0) (0) (10) (10) (11,739,380 (11,739,380 (11,757,942) (11,757,942) (11,757,942) (13,966) (130,966)	162,084,493 8,247 (0) (0) (0) (10) (	62,497,827 3,180 (0) (0) (1) (1) (1) (1) (1497,851) (1,497,851) (1,497,851) (1,497,851) (1,487,851) (1,487,851) (1,487,851) (1,487,851) (1,488,730) (28,938,425)	74,627,738 3,797 (0) (0) (0) 1,609,734 (1,784,087) (23,367,338) (1,784,087) (34,637,762) (34,551,277) (34,551,277)	26,335,444 1,340 (0) (0) 568,060 (0) 26,904,844 (8,246,119) (633,986) (3,109,263) (13,769) (12,196,437) (12,196,437)	2,222,817 113 (0) (0) (1) 47,947 (1) 2,270,877 (54,682) (54,682) (562,225) (16,315) (11,61) (1,030,389)
Return On Rate Base		%69'9	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
Return On Equity		7.65%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%

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

В	ပ	a	ш	ıτ	ŋ	Ι	-	77	×
	SOO	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
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
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
Operating & Maintenance Expense Bad Debt to Produce ROR	F80	174,869,940	74,739,002	23,341,847	37,975,230	14,640,997	17,476,647	6,173,566	522,652
Depreciation Expense	}	17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,755,673	619,561	52,293
Amortization Expense		2,236,115	972,571	298,556	476,775	183,550	217,793	79,308	7,562
Taxes Other Than Income		9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,027
Federal Income Taxes	:	(11,639,652)	(4,972,464)	(1,553,517)	(2,528,724)	(975,069)	(1,164,418)	(410,812)	(34,647)
FIT Adj to Produce Target ROR	F101	•	į	•	•	•	•	•	•
State income Taxes SIT Adi to Produce Target ROP	E404	•	•	•	•	•	•	•	
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
Investment Tax Credit		•		•			•		•
Misc Revenue & Expenses		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
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)
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
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
Increase / (Decrease) Required to							1		
Earn Equal Rates of Return		(65,762)	2,493,433	(1,767,633)	(1,304,150)	187,790	977,615	(567,599)	(85,218)
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
er Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR	check		3.15%	, , , , , , ,	-3.05%	1.19%	5.40%	.7.77%	-13.03%

TAB 4.2 - Page 2

Ć	:	WCA			
A	Series   Total - Unbundled  A	Method C	D Washington	ш	Sm
FERC ACCT 440	DESCRIPTION Residential Sales	COS Factor A	Jurisdiction Normalized 79,074,647	Residential Schedule 16 79,074,647	S
442	Commercial & Industrial Sales Interruptible Demand Interruptible Energy	F10	68,476,909	b 0 0	l
444	Public Street & Highway Lighting	4	43,439,299		
445	Other Sales to Public Authority	∢	ŧ	•	
448	Interdepartmental Demand	F10	, ,		
Total Sal	Total Sales to Ultimate Customers		190,990,856	79,074,647	
447	Sales for Resale Demand Energy	51 11 10 10 10 10 10 10 10 10 10 10 10 10	1 1	, , ,	
447NPC	Sales for Resale Demand Energy	7 7 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	36,406,059 36,406,059 83,988 36,9490,047	0 15,554,322 35,883 15,590,205	
449	Provision for Rate Refund	F10		•	
State Spe	State Specific Revenue Credit	F140G	777,771	75,987	
AGA Revenue	enue	۷		•	
Total Sal	Total Sales from Electricity		227,658,680	94,740,839	
Other Ele 450	Other Electric Operating Revenues 450 Forfeited Discounts & Interest Customers	A F40		, , ,	
451	Misc Electric Revenue Demand Customer	F F A	2,064	1,627	
453	Water Sales	F10	,	•	
454	Rent of Electric Property Demand Customer	A F10 F40	124,913 124,913	98,493	
456	Other Electric Revenue Demand Energy Customer	A F10 F40	3,965,548	1,694,262	
Total Oth	Total Other Electric Operating Revenues		4,092,525	1,794,382	1
Total Elec	Total Electric Operating Revenues		231,751,205	96,535,221	
Miscellan 41160 41170 4118 41181 4194	Miscellaneous Revenues Gain on State 41160 Cas on Sale of Utility Plant - CR 4117 Loss on Sale of Utility Plant 4118 Gain from Emission Allowances Gain from Disposition of NOX Credits 4194 Impact Housing Interest Income 4194 Impact Housing Interest Income 421 (Gain)/Loss on Sale of Utility Plant	22222	(896,610)	(383,073) (73,135)	
Total Mis	Total Miscellaneous Revenues		(1,067,787)	(456,207)	
Miscellan 4311	Miscellaneous Expenses 4311 Interest on Customer Deposits	F80	•	•	
DFA	Divergence Fairness Adjustment Production Transmission Distribution	F105 F105 F105	1 1 1		
Net Misce	Net Miscellaneous Revenues And Expense		(1,067,787)	(456,207)	
n Stidy	F NIA (DAARA S)	-			

Weekington   E	WCA					ELECTRIC REVENUES	JES		
1,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4		D Washington Jurisdiction Normalized 79,074,647	E Residential Schedule 16 79,074,647	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	l Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
78,074,447   77,255   459   42,786,402   15,005,279   16,172,474   7,307,547   1,507,547		68,476,909		27,251,649		15,805,219	18,112,474	7,307,567	
75,014,647   27,251,649   42,716,402   15,805,219   15,112,474   7,207,567   6     15,554,222		68,476,909		27,251,649		15,805,219	18,112,474	7,307,567	
15.554,27		43,439,299	٠	٠	42,785,402		•	•	653,897
18,000,000   18,		•	•	•	,	ı	•	,	•
190,090,586   79,071,647   27,281,649   42,785,422   15,806,219   16,11,474   7,397,597   16,62,90   15,656,222   4,659,079   7,525,786   3,464,419   3,464,219   1,244,979   1,246,979	ì	, ,			, ,				
190 900,266   73,074,647   72,751,649   42,796,472   15,000,219   14,112,474   7,707,597   1		,		,	•	,	•	*	-
15.584.322 4.4850.070 7.380.223 3.484.431 3.544.231 1.324.975 1.15.584.322 4.4850.070 7.380.223 3.484.431 3.544.231 1.324.975 1.127.532 1.127.533		190,990,856	79,074,647	27,251,649	42,785,402	15,805,219	18,112,474	7,307,567	653,897
36,466,600 (6564,307 (477,707 (7556,		,	•		•	,	•	•	•
38,4040,009 15,5540,322 4,859,000 7,500,223 3,044,01 3,544,124,915 1,124,4915		5 1			1 1				
15,554,322   4,550,00   7,506,23   3,044,41   3,641,28   1,224,95   1,224,9		•	•	•	•	•		•	•
15,590,205		36 406 059	15 554 322	0 4 859 070		0 3 049 431		1 284 975	108 457
75,967   23,729   38,603   14,863   17,767   6,276   14,863   17,767   6,276   14,863   17,767   6,276   14,863   17,767   1		83,988	35,883	11,210		3,056,466		2,964	108.70
1,527   23,729   38,603   14,853   17,767   6,276   1,527   1,527   18,876,569   21,779,922   8,601,783   77   1   0   83   1,527   22,8   1,7415   1,015			•	•	•	•			•
94,740,639 32,145,668 50,750,773 18,875,569 21,779,922 8,601,733 77  1,627 288 177  1,627 288 177,415 1,015 54 1 4,988  98,433 177,415 1,015 54 1 4,988  1,684,822 523,277 861,440 332,161 336,628 138,966  1,784,322 523,277 861,440 332,161 336,628 138,966  1,784,322 523,277 861,440 332,161 336,628 138,966  1,784,322 522,277 861,410,232,161 336,628 138,966  1,784,322 646,979 862,472 132,216 336,629 1445,047  1,784,322 646,979 61,171,245 19,208,786 22,176,651 (106,799) (17,121) (6,042)  1,784,322 627 (142,516) (231,565) (231,565) (135,440) (106,799) (37,685)		111,111	75,987	23,729	38,603	14,883	17,767	6,276	532
94,740,639 32,145,658 50,750,773 18,876,569 21,778,922 8,601,783 77  1,627 288 177 1 0 83  96,493 17,415 1,015 54 1 4,998  96,493 17,415 1,015 54 1 4,998  1,684,262 529,277 861,440 332,161 396,628 139,966  1,784,382 529,277 861,440 332,161 396,629 145,047  1,684,262 529,277 861,440 332,161 396,629 145,047  1,684,262 529,277 81,132,45 19,206,765 22,176,561 81,746,830  1,784,382 546,579 882,472 332,161 396,629 139,966  1,784,382 546,579 882,472 332,161 396,629 139,966  1,784,382 546,579 882,472 332,161 396,629 139,966  1,784,382 546,579 882,472 332,161 396,629 139,966  1,784,382 546,579 882,472 19,206,766 106,799 137,689 106,799 106		٠	•		,	•	,	,	i
1,627   288   17   1   0   83     1,627   288   17   1   0   83     1,627   288   17   1   0   83     1,684,262   529,277   861,440   332,161   396,628   139,966     1,684,262   529,277   861,440   332,161   396,628   139,966     1,794,382   546,979   862,472   332,161   396,629   145,047     1,794,382   546,979   862,472   332,161   396,629   145,047     1,734,389   (115,669)   (194,772)   (75,102)   (196,799)   (37,689)     1,734,389   (142,516)   (22,647)   (231,966)   (38,440)   (106,799)   (37,688)     1,466,207   (142,516)   (231,966)   (231,966)   (39,440)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (231,966)   (33,640)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (331,966)   (337,688)     1,794,389   (142,516)   (231,966)   (331,966)   (337,688)     1,794,389   (446,207)   (142,516)   (231,966)   (231,966)   (331,640)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (231,966)   (331,640)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (231,966)   (331,640)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (231,966)   (331,640)   (106,799)   (37,688)     1,684,207   (142,516)   (231,966)   (231,966)   (331,640)		227,658,680	94,740,839	32,145,658	50,750,773	18,876,569	21,779,922	8,601,783	763,136
1,627   228									
1,634,262 529,277 861,440 332,161 396,528 133,966 1,794,322 529,277 861,440 332,161 396,528 133,966 1,794,322 529,277 861,440 332,161 396,528 133,966 1,794,322 529,277 861,440 332,161 396,529 146,047 773,135 (22,847) (37,185) (144,338) (17,121) (6,042) (37,689) (37,689) (37,689) (37,689) (37,689) (37,689)		, ,					• •	• •	
1,627   288   17		•	•	•	•	•	•	•	•
1,627 228 17 1 1 0 83  1,627 228 17 1 1 0 0 83  98,483 17,415 1,015 54 1 4,98  98,483 17,415 1,015 54 1 4,98  1,694,262 529,277 861,440 332,161 396,628 139,966  1,794,382 549,277 861,440 332,161 396,628 139,966  1,794,382 549,277 861,440 332,161 396,628 145,047  96,535,221 32,692,637 816,13,245 19,208,785 22,176,551 8,746,830 7  96,535,221 32,692,637 816,13,245 19,208,785 22,176,551 8,746,830 7  97,723,739 (119,669) (194,72) (75,102) (196,79) (37,689)  97,723,739 (142,516) (231,956) (89,440) (106,799) (37,689)		1 1				• 1			
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98,493 17,415 1,015 54 1 4,988  98,493 17,415 1,015 54 1 4,998  1,694,562 529,277 861,440 332,161 396,628 139,966  1,694,562 529,277 861,440 332,161 396,628 139,966  1,794,382 546,979 862,472 332,216 396,629 145,047  96,535,221 32,692,637 51,613,245 19,206,785 22,176,551 8,746,830 77  (73,135) (22,647) (37,185) (144,338) (17,121) (6,042)  (456,207) (142,516) (221,956) (89,440) (106,799) (37,688)			•	1	•	•	•	•	•
98,493 17,415 1,015 54 1 4,998 98,493 17,415 1,015 54 1 4,998 1,694,262 529,277 861,440 332,161 396,628 139,966 1,694,262 529,277 861,440 332,161 396,628 139,966 1,794,382 546,979 862,472 332,216 396,628 139,966 1,794,382 546,979 862,472 332,216 396,628 146,047 96,535,221 32,692,637 51,613,245 19,208,785 22,176,551 8,746,830 7 (333,073) (119,669) (194,772) (75,102) (89,678) (31,646) (456,207) (142,516) (231,956) (89,440) (106,799) (37,688)		1 1	•		•	•	¥ 1	•	•
1,684,562 529,277 861,440 332,161 396,628 139,966 1,794,382 529,277 861,440 332,161 396,628 139,966 1,794,382 546,979 862,472 332,216 396,629 145,047 778,135,135,135,135,135,135,135,135,135,135		124,913	98,493	17,415	1,015	54	-	4,998	2,938
1,694,262         529,277         861,440         332,161         396,628         139,966           1,694,262         529,277         861,440         332,161         396,628         139,966           1,794,382         546,979         862,472         332,216         396,629         145,047           96,635,221         32,692,637         51,613,245         19,208,785         22,176,561         8,746,830         7           (383,073)         (119,669)         (194,772)         (75,102)         (89,678)         (31,646)           (73,135)         (22,847)         (37,185)         (14,338)         (17,121)         (6,042)           (456,207)         (142,516)         (231,956)         (89,440)         (106,799)         (37,688)		2,1	2	2	:	5	-	en t	7,7
1,694,262 529,277 861,440 332,161 396,628 139,966 1,794,382 546,979 862,472 332,216 396,628 145,047 96,535,221 32,692,637 51,613,245 19,208,785 22,176,551 8,746,830 7  (383,073) (119,669) (194,772) (75,102) (89,678) (31,646)  (4456,207) (142,516) (221,956) (89,440) (106,799) (37,688)		3,965,548	1,694,262	529,277	861,440	332,161	396,628	139,966	11,814
96,535,221 32,692,637 61,613,245 19,208,785 22,176,561 8,746,830 7 7 (383,073) (119,669) (194,772) (75,102) (89,678) (31,646) (31,646) (37,185) (144,338) (17,121) (6,042) (37,688) (456,207) (142,516) (221,956) (331,956) (39,440) (106,799) (37,688)		3,965,548	1,694,262	529,277	861,440	332,161	396,628	139,966	11,814
96.535,221 32.682,637 51.613,245 19,208,785 22,176,551 8,746,830 T (383,073) (119,669) (194,772) (75,102) (89,678) (31,646) (73,136) (22,847) (37,185) (14,338) (17,121) (6,042) (456,207) (142,516) (231,956) (89,440) (106,799) (37,688)		4,092,525	1,794,382	546,979	862.472	332.216	396,629	145,047	14.800
(73,135) (119,669) (194,772) (75,102) (89,678) (31,646) (17,121) (6,042) (17,131) (6,042) (17,131) (6,042) (17,131) (6,042) (17,131) (6,042) (17,131) (106,799) (17,689) (17,689) (17,689) (17,689) (17,689) (17,689) (17,689)		231,751,205	96,535,221	32,692,637	51,613,245	19,208,785	22,176,551	8,746,830	777,936
(73,136) (119,669) (194,772) (75,102) (89,678) (31,646) (31,646) (73,136) (17,121) (6,042) (456,207) (142,516) (231,356) (89,440) (106,799) (37,688) (456,207) (142,516) (231,356) (89,440) (106,799) (37,688)			•	•	i			. '	•
(73,135)     (22,847)     (37,185)     (14,338)     (17,121)     (6,042)       (456,207)     (142,516)     (231,956)     (89,440)     (106,799)     (37,688)		(896,610)	(383,073)	(119,669)	(194,772)	(75,102)	(89,678)		(2,671
(456,207) (142,516) (231,956) (89,440) (106,799) (37,688)					, , , , , , , , , , , , , , , , , , , ,				
(456,207) (142,516) (231,956) (89,440) (106,799) (37,688)		(1 067 787)	(456 207)	(142 516)	(231 956)	(89 440)	(106 799)	(37 688)	(3.184
(456,207) (142,516) (221,956) (89,440) (106,799) (37,688)				(a) pinch					
(456,207) (142,516) (231,356) (89,440) (106,799) (37,688)			•	•	,	•	•		•
(456,207) (142,516) (231,356) (89,440) (106,799) (37,688)			, ,	, ,	, ,			• •	
(456,207) (142,516) (231,956) (89,440) (106,799) (37,688)		1	*					,	. .
		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)

FERC ACCT 500 501 501 501 501 501 501 501 501 501	m	υ	c	ш		,	Ξ		7	•
		_	D Washington	ı	r Small General	G Large General	n Large General	Large General	Agricultural	R Street & Area
	DESCRIPTION Operation Suprvn & Engineering JBG Total 500	COS Factor F10 F10	Jurisdiction Normalized (23,853) 3,349,087 3,325,234	Residential Schedule 16 (10,191) 1,430,882 1,420,691	1	Service <1,000 kW Schedule 36 (5,182) 727,525 722,344	Service > 1,000 kW D Schedule 481 (1,998) 280,525 278,527	Schedule 48T (2,386) 334,971 332,585	Pumping Schedule 40 (842) 118,208 117,366	Lighting Sch. 15,51-54,57 (71) 9,977 9,906
	Fuel Related CAGW JRE Total 501	F10 F10	(6,418) 388,517 208,680 590,779	(2,742) 165,992 89,158 252,408	(857) 51,855 27,852 78,851	(1,394) 84,398 45,332 128,336	(538) 32,543 17,479 49,485	(642) 38,859 20,872 59,089	(227) 13,713 7,365 20,852	(19) 1,157 622 1,760
	Fuel Related CAEW Total 501NPC	F10	42,127,279 42,127,279	17,998,686	5,622,674	9,151,350	3,528,650	4,213,509 4,213,509	1,486,909	125,501
502	Steam Expenses JBG Total 502	F10 F10	907,596 205,949 1,113,545	387,766 87,991 475,757	121,136 27,488 148,623	197,158 44,738 241,896	76,022 17,251 93,272	90,776 20,599 111,375	32,034 7,269 39,303	2,704 614 3.317
503	Steam From Other Sources	F10		. •	. •	. •	. ,	. '		. 1
SO3NPC	Steam From Other Sources-NPC	F10	i	•	•	•	•		•	•
505	Electric Expenses JBG Total 505	F10	1,285 6,910 8,194	549 2,952 3,501	171 922 1,094	279 1,501 1,780	108 579 686	128 691 820	45 244 289	21 24
909	Misc. Steam Expense JBG Total 506	F10 F10	(2,741,166) 473,803 (2,267,363)	(1,171,151) 202,430 (968,721)	(365,860) 63,238 (302,622)	(595,466) 102,925 (492,542)	(229,605) 39,686 (189,918)	(274,167) 47,389 (226,778)	(96,751) 16,723 (80,028)	(8,166) 1,412 (6,755)
507	Rents JBG Total 507	F10	56,744 2,593 59,336	24,244 1,108 25,351	7,574 346 7,920	12,327 563 12,890	4,753 217 4,970	5,675 259 5,935	2,003 92 2,094	169 8 777
510	Maint Supervision & Engineering JBG Total 510	F10 F10	116,359 54,860 171,219	49,714 23,439 73,153	15,530 7,322 22,852	25,277 11,917 37,194	9,746 4,595 14,342	11,638 5,487 17,125	4,107 1,936 6,043	347 163 510
511	Maintenance of Structures JBG Total 511	F10 F10	1,839,902 75,794 1,915,696	786,090 32,383 818,472	245,569 10,116 255,685	399,684 16,465 416,148	154,113 6,349 160,462	184,024 7,581 191,605	64,940 2,675 67,616	5,481 226 5,707
512	Maintenance of Boiler Plant JBG Total 512	F10 F10	5,190,363 451,925 5,642,287	2,217,559 193,083 2,410,641	692,751 60,318 753,069	1,127,508 98,172 1,225,680	434,753 37,854 472,607	519,133 45,201 564,333	183,197 15,951 199,148	15,463 1,346 16,809
513	Maintenance of Electric Plant JBG Total 513	F10	1,685,509 49,879 1,735,388	720,126 21,311 741,436	224,963 6,657 231,620	366,145 10,835 376,980	141,181 4,178 145,359	168,582 4,989 173,571	59,491 1,761 61,252	5,021 149 5,170
514	Maint of Misc. Steam Plant JBG Total 514	F10	575,596 80,245 655,841	245,921 34,284 280,205	76,824 10,710 87,534	125,037 17,432 142,469	48,213 6,721 54,934	57,570 8,026 65,596	20,316 2,832 23,148	1,715 239 1,954
Total Steam	Total Steam Power Generation		55,077,435	23,531,581	7,351,115	11,964,524	4,613,376	5,508,765	1,943,993	164,081
						NUCLEAR PO	POWER GENERATION			
517	Operation Super & Engineering	F10	1	•	1		1	1	•	•
518	Nuclear Fuel Expense	F10	•	i		•	1	•		•
519	Coolants and Water	F10	•			•	•	•		1
520	Steam Expenses	F10	•			•	t	•		1
523	Electric Expenses	F10	•	•		•	ı			•
524	Misc. Nuclear Expenses	- F				•	•			•
529	maint supervision & Eng Maintenance of Structures	2 6			, ,	i ,		1 +	• 1	, ,
530	Maintenance of Reactor Plant	F10			•	•			٠	,
531	Maintenance of Electric Plant	F10	,		•	ı	•	,	•	•
532	Maintenance of Misc Nuclear	F10		•	,	1	•	F	•	,
Total Nuclea	Total Nuclear Power Generation		,	5	•	E STATE OF THE PROPERTY OF THE			*	•

eneratio	Generation - Total - Unbungled					HYDRAULIC	HYDRAULIC POWER GENERATION			
⋖	œ	O	D Washington		F Small General	G Large General	H Large General	j Large General	J Agricultural	
ACCT 535	DESCRIPTION Operation Super & Engineering	Factor F10	Jurisdiction Normalized 931,350	Residential Schedule 16 397,915	Service Schedule 24 124,306	Service <1,000 kW Schedule 36 202,318	Service >1,000 kW Schedule 48I 78,011	Dedicated Facilities Schedule 48T 93,152	Pumping Schedule 40 32,873	Lighting Sch. 15,51-54,57 2,775
536	Water For Power	F10	46,877	20,028	6,257	10,183	3,926	4,689	1,655	
537	Hydraulic Expenses	F10	711,458	303,967	94,957	154,551	59,593	71,159	25,111	2,119
538	Electric Expenses	F10		•	•		•	ı		
539	Misc. Hydro Expenses	F10	3,867,914	1,652,548	516,246	840,231	323,983	386,863	136,520	11,523
540	Rents (Hydro Generation)	F10	26,210	11,198	3,498	5,694	2,195	2,621	925	
541	Maint Supervision & Engineering	F10	105	45	14	23	o	12	4	
542	Maintenance of Structures	F10	295,369	126,195	39,422	64,163	24,741	29,542	10,425	880
543	Maint of Dams & Waterways	F10	289,127	123,528	38,589	62,807	24,218	28,918	10,205	861
544	Maintenance of Electric Plant	F10	272,795	116,550	36,410	59,259	22,850	27,285	9,628	813
545	Maint of Misc. Hydro Plant	F10	410,769	175,499	54,825	89,232	34,407	41,085	14,498	1,224
otal Hydr	Total Hydraulic Power Generation		6,851,973	2,927,474	914,524	1,488,461	573,932	685,324	241,845	20,413
						OTHER PO	OTHER POWER GENERATION			
546	Operation Super & Engineering CAGE Total 546	F10	(1,972) (45,887) (47,859)	(842) (19,605) (20,447)	(263) (6,124) (6,388)	(428) (9,968) (10,396)	(165) (3,844) (4,009)	(197) (4,590) (4,787)	(70) (1,620) (1,689)	(6) (137) (143)
547	Fuel SE Total 547	F10		, ,	1 1		, ,	, ,		
547NPC	Fuel CAEW	F10	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
	SE Total 547NPC	2	38,368,143	16,392,613	5,120,947	8,334,749	3,213,779	3,837,526	1,354,228	114,302
548	Generation Expense	F10	616 1,844,710	263 788,144	82 246,211	134 400,728	52 154,516	62 184,505	22 65,110	2 5,496
	Total 548		1,845,325	788,407	246,293	400,862	154,567	184,567	65,132	2,5
549	Miscellaneous Other CAGE Total 549	F10 F10	111,784 2,101,772 2,213,556	47,759 897,972 945,732	14,920 280,521 295,441	24,283 456,570 480,853	9,363 176,048 185,411	11,180 210,216 221,397	3,945 74,183 78,129	333 6,261 6,594
550	Maint Supervision & Engineering S S S C CAGE Total 550	F10	404 486,834 487,238	172 207,998 208,170	54 64,977 65,031	88 105,755 105,843	34 40,778 40,812	40 48,692 48,733	14 17,183 17,197	1,450
552	Maintenance of Structures SG CAGE Total 552	F10 F10	684	292	91	, t1 149	- 75	. 89	. 75	
553	Maint of Generation & Elect Plant SG CAGE Total 533	F10	339,725 339,725	145,146	45,343	73.799 73,799	28,456 28,456	33,979	- 11,991 11,991	1,012
554	Maintenance of Misc. Other SG CAGE Total 554	110	264,532	113,020	35,307 35,307	57,465	22,158	26,458 26,458 26,488	9,337	788
otal Othe.	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
						ОТНЕВ	OTHER POWER SUPPLY			
555	Purchased Power Dennand Energy Total \$55	F10 F10		. ,		V 1 V I				
555NPC	Purchased Power Demand Energy SSGP	F10 F10 F10	61,731,137	26,374,344 60,845	8,239,176 19,008	13,409,914	5,170,701	6,174,259	2,178,839 5,027	- 183,903 424
	Total 555NPC		61,873,550	26,435,190	8,258,184	13,440,851	5,182,630	6,188,503	2,183,866	184,327
556	System Control & Load Dispatch	F10	70,188	29,988	9,368	15,247	5,879	7,020	2,477	209
557	Other Expenses CAGE/JBG Total 557	F10 F10	2,954,638 516,234 3,470,872	1,262,355 220,559 1,482,914	394,352 68,901 463,253	641,839 112,142 753,981	247,485 43,241 290,726	295,519 51,633 347,152	104,286 18,221 122,507	8,802 1,538 10,340
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Fig.	Company Owned Hyd	F10	•	•	,	,	•	,	•	
Fig.   Fig.		T 10	•	•	•	•	1	ī	1	
Fig.   Fig.		5 5	•		•		,	•		
Fig. 10   Fig.		F 20	•	•		i •				
Part	Differential	F10	,			1	,	4	•	
Part   Part	Total Other Power Supply		65,414,610	27,948,091	8,730,805	14,210,079	5,479,235	6,542,674	2,308,850	194
Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page   Page   Cost   Page   Cost   Page   Cost   Page   Cost   Page	TOTAL PRODUCTION EXPENSE		170,815,363	72,980,078	22,798,509	37,106,386	14,307,775	17,084,704	6,029,035	508
Part   Part	Generation - Total - Unbundled					TRANSM	ISSION EXPENSE			
Professionary   Professionar		υ	ِ ۵	ш	iL.	O	I	-	י	×
F106     F106     F106     F106     F107     F107     F107     F107     F108     F109     F	CCT	COS Factor F106	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 & Are Lighting Sch. 15,51-54
From Engineering From E		F106	•	•		•	•	•	•	
Fride Contracts Fride Contract		F106	•	•	•	•	•	•	•	
by Others         F10		F106	•	•	•	•	•	•	•	
by Others         F10   .		F106	ŧ	•	,		•	•	•	
by Others         F10		F10 F10						* 1		
Engineering F106		F10 F10	1 1 1	1 1 1						
Engineering F106		F106	•	•		,	,		•	
Engineering F106		F106	•	•	•		•	•	,	·
F106		F106	•	•	•	•	,	,	,	·
head Lines  F106  Lines  F106  F106  F106  F106  F106  F106		F106	1	•	•	•	•	•	•	
F106		F106	•			•		,	•	
F106		F106	·		•	•		•	•	
ission Plant F106		F106	•	•	•		•	•	ì	
		F106	,	ı	,	٠	•	•		
	TOTAL TRANSMISSION EXPENSE		•	-	,		•		г	To the second se

TAB 4.2 - Page 6

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FERC ACCT 580	DESCRIPTION Operation Supervision & Eng	COS Factor F131	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large Service Schec	Large General Dedicated Facilities <u>Schedule 48T</u>	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
581	Load Dispatching	F20	•		•		•	•	•	٠
582	Station Expense	F120	•	•	•	•		•		•
583	Overhead Line Expenses	F132	•	•	•	•	•	•	,	•
584	Underground Line Expense	F133	•	•	٠	•	•	•	•	
585	Street Lighting & Signal Systems	F130	•	,	•	•	•	•		•
586	Meter Expenses	F127	•	,	•	•	•	•	٠	•
587	Customer Installation Expenses	F20	,	*	•	•	•	•	•	•
588	Misc. Distribution Expenses	F131	ı	•	•	•	•	•		•
589	Rents	F131	1	٠	•	•	•	•	•	į
989	Maint Supervision & Engineering	F131	•	•	•	•	•	•	•	•
591	Maintenance of Structures	F119	•	•	,	•	•	•		•
592	Maint of Station Equipment	F120	,	•		,	•	•	•	į
593	Maintenance of Overhead Lines	F134	,	,		,	,	•	•	f
594	Maint of Underground Lines	F135	,	•	1	•	,	r	•	•
595	Maint of Line Transformers	F125	•	•	•	,	•	•		•
969	Maint of Street Lighting & Signals	F130	1	1		•	•	•		•
297	Maintenance of Meters	F127	,	1		•	•	•	•	•
298	Maint of Misc. Distribution Plant	F131	1	•			_	-	5	
TOTAL D	TOTAL DISTRIBUTION EXPENSE			•			The second secon	•	•	
						CUSTOMER	CUSTOMER ACCOUNTS EXPENSE			
901	Supervision	F136	•	٠	,	•	•	٠	1	•
902	Meter Reading Expense	F47	1	•		•	t	•	•	•
903	Customer Receipts & Collections	F48	1	•	•	•	•	•	•	•
904	Uncollectible Accounts	F80	,	•	,	•	1	•	•	•
905	Misc. Customer Accounts Exp	F136			*					
TOTAL	TOTAL CUSTOMER ACCOUNTS EXPENSE		•	,	•	•	•	,	,	•

Generatio	Generation - Total - Unbundled					CUSTOMER	CUSTOMER SERVICE EXPENSE			
∢	83	ပ	۵	ш	ш (	<b>.</b>	<b>=</b> (	- c	م ز	¥ .
FERC ACCT 907	<u>DESCRIPTION</u> Supervision	COS Factor F40	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
806	Customer Assistance	F40	,	•	•	•	•	•	•	1
606	Informational & Instructional Adv	F40	,	•	•	•	•	•	•	•
910	Misc. Customer Service	F40		•		•		•	•	
TOTAL CI	TOTAL CUSTOMER SERVICE EXPENSE		,	The second secon	-	*	*	,		
						SAL	SALES EXPENSE			
911	Supervision	F40		•	,		•	,	•	•
912	Demonstration & Selling Expense	F40	,	,		•	•	•	•	•
913	Advertising Expense	F40	,	•	,	•	i	•	•	•
916	Misc. Sales Expense	F40	8	•	,	•	1	•		•
TOTAL SA	TOTAL SALES EXPENSE		1		*	-	-	·		5
						ADMINISTRATIC	ADMINISTRATION & GENERAL EXPENSE	SE		
920	Administrative & General Salaries	F102G	2,295,922	980,922	306,434	498,745	192,310	229,635	81,036	6,840
	Customer - System Administrative & General Salaries	F42	2,295,922	980,922	306,434	498,745	192,310	229,635	81,036	6,840
921	Office Supplies & expenses	F102G	(671,277)	(286,800)	(89,594)	(145,822)	(56,227)	(67,140)	(23,693)	(2,000)
	Office Supplies & expenses	<u>;</u>	(671,277)	(286,800)	(89,594)	(145,822)	(56,227)	(67,140)	(23,693)	(2,000)
923	Outside Services	F102G	388,339	165,916	51,831	84,359	32,528	38,841	13,707	1,157
	Outside Services	Ž	388,339	165,916	51,831	84,359	32,528	38,841	13,707	1,157
924	Property Insurance	F102G	771,609	329,666	102,986	167,617	64,631	77,175	27,234	2,299
925	Injuries & Damages	F102G	320,572	136,963	42,786	69,638	26,852	32,063	11,315	955
926	Employee Pensions & Benefits	F138G	,		,		ı	•	•	,
927	Franchise Requirements	F102	•	•	1		,	,	•	,
928	Regulatory Commission Expense	F141	150,762	68,479	21,778	30,790	11,083	11,703	6,001	928
929	Duplicate Charges	F138G	(188,659)	(80,604)	(25,180)	(40,983)	(15,802)	(18,869)	(6,659)	(562)
930	Misc General Expenses	F138G	418,809	178,934	55,898	90,978	35,080	41,889	14,782	1,248
931	Rents	F102G	194,381	83,049	25,944	42,226	16,282	19,442	6,861	579
935	Maintenance of General Plant	F108	374,118	182,398	50,456	71,294	26,486	27,204	13,946	2,334
TOTAL AL	TOTAL ADMINISTRATIVE & GEN EXPENSE		4,054,577	1,758,924	543,338	868,844	333,222	391,942	144,530	13,777
TOTAL O	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

Generation - Total - Unbundled					DEPRECI	DEPRECIATION EXPENSE			
В	υ	D Washington	ш	F Small General	G   arree General	H I aroo Gonoral	 	ς Anricultural	K Street & Area
FERC ACCI 403SP Steam Depreciation JBG Total 403SP	COS Factor F10	Jurisdiction Normalized 726,461 4,263,311 4,989,772	Residential Schedule 16 310,377 1,821,480 2,131,857	Service Schedule 24 96,960 569,019 665,978	Service <1,000 KW Schedule 36 157,810 926,123 1,083,933	Service > 1,000 kW Schedule 48T 60,850 357,102 417,951	Dedicated Facilities  Schedule 481  72,660  426,410  499,070	Schedule 40 25,641 150,476 176,117	Sch. 15,51-54,57 2,164 12,701
403NP Nuclear Depreciation	F10	•	•	•	•	•	·	•	٠
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 CAGE Total 403OP	F10	9,374,768 9,374,768	4,005,327 4,005,327	1,251,238 1,251,238	2,036,490 2,036,490	785,246 785,246	937,651 937,651	330,888 330,888	27,928 27,928
403TP Transmission Depreciation	F106	٠			•	•	•	•	•
403 Distribution Depreciation Land Rights Structures Structures	F118						, ,		
oracioni Espain Poles & Towers OH Conductors	F121 F122								. , ,
UG Conduit UG Conductor	F123 F124						, ,		, ,
Line Transformer Services	F125 F126						. ,		1 1
Meters Inst Cust Premises	F127 F128		1 1				, ,		
Leased Property Street Lighting	F129 F130		4 4						4 1
Total Distribution Expense		•	•	•	•	i	•	•	•
403GP General Depreciation Situs System Generation System Overheads Customer - System	F107G F105G F102G F42	213,527 501,994	91,228 214,474	28,499 67,000	46,385 109,049	17,885	21,357 50,209	7,537 17,718	- 636 1,495
Energy Total General Expense	F10	213 715,734	91 305,794	28 28 95,528	. 46 155,480	18 59,951	21 21 71,587	_ 8 25,262	2,132
403GV0 General Vehicles	F105G	•	•	•		,	•	•	,
403MP Mining Depreciation	F10	•	r	•	•	1	•	•	•
403EP Experimental Plant Depreciation	F10	,	•	•	1	,	,	•	
TOTAL DEPRECIATION EXPENSE		17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,755,673	619,561	52,293
					AMORTIZ	AMORTIZATION EXPENSE			
404GP Amort of LT Plant - Cap. Lease Gen Division System Overheads	F10 F102G	3,049	1,303	407	662 9,220	255 3,555	305 4,245	108	9 126
Total Amort. Cap. Lease General	4 -	45,490	19,436	6,072	9,882	3,810	4,550	1,606	136
404SP Amort of LT Plant - Cap Lease Steam	F10	,	•	•	•	•	•	•	•
404IP Amort of LT Plant - Intangible Plant Situs System Generation System Overheads Customer - System	F107G F105G F102G F42	13 1,404,126 518,345	6 599,906 221,460	2 187,407 69,183	305,020 112,601	1 117,612 43,417	1 140,439 51,844	0 49,559 18,295	0 4,183 1,544
Energy Total Amort. Intangible Plant	F10	1,922,484	821,372	256,591	417,623	161,030	192,284	67,855	5,727

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TAB 4.2 - Page 10
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	Odrejanor - Fora - Officialed						(2000)	<del>-</del>		
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FERC ACCT 404MP	<u>DESCRIPTION</u> Amort of LT Plant - Mining Plant	COS Factor F10	wasnington 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
4040P	Amort of LT Plant - Other Plant	F30	<b>O</b> (	01	Oi	01	0)	01	0	01
404HP	Amort of Other Electric Plant	F110	27,592	13,559	3,693	5,070	1,925	2,157	1,013	175
405	Amort of Other Electric Plant	F110	٠	•	•	•	•	r	•	•
406	Amort of Plant Acquisition Adj	F10	•	•	•	•	•	•	•	•
407	Amort of Prop Losses, Unrec Plant,	F110	240,549	118,204	32,200	44,200	16,784	18,803	8,833	1,524
TOTAL AM	TOTAL AMORTIZATION EXPENSE		2,236,115	972,571	298,556	476,775	183,550	217,793	79,308	7,562
						тах отне	TAX OTHER THAN INCOME			
408	Taxes Other Than Income Circtomer - System	F101G	3,597,230	1,536,738	480,114	781,501	301,345	359,863	126,961	10,708
	Total Taxes Other Than Income	)	9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,02
						DEF	DEFERRED ITC			
41140	Deferred   T C - Federal	F101G	•	•		•	٠	•	•	•
41141	Deferred I T C - Idaho	F101G	•	•	•	,	•	•	,	•
TOTAL DE	TOTAL DEFERRED ITC		,	•	•			•	•	•
						DEFERRE	DEFERRED INCOME TAXES			
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 DE	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
						INCC	INCOME TAXES			
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 OP	TOTAL OPERATING EXPENSES		203,888,999	87,154,000	27.215.078	44.270.294	17,068,031	20,373,441	7,198,179	826 609

CCHCIBIC										
∢	œ	v	D Washington	ш	F Small General	G Large General	H Large General	l Large General	J	K Street & Area
FERC ACCT 310	<u>DESCRIPTION</u> Land and Land Rights JBG Total 310	COS Factor F10 F10	Jurisdiction Normalized (27,128,931) (3,575,859) (30,704,790)	Residential Schedule 16 (11,590,711) (1,527,769) (13,118,480)		≥ 4£2£	Service > 1,000 kW Schedule 481 (2,272,364) (299,520) (2,571,884)	Dedicated Facilities Schedule 48T (2,713,396) (357,652) (3,071,048)	Schedule 40 (957,533) (126,212) (1,083,745)	Sch. 15,51-54,57 (80,820) (10,653)
311	Structures and Improvements JBG Total 311	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	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 13,967,015 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 1,256,660 1,670,436	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 0	494,841 797,245 1,292,086	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 28,139 45,605	1,474 2,375 3,849
S	Unclassified Steam Plant - Acct 300	F10	125,391	53,573	16,736	27,239	10,503	12,541	4,426	374
Total Stean	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
						NUCLEA	NUCLEAR PRODUCTION			
320	Land and Land Rights	F10	•	•	,	•		,	•	•
321	Structures and Improvements	F10	•	•	•	,	٠	•	•	•
322	Reactor Plant Equipment	F10	ı		,		ı	•	•	•
323	Turbogenerator Units	F10	•		•		•	•	•	•
324	Land and Land Rights	F10	•		•	•	•	•	,	•
325	Misc. Power Plant Equipment	F10	,	•				•	•	•
ď	Unclassified Nuclear Plt - Acct 300	F10		•		1	-		•	2
Total Nucle	Total Nuclear Production Plant			,	•	- HYDRAULIC P	- 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	1,659,211	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	65,551	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
귶	Unclassified Hydro Plant - Acct 300	F10	3		•	-	,		1	•
Total Hydraulic Plant	ulic Plant		109,301,329	46,698,490	14,588,309	23,743,633	9,155,259	10,932,160	3 857 859	325 619

TAB 4.2 - Page 11 Exhibit No.\_\_\_(RMM-5)

Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 36 Schedule 37 Schedule 36 Schedule 37 Schedu	A	8	Û	0	ш	ì. (	O O HEK PA	OTHER PRODUCTION PLANT	
Signature and interpretation   Fig	-		COS	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large Genera Service >1,000 Schedule 481	
Structure and improvements   Fig. 12,72,384   5,448,697   1,584,292   2,743,869     Fig. 12,72,384   1,584,892   1,584,992   1,544,41     Fig. 12,72,384   1,584,892   1,544,41   1,584,893   1,544,41     Fig. 12,72,384   1,584,892   1,544,992   1,544,41     Fig. 12,72,384   1,584,892   1,544,992   1,544,41     Fig. 12,72,384   1,584,992   1,544,993   1,544,41     Fig. 12,72,384   1,544,993   1,544,11     Fig. 12,72,384   1,544,993   1,544,11     Fig. 12,72,384   1,544,993   1,544,11     Fig. 12,72,384   1,544,11     F	1	40	F10	(4,195,410 (4,195,410		(559,956) (559,956)		(351,414) (351,414)	
Fig. 10   State   Fig. 10		improvements 41	F10	12,723,594 12,723,594		1,698,202 1,698,202	2,763,959 2,763,959	1,065,749 1,065,749	
Prints   P		oducers & Access	F10	364,682 364,682		48,674 48,674	79,220 79,220	30,546 30,546	
Colore Florida Septembro	Prime	43	F10	210,397,910 210,397,910		28,081,541 28,081,541	45,704,941 45,704,941	17,623,274 17,623,274	
Accessory Elization Plant   Fig. 1918/1279   6186/128   4186/288   Accessory Elization Plant   Fig. 1918/1279   6186/128   4186/288   Accessory Elization Plant   Fig. 1918/1279   6186/128   Accessory Elization Plant   Fig. 1918/1279   6186/128   Accessory Elization Plant   Fig. 1918/1279   Fig. 1918/1279   Accessory Elization Plant   Fig. 1918/1279   Accessory Elization Elization Elization Plant   Fig. 1918/1279   Accessory Elization Elization Elization Plant   Fig. 1918/1279   Accessory Elization Elizat	Generate	44	F10	31,950,484 31,950,484		4,264,390 4,264,390	6,940,634 6,940,634	2,676,	
Unclassified Other Pool - Acet 300   Fig.   Sept. 222.047   Sept. 202.047   Sept. 202.044		iric Plant 45	F10	19,181,279 19,181,279		2,560,101 2,560,101	4,166,768 4,166,768	1,606,655	
Unclassified Other Prod. Acct 300   FT0   T71,389,776   T15,960,034   36,222,047   56,954,253   S6,954,253		nt Equipment	F10	967,238		129,096	210,114	81,017	
Compared but		ner Prod - Acct 300	F10	The second secon			•		
Proportion   Plant	Total Other Production Plant			271,389,776		36,222,047	58,954,263	22,732,	
AL PRODUCTION PLANT   Production   Product	Experimental Plant 103 Experimental Pla	ant	F10	,	,		ı		
Land and Land Rights   Fig   Page	TOTAL PRODUCTION PLANT			624,723,608		83,381,063	135,709,312	52,327,	∞ <i>I</i>
Structures and Improvements	7						TRANSI	AISSION PLANT	
Structures and improvements	Land and	dgnts id Assigned	F10 A	1 1	i	, ,			
Dentand   Property	Structu	nprovements		•	,	•	,		
Prince   P	Deman Direct A	id Assigned	F10	1		* *	. 1		
Direct Assigned	Station E	± o	F10	1			. ,		
Poles and Fixtures	Direct &	Assigned	4	1					
Poles and Fixtures         F10	Towers a	rres d Assigned	F10			, , ,			1 1 1
Direct Assigned         A         .	Poles an	9.S	F10						1 1
Overhead Conductors         F10	Direct A	Assigned	4					Name of State	
Underground Conduit         F10	Overhead	ctors d Assigned	F10		• 1	, ,	. 1		1 1
Underground Conductors  Underground Conductors  Demand  Demand  A	Undergro	onduit d	F10	•	, ,		,		
Underground Conductors         F10		Assigned	∢	1			•		
Roads and Trails Demand Direct Assigned Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300		onductors d Assigned	F10	To the control of the	, ,	B - 2	h 0	-	
Demand Direct Assigned Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300 AL TRANSMISSION PLANT	Roads ar	10		•	,	1			
Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300 AL TRANSMISSION PLANT	Demand Direct A	d Assigned	F10	1			1		
Unclassified Trans Sub - Acct 300 Unclassified Trans Sub - Acct 300 AL TRANSMISSION PLANT		Dient And Son	2	,	•	•	•	•	
TOTAL TRANSMISSION PLANT		ns Sub - Acct 300	F 10	• 1					
	TOTAL TRANSMISSION PLANT			9	,		1		

(12,499) (12,499)

(148,080) (148,080)

(419,619) (419,619)

37,905 37,905

449,087 449,087

1,272,595

1,086

12,872 12,872

36,475 36,475

626,795 626,795

7,426,126 7,426,126

21,043,693 21,043,693

95,183 95,183

1,127,712 1,127,712

3,195,641 3,195,641

57,143 57,143

677,015 677,015

1,918,484 1,918,484 96,742

2,881

34,139

808,495

9,578,872

27,144,011

1,861,110

22,050,012

62,483,948

K Street & Area Lighting Sch. 15,51-54,57

J Agricultural Pumping Schedule 40

l Large General Dedicated Facilities Schedule 48T

•		:OS WA December 2010.xism
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•	The state of the s	
		- Page 12
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TAB 4.2 - Pag	

1	DESCRIPTION	Land and Land Rights Demand Primary Assigned	Structures and Improvements Demand Primary Assigned	Station Equipment Demand Primary Assigned	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	Overhead Conductors Demand Primary Demand Secondary Assigned	Underground Conduit Dennand Primary Demand Secondary Assigned	Underground Conductors Demand Primary Demand Secondary Assigned	Line Transformers Dennand Secondary Assigned Services Customer Assigned	Meters Customer Assigned	Install on Customers' Premises Demand Primary Demand Secondary Assigned	Leased Property Demand Primary Demand Secondary Assigned	Street Lights	DP Unclassified Dist Plant - Acct 300 DS0 Unclassified Dist Sub - Acct 300
000	Factor	F20A A	F20	F20A	F20A F22 A	F20A F22 A	F20A F22 A	F20A F22 A	F21 A P A A A	F60A A	F20 F22 A	F20 F22 A	∢	F22 F20
													,	1
Washington Jurisdiction	Normalized	, ,	1 1	, , ,	1 111	. , , ,		, , , ,	,	1 1 1	,			, ,
Residential	Schedule 16	, ,				. , , ,				, ,				•
Small General Service	Schedule 24	, ,	, , ,			, , , ,	1 1 1						·	•
Large General Service <1,000 kW		1 1		, , ,	, , , ,			, , , ,		1 , 1			-	
Large General Service >1,000 kW	Schedule 48T		,			, , , ,				, , ,			,	
Large General Dedicated Facilities	Schedule 48T													

J K Agricultural Street & Area Pumping Lighting Schedule 40 Sch. 15,51-54,57

Generatic	Generation - Total - Unbundled					GEN	GENERAL PLANT			
A FERC ACCT		c COS Factor	D Washington Jurisdiction <u>Normalized</u>	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW <u>Schedule 36</u>	H Large General Service >1,000 kW Schedule 48 <u>T</u>	l Large General Dedicated Facilities Schedule 48 <u>T</u>	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
389 289	Land and Land Rights Situs System Generation System Overheads Customer - System Total Land & Land Rights	F107G F105G F102G F42	203,624		771,72	44,233	17,056	20,366	7,187	509
390	Structures and Improvements Situs System Generation System Overheads Customer - System Total 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 11,868
391	Office Furniture & Equipment Situs Sistem Generation System Overheads Customer - System Energy Total Office Furniture & Equipment	F107G F105G F102G F42 F10	117,103 1,852,384 1,067 1,970,554	50,032 791,423 . 456 841,910	15,630 247,235 142 263,007	25,438 402,395 - 232 428,065	9,809 155,159	11,712 186,273 107 197,092	4,133 65,381 .38 69,552	. 349 5,518 
392	Transportation Equipment Situs System Generation System Overheads Customer - System Energy Total Transportation Equipment	F107G F105G F102G F42 F10	568,933 286,951 286,951 - 855,885	243,074 122,599 365,673	75,935 38,299 	123,590 62,335	47,655 24,035 - 71,690	56,904 28,700 - 85,604	20,081	1,695 865 
39.00	Stores Equipment Situs System Generation System Overheads Total 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 Situs System Generation System Overheads Energy Total 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	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 Situs System Generation System Overheads Energy Total 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 	6,997 6,442 - 13,439	591 544 1,134
396	Power Operated Equipment Situs System Generation System Overheads Energy Total 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
387	Communication Equipment Situs System Generation System Overheads Customer - System Energy Total Communication Equipment	F107G F105G F102G F42 F10	3,775,691 1,829,585 - 5,605,275	1,613,146 781,682	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 	11,248 5,451 - 16,699

FERC	æ		c	u	u	c	3	_	w	
	DESCRIPTION	COS	Washington Jurisdiction <u>Normalized</u>	E 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 <u>Schedule 48T</u>	Agricultural Pumping Schedule 40	- 0
	misc. Equipment System Generation System Overheads Customer - System Energy	F107G F105G F102G F42 F10	50,257 118,939	21,472 50,816 72,288	6,708 15,875 - 22,582	10,917 25,837 - 36,755	4,210 9,963 - - 14,172	5,027 11,896 - - 16,923	1,774 4,198 5,972	4 80 14
	Coal Mine WIDCO Capital Lease Remove Capital Lease	515 515 515	57,957,927	24,762,258	7,735,571	12,590,256	4,854,651	5,796,868	2,045,661	
1011390	General Capital Lease Remove Capital Lease General Vehicles Capital Lease	51 T T T T T T T T T T T T T T T T T T T	1,480,982 (1,480,982)	632,743 (632,743)	197,665 (197,665)	321,715 (321,715) -	124,049 (124,049) -	148,126 (148,126) -	52,272 (52,272)	~ ~
GP	Remove Capital Lease Unclassified Gen Plant - Acct 300	F10 F102G	19,666	8,402	2,625	4,272	1,647	1,967	. 694	
IL GENE	RAL PLANT	575	73,050,224	31,210,372	9,749,920	15,868,771	6,118,807	7,306,377	2,578,353	I 100
						INTAN	INTANGIBLE PLANT			
301	Organization Situs System Generation System Overheads	F107G F105G F102G		1 1 1	, , ,					
	Total Organization		,	•						1
302	Franchise & Consent Situs System Generation Total Franchise & Consent	F107G F105G	22,381,182 22,381,182	9,562,257	2,987,188	4,861,886 4,861,886	1,874,685	2,238,533	789,958 789,958	∞ ∞
303	Miscellaneous Intangible Plant Situs System Generation	F107G F105G	16,476 12,633,252	7,039 5,397,499	2,199	3,579	1,058,182	1,648	582 445,899	7 0 7
·	System Overineads Customer - System Energy Total Miscellaneous Intangible Plant	F10 F10	25,983,980	3,696,996 - 11,101,536	3,468,049	5,644,525	1,116,633 2,176,461	1,535,672	4/0,641	
I PI	IP Unclass Intangible Plant - Acct 300	F102G		20 663 703	. 37.6	- 10 505 411	, , , , ,	1837 413	- 0707 07 6	ه ا
TOTAL ELECT	TOTAL ELECTRIC PLANT IN SERVICE		746,138,994	318,784,454	99,586,220	162,084,493	62,497,827	7,527,738	26,335,444	

Total better   Particular   P	1120	Generation	Generation - Total - Unbundled					MISC	MISC RATE BASE			
Figure   F	1122	∢	Δ	ڻ ن	0 :	ш	ъ. :		± (	- (	٠ ٠	¥
Proposition   Proposition   Property   Pro	1124	FERC ACCT	DESCRIPTION	COS Factor	Wasnington Jurisdiction <u>Normalized</u>	Residential Schedule 16	Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities <u>Schedule 48T</u>	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
Table   Participation   Part	37.2	3	riain nella rui ruitue Ose Production Transmission	F10	37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
Total Partial artial Partial Partial Partial Partial Partial Partial Partial	3 2		Distribution	F20	, ,	, ,	, ,			. ,	, ,	, ,
14   Total Paint Resid For Future Use   Fig.   Fi	1130		General	F102	, ,	1	4	•	3	•	•	•
14   Ricectic Plant Acquisition Adjust   Fig.   Ricectic Plant Acquisition Acquisition Adjust   Fig.   Ricectic Plant Acquisition	32		Total Plant Held For Future Use	2	37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
124   WashiberLanden   Fig	3 4 4	114	Electric Plant Acquisition Adjust	F10	,	•	,	•	•	•	•	•
151   Paris Rock   Fig.   Fig.   Paris Rock   Fig.   F	38.5	120	Nuclear Fuel	F10	•	•	*	•	•	1	•	•
Fig.   Fig.	38 3	124	Weatherization	F10	•	•	•	•	٠		,	ı
152   Paul Stock-Undiscributed   Fig   Paul Stock-Undiscributed	5 4 4 5 5 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5	151	Fuel Stock JBE Total Fuel Stock	F10 F10	(O) '	, (O) ,	, (0) ,	, 6 6	, © ©	, 66	, <del>(</del> (0)	, 66
25315         DOGL Working Capital Deposit         F10   .	1145	152	Fuel Stock - Undistributed	F10	,		•	•	•	•	•	i
25317         DG&T Working Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         F10         Procession of Capital Deposit         Procession of Capital Deposit <th< td=""><td>1147</td><td>25316</td><td>DG&amp;T Working Capital Deposit</td><td>F10</td><td>•</td><td>•</td><td>ı</td><td>1</td><td>•</td><td>•</td><td>,</td><td>•</td></th<>	1147	25316	DG&T Working Capital Deposit	F10	•	•	ı	1	•	•	,	•
154   Materials and Supplies   Froz   2 22 5	25317	DG&T Working Capital Deposit	F10	٠	•	•	•	•	•	•	1	
154   Materials and Supplies   F1026   3 72 5	25319	Provo Working Capital Deposit	F10	•	•			•	٠	•	ı	
Fig2   Propurpure Undistributed   Fig2   Fig3   Fig2   Fig2   Fig2   Fig2   Fig2   Fig2   Fig2   Fig2   Fig3   Fig2   Fig3   Fig2   Fig2   Fig3   F	12481	154	Materials and Supplies JBG Total Material & Supplies	F102G F10	(o) (o)	(e)	0 0	(e)	(o) (o)	0.0	(e) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	<u>()</u> 0 ()
165   Propayments   Friozg	- 00 0	163	Stores Expense Undistributed	F102G	•	•	•		,	•	•	•
Fig.   Prepayments   Fig.	9 9 5	25318	Provo Working Capital Deposit	F102G	•			,	•	1	•	•
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         44,0           186M         Misc Deferred Debits         F102G         1,292,257         552,111         172,476         280,718         1,08,242         129,550         45,611         3,8           CWC         Cash Working Capital         F137G         1,292,257         552,111         172,476         280,718         108,242         129,550         45,611         3,8           CWC         Cash Working Capital         F137G         1,292,257         552,111         172,476         280,718         108,242         129,550         45,611         3,8           OWC         Other Working Capital         F137G         1,292,257         1,292,460         1,0         (0)<	- 0 to 4	165	Prepayments Customer - System Total Prepayments	F102G F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
186M         Misc Deferred Debits         F102G         1,292,257         552,111         172,476         280,718         108,242         129,250         45,611         3,8           CWC         Cash Working Capital         F137G         -	က္ထွေထွ	182M	Misc Regulatory Assets Total Misc Regulatory Assets	F102G	14,802,099 14,802,099	6,324,129 6,324,129	1,975,617	3,215,474 3,215,474	1,239,848 1,239,848	1,480,484 1,480,484	522,449 522,449	44,097 44,097
CWC         Cash Working Capital         F137G         . </td <td>20,</td> <td>186M</td> <td>Misc Deferred Debits</td> <td>F102G</td> <td>1,292,257</td> <td>552,111</td> <td>172,476</td> <td>280,718</td> <td>108,242</td> <td>129,250</td> <td>45,611</td> <td>3,850</td>	20,	186M	Misc Deferred Debits	F102G	1,292,257	552,111	172,476	280,718	108,242	129,250	45,611	3,850
OWC         Other Working Capital         F137G         .<	- 74 5	cwc	Cash Working Capital	F137G	,	•	•	•	•	•	•	
18222         Nuclear Plant         F10         (0)	. 4. 70 i	OWC	Other Working Capital Total Other Working Capital	F137G					1 1			1 1
1869         Misc Deferred Debits-Trojan         F10         .         <	~ დ g	18222	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
141 Impact Housing - Notes Receivable F10 132,320 6,892,460 2,153,160 3,504,439 1,351,270 1,613,531 5,69,400 TOTAL RATE BASE ADDITIONS	1180	1869	Misc Deferred Debits-Trojan	F10	•	,	•	•	•	•	•	,
	1182	141 TOTAL RA	Impact Housing - Notes Receivable TE 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

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FERC	DESCRIPTION	>	Washington Jurisdiction Normalized	E Residential Schedule 16	Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	Harge General Service >1,000 kW	l Large General Dedicated Facilities Schedule 48T	Agricultural Pumping	K Street & Area Lighting Sch 15 51-54.57
				200			of service 40	Ot almost a	Sciledule 40	3011. 13,31-34,31
235	Customer Service Deposits	F51	1 1 1			1 1 1	1 1 1			, , ,
2281	Accum Prov for Property Insurance	F102G		•		,	•	•	,	•
2282	Accum Prov for Injuries & Damages	F102G	(268,786)	(114,838)	(35,875)	(58,389)	(22,514)	(26,884)	(9,487)	(801)
2283	Accum Prov for Pension & Benefits	F102G	(838,088)	(358,069)	(111,859)	(182,059)	(70,200)	(83,824)	(29,581)	(2,497)
254	Reg Liabilities - Insurance Provision	F102G	(066'9)	(2,986)	(633)	(1,518)	(585)	(669)	(247)	(21)
22844	Hydro Relicensing Obligations	F10	(337,113)	(144,030)	(44,994)	(73,231)	(28,237)	(33,718)	(11,899)	(1,004)
22842	Accum Misc Oper Prov - Trojan	F10	372,618	159,199	49,733	80,944	31,211	37,269	13,152	1,110
252	Customer Advances for Const	F50	,	•	1	•	į	٠	1	
25398	SO2 Emmissions	F10	(3,159,307)	(1,349,799)	(421,669)	(686,299)	(264,629)	(315,989)	(111,510)	(9,412)
25399	Other Deferred Credits	F10	(1,238,940)	(529,331)	(165,360)	(269,136)	(103,776)	(123,917)	(43,729)	(3,691)
190	Accum Deferred Income Taxes Labor	F104G F138G	(4,656,411) 0	(1,989,215) 0	(621,480)	(1,011,612) 0	(390,075)	(465,825) 0	(164,344) 0	(13,860) 0
	Customer - System Total Accum Deferred Income Taxes	ž.	(4,656,411)	(1,989,215)	(621,480)	(1,011,612)	(390,075)	(465,825)	(164,344)	(13,860)
281	Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
282	Accum Deferred Income Taxes	F104G F138G	(81,358,828) 264,928	(34,756,430) 113,189	(10,858,772) 35,360	(17,675,317) 57,551	(6,815,557) 22,191	(8,139,092) 26,498	(2,871,487) 9,351	(242,172) 789
	Customer - System Total Accum Deferred Income Taxes	747	(81,093,901)	(34,643,241)	(10,823,412)	(17,617,767)	(6,793,366)	(8,112,595)	(2,862,137)	(241,383)
283	Accum Deferred income Taxes Labor Customer - System	F104G F138G	(2,330,046) (15,463)	(995,394) (6,606)	(310,986)	(506,206)	(195,192) (1,295)	(233,097) (1,547)	(82,237)	(6,936) (46)
	Total Accum Deferred Income Taxes	!	(2,345,509)	(1,002,000)	(313,050)	(509,565)	(196,487)	(234,643)	(82,783)	(6,982)
255 TOTAL RA	255 Accum Investment Tax Credit TOTAL RATE BASE DEDUCTIONS	F104G	(390,112) (93,962,539)	(166,656) (40,140,967)	(52,067) (12,540,965)	(84,752) (20,413,384)	(32,680)	(39,027) (9,399,851)	(13,769)	(1,161)
						ACCUMULAT PRODUK	ACCUMULATED DEPRECIATION PRODUCTION PLANT			
108SP	Steam Prod Accumulated Depr JBG Total Steam Prod Accumulated Depr	F10	(14,022,385) (104,219,636) (118,242,022)	(5,991,000) (44,527,360) (50,518,360)	(1,871,550) (13,910,062) (15,781,612)	(3,046,096) (22,639,732) (25,685,828)	(1,174,538) (8,729,608) (9,904,146)	(1,402,499) (10,423,897) (11,826,395)	(494,929) (3,678,497) (4,173,426)	(41,774) (310,480) (352,254)
108NP	Nuclear Prod Accumulated Depr	F10	,	•	•	• •	•	•	. '	
108HP	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)
1080P	Other Production - Accum Depr Total Other Production - Accum Depr	F10	(40,053,005) (40,053,005)	(17,112,462) (17,112,462)	(5,345,823) (5,345,823)	(8,700,753) (8,700,753)	(3,354,905) (3,354,905)	(4,006,043) (4,006,043)	(1,413,696) (1,413,696)	(119,322) (119,322)
108EP	Experimental Plant - Accum Depr	F10	1	,		•	•	,	F	•
TOTAL PR	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)
						TRANSM	TRANSMISSION PLANT			
108TP	Transmission Plant Accum Depr	F106	,	,	•	•	1	,	ı	,
						DISTRIB	DISTRIBUTION PLANT			
108360	Land and Land Rights	F118	•	,	1	1	1	,	1	,
108361	Structures and Improvements	F119	1	•	•	,	,	•	i	•

F121   Period	æ	υ —	۵	ш	ш.	g			7	×
F122   F123			Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW		Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
F123	DESCRIPTION res	F124	Normalized	Schedule 16	Schedule 24	Schedule 36		Schedule 481	Schedule 40	Sch. 15,51-54,57
F122   F123		F122	•	,	,		•	•	٠	•
F123		F123	,	,	,	1	1	,	,	1
F123	Underground Conductors	F124	•	•	•		,	•		•
F123		F125	1	•	•	i	,	٠	•	1
F123		F126	,	•	,	•	,	•		,
F F120 F		F127	,	,	ı	•	•	,	,	ı
FFDD FFDD FFDD FFDD FFDD FFDD FFDD FFD	Premises	F128	,	,	•	,	•	,	•	ı
FF120 FF120		F129	•	•	•		,	•	٠	ı
FF20		F130	•	•	,	ı	1	•	•	1
FF1026  FF1026  FF1026  GENERAL PLANT  FF1036  GENERAL PLANT  FF1036  GENERAL PLANT  FF1036  GENERAL	Unclassified Dist Plant - Acct 300	F121	•	٠	•	•	•	,		•
FFIDSC  C. C. C. C. C. C. C. C. C. C. C. C. C. C	Unclassified Dist Sub - Acct 300	F120	•	,	1		•	•	•	,
Fritting   Fritting	Unclassified Dist Sub - Acct 300	F102G	9	-				The second secon		
FINESC (2.192.012) (972.54) (241.20) (474.00) (192.75) (277.24) (277.24) (77.05) (175.44) (175.45) (17	TOTAL DISTRIBUTION PLANT DEPR		•	•	•	•	•	٠	1	•
Field	lated Donr					GEN	IERAL PLANT			
FIG (25.32.089) (11.244.42) (3.513.34) (5.718.191) (2.204.869) (477.52) (166.549)  Fig (25.32.089) (11.244.42) (3.513.34) (5.718.191) (2.204.869) (2.232.789) (323.090)  Fig (27.36.20.08) (11.244.42) (3.513.34) (5.718.191) (2.204.869) (2.204.869) (2.232.789) (323.090)  Fig (23.63.00.42) (3.52.20.89) (4.150.372) (6.756.549) (2.204.869) (2.204.869) (2.322.789) (323.090)  Fig (23.63.00.42) (3.206.72) (4.150.372) (4.150.372) (4.150.372) (1.047.24) (2.204.869) (2.204.869) (2.306.139) (2.306.119) (2.306.139) (2.	Situs System Generation System Overheads Customer - System	F107G F105G F102G F42	(2,182,012) (2,593,355)	(932,254) (1,107,999)	(291,230) (346,132)					
FFO (26.32,099) (11,246,421) (3,513,310) (5,716,191) (2,204,666) (2,622,798) (929,090) FFO (31,098,461) (13,266,575) (4,159,672) (6,755,549) (18,569,248) (3,110,423) (1,087,640) FFO (31,098,461) (13,266,575) (14,152,204) (50,771,144) (26,601) (27,238) (1,017,239) (1,4112) FFO (376,577) (148,572) (15,1057) (12,144) (26,601) (27,239) (14,112) FFO (46,339) (1,412,244) (1,244,549) (1,244,549) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248,542) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248) (1,248,542	Energy Total General Plant Accumulated Depr	F10	(4,775,366)	(2,040,253)	(637,362)					
FIG. (373,550,047) (93,817,382) (4,190,872) (6,756,549) (19,669,286) (3,110,423) (1,097,640) (19,669,286) (3,110,423) (1,097,640) (19,669,286) (3,110,423) (1,097,640) (19,669,286) (3,210,133) (3,210	Mining Plant Accumulated Depr.	F10	(26,323,095)	(11,246,421)	(3,513,310)	(5,718,191)		(2,632,798)		(78,419)
FTO (31,096,461) (13,286,672) (6,756,549) (2,604,859) (3,110,423) (1,097,640) (19,649,259) (2,104,239) (3,110,423) (1,097,640) (2,236,439) (3,110,423)	Accum Depr - Capital Lease Remove Capital Lease	F10		, ,	1 1		, ,		1 1	1 1
C11088.461   C13286.675   C4,150,672   C5,054,689   C3,004,689   C3,10423   C1,047,640   C1,048,649   C2,04,689   C3,10423   C1,047,640   C1,048,649   C2,046,649   C2,046,689   C2,387,339   C2,46,119   C1,048   C1,048   C2,387,339   C1,047   C2,049   C2,048   C2	Accum Depr - Capital Lease Remove Capital Lease	F10	. ,	) 1		1 1	, ,		1 1	
Fig. (378-577) (99,617,363) (31,182,304) (50,751,680) (18,569,236) (23,367,338) (9,246,119)  Fig. (378-577) (184,572) (51,057) (72,144) (26,801) (72,528) (14,112)  Fig. (4,228,737) (184,572) (51,057) (72,144) (26,801) (72,528) (14,112)  Fig. (6,228,737) (184,572) (51,057) (72,144) (26,801) (72,528) (14,112)  Fig. (6,228,737) (1,545,737) (1,582,286) (1,787,548) (1,588) (1,533) (1,533) (1,533)  Fig. (6,228,737) (1,245,502) (1,787,548) (1,787,548) (1,784,926) (1,784,926)  Fig. (1,784,020) (7,486,449) (2,341,843) (3,811,539) (1,485,682) (1,784,926) (1,784,926)  Fig. (1,784,027) (1,749,449) (2,321,443) (3,741,843) (3,741,841) (4,481) (	TOTAL GENERAL PLANT ACCUM DEPR		(31,098,461)	(13,286,675)	(4,150,672)	(6,755,549)	(2,604,858)	(3,110,423)		(92,645)
F108 F108 F108 F108 F108 F108 F108 F107 F108 F107 F108 F107 F108 F107 F107 F107 F107 F107 F107 F107 F107	TOTAL ACCUM DEPR - PLANT IN SERVICE		(233,630,047)	(99,817,363)	(31,182,304)	(50,751,680)	(19,569,236)	(23,367,338)		(900,969)
FT08 FT08 FT08 FT08 GT378-577) FT08 FT00 FT108 FT108 FT108 FT10 GT3,577) FT108 FT10 FT108 FT108 FT108 FT108 FT108 FT108 FT108 FT107 GT3,144) GT2,144) GT2,14						ACCUMULA	TED AMORTIZATION			
F108 F108 F108 F108 F108 F108 F108 F108	Accum Prov for Amort-Steam	F10	•	•	,	•	•	ı	•	ı
F107 (16.330) (6.977) (2,180) (3,547) (1,368) (1,568) (1,633) (576) (576) (676) (10,503) (676) (10,503) (676) (10,503) (	Accum Prov for Amort-General Division System Overheads Total Accum Prov for Amort-General	F108	(378,577)	(184,572)	(51,057)	(72,144 <u>)</u> (72,144)		(27,528) (27,528)		(2,362)
F107G	Accum Prov for Amort-Hydro	F10	(16,330)	(6,977)	(2,180)	(3,547)		(1,633)		(49)
F107G F105G 7 (7,546,003) (7,496,449) (2,341,843) (3,811,539) (1,469,682) (1,754,926) (619,297) (1,754,926) (619,297) (1,754,926) (619,297) (1,754,926	Accum Prov for Amort-Intangible Situs System Generation System Overheads Customer - System Engery	F107G F105G F102G F42	(48) (8,228,792) (9,317,163)	(20) (3,515,713) (3,980,715)						
F107G F105G 115,673 49,421 15,439 25,128 9,689 11,569 4,083 F105G 58,402 24,952 7,795 12,687 4,892 5,841 2,061 (174,075) (174,075) (173,075) (173,075) (173,075) (173,075) (173,075) (173,075) (173,075) (173,075) (173,075)	. Amort-Intangible	2	(17,546,003)	(7,496,449)	(2,341,843)	(3,811,535)	(1,469,682)	(1,754,926)		(52,271)
(ABU 166) (160 161 161 161 161 161 161 161 161 161	111390 Accum Amtr - Capital Lease Situs System Generation System Overheads Remove Capital Lease Amtr	F107G F105G F102G	115,673 58,402 (174,075)	,	15,439 7,795 (23,534)			11,569 5,841 (7,411)		345 345 174 (519)

Generation - Total - Unbundled

11273 11273

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	F Small General Large Gene Service <1,00
PacifiCorp Cost Of Service By Rate Schedule State of Washington -(100 Summer, 100 Winter Hours) - 12 Months Ending December 2010	E S Residential
C WCA Method - (	D Washington Jurisdiction
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Ω	ပ ၁	D Washington Jurisdiction	E Residential	F Small General Service	G Large General Service <1.000 kW	H Large General Service >1.000 kW	l Large General Dedicafed Facilifies	J Agricultural Pumping	K Street & Area
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
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
Operating Expenses Operation & Maintenance Expenses		27.226.211	11.664.003	3.635.928	5.900.205	2.273.112	2 707 437	962,479	83.047
Depreciation Expense		5,834,129	2,492,605	778,674	1,267,353	488,676	583,521	205,919	17,380
Amortization Expense		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166
Taxes Other Than Income		4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207
Income Taxes - Federal		(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)
Income Taxes Deferred		10,103,298	4,314,431	1,348,980	2,195,283	846,560	1,011,241	356,782	30,020
Investment Tax Credit Adj			•		. •	. •		. •	
Misc Revenues & Expense		27	12	4	9	7	n	~	0
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
Operating Revenue For Return		8,631,482	2,904,925	1,697,463	2,275,010	663,304	558,846	479,996	51,937
Rate Base : 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
Plant Held For Future Use		•	1	•	•	•		•	•
Electric Plant Acquisition Adj Nuclear Fuel					, ,		, ,		• •
Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(o)
Fuel Stock Materials & Supplies		, 6	, 9	, 6	, 6	, 6	, (6)		ţ
Misc Deferred Debits		101,259	43,262	13,515	21,997	8,482	10,128	3,574	302
Cash Working Capital Weatherization Loans		1 4	1 1	<u>.</u>	, ,				, ,
Miscellaneous Rate Base		•	•		•	1	•	•	
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
Rate Base Deductions:			:	:					
Accum Provision For Depreciation Accum Provision For Amortization		(114,146,384)	(48,768,518)	(15,234,972)	(24,796,129)	(9,561,088)	(11,416,756)	(4,028,868)	(340,053)
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)
Unamortized ITC Customer Advance For Construction		(150,490)	(64,267) 4.859	(20,085)	(32,704)	(12,611)	(15,065)	(5,311)	(447)
Customer Service Deposits			,	,	1	•	•	} '	} ,
Misc Rate Base Deductions		(429,684)	(183,580)	(57,349)	(93,341)	(35,991)	(42,976)	(15,166)	(1,280)
Total Rate Base Deductions		(156,180,122)	(66,754,788)	(20,838,694)	(33,920,340)	(13,078,183)	(15,611,663)	(5,510,178)	(466,275)
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
Return On Rate Base		%69'9	5.27%	%\$8.6 6	8.11%	6.13%	4.33%	10.53%	13.54%
			i		} ;	;			
Return On Equity		7.65%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%

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

K Street & Area Lighting Sch. 15,51-54,57	383,586	25,585 83,047	17,380	1,166	(20,215)	•		30,020	0 (7,629)	141,563 167,914	(26,351)	167,914	-15.69%
J Agricultural Pumping <u>Schedule 40</u>	4,558,791	304,072 962,479	205,919	13,813	(240,248)	,	1 1	356,782	, 1 (77,096)	1,670,802 1,846,726	(175,924)	1,846,726	-9.53%
l Large General Dedicated Facilities Schedule 48T	12,921,152	861,842 2,707,437	583,521	39,142	(680,944)			1,011,241	3 (212,148)	4,721,298 4,418,302	302,996	4,418,302	- 6.86%
H Large General Service >1,000 kW <u>Schedule 48T</u>	10,816,939	721,491	488,676	32,780	(570,052)	•		846,560	_ 2 (177,694)	3,959,115 3,900,929	58,186	3,900,929	1.49%
G Large General Service <1,000 kW <u>Schedule 36</u>	28,050,275	1,870,955	1,267,353	85,012	(1,478,249)	•		2,195,283	6 (461,232)	10,272,013 10,676,068	(404,055)	10,676,068	-3.78%
F Small General Service Schedule 24	17,236,629	1,149,684 3,635,928	778,674	52,232	(908,370)	•	1 )	1,348,980	. 4 (290,871)	6,314,805	(547,779)	6,862,584	.7.98%
E Residential <u>Schedule 16</u>	55,127,746	3,677,025	2,492,605	167,201	(2,905,231)	•		4,314,431	12 (950,154)	20,214,290 19,442,191	772,099	19,442,191	3.97%
D Washington Jurisdiction <u>Normalized</u>	129,095,116	8,610,654	5,834,129	391,346	(6,803,310)	•	, ,	10,103,298	27 (2,176,824)	47,293,886 47,314,713	(20,827)	47,314,713	-0.04%
C COS <u>Factor</u>		%29.9	F80			F101	F101					į	CIRCOK
B DESCRIPTION	Total Rate Base	Return On Ratebase (\$\$) Operating & Maintenance Expense	Bad Debt to Produce ROR Depreciation Expense	Amortization Expense Taxes Other Than Income	Federal Income Taxes	FIT Adj to Produce Target ROR	State Income Taxes SIT Adi to Produce Target ROR	Deferred Income Taxes	Misc Revenue & Expenses Revenue Credits	Total Revenue Requirements Operating Revenues	Increase / (Decrease) Required to Earn Equal Rates of Return	Existing Revenues	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR

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Transmission A	<u> Transmission - Total - Unbundled</u> A	Method C	<u>.</u>	ш	
FERC ACCT 440 R	<u>DESCRIPTION.</u> Residential Sales	COS Factor A	Washington Jurisdiction Nomalized 19,442,191	Residential Schedule 16 19,442,191	S S
442 0	Commerciai & Industrial Sales Interruptible Demand Interruptible Energy	F10 F10	17,028,540		
444 P	Public Street & Highway Lighting	∢	10,843,982	•	
445 0	Other Sales to Public Authority	۷	,		
448 In	interdepartmentai Demand	A F10			
Total Sales to	Total Sales to Ultimate Customers		47,314,713	19,442,191	
8 447 8	Sales for Resale Denand Energy	F10 F10		1 1 1	
447NPC S	Sales for Resale Demand Energy	F10 F10			
449 P	Provision for Rate Refund	F10	٠	,	
State Specific	State Specific Revenue Credit	F140T	37,960	16,240	
AGA Revenue		∢	,	•	
Total Sales from Electricity	m Electricity		47,352,673	19,458,431	
Other Electric 450 F	Other Electric Operating Revenues 450 Customers	A F40			
451 N	Misc Electric Revenue Demand Customer	A F10 F40	904	713	-
453 V	Water Sales	F10	,		
454 R	Rent of Electric Property Demand Customer	A F10 F40	235,227 54,721 289,948	100,500 43,147 143,647	
456 C	Other Electric Revenue Demand Energy Customer	F10 F10 F40	1,848,012	789,555	
Fotal Other Ele	Total Other Electric Operating Revenues		2,138,864	933,914	
Fotal Electric (	Total Electric Operating Revenues		49,491,537	20,392,345	
ellaneour )	s Revenues Gain on Sale of Utility Plant - CR Loss on Sale of Utility Plant	F10			
41181 G 41181 G 4194 Ir 421 (6	Gain from Enission Allowances deain from Disposition of NOX Credits Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	1222	72		
Fotal Miscellar	Total Miscellaneous Revenues		27	12	
Miscellaneous 4311 in	s Expenses Interest on Customer Deposits	F80	•	ī	
DFA D	Divergence Fairness Adjustment Production Transmission Distribution	F105 F105	, , ,	1 1 1	
let Miscellane	Net Miscellaneous Revenues And Expense		27	12	
	ĭ				

Schedule 15   Schedule 24	C C	D Washington	m 6	F Small General	G Large General	H Large General	Large General	J Agricultural	K Street & Area
17,008,500   6,082,284   10,070,694   1,040,728   4,410,702   1,440,728   1,040,238   4,410,202   1,440,728   1,040,238   4,410,202   1,440,728   1,040,238   1,040,728   1,	2 10 -	Nomalized 19,442,191	Schedule 16 19,442,191		Schedule 36	Schedule 48T	Schedule 487	Schedule 40	Lignung Sch, 15,51-54,57
1,500,530		17,028,540		6,862,584	r ,	3,900,929	4,418,302	1,846,726	
47,74773 19,444,191 6,882,844 10,976,844 3,900,829 4,448,322 1,444,728 1,744,744,744,744,744,744,744,744,744,74		17,028,540		6,862,584	WEIGHT AND THE PROPERTY OF THE	3,900,929	4,418,302	1,846,726	
77.31.73 19,447.191 6,845.844 10,070,048 3,940,229 4,4418,372 1,444,728  37.940 16,240 6,640 9 6,234 3,774 3,786 1,341  47.352,877 10,640, 21,336 51,099 19,793 23,637 1,444,677  258,277 100,540 31,336 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 6,232  258,277 100,540 31,336 51,099 19,793 23,637 6,322  258,277 100,540 31,336 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,198 51,099 19,793 23,637 1,444,677  4,844,077 719,090 719		10,843,982		,	10,676,068	,	•	,	167,91
47,214,713 11,442,191 6,442,544 11,6,51,644 3,500,229 4,441,202 1,446,716  31,940 14,240 14,240 6,487,462 11,6,84,204 3,504,103 4,422,047 1,444,947  21,345,573 11,0,400 31,345 6,199 14,773 2,1577 1,444,947  21,344,012 718,455 244,642 41,113,700 40,746 14,733 114,355 6,322  21,444,012 718,455 244,642 41,113,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 74,454 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 74,454 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 74,454 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,63 14,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,49 11,525,22  21,444,012 718,455 71,504,44 11,137,700 40,7623 44,504,64 11,525,22  21,444,012 718,455 71,504,44 11,137,700 44,716,710 71,420,42 11,525,22 71  21,144,012 718,455 71,504,44 11,137,700 41,678,52 71  21,144,012 718,455 71,504,47 11,137,700 41,455 71,450 71,45		•	•	r	•	•	٠	•	•
1,244,713   1,442,191   6,482,564   1,0,076,864   3,900,929   4,410,022   1,446,726   1,						. ,			
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17,980   16,240   5,069   8,226   3,174   3,786   1,344   1,		47,314,713	19,442,191	6,862,584	10,676,068	3,900,929	4,418,302	1,846,726	167,91
77,950 16,240 6,069 6,236 3,774 3,796 1,341  47,352,673 19,469,421 6,867,562 10,564,304 3,504,103 4,422,007 1,446,667  904 7713 1726 7 0 0 0 35  904 7713 1726 7 0 0 0 35  904 7713 1726 7 0 0 0 35  904 7713 1726 7 0 0 0 35  14,467 17 31,355 51,099 19,703 22,637 6,302  22,536,407 7 100,500 31,355 446 15,473 19,721 22,537 10,492  14,466,012 7,785,562 246,622 401,446 154,733 184,435 65,227  22,134,607 7 20,325,346 7,155,464 11,177,300 4,076,623 4,630,400 1932,522  22,134,607 20,325,346 7,155,464 11,177,300 4,076,623 4,630,400 1932,522  27 7 7 7 6 6 2 3 1		•	•	•	•	•	•	•	•
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37,860         16,240         6,089         6,236         3,174         3,786         1,341           447,32,673         19,484,31         6,687,622         110,684,304         3,304,103         4,422,067         1,846,067           964         773         178         7         0         0         36           964         773         178         7         0         0         36           24,273         100,500         31,336         51,683         18,773         23,527         8,302           24,374         143,47         38,024         444,44         15,773         23,527         10,482           288,344         143,47         38,024         44,44         15,473         184,535         65,227           288,344         143,47         38,024         40,446         154,73         184,535         65,227           28,386         246,622         40,146         154,73         184,535         65,227           2,1386         2,1886         2,466,22         40,146         154,73         184,535         65,227           2,1386         2,286,02         46,636,03         46,036,03         162,03         7,152,62           27         12		•	E		,	,	,	•	•
47,382,673         15,488,431         6,487,622         10,684,Jud         3,304,103         4,422,087         1,341           904         773         126         7         0         0         36           504         773         126         7         0         0         36           504         773         126         7         0         0         36           504         773         126         7         0         0         36           504         773         126         7         0         0         36           5422         43147         7         0         0         36           54224         100,500         31,386         51,643         15,777         23,577         10,482           243,227         143,647         7         144,533         144,535         65,227         10,482           1,844,012         7         146,632         401,445         114,733         144,535         65,227           1,846,012         7         20,537         401,465         174,520         20,302,402         164,539         66,227           2,138,644         13,477         20,537         46,30,400		•	•		•	•	•	i	
47,352,673   19,468,431   6,867,622   10,664,304   3,904,103   4,422,087   1,444,087     954	то	37,960	16,240	5,069	8,236	3,174	3,786	1,341	<b>±</b>
47,32,673   19,458,451   6,867,562   10,684,304   3,904,103   4,422,087   1,848,067   1,848,067   1,848,067   1,848,067   1,848,067   1,848,067   1,848,067   1,848,067   1,848,067   1,848,072   1,	•	,	,	•	٠	٠	•	•	•
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994 713 128 7 0 0 0 36 994 713 128 7 0 0 0 36 994 713 128 7 0 0 0 36 995 13,703 23,627 8,302 235,277 100,500 31,395 51,999 13,703 23,627 8,302 235,277 100,500 31,395 51,999 13,703 23,627 10,452 238,548 143,647 35,024 51,453 15,143 15,127 23,627 10,442 1,846,012 789,585 2446,682 401,445 154,793 164,835 65,227 1,846,012 789,585 2446,682 401,445 154,793 164,835 65,227 2,138,684 93,3914 265,802 401,445 174,520 2,06,363 75,155 2,138,684 93,3914 265,802 401,445 174,520 2,06,363 75,175 2,138,684 93,3914 265,802 401,445 174,520 2,06,363 75,175 2,138,684 93,3914 265,802 401,445 174,520 2,06,363 75,175 2,138,684 93,3914 265,802 41,1137,300 4,076,623 4,630,460 1,922,622 77 2,7 12 4 6 6 2 3 3 1			,	,			•	•	•
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235,227     100,500     31,356     51,099     19,703     23,527     8,302       284,724     43,147     7,629     445     24     24     2,190       284,724     43,147     7,629     445     24     2,190       289,348     143,647     33,024     51,523     19,727     23,527     10,492       1,848,012     7,89,565     246,652     401,445     154,793     184,835     65,227       2,138,864     333,914     286,802     452,996     114,520     206,362     75,765       49,491,637     20,392,345     7,163,464     11,137,300     4,078,623     4,630,460     1,923,822     17       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		904	713	126	7	0	0	36	. 2
235,227     100,500     31,395     51,099     19,703     23,577     8,302       289,548     143,647     39,024     51,643     19,727     23,527     0,190       289,548     143,647     39,024     51,643     19,727     23,157     10,492       1,848,012     789,556     246,652     401,445     164,793     184,835     66,227       2,138,664     933,914     285,002     452,996     174,520     206,363     75,756       49,491,537     20,392,346     7,153,464     11,137,300     4,078,623     4,630,450     1,923,822     47       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		•		į ,	•	,	•	,	•
258,227         100,500         31,385         51,099         19,703         25,277         8,302           288,948         143,147         7,629         51,543         19,727         23,527         10,492           288,948         143,147         7,89,565         246,652         401,445         15,4793         184,835         65,227           1,848,012         789,565         246,652         401,446         154,793         184,835         65,227           2,138,864         933,914         285,802         465,793         184,835         65,227           49,491,537         20,392,345         7,153,464         11,137,300         4,078,623         4,630,460         1,923,822         17           27         12         4         6         2         3         1           27         12         4         6         2         3         1           27         12         4         6         2         3         1           27         12         4         6         2         3         1			,	•			,		•
289,348     143,647     39,024     51,543     19,727     23,527     10,492       1,348,012     789,555     246,652     401,445     154,793     184,835     65,227       1,348,012     789,655     246,652     401,446     154,793     184,835     65,227       2,138,864     933,914     286,802     452,996     174,620     208,363     75,765       49,491,537     20,392,345     7,153,454     11,137,300     4,078,623     4,630,460     1,923,822     17       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		235,227 54,721	100,500	31,395 7,629	51,099 445	19,703 24	23,527		70
1,848,012     789,555     246,652     401,445     154,793     184,835     65,227       1,848,012     789,555     246,652     401,446     164,793     184,835     65,227       2,138,864     933,914     256,802     452,996     174,520     208,363     75,755       49,491,537     20,392,345     7,153,454     11,137,300     4,078,623     4,630,450     1,923,822     17       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		289,948		39,024	51,543	19,727	23,527	10,492	1,98
1,848,012 789,556 246,652 401,446 164,793 184,835 65,227 2,138,864 933,914 286,802 452,996 174,520 208,363 75,755 49,491,537 20,392,345 7,153,454 11,137,300 4,078,623 4,630,450 1,923,822 17 27 12 4 6 2 2 3 1 27 12 4 6 5 2 3 1 27 12 4 6 5 2 3 1	,	1,848,012		246,652	401,445	154,793	184,835	65,227	5,50
2,138,664     933,914     286,802     452,996     174,520     208,363     75,755       49,491,537     20,392,345     7,153,454     11,137,300     4,078,623     4,630,450     1,923,822     17       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		1,848,012	789,555	246,652	401,445	154,793	184,835	65,227	5,50
49,491,537     20,392,345     7,153,454     11,137,300     4,078,623     4,630,450     1,923,822       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1       27     12     4     6     2     3     1		2,138,864	933,914	285,802	452,996	174,520	208,363	75,755	7,51
Z7 12 4 6 2 3 1  Z7 12 4 6 2 3 1  Z7 12 4 6 2 3 1  Z7 12 4 6 2 3 1		49,491,537	20,392,345	7,153,454	11,137,300	4,078,623	4,630,450	1,923,822	175,54
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ELECTRIC REVENUES

Comparison   Com										
10   10   10   10   10   10   10   10	FERC DESCRIPTION	COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24		H Large General Service >1,000 kW Schedule 48T	l Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
170   170		F10	b b	, ,					1 1	
Fig.   Fig.	Fuel Related CAGW	F10				, ,	, ,	• •		
Fig.   Fig.	JBE Total 501	F10		3 3				1	T DESCRIPTION OF THE PARTY OF T	ATT APPLICATION OF THE PROPERTY OF THE PROPERT
Secretarian (1970)  Secret	501NPC Fuel Related	Ž								
Sources ATIC Prop Sources ATIC	Total 501NPC	2		,		,	*		-	
Fig.   Fig.	Steam Expenses	F10	1	•	٠	,		•	•	
Fig.   Fig.	Total 502	2	,							
Fig.   Fig.	Steam From Other Sources	F10	•	,	•	•	,	•		•
Proceedings   Proceedings		F10	1		•	•	Ţ	•		•
Fig.   Fig.	Electric Expenses	F10	•	,	•	٠	,	•		,
Pro   Pro	JBG Total 505	F10	and the second						•	•
F10			•	•	•	•	•	•	•	•
Fig.   Fig.	Misc. Steam Expense JBG	F10		. ,						, ,
Engineering         F10         F10 <th< td=""><td>Total 506</td><th></th><td>F</td><td>,</td><td></td><td>,</td><td></td><td>•</td><td></td><td>•</td></th<>	Total 506		F	,		,		•		•
Fig.   Fig.		F10	i	•	•	•	,	•	,	•
& Englishering         FP0         PP0	Total 507	2	Absolute						, ,	
FIG         FIG           eth Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG           che Plant         FIG	Maint Supervision & Engineering	F10	•	•			•	ŧ		•
Fig.   Fig.	JBG Total 510	F10			, ,					,
Fig. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Maintenance of Structures	F10	,	,	,	•	•	•	,	
Engineering         F10           Critic Plant         F10           P10         NUCLEAR POWER GENERATION           Sea         F10           F10         NUCLEAR POWER GENERATION           Sea         F10           F10         P10           F10	JBG Total 541	F10	•							1
FFID         FFID <th< td=""><td>10000</td><th></th><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>,</td><td>i</td></th<>	10000		•	•	•	•	•	•	,	i
Citic Plant         F10 <th< td=""><td>Maintenance of Bolier Plant JBG</td><th>F10 F10</th><td>, (</td><td></td><td></td><td>• •</td><td></td><td></td><td>. ,</td><td></td></th<>	Maintenance of Bolier Plant JBG	F10 F10	, (			• •			. ,	
Citic Plant         F10 <th< td=""><td>Total 512</td><th></th><td>,</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td></th<>	Total 512		,	•	•	•	•	•	•	•
F10   F10	Maintenance of Electric Plant JBG	55	, ,			, ,	, ,			
F10	Total 513	!		,	1					•
F10	Maint of Misc. Steam Plant	F10	,	•	•	٠	•	•	•	•
Engineering F10	Total 514	2		,].						
Engineering F10	am Power Generation		•	1	•		-			
Engineering F10										
Engineering rses k Eng uctures ctor Plant c Nuclear						NUCLEAR	POWER GENERATION			
r rises k Eng actures ctric Plant c Nuclear	Operation Super & Engineering	F10	•	•	•	r	•	•	•	•
nses K Eng cuctures cutor Plant citic Plant	Nuclear Fuel Expense	F10	r	•	•	,	,	٠	•	•
nses uctures ctor Plant ctric Plant	Coolants and Water	F10	,	•	•	•	•	•	•	•
k Eng Lotures ctor Plant ctric Plant	Steam Expenses	F10	•		,	•	1	•	•	•
k Eng uctures cctor Plant ctric Plant c Nuclear	Electric Expenses	F10	•	,	•	•	1	•	•	•
k Eng uctures cctor Plant ctric Plant c Nuclear	Misc. Nuclear Expenses	F10	,	•	•	•	•		,	•
uctures uctor Plant ctric Plant c Nuclear	Maint Supervision & Eng	F10		•		•	1	•	•	•
rctor Plant ctric Plant c Nuclear	Maintenance of Structures	F10	•	•		•	•	•		•
ctric Plant c Nuclear	Maintenance of Reactor Plant	F10	,		٠	•	,	•	•	
c Nuclear	Maintenance of Electric Plant	F10	•	,	•	•	1	,		•
	Maintenance of Misc Nuclear	. E								
	magnetiative of mot ravied	2	1		•	•	And a company of the			

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1   1   1   1   1   1   1   1   1   1	ansmiss	Transmission - Total - Unbundled					HYDRAULIC	HYDRAULIC POWER GENERATION			
Particular continuent	A SE	no.	ပ ငို	D Washington	E	F Small General	G Large General		Large General	J Agricultural	K Street & Area
	ACCT 15	DESCRIPTION Operation Super & Engineering	Factor F10	Normalized	Schedule 16	Schedule 24	Schedule 36		Schedule 48T	Schedule 40	
First   Firs	99	Water For Power	F10	•	٠		,	1	•	٠	•
Particular Exposersion   Particular Exposers	2:	Hydraulic Expenses	F10	•		•	•		,	٠	•
Fig.   Prop. Communication   Fig.	80	Electric Expenses	F10	•			•	,	•		•
Figure   Company   Figure	6	Misc. Hydro Expenses	F10	•	٠	,	٠		•	٠	,
Maint Speciation & Equipment   Fig.	0	Rents (Hydro Generation)	F10				•	•	,		•
Material Cost   Experiment   Fig.	-	Maint Supervision & Engineering	F10	•			,	,	•		,
Martier of Dame & Vindencopes   F10   F1	~	Maintenance of Structures	F10		,	•		,	٠		•
Maintenance of Electric Plant   FTD	6	Maint of Dams & Waterways	F10	,	•		,		•		,
Statistic of Nation Plant   Prop.	4	Maintenance of Electric Plant	7								
The control blanck & Lingbresting   Fig		Maint of Misc. Hurbo Dlant	2 0	•	•		•	•		•	•
First   State   Control Newton   First   Fir		maint of misc. 11900 Flain	2		•	-			-	-	•
Charlet Secret & Explanes   From the Country	i i	duric rower deliveration			-	-	, and the same of	The formal designation of the first of the f			Average statements are a second secon
Fig. 15   Fig.							OTHER P	OWER GENERATION			
Field State of the	10	Operation Super & Engineering	F10	,	,				,	•	
Final   SEE     Final   CALIVA   Final   CALIVA   Final   CALIVA   Final   CALIVA   Final   CALIVA   Final   SEE     Final   CALIVA   Final   SEE     Final   CALIVA   Final   SEE     Final   SEE     Final   CALIVA   Final   SEE     Fina		CAGE Total 546	F10	1 1		, ,	, ,				
Final   CLEW   Final			F10	, ,	, ,		, ,	, ,	1 1	•	
Fig.   Cachina   Fig.				•	,	•	•	•	•		•
Total STATE   Total STATE   Total State	NPC		F10	i			, ,				
Profession Expenses   Profession Expenses		Total 547NPC						1			,
Train \$48	_	Generation Expense	5.5	4	•		•	•	•		
Maintaneous Other   F10   F1		Total 548	2			*					
Total 549   Maintenance & Engineering   Fig		Miscellaneous Other CAGE	F10	, ,						, ,	, ,
Maint Supervision & Engineering         Fig         Product           CAGE         F10         Product           Chair School         F10         Product           Envelop         F10 <t< td=""><td></td><th>Total 549</th><th></th><td></td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>į</td></t<>		Total 549			•	•	•	•	•	•	į
CACKE   FID   FID   CACKE   CACK	-	Maint Supervision & Engineering SG	F10	•			,	,	•	,	
Maintenance of Stuctures         F10         Product         Product <td></td> <th>CAGE Total 550</th> <th>F30</th> <td>,</td> <td></td> <td></td> <td></td> <td>, .</td> <td></td> <td></td> <td>Constant and the second</td>		CAGE Total 550	F30	,				, .			Constant and the second
Total 552   Fig	ο.	Maintenance of Structures									
Total 552   Maint of decaration & Elect Plant   Signature of Maint of Carlos   Fig.		SG CAGE	22						. ,	, .	
Maintenance of Misc. Other Soft Total 554         F10         CADE         F10		Total 552		•	,	•	•	,	,		,
Total 553   F10	_	Maint of Generation & Elect Plant SG	F10	,	•	•	•			,	•
Maintenance of Misc. Other Scale         F10         F10 <th< td=""><td></td><th>CAGE Total 553</th><th>F10</th><td></td><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td></th<>		CAGE Total 553	F10							,	
Total 554	_	Maintenance of Misc. Other	í								
Purchased Power  Purchased Power  Demand  Energy  Total 55SNPC  System Control & Load Disparch  F10  F10  F10  F10  F10  F10  F10  F1		SGE CAGE Total RA	2.5					e e	a a		
Purchased Power  Demand Demand Energy F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	al Other	Power Generation						. ,		. ,	
Purchased Power F10				And the second s				A STATE OF THE PARTY OF THE PAR	COLUMN TO THE PARTY OF THE PART		
Purchased Power         F10         Purchased Power         F10         Purchased Power         Protein 555         Purchased Power         Protein 555         Purchased Power         Protein 555         Purchased Power         Protein 555         Protein 555 <td></td> <th></th> <th></th> <td></td> <td></td> <td></td> <td>OTHER</td> <td>POWER SUPPLY</td> <td></td> <td></td> <td></td>							OTHER	POWER SUPPLY			
Find   Find		Purchased Power	F10	•	•	i	•	•	•	,	•
Purchased Power         F10           Demand         F10           Energy         F10           SSGP         F10           Total 55SNPC         F10           System Control & Load Dispatch         F10           Chacked BG         F10           System Control & Load Dispatch         F10           Chacked BG         F10           Shib 234         (220,559)           Total 55T         43,241           Shib 33         516,234           Total 55T         43,241           Shib 33         516,333		Energy Total 555	F10	,							
Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   F10   Penemack   Pe		Purchased Power	F10	,		,	,	,	,		•
SSGP         F10           Total 55SNPC         F10           System Control & Load Dispatch         F10         (516,234)         (220,559)         (68,901)         (112,142)         (43,241)         (51,633)           Other Expenses         F10         516,234         220,559         68,901)         (112,142)         43,241         51,633           Total 557         Total 577         Total 577         43,241         51,633		Demand Energy	F10	. ,				, ,	1 1		
System Control & Load Dispatch         F10         (516,234)         (220,559)         (68,901)         (112,142)         (43,241)         (51,633)           Other Expenses         F10         516,234         220,559         68,901         112,142         43,241         51,633           Total 557         Total 557         Total 557         516,633		SSGP Total 555NPC	F10		, .				1		
Other Expenses F10 (516,224) (220,559) (68,901) (112,142) (43,241) (51,633) (56,633) (56,633) (516,234 220,559 68,901 112,142 43,241 51,633 51,633 57		System Control & Load Dispatch	F10		•	,	•	,	٠	•	
F10 516,234 220,539 68,901 112,142 43,241 51,633		Other Expenses	F10	(516,234)	(220,559)	(68,901)	(112,142)	(43,241)	(51,633)		(1,538)
		CAGEJBG Total 557	F10	516,234	220,559	68,901	112,142	43,241	51,633		

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DGP SG SG SG SG SG	ω	DESCRIPTION F. Eng	ø.	Others Others	n Engineering ctures ipment	s n Plant	
ntial SE	dled	ision 8	Station Expense Overhead Line Expense Underground Line Expense	m of Electricity by Othe y m of Electricity by Othe y Transmission Expense	Rents - Transmission Maint Supervision & Engineerin Maintenance of Structures Maint of Station Equipment Maint of Station Equipment	of Underground Lines of Misc Transmission Plant SION EXPENSE	
Embedded Cost Differentials Company Owned Hyd Mid-C Contract Mid-C Contract Existing QF Contract Existing QF Contract Total Embedded Cost Differential Total Other Power Supply	ial - Unbundled	Operation Superv Load Dispatching	Station Expense Overhead Line Expense Underground Line Expe	sm of Elect Jy sm of Elect Jy Transmiss	Rents - Transmission Maint Supervision & Engir Maintenance of Structures Maint of Station Equipmer	of Unde of Misc	
Embedded Cost Different Company Owned Hyc Company Owned Hyc Mid-C Contract Existing QF Contract Existing QF Contract Existing QF Contract Total Embedded Cost Diff Total Other Power Supply	ssion - Total		Static Overl	Transm Energy Transm Energy Misc. Tr	Rents Maint Mainte Mainte	Maint Maint	
Embedd Compan Compan Mid-C C Mid-C C Existing Existing Total En	<u>Transmission</u> A	FERC <u>ACCT</u> 560 561	562 563 564	565 565NPC 566	567 568 569 570	572 573 TOTAL	
399 400 400 400 400 400 400 400 400 400	412 414 415 416	417 418 420 421	423 425 426 427 428	4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4 4 3 4	2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	447 448 450 451 452 453	454 455 455 456 457 460 461 461 463

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				TRANSI	TRANSMISSION EXPENSE			
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SOS	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
F106	Normalized 455,922	194,790	500 60,851	99,040	38,189	Schedule 48   45,601	3chedule 40 16,092	3ch. 15,51-54,57 1,358
F106	777,827	332,323	103,816	168,968	65,152	767,77	27,454	2,317
F106	145,694	62,247	19,446	31,649	12,204	14,572	5,142	434
F106	2,101	868	280	456	176	210	74	y
F106	•		•	,	•			٠
F10	•	•		•	,	•		í
2							. .	
F10	- 00000	8 574 804	. 2 678 713	. 250 818	1 681 003	- 200 6	708 382	, 60 700
 2 -	20,000,00	100,410,0	2,0,0,1,13	010,000,1		, 505, 100,14	300,007	061,66
F106	305,526	130,534	40,778	66,370	25,591	30,558	10,784	910
F106	124,730	53,290	16,648	27,095	10,448	12,475	4,402	372
F106	142,723	60,978	19,049	31,004	11,955	14,275	5,037	425
F106	377,904	161,458	50,438	82,092	31,654	37,797	13,338	1,126
F106	814,679	348,068	108,734	176,974	68,239	81,483	28,755	2,427
F106	2,073,285	885,801	276,719	450,382	173,662	207,367	73,178	6,177
F106	2,647	1,131	353	575	222	265	93	60
F106	22,264	9,512	2,972	4,836	1,865	2,227	786	99
	25,315,268	10,815,832	3,378,797	5,499,260	2,120,448	2,531,996	893,518	75,417

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FERC ACCT 580	DESCRIPTION Operation Supervision & Eng	COS <u>Factor</u> F131	Washington Jurisdiction <u>Normalized</u>	Residential Schedule 16	Small General Service <u>Schedule 24</u>	Large General Service <1,000 kW <u>Schedule 36</u>	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40
581	Load Dispatching	F20	,	1		•	•	1	
582	Station Expense	F120	,	•	1	•	•	,	
583	Overhead Line Expenses	F132	,	1		,	,	•	
584	Underground Line Expense	F133	•	•	•	•	•	1	
585	Street Lighting & Signal Systems	F130	•	•	,		•	•	
586	Meter Expenses	F127	•	•		•	•	•	
587	Customer Installation Expenses	F20	•	•	•	ı	•		
588	Misc. Distribution Expenses	F131	•	,	•	j	,	•	
589	Rents	F131		*	•	•	•	ı	
290	Maint Supervision & Engineering	F131		•	•	ı	r	•	
591	Maintenance of Structures	F119		•	•	ı	•	•	
592	Maint of Station Equipment	F120	ı	•	•		•	•	
593	Maintenance of Overhead Lines	F134		•	•	•	ŀ	ī	
594	Maint of Underground Lines	F135		•	j	1	•	•	
595	Maint of Line Transformers	F125	•	•	•	ı	•	,	
596	Maint of Street Lighting & Signals	F130	•		•	•	1	•	
265	Maintenance of Meters	F127	•	•	•	,	•	•	
598	Maint of Misc. Distribution Plant	F131		-	-			•	
TOTAL DIS	TOTAL DISTRIBUTION EXPENSE		4		•	•	b	1	
						CUSTOMER	CUSTOMER ACCOUNTS EXPENSE		
901	Supervision	F136	•	,	•	•	•	•	
302	Meter Reading Expense	F47	•	ş	•	•	ŧ	٠	
903	Customer Receipts & Collections	F48		•		•	•	•	
904	Uncollectible Accounts	F80	,			•	•	•	
905	Misc. Customer Accounts Exp	F136	_	To the control of the	•	•	•		
(	TOTAL CIRCLES ACCOUNTS EXBENSE						,		

Transmis	Transmission - Total - Unbundlad	_				THE CHOICE				
III						CUSICOME	CUSTOMER SERVICE EXPENSE			
∢	α	ပ	D Washington	ш	F Small General	G Large General	H Large General	l Large General	J Agricultural	K Street & Area
FERC ACCT 907	<u>DESCRIPTION</u> Supervision	COS Factor F40	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
806	Customer Assistance	F40	•	•	•	•	•	•	•	•
606	Informational & Instructional Adv	F40	•	•	•	•		•	•	,
910	Misc. Customer Service	F40	•		•	•	4	ŗ	•	
TOTAL CI	TOTAL CUSTOMER SERVICE EXPENSE		# 1	•			-	•	-	
						SA	SALES EXPENSE			
911	Supervision	F40	•	•	•	•		•	•	
912	Demonstration & Selling Expense	F40	1	•	•	•	•	•	•	•
913	Advertising Expense	F40	•	•	•	•	•	•	•	i
916	Misc. Sales Expense	F40	•	*	•	•	,	•	•	•
TOTAL S	TOTAL SALES EXPENSE		\$	*		•		1	•	Ŧ
						ADMINISTRATI	ADMINISTRATION & GENERAL EXPENSE	SE		
920	Administrative & General Salaries Customor - System	F102T	885,675	378,400	118,210	192,396	74,186	88,584	31,260	2,639
	Administrative & General Salaries	7	885,675	378,400	118,210	192,396	74,186	88,584	31,260	2,639
921	Office Supplies & expenses Customer - System	F102T	(258,952)	(110,636)	(34,562)	(56,252)	(21,690)	(25,900)	(9,140)	(771)
	Office Supplies & expenses	7	(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
	Outside Services	7	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	1	•		1	,	•	•	ı
927	Franchise Requirements	F102	,	•	•	•	•	1	•	ŧ
928	Regulatory Commission Expense	F141	129,836	58,974	18,756	26,516	9,545	10,079	5,168	662
929	Duplicate Charges	F138T	(30,278)	(12,936)	(4,041)	(6,577)	(2,536)	(3,028)	(1,069)	(06)
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 AL	TOTAL ADMINISTRATIVE & GEN EXPENSE		1,910,943	848,171	257,131	400,945	152,663	175,440	68,961	7,631
TOTAL O	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

Transmis	<u> Transmission - Total - Unbundled</u>	ATTENDED				DEPRE	DEPRECIATION EXPENSE			
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FERC ACCT 403SP	Steam De	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 48T	Large General Dedicated Facilities Schedule 48T	Agncultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total 403SP				-	*				1
403NP	Nuclear Depreciation	F10	•	•	•	,	•	•	•	
403HP	Hydro Depreciation	F10	•	•	1	1	ı	•	•	
4030P	Other Production Depreciation CAGE	F10	•	• •	¥ 1	1	i	1	1	,
	Total 403OP	2	,				. ,	. 1	• •	1 5
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	F118	•	•	•	,				
	Structures	F119								
	Station Equip Poles & Towers	F120			• 1	•		•	•	t
	OH Conductors	F122	•	•	•			•		
	UG Conduit UG Conductor	F123				• •	4 1	•	•	•
	Line Transformer	F125	•	1	•		•	•		
	Services Meters	F126			• 1	•	•	1	i	
	Inst Cust Premises	F128		,						
	Leased Property	F129	•	ı	•	•	•	•	•	•
	Total Distribution Expense	3	4	1						
403GP	General Depreciation	į				i				
	Situs System Generation	F107T F105T	325,389 213.812	139,021 91,350	43,429	70,684 46,447	27,255 17,909	32,545	11,485	969
	System Overheads	F102T	193,649	82,736		42,067	16,220	19,368		577
	Customer - System Energy	F10 F10			, ,			i r	i i	
	Total General Expense		732,850	313,107	97,813	159,198	61,385	73,299	25,866	2,183
403GV0	General Vehicles	F105T	•			•	•	,	•	•
403MP	Mining Depreciation	F10	•	•	•		•	•		,
403EP	Experimental Plant Depreciation	F10	1	•		•	\$	á	•	•
TOTAL DE	TOTAL DEPRECIATION EXPENSE		5,834,129	2,492,605	778,674	1,267,353	488,676	583,521	205,919	17,380
						AMORT	AMORTIZATION EXPENSE			
404GP	Amort of LT Plant - Cap. Lease Gen Division	E10	2.00 E	21 413	<b>0</b> 899	10 887	7	n 6		97
	System Overheads Customer - System	F102T F42	16,372	6,995	2,185	3,557	1,371	1,638	578	49
	Total Amort. Cap. Lease General	!	66,491	28,408	8,874	14,444	5,569	059'9	2,347	198
404SP	Amort of LT Plant - Cap Lease Steam	F10	ı	•	•	,	•	,	,	•
404IP	Amort of LT Plant - Intangible Plant	140		Č	8	ţ	\$	•		,
	System Generation	F105T	124,682	53,270	16,641	27,085	10,444	12,470	4,401	371
	Customer - System	F42	, , , , , , , , , , , , , , , , , , , ,	,	, ,	40,40	10,743	nn :		966
	Energy Total Amort, Intangible Plant	2	324,855	138,793	43,358	70,569	27,210	32,492	11,466	996
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Iransmi	<u> Transmission - Total - Unbundled</u>						(500,000)			
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FERC ACCT 404MP	DESCRIPTION Amort of LT Plant - Mining Plant	COS Factor F10	Wasnington 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
4040P	Amort of LT Plant - Other Plant	F30	OI	01	Ol	Oi	Ol	Ol	OI	01
404HP	Amort of Other Electric Plant	F110	•		•	•	•	,	٠	•
405	Amort of Other Electric Plant	F110		•	•	ı	1	•	٠	,
406	Amort of Plant Acquisition Adj	F10	•	•		•	•	•	•	,
407	Amort of Prop Losses, Unrec Plant,	F110			5				4	1
TOTAL A	TOTAL AMORTIZATION EXPENSE		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166
						TAX OT	TAX OTHER THAN INCOME			
408	Taxes Other Than Income Customer - System	F101T	1,559,424	665,924	208,212	338,837	130,665	156,083	55,069	4,634
	Total Taxes Other Than Income	:	4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207
						ä	DEFERRED ITC			
41140	Deferred I T C - Federal	F101T		•	,	•	,	,	,	•
41141	Deferred I T C - Idaho	F101T	1		,	1	,	7	•	,
TOTAL E	TOTAL DEFERRED ITC		•	,	,	•	•	•	•	•
						DEFERR	DEFERRED INCOME TAXES			
41010	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
41110	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)
TOTAL E	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
						N.	INCOME TAXES			
40911	State Income Taxes	F101T	•	,		٠		•	ı	•
40910	Federal Income Tax	F101T	(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)
TOTAL	TOTAL OBENATING EXPENSES		40 860 056	17 487 430	# AFF 001	8 867 289	3 415 318	4 071 605	1 443 826	133 607

18   18   18   18   18   18   18   18	Transmissic	Transmíssion - Total - Unbundled									
156 319   156	A FERC ACCT 310		C COS Factor F10	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24			l Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	
Fig. 100   Fig. 100		JBG Total 310	F10	,			,	3			
Page   Page	311	Structures and Improvements	F10	,	•		•	•	•	•	•
Fig.		Total 311	2	,			,	•		**************************************	
Total 315   Tota	312	Boiler Plant Equipment	F10	•	•	•	•	•	•	•	•
Fig.		JBG Total 312					1				1
Fig. 2014   Fig.		Turbogenerator Units	F10	٠		•	•	•	•		•
Train 314 Train		JBG Total 314	F10	•	1						
Fig.   Capture   Fig.	Accessory Electric Equipment	2							•	•	
Page   Page	2	Accessory Electric Equipment	3 5	\$ \$	* 1	<b>1</b>					
Fig.   Fig.		Total 315		•	ŧ		,	•	1	•	,
Trial 316         F10         NUCLEAR PRODUCTION           on Plant         NUCLEAR PRODUCTION           of Land Rights         F10	316	Misc Power Plant Equipment	F10	• 1	•		1 :	ı	•	•	•
Intend Steam Plant - Act 300         F10         NUCLEAR PRODUCTION           Intend Rights         F10         NUCLEAR PRODUCTION           Plant Equipment         F10         NUCLEAR PRODUCTION           Plant Equipment         F10         NUCLEAR PRODUCTION           Plant Equipment         F10         NUCLEAR PRODUCTION           A Land Rights         F10         NUCLEAR PRODUCTION           Res and Improvements         F10         NUCLEAR PRODUCTION PLANT           Res and Improvements         F10         NUCLEAR PLANT           Res of Luclear Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT           Res of Equipment         F10         NUCLEAR PLANT		Total 316	2	*	3	1		3		•	*
A Land Rights	SP	Unclassified Steam Plant - Acct 300	F10	•	ì	,	•	•	•	,	,
on Plant         NUCLEAR PRODUCTION           d Land Rights         F10         Control           Part Equipment         F10         Control           Part Equipment         F10         Control           New Plant Equipment         F10         Control           Inch Rights         F10         Control           New Plant Equipment         F10         Control           Inch Nuclear Plant Equipment         F10         Control           Inch Nuclear Plant Equipment         F10         Control           Inch Dama         F10         Control           Inch Dama         F10         Control           Inch Sights         F10         Control           Inch Sights         F10         Control           Inch Dama & Materinsys         F10         Control           Inch Dama & Materinsys <td></td> <th></th> <th></th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>											
d Land Rights         F10         NUCLEAR PRODUCTION           Part Equipment         F10         Production           Part Equipment         F10         Production           Part Equipment         F10         Production           Part Equipment         F10         Production           Intel Rights         F10         Production           Intelliges, A Generators         F10         Production           Intelliges, A Generators         F10         Production           Intelliges, A Eddiges         F10         Production           Intelliges, A Eddiges         F10         Production           Intelliges, A Eddiges         F10         Production	Total Steam	Production Plant		1	,	•	,	•	·	•	•
Fig. 19   Fig.							2	NOITOI I DOM AV			
of Land Rights         F10											
Total Equipment         F10         Total Equipment	320	Land and Land Rights	F10	*	•	•	•	•	•		,
Plant Equipment         F10	321	Structures and Improvements	F10	,		٠	ı	•	•	•	,
F10	322	Reactor Plant Equipment	F10	1	•	•	•	•	•	,	•
F10   F10	323	Turbogenerator Units	F10	•	٠	•	•	,	•	•	•
All Equipment         F10	324	Land and Land Rights	F10	•	•		ı	ı	•		
F10   F10	325	Misc. Power Plant Equipment	F10	ı	•	•	i	•	•	,	•
HYDRAULIC PRODUCTION PLANT   HYDRAULIC PRODUCTION PLANT   HYDRAULIC PRODUCTION PLANT	٩	Unclassified Nuclear Plt - Acct 300	F10	٠	3	•	•	1	,		,
d Land Rights         F10	Total Nuclea	ir Production Plant		•	•	•	•	•	,	ı	•
d Land Rights         F10							HYDRAULIC	PRODUCTION PLANT	<b>L</b> -		
es and Improvements       F10       .	330	Land and Land Rights	F10	•	•	·	•	•	•	•	•
iris, Dams & Waterways         F10         . <td>33.1</td> <th>Structures and Improvements</th> <th>F10</th> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>Ī</td> <td>•</td>	33.1	Structures and Improvements	F10	•	•	•	•	•	•	Ī	•
Theel, Turbines, & Generators         F10	332	Reservoirs, Dams & Waterways	F10	•		•	,	•	•	į	•
ory Electric Equipment         F10         . <td>333</td> <th>Water Wheel, Turbines, &amp; Generators</th> <th>F10</th> <td>ı</td> <td></td> <td>•</td> <td>,</td> <td>٠</td> <td>•</td> <td>ī</td> <td>•</td>	333	Water Wheel, Turbines, & Generators	F10	ı		•	,	٠	•	ī	•
wer Plant Equipment         F10         .	334	Accessory Electric Equipment	F10	,	•		,	•	•	•	٠
Aaliroads & Bridges       F10       .	335	Misc. Power Plant Equipment	F10	•	3	•	•	,			•
ified Hydro Plant - Acct 300	336	Roads, Railroads & Bridges	F10	,	•		ı	,	•	٠	•
Total Hydraulic Plant	£	Unclassified Hydro Plant - Acct 300	F10		1	1	1	•	•	3	•
-	Total Hydrau	ilic Plant		•	,		1	•	٠	•	•

Exhibit No.\_\_\_(RMM-5)

Residential   Survice Action   Survice of Tools   Survice Action   Survice   Survice Action   Survice Acti			1		What while when we			The second second second		0000
Execution   First		DESCRIPTION	COS	·	Jurisdiction	Residential Schodule 16		Service <1,000 kW		Dedicated Facilities
Fig. 1   Secretaria between tacks and secretarian form of the secretarian producers tacks as a fig. 2   Fig. 2   Fig. 3   Fig.			- E10		no de la la la la la la la la la la la la la	ol almailac		oc arne oc		Scriedule 40
Stutiones and improvemental   Fig.		Total 340	2			. ,				
Fig.   Prince   Pri		uctures and improvements SG Total 341	F10				. ,		, ,	
Print State   Print State		& Ac	F10				1 1			
Professional Part   Professional Professio		ne Movers Total 343	F10							
Total 345   Miss. Power Table Part   Fig.		nerators SG Total 344	F10		, ,					
Universating of their Pool - Acct 300   Fig.   Fi		sessory Electric Plant SG Total 345	F10		1 1					
Unclassified Other Prod. Act 300   F10		c. Power Plant Equipment	F10		•		٠	i	•	
Context   Plant		dassified Other Prod - Acct 300	F10	1	•	•		-	-	THE REPORT OF THE PERSON OF TH
Property Plant   Prop	Total Other Produ	uction Plant			•	•		ı	•	
A PRODUCTION PLANT   TRANSMISSION PLANT   TRANSMI	erimental	nt verimental Plant	F10		i	,	,	,	,	
Professional Potential	TOTAL PRODUCT	TION PLANT			•	•	•		_	
Structures and first Assigned   Fig.   100   66.60,171   2.641,255   687,390   1,444,623   557,029     Structures and first Assigned   Fig.   6.660,171   2.641,255   687,390   1,444,623   557,029     Direct Assigned   Fig.   6.660,171   2.641,255   687,294   800,660   1,303,122   502,468     Direct Assigned   Fig.   6.691,771   2.642,944   800,660   1,303,122   502,468     Direct Assigned   Fig.   898,787   2.652,944   800,660   1,303,122   502,468     Direct Assigned   Fig.   898,787   1,307,724   1,586,724   1,307,744   7.64,520   1,307,744   7.64,520     Direct Assigned   Fig.   898,787   1,307,724   1,586,724   1,307,744   7.64,520   1,307,744   7.64,520   1,307,744   7.64,520     Direct Assigned   Fig.   889,787   1,447,720   1,446   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,446   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,446   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,447,720   1,44		770000000000000000000000000000000000000						TRAN	SMISSION PLANT	
Structures and improvements		Direct Assigned	F10	5	6,650,171	2,841,255	887,590	1,444,623	557,029	665,140
Station Equipment		50-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7	C .	99.	6,650,171	2,841,255	887,590	1,444,623	557,029	665,140
Station Equipment  Prof. 100 100 100 100 100 100 100 100 100 10		ctures and improvements Demand Direct Assigned	F10	5	5,998,787	2,562,954	800,650	1,303,122	502,468	599,990
Princip Sagnard			₹	3	5,998,787	2,562,954	800,650	1,303,122	502,468	066'669
Towers and Fixtures		ion Equipment Demand Direct Assignad	F10	5	90,785,588	38,787,725	12,117,037	19,721,441	7,604,350	9,080,243
Poles and Fixtures	,	è			90,785,588	38,787,725	12,117,037	19,721,441	7,604,350	9,080,243
Poles and Fixtures		<u> </u>	F10 A	1.00	38,775,734	16,566,754	5,175,348	8,423,290	3,247,919	3,878,293
Prior   Demand   Prior   Pri		pue		Ì	38,775,734	16,566,754	5,175,348	8,423,290	3,247,919	3,878,293
Overhead Conductors         F10         66,612,466         28,459,870         8,890,681         14,470,290         5,791,568           Direct Assigned Direct Assigned Demand Conduit Demand Demand Demand Demand Demand Demand Demand Demand Demand Direct Assigned Dir			F10	1.00	45,266,158	19,339,758	6,041,616	9,833,211	3,791,568	4,527,455
Demand		head Conductors			45,266,158	19,339,758	6,041,616	9,833,211	3,791,568	4,52
Underground Conduit  E10  Benrand Denrand Denrand Denrand Direct Assigned  Underground Conductors  Companies  F10  Companies  Companies  F10  Companies  F10  Companies  Companies  F10  Companies  F10  Companies  Companies  F10  Companies  Companies  F10  Companies  F10  Companies  F10  Companies  Co		Demand Direct Assigned	F10	1.00	66,612,466	28,459,870	8,890,681	14,470,290	5,579,569	6,662,482
Processing					66,612,466	28,459,870	8,890,681	14,470,290	5,579,569	6,662,482
Underground Conductors         F10         34,506         14,743         4,605         7,496         2,890           Demand Demand Demand Demand Demand Demand Demand Direct Assigned F10         A         1,00         67,101         28,669         8,956         14,576         5,620           Roads and Trails Demand Direct Assigned Direct Assigned Direct Assigned Direct Assigned Direct Assigned Direct Assigned Trains Plant - Acct 300         F10         1,505,482         643,210         200,935         327,037         128,102           Unclassified Trains Plant - Acct 300 Unclassified Trains Sub - Acct 300         F10         732,939         313,145         97,824         159,217         61,392           AL TRANSMISSION PLANT         256,428,932         109,556,082         34,255,42         55,704,304         21478,908         255,		Demand  Direct Assigned	F10	1.00	34,506	14,743	4,605	7,496	2,890	
Parameter   Para					34,506	14,743	4,605	7,496	2,890	3,451
Proads and Trails   F10		lerground Conductors Demand Direct Assigned	F10 A	1.00	67,101	28,669	8,956	14,576	5,620	6,711
Total Serial Pennal		elical tree of	:		67,101	28,669	8,956	14,576	5,620	6,711
Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300 F10 T32,939 T33,145 T32,939 T33,145 T32,939 T33,145 T32,239 T33,145 T38,217 T39,229 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,232 T39,332 T39,		us and Italis Demand Direct Assigned	F10	5	1,505,482	643,210	200,935	327,037	126,102	150,576
Unclassified Trans Plant - Acct 300         F10         732,939         313,145         97,824         159,217         61,392           Processified Trans Sub - Acct 300         F10         256,428,932         109,558,082         34,225,242         55,704,304         21,478,908         256,586,082					1,505,482	643,210	200,935	327,037	126,102	150,576
256,428,932 109,558,082 34,225,242 55,704,304 21,478,908		lassified Trans Plant - Acct 300 lassified Trans Sub - Acct 300	F10		732,939	313,145	97,824	159,217	61,392	73,307
	TOTAL TRANSMIS	SSION PLANT		and the state of t	256,428,932	109,558,082	34,225,242	55,704,304	21,478,908	25,647,649

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J K Agricultural Street & Area Pumping Lighting Schedule 40 Sch. 15,51-54,57

COS WA December 2010.xlsm 763,926 9,050,820 25,647,649 TAB 4.3 - Page 12

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<u>Transmission - Total - Unbundled</u> A	DESCRIPTION	Land and Land Rights Demand Primary Assigned	Structures and Improvements Demand Primary Assigned	Station Equipment Demand Primary Assigned	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	Overhead Conductors Demand Primary Demand Secondary Assigned	Underground Conduit Demand Primary Demand Secondary Assigned	Underground Conductors Demand Primary Demand Secondary Assigned	Line Transformers Demand Secondary Assigned	Services Customer Assigned	Meters Customer Assigned	Install on Customers' Premises Demand Primary Demand Secondary Assigned	Leased Property Demand Primary Demand Secondary Assigned	Street Lights	DP Unclassified Dist Plant - Acct 300 DS0 Unclassified Dist Sub - Acct 300 TOTAL DISTRIBUTION PLANT
Transmiss A	FERC	360	361	362	364	365	366	367	368	369	370	371	372	373	DP DS0 TOTAL DI

Residential Service Se		٥	ш	ш	ŋ	I	_	7	¥
	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW <u>Schedule 36</u>	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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Transmiss	Transmission - Total - Unbundled A B	U	α <u>:</u>	ш	<u>ш</u> . (	G GE	GENERAL PLANT	- 1	٠ .	¥
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction <u>Normalized</u>	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 Facilitíes Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
}		F107T F105T	278,423	118,955	37,161	60,482	23,321	27,847	9,827	829
	System Overheads Customer - System Total Land & Land Rights	F102T F42	78,550	33,560	10,484	17,063	6,579	7,856	2,772	234
390	Structures and Improvements Situs	F107T	3.483.810	1.488.442	464.980	756.791	291.810	348.446	122.963	10.379
	System Generation System Overheads Cietomac Section	F105T F102T E42	236,854	101,195 617,017	31,613 192,752	51,452 313,719	19,839 120,966	23,690 144,444	8,360 50,973	706
	Customer - System Total Structures and Improvements	747	5,164,838	2,206,653	689,344	1,121,963	432,615	516,580	182,296	15,387
391	Office Furniture & Equipment Situs Siction	F107T	365,915	156,335	48,838	79,488	30,650	36,598	12,915	1,090
	System Centralion System Overheads Cietomor Sietom	F102T	714,575	305,299	95,373	155,228	5,022 59,854	71,471	4,133 25,221	2,129
	Total Office Furniture & Equipment	F10	1,197,750	511,733	159,862	260,188	100,325	119,797	42,275	3,568
392	Transportation Equipment Situs Sveram Generation	F107T	1,269,367	542,331	169,421	275,746	106,324	126,960	44,803	3,782
	System Overheads	F102T	110,694	47,294	14,774	24,046	9,272	11,071	3,907	330
	Customer - system Energy	F10 F10		, ,		• •				, ,
	Total Transportation Equipment		1,949,754	833,024	260,231	423,547	163,315	195,012	68,818	5,808
393	Stores Equipment Situs System Generation System Overheads Total 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 Situs	F107T	659,301	281,683	87,996	143,220	55,224	65,942	23,270	1,964
	System Generation System Overheads Energy	F105T F102T F10	621,782 55,330	265,654	82,988 7,385	135,070 12,019	52,081 4,635	62,190 5,534	21,946 1,953	1,852 165
	Total Tools, Shop & Garage Equipment		1,336,413	570,976	178,369	290,310	111,940	133,666	47,170	3,981
395	Laboratory Equipment Situs System Generation System Overheads Energy Total 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 -	109,475 43,124 15,294 167,894	42,212 16,628 5,897	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 Situs System Generation System Overheads Energy	F107T F105T F102T F10	1,762,938 992,225 18,774	753,207 423,924 8,021	235,297 132,431 2,506	382,965 215,542 4,078	147,667 83,110 1,573	176,327 99,241 1,878	62,224 35,021 663	5,252 2,956 56
	Total Power Operated Equipment		2,773,937	1,185,152	370,234	602,585	232,350	277,445	806'26	8,264
397	Communication Equipment Situs System Generation System Overheads Customer - System	F107T F105T F102T F42 F10	2,267,970 3,322,205 705,780	968,980 1,419,397 301,541	302,703 443,411 94,200	492,673 721,686 153,317	189,969 278,273 59,117	226,839 332,282 70,591	80,049 117,259 24,911	6,756 9,897 2,103
	Total Communication Equipment	2	6,295,956	2,689,918	840,313	1,367,677	527,360	629,712	222,220	18,756

ESCRIPTION   Fried   Cos	•										
Fig	∢	œ	o	D Washington	ш	F Small General	G Large General	H Large General	l Large General		J Agricultural
Fig07   Signed Centration   Fig07   Signed Signed Signed Centration   Fig07   Signed Signed Centration   Fig07   Signed Signed Centration   Fig07   Signed Signed Centration   Fig07   Signed Signed Centration   Fig07   Signed	FERC ACCT 398		COS	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	•	Pumping Schedule 40
System Control System Control System Control System Control Mixedianeous Introl Macellaneous Introl Macellaneous Introl System Control System Control Control Macellaneous Introl System Control Con	•	Suctom Convertion	F107T	31,208	13,334	4,165	6,779	2,614	3,121		1,102
Total Misc Equipment		System Overheads	F102T	45,882	19,603	6,124	9,967	3,843	4,589		1,619
Total Mise Equipment   Total Mise Equipment		Customer - System	F42	•	•	•	*	•	•		•
Coulomb   Comparison   From		Energy Total Misc. Equipment	2	127,414	54,437	17,006	27,678	10,672	12,744		4,497
Wilder   W	399	Coal Mine	F10	ı	•	1		1	•		
Second Capital Lease   Frid	399L	WIDCO Capital Lease	F10	•	•	•	•	•	•		
Secretary Capital Lease   F10   (177,887)   75,820   (27,777)   (38,601)   (14,884)		Kemove Capital Lease	F10	•	•		•	•	•		,
Prior   Prio	1011390	General Capital Lease Remove Capital Lease	F10 F10	177,697 (177,697)	75,920 (75,920)	23,717 (23,717)	38,601 (38,601)	14,884 (14,884)	17,773 (17,773)	_	6,272 (6,272)
Unclassified Gen Plant - Acct 300   F102T   7,566   3,241   1,013   1,546   635   635	1011392	General Vehicles Capital Lease Remove Capital Lease	F10		, ,						. ,
Total Organization   F107T	GP	Unclassified Gen Plant - Acct 300	F102T	7,586	3,241	1,013	1,648	635	759		268
Organization	5880	Oncrassified Gen Ven - Acct 500	1021		•	*	•	•	•		,
Organization         F107T         F107T         INTANGIBLE PLAN           System Generation         F102T					1.41.100.10	00000	r 10,100,1	1000,1	2,044,401		24.6
State Generation   F107T   F102T   F							INTA	NGIBLE PLANT			
F102T   F102	301	Organization Situs	F107T	•			ı	ı	•		1
ition  Meneration  Beneration  Beneration  Generation  Horary F107T  F105T  Horary F10		System Generation System Overheads	F105T F102T	, ,				1 1			
Prior m Generation         F107T         1,987,377         849,098         265,253         431,720         7           s & Consent         1,987,377         849,098         265,253         431,720         7           Intangible Plant         F107T         270,843         115,717         36,149         58,836           M Generation         F105T         1,121,792         479,280         149,724         243,688           F102T         5,143,819         2,197,673         686,539         1,117,397         4           y         F10         6,536,455         2,792,670         872,412         1,419,920         8           rous Intangible Plant         F10ZT         8,523,832         3,641,768         1,137,665         1,851,640         7		Total Organization		t	ı		•	•	#		
m Generation         F105T         1,897,377         849,098         265,263         431,720         7           intangible Plant         F107T         270,843         115,717         36,149         58,836           m Generation         F105T         1,121,792         479,280         149,724         243,688           m Coverheads         F402T         5,143,819         2,197,673         686,539         1,117,397         4           seus Intangible Plant         F10         6,536,455         2,792,670         872,412         1,419,920         8           ible Plant - Acct 300         F102T         8,523,832         3,641,768         1,137,665         1,851,640         7	302	Franchise & Consent Situs	F107T	•	,	,	•	,	,		•
m Generation F107T 270,843 115,717 36,149 58,836 F105T 1,121,792 479,280 149,724 243,688 1,117,397 479,280 149,724 243,688 1,117,397 542 543,819 2,197,673 686,539 1,117,397 542 542,814 542 543,819 2,197,673 686,539 1,117,397 542 542 543,819 2,192,670 872,412 1,419,920 5436,455 2,792,670 872,412 1,419,920 5436,455 2,792,670 872,412 1,419,920 5436,455 2,792,670 872,412 1,419,920 5436,455 2,792,670 872,412 1,419,920 5436,430		System Generation Total Franchise & Consent	F105T	1,987,377	849,098	265,253	431,720	166,466	198,775		70,146
M Generation         F107T         270,843         115,717         36,149         58,836           m Gordreads         F105T         1,121,792         479,280         149,724         243,688           F102T         5,143,819         2,197,673         686,539         1,117,397         4           y eous Intangible Plant         F10         6,536,455         2,792,670         872,412         1,419,920         4           F102T         8,523,832         3,641,768         1,137,665         1,851,640         7	303	Miscellaneous Intangible Plant									
Movemends F102T 5,143,819 2,197,673 686,539 1,117,397 4  F10 6,536,455 2,792,670 872,412 1,419,920 6  F102T 8,523,832 3,641,768 1,137,665 1,851,640 7		Situs System Generation	F107T	270,843	115,717	36,149	58,836	22,686	27,089		39,560
mer - System F42 y F10 6,536,455 2,792,670 872,412 1,419,920 ible Plant - Acct 300 F102T 8,523,832 3,641,768 1,137,665 1,851,640		System Overheads	F102T	5,143,819	2,197,673	686,539	1,117,397	430,855	514,477		181,554
6,536,455 2,792,670 872,412 1,419,920 1,101		Customer - System	F42		• (		<b>3</b> 1	, ,	•		•
ible Plant - Acct 300 F102T 8,523,832 3,641,768 1,137,665 1,851,640		Total Miscellaneous Intangible Plant	2	6,536,455	2,792,670	872,412	1,419,920	547,504	653,767		230,708
8,523,832 3,641,768 1,137,665 1,851,640	<u>a</u>	Unclass Intangible Plant - Acct 300	F102T		•	-	1	•			
	TOTAL INT	ANGIBLE PLANT		8,523,832	3,641,768	1,137,665	1,851,640	713,970	852,541		300,854
TOTAL ELECTRIC PLANT IN SERVICE 23.886.641 21.	TOTAL ELE	ECTRIC PLANT IN SERVICE		285,173,979	121,839,271	38.061.807	61.948.618	23.886.641	28.522.687	5	10,065,395

1120	Transmiss	Transmission - Total - Unbundled					MIS	MISC RATE BASE			
1122	4	α.	v	Ω;	ш	и. (		<b>x</b> (	- ·	٠	<b>×</b> :
1124	FERC ACCT		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
1127	<u>6</u>	Plant Held For Future Use Production	F10	•		•	•	•	•	,	•
1128		Transmission	F10				•	•	•		•
1129		Distribution	F20	•	•	•	•	•	•	•	•
1131		Mining	7 07	* 1	• 1	•		•	•		•
1132		Total Plant Held For Future Use	2								,
1134	114	Electric Plant Acquisition Adjust	F10	•	•		•	ı	,		1
1135	120	Nuclear Fuel	F10	•	•	•	,		•	•	•
1138	124	Weatherization	F10			•	ŧ	,	•	•	•
1139	151	Fuel Stock	F10	,	•	•	•	•		•	
1141		JBE Total Fuel Stock	F10	l f				, ,			
11.45 4.45	152	Fuel Stock - Undistributed	F10	•	•	•	•	•	•	•	•
1147	25316	DG&T Working Capital Deposit	F10	į	i	•	٠	•		•	•
1149	25317	DG&T Working Capital Deposit	F10	•		•	•	•	•	•	•
1151	25319	Provo Working Capital Deposit	F10	ı	•	•	•	•	•	•	•
1153 1154 1156	154	Materials and Supplies JBG Total Material & Supplies	F102T F10	(e) (e)	(e) o (e)	0 0	(e) (e) (e)	(o) (o)	(e) (e) (e) (e) (e) (e) (e) (e) (e) (e)	() o ()	(o) (o)
1158	163	Stores Expense Undistributed	F102T		,	,	,		1	,	•
1160	25318	Provo Working Capital Deposit	F102T	i	•	•	ı	ı	•	•	
1162	165	Prepayments Customer - System	F102T F42	(0)	(0)	(0)	(o) .	(0)	(o) .	(0)	(o) -
1164		Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1166	182M	Misc Regulatory Assets Total Misc Regulatory Assets	F102T	95,391 95,391	40,755 40,755	12,732 12,732	20,722 20,722	7,990 7,990	9,541 9,541	3,367	284
1170	186M	Misc Deferred Debits	F102T	5,868	2,507	783	1,275	491	587	207	11
1172	CWC	Cash Working Capital	F137T	•	,	•	ı	•	•		•
1174	OWC	Other Working Capital Total Other Working Capital	F137T			, ,				, ,	
1178	18222	Nuclear Plant	F10	ı	•	•	ı	,	•	٠	•
1180	1869	Misc Deferred Debits-Trojan	F10	,	t	•	,	1	,	•	
1182	141 TOTAL RA	141 impact Housing - Notes Receivable TOTAL RATE BASE ADDITIONS	F10	101,259	43,262	13,515	21,997	8,482	10,128	3,574	302
1184											

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FERC	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
	Customer Service Deposits	F51		•		,	,	•		
		F51		, ,			, ,		1 1	1 1
2281	Accum Prov for Property Insurance	F102T	,		ı	,		,	1	,
2282	Accum Prov for Injuries & Damages	F102T	(103,687)	(44,300)	(13,839)	(22,524)	(8,685)	(10,371)	(3,660)	(60£)
2283	Accum Prov for Pension & Benefits	F102T	(323,301)	(138,129)	(43,151)	(70,231)	(27,080)	(32,336)	(11,411)	(863)
	Reg Liabilities - Insurance Provision	F102T	(2,696)	(1.152)	(360)	(586)	(226)	(270)	(66)	89
22844	Hydro Relicensing Obligations	F10		•	. '	•	. '			,
22842	Accum Misc Oper Prov - Trojan	F10	ı	•		,	,	,	,	,
										•
	Customer Advances for Const	F50	18,499	4,859	9,505	,	1	•	3,756	380
25398	SO2 Emmissions	F10	•	•	1	1	1	1		,
25399	Other Deferred Credits	F10	ı	•	•	1	•		•	
	Accum Deferred Income Tayoe	E4047								
	Labor	F138T	0	, 0	, 0		0	, 0	. 0	0
	Customer - System Total Accum Deferred Income Taxes	F42	0	0	0	0	0	0	0	0
	Accum Deferred Income Taxes	F104T	(0)	0	0)	0)	(0)	0)	(6)	(0)
	Accum Deferred Income Taves	E4047	1960 335 36)	46 200 404	(0) 0 022 77	1017 011 10	(	1 10 011		
	Accuit Deferred income raxes	F138T	(35,735,236)	(15,269,487) 18,166	(4,772,049) 5,675	(/,//u,14U) 9,236	(2,996,3/4) 3,561	(3,579,254) 4,253	(1,261,/81) 1,501	(106,152) 127
	Customer - System Total Accum Deferred Income Taxes	742	(35,712,717)	(15,251,321)	(4,766,374)	(7,760,903)	(2,992,812)	(3,575,001)	(1,260,280)	(106,025)
	Accum Deferred Income Taxes Labor	F104T F138T	(909,145)	(388,256)	(121,338)	(197,571) (539)	(76,188)	(91,009)	(32,083)	(2,699)
	Customer - System Total Accum Deferred Income Taxes	F42	(911,627)	(389,316)	(121,670)	(198,110)	(76,396)	(91,258)	(32,171)	(2,707)
1	255 Accum Investment Tax Credit	F104T	(150,490)	(64,267)	(20,085)	(32,704)	(12,611)	(15,065)	(5,311)	(447)
KA II	BASE DEDUCTIONS		(37,186,018)	(15,883,626)	(4,955,973)	(8,085,057)	(3,117,811)	(3,724,300)	(1,309,172)	(110,079
						ACCUMULA PRODI	ACCUMULATED DEPRECIATION PRODUCTION PLANT			
108SP	Steam Prod Accumulated Depr JBG	120					, ,	, ,	1 1	, ,
	Total Steam Prod Accumulated Depr		E .			3			•	*
108NP	Nuclear Prod Accumulated Depr	F10	,			,	,		•	,
108HP	Hydraulic Prod Accum Depr	F10	•	•	,	ı	1	·	•	•
1080P	Other Production - Accum Depr Total Other Production - Accum Depr	F10	. 1	1 1				1 1	1 1	, ,
108EP	Experimental Plant - Accum Depr	F10	1	•	•	•	•	•	ı	,
								A A A A A A A A A A A A A A A A A A A		
AL PROE	TOTAL PRODUCTION PLANT DEPRECIATION		•	•	1	ı	1	,	ı	,
						TRANS	TRANSMISSION PLANT			
108TP 1	Transmission Plant Accum Depr	F106	(106,854,776)	(45,653,212)	(14,261,771)	(23,212,166)	(8,950,331)	(10,687,460)	(3,771,506)	(318,330)
			·			DISTRII	DISTRIBUTION PLANT			
108360 1	Land and Land Rights	F118	,	•	,	r		i		•
108361	Structures and Improvements	F119	•	•	,	•	,	•	i	

Exhibit No. (RMM-5)

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Exhibit No. (RMM-5)

. 0 67 (67) (16,144) COS WA December 2010.xism

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

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MOTHINGSTO	SOS	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
Operating Revenues		52,893,018	31,154,676	8,207,434	7,330,842	2,149,170	527,825	2,602,980	920,090
Operating Expenses									
Operation & Maintenance Expenses		15,183,177	9,226,206	2,052,971	2,004,258	654,755	777,772	665,621	281,589
Amortization Expense		13,540,520	8,434,685	1,852,347	1,822,877	5/3,5/2	010,17	594,084 15,973	191,944
Taxes Other Than Income		5.238.248	3,303,385	732,809	673,235	207,424	41.409	218.923	61,064
Income Taxes - Federal		5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
Income Taxes - State							•		•
Income Taxes Deterred Investment Tax Credit Adi		(345,097)	(217,628)	(48,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
Misc Revenues & Expense		3,395	1,451	453	738	284	340	120	, 10
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
Operating Revenue For Return		13,500,074	6,778,693	2,810,352	2,126,351	495,323	69,744	897,637	321,974
Rate Base:									
Electric Plant In Service Plant Held For Future Use		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299
Electric Plant Acquisition Adj		•		. ,			•	,	
Nuclear Fuel Prenavments		. 6	, 6	, 5	, 6	, 5		, 5	, 5
Fuel Stock		(i)	ê ,	(o) -	ē .	(a) ·	(n) ,	(e) -	(e) .
Materials & Supplies		(0)	(0)	(0)	(0)	(o)	(0)	(0)	(0)
Cash Working Capital								. ,	
Weatherization Loans		•	1		•	•	•	•	
Miscellaneous Rate Base		•	•						
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
Rate Base Deductions:			2000	(000 000 000	000000000000000000000000000000000000000	900		000	
Accum Provision For Depreciation Accum Provision For Amortization		(6,876,591)	(4,120,274)	(24,402,239)	(24,356,637) (983,337)	(1,733,531)	(892,157)	(7,593,560)	(3,013,010)
Accum Deferred Income Taxes		(46,540,400)	(29,327,471)	(6,538,661)	(5,972,737)	(1,839,727)	(364,478)	(1,955,961)	(541,366)
Unamortized II C Customer Advance For Construction		(232,069)	(146,219) (82,281)	(32,598) (160,938)	(29,783)	(9,176)	(1,828)	(9,756) (63,594)	(2,708) (6,427)
Customer Service Deposits Misc Rate Base Deductions		(662,612)	(414,809)	(91,806)	(87,172)	(27,233)	(4,553)	(27,914)	(9,126)
lotal Kare Base Deductions		(234,198,384)	(145,673,393)	(32,174,087)	(31,429,665)	(9,931,883)	(1,398,044)	(9,934,006)	(3,657,306)
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
Return On Rate Base		6.62%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
:									
Return On Equity		7.51%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%

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

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	soo	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
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
Return On Ratebase (\$\$)	%299	13,606,124	8,580,400	1,903,439	1,748,699	538,774	107,558	568,642	158,612
Operating & Maintenance Expense	Ğ	15,183,177	9,226,206	2,052,971	2,004,258	654,755	297,777	665,621	281,589
Dangoidies Engage	78 <u>7</u>	, 07.5 67	, , , ,				, ,		• • • • • • • • • • • • • • • • • • • •
Depreciation Expense Amortization Expense		13,540,520	8,434,685	1,852,347	1,822,8/7	573,572	71,010	594,084	191,944
Taxes Other Than Income		5,238,248	3,303,385	732,809	673,235	207,224	41,409	218,923	61,064
Federal Income Taxes		5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
FIT Adj to Produce Target ROR	F101	. •	•	. •	. •	•	•	. •	
State Income Taxes			•		•		•	•	
SIT Adj to Produce Target ROR	F101		•	•		*	•	•	•
Deferred income Taxes		(345,097)	(217,628)	(48,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
Investment Tax Credit		, ;	. :		. ;		. :	. !	
Misc Kevenue & Expenses		3,395	1,451	453	738	284	340	120	10
Revenue Credits		(1,865,866)	(634,578)	(359,942)	(471,088)	(111,360)	(68,768)	(212,175)	(2,956)
Total Revenue Requirements Operating Revenues		51,133,203 51,027,152	32,321,805 30,520,098	6,940,579 7,847,492	6,482,103 6,859,755	2,081,261 2,037,811	496,872 459,057	2,061,810 2,390,805	748,773 912,135
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)
Existing Revenues		51,027,152	30,520,098	7,847,492	6,859,755	2,037,811	459,057	2,390,805	912,135
on Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR	check	0.21%	. 5.90%	-11.56%	-5.51%	2.13%	8.24%	-13.76%	-17.91%

Distributio	Distribution - Total - Unbundled	WCA Method						ELECTRIC REVENUES	UES
A FERC ACCI	B DESCRIPTION	C COS	Washi Jurisc		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	Ded
440	Residential Sales	4	30	30,520,098	30,520,098				
442	Commercial & industrial Sales interruptible Demand	A 1	12	12,735,165		7,847,492		2,037,811	
	Africa amidical	2	12	12,735,165	۱ .	7,847,492	7	2,037,811	
444	Public Street & Highway Lighting	∢	7	7,771,889	•	•	6,859,755	•	
445	Other Sales to Public Authority	4			•	•	•		
448	Interdepartmental Demand	F A	,					, ,	
					,				
Total Sales	es to Ultimate Customers		51	51,027,152	30,520,098	7,847,492	6,859,755	2,037,811	
447	Sales for Resale Demand	F 10				•	• 1	•	
	Energy	F10				, , ,		E POST	
447NPC	Sales for Resale	2						•	
1	oares to resare Demand Energy	120						, ,	
	, n	2					,	,	
449	Provision for Rate Refund	F10			•		•	•	
Stafe Spec	State Specific Revenue Credit	F140D		40,667	25,288	5,602	5,335	1,682	
AGA Revenue	ənus	4	1.00	722,472	•	231,325	289,956	49,581	
Total Sale	Total Sales from Electricity		15	51,790,291	30,545,386	8,084,419	7,155,046	2,089,074	
Other Elec 450	Other Electric Operating Revenues 450 Forfeited Discounts & Interest Customers	A F40		. , ,					
451	Misc Electric Revenue	∢				. ,			
	Demand Customer	F10		1,153	908	161		. 0	
453	Water Sales	F10		3 ,	3 .	2 .	,	,	
454	Rent of Flertric Dronerty		9	024 803	200	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	475 930	330 03	
ţ	Sensor Electric Troperty Demand Cretomer	F10		1,031,003	553,366	113,128	175,220	990,09	
	1910000	2	-	1,101,574	608,381	122,855	175,787	960'09	
456	Other Electric Revenue Demand	A 2	•		•	,	•	ı	
	Energy	F10					, ,		
		<u> </u>	***************************************				E STATE OF THE PROPERTY OF THE STATE OF THE		
Total Othe	Total Other Electric Operating Revenues		1	1,102,727	609,290	123,015	175,796	960'09	
Total Elect	Total Electric Operating Revenues		52,	52,893,018	31,154,676	8,207,434	7,330,842	2,149,170	
Miscellane 41160	Miscellaneous Revenues 41160 Gain on Sale of Utility Plant - CR 41170 I nee on Sale of Hillity Plant	F 10		•		•	r	,	
4118	Gain from Emission Allowances Gain from Disposition of NOX Credits	120				. , ,			
4194 421	Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	519		3,395	1,451	453	738	284	
Total Misc	Total Miscellaneous Revenues			3,395	1,451	453	738	284	
Miscellane 4311	Miscellaneous Expenses 4311 Interest on Customer Deposits	F80				,			
DFA	Divergence Fairness Adjustment								
	Production Transmission Distribution	F105 F105			P F 1		1 1 1	, , ,	
Net Miscell	Net Miscellaneous Revenues And Expense			3,395	1,451	453	738	284	
Exhib	Exhibit No(RMM-5)					TAB	TAB 4.4 - Page 3		

, 1,745 149,690 2,542,240

2,390,805

K Street & Area Lighting Sch. 15,51-54,57

l Large General Dedicated Facilities Schedule 48T

Agricultural Pumping Schedule 40 2,390,805

2,390,805

459,057

COS WA December 2010.xlsm

2,602,980

527,825 68,334

## FERC   DESCRIPTION   ### ACCT   Operation Suprvn & Engineering   ### Total 500   ### Total 501   ### Total 502   ### Total 502   ### Total 503   ### Total	COS	-	L						
	COS	Washington	u		G Large General	H I arge General	l arne General	Acricultural	K Street & Area
	F10 F10	Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
Fuel Related CAGW OAGW Total 501 Fuel Related Total 501NPC Steam Expenses		111111111111111111111111111111111111111	-		THE RESIDENCE OF THE PARTY OF T	•	# 17 TO THE PROPERTY OF THE PR		
Fuel Related CAEW Total 501NPC Steam Expenses	F10 F10		1 1 1			, ,		, , ,	
Total 501NPC Steam Expenses	7		,			•	•	•	•
Steam Expenses	2	Association of the state of the			•		,		
JBG	F 10					, ,	, ,	, ,	
Total 502	:		1						•
Steam From Other Sources	F10	•		•		i	•	٠	•
Steam From Other Sources-NPC	F10	٠			•	•	•	٠	•
Electric Expenses	F10	•	•		•	,	•	i	٠
70tal 505	2	•	-			, ,			. .
Misc. Steam Expense	F10	•	٠		•	•	•	i	•
Total 506	2					, ,			
Rents	F10	,	•		•	•	,	•	
JBG Total 507	F10							,	
Maint Supervision & Engineering	F10	1	٠		•				•
JBG Total 510	F10			,		-	1	, ,	. .
Maintenance of Structures	F10	•			,	•			,
JBG Total 511	F10	***************************************					a		
Maintenance of Boiler Plant	F10	٠	1		,	٠	,		
JBG Total 512	F10		, ,			,			.
Maintenance of Electric Plant	F10	•	,	,		•	•	•	•
JBG Total 513	F10			, ,	*			. .	
Maint of Misc. Steam Plant JRG	F10	•	,		r	•	• 1		
Total 514	2	•	Town accounts	•			AND TO SERVICE STATE OF THE SERVICE STATE STATE OF THE SERVICE STATE OF THE SERVICE STATE STATE STATE STATE STATE		
Total Steam Power Generation		*	-		•			•	,
					NUCLEAR	NUCLEAR POWER GENERATION			
Operation Super & Engineering	F10	•	•	•	•		1		•
Nuclear Fuel Expense	F10	į	•			,	1	t	•
Coolants and Water	F10	•	•	,	•	,	•	,	•
Steam Expenses	F10	•	•	,	•	•	•	•	•
Electric Expenses	F10	٠	•		•	•	•		•
Misc. Nuclear Expenses	F10	٠		•	٠	ŀ	•	٠	•
Maint Supervision & Eng	F10	•	•	•	•	,	•	•	•
Maintenance of Structures	F10	•		•	•	•	•	•	•
Maintenance of Reactor Plant	F10		•	,	•	•	•		i
Maintenance of Electric Plant	F10	•		•	•	,	•		•
Maintenance of Misc Nuclear	F10	•	٠	•	,	,	•		,
Total Nuclear Bower Generation							ANAPTHICAL .		

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4	m	U	Washington	m	T long	5	H C	- 0	7	×
FERC ACCT 535	<u>DESCRIPTION</u> Operation Super & Engineering	COS Factor F10	Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 481	Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Sureet & Area Lighting Sch. 15,51-54,57
536	Water For Power	F10	•	٠	•	•	,	,		•
537	Hydraulic Expenses	F10	•	•		•	,	•		•
538	Electric Expenses	F10	•		٠	1	٠	•	•	,
539	Misc. Hydro Expenses	F10	•	•	•	r	•	•	•	,
540	Rents (Hydro Generation)	F10	•	•	•		,		•	٠
541	Maint Supervision & Engineering	F10	٠	•	,	1	,	,	,	
542	Maintenance of Structures	F10	•	,	•	ı		,	,	,
543	Maint of Dams & Waterways	F10	•	•		ı	,	,	•	
244										
		2 (		,	•	F	•	•	•	,
g K	Maint of Misc. Hydro Plant	F10				T TOTAL STREET, STREET			,	
il Hydra	Total Hydraulic Power Generation				,	T. Community of the Com				
						OTHER PC	OTHER POWER GENERATION			
546	Operation Super & Engineering	F10	•	•	•	٠	,	1		•
	CAGE Total 546	F-10						• •		1 1
547	Fuel SE	F10	•	ė	,	٠	•	•	*	
	lotal o47		•	•		•	•	•	•	•
547NPC	Fuel CAEW	F10	•	٠	•		•	•	•	•
	Sc Total 547NPC	2	*	,	*		- I			
548	Generation Expense	013	٠	,	*	•	,	•	•	
	Total 548	2	*					*		
549	Miscellaneous Other	F10	•		,	•	•	•	٠	•
	CAGE Total 549	F10			, .	1 1				
550	Maint Supervision & Engineering	Š								
	CAGE	2.5	1 1		. ,	* 1				1 1
	Total 550	**********	•			•		•	•	•
552	Maintenance of Structures SG	F10	,	•	*	٠	1	•	•	•
	CAGE Total 552	F10	-					**************************************	-	-
553	Maint of Generation & Elect Plant									
	SG CAGE	F 52	, ,		. ,		1 1	. ,		, ,
	Total 553		•			-	•			
554	Maintenance of Misc. Other	5								
	CAGE	F10								
į	**************************************		,	•	•	•		,	•	,
	i otal Uther Fower Generation			,		·	ment and the second department of the second	A CONTRACT OF THE PROPERTY OF	,	
						ОТНЕВ	OTHER POWER SUPPLY			
555	Purchased Power	F10	•	•	•	•		,	•	•
	Energy Total 555	 	, , ,				, ,			
	יייי ביייייייייייייייייייייייייייייייי		•	•		•		•	•	•
SSSNPC	Purchased Power Demand	2 2	, ,	5 1	. ,			1 )		
	Energy SSGP	5.5	* 1		9 4					1 1
	Total 555NPC			•	•	•	•	,		1
556	System Control & Load Dispatch	F10	•	i	,		,	•	,	
	Other Expenses CAGE/JBG	57.0	(516,234)	(220,559)		(112 142)	(43 241)	(51 633		(4 538)
	T-4-1 EE7	_	104,010		68,901	112,142)	(#5,241) 43,241	51,633	18,221	1,538

Signature	Embedded Cost Differ Company Owned Hyd	rentials	F10		•	• (		, ,	• 1	•
Fig. 20	Mid-C Cont Mid-C Cont		27.7.				, , ,		,	
AL PRODUCTION EXPENSE         C D D D D D D D D D D D D D D D D D D D	Existing QI Total Embe	Differential	<u> </u>	3 9 1			1 1 1		1 1 1	
A   A   A   A   A   A   A   A   A   A	Total Other	r Power Supply		•	•	•	•	•	*	
Proceedings   Proceding   Pr	TOTAL PR	ODUCTION EXPENSE			•	,	•	1	,	
Part   Part	Distribution	n - Total - Unbundled					TRANS	MISSION EXPENSE		
Professional Expenses   Prof	٧	80	U	Δ :	ш	<u>ш</u> ;	<b>9</b>	<b>=</b> (	1	ۍ
Load Dispatching   F106   F107   F1	FERC ACCT 560	<u>DESCRIPTION</u> Operation Supervision & Eng	COS Factor F106	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
Station Expense         F106	561	Load Dispatching	F106	ŧ	•	•	•	•	1	
Underground Line Expense   F106   P106   P106   P106   P106   P106   P106   P106   P100   P	562	Station Expense	F106	•	•	•	•	ı	•	
Underground Line Expense   F10   F100   563	Overhead Line Expense	F106			•	•	•	•		
Transm of Electricity by Others   F10	564	Underground Line Expense	F106	•	•		1	ı	•	
VPC         Transm of Electricity by Others         F10	565	Transm of Electricity by Others Energy	F10 F10	• •		9 3	1 0			
Misc. Transmission Rents - Transmission Maint Supervision & Engineering Maintenance of Structures Maintenance of Overhead Lines Maint of Underground Lines Maint of Misc Transmission Plant AL TRANSMISSION EXPENSE	565NPC	Transm of Electricity by Others Energy	F10			* * *				
Rents - Transmission  Maint Supervision & Engineering  Maintenance of Structures  Maint of Station Equipment  Maint of Underground Lines  Maint of Misc Transmission Plant  AL TRANSMISSION EXPENSE	566	Misc. Transmission Expense	F106	•	ā	•	•	i	i	
Maint Supervision & Engineering Maintenance of Structures Maint of Station Equipment Maintenance of Overhead Lines Maint of Underground Lines Maint of Misc Transmission Plant AL TRANSMISSION EXPENSE	295	Rents - Transmission	F106	•	•	•	1	į	1	
Maintenance of Structures  Maint of Station Equipment  Maintenance of Overhead Lines  Maint of Underground Lines  Maint of Misc Transmission Plant  AL TRANSMISSION EXPENSE	268	Maint Supervision & Engineering	F106		,			•	•	
Maint of Station Equipment Maintenance of Overhead Lines Maint of Underground Lines Maint of Misc Transmission Plant AL TRANSMISSION EXPENSE	569	Maintenance of Structures	F106	•	•	,	•	ı	•	
Maintenance of Overhead Lines  Maint of Underground Lines  Maint of Misc Transmission Plant  AL TRANSMISSION EXPENSE	570	Maint of Station Equipment	F106	•	•	1	ŧ	,	ı	
Maint of Underground Lines Maint of Misc Transmission Plant AL TRANSMISSION EXPENSE	571	Maintenance of Overhead Lines	F106	ı	•	,	r	•		
Maint of Misc Transmission Plant AL TRANSMISSION EXPENSE	572	Maint of Underground Lines	F106	•	•	,	r	•	•	
TOTAL TRANSMISSION EXPENSE	573	Maint of Misc Transmission Plant	F106	1	9		•	,	*	
	TOTAL TRA	ANSMISSION EXPENSE			•		•	4	•	
_										

465 <u>Distri</u> 466	Distribution - Total - Unbundled					DISTRIE	DISTRIBUTION EXPENSE			
		(	í	i	ı	(	:			:
	n	<u>۔</u>	U Washington	ш	F Small General	G I arde General	H I ame General	l Jarde General	Acricultural	K Street & Area
FE AG 580	FERC <u>ACCI</u> Operation Supervision & Eng	COS Factor F131	Jurisdiction Normalized 1,059,046	Residential Schedule 16 647,872	Service Schedule 24 142,664	Service <1,000 kW Schedule 36 136,273	Service >1,000 kW Schedule 48T 44,305	Dedicated Facilities Schedule 48T 19,625	Pumping Schedule 40 47,116	Lighting Sch. 15,51-54,57 21,192
581	Load Dispatching	F20	899,617	482,475	98,635	152,772	52,370	59,579	50,484	3,302
582	Station Expense	F120	267,443	145,532	29,752	46,082	15,797	14,057	15,228	966
583	Overhead Line Expenses	F132	342,660	212,976	44,362	50,341	17,257	•	16,636	1,088
584	Underground Line Expense	F133			•	•	•	•	,	•
585	Street Lighting & Signal Systems	F130	13,706	•	•	•	F	•	•	13,706
586	Meter Expenses	F127	426,501	288,737	69,344	32,311	4,652	2,891	28,566	•
587	Customer Installation Expenses	F20	973,411	522,051	106,726	165,304	56,666	64,466	54,625	3,572
588	Misc. Distribution Expenses	F131	392,415	240,060	52,862	50,494	16,417	7,272	17,458	7,852
589	Rents	F131	92,122	56,356	12,410	11,854	3,854	1,707	4,098	1,843
290	Maint Supervision & Engineering	F131	319,782	195,627	43,078	41,148	13,378	5,926	14,227	6,399
591	Maintenance of Structures	F119	106,249	56,983	11,649	18,043	6,185	7,037	5,962	390
592	Maint of Station Equipment	F120	777,823	423,261	86,529	134,023	45,943	40,882	44,288	2,896
593	Maintenance of Overhead Lines	F134	4,739,154	3,063,893	688,494	594,299	193,617	•	186,644	12,206
594	Maint of Underground Lines	F135	1,079,850	761,138	169,001	93,756	33,830	ı	20,768	1,358
595	Maint of Line Transformers	F125	57,851	35,055	7,700	9,391	2,544	,	3,001	159
969	Maint of Street Lighting & Signals	F130	168,275	•	•	•	•	•	•	168,275
597	Maintenance of Meters	F127	539,429	365,188	87,705	40,866	5,884	3,657	36,130	•
298	Maint of Misc. Distribution Plant	F131	51,377	31,430	6,921	6,611	2,149	952	2,286	1,028
TOTA	TOTAL DISTRIBUTION EXPENSE		12,306,712	7,528,634	1,657,831	1,583,567	514,849	228,049	547,519	246,263
						CUSTOMER	CUSTOMER ACCOUNTS EXPENSE		o de de la constante de la con	
901	Supervision	F136	1	,		•	r	,	1	•
902	Meter Reading Expense	F47	•	•	•	•	•	•	•	•
903	Customer Receipts & Collections	F48	•	•	•	•	•	•		
904	Uncollectible Accounts	F80	,		•	•	•	•	,	•
908	Misc. Customer Accounts Exp	F136	•	•		1	1	•	٠	
TOTA	TOTAL CUSTOMER ACCOUNTS EXPENSE			,	•	•	•	•	,	1

Distribution - Total - Unbundled	D					CUSTOME	CUSTOMER SERVICE EXPENSE			
⋖	æ	O	D Washington	ш	F Small General	G Large General		l Large General	J Agricultural	K Street & Area
FERC <u>ACCT</u> 907 Supervision	DESCRIPTION	COS Factor F40	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	S
908 Customer Assistance	ınce	F40	i	•	•	•	•	٠	•	,
909 Informational & Instructional Adv	structional Adv	F40		•		•	,	•		•
910 Misc. Customer Service	ervice	F40			•	t	1	-	•	•
TOTAL CUSTOMER SERVICE EXPENSE	XPENSE		•					•	•	*
						SΑ	SALES EXPENSE			
911 Supervision		F40	•	•	•	•	•	•	•	
912 Demonstration & Selling Expense	Selling Expense	F40	,	•		•		•	•	•
913 Advertising Expense	ıse	F40	•	•	•	•	•	•	•	•
916 Misc. Sales Expense	Ise	F40	ı		1	•	1	•	*	•
TOTAL SALES EXPENSE							-	en en en en en en en en en en en en en e	*	
						ADMINISTRAT	ION & GENER/			
920 Administrative & General Salaries Customer - System Administrative & General	rative & General Salaries Customer - System Administrative & General Salaries	F102D F42	1,365,791	855,014	189,232	179,680	56,134	9,384	4 57,536 4 57,536	18,811
921 Office Supplies & expenses	pplies & expenses Customer - System	F102D	(399,327)	(249,987)	(55,327)	(52,535)	(16,412)	(2,744)	4) (16,822)	(5,500)
Office St	Office Supplies & expenses	‡	(399,327)	(249,987)	(55,327)	(52,535)	(16,412)	(2,744)	4) (16,822)	(5,500)
923 Outside Services	Services Customer Sustan	F102D	231,014	144,620	32,007	30,392	9,495	1,587	7 9,732	3,182
Outside Services	si - Systelli Services	747	231,014	144,620	32,007	30,392	9,495	1,587	7 9,732	3,182
924 Property Insurance	<b>e</b>	F102D	459,012	287,351	63,597	60,387	18,865	3,154	4 19,337	6,322
925 Injuries & Damages	Se	F102D	190,701	119,383	26,422	25,088	7,838	1,310	0 8,034	2,627
926 Employee Pensions & Benefits	ns & Benefits	F138D	•	•		•	,	•	•	•
927 Franchise Requirements	ements	F102		•	•	ı	•		•	•
928 Regulatory Commission Expense	ission Expense	F141	•	•	•	•	•	•		,
929 Duplicate Charges	(2)	F138D	(156,950)	(96,014)	(21,143)	(20,195)	(6,566)	(2,908)	(6,983)	(3,141)
930 Misc General Expenses	enses	F138D	345,061	211,091	46,483	44,401	14,436	6,394	4 15,352	6,905
931 Rents		F102D	115,633	72,389	16,021	15,212	4,752	794	4 4,871	1,593
935 Maintenance of General Plant	eneral Plant	F108	725,528	353,726	97,849	138,261	51,364	52,757	7 27,046	4,526
TOTAL ADMINISTRATIVE & GEN EXPENSE	N EXPENSE		2,876,464	1,697,572	395,140	420,691	139,905	69,728	8 118,102	35,325
TOTAL O & M EXPENSE			15,183,177	9,226,206	2,052,971	2,004,258	654,755	777,762	7 665,621	281,589

597	Distribution	Distribution - Total - Unbundled					DEPREC	DEPRECIATION EXPENSE			
236 299 600	∢	œ	υ	D Washington	ш		G Gonoral	H Israeo Conse	— — — — — — — — — — — — — — — — — — —	L Jean-th-coine A	Stroot 8
	FERC ACCT 403SP	<u>DESCRIPTION</u> Steam Depreciation	COS Factor F10	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW	Dedicated Facilities Schedule 48T	Schedule 40	Sch. 15,51-54,57
605		Total 403SP	2	,					•		
	403NP	Nuclear Depreciation	F10		•	,	•	•	•	•	•
	403HP	Hydro Depreciation	F10	•			,		ı	,	ı
	403OP	Other Production Depreciation CAGE	F10					1 1	, ,		
	403TP	l otal 4030P Transmission Depreciation	F106			•				1 1	
617 618 <sup>2</sup>	403	Distribution Depreciation	n 2 2	0.53 k	6		6	000		970	é
620		Structures Structures	0 6 5	38,715			6,575	2,254	2,564	2,173	142
622		Station Equip Poles & Towers	F120	1,078,604 3,650,669		119,990	185,849 645,259	63,709 221,195	56,691	61,414 213,229	4,016 13,945
623 624		OH Conductors	F122	1,679,695	1,148,997		169,000	57,933	•	55,847	3,652
625		UG Conductor	F124	618,879		95,458	46,432	15,917	•	15,344	1,327
626 627		Line Transformer	F125	2,732,082	τ.	., .	443,519	120,152	•	141,741	7,490
628		Meters	F127	459,703			34,826	5,014	3,116	30,790	
629		Inst Cust Premises	F128	19,341	'		•	•		•	19,341
631		Leased Property Street Lighting	F129	123.690		, ,					123.690
632		Total Distribution Expense		12,283,102	7,647,515	1,678,131	1,657,454	521,892	62,371	541,113	174,626
	403GP	General Depreciation									
635 636		Situs System Generation	F107D	958,793	600,225	132,842	126,137	39,406	6,587	40,391	13,206
637		System Overheads	F102D	298,624	186,945	41,	39,286	12,273	2,052	12,580	4,113
639		Customer - System Energy	F10				, ,	, ,		1 1	
642		Total General Expense	:	1,257,418	787,170	174,216	165,423	51,680	8,639	52,971	17,319
	403GV0	General Vehicles	F105D	•	•		•	•	•	•	•
646	403MP	Mining Depreciation	F10	•	•	i	•	•	•	•	•
	403EP	Experimental Plant Depreciation	F10	•	•	•	•	•	•	•	,
649 650											
	TOTAL DEF	TOTAL DEPRECIATION EXPENSE		13,540,520	8,434,685	1,852,347	1,822,877	573,572	71,010	594,084	191,944
652 653 654							AMORTI	AMORTIZATION EXPENSE			
655 656	404GP	Amort of I T Plant - Can I asso Can									
	Ď.	Division	F10	54,106	23,117	7,221	11,754	4,532	5,412	1,910	161
659 659		System Overheads Customer - System	F102D F42	25,247	15,805		3,321	1,038	173	1,064	348
660		Total Amort. Cap. Lease General	!	79,354	38,922	10,720	15,075	5,570	5,585	2,973	509
	404SP	Amort of LT Plant - Cap Lease Steam	F10	v	•	,	ı	,	•		,
	404IP	Amort of LT Plant - Intangible Plant									
665 666		Situs System Generation	F107D	234	146	32	31	10	2	₽,	en ,
299		System Overheads	F102D	308,351	193,034	42,	40,566	12,673	2,119	12,990	4,247
699 699		Customer - System Energy	F42		. ,	, ,		, ,		. ,	
672 673		Total Amort. Intangible Plant		308,585	193,181	42,755	40,597	12,683	2,120	13,000	4,250

COS WA December 2010.xlsm TAB 4.4 - Page 9 Exhibit No. (RMM-5)

	674 675	Distributi	Distribution - Total - Unbundled					AMORTIZATIC	AMORTIZATION EXPENSE (continued)	(pe		
Fight   Fight   Fight   Fight   Fight   Fight   Fight   Figh   Fight   Figh	97 77 82	∢	ω	υ	D	ш	т (	<b>9</b>	Ξ (	- (		¥
A comparing the part of the	8 8 7 9 2 9 2	FERC ACCT 404MP		COS Factor F10	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agncultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
400   Amont of Othe Electric Plant   FT   FT   FT   FT   FT   FT   FT   F	833	4040P		F30	01	01	01	01	0	01	01	OI
456   Amont of Other Electric Flant   FT0   FT	822	404HP	Amort of Other Electric Plant	F110	•	•	•	•	•		,	,
40   Amont of Plant Acquisition Add   Frid   Frid   Frid   SAFT   Frid	84	405	Amort of Other Electric Plant	F110	•	•		•	1	•	•	•
### Among of Popp Losses, Unrec Plant,   F100	8 8 8	406	Amort of Plant Acquisition Adj	F10	•	•	•	•	•	•	,	٠
Total Amortization Expense   Fig10   1,888, by   1,281, by   1,581, by   1,5	91	407	Amort of Prop Losses, Unrec Plant,	F110		a and the second			h		,	•
Table   Tabl	2 6 6 6 7 6 6 6 7 6 6 6 7 6 6 6 7 6 6 7 6 6 7 6 6 7	TOTAL A	MORTIZATION EXPENSE		387,939	232,103	53,474	55,672	18,252	7,705	15,973	4,759
Takes Other Than Income   Fig10   1,263,277   1,253,778   1,253,	96 98 98							TAX OTI	HER THAN INCOME			
Customer-System   Fig10   3,248,947   2,048,977   454,664   417,683   128,681   158,783   158,	66 00	408	Taxes Other Than Income	F101D	1.988.301	1.253.878	278.155	255 542	78 733	15.718	83.097	23 178
41140 Deferred IT C. Federal TOTAL DEFERRED TTC  41141 Deferred IT C. Federal TOTAL DEFERRED TTC  F101D TOTAL DEFERRED TTC  41101 Deferred IT C. Federal CR F101D G,780,396 4,263,572 944,835 886,943 267,721 63,447 202,563 F101D G,780,396 (4,421,300) (394,112) (315,286) (281,386) (56,778) (286,986) (14,423) (14,423) (14,423) (13,689) (27,780 G,889,943 267,721 G,889,989) (14,423) (14,423) (13,689) (27,780 G,889,943 267,721 G,889,989) (14,423) (14,423) (13,689) (281,389) (217,689) (217	02		Customer - System Total Taxes Other Than Income	F101D	3,249,947 5,238,248	2,049,507	454,654 732,809	417,693	128,691	25,691 41,409	135,825	37,886 61,064
41141         Deferred IT C - Federal         F101D         PT01D         PT01	4 2 2							90	FERRED ITC			
1114   Deferred IT C- Idaho   F101D	26 8 2	41140	Deferred I T C - Federal	F101D	•		•			•	•	•
TOTAL DEFERRED ITC   TOTAL DEFERRED ITC	201	41141	Deferred I T C - Idaho	F101D	•			•	•	•	•	,
41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR (7,106,093) (4,451,300) (994,112) (913,296) (281,386) (56,175) (296,986)  41110 Deferred income Tax - Federal-DR F101D  41010 Deferred income Tax - Federal-DR (1,105,093) (217,628) (4,451,300) (994,112) (13,665) (13,665) (13,665) (13,665) (14,423)  41010 Deferred income Tax - Federal-DR (1,105,093) (217,628) (13,665) (13,665) (13,665) (13,665) (14,423)	- 2 2	TOTAL D	JEFERRED ITC		•	٠	•	•	•	•	•	•
41010 Deferred Income Tax - Federal-DR F101D	4 5 9							DEFERR	ED INCOME TAXES			
4110 Deferred Income Tax - Federal-CR	<u></u>	41010	Deferred income Tax - Federal-DR	F101D	6,760,996	4,263,672	945,835	868,943	267,721	53,447	282,563	78,816
TOTAL DEFERRED INCOME TAXES  TOTAL DEFERRED INCOME TAXES  (13,665) (2,728) (14,423) (14,423) (14,423) (12,065) (2,728) (14,423) (	2 22 2	41110	Deferred Income Tax - Federal-CR	F101D	(7,106,093)	(4,481,300)	(994,112)	(913,296)	(281,386)	(56,175)		(82,839)
40911 State Income Taxes  40910 Federal Income Tax  F101D	3 92 5	TOTAL D	PEFERRED INCOME TAXES		(345,097)	(217,628)	(48,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
40911 State Income Taxes F101D	<b>ខ្លួ</b>							<u>N</u>	SOME TAXES			
40910 Federal Income Tax F101D 5,384,763 3,395,781 753,305 692,065 213,225 42,567 225,046 TOTAL OPERATING EXPENSES 39,392,344 24,375,383 5,397,083 5,204,491 1,653,847 458,081 1,705,343 5	E 22 2	40911	State Income Taxes	F101D	•	•	•	1		•	٠	•
TOTAL OPERATING EXPENSES 39,392,944 24,375,983 5,397,083 5,204,491 1,653,847 458,081 1,705,343	3 4 5	40910	Federal Income Tax	F101D	5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
	736	TOTAL O	PERATING EXPENSES		39,392,944	24,375,983	5,397,083	5,204,491	1,653,847	458,081	1,705,343	598,116

										:
A FERC ACCT	B DESCRIPTION	C COS	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	l Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
310	Land and Land Rights JBG Total 310	F10			3 1	1 1 7		. 1		
311	Structures and improvements	F10	•	•		•		•	•	•
	Total 311	2				,	1			
312	Boiler Plant Equipment	110	• •						•	
	Total 312	2	,		•		,	1		,
314	Turbogenerator Units	55.5	•	•	•	•	,	•	•	•
	JBG Total 314	2	1						,	
315	Accessory Electric Equipment	120	•	•		•	•	•	•	•
	JBG Total 315	2	1			,				,
316	Misc Power Plant Equipment	F10	i	*	•	•	•	•	٠	•
	JBG Total 316	2	,		***************************************		, ,			,
SP	Unclassified Steam Plant - Acct 300	F10	•	•	•	•	•	,	•	,
otal Stean	Total Steam Production Plant		•	•	•	٠	,	•	•	,
						NUCLE	NUCLEAR PRODUCTION			
320	Land and Land Rights	F10	•	,	•		i	•	•	
321	Structures and Improvements	F10	•	•	•	•	•	٠	•	•
322	Reactor Plant Equipment	F10	i	•	•		•	•	•	,
323	Turbogenerator Units	F10	•	•	•	•	,	,	,	•
324	Land and Land Rights	F10		•		•	,	,	•	•
325	Misc. Power Plant Equipment	F10	•	•	•	•	,	,		•
A.	Unclassified Nuclear Pit - Acct 300	F10	\$		,	•	,			
otal Nucle	Total Nuclear Production Plant		•	•	•	•	•	•	•	•
		A 400 - A				HYDRAULIC	HYDRAULIC PRODUCTION PLANT	<b></b>		
330	Land and Land Rights	F10	•	•	•	•	,	•	٠	•
331	Structures and improvements	F10	ŧ	•	•	•	,	•	•	•
332	Reservoirs, Dams & Waterways	F10	•	,	•		,	,	ı	•
333	Water Wheel, Turbines, & Generators	F10	•	•	•		•	•	٠	•
334	Accessory Electric Equipment	F10	•	•	•	•	•	•		•
335	Misc. Power Plant Equipment	F10	٠	•	•	ı	•	ı	•	r
336	Roads, Railroads & Bridges	F10		•	•	•	·	ŧ	•	,
Η	Unclassified Hydro Plant - Acct 300	F10	1			•	1	•	,	,
		_								

Distributiv	Distribution - Total - Unbundled						OTHER PRODUCTION PLANT				
∢	æ	υ υ	D Washington	ш	F Small General		H Large General	l Large General	J Agricultural	K Street & Area	
FERC ACCT	DESCRIPTION	COS Factor	Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57	
340	Land and Land Kights SG Total 340	F10		, ,	1 9		1 1				
341	Structures and Improvements SG Total 341	F10	1 1			, ,	. ,			1 1	
342	Fuel Holders, Producers & Access SG Total 342	F10			1 1		• •				
343	Prime Movers Total 343	F10		1 1			, ,		. 1		
344	Generators SG Total 344	F10	i i					, ,			
345	Accessory Electric Plant SG Total 345	F10	f 1	. ,	, ,	, ,				1.1	
346	Misc. Power Plant Equipment	F10	•	•		•	,	•	•	,	
9	Unclassified Other Prod - Acct 300	F10	•			ı		•			
Total Oth	Total Other Production Plant	-	•	,		,	,	1	•	•	
Experime 103	Experimental Plant 103 Experimental Plant	F10	•	•	1	r	٠	•	,	,	
TOTAL PI	TOTAL PRODUCTION PLANT		- 72.7.7.7.2					-	The small of 6000 personnel manufactures and a contract of the	- Agailed annual	
į						TRAN	TRANSMISSION PLANT				
350	Land and Land Rights Demand Direct Assigned	F10		• •	1 1					. ,	
352	Structures and Improvements				- The second sec		4	The state of the s			
	Demand Direct Assigned	F10	- International	. ,	1 0		4 1		1 2	1	
353	Station Equipment Demand Discrete Application	F10					,			, ,	
	Direct Assigned	⋖	-		£ 3	4		T T	,		
354	Towers and Fixtures Demand Direct Assigned	F10	1 1			, 1	1 1	I I	, ,	1 1	
355	Poles and Fixtures Demand Direct Assigned	F10	, , ,	, , ,					, , ,		
356	Overhead Conductors Demand	F10	. ,		4 F		s r	, ,	1 1		
	Direct Assigned	∢			•		5	1			
357	Underground Conduit Demand Direct Assigned	F10		e r r	f # #		4 1	l l	3 4 4	a b e	
358	Underground Conductors Demand Direct Assigned	F10		, , ,		, , ,		, , ,	, , ,		
;				٠		•				-	
359	Roads and Trails Demand Direct Assigned	F10	h II and and and and and and and and and and		1 1	B. B. B. B. B. B. B. B. B. B. B. B. B. B	J				
Δ	Unclassified Trans Dlant . Acct 200	7	•			•	•	•	•		
TS0	Unclassified Trans Sub - Acct 300	F 10	The second second						. 1		
TOTAL TE	TOTAL TRANSMISSION PLANT		E	***	*			The state of the s			

8 118 8 22 1 8 2

SEEC         DESCRIPTION         Factor           360         Land and Land Rights         Factor           361         Structures and Improvements         Factor           362         Stration Equipment         Factor           363         Stration Equipment         Factor           364         Poles, Towers & Extures         Factor           365         Overhead Orductors         Factor           366         Overhead Conductors         Factor           367         Underground Secondary         Factor           368         Underground Conductors         Factor           368         Underground Conductors         Factor           368         Underground Conductors         Factor           368         Underground Conductors         Factor           Assigned         Assigned         Assigned           368         Line Transformers         Factor           368         Line Transformers         Factor           Assigned         Assigned         Assigned           370         Meters         Customers' Premises         Factor           371         Inistall on Customers' Premises         Factor           Assigned         Assigned         Assigned <th><b>o</b></th> <th>: ۵</th>	<b>o</b>	: ۵
NOIL	800	Washington
	Factor	Normalized
	F20A A 1.00	1,504,444
	F20 A 1.00	
	F20A A 1.00	
	F20A 1.00 F22 1.00 A 1.00	47,058,058 85,691,481 2,478,646 88,170,127
	F20A 1.00 F22 1.00 A 1.00	
	F20A 1.00 F22 1.00 A 1.00	7,721,571
_	F20A 1.00 F22 1.00 A 1.00	
	F21 A 1.00	
_	F70 A 1.00	
	F60A 1.00 A 1.00 F20 1.00 F22 1.00 A 1.00	<u>t</u>
	F20 A A	523,805
		3,920,659
TOTAL DISTRIBUTION PLANT	F22 1.00 F20 1.00	2,746,546

K Street & Area Lighting Sch. 15,51-54,57	5,913	5,913	8,217	8,217	175,337	175,337	336,789	336,789	123,544	123,544	30,070		30,070	34,014	34,014	257,544	257,544		F		*	ı	523,805	523,805	i			3,920,659	•	5,415,891
J Agricultural S Pumping Schedule 40 Sc	90,413	90,413	125,650	125,650	2,681,083	2,681,083	5,149,849	5,149,849	1,889,108	1,889,108	459,799	, ,	459,799	520,103 -	520,103	4,873,600	4,873,600		•	775,262	775,262	•	• •	1	•		1		•	16,564,866
l Large General Dedicated Facilities Schedule 48T			148,285	148,285	2 474 879	2,474,879		1		7	,			7 4	÷	ī	*		•	78.464	78,464	r			•	<b>3</b> I	•	,	•	2,701,628
DISTRIBUTION PLANT H Ral Large General D.KW Service >1,000 kW	93,791	93,791	130,344	130,344	2,781,256	2,781,256	5,342,261	5,342,261	1,959,690	1,959,690	476,978	, ,	476,978	539,535	539,535	4,131,293	4,131,293	579,722	579,722	126,248	126,248	•		•	•		,	A A		16,161,120
DISTRIE G Large General Service <1,000 kW	273,603	273,603	380,233	380,233	8,113,322	8,113,322	15,584,143	15,584,143	5,716,698	5.716.698	1,391,414	1 1	1,391,414	1,573,902	1,573,902	15,249,899	15,249,899	2,570,550	2,570,550	876,887	876,887	,	• •	\$	,		•			51,730,650
F Small General Service Schedule 24	176,647	176,647	245,491	245,491	5,238,229	5,238,229	10,061,638 446,412	10,508,050	3,690,889	8.262.705	898,343	1,390,680	2,289,023	1,016,163 2,219,562	3,235,725	12,504,045	12,504,045	9,643,999	9,643,999	1,881,935	1,881,935	•		,	,	, ,	4	-	494,662	54,480,511
E Residential Schedule 16	864,076	864,076	1,200,826	1,200,826	25,622,952	25,622,952	49,216,801 2,032,234	51,249,035	18,054,095 20.812.601	38,866,695	4,394,269	6,330,891	10,725,161	4,970,593 10,104,268	15,074,861	56,923,050	56,923,050	35,547,122	35,547,122	7,836,096	7,836,096	•	٠.	•	•		1		2,251,884	246,161,757
D Washington Jurisdiction <u>Normalized</u>	1,504,444	1,504,444	2,239,045	2,239,045	44,612,179	47,087,058	85,691,481 2,478,646	88,170,127	31,434,024 25.384.416	56,818,440	7,650,872	7,721,571	15,372,443	8,654,311 12,323,830	20,978,141	93,939,430	93,939,430	48,341,393	48,341,393	11,496,428	11,574,892	•	523,805	523,805	,		The state of the s	3,920,659	2,746,546	393,216,423
	1.00	<b> </b>	5	<u> </u>	00	3	0.0.7	<u> </u>	1.00	0,1	1.00	1.00		0.1.0	3		3	00		1.00		1.00	7.00 1.00		,			1.00	1.00	1.00
C COS Factor	F20A A		F20	c	F20A	ς	F20A F22	τ	F20A F22	∢	F20A	F22 A		F20A F22	τ	F21	₹	F70 A		F60A A		F20	F22 A		F20	F22 A		4	F22	F20

973	Distribution	Distribution - Total - Unbundled					GEN	GENERAL PLANT			
975 976 976	A FERC	ω	၁ တိ	D Washington Jurisdiction	E Residential	F Small General Service	G Large General Service <1,000 kW	H Large General Service >1,000 kW	l Large General Dedicated Facilities	J Agricultural Pumping	K Street & Area Lighting
978 979	ACCT 389	<u>DESCRIPTION</u> Land and Land Rights	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
980 981		Situs System Generation	F107D F105D	820,403	513,590	113,668	107,930	33,718	5,637	34,561	11,300
982 983		System Overheads Customer - System	F102D F42	121,131	75,831	16,783	15,936	4,978	832	5,103	1,668
984		Total Land & Land Rights	!	941,535	589,420	130,451	123,866	38,697	6,469	39,664	12,968
986	390	Structures and Improvements Situs	F107D	10,265,427	6,426,374	1,422,285	1,350,496	421,907	70,530	432,447	141,389
886 686		System Generation System Overheads	F105D F102D	2,227,048	1,394,179	308,560	292,985	91,531	15,301	93,818	30,674
991		Custofrier - System Total Structures and Improvements	L 47	12,492,475	7,820,552	1,730,844	1,643,481	513,438	85,831	526,265	172,063
993 994	391	Office Furniture & Equipment Situs	F107D	1,078,208	674,981	149,387	141,847	44,314	7,408	45,421	14,850
995 996		System Generation System Overheads	F105D	1,101,941	689,838	152,675	144,969	45,290	7,571	46,421	15,177
998 1001		Customer - system Energy Total Office Furniture & Equipment	F10	2,180,148	1,364,819	302,062	- - 286,815	89,604	14,979	91,842	30,028
1002 1003 1004	392	Transportation Equipment Situs	F107D	3,740,328	2,341,524	518,226	492,069	153,727	25,698	157,567	51,517
1006		System Generation System Overheads	F105D F102D	170,701	106,862	23,651	22,457	7,016	1,173	7,191	2,351
1007		Customer - System Energy	F42 F10	, ,				, ,	, ,		, ,
1011		Total Transportation Equipment		3,911,028	2,448,386	541,877	514,526	160,743	26,871	164,758	53,868
1013	393	Stores Equipment Situs	F107D	421,833	264,077	58,445	55,495	17,337	2,898	17,770	5,810
1016 1018		System Generation System Overheads Total Stores Equipment	F105D F102D	8,423 430.257	5,273 269.350	1,167 59.612	1,108 56.604	346 17.683	58 2.956	355 355 18,125	- 116 5.926
1019	394	Tools, Shop & Garage Equipment		L						,	
1022 1023 1023		System Generation System Overheads	F107D F105D	1,942,701	1,216,172	269,163 - 11,822	255,577	79,845	13,347	81,839	26,757
1024		Energy Total Tools, Shop & Garage Equipment	F10	2,028,025	1,269,587	280,985	266,802	83,351	13,934	5,534 - 85,434	27,933
1030	395	Laboratory Equipment Situs	F107D	1,484,970	929,623	205,744	195,359	61,032	10,203	62,557	20,453
1032		System Ceneration System Overheads Energy	F105D F102D F10	108,570	67,967	15,042	14,283	4,462	746	4,574	1,495
1035		i otal Laboratory Equipment		1,593,540	997,590	220,786	209,642	65,494	10,949	67,130	21,948
1038 1039	396	Power Operated Equipment Situs Svetem Generation	F107D	5,194,691	3,251,986	719,729	683,402	213,501	35,691	218,835	71,548
1041		System Overheads	F102D	28,951	18,124	4,011	3,809	1,190	199	1,220	399
1045		Total Power Operated Equipment	2	5,223,642	3,270,110	723,741	687,210	214,691	35,889	220,054	71,947
1047	397	Communication Equipment Situs	F107D	6,682,822	4,183,587	925,911	879,177	274,663	45,915	281,524	92,045
1050		System Overheads Customer - System	F102D F42	1,088,378	681,347	150,796	143,184	44,732	7,478	45,850	14,991
1052 1055 1056		Energy Total Communication Equipment	F10	7,771,200	4,864,934	1,076,707	1,022,361	319,395	53,393	327,374	107,035

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Distribution	Distribution - Total - Unbundled					GEN	GENERAL PLANT			
A FERC ACCT	B <u>DESCRIPTION</u> Misc. Fauinment	C COS Factor	D Washington Jurisdiction <u>Normalized</u>	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 <u>Schedule 48T</u>	l Large General Dedicated Facilities <u>Schedule 48T</u>	J Agricultural Pumping Schedule 40	K Street & Area Lighting <u>Sch. 15,51-54,57</u>
}	Situs System Generation System Overheads Customer - System Energy Total Misc. Equipment	F107D F105D F102D F42 F10	91,958 70,754 162,712	57,568 - 44,294 - - 101,861	12,741 9,803 	12,098 - 9,308 - - 21,406	3,779 . 2,908	632 - 486 1,118	3,874	1,267 - 975 - 2,241
399 399L 1011390	Coal Mine WIDCO Capital Lease Remove Capital Lease General Capital Lease	F10 F10 F10	274026	117,076	36,574	59,527	22,963	27,408	9,672	88 6
1011392	rentove Capital Lease General Vehicles Capital Lease Remove Capital Lease	2 2 2	(2/4,026)	(117,076)	(36,5/4)	(58,527)	(22,953)	(27,408)	(9,672)	(816)
GP 399G	Unclassified Gen Plant - Acct 300 Unclassified Gen Veh - Acct 300	F102D F102D	12,400	7,763	1,718	1,631	510	85.	522	171
TOTAL G	TOTAL GENERAL PLANT		36,746,962	23,004,372	5,091,327	4,834,346 INTAN	346 1,510,293	252,473	1,548,024	506,127
301	Organization Situs System Generation System Overheads Total Organization	F107D F105D F102D		. , ,						
302	Franchise & Consent Situs System Generation Total Franchise & Consent	F107D F105D								
303	Miscellaneous Intangible Plant Situs System Generation System Overheads Customer - System Energy Total Miscellaneous Intangible Plant	F107D F105D F102D F42 F10	292,391 7,932,239 - 8,224,630	183,043 4,965,749 - 5,148,792	40,511 - 1,099,019 - 1,139,530	38,466 1,043,547 1,082,013	12,017 326,014 - 338,031	2,009 - 54,499 - - 56,508	12,317 - 334,158 - 346,476	4,027 109,253 - 113,280
IP TOTAL IN	IP Unclass Intangible Plant - Acct 300 TOTAL INTANGIBLE PLANT	F102D	8,224,630	5,148,792	1,139,530	1,082,013	338.031		346,476	113,280
TOTAL EL	TOTAL ELECTRIC PLANT IN SERVICE	γ	438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299

1120	Distribution	Distribution - Total - Unbundled					MIS	MISC RATE BASE			
1122	∢	ω.	υ	۵	ш	т. (	ტ (	= (	- c	٠	¥ ;
1124	FERC		SOS	Washington	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
1125	105 ACCT	Diant Held For Future Use	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 481	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1127	į	Production	F10	•	•		•	•	•		•
1128		Transmission	F10	•	•	•		,	•		•
1129		Distribution	F20	•	•	•	•		•	•	•
1131		Mining	F102		<b>a</b> 1				•	•	
1132		Total Plant Held For Future Use	2	***************************************							
1134	114	Electric Plant Acquisition Adjust	F10	ı	•	•	•	•	•	•	r
1135 1136	120	Nuclear Fuel	120	,	i	•	•	,		•	
1137 1138	124	Weatherization	F10	•	٠	•	•			•	•
1139											
1140 1141	151	Fuel Stock JBE	F10	, ,		. ,	• •			4 )	1 1
1143		Total Fuel Stock		•	•	•	•	•	•	,	ı
1145	152	Fuel Stock - Undistributed	F10	,	,	•	•		•		i
1147	25316	DG&T Working Capital Deposit	F10	,	•	•	•	•	•	•	1
1149	25317	DG&T Working Capital Deposit	F10	•	•	•	•	•	•	•	ī
1151	25319	Provo Working Capital Deposit	F10		•		•	•	•	,	
1153 1154	154	Materials and Supplies JBG	F102D F10	000			0)	(0)	(e) (e)		(o) o
1156		Total Material & Supplies		(0)	(0)	(0)	(o)	(0)	(0)	(0)	(O)
1158	163	Stores Expense Undistributed	F102D	•	•	•	•	,	•	•	•
1160	25318	Provo Working Capital Deposit	F102D	•	,	•	,	•	٠	•	ı
1162	165	Prepayments Ciestomer - Swetom	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1164		Total Prepayments	! !	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1166	182M	Misc Regulatory Assets Total Misc Regulatory Assets	F102D	, ,			, ,		, ,		, ,
1170	186M	Misc Deferred Debits	F102D	•	•	,	•	,	•	•	•
1172	CWC	Cash Working Capital	F137D	t	•	,	•	·	t	•	٠
1176	OWC	Other Working Capital Total Other Working Capital	F137D							1 1	, ,
1178	18222	Nuclear Plant	F10	•	•		•	•	•	•	
1180	1869	Misc Deferred Debits-Trojan	F10	•	•	,	,	•	•	•	
1182	141 TOTAL RAD	141 Impact Housing - Notes Receivable TOTAI RATE RASE ADDITIONS	F10	, 0		, 0		9			
1184							6	(2)			6)

rome Taxes  Fig. 1  Fi	Distribution - Total - Unbundled										
Part	œ	ပ	D Washington	ш	F Small General	G Large General	H Large General	l Large General	ر Agricultural	K Street & Area	
Fig.   Fig.	DESCRIPTION		Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57	
FIGURE   F	omer Service Deposits	F54			1 1	1 1				1 1	
F1020	im Prov for Property Insurance	F102D	,		, ,					,	
Fig.   Fig.	m Prov for Injuries & Damages	F102D	(159,895)	(100,097)	(22,154)	(21,035)	(6,572)	(1,099)	(6,736)	(2,202)	
Fig. 10   Fig.	m Prov for Pension & Benefits	F102D	(498,559)		(69,076)	(65,589)	(20,491)	(3,425)	(21,003)	(6,867)	
Fig.   Fig.	iabilities - Insurance Provision	F102D	(4,158)		(926)	(547)	(171)	(52)	(175)	(57)	
Fig.   Fig.	Relicensing Obligations	F10	1			1		Ī		•	
Fig.   Fig.	n Misc Oper Prov - Trojan	F10	1	•	•			•	1	•	
Fig. 1 Fig. 2 Fig. 2 Fig. 3 Fi	mer Advances for Const	F50	(313,240)	(82,281)	(160,938)		•		(63,594)	(6,427)	
Find Find Find Find Find Find Find Find	mmissions	F10	ı	•		•	•	1		•	
Figure   F	Deferred Credits	F10	1		•	,	ì	•	,	•	
Fight   Figh	n Deferred Income Taxes Labor	F104D F138D	(0)			(0)	0)	0 (0)		00	
Figure 1 Fried Case 2.20, 299 (2.67.24.60) (6.56.06.77) (1.720.2.53) (1.916.464) (1.916.464) (1.916.464) (1.916.404) (1.916.464) (1.916.40	Total Accum Deferred Income Taxes	7	0	0	0	0	0	0	0	0	
Figure   Casa	n Deferred Income Taxes	F104D	,	,	•	•	ı	•	•	1	
Horome Taxee  Fig. (1459,88) 58) (28,589,277) (6,774,00) (6,822,317) (1,793,569) (1,696,89) (1,996,	n Deferred Income Taxes Labor Customer Sustain	F104D F138D	(45,588,755) 220,399			(5,850,677) 28,360		(359,190) 4,084		(531,992) 4,410	
Fridadome Taxes  Fridation (1,155,187) (1,253,187) (1,523,187) (1,523)	Total Accum Deferred Income Taxes	<del>;</del>	(45,368,356)	(28,589,237)	(6,374,100)	(5,822,317)	(1,793,355)	(355,106)	(1,906,659)	(527,581)	
Find   Find	n Deferred Income Taxes Labor - Svetem	F104D F138D	(1,159,181) (12,864)			(148,765) (1,655)		(9,133) (238)	(48,730) (572)	(13,527) (257)	
Fig. (1820) (1820) (1824) (182	Total Accum Deferred Income Taxes	7.	(1,172,045)	(738,234)	(164,561)	(150,420)	(46,372)	(9,371)	(49,302)	(13,784)	
Holiated Dept. Fig. The Community of England Plant Fig. The Community of England Plant Fig. The Community of England Plant Fig. The Community of England Plant Fig. The Community of England Fig. The Community of England Fig. The Community of England Fig. The Community of England Fig. The Community of England Fig. The Community of England Fig. The Community of England Fig. The Computer of Eng	i Investment Tax Credit DEDUCTIONS	F104D	(232,069) (47,748,321)		(32,598) (6,824,004)	(29,783) (6,089,692)	(9,176) (1,876,136)	(1,828) (370,859)	(9,756)	(2,708)	
Holiated Deprilemidated Deprilemidat						ACCUMULA	ATED DEPRECIATION				
Hudsted Deprinchated Deprinchated Deprinchated Deprinchated Deprinchated Deprinchated Deprinchated Deprinchation Plant Frio	Prod Accumulated Depr JBG	F10 F10	1 1		, ,			, ,		, ,	
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	Total Steam Prod Accumulated Depr		4		•	Avenue de la companya	Advince to very a constraint of the constraint o	1		,	
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	ar Prod Accumulated Depr	F10	1	•	•	i.	•	1	•	F	
-Accum Deprire F10	ulic Prod Accum Depr	F10	,	•		ı	•	1	,	1	
F106 F106 F1106 F1108 F1118 F1120 F1120 F1120 F1120 F1120 F1120 F1130 F1	Production - Accum Depr Total Other Production - Accum Depr	F10	, ,				, ,		) I		
F106  F118  F118  F118  F119  F119  F119  F110	imental Plant - Accum Depr	F10	1	•	•	•	•	1	•	•	
F106  F106  DISTRIBUTION PLANT  F118  (136,197) (78,225) (15,992) (24,769) (8,491) . (8,185)  F119 (600,302) (321,949) (65,818) (101,943) (34,946) (39,756) (33,687) (6,14,731,570) (8,016,350) (1,638,813) (2,538,319) (870,138) (774,286) (838,799) (5,							a dayy dayy tang				
TRANSMISSION PLANT  F106  DISTRIBUTION PLANT  F118  (136,197) (78,225) (15,992) (24,769) (8,491)  F119 (600,302) (321,949) (65,818) (101,943) (34,946) (33,587) (774,286) (838,799) (5	ON PLANT DEPRECIATION		•	•	•		•	•		•	
PPT F106 DISTRIBUTION PLANT  F118 (136,197) (78,225) (15,992) (24,769) (84,911) (84,911) (81,185) (15,912) (101,943) (34,946) (33,687) (101,943) (						TRANS	MISSION PLANT				
F118 (136,197) (78,225) (15,992) (24,769) (8,491) - (8,481) - (8,185) (600,302) (321,349) (65,818) (16,388,319) (16,388,38	nission Plant Accum Depr	F106	٠	•	•	ı	ı	1	•	,	
F118         (136,197)         (78,225)         (15,992)         (24,769)         (8,461)         - (8,185)           F119         (600,302)         (321,949)         (65,818)         (101,943)         (34,946)         (39,756)         (33,687)         (           F120         (14,731,570)         (8,016,350)         (1,638,823)         (2,538,319)         (870,138)         (774,286)         (838,799)         (5						DISTRI	IBUTION PLANT				
F119 (600,302) (321,949) (65,818) (101,943) (34,346) (33,756) (33,687) (33,687) (14,731,570) (8,016,350) (1,538,823) (2,558,319) (870,138) (774,286) (838,799) (	ind Land Rights	F118	(136,197)	(78,225)		(24,769)	(8,491)	•	(8,185)	(535)	
F120 (14,731,570) (8,016,350) (1,638,823) (2,538,319) (870,138) (774,286) (838,799)	ures and improvements	F119	(600,302)			(101,943)	(34,946)	(39,756)	(33,687)	(2,203)	
	n Equipment	F120	(14,731,570)	(8,016,350)	(1,638,823)	(2,538,319)	(870,138)	(774,286)	(838,799)	(54,856)	

TAB 4.4 - Page 17

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(76,339)

(36) . (233,489)

(38,081)

(233,525)

(38,087)

(41,302) (8,395) (49,697)

(80,566) (16,376) (96,942)

Distributio	Distribution - Total - Unbundled						
4	æ	υ	D	ш	F Francis	9	I (
FERC	DESCRIPTION		Jurisdiction	Residential Schedule 16		Service <1,000 kW	Schedule 48T
108364	Poles, Towers & Fixtures	F121	(46,033,028)	(26,756,775)	(5,486,182)	(8,136,376)	(2,789,158)
108365	Overhead Conductors	F122	(27,631,313)	(18,901,220)	(4,018,227)	(2,780,081)	(953,015)
108366	Underground Conduit	F123	(9,937,649)	(6,933,373)	(1,479,758)	(899,491)	(308,347)
108367	Underground Conductors	F124	(8,514,203)	(6,118,294)	(1,313,254)	(638,785)	(218,976)
108368	Line Transformers	F125	(41,679,225)	(25,255,727)	(5,547,818)	(6,766,104)	(1,832,980)
108369	Services	F126	(16,571,896)	(12,185,897)	(3,306,056)	(881,209)	(198,734)
108370	Meters	F127	1,735,991	1,175,250	282,251	131,515	18,935
108371	Install on Customers' Premises	F128	(282,582)	,	•	•	•
108372	Leased Property	F129	•	•	•	•	,
108373	Street Lights	F130	(2,109,221)	,		,	•
108D00	Unclassified Dist Plant - Acct 300	F121	•	•	•	1	
108DS	Unclassified Dist Sub - Acct 300	F120	,	,	•	ť	•
108DP	Unclassified Dist Sub - Acct 300	F102D	560,022	350,586	77,592	73,675	23,017
TOTAL DI	TOTAL DISTRIBUTION PLANT DEPR		(165,931,174)	(103,041,973)	(22,512,085)	(22,561,888)	(7,172,835)
10805	Later Later Land A tool Courses					GEN	GENERAL PLANT
5	General Figure Accumulateu Depr Situs System Generation	F107D	(12,099,571)	(7,574,586)	(1,676,407)	(1,591,792)	(497,290)
	System Certification System Currents Customer - System	F102D F42	(1,542,727)	(965,780)	(213,746)	(202,958)	(63,406)
	Energy Total General Plant Accumulated Depr	F10	(13,642,298)	(8,540,366)	(1,890,153)	(1,794,749)	(560,696)
108MP	Mining Plant Accumulated Depr.	F10	•	,	•	,	ı
1081390	Accum Depr - Capital Lease Remove Capital Lease	F10		1 1	, ,	1 1	1 4
1081399	Accum Depr - Capital Lease Remove Capital Lease	F10	, ,	, ,	. ,	, ,	
TOTAL GE	TOTAL GENERAL PLANT ACCUM DEPR		(13,642,298)	(8,540,366)	(1,890,153)	(1,794,749)	(560,696)
TOTAL AC	TOTAL ACCUM DEPR - PLANT IN SERVICE		(179,573,472)	(111,582,339)	(24,402,239)	(24,356,637)	(7,733,531)
						A HIMITOON	ACCUMINITATED AMOBITATION
111SP	Accum Prov for Amort-Steam	F10	1	,		,	
111GP	Accum Prov for Amort-General Division System Overheads Total Accum Prov for Amort-General	F108 F108	(1,107,968) (225,207) (1,333,175)	(540,181) (109,798) (649,979)	(149,427) (30,373) (179,799)	(211,141) (42,917) (254,057)	(78,439) (15,944) (94,383)
111HP	Accum Prov for Amort-Hydro	F10	1			ı	
111IP	Accum Prov for Amort-Intangible Situs	F107D	(851)	(533)	(118)	(112)	(35)
	System Overheads Customer - System	F102D F42	(5,542,566)	(3,469,763)	(767,928)	(729,167)	(227,798)
	Energy Total Accum Prov for Amort-Intangible	F10	(5,543,416)	(3,470,295)	(768,046)	(729,279)	(227,833)
111390	Accum Amtr - Capital Lease Situs	F107D	•			•	
	System Generation System Overheads	F105D F102D	34,742	21,749	0 4,814	0 4,571	1,428
TOTAL AC	Remove Capital Lease Amtr TOTAL ACCUM PROV FOR AMORTIZATION		(34,742) (6,876,591)	(21,749) (4,120,274)	(4,814) (947,845)	(4,571) (983,337)	(1,428) (322,216)
Exhib	Exhibit No(RMM-5)				TAB 4.4 - Page 18		

11270 11273 11273 11284 11286 11287

(187,900)

(574,703) (7,593,560)

(93,731) (892,157)

(3,013,010)

(166,651)

(509,714) -(64,990) --(574,703)

(10,599)

(2,825,110)

(7,018,856)

(798,427)

(282,582)

(2,109,221)

K Street & Area Lighting Sch. 15,51-54,57

J Agricultural Pumping Schedule 40

l Large General Dedicated Facilities Schedule 48T

(2,688,701)

(918,690) (297,241) (211,089)

(2,162,328)

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

œ	ပ လိ	D Washington Jurisdiction	E Residential	F Small General Service	G Large General Service <1,000 kW	H Large General Service >1,000 kW	l Large General Dedicated Facilities	J Agricultural Pumping	K Street & Area Lighting
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
Operating Revenues		8,317,736	6,818,546	957,893	136,197	50,900	29,337	202,926	121,937
Operating Expenses Operation & Maintenance Expenses		7 763 186	6.375.223	890 155	132 286	49 051	28 979	179 930	107 562
Depreciation Expense		119.808	95,091	15.804	066	384	210'02	4.922	2.610
Amortization Expense		408,269	324,041	53,856	3,373	1,310	23	16,773	8,893
Taxes Other Than Income		127,679	122,104	6,266	5,060	110	748	(2,735)	(3,874)
Income Taxes - Federal		(27,846)	(26,630)	(1,367)	(1,104)	(24)	(163)	596	845
income Taxes - State Income Taxes Deferred		(13.396)	(12,811)	- (657)	. (531)	. (13)	(62)	287	- 407
Investment Tax Credit Adj		(analysis)	,	·		· .	6.	;	
Misc Revenues & Expense		10,083	8,915	297	421	152	161	136	0
Total Operating Expenses		8,387,782	6,885,932	964,355	140,495	50,971	29,676	199,910	116,442
Operating Revenue For Return		(70,046)	(67,386)	(6,463)	(4,298)	(71)	(339)	3,016	5,494
Rate Base : Electric Plant In Service		10 157 752	8 062 143	1 339 951	83 943	32 587	573	417 320	221 265
Plant Held For Future Use			,	,					2041
Efectric Plant Acquisition Adj			•	•	•	,	•	•	
		•	•	•	•		•		
Materials & Supplies			•	•		•	•	•	•
Misc Deferred Debits			•	•		•	•	,	•
Cash Working Capital				•	•		•	,	•
Weatherization Loans		•	•	•	•	•	•		•
ale Dase			•	•	•	•	•	•	•
Total Rate Base Additions		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
Rate Base Deductions :					;	:	•		
Accum Provision For Depreciation		(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(72)	(18,897)	(10,603)
Accum Deferred Income Taxes		(1,052,437)	(853,929)	(140,138)	(00,322)	1,537	5,252	(45,066)	(142,337) (24,686)
Unamortized ITC		•	. 1	•	. •	•	·	1	•
Customer Advance For Construction			, 000			•	•	- 4	
Gustoffier Service Deposits Misc Rate Base Deductions		(002,182,6)	(2,000,940)	(321,344)	(48,197)			(50,504)	(79n'c) 
Total Rate Base Deductions		(11 494 940)	(270 075 6)	(1 405 577)	(136 907)	(33 738)	(8.410)	(388 679)	(180 687)
		(010,101,11)	(210,010,0)	(1)2(224(1)	(100,001)	(an i'an)	(0)+(0)	(0.10,000)	(100,001)
		(1,337,189)	(1,278,799)	(65,626)	(52,994)	(1,151)	(7,837)	28,641	40,578
Return On Rate Base		5.24%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
Return On Equity		4.70%	4.76%	14.09%	10.55%	6.52%	2.84%	15.47%	21.61%

COS WA December 2010.xlsm

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

J K Agricultural Street & Area es Pumping Lighting Schedule 40 Sch. 15,51-54,57	(7,837) 28,641 40,578	(523) 1,910 2,707 28,979 179,930 107,562		23 16.773 8.893	(2,735)	596	•			(79) 287 407		161 136	(28) (34,172) (13,695)	29,126 167,649 105,454 29,310 168,754 108,242	(184) (1,105) (2,788)	29,310 168,754 108,242	0.63% -0.65% -2.58%
l Large General Dedicated Facilities Schedule 48T		23												25 25		75	7
H Large General Service >1,000 kW Schedule 48T	(1,151)	(77) 49,051		1.310	110	(24)		,	•	(12)	,	152	(4,315)	46,579 46,586	(9)	46,586	-0.01%
G Large General Service <1,000 kW Schedule 36	(52,994)	(3,535) 132,286	, 6	3.373	5,060	(1,104)		•	•	(531)	•	421	(20,822)	116,138 115,374	763	115,374	<b>%99.0</b>
F Small General Service Schedule 24	(65,626)	(4,377) 890,155	, 00 47	53,856	6,266	(1,367)	•	•		(657)		297	(117,432)	842,546 840,461	2,086	840,461	0.25%
E Residential Schedule 16	(1,278,799)	(85,296) 6,375,223	, 00	324,041	122,104	(26,630)		•	•	(12,811)		8,915	(522,972)	6,277,664 6,295,574	(17,910)	6,295,574	-0.28%
D Washington Jurisdiction Normalized	(1,337,189)	(89,191) 7,763,186	. 000	408.269	127,679	(27,846)		•	,	(13,396)	1	10,083	(713,436)	7,585,155 7,604,300	(19,144)	7,604,300	-0.25%
C COS Factor		%299	F80				F101		F101								check
B <u>DESCRIPTION</u>	Total Rate Base	Return On Ratebase (\$\$) Operating & Maintenance Expense	Bad Debt to Produce KOK	Amortization Expense	Taxes Other Than Income	Federal Income Taxes	FIT Adj to Produce Target ROR	State Income Taxes	SIT Adj to Produce Target ROR	Deferred Income Taxes	Investment Tax Credit	Misc Revenue & Expenses	Revenue Credits	Total Revenue Requirements Operating Revenues	Increase / (Decrease) Required to Earn Equal Rates of Return	Existing Revenues	or Percent increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR

Retail - T	otal - Unbundled	WCA						ELECTRIC REVENUES
¥	A	O		aton	ш	F Small General	G Large General	H Targe General
FERC ACCT 440	<u>DESCRIPTION</u> Residential Sales	COS Factor A	Jurisdiction Normalized 6,295,574	_	Residential Schedule 16 6,295,574	Service Schedule 24	Service <1,000 kW	Schedule 48T
442	Commercial & Industrial Sales Interruptible Demand	A 77	1,04	1,085,110		840,461		46,586
	menuphinie citergy	<u> </u>	1,0	1,085,110		840,461		46,586
444	Public Street & Highway Lighting	∢		223,616	•	ı	115,374	,
445	Other Sales to Public Authority	4			,		,	i
448	Interdepartmental Demand	F10	÷	٠.	, ,		• •	
Total Sale	Total Sales to Ultimate Customers		7 80	7 604 300	- 205 574			. 27
				200,4	10,000,0	040,401	10,574	46,300
447	Sales for Resale Demand Energy	F10 F10		, , ,	, , ,			
				,	,	•	•	•
447NPC	Sales for Resale Demand Energy	5 5 5 5						
							•	
449	Provision for Rate Refund	F10			,	,		,
State Spe	State Specific Revenue Credit	F140R		6,368	5,218	737	105	39
AGA Revenue	enue	∢	•		•	,	•	,
Total Sak	Total Sales from Electricity		7,61	7,610,667	6,300,792	841,197	115,479	46,625
Other Ele 450	Other Electric Operating Revenues 450 Forfeited Discounts & Interest	∢ ;	1,00 55	555,425	420,452	90,161	5,255	293
	Customers	047	36	555,425	420,452	90,161	5,255	293
451	Misc Electric Revenue Demand	F 4	1.00	149,915	95,938	26,294	15,448	3,982
	Customer	F40	14	28	22	26.298	15.449	3987
453	Water Sales	F10				•		
454	Rent of Electric Property	∢			ı		•	,
	Demand Customer	F10		1,701	1,341	237	. 44	
456	Other Election	•		5	1,504	187	4	<b>-</b>
90	Other Electric Revenue Demand	A 51	•					
	Elletyy Customer	F 10	100000		, ,		***************************************	
Total Oth	Total Other Electric Operating Revenues		20	707,068	517,754	116,695	20,717	4,276
Total Elec	Total Electric Operating Revenues		8,31	8,317,736	6,818,546	957,893	136,197	50,900
Miscellan 41160 41170	Miscellaneous Revenues 41160 Gain on Sale of Utility Plant - CR 41170 Loss on Sale of Utility Plant	110				,	•	
4118	Gain from Emission Allowances	F10		ı	ī			. 1
1194 121	Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	222			, , 4			
Total Misc	fotal Miscellaneous Revenues			თ	4	-	2	τ
Miscellane 4311	Viscellaneous Expenses 1311 Interest on Customer Deposits	F80	*	10,074	8,912	296	419	151
DF.A	Divergence Fairness Adjustment Production	E405						
	Transmission Distribution	F105	C TOWNS					
Vet Misce	et Miscellaneous Revenues And Expense		Ţ	- 10 083	, 60 r	. 66	, ,	. 4
14 17 11		_	200		1.161	mex		**************************************
-XIII	# Nio /whahis					1		

27,177 27,177 6,777 1 1 6,772

34,017

K Street & Area Lighting Sch. 15,51-54,57

ELECTRIC REVENUES

Agricultural Pumping Schedule 40

		-								
4	80	υ	D Washington	ш	F Small General		H Large General	l Large General	J Agricultural	K Street & Area
FERC ACCI 500	DESCRIPTION Operation Suprvn & Engineering JBG Total 500	COS Factor F10 F10	Jurisdiction Normalized	Residential Schedule 16	Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Schedule 40	Lighting Sch. 15,51-54,57
501	Fuel Related CAGW JBE	F10 F10	P I P	4 1 A			2 9 2	1 4 B	, , ,	• I •
501NPC		F10	8 8	ė s	* 1	b #	1	1	, ,	•
502	otal buting. Steam Expenses JBG	F10					, , ,			
603	Total 502		Avenitoring	Residence Community	-	-				,
503 503NPC	Steam From Other Sources Steam From Other Sources-NPC	F10	•					, ,		
505		F10			, ,					
	Total 505		A THE RESIDENCE OF THE PARTY OF							•
206	Misc. Steam Expense JBG Total 506	F10	es en en en en en en en en en en en en en		8 8	, ,				
507	Rents	F10	•				•		•	•
	Total 507	:	3		4	*		I I	. .	
510	Maint Supervision & Engineering JBG Total 510	55	3 1	, ,	, ,	, , ,	F (			b b
511	Maintenance of Structures	F10		, ,						
	JBG Total 511	P10					,			
512	Maintenance of Boiler Plant JBG Total 512	F10	T T	* *		•				1 h
513	Maintenance of Electric Plant	F10	,	, ,				•		, ,
	70tal 513	2	angusta dala esta di disconomina					*		and the trade absume the survey of the telephone property of the state
514	Maint of Misc. Steam Plant JBG Total 514	120						•		-
Total Stez	Total Steam Power Generation									, ,
						NUCLEAR	NUCLEAR POWER GENERATION			
517	Operation Super & Engineering	F10	•	٠	,	•		•		•
518	Nuclear Fuel Expense	F10	•		•	•	•	٠	•	•
519	Coolants and Water	F10	•	•	•	•	,	•		•
520	Steam Expenses	F10	•	•	•	Ť	•	•	•	•
523	Electric Expenses	F10	•	•	•	•		•		,
524	Misc. Nuclear Expenses	F10	•	•	1	ě	•	r	*	,
528	Maint Supervision & Eng	F10	•	•	•	•	,	•	•	•
529	Maintenance of Structures	F10	•	•	•	•	•	•	,	•
530	Maintenance of Reactor Plant	F10	,			•	•	•	•	•
531	Maintenance of Electric Plant	F10	•	•	ŧ	•	•	•		•
532	Maintenance of Misc Nuclear	F10	T. SANANJANA PARAMANANANANANANANANANANANANANANANANANAN	•		,	- CONTRACTOR CONTRACTO	AVVERTABLE TETTA A TAMBAN AND AND AND AND AND AND AND AND AND A	•	•
Fotal Nuc.	Total Nuclear Power Generation		•							

COS WA December 2010.xlsm	
TAB 4.5 - Page 5	

Authorities		<u></u>	D Washington		F Small General	G Large General	H Large General	l Large General	J. Agricultural	
101   101	RIPTION	COS Factor F10	Jurisdiction	Residential Schedule 16	Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch, 15,51-54,57
101 102 103 104 105 105 105 105 105 105 105 105 105 105		F10	,	•	,	•	1	•		
10   10   10   10   10   10   10   10		F10	•	•			•	,	•	•
FOR THE POWER GENERALION  FOR THE POWER GENERALION  FOR THE POWER GENERALION  FOR THE POWER GENERALION  FOR THE POWER GENERALION  FOR THE POWER SUPPLY  FO		F10	•			•	•	•		•
Fig.		F10	•	1	•	•	1	•	•	•
FIG.  FIG.		Z 20	•	1	•	r				•
FID	aring	F10		•		٠			•	•
FIG. 1970 FIG. 1		F10		•	,		,	,		,
FIG.  FIG.		F10	•	•	٠	,	•	•		,
FTO FTO FTO FTO FTO FTO FTO FTO FTO FTO		Š								
FIG. FIG. FIG. FIG. FIG. FIG. FIG. FIG.		2	•	•	٠	,	•	•	•	•
F 750 F 750		F10	To the state of th	•	***************************************		*	-	•	,
FOO FOR THE POWER GENERATION  FOO FOO FOO FOO FOO FOO FOO FOO FOO FO				-	-	-	_			,
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10						OTHER PO	OWER GENERATION			
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	,	Š								
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	J1	F10			,					
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		Š								
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		2	F F		<b>)</b>		# · F			
FOO FOO FOO FOO FOO FOO FOO FOO FOO FOO		£ 5	•	٠		•		•	•	,
FOO THER POWER SUPPLY FOO THE POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THE POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FOO THER POWER SUPPLY FO		2			***************************************	*	*	-		
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		5.5	1	•	•	,	•	i	•	•
FIG. FIG. FIG. FIG. FIG. FIG. FIG. FIG.		2							, ,	, ,
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		F10	•	ı	•	•	•	•	,	,
FTO FTO FTO FTO FTO FTO FTO FTO FTO FTO		2	, 1						. ,	• •
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	ring	F10	٠	•	•	ŀ	•	•	•	•
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		F10	*	, ,	-	F	-			-
FTO										
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		F10				• 1	•	•	•	•
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10			*	,	•			•		
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10	lant									
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		29	* *			t 1				
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10			1	•	ı.		•	•	•	•
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		F10	•		,		,	•	•	,
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		5	-					. ,	.	
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10			•	•		•	,	,	,	•
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10						OTHER	POWER SUPPLY			
F10 <td></td> <th></th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		5.5	•	,	,	1	,	ı		•
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		2.5								
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10			•	•	•	,	•			•
F10 F10 F10 F10 (516.234) (220,559) (68,901) (112,142) (43,241) (51,633) (18,221) F10 516,234 220,559 68,901 (112,142 44,241 51,633 18,221		2.5				1 1				
F10 (516,234) (220,599) (68,901) (112,142) (43,241) (51,633) (18,221) F10 516,234 220,559 68,901 112,142 43,241 51,633 18,221		120			. ,			, 1		٠.,
F10 (516,234) (220,59) (68,901) (112,142) (43,241) (51,633) (18,221) F10 516,234 220,559 68,901 112,142 43,241 51,633 18,221			•	•	•	•	,		,	,
(516,234) (220,559) (68,901) (112,142) (43,241) (51,633) (18,221) 516,234 220,559 68,901 112,142 43,241 51,633 18,221	patch	F10	•							
_		5.5	(516,234 516,234			(112,142)	(43,241) 43,241	(51,633) 51,633		

Processor   Proc	Control   Signature   Signat	t Differentials rd Hyd rd Hyd	- T T T 10								
Fig. 10   Fig.	Fig.   Fig.				1 1						
Transmission Expenses   From   B   C   Washington   Execution   Service   S					•	' '	•				
A	Page   C	Total Embedded Cost Differential		•	•	1 .	,	•			,
Total - Linbandled   Co	B	Total Other Power Supply			-	•	•	•		,	,
A   B   C   C   Washington   C   C   Washington   C   C   Washington   C   C   C   C   C   C   C   C   C	Part   Part	TOTAL PRODUCTION EXPENSE			•	•	•				
Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Coloration Supervision & Engineering   Fife   Normalized   Schedule 124   Schedule 124   Schedule 136   Schedule 136   Schedule 137   Sc	Package   Pack	Retail - Total - Unbundled					TRANS	MISSION EXPENSE			
Part	DESCRIPTION   Pactor   Description   Descr		U	0	ш	њ (	ტ (	<b>.</b>	- ·		٠,
Load Dispatching         F106	F106   F106   F106   F106   F106   F106   F106   F106   F100	ERC CCT Operation Supervision 8		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48 <u>T</u>	Large General Dedicated Facilitie Schedule 48T	φ,	Agricultural Sumping Schedule 40
Station Expense         F106	F106   F106   F106   F106   F106   F106   F106   F100		F106	٠	•		•	•			•
Overhead Line Expense         F106	spense         F106		F106	ī	•	•	•	•		,	,
Underground Line Expense         F106	by Others         F106		F106	i	•	•	•	•			٠
Transm of Electricity by Others         F10	by Others         F10		F106	•	*	1	•	•	·		•
VPC         Transm of Electricity by Others         F10	by Others         F10		F10	4 1	• e			, ,	, ,		• •
Misc. Transmission Expense  Rents - Transmission  Maint Supervision & Engineering  Maint of Station Equipment  Maint of Station Equipment  F106  Maint of Underground Lines  Maint of Misc Transmission Plant  F106	Engineering F106  Engineering F106  tures F106  pment F106  head Lines F106  H106  H106  H106  H106  H106  H106		F10								
Rents - Transmission       F106         Maint Supervision & Engineering       F106         Maint of Station Equipment       F106         Maint of Station Equipment       F106         Maint of Underground Lines       F106         Maint of Underground Lines       F106	Engineering F106  fures  pment F106  pment F106  fullos F106  f106  f106  f106  f106  f106  f106  f106		F106			•	•	•	•		1
Maint Supervision & Engineering F106  Maintenance of Structures  Maint of Station Equipment F106  Maint of Underground Lines F106  Maint of Underground Lines F106	Engineering F106 tures F106 pment F106 head Lines F106 lission Plant F106		F106	ı	•	•		1	•		•
Maint of Station Equipment  Maint of Station Equipment  Maint of Underground Lines  Maint of Underground Lines  F106  Maint of Misc Transmission Plant  F106	tures F106 pment F106 nead Lines F106 d Lines F106 ission Plant F106		F106	ı	,		•	•	•		•
Maint of Station Equipment  Maintenance of Overhead Lines  Maint of Underground Lines  F106  Maint of Misc Transmission Plant  F106	pment F106 nead Lines F106 Lines F106 ission Plant F106		F106	1	•	•	•	,	•		•
Maint of Underground Lines F106  Maint of Misc Transmission Plant F106	F106 4 Lines F106 ission Plant F106		F106	1	•	1	•	,	•		•
Maint of Underground Lines F106 Maint of Misc Transmission Plant F106	Hines F106 Ission Plant F106		F106	1	i	,		,	•		•
Maint of Misc Transmission Plant F106	ission Plant F106		F106	,	,	,	•	ı	,		٠
	TOTAL TDANGMICCION EXPENSE				•	*		**	•		•

K Street & Area Lighting Sch. 15,51-54,57

J Agricultural Pumping Schedule 40

> Large General Dedicated Facilities Schedule 48T

G Large General Service <1,000 kW Schedule 36

F Small General Service Schedule 24

E Residential Schedule 16

D Washington Jurisdiction Normalized

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2,285	,	88,908		151	91,344
3,783	30,081	96,273	20,840	250	151,228
640	137	230	24,527	42	25,576
1,132	7,787	13,094	23,177	75	45,265
2,944	16,598	33,718	64,228	195	117,682
19,695	182,551	538,417	45,402	1,302	787,367
144,892	1,032,460	3,239,519	1,366,117	9,577	5,792,564
175,370	1,269,613	4,010,159	1,544,290	11,591	7,011,025

Retail - To	Retail - Total - <u>Unbundled</u>					CUSTOME	CUSTOMER SERVICE EXPENSE			
۷	۵	υ	۵.	ш	<u>ь</u> (	ტ (	<b>=</b> (	· · ·	٠	
FERC ACCT 907	DESCRIPTION Supervision	COS Factor F40	Washington Jurisdiction Normalized 18,550	Residential Schedule 16 14,626	Small General Service Schedule 24 2,586	Large General Service <1,000 kW Schedule 36 151	Large General Service >1,000 kW Schedule 48T 8	Large General Dedicated Facilities Schedule 48T 0	Agricultural Pumping Schedule 40 742	Street & Area Lighting Sch. 15,51-54,57 436
806	Customer Assistance	F40	268,705	211,870	37,461	2,183	116	2	10,752	6,320
606	Informational & Instructional Adv	F40	339,852	267,969	47,380	2,761	147	м	13,599	7,994
910	Misc. Customer Service	F40	6,338	4,997	884	51	3	0	254	149
TOTAL C	TOTAL CUSTOMER SERVICE EXPENSE		633,445	499,462	88,311	5,147	274	5	25,347	14,900
						SAI	SALES EXPENSE			
911	Supervision	F40	•			,	•	•	•	
912	Demonstration & Selling Expense	F40	ı	,	,	•		•	•	•
913	Advertising Expense	F40	,		•		•	•	•	•
916	Misc. Sales Expense	F40	•	,		ą	1	•	•	
TOTAL S	TOTAL SALES EXPENSE		a .			*	3	-	•	1
						ADMINISTRATIC	ADMINISTRATION & GENERAL EXPENSE	SE		
920	Administrative & General Salaries Customer - System	F102R F42		. ,				•	, ,	
	Administrative & General Salaries	!				1				
921	Office Supplies & expenses Customer - System	F102R F42	, ,				, .			
	Office Supplies & expenses		9	*	•	•	# A TOTAL OF THE PROPERTY OF T	B		
923	Outside Services Customer - System	F102R F42			, ,			, ,		. ,
	Outside Services	!		,		-	1	•	-	1
924	Property insurance	F102R	•	,		1	,	•		•
925	Injuries & Damages	F102R	,	,	•	•	,	,	•	•
926	Employee Pensions & Benefits	F138R	•	,		•	•	1	•	,
927	Franchise Requirements	F102	,	•	•	٠	•	,	•	,
928	Regulatory Commission Expense	F141	1	•	,		•	•	•	1
929	Duplicate Charges	F138R	(65,804)	(54,162)	(7,538)	(1,057)	(392)	(220)	(1,520)	(915)
930	Misc General Expenses	F138R	141,255	116,265	16,181	2,270	841	473	3,263	1,963
931	Rents	F102R	,		,	•	•	•	•	
935	Maintenance of General Plant	F108	43,265	21,094	5,835	8,245	3,063	3,146	1,613	270
TOTAL AL	TOTAL ADMINISTRATIVE & GEN EXPENSE		118,717	83,196	14,478	9,457	3,512	3,399	3,356	1,319
TOTAL O	TOTAL O & M EXPENSE		7,763,186	6,375,223	890,155	132,286	49,051	28,979	179,930	107,562

Retail - To	Retail - Total - Unbundled	-				DEPRE	DEPRECIATION EXPENSE			
FERC	œ	ပ တိ	D Washington Jurisdiction	E. Residential	F Small General	G Large General Service <1 000 kW	H Large General Service >1 000 kW	l Large General Dedicated Escilities	J Agricultural Pumping	K Street & Area
ACCT 403SP	DESCRIPTION Steam Depreciation JBG	Factor F10 F10	Normalized	Schedule 16	Schedule 24	Schedule 36		Schedule 48T	Schedule 40	Sch. 15,51-54,57
403NP	Total 403SP Nuclear Depreciation	F10			, ,		, ,	* 1	• 1	
403HP	Hydro Depreciation	F10	•	ı	,	,		,		
4030P	Other Production Depreciation CAGE Total 4030P	F10								, ,
403TP	Transmission Depreciation	F106	•	,	,					
403	Distribution Depreciation Land Rights	F118	•	,		•	•	,	•	,
	Structures Station Equip Poles & Towers	F119 F120 F121								
	OH Conductors UG Conduit	F122 F123						1 1		
	UG Conductor Line Transformer	F124 F125								
	Services Meters	F126								
	Inst Cust Premises Leased Property	F128 F129	1 1	· ·					, ,	
	Street Lighting Total Distribution Expense	F130	1		,					,
403GP	General Depreciation	070								
	System Generation	F105R	, ,		• •	• •		, ,	•	
	System Overneaus Customer - System	F102K	119,808	95,091	15,804	066	384		4,922	2,610
	Energy Total General Expense	2	119,808	95,091	15,804	990	384		4,922	2,610
403GV0	General Vehicles	F105R	•	•	•	•	•	•	•	•
403MP	Mining Depreciation	F10	1	,	•	•	•	•	r	1
403EP	Experimental Plant Depreciation	F10	•		•	9	•			•
TOTAL DE	TOTAL DEPRECIATION EXPENSE		119,808	95,091	15,804	066	384	7	4,922	2,610
						AMORTI	AMORTIZATION EXPENSE			
404GP	Amort of LT Plant - Cap. Lease Gen Division	F10	•	•	•	•	•	•		
	System Overneads Customer - System Total Amort. Cap. Lease General	F102K F42	19,388	15,388 15,388	2,558 2,558	160	, 62 62	,	797	422
404SP	Amort of LT Plant - Cap Lease Steam	F10	,	•	•		ĭ	•	•	•
404IP	Amort of LT Plant - Intangible Plant Situs System Generation	F107R F105R			, ,					
	System Overheads Customer - System Energy	F102R F42 F10	388,881	308,653	51,299	3,213	1,248	, 23	15,977	8,471
	Total Amort. Intangible Plant	<u></u>	388,881	308,653	51,299	3,213	1,248	· 22	15,977	8,471

∢	œ	v	D	ш	IT (	o (	Ξ	- 0	7	¥ °
FERC ACCT 404MP	DESCRIPTION Amort of LT Plant - Mining Plant	COS Factor F10	Vasnington Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service Ceneral Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
4040P	Amort of LT Plant - Other Plant	F30	01	Oi	0)	OI	OI	0	01	01
404HP	Amort of Other Electric Plant	F110	•			,	•	•	•	•
405	Amort of Other Electric Plant	F110	,	•	•	,	•	•	•	•
406	Amort of Plant Acquisition Adj	F10	•	•	•	•	1	•	•	•
407	Amort of Prop Losses, Unrec Plant,	F110			,			ı	•	
TOTAL AI	TOTAL AMORTIZATION EXPENSE		408,269	324,041	53,856	3,373	1,310	23	16,773	8,893
						TAXOTI	TAX OTHER THAN INCOME			
408	Taxes Other Than Income Customer - System	F101R	48,464	46,347	2,378	1,921	42	284	(1,038)	(1,471)
	Total Taxes Other Than Income		127,679	122,104	6,266	5,060		748		(3,874)
						90	DEFERRED ITC			
41140	Deferred I T C - Federal	F101R	•	·	•	•	•	,	•	•
41141	Deferred I T C - Idaho	F101R	•		•	,		,	1	2
TOTAL D	TOTAL DEFERRED ITC			•	•	•	,	•	,	•
						DEFERR	DEFERRED INCOME TAXES			
41010	Deferred Income Tax - Federal-DR	F101R	184,519	176,462	9;056	7,313	159	1,081	(3,952)	(5,599)
41110	Deferred income Tax - Federal-CR	F101R	(197,916)	(189,274)	(9,713)	(7,844)	(170)	(1,160)	4,239	900'9
TOTAL DI	TOTAL DEFERRED INCOME TAXES		(13,396)	(12,811)	(657)	(531)	(12)	(62)	287	407
						Ž	INCOME TAXES			
40911	State Income Taxes	F101R		•	,	•	•	•	•	,
40910	Federal Income Tax	F101R	(27,846)	(26,630)	(1,367)	(1,104)	(24)	(163)	969 (	845
TOTAL OF	TOTAL OPERATING EXPENSES		8,387,782	6,885,932	964,355	140,495	50,971	29,676	199,910	116,442

A	Retail - To	Retail - Total - Unbundled					STEAM PF	STEAM PRODUCTION PLANT			
100   100	∢	æ	υ	D	ш	F F	6	H		L femiliarized	X sort
Local cold Lack Rights	FERC	NOISCRIPTION	COS	Washington Jurisdiction Normalized	Residential Schedule 16	Service	Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping	Street & Area Lighting
Figure 19   Figu	310		F10	NOT BEGILDEN	- ampairo		oc alinnaling	or amend		· ·	
Strong-last and emportmental and an emportmental and emportmental depose for a strong and a strong a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong and a strong a strong and		JBG Total 310	2	•							
Fig. 19.1	311	Structures and Improvements	F10	•	•		•	•	٠	٠	*
Diede Foundarie Fernichent   From Foundarie Ferniche erniche Fernich Ferniche Ferniche Ferniche Ferniche Ferniche Ferniche Fern		JBG Total 311	F10		* *						
The Propose of Part	312	Boiler Plant Equipment	F10	•	•	٠	•	•	•		
Triad 3 19   Tri		JBG Total 312	F10		•		,				
Fig. 518	314	Turbogenerator Units	F3		•	•	•	٠	,	•	•
Miles   Mile		JBG Total 314	 0				,				
Misca Proper Plant Equipment   F19	,		- C								
Total 15   Total 15	315	Accessory Electric Equipment JBG	F10 F10		• •		, ,	. ,			•
Mista-Power Plant Equipment   F10	Total 315		r	•	•	1	•	٠	,		
Total 316	316	Misc Power Plant Equipment	F 70			* 1					
Unclassified Steam Plant - Acct 300   F10   F10		Total 316		4		- Control of the Cont			*	-	
Structures and Land Rights	SP	Unclassified Steam Plant - Acct 300	F10	•	•	•	•	•			
Structures and Inprovements											
Land and Land Rights	Total Stea	m Production Plant		•	•	ī	•		•	•	
Land and Land Rights											
Fig.   Fig.							NUCLE	AR PRODUCTION			
Structures and improvements         F10	320	Land and Land Rights	F10	•	ĸ	•	•			٠	·
Reactor Plant Equipment         F10	321	Structures and improvements	F10			,	•	•	•	•	
Turbogenerator Units         F10	322	Reactor Plant Equipment	F10	•	•	•	•		•	,	•
Land and Land Rights         F10	323	Turbogenerator Units	F10	•	•		•		•	•	•
Misc. Power Plant Equipment         F10	324	Land and Land Rights	F10			•			•		•
Unclassified Nuclear Pit - Acct 300         F10	325	Misc. Power Plant Equipment	F10	•	•	•	•	•	•	•	
Land and Land Rights	ď.	Unclassified Nuclear Pit - Acct 300	F10	Account to the second s	•	F		-	-	•	-
Land and Land Rights   F10	Total Nuc	ear Production Plant		•	•			•	1	•	·
Land and Land Rights Structures and Improvements Reservoirs, Dams & Waterways Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300							HYDRAULIC	PRODUCTION PLANT			
Structures and Improvements Reservoirs, Dams & Waterways Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	330	Land and Land Rights	F10		,	1	•	•		ı	·
Reservoirs, Dams & Waterways Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Raitroads & Bridges Unclassified Hydro Plant - Acct 300	331	Structures and Improvements	F10	٠	•	•	•	•	•	•	
Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	332	Reservoirs, Dams & Waterways	F10	•	•	•	,		•	•	
Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	333	Water Wheel, Turbines, & Generators	F10	•	•	•	•	•	•	•	
Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	334	Accessory Electric Equipment	F10	•	•	•	•	•	٠	٠	·
Roads, Raitroads & Bridges Unclassified Hydro Plant - Acct 300 al Hydraulic Plant	335	Misc. Power Plant Equipment	F10	•	•	•	•	•	•	٠	,
Unclassified Hydro Plant - Acct 300 al Hydraulic Plant	336	Roads, Railroads & Bridges	F10	•	•	*	•		•		•
Total Hydraulic Plant	웊	Unclassified Hydro Plant - Accf 300	F10	VIII VALIBATIVA BARRATA VALIBRATA VA	•	To the state of th	•		a street of the		•
	Total Hyd	aulic Plant			•	•			•	į	•

Retail - Total - Unbundled	led	_				OTHER P	OTHER PRODUCTION PLANT			
A	8	U	D Washington	ш	F Small General	G G Groner	H erece Cone	  -    -	l. Internation	X Strong
FERC ACCT	DESCRIPTION	COS	Jurisdiction	Residential Schedule 16	Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Sch. 15,51-54,57
	Land and Land Kights SG Total 340	F10		1 1	, ,				1 1	
341 Structures S	Structures and Improvements SG Total 341	F10	, ,			1 P		. ,		
342 Fuel Holde S T	Fuel Holders, Producers & Access SG Total 342	F10				, ,	, ,		, ,	
343 Prime Movers Total 343	vers Total 343	F10								1 1
344 Generators SG Total 344	rs SG Total 344	F10	, ,	1 1	• •	1 7		, ,		
345 Accessory S	Accessory Electric Plant SG Total 345	F10	, ,		4 1	1 1				
346 Misc. Pow	Misc. Power Plant Equipment	F10	•	•	,	•	•	,	•	•
OP Unclassifie	Unclassified Other Prod - Acct 300	F10	e -	•	-	*		I I		
Total Other Production Plant	Plant		,	•	1	1		•	ı	•
Experimental Plant 103 Experimental Plant	ntal Plant	F10	•	•		•		,	•	•
TOTAL PRODUCTION PLANT	PLANT		1	The state of the s	*	# # #		•	P de de la constante de la con	annesta de la companya
350 Land and L	Land and Land Rights					TRANS	TRANSMISSION PLANT			
	Demand Direct Assigned	F10	I P	h h	3 1	HALIMANIANA ANAMANINA ANAM	9 7	1 1		1 1
352 Structures D	Structures and Improvements Demand Direct Assigned	F10				, ,	ř ,	* * 1	F (F)	F E
353 Station Fourinment	nioment		•	t.		•		P. Standard Colorada Santa Colorada	A-A-Maro-to-provinces-bases-ba	- Independent of the second
	Demand Direct Assigned	F10		s 1		# 1	3 1	B 2	1	- Indicate Anna Anna Anna Anna Anna Anna Anna Ann
354 Towers and D D	Towers and Fixtures Demand Direct Assigned	F10					, , ,			
355 Poles and F D	Poles and Fixtures Demanding	F10			1 1		ł I		p 6	,
356 Overhead C	Overhead Conductors			r		*		1	r	•
	Demand Direct Assigned	F10	* *	E è			1 1	•	7 .	a de la constantina della cons
357 Undergrou D D	Underground Conduit Demand Direct Assigned	F10	1 1 1	1 1	I I I	4 9 1	, , ,	1 P	1 1	n I I
358 Undergrou D D	Underground Conductors Demand Direct Assigned	F10	, , ,		. , ,	5 3		, , ,	T 1 3	
359 Roads and D	Roads and Trails Demand Direct Assigned	F10		. , ,			i i i	. , ,		
			ı	•	No.	To the second se	1		E CONTRACTOR DE	- SAMANA A A A A A A A A A A A A A A A A A
TP Unclassifie TS0 Unclassifie	Unclassified Trans Plant - Acct 300 Unclassified Trans Sub - Acct 300	F10 F10				ą s	E .	E - E	4 1	
TOTAL TRANSMISSION PLANT	PLANT			establisher senten en senten en senten en senten en senten en senten en senten en senten en senten en senten e	-	1				The second secon

8 118 8 22 1 8 2

Exhibit No.\_\_\_(RMM-5)

Washington	Jurisdiction		1			1 1 1			,	,					
•	COS	F20A A	F20 A	F20A A	F20A F22 A	F20A F22 A	F20A F22 A	F20A F22 A	F21 A	F70 A	F60A A	F20 F22 A	F20 F22 A	∢	F22 F20
o	DESCRIPTION	Land and Land Rights Demand Primary Assigned	Structures and Improvements Demand Primary Assigned	Station Equipment Demand Primary Assigned	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	Overhead Conductors Demand Primary Demand Secondary Assigned	Underground Conduit Demand Primary Demand Secondary Assigned	Underground Conductors Demand Primary Demand Secondary Assigned	Line Transformers Demand Secondary Assigned	Services Customer Assigned	Meters Customer Assigned	Install on Customers' Premises Dennand Primary Demand Secondary Assigned	Leased Property Demand Primary Demand Secondary Assigned	Street Lights	DP Unclassified Dist Plant - Acct 300 DS0 Unclassified Dist Sub - Acct 300
ı	FERC ACCT	360	361	362	364	365	366	367	368	369	370	371	372	373	DP DS0

Justiniyori Risidential Jimoveneria Arrigo centretal Justiniyori Schedule 24 Schedule 24 Schedule 25 Schedule 25 Schedule 25 Schedule 26 Schedule 26 Schedule 26 Schedule 26 Schedule 26 Schedule 26 Schedule 27 S	Large ventral  Large ventral  Schedule 48T	Pumping Schedule 40	Sch. 15.51-54.57
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Retail - To	Retail - Total - Unbundled A		c	u		EE 6		-	-	2
FERC ACCI	DESCE	COS	Washington Jurisdiction <u>Normalized</u>	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW <u>Schedule 36</u>	Harge General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
n 0 7		F107R F105R F102R F42		62.957 62,957	10,464 10,464		254	4	3,259	1,728 1,728
330	Structures and Improvements Situs System Generation System Overheads Customer - System Total Structures and Improvements	F107R F105R F102R F42	865,751 865,751	687,141	114,205	7,152		49	35,568	18,859
391	Office Furniture & Equipment Situs Sistem Generation System Overheads Customer - System Energy Total Office Furniture & Equipment	F107R F105R F102R F42 F10	591,425 591,425		78,017	4, 886 	1,897 1,897	33, 33,	24,298 24,298 24,298	12,883 12,883
392	Transportation Equipment Situs System Generation System Overheads Customer - System Energy	F107R F105R F102R F42 F10							,	
393	Stores Equipment Situs System Generation System Overheads Total Stores Equipment	F107R F105R F102R								
394	Tools, Shop & Garage Equipment Situs System Generation System Overheads Energy Total Tools, Shop & Garage Equipment	F107R F105R F102R F10								
395	Laboratory Equipment Situs System Generation System Overheads Energy Total Laboratory Equipment	F107R F105R F102R F10	, , , , ,							
396	Power Operated Equipment Situs System Generation System Overheads Energy Total Power Operated Equipment	F107R F105R F102R F10							, , , , ,	
397	Communication Equipment Situs Situs System Generation System Overheads Customer - System Energy Total Communication Equipment	F107R F105R F102R F42 F10	197,511		26,054 26,054 26,054	1,632 1,632	634	, , , <b>F</b> , <b>F</b>		4,302 4,302 4,302

Retail - T	Retail - Total - Unbundled					GE	GENERAL PLANT			
⋖	œ	C	c	ш	ц	ď	3	***	-	5
		, 6	Washington	1 100	Small General	Large General	Large General	Large General	Agricultural	Street & Area
ACCT		Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Lighting Sch. 15,51-54,57
285	Misc. Equipment	E107D								
	System Generation	F105R			, ,		. ,			
	System Overheads	F102R	•	•		•	•	•	•	•
	Customer - System	F42	14,396	11,426	1,899	119	46	-	591	314
	Energy Total Misc. Equipment	F10	14,396	11,426	1,899	119	, 46	,	591	314
300	Coal Mine	2								
3991.	WIDCO Capital Lease	2.52								
	Remove Capital Lease	F10	•	t	•	•	•	•	,	¥
1011390	General Canital Lasco	2								
2	Remove Capital Lease	12.0		. ,	, ,	, ,				
1011392	General Vehicles Capital Lease	F10	*	í	•	,	i	•	•	•
	veniove Capital Lease	2	•	i	•	•	•	•	•	•
G.	Unclassified Gen Plant - Acct 300	F102R	٠	,	*	•	•	,	•	
399G	Unclassified Gen Veh - Acct 300	F102R	The second secon		*		***************************************	•	•	
TOTAL G	TOTAL GENERAL PLANT		1,748,405	1,387,698	230,639	14,444	5,609	66	71,831	38,085
						INTA	INTANGIBLE PLANT			
301	Organization									
	Situs System Generation	F107R	•	•	,	•		*	•	•
	System Overheads	F102R			1 1					
	Total Organization				7	The state of the s		WWW. 144. W. 1	*	6
302	Franchise & Consent									
	Situs	F107R	•	•	•	•	•	•	•	•
	Joseph Generation Total Franchise & Consent	Y 200			1		F		3	•
303	Miscellaneous Intangible Plant									
	Situs	F107R	•	•		•	•	•	,	•
	System Generation	F105R	•	•	•	1			1	•
	System Overneads Customer - System	F102K	8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
	Energy	F10	, ,		- 007			, į		
	iotal miscellaneous intangible riant		8,409,347	6,6/4,445	1,109,312	69,469	26,978	4/4	345,489	183,180
<u>a</u>	Unclass Intangible Plant - Acct 300	F102R	*	•	**************************************		i i i i i i i i i i i i i i i i i i i		,	
TOTAL IN	TOTAL INTANGIBLE PLANT		8,409,347	6,674,445	1,109,312	69,469	26,978	474	345,489	183,180
TOTAL EI	TOTAL ELECTRIC PLANT IN SERVICE		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265

1120	Retail - To	Retail - Total - Unbundled					MIS	MISC RATE BASE		
1122	∢	æ	υ	۵	ш	L.	ტ	I	_	7
1124	FERC		SOS	Washington Jurisdiction	Residential	Small General	Large General	Large General	Large General	Agricultural
1125	ACCT	DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40
1126	105	Plant Held For Future Use	Ę,							
1128		Transmission	12.5		, ,					
1129		Distribution	F20			•	•	,	•	ı
1130		General	F102	•	•	•	•	•	•	
1131		Mining	F10	3	, , , , , , , , , , , , , , , , , , , ,	*	•		-	
1133		i otai Plant Held For Future Use		•	t	,		•	•	•
1134	114	Electric Plant Acquisition Adjust	F10	•	•	ı	•		•	٠
1135	9									
1136	NZ1	Nuclear Fuel	F10	•	•		•		•	•
1138	124	Weatherization	F10	•	ı		•	•	1	•
1139	151	Accid and								
1141	2	JBE	2 2	, ,		1 1				
1143		Total Fuel Stock		•	•	ı	1	•		
1145	15.2	Guel Stock Hadisteilasted								
1146	761	ruei Stock - Olidistributed	DL-4	•	•	•	•	•		•
1147	25316	DG&T Working Capital Deposit	F10	•	•	•	•	•	•	•
1148	25317	DG&T Working Canital Denosit	22	,	,					
1150	:		2	•	•	ı	•	•	•	•
1151	25319	Provo Working Capital Deposit	F10	•	•	•	•	•	•	•
1153	154	Materials and Supplies	F102R	•	•	,	•	•	•	•
1154		JBG	F10	•	•	•	•	•	•	
1156		Total Material & Supplies		ŧ	•	,	•	•	•	,
1158	163	Stores Expense Undistributed	F102R	•	•	,	•	,		•
1159	25318	Provo Working Capital Denosit	E102B		,	,	,			
1161			1701	•	•	•	•	•	•	•
1162	165	Prepayments Cuetomor Suctom	F102R	•	ī	,	,	ı	•	
1164		Total Prepayments	ž	*			,			
1165	49.288	Miss Dozulaton Access								
1168		Total Misc Regulatory Assets	L 1028		, ,	, ,		, ,		
1169										
1170	186M	Misc Deferred Debits	F102R	*	,	•	•	•	•	·
1172	CWC	Cash Working Capital	F137R	•	•	•	•	ı	*	,
1173	CIVIC	Other Marking Capital	7,071							
1176	2	Total Other Working Capital							, ,	
1178	18222	Nuclear Plant	F10	,	•	•	•	ı	s	•
1180	1869	Misc Deferred Debits-Trojan	F10	•	,	*	,		•	
1181	:	:	····							
1182	141 TOTAL RA	141 Impact Housing - Notes Receivable	F10							•
	-	IL DAGE ADDITIONS				-	-	-	•	

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FERC	DESCRIPTION		Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
235	Customer Service Deposits	F. 5	(3,291,206)	(2,866,940)	(321,544)	(49,157)		•	(50,504)	(3,062)
		<u> </u>	(3,291,206)	(2,866,940)	(321,544)	(49,157)	i i		(50,504)	(3,062)
2281	Accum Prov for Property Insurance	F102R	1	*	,	•	ţ	i	•	•
2282	Accum Prov for Injuries & Damages	F102R		•	,	•	•	•	•	٠
2283	Accum Prov for Pension & Benefits	F102R	•	ŧ	•	,	,	i		•
254	Reg Liabilities - Insurance Provision	F102R	•	•	,	•	ı	i		
22844	Hydro Relicensing Obligations	F10	•	•	•	•	i	i	,	
22842	Accum Misc Oper Prov - Trojan	F10	,	٠	•	•	•	•	•	
252	Customer Advances for Const	F50	•			,		•	•	•
25398	SO2 Emmissions	F10				٠	,	ı		
25399	Other Deferred Credits	F10	•	•		٠	,	·	•	•
190	Accum Deferred Income Taxes	F104R	(0)	(0)	(0)	0	0	0		(0)
	Labor Customer - System Total Accum Deferred Income Taxes	F138R F42	0	0 0	0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0
281	Accum Deferred Income Taxes	F104R	,	•		٠		•		
282	Accum Deferred Income Taxes Labor	F104R F138R	(1,111,196) 92,407	(902,598) 76,058	(146,383) 10,585	3,116 1,485	994	4,838	(45,909) 2,134	(25,253) 1,284
	Customer - System Total Accum Deferred Income Taxes	F42	(1,018,790)	(826,540)	(135,798)	4,601	1,544	5,147	(43,775)	(23,969)
283	Accum Deferred Income Taxes	F104R F138R	(28,254) (5,393)	(22,950) (4,439)	(3,722)	79 (87)	25 (32)	123	(1,167) (125)	(642) (75)
	Customer - System Total Accum Deferred Income Taxes	F42	(33,648)	(27,390)	(4,340)	(7)	. (6)	105	(1,292)	(717)
255 FOTAL RA	255 Accum Investment Tax Credit TOTAL RATE BASE DEDUCTIONS	F104R	(4,343,643)	(3,720,869)	(461,682)	(44,563)	1,537	5,252	(95,570)	(27,748)
						ACCUMULA	ACCUMULATED DEPRECIATION PRODUCTION PLANT			
108SP	Steam Prod Accumulated Depr JBG	F10 F10	• •		, ,					
	Total Steam Prod Accumulated Depr		·	1	1	•	,	1	a a constitue de la constitue	,
108NP	Nuclear Prod Accumulated Depr	F10	,	,			٠	•	·	•
108HP	Hydraulic Prod Accum Depr	F10	•		1	•		•		•
1080P	Other Production - Accum Depr Total Other Production - Accum Depr	F10		, ,				1 1		
108EP	Experimental Plant - Accum Depr	F10	•	•	ŕ	•		•	•	•
90 1410	TOTAL BEODULTION BLANT REBECUATION		***************************************			***************************************			***************************************	
			•		•	•	,	,	,	ř
G.F.		S C				TRANSI	TRANSMISSION PLANT			
7080	ransmission Plant Accum Depr	 90 14	1	•		1	•	•	•	
						DISTRI	DISTRIBUTION PLANT			
108360	Land and Land Rights	F118	1		•		,	1		
108361	Structures and Improvements	F119	•		•		1	,	*	
108362	Observed Presidents	-								

COS WA December 2010 xlsm	

σ.	v	D Washington	ш	F Small General	G Large General	H Large General	l Large General	J Agricultural	K Street & Area
FERC ACCI DESCRIPTION		Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
108364 Poles, Towers & Fixtures	F121	•	•	•	i	,	•	•	1
108365 Overhead Conductors	F122	•	•	•	ı	•	•	•	•
108366 Underground Conduit	F123	,	ı	•	ŧ	•	•	•	•
108367 Underground Conductors	F124	,	1	ı	•	•	1	,	t
108368 Line Transformers	F125	•	1	•	i	•	•		•
108369 Services	F126	•	•	•	1	,	1	•	f
108370 Meters	F127	1	ŧ	•	1	1	,	1	,
108371 Install on Customers' Premises	F128	ı	•	•	ŧ	i	1	•	•
108372 Leased Property	F129	•		•	٠	,	•	,	•
108373 Street Lights	F130	ì		1	í	,	•	,	1
108D00 Unclassified Dist Plant - Acct 300	F121	ı	,	1	i	1	t	•	•
108DS Unclassified Dist Sub - Acct 300	F120	ı	,	•	i	,	,		
108DP Unclassified Dist Sub - Acct 300	F102R	•	,	Þ	•	i	•	,	,
TOTAL DISTRIBUTION PLANT DEPR		ı	r	•	•		•	•	1
108GP General Plant Accumulated Denr					GEN	GENERAL PLANT			
	F107R F105B	1	•		,	1	1	•	1
System Overheads Cistomer - Sixtem	F102R F402			¥3)	. , 77	(1462)		, , 00 07)	, ,
Energy Total General Plant Accumulated Depr	F10	(155) (1)			(4 021)	(1,562)	(22)		(10 603)
108MP Mining Plant Accumulated Depr.	F10	•				,	į ,,		,
1081390 Accum Depr - Capital Lease	F10	•	•	•	i	1	1		F
_	2	•	•	ı	•	•	•	•	•
1081399 Accum Depr - Capital Lease Remove Capital Lease	F10	1 1					1 1	1 1	
TOTAL GENERAL PLANT ACCUM DEPR		(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(27)	(19,997)	(10,603)
TOTAL ACCUM DEPR - PLANT IN SERVICE	•	(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(27)	(19,997)	(10,603)
					ACCUMULA	ACCUMULATED AMORTIZATION			
111SP Accum Prov for Amort-Steam	F10	ı	,		•		•	•	,
111GP Accum Prov for Amort-General Division	F108	(182,479)	(88,966)	(24,610)	(34,774)	(12,919)	(13,269)	(6,802)	(1,138)
System Overneaus Total Accum Prov for Amort-General	0 2 L	(182,479)	(88,966)	(24,610)	(34,774)	(12,919)	(13,269)	(6,802)	(1,138)
111HP Accum Prov for Amort-Hydro	F10	•	•	•	ı		1	•	٠
111iP Accum Prov for Amort-Intangible									
System Generation	F10/K F105R				ŧ 1		J 1	1 1	
System Overneads Customer - System	F102K F42 E40	(6,482,077)	(5,144,784)	(855,078)	(53,548)	(20,795)	(365)	(266,309)	(141,198)
Line By Total Accum Prov for Amort-Intangible	2	(6,482,077)	(5,144,784)	(855,078)	(53,548)	(20,795)	(365)	(266,309)	(141,198)
111390 Accum Amtr - Capital Lease Situs System Generation	F107R F105R	0	, 0	0	,	,	0	F	, 0
System Overheads Remove Capital Lease Amtr	F102K	0 0		<b>0</b>	00	00	0 0	0 0	00

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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

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DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Large General Service <1,000 kW <u>Schedule 36</u>	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities <u>Schedule 48T</u>	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
Operating Revenues		2,253,190	986,470	323,868	478,346	174,133	190,749	88,269	11,355
Operating Expenses									
Operation & Maintenance Expenses		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
Depreciation Expense			•	•	•	•		•	•
Taxes Other Than Income			, ,			, ,		, ,	, ,
Income Taxes - Federal		785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
Income Taxes - State Income Taxes Deferred							•	•	i
Investment Tax Credit Adj		. ,		, ,					, ,
Misc Revenues & Expense			ŀ	1	•		•	•	į
Total Operating Expenses		2,118,775	941,207	297,443	442,925	163,806	182,052	80,798	10,544
Operating Revenue For Return		134,415	45,262	26,426	35,421	10,326	8,697	7,471	811
Rate Base : Electric Dant in Semico									
Plant Held For Future Use		, ,		f	t I	) i	, ,	, ,	, ,
Electric Plant Acquisition Adj			•	•	•	,	•		
Nuclear Fuel Prepayments				, ,	• 1		¥ :	•	•
Fuel Stock		•	•	•	•	,	•	•	
Materials & Supplies		•	•	•	•	,	•	•	•
Misc Deferred Debits Cash Working Capital			. ,	, ,					
Weatherization Loans		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
Miscellaneous Rate Base		•	i	1	•	•	1	Ī	1
Total Rate Base Additions		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
Rate Base Deductions :									
Accum Provision For Amortization		•	•	•	•		1	F	
Accum Deferred Income Taxes			, ,	, ,					
Unamortized ITC		•	•	•	•	•	•	,	•
Customer Advance For Construction Customer Service Deposits		. ,	, ,			, ,	,	1 1	v 1
Misc Rate Base Deductions		T	•	•	•	•	•	1	
Total Rate Base Deductions				,	1	,	4	f	-
Total Rate Base		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
Return On Rate Base		%69.9	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%

13.54% 21.61%

15.47%

2.84%

6.52%

10.55%

14.09%

4.76%

7.65%

Return On Equity

TAB 4.6 - Page 1

COS WA December 2010 xlsm

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

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	SOO	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting
DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	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 Bad Debt to Produce ROR	F80	1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
Depreciation Expense		•	•	•	•	•	•	•	•
Amortization Expense Taxes Other Than Income				, ,				, ,	• !
Federal Income Taxes		785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
FIT Adj to Produce Target ROR	F101		•	. *	. •		•	. •	,
State Income Taxes			٠	•	•	•	•	•	
SIT Adj to Produce Target ROR	F101		,	1	1	•	ı	•	•
Deferred Income Taxes		•	•	•	•	•	•	•	•
Investment Tax Credit		•	•			f	•	•	•
Misc Revenue & Expenses Revenue Credits		3.016.159	1 276 267	402 349	567 363	255 497	305 113	106 291	, 8
		60.60	24.5	105,245	2007,200	100	(2)	167,001	00%
Total Revenue Requirements Operating Revenues		5,269,033 5,269,350	2,274,767 2,262,736	717,689 726,217	1,134,418 1,140,709	430,535 429,630	500,577 495,862	191,822 194,560	19,224 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		5,269,350	2,262,736	726,217	1,140,709	429,630	495,862	194,560	19,635
on Percent increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR	check	-0.01%	0.53%	-1.17%	.0.55%	0.21%	. 0.95%	-1.41%	-2.10%

MISC - Total - Unbundled	WCA						ELECTRIC REVENUES	ES		
	° cos	Was	D Washington Jurisdiction		F Small General Service	G Large General Service <1,000 kW	H Large General Service >1,000 kW	l Large General Dedicated Facilities	ع Agricuttural Pumpina	K Street & Area Lighting
ACCT 440	Factor	No	Normalized 2,262,736	Schedule 16 2,262,736		Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
442 Commercial & Industrial Sales Interruptible Demand Interruptible Energy	F10 F10		1,846,269		726,217		429,630	495,862	194,560	. , :
;			1,846,269		726,217		429,630	495,862	194,560	
444	∢		1,160,345	•	•	1,140,709		•	•	19,635
445	∢		•	•		•	•	•		
448 Interdepartmental Demand	F10	The state of the s	. (		, ,		. ,			
			,		•	1	,	1		
il Sales t			5,269,350	2,262,736	726,217	1,140,709	429,630	495,862	194,560	19,635
447 Sales for	F10 F10				• •		, ,			
Energy	F10	AND AND AND AND AND AND AND AND AND AND	1	*	, ,	-	, ,	-		1
447NPC Sales for Resale	F10			,	•	•	,	•	,	•
Demand Energy	E 5						, ,			, ,
		***************************************							1	,
449 Provision for Rate Refund	F10		,	•	•	,	,	ı	٠	•
State Specific Revenue Credit	F140M		1,729	766	242	362	134	150	99	Φ.
AGA Revenue	٧	,	,	•		ı	,	,		•
Total Sales from Electricity			5,271,078	2,263,503	726,459	1,141,072	429,764	496,012	194,626	19,644
Other Electric Operating Revenues 450 Forfeited Discounts & Interest	۷	,	,	,	,	,	,	•	,	
Customers	F40						1 7			
451 Misc Electric Revenue Demand	A 4		•	•	•	•	•	•	•	
Customer	F40		.  .		,					
453 Water Sales	F10				,					
	. a	1	,				, ,	•	. ,	
	F10 F40				, ,		. , ,	,		, , ,
								a Property of the Party of the		
456 Other Electric Revenue Demand	F10	1.00	(3,052,065)	(1,303,981)	(407,355) 0	(663,003)	(255,646)	(305,263)	(107,725)	(9,092)
Energy Gustomer	F10 F40		34,177	26,948	4,765	278		,		804
			(3,017,888)	(1,277,033)	(402,591)	(662,725)	(255,631)	(305,263)	(106,357)	(8,288)
Total Other Electric Operating Revenues			(3,017,888)	(1,277,033)	(402,591)	(662,725)	(255,631)	(305,263)	(106,357)	(8,288)
Total Electric Operating Revenues		A STATE OF THE PERSON NAMED IN COLUMN NAMED IN	2,253,190	986,470	323,868	478,346	174,133	190,749	88,269	11,355
ane	F10			,	•	•	•	•	ŧ	,
	2 2						• •			
41181 Gain from Disposition of NOX Credits 4194 Impact Housing Interest Income	F10					•				
	F10						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	* *		
Total Miscellaneous Revenues			,		•		•	•	•	
Miscellaneous Expenses 4311 interest on Customer Deposits	F80		٠	,	,	•	•	•	•	•
DFA Divergence Fairness Adjustment Production	F105									
Transmission Distribution	F105				. , ,					
			,			-	•			,
Net Miscellaneous Revenues And Expense				10000000000000000000000000000000000000				-		

MISC - Total - Unbundled						STEAM P	STEAM POWER GENERATION			
	о <u> </u>		C	ш		9	<b>#</b> 0	- 0	7	¥
FERC ACCT DESCRIPTION SOO SUPVIN & Engineering BSO Total SOO Total SOO Total SOO Total SOO SOO SOO SOO SOO SOO SOO SOO SOO SO	COS RIPTION Factor F10 F10		Juris diction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW Schedule 48T	Large ceneral Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
501 Fuel Related CAGW JBE Total 501	F10 F10 F10					, .	, , ,			1 1 1
501NPC Fuel Related CAEW Total 501NPC	F10		, ,				T AND PARTY WATER TO THE TAXABLE TO	1	P e	1
502 Steam Expenses JBG Total 502	F10				# ************************************	E E	1 1	+ 1		
			,	•	•		•	,		
503NPC Steam From Other Sources-NPC 505 Electric Expenses		****				•				
	Ē			.  -						
506 Misc. Steam Expense JBG Total 506	F10			.		P 1				
507 Rents JBG Total 507	F10			.			, ,	1 177		
510 Maint Supervision & Engineering JBG Total 510	F10							e postoriori	d h	
511 Maintenance of Structures 13 JBG Total 511	F10 F10					1 1	a a p	The state of the s		
512 Maintenance of Boiler Plant JBG Total 512	F10			• 1				T I		
513 Maintenance of Electric Plant JBG Total 513	F10		,	.			a Distriction of the Control of the			
514 Maint of Misc. Steam Plant JBG Total 514	F10 F10		1 1 2				t 1	· Image	» 1 6	
Total Steam Power Generation	N			-	, , , , , , , , , , , , , , , , , , , ,	-		*	4	-
						NUCLEAR	NUCLEAR POWER GENERATION			
517 Operation Super & Engineering	F10			1	,	•	,	•	•	•
518 Nuclear Fuel Expense 519 Coolarits and Water	F10							,	•	
	F10			,	•	•		•	,	
523 Electric Expenses	F10	······					,	•	•	
524 Misc. Nuclear Expenses	F10		t		•	•	٠	•	•	•
	F10		, ,	, ,	, ,			. ,	, ,	
	F10			. ,	, ,			, ,		
531 Maintenance of Electric Plant	F10		,		•	•	•	•	•	r
532 Maintenance of Misc Nuclear	F10						Addatation			***************************************
Total Nuclear Power Generation			,		,		-			2 Control Control

10   10   10   10   10   10   10   10	MISC - I otal - Unbundled		_								2
Market Experiment   710   71	A FERC ACCT	B B 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		l Large General Dedicated Facilities Schedule AST		Street & Area Lighting Sch 15 51-54 57
Principal Content	ا پي	Operation Super & Engineering	F10		,						100000000000000000000000000000000000000
Principal Contents   113   115   1	œ.	Water For Power	 0 10	ı	*	1	•		•	•	•
With the forecast   Fig.	37	Hydraulic Expenses	5	•		•	•		•	4	•
The Control	88	Electric Expenses	F10	,		,	•	•	•	•	•
Martic controlled   150   15	65	Misc. Hydro Expenses	F10	•	3	•			•	,	,
March Genomics of Equipment   Page	9	Rents (Hydro Generation)	F10	•	٠	٠	•	•	•	,	*
Maintenance of Statistics   Fig.	Σ.	Maint Supervision & Engineering	F10				٠	•	,	,	,
Market Court & Marketons   170   1	2	Marie Control of Contr	Š								
Michael Chance   Fig.	,	mainternation of our uctures	2	•	•	٠	•	•	*	•	•
Intellectuous of Electric Part   From   Fr	m	Maint of Dams & Waterways	F10	•	1		,		*	•	
When the shots Prints   From Countries	4	Maintenance of Electric Plant	F10	•		,	,	1	F	٠	
Operation from decention   Fig.   Content from the Cont	uņ.	Maint of Misc. Hydro Plant	F10	,			4				,
Considered Superary   Fig.   Considered Sup	ıtal Hydrau	lic Power Generation		,	,			,		-	,
Find September   Find											
Control Mayor & Control Mayo							0 115 1	DWER GENERALION			
Total Section   Fig.	sp.	Operation Super & Engineering	F10	,	•	•	•	,	•		,
Field SEE   1985   19		CAGE Total 546	F10	• •	• •				F &		, ,
Total Set   Tota	4	Fuel SE	5	,		,	•		4		٠
Part   SECRY   Fig   Content			2	1	, ,					,	
Total Schipe   Find Schipe	7NPC		22	,	,	,		,	1	,	
Characterior Code   Fig.   F			F10	,	*	- Indiana de la composition della composition de		*		*	
Total Section	œ	Generation Evnence	5								
Main State Close	,	CAGE Total 548	2.2					2 2	1 1		Additional Control of the Control of
Maint Supervision & Engineering   Fig.   F	,										
Maint Supervision & Engineering   Fro	ь	miscellaneous Other CAGE Total 549	55			,	, , ,				
Maintenance of Misco Engineering   Fig								•	•	•	,
Maintenance of Structures   Fig	5	Maint Supervision & Engineering SG CAGF	F 7.0	1 1			٠		•	•	
Maintenance of Structures   F10   Cade		Total 550	·		,			-		,	-
Total State   Final Canada S	2	Maintenance of Structures	2								
Maint of Generation & Elect Plant   From Court of Sect Plant   From Court		CAGE Total E63	5.5	*			· ·	1 4		. 1	, ,
Mainte of Generation & Elect Plant   From Code		local cost			ı	*	•		•	•	•
Total 553   File	m	Maint of Generation & Elect Plant SG	F10	•	,			ř	,	,	,
Maintenance of Misc. Other   F10		CAGE Total 553	F10	1	,	7	,	PATRICIA DE PATRICIA DE LA CONTRACTOR DE	-	-	* 1
Charles   Fig	4	Maintenance of Misc. Other									
Total 554		SG CAGE	F 19	1 1		, 1			•		
Other Power Generation   Process Generation   Process Generation   Process Generation   Process Generation   Process Generation   Process Generated   Process Genera		Total 554		•		1	•	•	•	•	,
Purchased Power   F10	tal Other F	ower Generation				,		*	A THE RESIDENCE OF THE PARTY OF	*	-
Purchased Power   F10							OTHER	POWER SUPPLY			
Purchased Power   F10											
Total 555   F10		Purchased Power Dernand	F10 F10	4 5					• •	, ,	
Proceedings   Fig.   Proceeding   Fig.   Fig		Energy Total 555	F10						1		
Poerand   F10		Purchased Power	F10		•	•	•	,	,		,
System         F10         (516.234)         (220.589)         (68.901)         (112.142)         (43.241)         (516.33)         (18.221)           CARPLING         F10         (516.234)         (270.589)         (68.901)         (112.142)         (43.241)         (516.33)         (18.221)		Demand Energy	F10								
System Control & Load Dispatch         F10         (516.234)         (220.589)         (68.901)         (112.142)         (43.241)         (516.33)         (18.221)           CARPLING         F10         (516.234)         220.589)         (68.901)         (112.142)         (43.241)         (516.33)         (18.221)		SSGP Total 555NPC	F10	4							
Other Expension Conference Confer		Trial Colors		•	•	,	•	1	•	•	•
Other Expenses F10 (516.234) (220.569) (68.901) (412.442) (43.241) (65.833) (18.227) (51.8227) (51.8227)		System Control & Load Dispatch	610	•				•		1	
7.0 515,254 220,559 68.901 712,742 45.241 51.633 18.221		Other Expenses CAGE/JBG	F10	(516,234)	(220,559)		(112 142)	(42 241)	(64 633		

Embedded Cost Differentials Company Owned Hyd Company Owned Hyd Mid-C Contract Mid-C Contract Existing QF Contracts Existing QF Contracts Total Embedded Cost Differential	r Powei	ODO	<u>-</u>		_															•	
ntials DGP SG SG SG SG SG SG SG SG SG SG SG SG SG	Total Other Power Supply	TOTAL PRODUCTION EXPENSE	MISC - Total - Unbundled	ω	DESCRIPTION Operation Supervision & Eng	Load Dispatching	Station Expense	Overhead Line Expense	Underground Line Expense	Transm of Electricity by Others Energy	Transm of Electricity by Others Energy	Misc. Transmission Expense	Rents - Transmission	Maint Supervision & Engineering	Maintenance of Structures	Maint of Station Equipment	Maintenance of Overhead Lines	Maint of Underground Lines	Maint of Misc Transmission Plant	TOTAL TRANSMISSION EXPENSE	
			W	U	COS Factor F106	F106	F106	F106	F106	F10	F10	F106	F106	F106	F106	F106	F106	F106	F106		
	,			۵	Washington Jurisdiction Normalized	•	•	•	·	, 1		•	•	,	,	,	,	,			
				ш	Residential Schedule 16	,	ı	•	,		1 1	•	•	•	•	•	,	1		,	
	•			L	Small General Service Schedule 24	1	,	•	•	3 1	1 5 1	•	,	,	,		•	,		•	
	3		TRANS	g	Large General Service <1,000 kW Schedule 36	•	•	•	•	1 1	1 1 1	•	•		,	•	,	ř	*	*	
,	1	ı	TRANSMISSION EXPENSE	I	Large General Service >1,000 kW Schedule 48T	i	•	•	,	, ,	P I I	•	•	ı	•	,	ì	٠	1	-	
	2.	5		_	Large General Dedicated Facilities Schedule 48T	•	,	•	•	•		•	,	•	•	,	•	•	,	-	
				7	Agricultural Pumping Schedule 40																

K Street & Area Lighting Sch. 15,51-54,57

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C	<b>ca</b>	U	۵	ш	ш. (	ტ (	Ι. Ι.	- I	٠	¥
FERC ACCT 580	<u>DESCRIPTION</u> Operation Supervision & Eng	COS Factor F131	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
581	Load Dispatching	F20	•	•	٠	,	•	•	•	
582	Station Expense	F120	•	•	,	,	1	•	•	
583	Overhead Line Expenses	F132	•	i	,	•	•	•	,	
584	Underground Line Expense	F133	•	•	í	,	i	•	,	
585	Street Lighting & Signal Systems	F130	,	•	•	•	•	•	i	
586	Meter Expenses	F127	•	•	1	•	•	•	1	
587	Customer Installation Expenses	F20	•	,	•	٠	•	•	•	
588	Misc. Distribution Expenses	F131	•	•	•	*	ı	ŧ	i	
589	Rents	F131	•	•	•		•	•	ř	
290	Maint Supervision & Engineering	F131	•	•	•	٠	•	r	í	
591	Maintenance of Structures	F119	•	•	٠	•	i	F	i	
592	Maint of Station Equipment	F120	•	,	,	•	1	ı		
593	Maintenance of Overhead Lines	F134	•	•	•	•	•	•	•	
594	Maint of Underground Lines	F135	•		•	ı	•	1	•	
595	Maint of Line Transformers	F125	,	•	•	•	,	,		
969	Maint of Street Lighting & Signals	F130	1	ı		•	1	•		
282	Maintenance of Meters	F127	1	•	•	•	ı	•	,	
598	Maint of Misc. Distribution Plant	F131		•	•	*		•	· · · · · · · · · · · · · · · · · · ·	
TOTAL D	TOTAL DISTRIBUTION EXPENSE		1		F	,	,	,	,	
						CUSTOMER	CUSTOMER ACCOUNTS EXPENSE			
901	Supervision	F136	,	•		•	,		•	
902	Meter Reading Expense	F47	•	•		*	1	٠	•	
903	Customer Receipts & Collections	F48	1	•		F	•	•		
904	Uncollectible Accounts	F80	•	•	•	•	•	1	ı	
905	Misc. Customer Accounts Exp	F136	•	*			•	-	•	
TOTAL C.	TOTAL CUSTOMER ACCOUNTS EXPENSE		,	•	,	•	•	•	•	

TAB 4.6 - Page 7

4	۵	U	Δ:	ш	и. (	დ (	<b>x</b> (	- c	٠	× ;
FERC ACCT 907	C DESCRIPTION.  Supervision	COS Factor F40	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
806	Customer Assistance	F40	1	Ť	•	•	ı	1	•	•
606	Informational & Instructional Adv	F40	•	,	•	•		,	•	•
910	Misc. Customer Service	F40	3		•		,	1	•	•
TOTAL	TOTAL CUSTOMER SERVICE EXPENSE		•	,	a a service de la constante de	-	•	•		-
						SA	SALES EXPENSE			
911	Subervision	F.40	,	,	•	,	,	•		•
912	Demonstration & Selling Expense	F40	1	•	1	•	,	•	•	,
913	Advertising Expense	F40	•	•	•	•		•	•	•
916	Misc. Sales Expense	F40			TI AND POSTALLA AND PARTY.	•	,	•	•	•
TOTAL	TOTAL SALES EXPENSE		•	,		•	,	2	•	-
						ADMINISTRATI	ADMINISTRATION & GENERAL EXPENSE	NSE		
920	Administrative & General Salaries Customer - System	F102M		, ,			,	, ,	, ,	* 1
	Administrative & General Salaries	<u>.</u>				5				•
921	Office Supplies & expenses Customer - System	F102M F42				, ,	, ,			, ,
	Office Supplies & expenses	!		,		*	4			1
923	Outside Services Customer - System	F102M F42	. ,	, ,	. ,			, ,	. 1	, ,
	Outside Services	!	***			*	1	•		
924	Property insurance	F102M	,	ı	•	•	,	•		•
925	Injuries & Damages	F102M	•	•	٠	ř	,	•	٠	•
926	Employee Pensions & Benefits	F138M	i	i	ı	•	•	,	•	•
927	Franchise Requirements	F102	•	. •	•	•	1	,	•	•
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	ŧ	•	٠	,	,	•	•	•
930	Misc General Expenses	F138M	ı		•	•	,	•		•
931	Rents	F102M				•	,	•		1
935	Maintenance of General Plant	F108		•	1	7	٠	•	,	•
TOTAL,	TOTAL ADMINISTRATIVE & GEN EXPENSE		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
TOTAL (	TOTAL O & M EXPENSE		1 333 669	805 775	402 666	one care			100 00	6

MISC - To	MISC - Total - Unbundled					DEPRE	DEPRECIATION EXPENSE			
∢	83	O	O	ш	ш. (	<b>O</b>	Ι	- (	٦ <u>.</u>	× ;
FERC ACCT 403SP	DESCRIPTION Steam Depreciation JBG	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
403NP	Total 403SP Nuclear Depreciation	7	,			,	,		-	1,54
403HP	Hvdro Denreciation		,							
4030P	Other Production Depreciation CAGE Total 4030P	F10 F10								
403TP	Transmission Depreciation	F106	•	ı	•	•	*	,		
403	Distribution Depreciation Land Rights Structures	F118		• •			, ,	• •	, ,	
	Station Equip Poles & Towers	F120 F121		, ,	1 7		X X			
	Un Conductors	H22			, ,		, ,	• •		
	Co Conductor Line Transformer Services	F125	, ,	<b>1</b>			, ,	1 1		
	Meters	F127	,		, ,	, ,	5 1	, ,		
	Inst Cust Premises Leased Property Street Lighting	F128 F129 F130	1 1 5	1 1 >	1 1	4 1 1	1 1 1	7 4 7	1 1 1	
	Total Distribution Expense		•		•	•	•	•	•	
403GP	General Depreciation Situs System Generation	F107M	, ,		. ,				1 1	
	System Overheads Customer - System	F102M F42					, ,			
	Total General Expense	2	, ,	1 1			, ,			
403GV0	General Vehicles	F105M	•	•	,	•	,	•	•	
403MP	Mining Depreciation	F10	,	•		,	,	•	•	
403EP	Experimental Plant Depreciation	F10		,	Control to Control Con	,	TANK.		*	
TOTAL DE	TOTAL DEPRECIATION EXPENSE		•	,		AMORT	AMORTIZATION EXPENSE		,	
404GP	Amort of LT Plant - Cap. Lease Gen Division System Overheads Customer - System Total Amort, Cap. Lease General	F10 F102M F42			1 1 1					
404SP	Amort of LT Plant - Cap Lease Steam	F10	•	•		•	•	٠	ı	
404IP	Amort of LT Plant - Intangible Plant Situs System Generation System Overheads Customer - System Energy Total Amort. Intangible Plant	F107M F105M F102M F42 F10								

∢	œ	U	D	ш	H Herro	9	Ξ (	- (		¥
FERC ACCT 404MP	<u>DESCRIPTION</u> Amort of LT Plant - Mining Plant	COS Factor F10	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
4040P	Amort of LT Plant - Other Plant	F30	OI	Ō	01	01	01	0)	0)	OI
404HP	Amort of Other Electric Plant	F110	•	•	•	,	ı	•	•	•
405	Amort of Other Electric Plant	F110	ı	•		•		•	•	,
406	Amort of Plant Acquisition Adj	F10	1	•	•	•	•	•	•	•
407	Amort of Prop Losses, Unrec Plant,	F110	4	•		TOTAL STATE OF THE	#	•		
TOTAL A!	TOTAL AMORTIZATION EXPENSE		•	•	•	•	1	1		•
						тах отн	TAX OTHER THAN INCOME			
408	Taxes Other Than Income	F101M	:		•	•		•	,	•
	Total Taxes Other Than Income	E .		1 1		1 5		B B		
						DE	DEFERRED ITC			
41140	Deferred   T C - Federal	F101M		,	•		•	•	•	•
41141	Deferred I T C - Idaho	F101M	1		1		1	•	•	
TOTAL DI	TOTAL DEFERRED ITC		•	ı	,	•			•	•
						DEFERRI	DEFERRED INCOME TAXES			
41010	Deferred Income Tax - Federal-DR	F101M	•	•	•	•	,	•	,	•
41110	Deferred Income Tax - Federal-CR	F101M	•	<b>a</b>	,	•	•	•	•	,
TOTAL DE	TOTAL DEFERRED INCOME TAXES		٠	•	•	•	•	ı		•
						INC	INCOME TAXES			
40911	State Income Taxes	F101M	•	•	ı	*	•	•		•
40910	Federal Income Tax	F101M	785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
TOTAL OF	TOTAL OPERATING EXPENSES		2,118,775	941.207	297.443	442.925	163 806	182,052	80.798	10.544

1			•	•					•		2
Control   Cont	∢		د	D Washington	ш	F Small General	G I arde General		l arne General	Anricultural	Street & Are
Structure and information   Fig.	FERC ACCT 310	Land and Land Rights	COS Factor F10	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36		Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
Standard and Information   Fig		JBG Total 310	F10		,	,					
Fig.	311	Structures and Improvements	F10	•	•	•	,	•	•	1	•
Total State   Fig.   Control State   Fig.	JBG Total 311	F10						,			
Turbipower	,										
Trade 1913   Trade 1913   Feb	715	Doller right Equipment	F10	\$ 1	¥ •	. ,	, ,			, ,	
Turbopsenson Units		Total 312				•		And the control of th		a construction of the cons	#
Total 314	314	Turbogenerator Units	F10	•	,	,	•	,	•	,	•
Miss Power Plant Equipment   Frid		JBG Totol 34	F10			,			W. c. t. p. c. p. p. c.	-	•
Miss Power Part Equipment   Fig		l otal 314		•	•	,	•	,	•	,	•
Total 315	315	Accessory Electric Equipment	F10	•	•	ī	•	•	•	•	•
Misc Poung Plant Equipment   Fig		Joe Total 315	2			1			The second of th	,	
	270	Mic Dougle Diget Carrier	<u> </u>								
Total 316	9	misc rower right Equipment	. E	, ,				, ,			, ,
Unclassified Steam Plant - Acct 300   F10   F1		Total 316							The second secon		3
Structures and Improvements	Sp	Unclassified Steam Plant - Acct 300	F10	•	,	,	1	•	•	,	1
Land and Land Rights											
Land and Land Rights	Total Ste	าm Production Plant		•			1	,	•	,	•
Land and Land Rights			*								
Land and Land Rights         F10							NUCLE	AR PRODUCTION			
Structures and improvements         F10	320	Land and Land Rights	F10	,	Ŧ	•	•	,	٠	•	•
Reactor Plant Equipment         F10	321	Structures and Improvements	F10	•			•	į	•	,	,
Turbogenerator Units         F10	322	Reactor Plant Equipment	F10	•	•	•	Ī	,	•	,	•
Land and Land Rights	323	Turbogenerator Units	F10	•	•	,	i	,	•		•
Misc. Power Plant Equipment         F10	324	Land and Land Rights	F10	•	•	•	,	į	•	•	š
Unclassified Nuclear Pit - Acct 300         F10	325	Misc. Power Plant Equipment	F10	•	•	•	ı	,			•
Nuclear Production Plant	ď	Unclassified Nuclear Plt - Acct 300	F10	• • • • • • • • • • • • • • • • • • •		•	•	,		•	
Land and Land Rights         F10         .	Total Nuc	lear Production Plant				,	•	•	•	1	•
Land and Land Rights Structures and Improvements Reservoirs, Dams & Waterways Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300							HYDRAULIC	PRODUCTION PLANT	_		
Structures and improvements Reservoirs, Dams & Waterways Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	330	Land and Land Rights	F10	ı	,	,		,		r	,
Reservoirs, Dams & Waterways  Water Wheel, Turbines, & Generators  Accessory Electric Equipment  Misc. Power Plant Equipment  Roads, Railroads & Bridges  Unclassified Hydro Plant - Acct 300	331	Structures and Improvements	F10	•	,	,	•	•	•		•
Water Wheel, Turbines, & Generators Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	332	Reservoirs, Dams & Waterways	F10	•	•	i.	•	,	1	•	•
Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	333	Water Wheel, Turbines, & Generators	F10	•		•	•	,	•	•	,
Misc. Power Plant Equipment Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	334	Accessory Electric Equipment	F10	,	•		•	r	•	,	•
Roads, Railroads & Bridges Unclassified Hydro Plant - Acct 300	335	Misc. Power Plant Equipment	F10	•	•	•	٠	,	•		•
Unclassified Hydro Plant - Acct 300	336	Roads, Railroads & Bridges	F10	,		1	,	ŧ	•		1
I Divelentify Diane	웊	Unclassified Hydro Plant - Acct 300	F10	,	,	,	,	,	,	,	•
	Total Line			***************************************							

MISC - To	MISC - Total - Unbundled					OTHER P	OTHER PRODUCTION PLANT				
⋖	œ	U	D Washington	ш	F Small General	G Large General		l Large General	ر Agricultural	K Street & Area	
FERC ACCT 340		Factor	Jurisdiction	Residential Schedule 16	Service Schedule 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57	
}	SG Total 340	F10	1 1						1 1		
341	Structures and Improvements SG Total 341	F10				1 1					
342	Fuel Holders, Producers & Access SG. Total 342	F10	1.1	, ,	, ,	, ,		, ,			
343	Prime Movers Total 343	F10	1 1	4 1							
344	Generators SG Total 344	F10							1 1		
345	Accessory Electric Plant SG Total 345	F10		, ,		, ,					
346	Misc. Power Plant Equipment	F10	•	•	,		•	i		•	
d O	Unclassified Other Prod - Acct 300	F10	F	•		*			*	5	
Total Othe	Total Other Production Plant		,	•	1	ī	,	ř	•	•	
Experime 103	Experimental Plant 103 Experimental Plant	F10	•	•		•		,	•		
TOTAL PF	TOTAL PRODUCTION PLANT		1			The state of the s		•		1	
350	land and land Binhte					TRANS	TRANSMISSION PLANT				
2	Cario and Cario regime Demand Direct Assigned	F10	1 1		F	, ,	, 1	•	, ,		
352	Structures and improvements Demand Direct Assigned	F10	, , ,				1 , ,	, , ,			
353	Station Equipment	(	,			The state of the s	ţ		-		
	Demand Direct Assigned	F10	1 1	F 1	. 1	, ,				1	
354	Towers and Fixtures Demand Direct Assigned	F10		r 1					1 1		
355	Poles and Fixtures Demand Direct Assigned	F10		. , ,				. 1 . 1	. , ,	1 1	
356	Overhead Conductors	5	*	*	1				ì		
	Direct Assigned	2 ∢				1 1	4 R			dependent and a second	
357	Underground Conduit Demand Direct Assigned	F10						1 1 1		. , ,	
22	solition control of and advantage	(		Attendes and feet day of the second s	*		1		AND THE PERSON NAMED IN COLUMN TO PERSON NAM		
8	Demand Direct Assigned	F10 A			E F	1 1	1 ,			, .	
329	Roads and Trails		•	•		•	•	•	•	*	
	Demand Direct Assigned	F10	1		, ,	1 1	à 1	1 1		t e	
<u>p</u> .	Unclassified Trans Plant - Acct 300	F10		,		,	,	,	,	,	
rso	Unclassified Trans Sub - Acct 300	F10	1		Processor and the second secon	P. P. Commission of the Commission of the Principle of the Commission of the Commiss		3	3	1	
TOTAL TF	TOTAL TRANSMISSION PLANT			,	1	4		•	,	The state of the s	

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FERC		<b>S</b> 00	Washington Jurisdiction	Residential	Small General Service	Large General Service <1,000 kW	Large General Service >1,000 kW	Large General Dedicated Facilities
ACCT	DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T
360	Land and Land Rights Demand Primary	F20A	,		,	,		
	Assigned	٨					, , , , , , , , , , , , , , , , , , , ,	
361	Structures and Improvements		•	1	•	•	•	
	Demand Primary	F20	•	•	•	•	•	
	301.35°C	•		1 1		•	*	
362	Station Equipment Demand Primary	E20A		i				
	Assigned	A	3 S					
364	Polac Towars & Fivtures		•	4	,	1	*	
3	Demand Primary	F20A	•	i	į	•	•	
	Demand Secondary Assigned	F22 A	. ,	. ,	F 1	, ,		
4				1				
202	Overnead Conductors Demand Primary	F20A	,	٠		•	•	
	Demand Secondary Assigned	F22		1 1		<b>r</b> 1	,	
Ċ		[	B. Control of the Con		ı	2	1	
300	Underground Conduit Demand Primary	F20A	,	•	,		•	
	Demand Secondary Assigned	F22		• •				
	1	(		TO THE PARTY OF TH			,	
367	Underground Conductors Demand Primary	F20A	,	•		,	,	
	Demand Secondary Assigned	F22 A	, ,	1 1				
ç	) 			1	-			
8	Life I dissortiters Demand Secondary Assigned	F21 A		, ,				
;						,		
369	Services Customer	F70	•	•	•	i	•	
	Assigned	∢	***************************************	•	1		*	
370	Meters		•	1	ı	•	•	
	Customer Assigned	F60A A				. ,	, ,	
371	Install on Customers' Premises		•	١	'	٠	•	
	Demand Primary	F20		•	•	,	,	
	Demand Secondary Assigned	F22	, ,		1 1	, ,	•	
i					1		The state of the s	
3/2	Leased Property Demand Primary	F20	,	,	•	•		
	Demand Secondary	F22		ı	•	1	•	
	Panificer Transfer	4		1	1		-	Alaboratus
373	Street Lights	٥	,	٠			,	
				THE TOWNWEST PROPERTY.		- Annual Control of the Control of t		
90	DP Unclassified Dist Plant - Acct 300	F22	,	•		i	1	
3								

J K Agricultural Street & Area Pumping Lighting Schedule 40 Sch. 15,51-54,57

Exhibit No.\_\_\_(RMM-5)

1   1   1   1   1   1   1   1   1   1	973	MISC - To	MISC - Total - Unbundled					GE	GENERAL PLANT			
Fig.   Communication Control System Control Syste	975	∢	ω	ပ	D	ш	F	9	H 0	- 0	L. Constitution	×
1700   1700	977	FERC ACCT		COS Factor	Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 KW Schedule 48T	Large Serieral Dedicated Facilities Schedule 48T	Pumping Schedule 40	Street & Alea Lighting Sch. 15,51-54,57
1972   1972	980 981	800	Land and Land Kights Situs Svstem Generation	F107M			, ,			, ,		,
10 Stroke the completes   1970   19	982 983		System Overheads Customer - System	F102M F42	• •	• •		, ,				
20   Structure and improvements   FOOK	984 985		Total Land & Land Rights		•	•		ı	,	•	•	ı
Total Statement System   Fig. 1998   Fig	986	390	Structures and Improvements Situs	F107M	•	•	,	•	•	•	•	•
10   Climate designment   10   10   10   10   10   10   10   1	066 066 066		System Generation System Overheads Customer - System	F105M F102M F42			1 1 1	1 1 1	1 1			<b>,</b> , ,
State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   Fig2A   State Contention   Fig2A   Fig2A   State Contention   Fig2A   State Contention   Fig2A   State Contention   Fig2A   Fig2A   State Contention   Fig	992	301	lotal Structures and Improvements Office Furniture & Foreignment		•	•	1	•	•	•	•	
Total Office Supplement   F102M   F102M   F102M	994 995	3	System Generation	F107M		, ,				•		
Telad Office Energy   Fig.	986 987		System Overheads Customer - System	F102M F42					, ,			
1922   Trenspondation Engineering   From	998 1001		Energy Total Office Furniture & Equipment	F10					, ,	, ,		
State   Section Control	1003	392	Transportation Equipment	F107M	,	•	•	•	•		•	,
Total Totals Stores Equipment   From   Fro	1005 1006 1007		System Generation System Overheads Customer - System	F105M F102M F42	,			. , ,		. , ,	, , ,	
384         Stores Equipment         F107M           7 chal Stores Equipment         F102M            384         Tools Equipment         F102M           1 chall Stores Equipment         F102M            1 chall Stores Equipment         F102M            1 chall Stores Equipment         F102M            2 charge Equipment         F102M            3 charge Equipment         F102M            3 charge Equipment         F102M            3 charge Equipment         F102M            3 charge Equipment         F102M            4 charge Equipment         F102M            5 charge Equipment         F102M            5 charge Equipment         F102M            6 charge Equipment         F102M            7 charge Equipment         F102M            8 charge Equipment         F102M            9 charge Equipment         F102M            1 charge Equipment         F102M            1 charge Equipment         F102M            2 charge Equipment	1008		Energy Total Transportation Equipment	F10				. , .				
Total Stores Equipment   F102M   F10	1012 1013	393	Stores Equipment	E307M								
1994   Tools Shop & Capter   F107M   F102M	1015 1016 8101		System Generation System Overheads Total Stone Fullipment	F102M		. , ,						
Signature   First	1019	394	Tools Shon & Garane Funinment									1
Total Tools, Shop & Garage Equipment   F102M   F102M     396   Labrotroty Equipment   F102M    1021		Situs System Generation	F107M F105M						• •	, ,		
Signature	1023 1024 1027		System Overheads Energy Total Tools, Shop & Garage Equipment	F102M F10		1 ) 1					1 1 1	
System Generation   F105M   F102M	1029 1030	395	Laboratory Equipment Situs	F107M	•	,	,	,	,	r		,
Total Laboratory Equipment   F107M   F107M   F107M   F107M   F107M   F108M	1032 1033		System Generation System Overheads Energy	F105M F102M F10	,	1 1 1		, , ,		, , ,		1 1 1
F105M   F105	1036	906	Total Laboratory Equipment			•	•	•	•	•	,	
Find   Power Operated Equipment   Fig.   F	1039 1040 1041	965	rower Operated Equipment Situs System Generation System Overheads	F107M F105M F102M		1 f 1		,				
397         Communication Equipment         F107M	1042 1045 1046		Energy Total Power Operated Equipment	F10	1 1		1 1	•				
105M   F105M   F105M   F102M   1047	397	Communication Equipment Situs	F107M	•	•	i	*	•	•	•	•	
Energy F10	1050 1051		System Generation System Overheads Customer - System	F105M F102M F42	. , .	. , ,	1 1 1					. , ,
	1052 1055 1056		Energy Total Communication Equipment	F10	7 1	1 1	j ,	1 1	r	•		

TAB 4.6 - Page 14

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	'n	ပ	D Washington	ш	احتوسی	9	<b>T</b> (	- 0	- ا د	
FERC	DESCRIPTION	COS	Jurisdiction	Residential Schodulo 16	Service Schodulo 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping Pumping	
398	Misc. Equipment			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	17 01000	oc allegale	or emperor	ocinednie 401	or leggie	
	Situs	F107M	•	i	•	•	•	•	•	
	System Generation	F105M	•	ĺ	•	•	•	•	•	
	Clistomer - System	F 1021W		í	•	•	•	•	1	
	Energy	110			•	•	•	,	•	
	Total Misc. Equipment		•	•	•	•	•	•		
399	Coal Mine	F10	•	,	•	,	,			
399	WIDCO Capital Lease	F10						• •	•	
	Remove Capital Lease	F10		•	•	•	•	•	*	
1011390	General Capital Lease	E40								
	Remove Capital Lease	- 22				. ,			t I	
1011392	General Vehicles Capital Lease	F10	•	•	•	•	•	•	•	
	Reffloye Capital Lease			•		4	•	•	,	
GР	Unclassified Gen Plant - Acct 300	F102M	•	•	•	•	,	•	•	
399G	Unclassified Gen Veh - Acct 300	F102M	-		•	- ANN	•	The second secon	1	
TOTAL GE	TOTAL GENERAL PLANT		•	,		1	:			
						ATNI	INTANGIBI F PI ANT			
301	Organization									
	Suctom Congression	F107M		•	•	•		•	į	
	System Overheads	F102M			, ,			•		
	Total Organization			1	-			***************************************	•	
302	Franchise & Consent									
	Situs	F107M		•	1	•	•	•	•	
	System Generation	MCOL-1		-	•	-	•		-	
	iotal Franchise & Consem		•			•	•	•	•	
303	Miscellaneous Intangible Plant									
	Situs	F107M	•		•	•	•	i	•	
	System Generation	F105M	•			,		•	•	
	System Overheads	F102M	•	•	i	Ū	•	•	•	
	Customer - System Finance	F 10	•	• 1	•	•	•	•	ĭ	
	Total Miscellaneous Intangible Plant	2	•		•	• •				
<u>a</u>	Unclass Intangible Plant - Acct 300	F102M		•		1	,	•	,	
TOTAL IN:	TOTAL INTANGIBLE PLANT		•	•	,	•	,	•	•	
E IATOT	Actual of City of City of Canada									
77 77 77	ECTATO TEAM IN SERVICE		•					•		

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FERC ACCT	DESCRIPTION	COS	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
3	Production	F10	•	•	•	•	•	•	,	,
	ransmission Dietribution	F10	•	•		•	•	•	•	Ť
	General	F102	•			, ,		• •		• •
	Mining	F10	1	,	•				•	•
	lotal Plant Held For Future Use			•	,	•	•	*	•	•
114	Electric Plant Acquisition Adjust	F10	•			•	•	ŧ	•	•
120	Nuclear Fuel	F10	•	•	•	•	•	٠	•	•
124	Weatherization	F10	2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
151	Fuel Stock JBE Total Finel Stock	F10 F10	•		1 1	4 1	1 1		i ,	
152	Fuel Stock - Undistributed	F10						. ,	, ,	• •
25316	DG&T Working Capital Deposit	F10	,	,	•	,	,	•	•	•
25317	DG&T Working Capital Deposit	F10	ı	,	•	•	•	•	•	•
25319	Provo Working Capital Deposit	F10	•	•	•	•	ŧ	•	,	1
154	Materials and Supplies JBG Total Material & Supplies	F102M F10			1 1 1					
163	Stores Expense Undistributed	F102M	•	•		•	•	•	,	,
25318	Provo Working Capital Deposit	F102M	•	•	,	•	•	•	,	1
165	Prepayments Customer - System Total Prepayments	F102M F42			, ,		, 1			
182M	Misc Regulatory Assets Total Misc Regulatory Assets	F102M			1 1	1 1			, ,	
186M	Misc Deferred Debits	F102M	•	•	•	ı	ř	•	•	,
CWC	Cash Working Capital	F137M	•		1	•	•	•	•	ī
OWC	Other Working Capital Total Other Working Capital	F137M			1 (	, ,	, ,	1 1	, ,	î I
18222	Nuclear Plant	F10	•	•		r	•	•		,
1869	Misc Deferred Debits-Trojan	F10	•	,	•	,	,	•	•	*
141 TOTAL RA	141 Impact Housing - Notes Receivable TOTAL RATE BASE ADDITIONS	F10	2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
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F102M F102M F102M F102M F102M F104M F138M F104M F104M F104M F104M F104M F104M F106 F106 F106 F106 F106 F106 F106 F106

COS WA December 2010 xism
TAB 4.6 - Page 18

Exhibit No. (RMM-5)

Service of 1000 kW Service of 1000 tW Schedule 48T Schedule 48T Schedule 40 Schedule 48T Schedule 40 Schedule 48T Schedule 40	∢	œ		Washington		Small General	Large General		Large General	Agricultural	Street & Area
F 12.2 F	FERC	DESCRIPTION		Jurisdiction Normalized	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36		Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15,51-54,57
F173 F173 F173 F173 F173 F173 F173 F173	8364	Poles, Towers & Fixtures	F121	•	•	•	•	•	•	,	
F 1514 F 1518 F 1518 F 1519 F	8365	Overhead Conductors	F122	1	•	•	i	•	•		
F123 F124 F125 F125 F126 F126 F127 F127 F127 F127 F127 F127 F127 F127	3366	Underground Conduit	F123	,	•	ı	ı	•	•	ı	
F172 F172 F173 F173 F174 F175 F175 F175 F175 F175 F175 F175 F175	8367	Underground Conductors	F124	1	1	,	•	•			
F122 F128 F129 F120 F120 F120 F120 F120 F120 F120 F120	3988	Line Transformers	F125	'	•	•	ı	•	,	,	
F122 F120 CONTRACTOR PLANT F102M F10	369	Services	F126	•	•	•	,	,	•	,	
F723 F730 00 F724 F728 F728  F728 F728 F728 F728 F728 F72	3370	Meters	F127	1	1	٠	1	•	1	٠	
F 7128  F 7128	3371	Install on Customers' Premises	F128	1	•	,	1	1	•	•	
F1221  F1221  G Dept F102M  F1	372	Leased Property	F129	1	,		i	,	1	•	
F120	1373	Street Lights	F130	1	•	1	,	,	•	1	
FTCOM FTCOM FTCOM FTCOM FTCOM FTCOM FTCOM FTCOM FTCOM FTCOM FTCO FTCO FTCO FTCO FTCO FTCO FTCO FTCO	000	Unclassified Dist Plant - Acct 300	F121	•		ı	1	•	•	,	
FIGAM  FIGAM  GENERAL FLANT  FIGAM  F	SOS	Unclassified Dist Sub - Acct 300	F120	•	•	,	i	•	•	,	
FF107M FF102M FF102M FF102M FF103M FF	ď	Unclassified Dist Sub - Acct 300	F102M		3	trialities de servicio de la colonia de la c			I		
FIGORAL PLANT FI	TALDE	STRIBUTION PLANT DEPR		•	1	,		•	,	,	
FIGNAL FORM FORM FORM FORM FORM FORM FORM FORM							99	VERAL PLANT			
Fricad Fr	дъ	General Plant Accumulated Depr Situs	F107M			*	,		,	,	
F10 F10 F10 F10 F10 F10 F10 F10 F10 F10		System Generation	F105M	,	•						
FTO FTO FTO FTO FTO FTO FTO FTO FTO FTO		Customer - System	F 1021M		1 1	, ,	, ,				
F10 F10 F10 F10 F10 F10 F108 F108 F108 F		Energy Total General Plant Accumulated Depr	F10	1 1	1 *		3 F		1 1	i i	
F10 F10 F10 F10 F10 F10 F10S F10S F10SM F1	ΔW	Mining Plant Accumulated Depr.	F10	•	•	,		•	1	•	
F10 F10 F10 F108 F108 F108 F108 F108 F10	1390	Accum Depr - Capital Lease Remove Capital Lease	F10 F10								
FT0 ACCUMULATED AMORTIZATION  FT108 FT108 FT108 FT105M FT1	1399	Accum Depr - Capital Lease Remove Canital Lease	F 10	•	1		1	1	•	r	
F10 ACCUMULATED AMORTIZATION  F108	TAL GE	ENERAL PLANT ACCUM DEPR		•		•	,	,		•	
F10   ACCUMULATED AMORTIZATION   ACCUMULATED AMORTIZATION											######################################
F108   ACCUMULATED AMORTIZATION   ACCUMULATION   ACC	TAL AC	SCUM DEPR - PLANT IN SERVICE		-						•	
F108 F108 F108 F108 F107M F102M F102M F105M  !						ACCUMUL	ATED AMORTIZATION				
F108 F108 F108 F107M F102M F105M F10	SP	Accum Prov for Amort-Steam	F10	i	1	t	,	•	•	ı	
F107M F102M	G D	Accum Prov for Amort-General Division System Overheads Total Accum Prov for Amort-General	F108		à 1	1 1	s (	4 I	1 1		
F107M F102M	욮	Accum Prov for Amort-Hydro	F10		,	,			•	•	
F107M F102M	₫	Accum Prov for Amort-Intangible									
tangible F107M	-	Situs System Generation System Overheads Customer - System	F105M F105M F102M F42	, .	1 1 1 1	1 1 1 1	, , , ,	1 1 1 1	1 1 1 1	1 1 1 1	
F105M 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Energy Total Accum Prov for Amort-Intangible	F10		1	1 1	9 100 100	*	•	1	
F102M 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	390	Accum Amtr - Capital Lease Situe	1000 M								
		System Generation System Overheads	F105M		,	. 0	, 0	, 0	,	•	

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E

٦١ -	Factor		1.00000	1.00000	1 00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1,00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1 00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1 00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
꾀	Street & Area Lighting Sch. 15,51-54,57		0.00298	0.00267	0.00367	0.00393	0.00274	•	0.00369	0.02352	- 0000	0.02170	•		1.00000	•	0.02217	0.02052	0.00093			•	0.00539	0.00298	0.00297	0.01166	(0.03035)	0.00298	0.00631	0.00298	0.00298	0.00631	0.00631	0.00543	0.00298	0.00297	0.0173	0.00543	0.00298	0.00298	0.00298	0.01377	0.01377	0.01377	0.00298	0.00331	0.00298
اد	Agricultural Pumping Schedule 40		0.03530	0.03430	0.03103	0.06010	0.05188		0.03755	0.04001	0.04056	0.04108		0.98914	ı	0.02369	0.02401	0.20302	0.01535	0.06740	0.06/43	- 0 0	0.01349	0.03710	0.03531	0.04179	(0.02142)	0.03530	0.03740	0.03530	0.03530	0.03740	0.03740	0.03717	0.03529	0.03529	0.04204	0.03717	0.03530	0.03530	0.03530	0.04213	0.04213	0.04213	0.03530	0.03530	0.03530
1	Large General Dedicated Facilities Schedule 48T		0.10002	0.09593	0.06533	,	•	4	0.10930	0.00001	0.00011	0.0000		0.00019	Ł	0.00011	900000	-		0.00055	•	0.04598	0.01300	0.10004	0.10009	0.00791	0.00586	0.10002	0.07128	0.10002	0.10002	0.07128	0.07128	0.07437	0.10004	0.10010	0.00100	0.07437	0.10002	0.10002	0.10002	0.00687	0.00687	0.00687	0.10002	0.04364	0.10002
ΞI	Large General Service >1,000 kW Schedule 48T		0.08376	0.08250	0.01030	0.06234	0.04398		0.08663	0.00043	0.00603	0.00321		0.01068		0.00613	0.00327			0.01098	0.01098	0.01199	0.01301	0.0777	0.08379	0.03960	0.00086	0.08376	090200	0.08376	0.08376	0.07060	0.07060	0.07134	0.08377	0.08380	10,000,00	0.07134	0.08376	0.08376	0.08376	0.04110	0.04110	0.04110	0.083/6	0.0378	0.08376
ଠା	Large General Service <1,000 kW Schedule 36		0.21723	0.21689	0.21370	0.18186	0.16234		0.21800	0.00813	0.01285	0.00826	0.05507		•	0.01307	0.00841		0.01494	0.07623	0.07627	0.0531/	0.04139	0.19340	0.21728	0.12852	0.03963	0.21723	0.19080	0.21723	0.21723	0.19080	0.19080	0.19209	0.21725	0.21/31	0.00000	0.19209	0.21723	0.21723	0.21723	0.13156	0.13156	0.13156	0.21723	0.1033/	0.21723
ш	Small General Service Schedule 24		0.13347	0.13502	0.14000	0.11742	0.13311	0.18010	0.12995	0.13941	0.14130	0.13191	0.94493	•	•	0.14378	0.13426	0.51379	0.09770	0.16361	0.16370	0.19950	0.02340	0.13347	0.13352	0.13990	0.04908	0.13347	0.13504	0.13347	0.13347	0.13504	0.13504	0.13539	0.13347	0.13346	0.14047	0.13539	0.13347	0.13347	0.13347	0.13855	0.13855	0.13855	0.1334/	0.13034	0.13347
Ш	Residential Schedule 16		0.42725	0.43270	0.43634	0.57435	0.60595	0.81990	0.41486	0.78849	0.79916	1 00000	,		,	0.81321	0.80783	0.26268	0.87109	0.68124	0.68161	0.73534	0.00402	0.40132	0.42703	0.63063	0.95633	0.42725	0.48858	0.42725	0.42725	0.48858	0.48858	0.48422	0.42720	0.42706	0.02007	0.48422	0.42725	0.42725	0.42725	0.62602	0.62602	0.62602	0.42725	0.34736	0.42725
의	Eng		%29	20%	0 0																																										
OI	Dmd Split		35% /	20% /	0/001																																										
<b>CO</b> I	DESCRIPTION	Direct Assignment	100 Summer 100 Winter System Peaks	100 Summer 100 Winter System Peaks	May Schodule Book	Max. Schedule Peak Excluding Sch 60	Transformers - NCP	es	MWH @ Input	Average Customers	Weighted Customers Acct 902	Weighted Customers Acct 903	Commercial Solit	Industrial / Irrigation Split	Lighting / OSPA Split	Wtd Customers Acct 902 - irrigation	Wtd Customers Acct 903 - irrigation	Contribution in Aid of Construction	Security Deposits	Meters	Meters Excluding Sch 60	Services	Uncollectables	Ganaration Rate Rase	Transmission Rate Base	Distribution Rate Base	Retail Rate Base	Misc Rate Base	SGP - System Gross Plant	SGGP - System Gross Generation Plant	SGTP - System Gross Transmission Plant	SGTP - System Gross Retail Plant	SGDP - System Gross Misc Plant	SNP - System Net Plant	SNP - System Net Generation Plant	SNP - System Net Transmission Plant	SNP - System Net Distribution Figure	SNP - System Net Misc Plant	STP - System Prod & Trans Plant	SGGP - System Gross Generation Plant	SGTP - System Gross Transmission Plant	SGDP - System Gross Distribution Plant	SGTP - System Gross Retail Plant	SGDP - System Gross Misc Plant	STP - System Transmission Plant	SIP - System Irans & Dist Plant	SGTP - System Gross Transmission Plant
<b>∢</b> I	COS Factor	A	F10	F11	F 12	F20A	F21	F22	F30	F40	F41	F42	F44	F45	F46	F47	F48	F50	F51	F60	F60A	170	190	F101G	F101T	F101D	F101R	F101M	F102	F102G	F102T	F102R	F102M	F104	F104G	F104T	11040	F104M	F105	F105G	F105T	F105D	F105R	F105M	F106	F107	F107T

COS WA December 2010.xlsm

Cost Of Service By Rate Schedule - COS Factor Summary PacifiCorp

WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E 12 Months Ending December 2010 State of Washington

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	TO STATE THE CONTROL OF THE PROPERTY OF THE CONTROL		<b>—</b>	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
COS Factor	DESCRIPTION	Dmd Eng Split	Residential Schedule 16	Service Schedule 24	Service <1,000 kW Schedule 36	Service >1,000 kW	Dedicated Facilities Schedule 48T	Pumping Schedule 40	Lighting Sch. 15 51-54 57	Factor
┿	SGDP - System Gross Distribution Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F107R SG	SGTP - System Gross Retail Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F107M   SG	SGDP - System Gross Misc Plant		0.62602	0.13855	0.13156	0.04110	0.00687	0.04213	0.01377	1.00000
F108 SG	SGP - System General Plant		0.48754	0.13487	0.19057	0.07080	0.07272	0.03728	0.00624	1.00000
Н	SIP - System Intangible Plant		0.49139	0.13386	0.18375	87690.0	0.07817	0.03672	0.00634	1.00000
F118 Ac	Account 360		0.57435	0.11742	0.18186	0.06234		0.06010	0.00393	1.00000
F119 Ac	Account 361		0.53631	0.10964	0.16982	0.05821	0.06623	0.05612	0.00367	1.00000
F120 Ac	Account 362		0.54416	0.11125	0.17230	0.05907	0.05256	0.05694	0.00372	1.0000
F121 Ac	Account 364		0.58125	0.11918	0.17675	0.06059		0.05841	0.00382	1.00000
F122 Ac	Account 365		0.68405		0.10061	0.03449		0.03325	0.00217	1.00000
F123 Ac	Account 366		0.69769	0.14890	0.09051	0.03103		0.02991	0.00196	1.00000
F124 Ac	Account 367		0.71860	0.15424	0.07503	0.02572		0.02479	0.00162	1.00000
F125 Ac	Account 368		0.60595		0.16234	0.04398		0.05188	0.00274	1.00000
Н	Account 369		0.73534	0.19950	0.05317	0.01199	•	•	r	1.00000
F127 Ac	Account 370		0.67699	0.16259	0.07576	0.01091	0.00678	0.06698	•	1.00000
	Account 371		•	•		•	•	•	1.00000	1.00000
-	Account 372		0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000
ᅱ	Account 373		t	•	•	•	•	•	1.00000	1.0000
7	Account 581 thru 587 & 591 thru 597		0.61175	0.13471	0.12868	0.04183	0.01853	0.04449	0.02001	1.0000
7	Account 364 + 365		0.62154	0.12946	0.14691	0.05036	1	0.04855	0.00317	1.00000
ᅱ	Account 366 + 367		0.70976	0.15199	0.08158	0.02796	4	0.02696	0.00176	1.0000
+	Account 364 + 365 + 369 (OH)		0.64651	0.14528	0.12540	0.04085	•	0.03938	0.00258	1.00000
7	Account 366 + 367 + 369 (UG)		0.70485	0.15650	0.08682	0.03133	***************************************	0.01923	0.00126	1.00000
F136 Ac	Account 902 + 903 + 904		0.82621	0.11230	0.01679	0.00646	0.00365	0.02157	0.01303	1.0000
	Total O & M Expense		0.45327	0.13302	0.20446	0.07826	0.09106	0.03549	0.00443	1.0000
-	Generation O & M Exp		0.42740	0.13348	0.21716	0.08373	0.09994	0.03530	0.00299	1.00000
-	Transmission O & M Exp		0.42841	0.13355	0.21671	0.08349	0.09944	0.03535	0.00305	1.0000
-	Distribution O & M Exp		0.60766		0.13201	0.04312	0.01961	0.04384	0.01855	1.0000
-	Retail O & M Exp (Customer)		0.82121		0.01704	0.00632	0.00373	0.02318	0.01386	1.0000
	Misc & Customer O & M Exp		0.45422		0.20423	0.07351	0.07763	0.03981	0.00615	1.00000
-1	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
-1	Generation O & M Exp (less fuel & purchased power)		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
-	Transmission O & M Exp - (less wheeling exp)		0.42725	0.13347	0.21723	0.08376	0.10002	0.03530	0.00298	1.00000
$\dashv$	Distribution O & M Exp		0.61175	0.13471	0.12868	0.04183	0.01853	0.04449	0.02001	1.00000
_	Retail O & M Exp (Customer)		0.82308	0.11455	0.01607	0.00596	0.00335	0.02310	0.01390	1.00000
ᅱ	Misc & Customer O & M Exp		•			,		*		1.00000
	Revenue Requirement Before Rev Credits		0.46691	0.13376	0.19902	0.07529	0.08378	0.03623	0.00502	1.00000
	Revenue Requirement Before Rev Credits		0.42743	0.13348	0.21714	0.08372	0.09994	0.03530	0.00299	1.00000
F140T Re	Revenue Requirement Before Rev Credits		0.42782	0.13353	0.21696	0.08362	0.09972	0.03533	0.00302	1.00000
F140D Re	Revenue Requirement Before Rev Credits		0.62183	0.13775	0.13119	0.04137	0.01067	0.04291	0.01428	1.00000
$\dashv$	Revenue Requirement Before Rev Credits		0.81949	0.11568	0.01650	0.00613	0.00351	0.02432	0.01436	1.0000
ᅥ	Revenue Requirement Before Rev Credits		0.44321		0.20953	0.07770	0.08676	0.03797	0.00486	1.00000
F141 Fir	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

ΥI	<b>m</b> ]	Ol	<u>a</u> l	ш	띠	ଠା	ΞI	1
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	1	•	r		1	•	ł	0
b 7 Transmission	3	1				# I The second s		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 % 14	41.4864%	12.9954%	21.8003%	8.6633%	10.9304%	3.7553%	0.3689%	100.000%
15 16 FACTOR 10 - 35% D / 65% E	42.7245%	13.3469%	21.7231%	8.3762%	10.0019%	3.5296%	0.2979%	100.0000%
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%	100.000%

COS WA December 2010.xlsm

# 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 Factors - Schedule Peaks (maximum)

ΚΙ	<b>©</b>	Ol	ΟI	Ш	ш	ଠା	ΞI	
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
, according	A 44	125 024	100 003	7.0 CA	,	63 001	1 185	1 045 061
	100,110	143,044	100,000	02,210	•	66,00	†	00,040,
3 Primary	1	t	5,563	14,167	75,519		1	95,248
5 Sub-Transmission	,		ı		•	•	i	,
o 7 Transmission	ı			1		Partition of the second	E .	***
8 9 Schedule Peaks (maximum) 10 @ Input	611,561	125,024	193,646	66,382	75,519	63,991	4,185	1,140,309
12 13 Substations 14 FACTOR 20	53.6312%	10.9641%	16.9819%	5.8214%	6.6227%	5.6117%	0.3670%	100.000%
15 16 FACTOR 20A	57.4349%	11.7417%	18.1863%	6.2343%	%0000.0	6.0098%	0.3930%	100.000%
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	79.0	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%	%0000'0	5.1880%	0.2742%	100.000%
30 31 32 Max NCP - Wgt *	924,956	203,181	0	0	0	0	0	1,128,138
<ul> <li>33 (Less Irrg &amp; St Ltg)</li> <li>34</li> <li>35 Secondary Lines</li> <li>36 FACTOR 22</li> </ul>	81.9897%	18.0103%	0.0000%	0.000%	%0000.0	%0000.0 0.00000	%0000.0	100.0000%
37 38 39 * If Line 19 > 1, 40 Line 30 = Line 23								

Line 30 = Line 23

COS WA December 2010.xlsm

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 Peaks @ Input

O		Ωj	ករុ	u.j	ଠା	Ħ		71	저	l	W	zi	어
Jan-10 Feb-10 Mar-10 7 4 11		Mar-10 11		Apr-10 2	May-10 5	Jun-10 28	Jul-10 9	Aug-10 17	Sep-10 28	Oct-10 28	Nov-10 24	Dec-10	Sum of 12
09:00 19:00 09:00		00:60		11:00	10:00	18:00	15:00	15:00	17:00	19:00	00:00	17:00	Dist Peaks
591,109 490,390 394,918		394,918		362,132	227,617	282,361	271,142	313,822	281,270	247,576	373,447	424,392	4,260,177
84,509		73,181		87,906	82,543	92,699	104,658	124,567	111,107	78,112	104,852	100,116	1,149,639
161,755 127,606 126,414		126,414		107,126	128,297	128,948	146,920	155,676	168,140	138,772	151,600	159,248	1,700,501
3,774		3,739		3,169	3,795	3,813	4,345	4,605	4,974	4,104	4,484	4,710	50,297
64,598		51,062		51,000	55,440	74,504	41,301	59,135	63,281	55,061	64,184	58,634	698,570
39,182		36,733		36,579	40,423	43.188	46,049	47,406	47,501	36,806	44,328	40,678	499,170
11,236 8,636 10,089		10,089		10,120	10,852	9,839	10,708	13,570	11,194	9,132	11,754	9,135	126,267
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
630 842 708		708		21,348	23,711	33,112	44,277	50,336	37,956	20,190	3,097	2,314	238,522
4,185	4,185	,		• .		,	,	ı	•	4,185	ı	4,185	12,555
975,569 823,723 696,843		696,843		679,380	572,679	668,465	669,401	769,117	725,423	593,939	757,746	803,412	8,735,697

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (106 Summer, 100 Winter Hours) - 35%D / 65%E
12 Months Ending December 2010
Distribution Peaks @ Sates

Jan-10 7 09:00		ı	ı	ŧ	1	•	4	4	ıı	ŧ	:1	ı
00:60	Feb-10 4	Mar-10	Apr-10 2	May-10 5	Jun-10 28	Jul-10 9	Aug-10 17	Sep-10 28	Oct-10 28	Nov-10 24	Dec-10 3	Sum of 12
	19:00	00:60	11:00	10:00	18:00	15:00	15:00	17:00	19:00	00:60	17:00	Dist Peaks
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
6	0.00	200	. CF	700	007 00	04.40	440.000	900 00	000 07	736 964	9000	A 00 A 60 A
145.564	76,050	113.760	96,403	115.455	116,041	132,214	140,093	151,310	124.881	136,425	143,308	1,530,287
4,409	3,478	3,445	2,920	3,497	3,514	4,004	4,243	4,583	3,782	4,132	4,340	46,347
55,628	59,525	47,052	46,995	51,086	68,653	38,057	54,491	58,311	50,737	59,143	54,029	643,707
36,263	35,260	33,056	32,918	36,377	38,865	41,440	42,661	42,746	33,122	39,891	36,606	449,205
10,354	7,958	9,297	9,325	10,000	990'6	9,867	12,504	10,315	8,415	10,831	8,418	116,350
347,057	297,104	272,466	267,668	290,696	319,559	319,764	366,090	367,251	291,230	344,779	336,796	3,820,460
295	758	637	19,211	21,338	29,798	39,845	45,298	34,157	18,169	2,787	2,082	214,647
	3,766	ı	ı	•	•	r	•	1	3,766	z	3,766	11,298
879.565	742.932	628.491	612.763	516.867	603.455	603.611	693.798	654.524	535.960	683.632	724.556	7.880.154
	94,839 145,554 4,409 55,640 36,263 10,354 347,087 567 567	76 114 3 3 5 5 5 5 7 7 7 7 3 3 3 3 3 3 3 3 3 3	76,050 65 114,833 113 3,478 3 3,478 3 59,525 47 7,598 9 7,798 758 7788	76,050 65,856 114,833 113,760 3,478 3,445 59,825 47,052 38,260 33,056 7,958 9,297 758 637 3,766	76,050 65,856 79,107 114,833 113,760 96,403 3,478 3,445 2,920 86,525 47,062 46,895 35,260 33,056 32,918 7,958 9,297 9,325 7,104 272,466 267,668 3,766 3,766 3,766 742,932 628,491 612,763	76,050 65,856 79,107 74,281 114,833 113,760 96,403 115,455 3,478 2,920 116,455 59,226 47,052 46,995 51,086 2,276 33,056 22,918 33,77 7,958 9,297 9,325 10,000 2,97,104 272,466 267,668 290,696 3,766 377 19,211 21,338	76,050         65,866         79,107         74,281         83,420           114,833         113,760         96,403         116,455         116,041         116,041           3,478         3,445         2,920         3,497         3,514         3,514           89,525         47,052         46,995         51,086         68,653         3,514           7,968         33,056         32,918         36,377         3,885         9,066         319,569         3,19,569         3,19,569         319,569         319,569         3,796         3,796         3,796         3,796         29,798         29,798         3,766         3,746         612,763         516,867         603,455         6	76,050         65,856         79,107         74,281         83,420         94,182         11           114,833         113,760         96,03         115,455         116,041         132,214         14,004         132,214         1,004         3,604         136,614         1,004	76,050         65,856         79,107         74,281         83,420         94,182         112,098           114,833         113,760         96,403         115,465         116,041         122,214         140,093         17,003           3,478         3,445         2,920         96,403         115,465         116,041         122,214         140,093         17,003           89,525         47,052         46,986         51,086         68,683         38,057         64,431           76,86         33,066         32,918         36,377         38,885         41,440         42,43           29,7104         277,466         287,688         296,696         319,589         319,764         386,090           3,766         37,766         287,688         29,845         45,298         45,298           3,766         3,766         39,845         45,298         45,298         45,298           3,766         4,243         36,607         39,845         45,298         45,298           3,766         4,243         38,786         45,298         45,298         45,298           3,786         516,867         603,455         603,611         693,796         603,611         693,796	76,050         65,856         79,107         74,281         68,420         94,182         112,088         99,986           114,833         113,760         96,403         116,455         116,041         132,714         140,093         151,310         1           3,478         2,920         34,97         3,514         4,004         42,33         45,83         151,310         1           36,280         47,052         46,995         51,086         86,633         38,057         54,481         58,314         4004         42,43         4,583           36,280         36,686         32,918         36,377         38,865         41,440         42,481         58,314         42,746         42,346	76,050         65,856         79,107         74,281         63,420         94,182         112,088         99,986         70,293         95,148         70,293         95,148         70,293         95,148         70,293         15,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         113,130         124,881         123,144         40,782         40,783         124,146         33,122         33,122         33,122         33,122         33,122         33,122         33,122         33,122         34,157         18,169         33,786         34,157         18,169         33,786         34,157         18,169         37,786         37,786         37,786         37,786         37,786         37,786         37,786         37,786	76,050         66,886         79,107         74,281         83,420         94,182         112,098         99,986         70,293         94,357         94,357         94,182         112,098         99,986         70,293         94,357         94,357         94,367         94,182         112,214         140,093         151,310         174,881         136,425         14,321         174,881         136,425         14,321         14,483         14,444 <t< td=""></t<>

PacifiCorp
Cost Of Service By Rate Schedule
Sita to Washington
WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E
12 Months Ending December 2010
Non Coincident Peaks @ Input

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Description	cos Sch	January	February	March	April	May	June	Juty	August	September	October	November	December	NCP Total	Maximum NCP
1 Residential 2 Sch 16 sec		1,186,943	1,274,490	884,856	964,878	849,551	790,260	1,072,563	1,083,555	1,044,190	1,193,345	1,369,006	1,380,532	13,094,169	1,380,532
4 General Service 5 Sch 24 sec	77	201.859	100 374	195 011	207 998	212 935	219 181	233 465	236.257	212 980	208 295	216 020	213 511	2 556 887	236.257
	38	228,590	221,854	219,859	215,013	219,472	220,739	221,573	224,236	247,799	228,285	225,586	218,205	2,691,211	247,799
7 Sch 36 pri	36	6,497	6,469	5,364	5,795	6,424	6,864	5,859	7,062	9,234	7,513	7,165	7,198	81,445	9,234
8 Sch 48T pri, ded fac	481	62,548	68,503	56,614	60,854	57,518	75,519	49,383	995'65	64,458	59,582	64,975	59,753	739,273	75,519
9 Sch 48T sec	481	56,801	56,187	56,567	57,894	58,930	62,083	63,001	63,305	66,620	67,130	58,202	55,169	721,890	67,130
10 Sch 48T pri	487	13,560	13,133	12,497	14,301	14,494	13,607	15,019	16,366	17,083	16,693	16,045	14,554	177,353	17,083
11 General Service Total	l 72	569,855	565,521	545,912	561,855	569,774	597,993	588,300	606,793	618,174	587,498	587,993	568,390	6,968,058	653,022
12 13 <u>Irrigation</u>															
14 Sch 40 sec	40	630	842	708	21,348	43,785	57,054	73,904	79,192	63,946	20,190	3,097	2,314	367,010	79,192
16 Street Lights 17 Sch 15,52,54,57 sec		4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	50,219	4,185
18 19 20 State of Washington	and the same of th	1,761,613	1,845,039	1,435,661	1,552,266	1,467,294	1,449,492	1,738,951	1,773,725	1,730,495	1,805,218	1,964,280	1,955,420	20,479,455	2,116,932
	-	- Charleson Charleson - Constitution - Charleson - Cha		THE PERSON NAMED IN COLUMN NAM	Acceptance of the Control of the Con	The second secon	CONTRACTOR CONTRACTOR	Account to the second s	The second secon	The state of the s		ACC	STATE OF THE PERSON NAMED IN COLUMN	CONTRACTOR SECTION SEC	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN THE PERSON NAMED IN COLU

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
Non Coincident Peaks @ Sales

1,068,134 1,146,919 181,654 179,418 205,709 199,647 5,987 5,691 57,636 63,123 12,496 12,102	March 796,285 175,481 197,862 4,943 67,458	April 868,298 187,178 193,491 5,340 56,075	May 764.514 191.621 197.504 5.920	June 711,158 197,242 198,644 6,325	210,096 199,394 5,399	August 8975,095 212,609 201,791 6.507	September 939,671	October	November	December	NCP Total	Maximum
	796,285 175,491 197,862 4,943 67,468	968,298 187,178 193,491 5,340 56,075	764,514 191,621 197,504 5,920	711,158 197,242 198,644 6,325	965,203 210,096 199,394 5,399	975,095 212,609 201,791 6.507	939,671					NCP
	790,285 175,491 197,852 4,943 67,458	008,298 187,178 193,491 5,340 56,075	764,514 191,621 197,504 5,920	111,156 197,242 198,644 6,325	965,203 210,096 199,394 5,399	212,609 201,791 6.507	191,662		4 004 070	970 070 7	404 700 404	4 040 040
~ ~	175,481 197,852 4,943	187,178 193,491 5,340 56,075	191,621 197,504 5,920	197,242 198,644 6,325	210,096 199,394 5,399	212,609 201,791 6.507	191,662	1,073,895	1,231,973	1,242,346	11,783,491	1,242,340
	175,491 197,852 4,943 69.168	187,178 193,491 5,340 56,075	191,621 197,504 5,920	197,242 198,644 6,325	210,096 199,394 5,399	212,609 201,791 6.507	191,662					
•	197,852 4,943 62,168	193,491 5,340 56,075	197,504 5,920	198,644 6,325	199,394 5,399	201,791	***	187,445	194,397	192,140	2,300,952	212,609
	4,943	5,340 56,075	5,920	6,325	5,399	6.507	222,996	205,434	203,005	196,363	2,421,830	222,996
	62 168	56,075					8,509	6,923	6,602	6,632	75,049	8,509
	001,20		53,001	69,588	45,504	54,888	59,396	54,902	59,872	25,060	681,214	69,588
	50,905	52,099	53,032	55,869	56,695	56,969	59,951	60,411	52,377	49,647	649,631	60,411
	11,516	13,178	13,356	12,538	13,840	15,080	15,741	15,382	14,785	13,411	163,424	15,741
	492,874	507,361	514,433	540,206	530,928	547,844	558,254	530,498	531,038	513,253	6,292,100	589,853
031	263	10.011	30.400	61 242	56 507	71 265	67 E4E	18 160	2 787	2 082	330 273	71 265
		7.00	101.00	200		201	25		į	i		
3,766 3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	45,192	3,766
THE PROPERTY OF THE PERSON OF	- Managaran Andrews Committee Commit	***************************************	The state of the s	La contraction de la contracti								***************************************
130 000 t	200 600 6	4 900 695	4 222 445	1 306 473	1 556 404	4 507 074	4 550 226	1 626 330	1 760 564	1 761 447	18 454 056	1 907 230

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

	Max Sch Peak	611,561	125,024	5,563	75,519	52,216	14,167	460,572	63,991	4,185	1,140,309
OI	Schedule Peaks Total	4,555,361	1,260,029	56,960	731,429	561,633	148,482	4,684,337	304,989	50,219	9,594,906
zi	December	500,376	107,613	5,093	59,753	46,127	11,205	401,995	2,314	4,185	908,869
×	November	383,988	104,852	4,878	64,975	52,216	12,781	404,630	3,097	4,185	795,900
الس	October	275,424	96,537	5,127	56,534	49,201	12,996	393,716	20,190	4,185	693,515
저	September	282,994	117,753	5,563	64,138	50,457	14,167	440,160	60,488	4,185	787,826
اد	August	365,987	125,024	5,052	59,566	49,284	13,570	423,286	63,991	4,185	857,449
	July	309,131	108,993	4,549	47,786	48,044	12,738	375,917	52,816	4,185	742,048
Ħ	June	303,452	103,826	4,516	75,519	46,146	13,607	396,271	43,424	4,185	747,332
ଠା	May	275,908	90,594	4,583	57,518	43,201	12,498	363,354	35,143	4,185	677,690
កា	April	362,132	94,138	4,079	60,263	44,483	11,434	352,328	21,348	4,185	739,993
Ш	March	394,918	87,583	3,995	56,614	42,713	10,430	336,380	708	4,185	736,190
이	February	490,390	105,518	4,741	68,119	46,187	11,705	396,590	842	4,185	892,007
ଠା	January	611,561	117,599	4,785	60,644	43,575	11,353	399,710	630	4,185	1,016,086
co)	COS	9	24	38	48T	48F	481		40		
<b>∢</b> I	Description	1 Residential 2 Sch 16 sec 3	4 General Service 5 Sch 24 sec	7 Sch 36 pri	8 Sch 48T pri, ded fac	9 Sch 48T sec	10 Sch 48T pri	11 General Service Total	13 <u>Irrigation</u> 14 Sch 040 sec 15	16 <u>Street Lights</u> 17 Sch 15,52,54,57 sec 18	20 21 State of Washington

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

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Description	COS	January	February	March	April	May	June	July	August	September	October	November	December	Schedule Peaks Total	Max Sch Peak
1 Residential 2 Sch 16 sec	16	550,346	441,304	355,388	325,884	247,481	273,078	278,188	329,353	254,667	247,855	345,552	450,290	4,099,386	550,346
3 4 General Service 5 Sch 24 sec	24	105,828	94,956	78,816	84,715	. 81,526	93,433	98,083	112,510	105,966	86,874	94,357	96,841	1,133,905	112,510
6 Sch 36 sec	36	145,564	144,272	121,527	124,125	139,449	137,378	138,411	153,694	169,257	155,973	148,420	154,967	1,733,037	169,257
7 Sch 36 pri	36	4,409	4,369	3,681	3,759	4,223	4,161	4,192	4,655	5,126	4,724	4,495	4,693	52,487	5,126
8 Sch 48T pri, ded fac	481	55,881	62,769	52,168	55,530	53,001	69,588	44,033	54,888	59,101	52,094	59,872	55,060	673,985	69,588
9 Sch 48T sec	48T	39,213	41,564	38,438	40,030	38,877	41,527	43,235	44,351	45,406	44,276	46,989	41,510	505,416	46,989
10 Sch 48T pri	48T	10,461	10,786	9,611	10,536	11,516	12,538	11,738	12,504	13,054	11,975	11,777	10,325	136,821	13,054
11 General Service Total	-	361,356	358,716	304,241	318,695	328,592	358,625	339,692	382,602	397,910	355,916	365,910	363,396	4,235,651	416,524
12 13 <u>Irrigation</u> 14 Sch 040 sec	40	292	758	637	19,211	31,625	39,077	47,529	57,586	54,433	18,169	2,787	2,082	274,461	57,586
16 Street Lights 17 Sch 15,52,54,57 sec		3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	45,192	3,766
0 61	ļ						las deladores mediantes de la companyo	O LANGUAGE CONTRACTOR OF THE PARTY OF THE PA				***************************************		CARROLL COMPANY OF THE PARKS	
20 21 State of Washington	1	916,035	804,544	664,032	667,556	611,464	674,546	669,175	773,307	710,776	625,706	718,015	819,534	8,654,690	1,028,222

## Energy Factors (F30-F31)

## 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

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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	ı		3,481,528
2 3 Primary 4	,	,	25,706	65,242	449,619			,	Ι.,	540,567
4 5 Sub-Transmission	,		1	ŧ			ı	,	ı	1
o 7 Transmission	The second secon	-	The state of the s	_		*	The state of the s		٠	
8 10 Total MWH 11 @ Sales 12	1,662,889	520,891	874,471	348,916	449,619	150,522	14,787			4,022,095
13 14 Total MWH 15 @ Input	1,809,589	566,844	950,902	377,882	476,772	163,801	16,091			4,361,880
17 Energy 18 FACTOR 30	41.4864%	12.9954%	21.8003%	8.6633%	10.9304%	3.7553%	0.3689%	0.0000%	0.0000%	100.000%
20 MWH @ sales 21 (less special contracts)	1,662,889	520,891	874,471	348,916	449,619	150,522	14,787	•	ı	4,022,095
23 FACTOR 31	41.3438%	12.9507%	21.7417%	8.6750%	11.1787%	3.7424%	0.3676%	0.0000%	0.0000%	100.0000%

## Customer Factors (F40-F48)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Writter Hours) - 35%D / 66%E
12 Months Ending December 2010
Weighted Customer Factors

Residential Services         Services Actual Services         Companies         Services Actual Services         Companies         Services Actual Services         Companies         Services Actual Services         Companies         Services         Companies	¥ F	Ol	미	ш	ш	ଠା	IJ	1	<b>ગ</b>
Commercial   103,955   10,712   1,071   1,07	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
And Customerical Including PACTOR 42  FACTOR 43  FACTOR 44  FACTOR 44  FACTOR 45  FACTOR 45  FACTOR 45  FACTOR 46  FACTOR 47  FACTOR 46  FACTOR 47  FACTOR	Residential	103,965	٠	•	. 1	ı	,	•	103,965
National	Commercial	•	18,382	1,071	. 63	1	•	1	19,454
Stighting	Irrigation	. ,			,	- '	5,276		5,276
Ang Customers         FACTOR 40         78 states, 15.3425, 1.071         1.071         57.0         1.071         5.70         3.01           Residencial Inclusions         10.0365         15.3425, 1.5475         0.6105%         0.6005%         0.6005%         4.0014%         2.570         3.01           And Continuous Stillaging         10.0365         15.372         1,071         784         14         5,270         2.00           Ang Customers         10.0365         15.279         1,071         784         14         5,270         2.00           Ang Customers         10.0366         1,271         784         1,671         784         14         5,270         2.00           Residencial Inclusions         10.0366         1,571         1,671         784         4,586         1,671         784         4,586         1,671         784         4,586         1,671 <td>St Lighting</td> <td></td> <td></td> <td>•</td> <td>ŧ</td> <td>1</td> <td>. 1</td> <td>3,101</td> <td>3,101</td>	St Lighting			•	ŧ	1	. 1	3,101	3,101
FACTOR 40   Tabletin	Avg Customers	103,965	18,382	1,071	57	1	5,276	3,101	131,854
Pacifornia   103,305   16,322   1,571   794   14   5,276   1   1   1   1   1   1   1   1   1	FACTOR 40	78.8486%	13.9413%	0.8126%	0.0432%	0.0008%	4.0014%	2.3522%	100.0000%
1,0,3,0,0   1,0,3,0   1,0,3   1,0,1		700.004							10000
Striction   Communication		103,965	18,382	1,671			1 1	1 1	103,965 20,054
Strict   S		1	•	,	784	14	- 376 3	,	798
FACTOR 41   79.91637   14.10174   1.28474   0.40274   0.101067   4.05676   0.00007   1.00007								1	0,12,0
FACTOR 41   79.9163%   14.1011%   1.2647%   0.6027%   0.6106%   4.0556%   0.0000%   10.0000%   10.000%   10.000%   10.000%   10.00000%   10.00000%   10.00000%   10.00000%		103,965	18,382	1,671	784	14	5,276		130,092
PACTOR 45   17.279   1.082   7.7   5.382   2.883   1.02.985   1.02.985   1.082   4.20   7.7   5.382   2.883   1.02.985		79.9163%	14.1301%	1.2847%	0.6027%	0.0106%	4.0556%	%0000:0	100.0000%
Commercial Indiatrial		103 065				-			102 065
Probatival   Properties   Pactor   Probatival   Properties   Pactor   Probatival   Properties   Pactor   Properties   Pactor	Commercial	1	17,279	1,082	i t		ı	1	18,361
Stilighting         FACTOR 42         103.965         17.279         1,082         420         7         5,382         2,853           Avg Customers         103.965         11,279         1,082         420         7         5,382         2,1733%         16           Residential FACTOR 42         79,389-4%         13,1914%         0,8204%         0,8000%         0,0000%         4,1064%         2,1733%         16           Commercial FACTOR 43         100.000%         0,0000%	Industrial		1 4	. ,	420		5,382	1 1	428 5,382
Avg Customers         102 965         17279         1082         420         7         5.392         2.653           FACTOR 42         78.3694%         13.1914%         0.8261%         0.3206%         0.0065%         4.1064%         2.1783%         11           Residential         103.965         -	St Lighting		•	ŧ	•	1 3		2,853	2,853
FACTOR 42         79.3694%         13.1914%         0.8261%         0.2206%         0.0056%         4.1064%         2.1785%         1           Residential FACTOR 43         103.965         1.071         0.0000%         0.0000%         0.0000%         0.0000%         0.0000%         0.0000%         1.0000%         0.0000%         1.0000%         0.0000%         1.0000%         1.0000%         1.0000%         0.0000%         1.0000%         0.0000%         1.0000%         1.0000%         1.0000%         1.0000%         1.0000%         1.0000%         1.0000%         1.0000%         1.000000%         1.00000%         1.00000%         1.00000%         1.00000%         1.00000%         1.00000%         1.000000%         1.000000%         1.000000% <t< td=""><td>Avg Customers</td><td>103,965</td><td>17,279</td><td>1,082</td><td>420</td><td>7</td><td>5,382</td><td>2,853</td><td>130,989</td></t<>	Avg Customers	103,965	17,279	1,082	420	7	5,382	2,853	130,989
FACTOR 43   100,0000%   0,0000%   0,0000%   0,0000%   0,0000%   0,0000%   10,00000%   10,00000%   10,00000%   10,00000%   10,0000%   10,0000%   10,0000%   10,0000%   10,0000%   10,0000%	FACTOR 42	79.3694%	13.1914%	0.8261%	0.3208%	0.0056%	4.1084%	2.1783%	100.0000%
Hestidential   TIGJ:955   TIGT	:								
FACTOR 43         100,0000%         0,0000%         0,0000%         0,0000%         0,0000%         0,0000%         100,000% <t< td=""><td>Kesidential</td><td>103,965</td><td>,</td><td>1</td><td>1</td><td>,</td><td>,</td><td>1</td><td>103,965</td></t<>	Kesidential	103,965	,	1	1	,	,	1	103,965
FACTOR 44   0.0000% 94.4926% 5.5074% 0.0000% 0.0000% 0.0000% 0.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 0.0000% 1.0000% 1.0000% 1.0000% 0.0000% 1.0000% 1.0000% 0.0000% 0.0000% 1.0000% 1.0000% 1.0000% 0.0000% 1.0000% 1.0000% 1.0000% 1.0000% 0.0000% 1.00000% 1.00000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.00000% 1.00000% 1.00000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.	FACTOR 43	400.0000%	0.0000%	0.0000%	0.0000.0	0.0000%	%0000.0	0.0000%	100.0000%
FACTOR 44 0.0000% 94.4926% 5.5074% 0.0000% 0.0000% 0.0000% 0.0000% 10 0.0000% 10 0.0000% 10 0.0000% 0.00000% 0.00000% 0.00000% 0.0000% 0.0000% 0.0000% 0.0000% 0.00000% 0.0000% 0.0000% 0.0000	Commercial		18,382	1,071	And the second s	* ************************************	4	*	19,454
Industrial / Imgation         FACTOR 45         0.0000%         0.0000%         0.0000%         0.0000%         0.00187%         0.0187%         98.9137%         0.0000%         11           Lighting         -         -         -         -         -         -         3.101           Avg Customers         103.965         18.382         1,671         784         14         3,029         -           Avg Customers         103.965         17.279         1,671         784         14         3,029         -           Avg Customers         103.965         17.279         1,671         784         14         3,029         -           Avg Customers         103.865         17.279         1,082         420         7         3,090         2,853           Avg Customers         FACTOR 48         80.7828%         13.4253%         0.8408%         0.3255%         0.0057%         2,4007%         2,417%         11	FACTOR 44	0.0000%	94.4926%	5.5074%	0.0000%	%0000'0	0.0000%	0.0000%	100.0000%
Industrial Inrigation  FACTOR 45  0.0000% 0.0000% 0.0000% 1.0675% 0.0187% 98.9137% 0.0000% 11  Lighting  FACTOR 45  0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 1.0000% 1.0000% 1.0000% 1.0000% 1.00000% 1.00000% 1.0000% 1.0000% 1.0000% 1.0000% 1.000000% 1.00000% 1.00000% 1.00000% 1.00000% 1.00000% 1.00000% 1.000000% 1.00000% 1.00000% 1.00000% 1.00000% 1.00000% 1.00000% 1.000000% 1.000000% 1.000000% 1.000000% 1.000000% 1.0000000 1.0000000000									
Lighting         Avg Customers         FACTOR 45         0.0000%         10           Avg Customers         FACTOR 47         81,3206%         17,279         1,082         420         7         5,090         2,853         10           Avg Customers         FACTOR 48         80,7828%         0.8408%         0.3255%         0.0067%         2,4007%         2,2471%         1	Industrial / Irrigation	9	*	r	. 57		5,276		5,334
Lighting         FACTOR 46         0.0000%         0.0000%         0.0000%         0.0000%         0.0000%         100.0000%         100.0000%         100.000%         100.000%         100.000%         100.000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.0000%         100.00000%         100.0000%         100.00000%         10	FACTOR 45	0.0000%	0.0000%	0.0000%	1.0675%	0.0187%	98.9137%	0.0000%	100.000%
Avg Customers FACTOR 46  103.865 18.382 1.671 784 14 3.029 10.0000% 10.0000% 1	Lighting		,					3,101	3,101
Avg Customers	FACTOR 46	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
Avg Customers FACTOR 47 81,3208% 14,3785% 1,3073% 0,6133% 0,01108% 2,3693% 0,0000% 1,3073% 1,082 420 7 3,090 2,853 FACTOR 48 80,7828% 13,4263% 0,8406% 0,3265% 0,0057% 2,4007% 2,2171%		103,965	18,382	1,671	784	14	3,029	*	127,845
Avg Customers 103,965 17,279 1,082 420 7 3,090 2,853 EACTOR 48 80.7828% 13,4263% 0.8408% 0.3265% 0.0057% 2,4007% 2,2171%		81.3208%	14.3785%	1.3073%	0.6133%	0.0108%	2.3693%	%000000	100.000%
FACTOR 48 80.7828% 13.4263% 0.8408% 0.3265% 0.0057% 2.4007% 2.2171%	Avg Customers	103,965	17,279	1,082	420	7	3,090	2,853	128,697
	FACTOR 48	80.7828%	13,4263%	0.8408%	0.3265%	0.0057%	2.4007%	2.2171%	100.000%

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

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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 3 Com / Ind 4 Irrigation	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413		137,595,246 150,840,888 11,908,413
6 Customer Advances	966'66	195,589		The state of the s		77,286	7,811	380,682
8 Total Cust Advances	966'66	195,589	da.			77,286	7,811	380,682
9 10 FACTOR 50	26.2676%	51.3786%	0.0000.0	%000000	%00000	20.3020%	2.0517%	100.000%
12 13 Security Deposits	1,591,850	178,535	27,294	r	1	28,042	1,700	1,827,421
15 FACTOR 51	87.1091%	9.7698%	1.4936%	0.0000%	0.0000%	1.5345%	0.0930%	100.000%

# Contribution in Aid of Construction - period ending December 2010

	966'66	195,589	77,286	7,811	380,682
	WA Residential Sch 16	WA Schedule 24	WA Irrigation Sch 40	WA Streetlighting	Total ===
5	<b>/</b> /	<b>/</b> /	<b>/</b> /	<b>/</b> /	

COS WA December 2010.xlsm

COS WA December 2010.xlsm

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

VΙ	ω)	OI	ΩI	ш	<b>Ш</b>	ଠା	Ξİ	1
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
Average Customer	103,965	18,382	1,071	29	<del>-</del>	5,276	3,101	131,854
Meter Cost	13,919,826	3,343,018	1,557,678	224,264	11,157	1,377,153	i	20,433,096
FACTOR 60	68.1239%	16.3608%	7.6233%	1.0976%	0.0546%	6.7398%	%0000.0	100.000%
FACTOR 60A	68.1611%	16.3697%	7.6275%	1.0982%	0.0000%	6.7435%	0.0000%	100.000%
Service Cost	64,442,253	17,483,301	4,660,068	1,050,961	ť	. 1		87,636,582
FACTOR 70	73.5335%	19.9498%	5.3175%	1.1992%	0.0000%	0.000%	%0000.0	100.000%

COS WA December 2010.xlsm

## Cost Of Service By Rate Schedule PacifiCorp

State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E 12 Months Ending December 2010 Meter & Service Data

	ΨI		BΙ	Ol	Οl	Ш	щ	ଠା
	Class/Schedule	hedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
~	Residential							
2	Sch 016	sec	16	103,965	\$134	\$13,919,826	\$620	\$64,442,253
က								
4	Commercial							
5	Sch 024	sec	24	18,382	\$182	\$3,343,018	\$951	\$17,483,301
9	Sch 036	sec	36	1,055	\$1,350	\$1,424,287	\$4,415	\$4,660,068
7	Sch 036	pri	36	16	\$8,350	\$133,391	\$0	\$0
ω								
6	Industrial							
10		pri, ded fac	48T-p	~~	\$11,157	\$11,157	\$0	\$0
7	Sch 048T	sec	48T-s	46	\$2,171	\$99,305	\$22,976	\$1,050,961
12	Sch 048T	pri	48T-p	7	\$11,157	\$124,958	0\$	0\$
13								
14								
15		sec	40	5,276	\$261	\$1,377,153	\$0	\$0
16								
17	Street Lighting							
18	Sch 15,52,54,57 sec	7 sec	15,52,54,57	3,101	0\$	\$0	0\$	\$0
19								
20								
21	State of Washington	shington	1	131,854		\$20,433,096		\$87,636,582

	***************************************	Washington	PacifiCorp Embedded Cost Study 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	\$619.8
Sch 24						
0 - 15 kW kW = 0, 1 Phase	9,592	59.94%	\$96.00	\$57.54	\$748.11	\$448.4
kW = 0, 1 Phase	9,592 684	4.27%	\$293.80	\$12.56	\$958.40	\$40.9
kW > 1, 1 Phase	2,956	18.47%	\$213.00	\$39.35	\$833.09	\$153.9
kW > 1, 3 Phase	2,770 16,001	17.31% 100.00%	\$293.80	\$50.86 \$160.31	\$1,028.03	\$177. \$821.
15 - 100 kW						
1 Phase	593	25.26%	\$213.00	\$53.81	\$1,523.68	\$384.
3 Phase W/O KVAR 3 Phase With KVAR	972 782	41.42% 33.32%	\$293.80 \$408.00	\$121.70 \$135.93	\$1,892.66 \$1,892.66	\$783 \$630
	2,346	100.00%	······································	\$311.44		\$1,799.
100 kW+						
1 Phase 3 Phase W/O KVAR	2	5.83% 38.22%	\$946.00 \$1,393.00	\$55.10 \$532.42	\$3,773.81 \$3,465.43	\$219 \$1,324
3 Phase With KVAR	19	55.95%	\$1,393.00	\$779.44	\$3,465.43	\$1,939
	34	100.00%		\$1,366.96		\$3,483
0 - 15 kW 15 - 100 kW	16,001 2,346	87.05% 12.76%	\$160.31 \$311.44	139.55 39.75	\$821.26 \$1,799.46	714. 229.
100 kW+	34	0.19%	\$1,366.96	2.56	\$3,483.38	6
Total Sch 24	18,382	100.00%	L	\$181.86	Į.	\$951
Sch 36 Secondary Voltage			. <del></del>			
Secondary Voltage 0 - 100 kW						
1 Phase	1	1.42%	\$213.00	\$3.02	\$1,380.15	\$19
3 Phase W/O KVAR 3 Phase With KVAR	16 26	37.75% 60.83%	\$293.80 \$408.00	\$110.91 \$248.19	\$1,826.85 \$1,826.85	\$689 \$1,111
3 Fliase Willi KVAK	42	100.00%	9406.00	\$362.12	\$1,020.03	\$1,820
100 - 300 kW						
1 Phase 3 Phase W/O KVAR	9 163	1.31% 22.76%	\$946.00 \$1,393.00	\$12.35 \$316.98	\$3,758.77 \$3,459.79	\$49 \$787
3 Phase With KVAR	542	75.94%	\$1,393.00	\$1,057.83	\$3,459.79 \$3,459.79	\$2,627
	714	100.00%		\$1,387.16		\$3,463
300 - 1000 kW 1 Phase	_	0.00%	\$946.00	\$0.00	\$6,917.79	\$0.
3 Phase W/O KVAR	29	9.77%	\$1,393.00	\$136.05	\$6,917.79	\$675
3 Phase With KVAR	267 296	90.23%	\$1,393.00	\$1,256.95 \$1,393.00	\$6,917.79	\$6,242. \$6,917.
1000 kW+		[				
3 Phase With KVAR	3	100.00%	\$2,171.00	\$2,171.00	\$22,976.00	\$22,976
	3	100.00%		\$2,171.00		\$22,976
0 - 100 kW	42	4.02%	\$362.12	14.57	\$1,820.51	73
100-300 kW 300-1000 kW	714 296	67.67% 28.06%	\$1,387.16 \$1,393.00	938.68 390.86	\$3,463.69 \$6,917.79	2,343 1,941
1000 kW+ Total Secondary 36	3 1,055	0.25% 100.00%	\$2,171.00	5.42 \$1,349.52	\$22,976.00	57 <b>\$4,415</b>
	1,000	100.0070	L.	\$1,040.32	ι	Q4,410.
Primary Voltage 100 - 1000 kW						
						-
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 W/O KVAR 3 Phase With KVAR						- -
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36	0 16	0.00% 100.00%	\$8,350.00	\$0.00 \$8,350.00		- -
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36 Combined Total	0 16 16	0.00% 100.00%	\$8,350.00	\$0.00 \$8,350.00		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36 Combined Total Sch 40 0 - 50 kW	0 16 16 1,071	0.00% 100.00% 100.00%	\$8,350.00 \$8,350.00	\$0.00 \$8,350.00 \$8,350.00		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36 Combined Total	0 16 16	0.00% 100.00%	\$8,350.00	\$0.00 \$8,350.00		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 1 Phase	0 16 16 1,071 1,050 1,066 0	0.00% 100.00% 100.00% 21.60% 20.68% 0.00%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase	0 16 16 1,071 1,050 1,006	0.00% 100.00% 100.00% 21.60% 20.68%	\$8,350.00 \$8,350.00 \$96.00 \$293.80	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 3 Phase	0 16 16 1,071 1,050 1,006 0 2,807	0.00% 100.00% 100.00% 20.68% 0.00% 57.72%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00	\$0.00 \$8,350.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase	0 16 16 1,071 1,050 1,006 0 2,807	0.00% 100.00% 100.00% 20.68% 0.00% 57.72%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80	\$0.00 \$8,350.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 1 Phase 51 - 300 kW 1 Phase 3 Phase W/O KVAR	0 16 16 1,071 1,050 1,066 0 2,807 4,863	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 56.24%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80	\$0.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase	0 16 16 1,071 1,050 1,006 0 2,807 4,863	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36 Combined Total Sch 40 0 - 50 kW kW = 0, 1 Phase kW > 0, 3 Phase kW > 1, 1 Phase kW > 1, 3 Phase 51 - 300 kW 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR	0 16 16 1,071 1,050 1,006 0 2,807 4,863	0.00% 100.00% 100.00% 21.60% 20.66% 0.00% 57.72% 100.00% 56.24% 43.76%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56		
3 Phase W/O KVAR 3 Phase With KVAR Fotal Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 1 Phase 51 - 300 kW 1 Phase 3 Phase W/O KVAR	0 16 16 1,071 1,050 1,006 0 2,807 4,863	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 66.24% 43.76% 100.00%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 3 Phase  51 - 300 kW 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR	0 16 16 1,071 1,050 1,006 0 2,807 4,863 0 226 176 401	0.00% 100.00% 100.00% 21.60% 20.66% 0.00% 57.72% 100.00% 56.24% 43.76%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80 \$213.00 \$293.80 \$408.00	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56 \$343.78		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW = 0, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase xW > 1, 3 Phase xW > 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR  301 - 1000 kW 1 Phase	0 16 16 1,071 1,050 1,006 0 2,807 4,863 0 226 176 401	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 56.24% 43.76% 100.00% 0.00% 2.85% 97.15%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80 \$213.00 \$293.80 \$408.00	\$0.00 \$8.350.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56 \$343.78		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW W = 0, 1 Phase kW = 0, 3 Phase kW > 1, 1 Phase kW > 1, 3 Phase  51 - 300 kW 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR  301 - 1000 kW 1 Phase 3 Phase W/O KVAR 3 Phase W/O KVAR	0 16 16 1,071 1,050 1,006 0 2,807 4,863 0 226 176 401	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 56.24% 43.76% 100.00%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80 \$213.00 \$293.80 \$408.00	\$0.00 \$8.350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$166.22 \$178.56 \$343.78		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW > 0, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1 Phase kW > 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR  301 - 1000 kW 1 Phase 3 Phase With KVAR  40 - 50 kW	0 16 16 1,071 1,050 1,006 0 2,2,807 4,863 0 226 176 401	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 56.24% 43.76% 100.00% 0.00% 2.85% 97.15% 100.00%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80 \$213.00 \$293.80 \$408.00 \$1,393.00 \$1,393.00 \$1,393.00	\$0.00 \$8.350.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56 \$343.78 \$0.00 \$39.71 \$1,353.29 \$1,393.00		
3 Phase W/O KVAR 3 Phase With KVAR  Total Primary 36  Combined Total  Sch 40 0 - 50 kW kW = 0, 1 Phase kW > 0, 3 Phase kW > 1, 1 Phase kW > 1, 3 Phase kW > 1, 3 Phase kW > 1, 3 Phase  51 - 300 kW 1 Phase 3 Phase W/O KVAR 3 Phase With KVAR  301 - 1000 kW 1 Phase 3 Phase With KVAR	0 16 16 1,071 1,050 1,006 0 2,807 4,863 0 226 176 401	0.00% 100.00% 100.00% 21.60% 20.68% 0.00% 57.72% 100.00% 56.24% 43.76% 100.00% 2.85% 97.15%	\$8,350.00 \$8,350.00 \$96.00 \$293.80 \$213.00 \$293.80 \$213.00 \$293.80 \$408.00 \$1,393.00 \$1,393.00	\$0.00 \$8.350.00 \$8,350.00 \$8,350.00 \$20.73 \$60.75 \$0.00 \$169.60 \$251.08 \$0.00 \$165.22 \$178.56 \$343.78 \$0.00 \$39.71 \$1,353.29 \$1,393.00		

		Washington Er Summary of Av	cifiCorp nbedded Cost Study erage Installed Costs	n de entre financia de electronisto de establicado de entre	de la ministrativa de la forma de la companya de la companya de la companya de la companya de la companya de l	
		'	Meters			
		(A)	(B)	(C)	(D)	
<u>Line</u>	<u>Load Class</u>	<u>Standard</u>	Installed Cost	Percent <u>Use</u>	Total Installed Cost / Service	
1 2 3	Residential Small Load All Electric	DM221F DM221G	\$96.00 \$159.00	39.86% 60.14%	\$38.26 <u>\$95.63</u> <b>\$133.89</b>	
4	Market Ma		***************************************	······································	<u> </u>	
5 6 7	<b>0 - 10 kW</b> kW = 0, 1 Phase	DM221F	\$96.00	100.00%	\$96.00	
8 9 10	kW = 0, 3 Phase	DM241A	\$293.80	100.00%	\$293.80	
11 12 13	kW > 1, 1 Phase	DM221H	\$213.00	100.00%	\$213.00	
14 15 16	kW > 1, 3 Phase	DM241A	\$293.80	100.00%	\$293.80	
17	11-100 kW	DMOOALL	<b>#040.00</b>	400.000/	<b>***</b>	
18 19 20	1 phase	DM221H	\$213.00	100.00%	\$213.00	
21 22 23	3 phase w/o KVAR	DM241A	\$293.80	100.00%	\$293.80	
24 25	3 phase with KVAR	DM241B	\$408.00	100.00%	\$408.00	
26 27 28	<b>101 - 1000 kW</b> 1 Phase (sec)	DM231AFE	\$946.00	100.00%	\$946.00	
29 30 31 32	3 phase w/o KVAR	DM271AEC	\$1,393.00	100.00%	\$1,393.00	
33	3 phase with KVAR	DM271AEC	\$1,393.00	100.00%	\$1,393.00	
34 35	Over 1 MW					
36 37	3 phase secondary volt	DM271AEG	\$2,171.00	100.00%	\$2,171.00	
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 43	24.9 kV 4-wire Wye 35 kV 4-wire Wye	DM121DGBI DM131DBH	\$11,157.00 \$25,630.00			
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### PacifiCorp

### Washington Cost Study Summary of Average Installed Costs Service Drops

	(A)	(B)	(C)	(D)	(E)	(F)
		Service		Residental	Schedule 24	Schedule 36
Line	Load Class	Conductor	Installed Cost	Percent Use	Percent Use	Percent Use
1	Residential					
2	Small load - O/H	#2 Triplex	\$559.00 \$645.00	32.01% 39.54%	-	-
3 4	Large load - O/H Small load - U/G	1/0 Triplex 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 12	Weighted Cost per Service			- -	\$748.11	-
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 16	Weighted Cost per Service			-	\$958.40	
17	30 - 50 kW					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$891.00	-	74.60%	-
19 20	kW > 1, 1 Phase U/G Weighted Cost per Service	4/0 Triplex	\$663.00	-	25.40% <b>\$833.09</b>	-
21	Weighted Cost per Service			-	ψ000.00	<del>-</del>
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,058.00	-	74.60%	-
23 24	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$940.00	-	25.40% <b>\$1,028.03</b>	-
25	Weighted Cost per Service	<del></del>			\$1,020.03	<u> </u>
26	50 - 100 kW					
27	1 Phase O/H	2 - 4/0 Triplex	\$1,640.00	-	74.60% 25.40%	43.26% 56.74%
28 29	1 Phase U/G Weighted Cost per Service	2 - 4/0 Triplex	\$1,182.00	- -	\$1,523.68	\$1,380.15
30	g				* 1,	
31	3 Phase O/H	2-4/0 Quadruplex	\$1,946.00	~	74.60%	43.26%
32 33	3 Phase U/G Weighted Cost per Service	2-4/0 Quadruplex	\$1,736.00	-	25.40% <b>\$1,892.66</b>	56.74% <b>\$1,826.85</b>
34	Troighted Goot per Gortiog				<b>V</b> 1,002.100	41,020.00
35	100-300 kW	0.500.0.0501	00 700 00		74.000/	40.000/
36 37	1 Phase O/H 1 Phase U/G	3-500 & 350N 3-750 & 500N	\$3,786.00 \$3,738.00	-	74.60% 25.40%	43.26% 56.74%
38	Weighted Cost per Service	5 100 a 50011	ψο,,, σο.σο	-	\$3,773.81	\$3,758.77
39			40.470.00		74.000/	40.000/
40 41	3 Phase O/H 3 Phase U/G	3-4/0 Quadruplex 4-350 Quadruplex	\$3,470.00 \$3,452.00	-	74.60% 25.40%	43.26% 56.74%
	Weighted Cost per Service	4-000 Quadrupicx	ψ0,402.00	•	\$3,465.43	\$3,459.79
43						
44 45	300-1000 kW 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%	Concadio 24	Correctate CO
55		% of Overhead Which Are	All Electric=	<u>39.54%</u>	=,,	
56 57		Total % Overhead		71.55%	74.60%	43.26%
58		Account 369 - Overhead	33,740,509	25,433,764	7,194,628	1,112,116
59						
60 61		<u>Underground % =</u> % of Underground Which	Are Small Load-	7.85%		
62		% of Underground Which		20.60%		
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
		Ondorground	,000,007	. 0, 110,000	_, , , , , , , ,	

# 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

<b>—</b> :	Total	137,595,246 150,840,888 11,908,413	300,344,548	(2,217,251) 891,065	(1,326,186)	100.0000%
却	Street & Area Lighting Sch. 15,51-54,57		F	0		%00000
ଠା	Agricultural Pumping Schedule 40	11,908,413	11,908,413	(33,692) 15,795	(17,897)	1.3495%
ШĮ	Large General Dedicated Facilities Schedule 48T	23,515,004	23,515,004	(34,064)	(21,063)	1.5882%
Ш	Large General Service >1,000 kW Schedule 48T	22,220,174	22,220,174	(32,188)	(19,903)	1.5008%
Q	Large General Service <1,000 kW Schedule 36	61,577,308	61,577,308	(89,202) 34,045	(55,157)	4.1591%
OI	Small General Service Schedule 24	43,528,402	43,528,402	(63,056) 24,066	(38,990)	2.9400%
۵۱	Residential Schedule 16	137,595,246	137,595,246	(1,965,050)	(1,173,176)	88.4624%
∢I	Description	1 Revenue 2 Residential 3 Com / Ind 4 Irrication	5 Total 6	/ 8 Uncollectables 9 Write-off 10 Recovery	11 Net Write Off 7 12 13	14 FACTOR 80 =

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Revenues

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
Revenue - Normalized

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	Α	ωį	υI	oj	ш	LΙ	ופי	ΞI		ור	×Ι	11
Line	Customer Class		Residential Schedule 16	Smail 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
ě	Residential		137,595,246	1			**************************************	1	164,116	1		137,759,363
3 2	Commercial		•	41,998,671	52,643,506	9,001,865	•	ı	332,120	1	•	103,976,161
	Industrial		r	1,529,731	8,933,802	13,218,309	23,515,004	11,908,413	19,512	ı		59,124,771
	Lighting		1	•		•		,	1,346,075	•	r	1,346,075
	OSPA		1	1		•	ı	r			•	•
5 1 1 2 <b>ii</b>	interdepartmental		•	,	1	•	1	•		į		•
	Tariff Revenues		137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823			302,206,370
17 Tc	Total AGA Revenues Misc Revenues			231,325	289,956	49,581		149,690	1,920		1 1	722,472
	Gross Receipts Adj.	F31	ı	r	1	1		ś	r	,	,	
20 Ur	Unbilled Revenue Adj.		1		+		•	*	•	•	1	-
21 Fi	Firm Revenue		137,595,246	43,759,727	61,867,264	22,269,755	23,515,004	12,058,103	1,863,743	1	1	302,928,842
22 Fi	Firm Revenue factor	THE PARTY OF THE P	45.42%	14.45%	20.42%	7.35%	7.76%	3.98%	0.62%	%00:0	%00.0	100.00%
25 NG	Non-Firm	1	1	The second secon	t t		1	t		1	r	-
26 27 Tc	Total Revenue		137,595,246	43,759,727	61,867,264	22,269,755	23,515,004	12,058,103	1,863,743		į	302,928,842

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## Cost Of Service By Rate Schedule PacifiCorp

State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E 12 Months Ending December 2010

Distribution Direct Assignments

ור	Meters		ı	I	ŧ	1	I	I	ı	·	l	11,496,428	ı	i i			11,496,428	
	ımer	Secondary		ı	l	Į.	ı	ı	. 1	ı	48,341,393	I	1	ı			48,341,393	
エ	Customer	Primary		ı	ı	ı	•	1	1	1	1	ı	1	ı	-		ı	
ଠା	рı	Secondary	,	1	ì	2,478,646	25,384,416	7,721,571	12,323,830	93,939,430	1	i	ı	1	•		141,847,893	
щ	Demand	Primary	1 504 444	2,239,045	44,612,179	85,691,481	31,434,024	7,650,872	8,654,311		t	1	1	1	•		181,786,356	
Ш		Schedule 48 Ded Facilities	1	ī	2,474,879	1	I	I	I	l	ı	78,464	ı	ſ	į		2,553,343	
Ωl	Direct Assignments	St Lighting			,		,		1	1	,	1	523,805		3,920,659		4,444,465	
OI		Schedule 09	1	ı	ı	•	•	ı	1	ı	ı	ı	ı	,			1	
ωl		Total Distribution Investment	1 504 444	2,239,045	47,087,058	88,170,127	56,818,440	15,372,443	20,978,141	93,939,430	48,341,393	11,574,892	523,805	ŀ	3,920,659		390,469,878	
ΚI		FERC Account	360	361	362	364	365	366	367	368	369	370	371	372	373		TOTAL	I
		Line	1	. 2	က	4	2	9	7	ω	6	10	7	12	13	14	15	

