

Exhibit No. ___ (JMW-6)
Docket UE-130617
Witness: Juliana Williams

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

DOCKET UE-130617

**EXHIBIT TO
TESTIMONY OF**

JULIANA WILLIAMS

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Adjustment 9 – Ferndale Plant Deferral

August 14, 2013

PUGET SOUND ENERGY-ELECTRIC
AMORTIZATION OF FERNDALE DEFERRAL
FOR THE TWELVE MONTHS ENDED SEPTEMBER, 2012
RATE YEAR ENDED NOVEMBER 30, 2014

LINE		Test Year	Rate Year	Adjustment
NO.	DESCRIPTION			
	Ferndale in-service November 2012			
1	OPERATING EXPENSES			
2	AMORTIZATION OF FERNALE COST DEFERRAL	-	4,383,850	4,383,850
3	DEFERRAL OF FERNDALE COSTS	-	-	-
4	TOTAL AMORTIZATION FERNDALE PROJECT	<u>\$0</u>	<u>\$4,383,850</u>	<u>\$4,383,850</u>
5				
6	INCREASE (DECREASE) OPERATING EXPENSES			
7				
8	RATE BASE			
9	FERNDALE PROJECT AMA GROSS - DEF	-	26,303,098	26,303,098
10	FERNDALE PROJECT AMA ACCUMULATED DEPRECIATION	-	(2,191,925)	(2,191,925)
11	FERNDALE PROJECT AMA ACCUMULATED DEFERRED FIT	-	(8,438,911)	(8,438,911)
12	TOTAL FERNDALE PROJECT RATE BASE	<u>\$0</u>	<u>\$15,672,263</u>	<u>\$15,672,263</u>

Puget Sound Energy
FERNDALE PROJECT COST DEFERRAL
 Amortization starts DEC 1, 2013 and ends NOV 30, 2019 (72 months)
RATE YEAR ENDED NOVEMBER 30, 2014

Month/Period	Deferral Monthly Activity (a)	Deferral Balance (b)	AMA Gross Balance (c)	Monthly Amortization (d) = (b) / 72mos. (6 yrs.)	Accumulated Amortization prior mo - (d) = (e)	AMA Accum. Amortization (f)	Net AMA (g) = (c) + (f)	Monthly DFIT (h) = -(a) * 35% + (d) * 35%	Accumulated DFIT prior mo - (h) = (i)	Accum DFIT AMA (j)	net of AMA Accum DFIT (l) = (g) + (j) - (i)
Beginning		\$0									
Nov-12	\$742,054	742,054						(259,719)	(259,719)	(4,604,763)	\$8,551,702
Dec-12	1,698,466	2,440,520		365,321	(365,321)	(15,222)	15,200,560	(594,463)	(9,078,222)	(5,320,196)	\$9,880,364
Jan-13	2,399,390	4,839,910		365,321	(730,642)	(60,887)	17,043,469	(839,787)	(8,950,360)	(5,965,214)	\$11,078,255
Feb-13	2,075,108	6,915,019		365,321	(1,095,962)	(136,995)	18,669,496	(726,288)	(8,822,498)	(6,534,324)	12,135,173
Mar-13	1,564,315	8,479,334		365,321	(1,461,283)	(243,547)	20,113,438	(547,510)	(8,694,635)	(7,039,703)	13,073,735
Apr-13	1,920,261	10,399,595		365,321	(1,826,604)	(380,548)	21,381,746	(672,091)	(8,566,773)	(7,483,611)	13,898,135
May-13	1,963,397	12,362,992		365,321	(2,191,925)	(547,981)	22,457,791	(687,189)	(8,438,911)	(7,860,227)	14,597,564
Jun-13	1,995,029	14,358,021		365,321	(2,557,246)	(745,863)	23,338,458	(698,260)	(8,311,048)	(8,168,460)	15,169,998
Jul-13	2,758,885	17,116,906		365,321	(2,922,566)	(974,189)	23,990,602	(965,610)	(8,183,186)	(8,396,711)	15,593,891
Aug-13	2,901,346	20,018,252		365,321	(3,287,887)	(1,232,958)	24,376,460	(1,015,471)	(8,055,324)	(8,531,761)	15,844,699
Sep-13	2,615,403	22,633,655		365,321	(3,653,208)	(1,522,170)	24,502,009	(7,921,779)	(7,927,462)	(8,575,703)	15,926,306
Oct-13	2,157,139	24,790,793		365,321	(4,018,529)	(1,841,826)	24,398,260	(754,999)	(7,799,599)	(8,539,391)	15,858,869
Nov-13	1,512,305	26,303,098	13,156,464	365,321	(4,383,850)	(2,191,925)	24,111,173	(529,307)	(7,671,737)	(8,438,911)	15,672,263
Dec-13	26,303,098	26,303,098	15,215,782	365,321	(4,749,171)	(2,557,246)	23,745,853	127,862	(7,543,875)	(8,311,048)	15,434,804
Jan-14	26,303,098	26,303,098	17,104,356	365,321	(5,114,491)	(2,922,566)	23,380,532	127,862	(7,416,012)	(8,183,186)	15,197,346
Feb-14	26,303,098	26,303,098	18,806,492	365,321	(5,479,812)	(3,287,887)	23,015,211	127,862	(7,288,150)	(8,055,324)	14,959,887
Mar-14	26,303,098	26,303,098	20,356,985	365,321	(5,845,133)	(3,653,208)	22,649,890	127,862	(7,160,288)	(7,927,462)	14,722,429
Apr-14	26,303,098	26,303,098	21,762,288	365,321	(6,210,454)	(4,018,529)	22,284,569	127,862	(7,032,426)	(7,799,599)	14,484,970
May-14	26,303,098	26,303,098	23,005,772	365,321	(6,575,775)	(4,383,850)	21,919,249	127,862	(6,904,563)	(7,671,737)	14,247,512
Jun-14	26,303,098	26,303,098	24,084,321	365,321	(6,941,095)	(4,749,171)	21,553,928	127,862	(6,776,701)	(7,543,875)	14,010,053
Jul-14	26,303,098	26,303,098	24,964,791	365,321	(7,306,416)	(5,114,491)	21,188,607	127,862	(6,648,639)	(7,416,012)	13,772,594
Aug-14	26,303,098	26,303,098	25,609,417	365,321	(7,671,737)	(5,479,812)	20,823,286	127,862	(6,523,114)	(7,288,150)	13,535,136
Sep-14	26,303,098	26,303,098	26,024,179	365,321	(8,037,058)	(5,845,133)	20,457,965	127,862	(6,393,114)	(7,160,288)	13,297,677
Oct-14	26,303,098	26,303,098	26,303,098	365,321	(8,402,379)	(6,210,454)	20,092,644	127,862	(6,265,252)	(7,032,426)	13,060,219
Nov-14	26,303,098	26,303,098	26,303,098	365,321	(8,767,699)	(6,575,775)	19,727,324	127,862	(6,137,390)	(6,904,563)	12,822,760
Dec-14	26,303,098	26,303,098	26,303,098	365,321	(9,133,020)	(6,941,095)	19,362,003	127,862	(6,009,527)	(6,776,701)	12,585,302
Jan-15	26,303,098	26,303,098	26,303,098	365,321	(9,498,341)	(7,306,416)	18,996,682	127,862	(5,881,665)	(6,648,839)	12,347,843
Feb-15	26,303,098	26,303,098	26,303,098	365,321	(9,863,662)	(7,671,737)	18,631,361	127,862	(5,753,803)	(6,520,976)	12,110,385
Mar-15	26,303,098	26,303,098	26,303,098	365,321	(10,228,983)	(8,037,058)	18,266,040	127,862	(5,625,940)	(6,393,114)	11,872,926
Apr-15	26,303,098	26,303,098	26,303,098	365,321	(10,594,303)	(8,402,379)	17,900,720	127,862	(5,498,078)	(6,265,252)	11,635,468
May-15	26,303,098	26,303,098	26,303,098	365,321	(10,959,624)	(8,767,699)	17,535,399	127,862	(5,370,216)	(6,137,390)	11,398,009
Jun-15	26,303,098	26,303,098	26,303,098	365,321	(11,324,945)	(9,133,020)	17,170,078	127,862	(5,242,354)	(6,009,527)	11,160,551
Jul-15	26,303,098	26,303,098	26,303,098	365,321	(11,690,266)	(9,498,341)	16,804,757	127,862	(5,114,491)	(5,881,665)	10,923,092

Month/Period	Monthly Activity (a)	Balance (b)	AMA Gross Balance (c)	Monthly Amortization (d) = (b) / 72mos. (6 yrs.)	Accumulated Amortization prior mo. - (d) = (e)	AMA Accum. Amortization (f)	Net AMA (g) = (c) + (f)	Monthly DFIT (h) = -(a) * 35% + ((d) * 35%)	Accumulated DFIT prior mo. - (h) = (i)	Accum DFIT AMA (j)	net of AMA Accum DFIT (l) = (g) + (j)
Aug-16		26,303,098	26,303,098	365,321	(12,055,587)	(9,863,662)	16,439,436	127,862	(4,986,629)	(5,753,803)	10,685,634
Sep-16		26,303,098	26,303,098	365,321	(12,420,908)	(10,228,983)	16,074,116	127,862	(4,858,767)	(5,625,940)	10,448,175
Oct-16		26,303,098	26,303,098	365,321	(12,786,228)	(10,594,303)	15,708,795	127,862	(4,730,904)	(5,498,078)	10,210,717
Nov-16		26,303,098	26,303,098	365,321	(13,151,549)	(10,959,624)	15,343,474	127,862	(4,603,042)	(5,370,216)	9,973,258
Dec-16		26,303,098	26,303,098	365,321	(13,516,870)	(11,324,945)	14,978,153	127,862	(4,475,180)	(5,242,354)	9,735,800
Jan-17		26,303,098	26,303,098	365,321	(13,882,191)	(11,690,266)	14,612,832	127,862	(4,347,318)	(5,114,491)	9,498,341
Feb-17		26,303,098	26,303,098	365,321	(14,247,512)	(12,055,587)	14,247,512	127,862	(4,219,455)	(4,986,629)	9,260,883
Mar-17		26,303,098	26,303,098	365,321	(14,612,832)	(12,420,908)	13,882,191	127,862	(4,091,593)	(4,858,767)	9,023,424
Apr-17		26,303,098	26,303,098	365,321	(14,978,153)	(12,786,228)	13,516,870	127,862	(3,963,731)	(4,730,904)	8,785,965
May-17		26,303,098	26,303,098	365,321	(15,343,474)	(13,151,549)	13,151,549	127,862	(3,835,868)	(4,603,042)	8,548,507
Jun-17		26,303,098	26,303,098	365,321	(15,708,795)	(13,516,870)	12,786,228	127,862	(3,708,006)	(4,475,180)	8,311,048
Jul-17		26,303,098	26,303,098	365,321	(16,074,116)	(13,882,191)	12,420,908	127,862	(3,580,144)	(4,347,318)	8,073,590
Aug-17		26,303,098	26,303,098	365,321	(16,439,436)	(14,247,512)	12,055,587	127,862	(3,452,282)	(4,219,455)	7,836,131
Sep-17		26,303,098	26,303,098	365,321	(16,804,757)	(14,612,832)	11,690,266	127,862	(3,324,419)	(4,091,593)	7,598,673
Oct-17		26,303,098	26,303,098	365,321	(17,170,078)	(14,978,153)	11,324,945	127,862	(3,196,557)	(3,963,731)	7,361,214
Nov-17		26,303,098	26,303,098	365,321	(17,535,399)	(15,343,474)	10,959,624	127,862	(3,068,695)	(3,835,868)	7,123,756
Dec-17		26,303,098	26,303,098	365,321	(17,900,720)	(15,708,795)	10,594,303	127,862	(2,940,833)	(3,708,006)	6,886,297
Jan-18		26,303,098	26,303,098	365,321	(18,266,040)	(16,074,116)	10,228,983	127,862	(2,812,970)	(3,580,144)	6,648,839
Feb-18		26,303,098	26,303,098	365,321	(18,631,361)	(16,439,436)	9,863,662	127,862	(2,685,108)	(3,452,282)	6,411,380
Mar-18		26,303,098	26,303,098	365,321	(18,996,682)	(16,804,757)	9,498,341	127,862	(2,557,246)	(3,324,419)	6,173,922
Apr-18		26,303,098	26,303,098	365,321	(19,362,003)	(17,170,078)	9,133,020	127,862	(2,429,383)	(3,196,557)	5,936,463
May-18		26,303,098	26,303,098	365,321	(19,727,324)	(17,535,399)	8,767,699	127,862	(2,301,521)	(3,068,695)	5,699,005
Jun-18		26,303,098	26,303,098	365,321	(20,092,644)	(17,900,720)	8,402,379	127,862	(2,173,659)	(2,940,833)	5,461,546
Aug-18		26,303,098	26,303,098	365,321	(20,457,965)	(18,266,040)	8,037,058	127,862	(2,045,797)	(2,812,970)	5,224,088
Sep-18		26,303,098	26,303,098	365,321	(20,823,286)	(18,631,361)	7,671,737	127,862	(1,917,934)	(2,685,108)	4,986,629
Oct-18		26,303,098	26,303,098	365,321	(21,188,607)	(18,996,682)	7,306,416	127,862	(1,790,072)	(2,557,246)	4,749,171
Nov-18		26,303,098	26,303,098	365,321	(21,553,928)	(19,362,003)	6,941,095	127,862	(1,662,210)	(2,429,383)	4,511,712
Dec-18		26,303,098	26,303,098	365,321	(21,919,249)	(19,727,324)	6,575,775	127,862	(1,534,347)	(2,301,521)	4,274,253
Jan-19		26,303,098	26,303,098	365,321	(22,284,569)	(20,092,644)	6,210,454	127,862	(1,406,485)	(2,173,659)	4,036,795
Feb-19		26,303,098	26,303,098	365,321	(22,649,890)	(20,457,965)	5,845,133	127,862	(1,278,623)	(2,045,797)	3,799,336
Mar-19		26,303,098	26,303,098	365,321	(23,015,211)	(20,823,286)	5,479,812	127,862	(1,150,761)	(1,917,934)	3,561,878
Apr-19		26,303,098	26,303,098	365,321	(23,380,532)	(21,188,607)	5,114,491	127,862	(1,022,898)	(1,790,072)	3,324,419
May-19		26,303,098	26,303,098	365,321	(23,745,853)	(21,553,928)	4,749,171	127,862	(895,036)	(1,662,210)	3,086,961
Jun-19		26,303,098	26,303,098	365,321	(24,111,173)	(21,919,249)	4,383,850	127,862	(767,174)	(1,534,347)	2,849,502
Aug-19		26,303,098	26,303,098	365,321	(24,476,494)	(22,284,569)	4,018,529	127,862	(639,311)	(1,406,485)	2,612,044
Sep-19		26,303,098	26,303,098	365,321	(24,841,815)	(22,649,890)	3,653,208	127,862	(511,449)	(1,278,623)	2,374,585
Oct-19		26,303,098	26,303,098	365,321	(25,207,136)	(23,015,211)	3,287,887	127,862	(383,587)	(1,150,761)	2,137,127
Nov-19		26,303,098	26,303,098	365,321	(25,572,457)	(23,380,532)	2,922,566	127,862	(255,725)	(1,022,898)	1,899,668
Dec-19		26,303,098	26,303,098	365,321	(25,937,777)	(23,745,853)	2,557,246	127,862	(127,862)	(895,036)	1,662,210
Jan-20		26,303,098	26,303,098	365,321	(26,303,098)	(24,111,173)	2,191,925	127,862	(0)	(767,174)	1,424,751
Feb-20		26,303,098	26,303,098	365,321	(26,668,419)	(24,476,494)	1,826,604	127,862	127,862	(639,311)	1,187,293
Mar-20		26,303,098	26,303,098	365,321	(27,033,740)	(24,841,815)	1,461,283	127,862	255,725	(511,449)	949,834
Apr-20		26,303,098	26,303,098	365,321	(27,399,061)	(25,207,136)	1,095,962	127,862	383,587	(383,587)	712,376
May-20		26,303,098	26,303,098	365,321	(27,764,381)	(25,572,457)	730,642	127,862	511,449	(255,725)	474,917
May-20		26,303,098	26,303,098	365,321	(28,129,702)	(25,937,777)	365,321	127,862	639,311	(127,862)	237,459
May-20		26,303,098	26,303,098	365,321	(28,495,023)	(26,303,098)	-	127,862	767,174	(0)	237,459
Total - 12ME				4,383,850							

RATE YEAR ENDED NOVEMBER 30, 2014
Estimate of FERNDALE Project
Fixed & Variable Costs

	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2014	Total
Rate Base	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476	77,304,476
Rate of return (pre-tax) (6.71% + 65%)	10.32%	10.32%	10.32%	10.32%	10.32%	10.32%	10.32%	10.32%	10.32%	10.29%	10.29%	10.29%	10.29%	10.29%
Annualized Return on Ratebase	7,977,822	7,977,822	7,977,822	7,977,822	7,977,822	7,977,822	7,977,822	7,977,822	7,954,631	7,954,631	7,954,631	7,954,631	7,954,631	7,954,631
Monthly Recovery, prorated when applicable	354,570	664,818	664,818	664,818	664,818	664,818	664,818	664,818	662,886	662,886	662,886	662,886	662,886	7,659,843
Fixed Costs, General Accounting Entry														
Depreciation	214,067	257,241	169,420	257,492	249,957	249,957	249,957	249,957	249,957	249,957	249,957	249,957	249,957	2,907,879
O&M	167,032	486,785	332,149	301,709	459,200	490,632	503,601	545,454	717,850	707,739	619,191	613,538	579,798	5,956,881
ARO and ARC Expense	-	2,407	9,797	7,395	7,395	7,395	7,395	7,395	7,395	7,395	7,395	7,395	7,395	78,759
Property Insurance	6,384	12,769	12,769	12,769	12,769	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269	143,341
Subtotal Fixed Costs	387,484	781,202	524,135	579,365	729,321	760,253	773,222	815,075	987,471	977,360	888,812	883,160	849,419	9,085,860
Fixed Costs, Tax Department Entry														
Property Tax														
Variable Costs, Energy Accounting Entry														
Variable Fuel cost, Femande	313,636	2,547,495	1,776,375	1,123,887	1,897,011	1,123,887	741,151	702,437	2,770,192	3,939,694	3,539,932	2,617,071	-	21,968,881
Market Purchase Offset (actuals thru Feb)	(61,190)	(1,337,058)	(1,337,058)	(945,450)	(1,726,835)	(628,698)	(215,795)	(187,302)	(1,661,664)	(2,678,594)	(2,476,227)	(2,005,978)	-	(13,924,791)
Subtotal Variable	252,446	1,210,436	439,317	178,436	170,176	495,189	525,357	515,136	1,108,528	1,261,100	1,063,705	611,093	-	8,044,090
Subtotal Return and Expenses	742,054	1,698,466	2,399,390	2,075,108	1,564,315	1,920,261	1,963,397	1,995,029	2,758,885	2,901,346	2,615,403	2,157,139	1,512,305	24,790,793
Cumulative Deferral Balance	742,054	2,440,520	4,639,910	6,915,019	8,479,334	10,399,595	12,362,992	14,358,021	17,116,906	20,018,252	22,633,655	24,790,793	26,303,098	24,790,793

Rate Base AMA		
1	Gross Plant Balance	\$ 165,870,612
2	Accumulated Depreciation	\$ (86,300,339)
3	Accumulated DFIT	\$ (1,943,799)
4	Net ARC Balance	\$ 1,475,672
5	Net ARO Balance	\$ (1,714,189)
6	ADFIT on ARO ARC	\$ (83,481)
	Total Rate Base	\$ 77,304,476

FERNDAL Project Book & Tax Depreciation
 Asset Name: FERNDAL

Gross Plant	Acq. Adj.	Book Basis		Tax Basis	
		Gross	Land	Purchase Price st Close Adds	Land
134,878,099	\$ 30,992,513	165,870,612	\$ -	81,236,142	\$ -
In Service Date: Nov 15, 2012		165,870,612	-	81,236,142	81,236,142

Date	Plant Balance		Depreciation Expense		Accumulated Depreciation		Net Book Value		NBV Diff Book > Tax (i) = (h) - (g)	ADFIT 35% (j) = - (i) * 35% + prior month (i)	DFIT Expense (k) = - curr month (j) + prior month (j)
	Tax (a)	Book (b)	Tax* (c) = (a) x Tax Table	Book (d) = (a) / 325 mos	Tax (e) = prior month - (c)	Book (f) = prior month - (d)	Tax (g) = (a) + (e)	Book (h) = (b) + (f)			
At In Service	81,236,142	165,870,612	-	-	-	(84,634,469)	81,236,142	-	-	-	-
November 30, 2012	81,236,142	165,870,612	2,030,904	214,067	(2,030,904)	(84,848,537)	79,205,239	1,816,836	(635,893)	635,893	
December 31, 2012	81,236,142	165,870,612	2,030,904	267,241	(4,061,807)	(85,115,778)	77,174,335	3,580,499	(1,253,175)	617,282	
January 31, 2013	81,236,142	165,870,612	643,119	169,420	(4,704,927)	(85,285,198)	76,531,216	4,054,198	(1,418,969)	165,795	
February 28, 2013	81,236,142	165,870,612	643,119	257,492	(5,348,046)	(85,542,690)	75,888,096	4,439,826	(1,553,939)	134,970	
March 31, 2013	81,236,142	165,870,612	643,119	249,957	(5,991,166)	(85,792,647)	75,244,977	4,832,988	(1,691,546)	137,607	
April 30, 2013	81,236,142	165,870,612	643,119	249,957	(6,634,285)	(86,042,605)	74,601,857	5,226,150	(1,829,152)	137,607	
May 31, 2013	81,236,142	165,870,612	643,119	249,957	(7,277,404)	(86,292,562)	73,958,738	5,619,312	(1,966,759)	137,607	
June 30, 2013	81,236,142	165,870,612	643,119	249,957	(7,920,524)	(86,542,519)	73,315,619	6,012,474	(2,104,366)	137,607	
July 31, 2013	81,236,142	165,870,612	643,119	249,957	(8,563,643)	(86,792,477)	72,672,499	6,405,636	(2,241,973)	137,607	
August 31, 2013	81,236,142	165,870,612	643,119	249,957	(9,206,763)	(87,042,434)	72,029,380	6,798,798	(2,379,579)	137,607	
September 30, 2013	81,236,142	165,870,612	643,119	249,957	(9,849,882)	(87,292,391)	71,386,260	7,191,960	(2,517,186)	137,607	
October 31, 2013	81,236,142	165,870,612	643,119	249,957	(10,493,002)	(87,542,349)	70,743,141	7,585,122	(2,654,793)	137,607	
November 30, 2013	81,236,142	165,870,612	643,119	249,957	(11,136,121)	(87,792,306)	70,100,021	7,978,284	(2,792,400)	137,607	
December 31, 2013	81,236,142	165,870,612	643,119	249,957	(11,779,241)	(88,042,264)	69,456,902	8,371,447	(2,930,006)	137,607	
January 31, 2014	81,236,142	165,870,612	578,808	249,957	(12,358,048)	(88,292,221)	68,878,094	8,700,297	(3,045,104)	115,098	
February 28, 2014	81,236,142	165,870,612	578,808	249,957	(12,936,856)	(88,542,178)	68,299,287	9,029,147	(3,160,201)	115,098	
March 31, 2014	81,236,142	165,870,612	578,808	249,957	(13,515,663)	(88,792,136)	67,720,479	9,357,997	(3,275,299)	115,098	
April 30, 2014	81,236,142	165,870,612	578,808	249,957	(14,094,471)	(89,042,093)	67,141,672	9,686,847	(3,390,397)	115,098	
May 31, 2014	81,236,142	165,870,612	578,808	249,957	(14,673,278)	(89,292,050)	66,562,864	10,015,697	(3,505,494)	115,098	
June 30, 2014	81,236,142	165,870,612	578,808	249,957	(15,252,086)	(89,542,008)	65,984,057	10,344,547	(3,620,592)	115,098	
July 31, 2014	81,236,142	165,870,612	578,808	249,957	(15,830,893)	(89,791,965)	65,405,249	10,673,398	(3,735,689)	115,098	
August 31, 2014	81,236,142	165,870,612	578,808	249,957	(16,409,701)	(90,041,922)	64,826,442	11,002,248	(3,850,787)	115,098	
September 30, 2014	81,236,142	165,870,612	578,808	249,957	(16,988,508)	(90,291,880)	64,247,634	11,331,098	(3,965,884)	115,098	
October 31, 2014	81,236,142	165,870,612	578,808	249,957	(17,567,316)	(90,541,837)	63,668,827	11,659,948	(4,080,982)	115,098	
November 30, 2014	81,236,142	165,870,612	578,808	249,957	(18,146,123)	(90,791,795)	63,090,019	11,988,798	(4,196,079)	115,098	
December 31, 2014	81,236,142	165,870,612	578,808	249,957	(18,724,931)	(91,041,752)	62,511,212	12,317,648	(4,311,177)	115,098	
January 31, 2015	81,236,142	165,870,612	6,255,183	2,999,488	(24,980,114)	(94,041,240)	56,256,029	15,573,343	(5,450,670)	1,139,493	
February 28, 2015	81,236,142	165,870,612	5,629,665	2,999,488	(30,609,778)	(97,040,729)	50,626,364	18,203,519	(6,371,232)	920,562	
March 31, 2015	81,236,142	165,870,612	5,061,012	2,999,488	(35,670,790)	(100,040,217)	45,565,352	20,265,043	(7,092,765)	721,533	
April 30, 2015	81,236,142	165,870,612	4,792,932	2,999,488	(40,463,723)	(103,039,705)	40,772,420	22,058,487	(7,720,470)	627,705	
May 31, 2015	81,236,142	165,870,612	4,801,056	2,999,488	(45,256,655)	(106,039,194)	35,979,487	23,951,931	(8,348,176)	627,705	
June 30, 2015	81,236,142	165,870,612	4,801,056	2,999,488	(50,057,711)	(109,038,682)	31,178,431	25,653,499	(8,978,724)	630,549	
July 31, 2015	81,236,142	165,870,612	4,792,932	2,999,488	(54,850,643)	(112,038,170)	26,385,499	27,446,943	(9,606,430)	627,705	
August 31, 2015	81,236,142	165,870,612	4,801,056	2,999,488	(59,643,575)	(115,037,659)	21,584,443	29,248,510	(9,606,430)	630,549	
September 30, 2015	81,236,142	165,870,612	4,792,932	2,999,488	(64,444,632)	(118,037,147)	16,791,511	31,041,954	(10,864,684)	627,705	
October 31, 2015	81,236,142	165,870,612	4,801,056	2,999,488	(69,245,688)	(121,036,635)	11,990,455	32,843,522	(11,495,233)	630,549	
November 30, 2015	81,236,142	165,870,612	4,792,932	2,999,488	(74,038,620)	(124,036,124)	7,197,522	34,636,966	(12,122,938)	627,705	
December 31, 2015	81,236,142	165,870,612	4,801,056	2,999,488	(78,839,676)	(127,035,612)	2,396,466	36,438,534	(12,753,987)	630,549	
January 31, 2016	81,236,142	165,870,612	2,396,466	2,999,488	(81,236,142)	(130,035,100)	-	38,235,000	(12,542,429)	(211,056)	
February 28, 2016	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(133,034,589)	-	35,835,512	(12,542,429)	(211,056)	
March 31, 2016	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(136,034,077)	-	32,836,023	(11,492,608)	(1,049,821)	
April 30, 2016	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(139,033,565)	-	29,836,535	(10,442,767)	(1,049,821)	
May 31, 2016	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(142,033,054)	-	26,837,047	(9,392,966)	(1,049,821)	
June 30, 2016	81,236,142	165,870,612	-	2,999,488	(81,236,142)	-	-	23,837,558	(8,343,145)	(1,049,821)	

Date	Plant Balance		Depreciation Expense		Accumulated Depreciation		Net Book Value		NBV Diff Book > Tax (i) = (h) - (g)	ADFIT 35% (j) = - (i) * 35%	DFIT Expense (k) = - curr month (j) + prior month (i)
	Tax (a)	Book (b)	Tax* (c) = (a) x Tax Table	Book (d) = (a)/ 325 mos	Tax (e) = prior month - (c)	Book (f) = prior month - (d)	Tax (g) = (a) + (e)	Book (h) = (b) + (f)			
December 31, 2032	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(145,032,542)	-	20,838,070	20,838,070	(7,293,324)	(1,049,821)
December 31, 2033	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(148,032,030)	-	17,838,582	17,838,582	(6,243,504)	(1,049,821)
December 31, 2034	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(151,031,519)	-	14,839,093	14,839,093	(5,193,683)	(1,049,821)
December 31, 2035	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(154,031,007)	-	11,839,605	11,839,605	(4,143,862)	(1,049,821)
December 31, 2036	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(157,030,495)	-	8,840,117	8,840,117	(3,094,041)	(1,049,821)
December 31, 2037	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(160,029,984)	-	5,840,628	5,840,628	(2,044,220)	(1,049,821)
December 31, 2038	81,236,142	165,870,612	-	2,999,488	(81,236,142)	(163,029,472)	-	2,841,140	2,841,140	(994,399)	(1,049,821)
December 31, 2039	81,236,142	165,870,612	-	2,841,141	(81,236,142)	(165,870,612)	-	(1)	(1)	0	(994,399)
December 31, 2040	81,236,142	165,870,612	-	-	(81,236,142)	(165,870,612)	-	(1)	(1)	0	(994,399)
Total - 12ME			9,105,218	2,943,769							2,156,507
AMA - 12ME 10/30/2013		\$ 165,870,612				\$ (86,300,339)		\$ 79,570,273		\$ (1,943,799)	

Ferndale Power Plant - ARO Cost Analysis

Lease Agreement with Phillips \$ 1,660,493 \$ (3,144,651)
Discounted Present Value \$ (1,562,307)
Payout at end of Life \$ (4,712,117) \$ (3,149,810) \$ (9,781,199)

Purchase Date 11/15/2012 230xxxx	ACCOUNT 230 ARO			12 Months Ended Nov. 2014		11/30/2014 AMA			DFIT	
	ARC	ARO	Total	57,756	117,379	\$ 1,562,307	\$ 1,475,672	\$ (1,714,189)	\$ 5,108	\$ 83,481
				403.1	411.1	Net	Net	Monthly	ADFIT	
			ARC Depr Exp	ARO Accretion Exp	ARC Balance	ARC balance	Balance ARO			
11/30/2012	(1,562,307)	(3,149,810)	(4,712,117)	-	-	1,562,307	1,562,307	(1,702,319)	-	-
12/31/2012	(1,562,307)	(3,149,810)	(4,712,117)	2,407	-	1,562,307	1,559,900	(1,562,307)	842	842
1/1/2013	(1,562,307)	(3,149,810)	(4,712,117)	7,220	2,577	1,562,307	1,552,680	(1,564,884)	3,429	4,271
2/28/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	2,582	1,562,307	1,547,867	(1,567,466)	2,588	6,860
3/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,543,054	(1,577,247)	5,108	11,968
4/30/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,538,241	(1,587,028)	5,108	17,076
5/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,533,428	(1,596,810)	5,108	22,184
6/30/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,528,615	(1,606,592)	5,108	27,292
7/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,523,802	(1,616,373)	5,108	32,400
8/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,518,989	(1,626,154)	5,108	37,508
9/30/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,514,176	(1,635,936)	5,108	42,616
10/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,509,363	(1,645,717)	5,108	47,724
11/30/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,504,550	(1,655,499)	5,108	52,832
12/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,783	1,562,307	1,499,737	(1,665,282)	5,109	57,941
1/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,494,924	(1,675,063)	5,108	63,049
2/28/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,490,111	(1,684,844)	5,108	68,157
3/31/2013	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,485,298	(1,694,626)	5,108	73,265
4/30/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,480,485	(1,704,408)	5,108	78,373
5/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,475,672	(1,714,189)	5,108	83,481
6/30/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,470,859	(1,723,971)	5,108	88,589
7/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,466,046	(1,733,752)	5,108	93,697
8/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,461,233	(1,743,533)	5,108	98,805
9/30/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,456,420	(1,753,316)	5,108	103,913
10/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,451,607	(1,763,097)	5,108	109,021
11/30/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,781	1,562,307	1,446,794	(1,772,878)	5,108	114,129
12/31/2014	(1,562,307)	(3,149,810)	(4,712,117)	4,813	9,782	1,562,307	1,441,981	(1,782,660)	5,108	119,238
2015	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,384,225	(1,900,034)	61,296	180,533
2016	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,326,469	(2,017,409)	61,296	241,829
2017	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,268,713	(2,134,783)	61,296	303,124
2018	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,210,957	(2,252,157)	61,296	364,420
2019	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,153,201	(2,369,531)	61,296	425,716
2020	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,095,445	(2,486,906)	61,296	487,011
2021	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	1,037,689	(2,604,280)	61,296	548,307
2022	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	979,933	(2,721,654)	61,296	609,602
2023	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	922,177	(2,839,028)	61,296	670,898
2024	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	864,421	(2,956,402)	61,296	732,194
2025	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	806,665	(3,073,777)	61,296	793,489
2026	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	748,909	(3,191,151)	61,296	854,785
2027	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	691,153	(3,308,525)	61,296	916,080
2028	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	633,397	(3,425,899)	61,296	977,376
2029	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	575,641	(3,543,274)	61,296	1,038,671
2030	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	517,885	(3,660,648)	61,296	1,099,967
2031	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	460,129	(3,778,022)	61,296	1,161,263
2032	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	402,373	(3,895,396)	61,296	1,222,558
2033	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	344,617	(4,012,771)	61,296	1,283,854
2034	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	286,861	(4,130,145)	61,296	1,345,149
2035	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	229,105	(4,247,519)	61,296	1,406,445
2036	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	171,349	(4,364,893)	61,296	1,467,741
2037	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	113,593	(4,482,268)	61,296	1,529,036
2038	(1,562,307)	(3,149,810)	(4,712,117)	57,756	117,374	1,562,307	55,837	(4,599,642)	61,296	1,590,332
2039	(1,562,307)	(3,149,810)	(4,712,117)	55,837	112,476	1,562,307	-	(4,712,117)	58,909	1,649,241
				1,562,307	3,149,810					

Deprec Amort Flux Analysis

CO Order	Current Month	Last Month	Curr Mo vs. Prior Mo \$ Change	Curr Mo vs. Last Mo % Change	Same Month Prior Year	Curr Mo vs. Prior Year \$ Change	Curr Mo vs. Last Year % Change	Quarter to Date
40300063	\$ 164,443.92	\$ 164,129.14	\$ 314.78	0.19%	\$	\$ 164,443.92	X	\$ 328,573.06
40600061	\$ 102,797.01	\$ 49,938.14	\$ 52,858.87	105.85%	\$	\$ 102,797.01	X	\$ 152,735.15
40740131	\$ 267,240.83	\$ -337,546.00	\$ 337,546.00	100.00%	\$	\$ -337,546.00		\$ -337,546.00

Jan-13

CO Order	Current Month	Last Month	Curr Mo vs. Prior Mo \$ Change	Curr Mo vs. Last Mo % Change	Same Month Prior Year	Curr Mo vs. Prior Year \$ Change	Curr Mo vs. Last Year % Change	Quarter to Date
40300063	\$ 84,316.30	\$ 164,443.92	\$ -80,127.62	-48.73%	\$	\$ 84,316.30	X	\$
40600061	\$ 85,104.18	\$ 102,797.01	\$ -17,692.83	-17.21%	\$	\$ 85,104.18	X	\$
40740131	\$ 168,420.48	\$ -644,060.00	\$ 644,060.00	100.00%	\$	\$ -644,060.00		\$

Feb-13

CO Order	Current Month	Last Month	Curr Mo vs. Prior Mo \$ Change	Curr Mo vs. Last Mo % Change	Same Month Prior Year	Curr Mo vs. Prior Year \$ Change	Curr Mo vs. Last Year % Change	Quarter to Date
40300063	\$ 162,125.59	\$ 84,316.30	\$ 77,809.29	92.28%	\$	\$ 162,125.59	X	\$
40600061	\$ 95,366.20	\$ 85,104.18	\$ 10,262.02	12.06%	\$	\$ 95,366.20	X	\$
40740131	\$ -572,513.00	\$ -707,242.00	\$ 134,729.00	19.05%	\$	\$ -572,513.00	X	\$

ARO - Ferndale

GL Account	Beginning Liability	Liability Incurred	Liability Settled	Accretion	Revision	Gain/Loss	Accretion & Liab Adj	Ending Liability
23001231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ferndale (old)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ferndale - ARO	\$ 1,564,370.46	\$ -	\$ -	\$ 2,577.30	\$ -	\$ -	\$ -	\$ 1,566,947.76
	\$ 1,564,370.46	\$ -	\$ -	\$ 2,577.30	\$ -	\$ -	\$ -	\$ 1,566,947.76

Note: In December 2012 Ferndale ARO looked in November 2012 was relied and new one booked due to the recalculations with new CPI and credit adjusted free rate.

ARC - Ferndale

FERC Account	Initial Life	Remaining Life	Estimated Salvage	Balance Net Plant Activity	End Asset Balance	Bag Reserve Balance Net Reserve Activity	Current Depr Exp	Ending Reserve Balance
E347	325	324.50	0%	\$ 1,564,370.46	\$ 1,564,370.46	\$ 2,504.72	\$ 4,813.44	\$ 7,220.16
				\$ 1,564,370.46	\$ 1,564,370.46	\$ 2,504.72	\$ 4,813.44	\$ 7,220.16

Ferndale

	Debit	Credit	Balance	Cumulative balance
11400091 - Ferndale Acquisition Adj				
Nov-12	\$ 30,723,189.12	\$ -	\$ 30,723,189.12	\$ 30,723,189.12
Dec-12	\$ 219,579.74	\$ -	\$ 30,942,768.86	\$ 30,942,768.86
Total	\$ 30,942,768.86	\$ -	\$ 30,942,768.86	\$ 30,942,768.86
11500061 - Acc Amt Acq Adj Ferndale				
Nov-12	\$ -	\$ 49,938.14	\$ (49,938.14)	\$ (49,938.14)
Dec-12	\$ -	\$ 102,797.01	\$ (102,797.01)	\$ (152,735.15)
Total	\$ -	\$ 152,735.15	\$ (152,735.15)	\$ (152,735.15)

FERC Account	Account	WO Number	In Service date	Qty	Accumulated Cost
E3440	Ferndale (Unspecified)	13000602	Nov-12	0	\$ 134,878,098.86
					\$ 134,878,098.86

(Asset ID: 12665124)

**Cost Analysis
- Cost
Elements by
Period**

WBS Element	Fiscal year 2013									
	Fiscal year/period	003/2013	004/2013	005/2013	006/2013	007/2013	008/2013	009/2013	010/2013	011/2013
		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Overall Result		459,200	490,632	503,601	545,454	717,850	707,739	619,191	613,538	579,798
S.01758.01	FER Plant Operations	2,986	246,572	265,795	240,805	246,572	246,572	251,807	346,546	342,881
S.01758.02	FER Demin Chemicals		9,544		9,544		9,544		9,544	
S.01758.03	FER HRSG Chemicals		16,144	16,144	16,144	16,144	16,144	16,144	16,144	16,144
S.01758.04	FER Cooling Tower Chemicals							16,105	16,105	16,105
S.01758.05	FER Emissions Chemicals	26,223	17,895		17,895	38,174	41,019	38,174	27,968	10,208
S.01758.06	FER Station Power & Water		48,104	48,104	48,104	48,104	48,104	48,104	48,104	48,104
S.01758.07	FER Compliance	223	9,663	9,663	9,663	8,085	8,085	8,085	8,085	8,085
S.01758.08	FER Consumables		21,112	21,112	21,112	17,664	17,664	17,664	17,664	17,664
S.01758.09	FER Utility Cost		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
S.01758.10	FER Safety									
S.01758.11	FER Grounds/Building/Janitorial		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
S.01809.01	FER Water Treatment System Maint				22,500	22,500				
S.01809.02	FER Combustion Turbine Maint		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
S.01809.03	FER Steam Turbine Maint		833	833	833	833	833	833	833	833
S.01809.04	FER Electrical and Controls Maint		1,107	6,293	6,012	116	116	116	387	116
S.01809.05	FER HRSG/SCR Maint	2,663	1,992	17,990	27,676	1,992	1,992	1,992	1,992	1,992
S.01809.06	FER Exhaust Duct System Maint									
S.01809.07	FER Cooling Tower Maint							2,500	2,500	
S.01809.08	FER Facilities Maint									
S.01809.09	FER Condenser Maint	472			2,500					
S.01809.10	FER Fire System Maint									
S.01809.11	FER Balance of Plant Maint	602	37,833	37,833	37,833	37,833	37,833	37,833	37,833	37,833
S.01809.12	FER Fuel System Maint	293			5,000					
S.01809.13	FER Management Reserve		38,750	38,750	38,750	38,750	38,750	38,750	38,750	38,750
S.01809.14	FER Corrective Maint		33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333
S.01810.01	FER Maintenance Reserve Fund					100,000	100,000			
S.01810.02	FER Supplemental Projects					100,000	100,000	100,000		

Deferral Calculations - Increase / (Decrease) to Power Costs

Ferndale Variable Deferral	Forecasted months in deferral							
	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13
<i>Defer:</i>								
547 Fuel Costs	(1,610,789)	(750,325)	(360,332)	(288,062)	(2,412,790)	(3,585,016)	(3,239,867)	(2,531,621)
547 Gas MTM Allocation	48,196	(4,930)	7,064	8,122	(42,597)	(33,083)	37,202	265,791
547 Gas Transport	(334,417)	(368,632)	(387,883)	(422,497)	(314,805)	(321,595)	(337,267)	(351,241)
547 Total Fuel Costs Deferred	(\$1,897,011)	(\$1,123,887)	(\$741,151)	(\$702,437)	(\$2,770,192)	(\$3,939,694)	(\$3,539,932)	(\$2,617,071)
<i>Market Offset:</i>								
Ferndale Peak MWh	37,458	18,481	9,903	8,229	52,472	75,832	65,650	49,551
Ferndale Off-Peak MWh	22,341	4,245	924	88	16,359	30,386	33,933	26,470
555 Market Offset	0	0	1	0	1	1	0	-1
	\$1,726,835	\$628,698	\$215,795	\$187,302	\$1,661,664	\$2,678,594	\$2,476,227	\$2,005,978
Net Variable Deferral (Ferndale)	(\$170,176)	(\$495,189)	(\$525,357)	(\$515,136)	(\$1,108,528)	(\$1,261,100)	(\$1,063,705)	(\$611,093)

PUGET SOUND ENERGY
PROPERTY TAX DEPT
FERNDALDE TAXES

Payable in 2013 (Locally Assessed by County)		SAP Account 18600531			
Doc. Number	100027576	Company Code	1000	Fiscal Year	2012
Doc. Date	11/30/2012	Posting Date	11/30/2012	Period	11
Calculate Tax					
Ref.Doc.	JE170				
Doc. Hdr Text FERNDALDE ACQUISITION					
Item	PK	Account	Account sh Tx	Cost Ctr Order	Text
001	40	63400400 Taxes		1180 40810006	FERNDALDE 5,583.11
002	50	23600201 Property T:			FERNDALDE -5,583.11
003	40	18600531 Misc Dfrd			FERNDALDE 5,583.11
004	50	63400400 Taxes		1180 40810006	FERNDALDE -5,583.11
005	40	63400400 Taxes		1180 40810006	FERNDALDE 85,806.27
006	50	23600201 Property T:			FERNDALDE -85,806.27
007	40	18600531 Misc Dfrd			FERNDALDE 85,806.27
008	50	63400400 Taxes		1180 40810006	FERNDALDE -85,806.27
009	40	10200501 Elec Plant f			FERNDALDE 595,047.81
010	50	23600201 Property T:			FERNDALDE -595,047.81
011	40	10200501 Elec Plant f			FERNDALDE 37,775.07
012	50	23600201 Property T:			FERNDALDE -37,775.07

Payable in 2014 (Centrally assessed by DOR)		SAP Account 18600531			
Doc. Number	100001979	Company Code	1000	Fiscal Year	2013
Doc. Date	01/28/2013	Posting Date	01/28/2013	Period	01
Calculate Tax					
Ref.Doc.	JE170				
Doc. Hdr Text FERNDALDE					
Item	PK	Account	Account sh Tx	Cost Ctr Order	Text
001	40	18600531 Misc Dfrd			FERNDALDE 23,547.00
002	50	63400400 Taxes		1180 40810006	FERNDALDE -23,547.00

Comments

0 Note 1
680,854

680,854 divide by 365 days = 1,865.35 per day

31 days (31 days x 1,865.35)
Note 2

15 days

27,980

Tenaska Share 11/12

Based on 31 days of ownship
12-1-12 to 12-31-12

Based on 334 days of ownship
1-1-12 to 11-30-12

595,048

680,854

50,909
231,660

282,569

23,547

Note 1 This portion should be paid in advance by Tenaska
See attached note on the "Tangible Personal Property Listing" as of April 30, 2012

Note 2 This amount could decrease by \$5,800, based on Note 1 above.

			16500943
\$153,226 Annual Premium	1	153,226	12,768.83
\$ 57,460 pro rated premium (11/15/ to 4/1)	2		25537.667
For amortizing premium for 2012 (11/15 to 12/31) that would be \$19,306 (.126 pro rate)	3		
Monthly		12,769	
Daily		420	
November 2012		6,384.42	
December 2012		13,013.72	
		19,398.13	
Received 4/9/2013			
New Premium as of 4/1/2013			
	147,225	12,269	

SAP WBS Total for the month of December 2012

Order List	Act/COCurr.
WBS S.01758.01 FER Plant Operatio	287,811.71
WBS S.01758.06 FER Station Power	17,137.62
WBS S.01758.07 FER Compliance	335.00
WBS S.01758.08 FER Consumables	388.36
WBS S.01758.09 FER Utility Cost	300.00
WBS S.01758.10 FER Safety	8,792.69
WBS S.01758.11 FER Grounds/Buildi	
WBS S.01758 Ferndale Core O&	314,765.38
WBS S.01809.01 FER Water Treatmen	270.87
WBS S.01809.02 FER Combustion Tur	114,118.85
WBS S.01809.03 FER Steam Turbine	5,688.20
WBS S.01809.04 FER Electrical and	2,889.25
WBS S.01809.05 FER HRSG/SCR Maint	16,793.74
WBS S.01809.07 FER Cooling Tower	632.02
WBS S.01809.08 FER Facilities Mai	40,088.29
WBS S.01809.10 FER Fire System Ma	180.58
WBS S.01809.11 FER Balance of Pla	197.98
WBS S.01809.12 FER Fuel System Ma	3,160.11
WBS S.01809 FERNDAL MAINTEN	184,019.89
Total	498,785.27

Feb-13

WBS S.01758.01 FER Plant Operations	146,267.52
WBS S.01758.02 FER Demin Chemicals	-
WBS S.01758.03 FER HRSG Chemicals	472.93
WBS S.01758.04 FER Cooling Tower Chemicals	-
WBS S.01758.05 FER Emissions Chemicals	-
WBS S.01758.06 FER Station Power & Water	43,231.71
WBS S.01758.07 FER Compliance	11,482.36
WBS S.01758.10 FER Safety	6,433.76
WBS S.01758.11 FER Grounds/Building/Janitorial	727.60
WBS S.01809.01 FER Water Treatment System Maint	1,523.92
WBS S.01809.02 FER Combustion Turbine Maint	27,704.39
WBS S.01809.03 FER Steam Turbine Maint	4,847.44
WBS S.01809.04 FER Electrical and Controls Maint	10,946.54
WBS S.01809.05 FER HRSG/SCR Maint	3,659.74
WBS S.01809.06 FER Exhaust Duct System Maint	89.90
WBS S.01809.07 FER Cooling Tower Maint	6,123.78
WBS S.01809.08 FER Facilities Maint	34,332.56
WBS S.01809.09 FER Condenser Maint	191.30
WBS S.01809.10 FER Fire System Maint	-
WBS S.01809.11 FER Balance of Plant Maint	1,798.85
WBS S.01809.12 FER Fuel System Maint	1,874.86
WBS S.01809.14 FER Corrective Maint	-
	301,709.16

SAP WBS Total for the month of January 2013		
WBS S.01758.01	FER Plant Operation	230,870.22
WBS S.01758.02	FER Demin Chemicals	
WBS S.01758.03	FER HRSG Chemicals	295.61
WBS S.01758.04	FER Cooling Tower C	
WBS S.01758.05	FER Emissions Chemi	
WBS S.01758.06	FER Station Power &	34,423.60
WBS S.01758.07	FER Compliance	916.56
WBS S.01758.08	FER Consumables	285.47
WBS S.01758.09	FER Utility Cost	1,206.00
WBS S.01758.10	FER Safety	10,076.03
WBS S.01758.11	FER Grounds/Buildin	846.89
WBS S.01809.01	FER Water Treatment	2,625.37
WBS S.01809.02	FER Combustion Turb	2,917.14
WBS S.01809.03	FER Steam Turbine M	372.83-
WBS S.01809.04	FER Electrical and	1,587.16
WBS S.01809.05	FER HRSG/SCR Maint	4,318.33
WBS S.01809.07	FER Cooling Tower M	583.06
WBS S.01809.08	FER Facilities Main	25,161.27
WBS S.01809.09	FER Condenser Maint	1,119.43
WBS S.01809.10	FER Fire System Mai	63.00-
WBS S.01809.11	FER Balance of Plan	873.09
WBS S.01809.12	FER Fuel System Mai	14,479.71
WBS S.01809.14	FER Corrective Main	
TOTAL		332,149.11

Doc. Number 100029761 Company Code 1000 Fiscal Year 2012
Doc. Date 01/07/2013 Posting Date 12/31/2012 Period 12

Calculate Tax

Ref.Doc. JE586B

Doc. Hdr Text Ferndale Varibl Cost Dfrl

itm	PK	Account	Account sh Tx	Cost Ctr	Order	Text	Amount
001	40	18600691	Ferndale V;			Ferndale Variable Cost Dfrl per UE-121843 - 12/12	313,636.10
002	50	65000010	Purchased	5012	54765010	Ferndale Variable Cost Dfrl per UE-121843 - 12/12	-313,636.10

Doc. Number 100002839 Company Code 1000 Fiscal Year 2013

Doc. Date 02/06/2013 Posting Date 01/31/2013 Period 01

Calculate Tax

Ref.Doc. JE586B

Doc. Hdr Text Ferndale Varibl Cost Dfrl

itm	PK	Account	Account sh Tx	Cost Ctr	Order	Text	Amount
001	40	18600691	Ferndale V;			Ferndale Variable Cost Dfrl per UE-121843 - 01/13	2,547,494.61
002	50	65000010	Purchased	5012	54765010	Ferndale Variable Cost Dfrl per UE-121843 - 01/13	-2,547,494.61

Ref.Doc.

JE586B

Account Account sh Cost Ctr Order Text

18600691	Ferndale Var Def					Ferndale Variabl Cost Dfrl per UE-121843-Add'l 2/13	Amount 12,682.40
65000010	Purchased	5012	54765010			Ferndale Variabl Cost Dfrl per UE-121843-Add'l 2/13	-12,682.40

Parked by AMOORE

Doc. Number 1E+08

Ref.Doc. JE586B

Account Account sh Cost Ctr Order Text

18600691	Ferndale V;					Ferndale Variable Cost Dfrl per UE-121843 - 02/13	Amount 1,763,692.87
65000010	Purchased	5012	54765010			Ferndale Variable Cost Dfrl per UE-121843 - 02/13	-1,763,692.87 -1,776,375.27

Posted by