

Exhibit No. \_\_\_ (CCP-5)  
Docket No. UE-10 \_\_\_  
Witness: C. Craig Paice

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power

Respondent.

Docket No. UE-10 \_\_\_\_\_

**PACIFICORP**

**EXHIBIT OF C. CRAIG PAICE**

**Class Cost of Service Allocation Procedures  
Functionalized Results of Operations – 12 Months Ending December 31, 2009,  
Normalized Functional Allocation Factors  
Class Cost of Service Detail & Allocation Factors – 12 Months Ending December 31,  
2009, Normalized**

**May 2010**

**PacifiCorp  
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# 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 on the Wholesale Sales Factor, "WSF". This factor is developed by identifying the production / transmission components of wholesale sales.

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

**Operating Expenses:**

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

**Transmission:** Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.  
**Distribution:** Accounts 580-598. Maintenance and operation expenses are assigned to D.

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

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

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

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

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

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

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

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

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

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

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

## Rate Base

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

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

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

Intangible plant is functionalized in the same manner.

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

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

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

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

**Fuel Stock:** Account 151 assigned to P.

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

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



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

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

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

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

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

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

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

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

## **CLASSIFICATION AND ALLOCATION PROCEDURES**

### **Generation and Transmission Costs**

The methodology used in this study to classify generation and transmission costs is a Peak Credit method. Previously, the cost of a current peaking resource (Simple Cycle Combustion Turbine, SCCT) was compared to the cost of a current base load resource (Combined Cycle Combustion Turbine, CCCT). The Company determined that it was inappropriate to continue using SCCT related costs since no generating facilities of this type are employed in the West Control Area (WCA). For this reason, SCCT costs have been replaced with annual cost data from the Firm Capacity Sales Agreement between Bonneville Power Administration and PacifiCorp. As such, 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 33% demand-related and 67% energy-related classification of costs reflective of Company operations in the WCA.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's highest 100 summer (April-October) and highest 100 winter (November-March) hourly retail WCA loads. The energy

portion is allocated using class annual megawatt hours adjusted for losses to the generation level. This produces the Company's allocation factor, F10.

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

### **Distribution Costs**

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

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

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

### **Substations and Primary Lines**

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

### **Line Transformers**

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

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class NCP. This may be a different month

for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Distribution Construction Standards to recognize the diversity of load at the transformer.

### **Secondary Lines**

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

### **Services and Meters**

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

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

### **Customer Accounting, Customer Services & Sales**

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

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers. Typical meter reading time is calculated from the elapsed time between meter reads captured by the meter reading system. (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 2009 West Control Area  
AMA  
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	WASHINGTON						
	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1	271,765,425	183,584,733	31,769,489	56,411,202	43,995,015	8,850,824	3,565,363
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	38,970,998	30,252,492	8,718,506	-	-	-	-
5	6,612,736	2,621,976	5,187,193	(1,196,433)	1,054,279	788,905	(3,039,618)
6	317,349,159	216,459,201	45,675,189	55,214,768	45,049,295	9,639,729	525,745
7							
8	Operating Expenses:						
9	Steam Production	51,233,952	51,233,952	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	6,365,130	6,365,130	-	-	-	-
12	Other Power Supply	110,703,061	110,703,061	-	-	-	-
13	Transmission	28,559,841	-	28,559,841	-	-	-
14	Distribution	13,720,082	-	-	13,720,082	-	-
15	Customer Accounts	8,088,175	-	-	8,088,175	-	-
16	Customer Service	567,249	-	-	567,249	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	10,777,819	4,536,741	2,011,776	4,229,302	3,298,182	775,514
19							
20	Total O & M Expenses	230,015,309	172,838,885	30,571,617	26,604,807	17,018,264	775,514
21							
22	Depreciation	36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	-
23	Amortization Expense	3,665,152	2,544,426	370,409	750,316	377,888	-
24	Taxes Other Than Income	17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	-
25	Income Taxes - Federal	(26,826,065)	(23,569,737)	(2,002,616)	(1,253,712)	(767,251)	(318,315)
26	Income Taxes - State	-	-	-	-	-	-
27	Income Taxes - Def Net	26,083,695	21,498,123	2,702,585	1,882,987	1,671,392	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	(544,241)	(592,566)	183	48,142	14,137	-
30							
31	Total Operating Expenses	285,929,305	198,688,699	40,348,925	46,891,682	36,915,680	457,200
32							
33	Operating Revenue for Return	31,419,853	17,770,502	5,326,265	8,323,086	8,133,614	68,545
34							
35	Rate Base:						
36	Electric Plant in Service	1,405,766,404	695,999,676	269,592,643	440,174,085	430,087,036	-
37	Plant Held for Future Use	37,310	37,310	-	-	-	-
38	Misc Deferred Debits	19,149,091	15,770,723	1,065,143	2,313,225	77,920	(379,582)
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	(0)	(0)	(0)	(0)	(0)	-
42	Fuel Stock	3,524,551	3,524,551	-	-	-	-
43	Material & Supplies	7,775,703	6,258,267	43,724	1,473,711	1,473,711	-
44	Working Capital	11,105,103	7,956,884	1,599,189	1,549,031	1,083,940	23,030
45	Weatherization Loans	2,046,741	-	-	2,046,741	-	2,046,741
46	Miscellaneous Rate Base	(0)	(0)	-	-	-	-
47							
48	Total Electric Plant	1,449,404,903	729,547,412	272,300,699	447,556,792	432,722,607	1,690,189
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	(487,107,989)	(195,956,708)	(109,486,510)	(181,664,770)	(181,190,028)	(474,742)
52	Accum Prov For Amort	(34,606,345)	(16,765,473)	(4,617,708)	(13,223,164)	(6,887,574)	(6,335,590)
53	Accum Def Income Taxes	(140,589,362)	(71,177,665)	(26,187,723)	(43,223,974)	(42,852,623)	(371,351)
54	Unamortized ITC	(952,367)	(478,124)	(183,004)	(291,239)	(291,239)	-
55	Customer Adv for Const	(311,357)	-	(57,805)	(253,553)	(253,553)	(0)
56	Customer Service Deposits	(2,980,496)	-	-	(2,980,496)	-	(2,980,496)
57	Misc. Rate Base Deductions	(8,104,430)	(6,983,370)	(432,602)	(688,457)	(688,457)	-
58							
59	Total Rate Base Deductions	(674,652,347)	(291,361,341)	(140,965,353)	(242,325,653)	(232,163,475)	(10,162,178)
60							
61	Total Rate Base	774,752,556	438,186,071	131,335,346	205,231,140	200,559,132	2,981,819
62							
63	Return on Rate Base	4.055%	4.055%	4.055%	4.055%	4.055%	4.055%
64							
65	Return on Equity	2.372%	2.372%	2.372%	2.372%	2.372%	2.372%
66							
67	100 Basis Points in Equity:	4,036,461	2,282,949	684,257	1,069,254	1,044,913	8,806
68	Revenue Requirement Impact	6,209,940	3,512,230	1,052,703	1,645,007	1,607,559	13,548
69	Rate Base Decrease	(88,200,322)	(49,884,511)	(14,951,638)	(23,364,173)	(22,832,296)	(339,460)

WASHINGTON

Description of Account Summary:

DECEMBER 2009 West Control Area

AMA			WASHINGTON	Production	Transmission	Distribution	Distribution	Retail	Misc
FERC ACCT	BUSINESS FUNCTION	PITA FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
70	Sales to Ultimate Customers								
71	440	Residential Sales		0	(0)	(0)	(0)	(0)	0
72		S	118,564,883	183,584,733	31,769,489	56,411,202	43,995,015	8,850,824	3,565,363
73									
74			118,564,883	183,584,733	31,769,489	56,411,202	43,995,015	8,850,824	3,565,363
75									
76	442	Commercial & Industrial Sales							
77		S	151,921,418						
78		P SE	-	-	-	-	-	-	-
79		PT SG	-	-	-	-	-	-	-
80									
81									
82			151,921,418	-	-	-	-	-	-
83									
84	444	Public Street & Highway Lighting							
85		S	1,279,124						
86		SO	-						
87			1,279,124	-	-	-	-	-	-
88									
89	445	Other Sales to Public Authority							
90		S	-						
91									
92			-	-	-	-	-	-	-
93									
94	448	Interdepartmental							
95		DPW S	-	-	-	-	-	-	-
96		GP SO	-	-	-	-	-	-	-
97			-	-	-	-	-	-	-
98									
99	<b>Total Sales to Ultimate Customers</b>		<b>271,765,425</b>	<b>183,584,733</b>	<b>31,769,489</b>	<b>56,411,202</b>	<b>43,995,015</b>	<b>8,850,824</b>	<b>3,565,363</b>
100									
101									
102									
103	447	Sales for Resale							
104		WSF S	-	-	-	-	-	-	-
105		WSF CAGW	-	-	-	-	-	-	-
106			-	-	-	-	-	-	-
107									
108	447NPC	Sales for Resale - NPC							
109		WSF SG	-	-	-	-	-	-	-
110		WSF SE	-	-	-	-	-	-	-
111		WSF DGP	-	-	-	-	-	-	-
112		WSF CAGW	38,970,998	30,252,492	8,718,506	-	-	-	-
113		WSF CAGE	-	-	-	-	-	-	-
114		WSF CAEW	-	-	-	-	-	-	-
115		WSF CAEE	-	-	-	-	-	-	-
116			38,970,998	30,252,492	8,718,506	-	-	-	-
117									
118		Total Sales for Resale	38,970,998	30,252,492	8,718,506	-	-	-	-
119									
120	449	Provision for Rate Refund							
121		WSF S	-	-	-	-	-	-	-
122		WSF SG	-	-	-	-	-	-	-
123									
124									
125			-	-	-	-	-	-	-
126									
127	<b>Total Sales from Electricity</b>		<b>310,736,423</b>	<b>213,837,225</b>	<b>40,487,996</b>	<b>56,411,202</b>	<b>43,995,015</b>	<b>8,850,824</b>	<b>3,565,363</b>
128	450	Forfeited Discounts & Interest							
129		CUST S	569,746	-	-	569,746	-	569,746	-
130		CUST SO	-	-	-	-	-	-	-
131			569,746	-	-	569,746	-	569,746	-
132									
133	451	Misc Electric Revenue							
134		CUST S	217,195	-	-	217,195	-	217,195	-
135		GP SG	-	-	-	-	-	-	-
136		GP SO	454	228	84	142	139	4	-
137			217,649	228	84	217,337	139	217,199	-
138									
139	453	Water Sales							
140		P CAGW	-	-	-	-	-	-	-
141		P CAGE	-	-	-	-	-	-	-
142		P JBG	-	-	-	-	-	-	-

WASHINGTON

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
143	P	SG	-	-	-	-	-	-	-
144			-	-	-	-	-	-	-
145									
146	454	Rent of Electric Property							
147		DPW S	976,497	-	-	976,497	976,497	-	-
148		T CAGW	155,208	-	155,208	-	-	-	-
149		T CAGE	-	-	-	-	-	-	-
150		T JBG	724	-	724	-	-	-	-
151		T SG	72,747	-	72,747	-	-	-	-
152		GP SO	253,981	127,650	46,806	79,525	77,565	1,960	-
153			1,459,157	127,650	275,485	1,056,022	1,054,062	1,960	-
154									
155									
156									
157	456	Other Electric Revenue							
158		DMSC S	(3,052,188)	-	-	(3,052,188)	-	-	(3,052,188)
159		CUST CAGE	-	-	-	-	-	-	-
160		OTHSE CAGW	1,396,506	-	1,396,506	-	-	-	-
161		OTHSO SO	12,826	130	47	12,649	78	-	12,570
162		OTHSGR SG	1,377,739	571,812	805,928	-	-	-	-
163		OTHSGR JBG	212,144	88,047	124,097	-	-	-	-
164		OTHSGR WRG	3,870,574	1,606,428	2,264,146	-	-	-	-
165		OTHSGR WRE	548,582	227,681	320,901	-	-	-	-
166		WSF CAEW	-	-	-	-	-	-	-
167		WSF CAEE	-	-	-	-	-	-	-
168			4,366,183	2,494,098	4,911,625	(3,039,539)	78	-	(3,039,618)
169									
170		<b>Total Other Electric Revenues</b>	<b>6,612,736</b>	<b>2,621,976</b>	<b>5,187,193</b>	<b>(1,196,433)</b>	<b>1,054,279</b>	<b>788,905</b>	<b>(3,039,618)</b>
171									
172		<b>Total Electric Operating Revenues</b>	<b>317,349,159</b>	<b>216,459,201</b>	<b>45,675,189</b>	<b>55,214,768</b>	<b>45,049,295</b>	<b>9,639,729</b>	<b>525,745</b>
173									
174		Summary of f							
175			270,476,675	183,584,733	31,769,489	55,122,452	44,971,512	9,637,765	513,175
176			212,868	88,047	124,821	-	-	-	-
177			-	-	-	-	-	-	-
178			267,261	128,008	46,937	92,316	77,783	1,963	12,570
179			1,450,486	571,812	878,675	-	-	-	-
180			-	-	-	-	-	-	-
181			-	-	-	-	-	-	-
182			40,522,712	30,252,492	10,270,220	-	-	-	-
183			-	-	-	-	-	-	-
184			3,870,574	1,606,428	2,264,146	-	-	-	-
185			548,582	227,681	320,901	-	-	-	-
186		<b>Total Electric Operating Revenues</b>	<b>317,349,159</b>	<b>216,459,201</b>	<b>45,675,189</b>	<b>55,214,768</b>	<b>45,049,295</b>	<b>9,639,729</b>	<b>525,745</b>
187		Miscellaneous Revenues							
188	41160	Gain on Sale of Utility Plant - CR							
189		DPW S	-	-	-	-	-	-	-
190		T SG	-	-	-	-	-	-	-
191		G SO	-	-	-	-	-	-	-
192		T DGU	-	-	-	-	-	-	-
193		P DGP	-	-	-	-	-	-	-
194			-	-	-	-	-	-	-
195									
196	41170	Loss on Sale of Utility Plant							
197		DPW S	-	-	-	-	-	-	-
198		T CAGW	-	-	-	-	-	-	-
199		T CAGE	-	-	-	-	-	-	-
200		T SG	-	-	-	-	-	-	-
201			-	-	-	-	-	-	-
202									
203	4118	Gain from Emission Allowances							
204		P S	(536,115)	(536,115)	-	-	-	-	-
205		P CAEW	-	-	-	-	-	-	-
206		P CAEE	-	-	-	-	-	-	-
207		P SE	(0)	(0)	-	-	-	-	-
208			(536,115)	(536,115)	-	-	-	-	-
209									
210	41181	Gain from Disposition of NOX Credits							
211		P SE	-	-	-	-	-	-	-
212			-	-	-	-	-	-	-
213									
214	4194	Impact Housing Interest Income							
215		P DGU	-	-	-	-	-	-	-
216			-	-	-	-	-	-	-
217									
218	421	(Gain) / Loss on Sale of Utility Plant							
219		DPW S	13,846	-	-	13,846	13,846	-	-



WASHINGTON

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
220	T	DGP	-	-	-	-	-	-	-
221	T	DGU	-	-	-	-	-	-	-
222	PTD	CN	-	-	-	-	-	-	-
223	PTD	SO	953	478	183	291	291	-	-
224	P	CAGW	(56,930)	(56,930)	-	-	-	-	-
225	P	CAGE	-	-	-	-	-	-	-
226	P	SG	-	-	-	-	-	-	-
227			(42,131)	(56,451)	183	14,137	14,137	-	-
228									
229	<b>Total Miscellaneous Revenues</b>		<b>(578,246)</b>	<b>(592,566)</b>	<b>183</b>	<b>14,137</b>	<b>14,137</b>	-	-
230	Miscellaneous Expenses								
231	4311	Interest on Customer Deposits							
232	CUST	S	34,005	-	-	34,005	-	34,005	-
233			34,005	-	-	34,005	-	34,005	-
234	<b>Total Miscellaneous Expenses</b>		<b>34,005</b>	<b>-</b>	<b>-</b>	<b>34,005</b>	<b>-</b>	<b>34,005</b>	<b>-</b>
235									
236	<b>Net Misc Revenue and Expense</b>		<b>(544,241)</b>	<b>(592,566)</b>	<b>183</b>	<b>48,142</b>	<b>14,137</b>	<b>34,005</b>	<b>-</b>
237									
238	500	Operation Supervision & Engineering							
239	P	SG	18	18	-	-	-	-	-
240	P	CAGW	3,784	3,784	-	-	-	-	-
241	P	CAGE	-	-	-	-	-	-	-
242	P	JBG	3,835,801	3,835,801	-	-	-	-	-
243	P	CAGE	-	-	-	-	-	-	-
244			3,839,603	3,839,603	-	-	-	-	-
245									
246	501	Fuel Related							
247	P	SE	2,399	2,399	-	-	-	-	-
248	P	SE	-	-	-	-	-	-	-
249	P	SE	-	-	-	-	-	-	-
250	P	CAGW	170,058	170,058	-	-	-	-	-
251	P	CAGE	-	-	-	-	-	-	-
252	P	CAEW	-	-	-	-	-	-	-
253	P	CAEE	-	-	-	-	-	-	-
254	P	JBE	154,487	154,487	-	-	-	-	-
255	P	CAEE	-	-	-	-	-	-	-
256	P	JBG	-	-	-	-	-	-	-
257			326,944	326,944	-	-	-	-	-
258									
259	501NPC	Fuel Related							
260	P	SE	-	-	-	-	-	-	-
261	P	SE	-	-	-	-	-	-	-
262	P	SE	-	-	-	-	-	-	-
263	P	CAGW	-	-	-	-	-	-	-
264	P	CAGE	-	-	-	-	-	-	-
265	P	CAEW	38,672,812	38,672,812	-	-	-	-	-
266	P	CAEE	-	-	-	-	-	-	-
267	P	JBE	-	-	-	-	-	-	-
268	P	CAEE	-	-	-	-	-	-	-
269	P	JBG	-	-	-	-	-	-	-
270			38,672,812	38,672,812	-	-	-	-	-
271									
272		Total Fuel Related	38,999,755	38,999,755	-	-	-	-	-
273									
274	502	Steam Expenses							
275	P	SG	-	-	-	-	-	-	-
276	P	CAGW	174,107	174,107	-	-	-	-	-
277	P	CAGE	-	-	-	-	-	-	-
278	P	JBG	837,923	837,923	-	-	-	-	-
279	P	CAGE	-	-	-	-	-	-	-
280			1,012,030	1,012,030	-	-	-	-	-
281									
282	503	Steam From Other Sources							
283	P	SE	-	-	-	-	-	-	-
284	P	CAEW	-	-	-	-	-	-	-
285	P	CAEE	-	-	-	-	-	-	-
286			-	-	-	-	-	-	-
287									
288	503NPC	Steam From Other Sources-NPC							
289	P	SE	-	-	-	-	-	-	-
290	P	CAEW	-	-	-	-	-	-	-
291	P	CAEE	-	-	-	-	-	-	-
292			-	-	-	-	-	-	-
293									
294	505	Electric Expenses							
295	P	SG	-	-	-	-	-	-	-
296	P	CAGW	4,590	4,590	-	-	-	-	-

WASHINGTON

Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
297	P	CAGE	-	-	-	-	-	-	-
298	P	JBG	1,428	1,428	-	-	-	-	-
299	P	CAGE	-	-	-	-	-	-	-
300			6,018	6,018	-	-	-	-	-
301									
302	506	Misc. Steam Expense							
303	P	SG	3,794	3,794	-	-	-	-	-
304	P	SE	-	-	-	-	-	-	-
305	P	CAGW	321,811	321,811	-	-	-	-	-
306	P	CAGE	-	-	-	-	-	-	-
307	P	JBG	(3,150,745)	(3,150,745)	-	-	-	-	-
308	P	CAGE	-	-	-	-	-	-	-
309			(2,825,140)	(2,825,140)	-	-	-	-	-
310									
311	507	Rents							
312	P	SG	-	-	-	-	-	-	-
313	P	CAGW	4,788	4,788	-	-	-	-	-
314	P	CAGE	-	-	-	-	-	-	-
315	P	JBG	34,398	34,398	-	-	-	-	-
316	P	CAGE	-	-	-	-	-	-	-
317			39,186	39,186	-	-	-	-	-
318									
319	510	Maint Supervision & Engineering							
320	P	SG	-	-	-	-	-	-	-
321	P	CAGW	57,660	57,660	-	-	-	-	-
322	P	CAGE	-	-	-	-	-	-	-
323	P	JBG	119,684	119,684	-	-	-	-	-
324	P	CAGE	-	-	-	-	-	-	-
325			177,344	177,344	-	-	-	-	-
326									
327									
328									
329	511	Maintenance of Structures							
330	P	SG	-	-	-	-	-	-	-
331	P	CAGW	75,371	75,371	-	-	-	-	-
332	P	CAGE	-	-	-	-	-	-	-
333	P	JBG	1,697,495	1,697,495	-	-	-	-	-
334	P	CAGE	-	-	-	-	-	-	-
335			1,772,866	1,772,866	-	-	-	-	-
336									
337	512	Maintenance of Boiler Plant							
338	P	SG	(7)	(7)	-	-	-	-	-
339	P	CAGW	566,762	566,762	-	-	-	-	-
340	P	CAGE	-	-	-	-	-	-	-
341	P	JBG	5,111,779	5,111,779	-	-	-	-	-
342	P	CAGE	-	-	-	-	-	-	-
343			5,678,534	5,678,534	-	-	-	-	-
344									
345	513	Maintenance of Electric Plant							
346	P	SG	-	-	-	-	-	-	-
347	P	CAGW	67,351	67,351	-	-	-	-	-
348	P	CAGE	-	-	-	-	-	-	-
349	P	JBG	1,763,736	1,763,736	-	-	-	-	-
350	P	CAGE	-	-	-	-	-	-	-
351			1,831,087	1,831,087	-	-	-	-	-
352									
353	514	Maintenance of Misc. Steam Plant							
354	P	SG	-	-	-	-	-	-	-
355	P	CAGW	87,430	87,430	-	-	-	-	-
356	P	CAGE	-	-	-	-	-	-	-
357	P	JBG	615,238	615,238	-	-	-	-	-
358	P	CAGE	-	-	-	-	-	-	-
359			702,668	702,668	-	-	-	-	-
360									
361		<b>Total Steam Power Generation</b>	<b>51,233,952</b>	<b>51,233,952</b>	-	-	-	-	-
362	517	Operation Super & Engineering							
363	P	SG	-	-	-	-	-	-	-
364			-	-	-	-	-	-	-
365									
366	518	Nuclear Fuel Expense							
367	P	SE	-	-	-	-	-	-	-
368			-	-	-	-	-	-	-
369			-	-	-	-	-	-	-
370									
371	519	Coolants and Water							
372	P	SG	-	-	-	-	-	-	-
373			-	-	-	-	-	-	-

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

WASHINGTON

<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
451	540	Rents (Hydro Generation)							
452		P DGP	-	-	-	-	-	-	-
453		P CAGW	-	-	-	-	-	-	-
454		P CAGE	-	-	-	-	-	-	-
455		P CAGW	39,846	39,846	-	-	-	-	-
456		P CAGE	-	-	-	-	-	-	-
457			39,846	39,846	-	-	-	-	-
458									
459	541	Maint Supervision & Engineering							
460		P DGP	-	-	-	-	-	-	-
461		P CAGW	-	-	-	-	-	-	-
462		P CAGE	-	-	-	-	-	-	-
463		P CAGW	18,632	18,632	-	-	-	-	-
464		P CAGE	-	-	-	-	-	-	-
465			18,632	18,632	-	-	-	-	-
466									
467	542	Maintenance of Structures							
468		P DGP	-	-	-	-	-	-	-
469		P CAGW	-	-	-	-	-	-	-
470		P CAGE	-	-	-	-	-	-	-
471		P CAGW	241,279	241,279	-	-	-	-	-
472		P CAGE	-	-	-	-	-	-	-
473			241,279	241,279	-	-	-	-	-
474									
475									
476									
477									
478	543	Maintenance of Dams & Waterways							
479		P DGP	-	-	-	-	-	-	-
480		P CAGW	-	-	-	-	-	-	-
481		P CAGE	-	-	-	-	-	-	-
482		P CAGW	254,380	254,380	-	-	-	-	-
483		P CAGE	-	-	-	-	-	-	-
484			254,380	254,380	-	-	-	-	-
485									
486	544	Maintenance of Electric Plant							
487		P DGP	-	-	-	-	-	-	-
488		P CAGW	-	-	-	-	-	-	-
489		P CAGE	-	-	-	-	-	-	-
490		P CAGW	258,646	258,646	-	-	-	-	-
491		P CAGE	-	-	-	-	-	-	-
492			258,646	258,646	-	-	-	-	-
493									
494	545	Maintenance of Misc. Hydro Plant							
495		P DGP	-	-	-	-	-	-	-
496		P CAGW	-	-	-	-	-	-	-
497		P CAGE	-	-	-	-	-	-	-
498		P CAGW	429,103	429,103	-	-	-	-	-
499		P CAGE	-	-	-	-	-	-	-
500			429,103	429,103	-	-	-	-	-
501									
502		<b>Total Hydraulic Power Generation</b>	<b>6,365,130</b>	<b>6,365,130</b>	-	-	-	-	-
503									
504	546	Operation Super & Engineering							
505		P SG	-	-	-	-	-	-	-
506		P SE	-	-	-	-	-	-	-
507		P CAGW	18,440	18,440	-	-	-	-	-
508		P CAGE	-	-	-	-	-	-	-
509		P CAGE	-	-	-	-	-	-	-
510			18,440	18,440	-	-	-	-	-
511									
512	547	Fuel							
513		P SE	-	-	-	-	-	-	-
514		P CAEW	-	-	-	-	-	-	-
515		P CAEE	-	-	-	-	-	-	-
516		P SSECT	-	-	-	-	-	-	-
517			-	-	-	-	-	-	-
518									
519	547NPC	Fuel-NPC							
520		P SE	-	-	-	-	-	-	-
521		P CAEW	33,894,027	33,894,027	-	-	-	-	-
522		P CAEE	-	-	-	-	-	-	-
523		P SSECT	-	-	-	-	-	-	-
524			33,894,027	33,894,027	-	-	-	-	-
525									
526	548	Generation Expense							
527		P SG	1,020	1,020	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
528	P	CAGW	2,115,403	2,115,403	-	-	-	-	-
529	P	CAGE	-	-	-	-	-	-	-
530	P	CAGE	-	-	-	-	-	-	-
531			2,116,423	2,116,423	-	-	-	-	-
532									
533	549	Miscellaneous Other							
534	P	SG	114,452	114,452	-	-	-	-	-
535	P	CAGW	2,208,140	2,208,140	-	-	-	-	-
536	P	CAGE	-	-	-	-	-	-	-
537	P	CAGE	-	-	-	-	-	-	-
538			2,322,592	2,322,592	-	-	-	-	-
539									
540									
541									
542									
543	550	Maint Supervision & Engineering							
544	P	SG	(550)	(550)	-	-	-	-	-
545	P	CAGW	312,415	312,415	-	-	-	-	-
546	P	CAGE	-	-	-	-	-	-	-
547	P	CAGE	-	-	-	-	-	-	-
548			311,865	311,865	-	-	-	-	-
549									
550	551	Maint Supervision & Engineering							
551	P	SG	-	-	-	-	-	-	-
552	P	CAGW	-	-	-	-	-	-	-
553	P	CAGE	-	-	-	-	-	-	-
554			-	-	-	-	-	-	-
555									
556	552	Maintenance of Structures							
557	P	SG	-	-	-	-	-	-	-
558	P	CAGW	2,411	2,411	-	-	-	-	-
559	P	CAGE	-	-	-	-	-	-	-
560	P	CAGE	-	-	-	-	-	-	-
561			2,411	2,411	-	-	-	-	-
562									
563	553	Maint of Generation & Electric Plant							
564	P	SG	-	-	-	-	-	-	-
565	P	CAGW	652,279	652,279	-	-	-	-	-
566	P	CAGE	-	-	-	-	-	-	-
567	P	CAGE	-	-	-	-	-	-	-
568			652,279	652,279	-	-	-	-	-
569									
570	554	Maintenance of Misc. Other							
571	P	SG	-	-	-	-	-	-	-
572	P	CAGW	40,158	40,158	-	-	-	-	-
573	P	CAGE	-	-	-	-	-	-	-
574	P	CAGE	-	-	-	-	-	-	-
575			40,158	40,158	-	-	-	-	-
576									
577		<b>Total Other Power Generation</b>	<b>39,358,196</b>	<b>39,358,196</b>	-	-	-	-	-
578									
579									
580	555	Purchased Power							
581	P	S	-	-	-	-	-	-	-
582	P	CAEW	-	-	-	-	-	-	-
583	P	CAGW	-	-	-	-	-	-	-
584			-	-	-	-	-	-	-
585	555NPC	Purchased Power-NPC							
586	P	SG	-	-	-	-	-	-	-
587	P	SE	-	-	-	-	-	-	-
588	P	CAGW	-	-	-	-	-	-	-
589	P	CAGW	66,513,518	66,513,518	-	-	-	-	-
590	P	CAGE	-	-	-	-	-	-	-
591	P	CAEW	1,767,181	1,767,181	-	-	-	-	-
592	P	CAEE	-	-	-	-	-	-	-
593	P	DGP	-	-	-	-	-	-	-
594									
595			68,280,699	68,280,699	-	-	-	-	-
596									
597		Total Purchased Power	68,280,699	68,280,699	-	-	-	-	-
598									
599	556	System Control & Load Dispatch							
600	P	SG	125,352	125,352	-	-	-	-	-
601	P	CAGW	-	-	-	-	-	-	-
602	P	CAGE	-	-	-	-	-	-	-
603									
604			125,352	125,352	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
605										
606										
607										
608	557	Other Expenses								
609	P	S		(96,835)	(96,835)	-	-	-	-	-
610	P	SG		2,493,861	2,493,861	-	-	-	-	-
611	P	SGCT		-	-	-	-	-	-	-
612	P	SE		-	-	-	-	-	-	-
613	P	CAGE		-	-	-	-	-	-	-
614	P	TROJP		-	-	-	-	-	-	-
615	P	CAGW		36,947	36,947	-	-	-	-	-
616	P	CAGE		-	-	-	-	-	-	-
617	P	JBG		504,842	504,842	-	-	-	-	-
618	P	CAEW		-	-	-	-	-	-	-
619	P	CAEE		-	-	-	-	-	-	-
620				2,938,815	2,938,815	-	-	-	-	-
621										
622										
623	P	DGP		-	-	-	-	-	-	-
624	P	SG		-	-	-	-	-	-	-
625	P	MC		-	-	-	-	-	-	-
626	P	SG		-	-	-	-	-	-	-
627	P	S		-	-	-	-	-	-	-
628	P	SG		-	-	-	-	-	-	-
629										
630										
631										
632		Total Other Power Supply		71,344,866	71,344,866	-	-	-	-	-
633										
634		TOTAL PRODUCTION EXPENSE		168,302,144	168,302,144	-	-	-	-	-
635										
636										
637		Summary of Production Expense by Factor								
638				2,952,169	(96,835)	-	-	-	-	-
639				2,737,940	2,737,940	-	-	-	-	-
640				2,399	2,399	-	-	-	-	-
641				11,371,580	11,371,580	-	-	-	-	-
642				-	-	-	-	-	-	-
643				154,487	154,487	-	-	-	-	-
644				-	-	-	-	-	-	-
645				-	-	-	-	-	-	-
646				-	-	-	-	-	-	-
647				79,798,553	79,798,553	-	-	-	-	-
648				-	-	-	-	-	-	-
649				35,661,208	74,334,019	-	-	-	-	-
650				-	-	-	-	-	-	-
651				-	-	-	-	-	-	-
652				-	-	-	-	-	-	-
653				-	-	-	-	-	-	-
654				-	-	-	-	-	-	-
655				-	-	-	-	-	-	-
656				-	-	-	-	-	-	-
657				-	-	-	-	-	-	-
658				-	-	-	-	-	-	-
659				-	-	-	-	-	-	-
660		Total Production Expense by Factor		132,678,336	168,302,144	-	-	-	-	-
661	560	Operation Supervision & Engineering								
662	T	SG		517,143	-	517,143	-	-	-	-
663	T	JBG		(22)	-	(22)	-	-	-	-
664	T	CAGW		1,915	-	1,915	-	-	-	-
665	T	CAGE		-	-	-	-	-	-	-
666				519,036	-	519,036	-	-	-	-
667										
668	561	Load Dispatching								
669	T	SG		771,592	-	771,592	-	-	-	-
670	T	CAGW		3,986	-	3,986	-	-	-	-
671	T	CAGE		-	-	-	-	-	-	-
672				775,579	-	775,579	-	-	-	-
673	562	Station Expense								
674	T	SG		-	-	-	-	-	-	-
675	T	JBG		10,123	-	10,123	-	-	-	-
676	T	CAGW		79,422	-	79,422	-	-	-	-
677	T	CAGE		-	-	-	-	-	-	-
678				89,545	-	89,545	-	-	-	-
679										
680	563	Overhead Line Expense								
681	T	SG		-	-	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
682	T	CAGW	32,734	-	32,734	-	-	-	-
683	T	CAGE	-	-	-	-	-	-	-
684			32,734	-	32,734	-	-	-	-
685									
686	564	Underground Line Expense							
687	T	SG	-	-	-	-	-	-	-
688	T	CAGW	-	-	-	-	-	-	-
689	T	CAGE	-	-	-	-	-	-	-
690			-	-	-	-	-	-	-
691									
692	565	Transmission of Electricity by Others							
693	T	SG	-	-	-	-	-	-	-
694	T	SE	-	-	-	-	-	-	-
695	T	CAGW	-	-	-	-	-	-	-
696	T	CAGE	-	-	-	-	-	-	-
697	T	CAEW	-	-	-	-	-	-	-
698	T	CAEE	-	-	-	-	-	-	-
699			-	-	-	-	-	-	-
700									
701	565NPC	Transmission of Electricity by Others-NPC							
702	T	SG	-	-	-	-	-	-	-
703	T	SE	-	-	-	-	-	-	-
704	T	CAGW	23,717,283	-	23,717,283	-	-	-	-
705	T	CAGE	-	-	-	-	-	-	-
706	T	CAEW	-	-	-	-	-	-	-
707	T	CAEE	-	-	-	-	-	-	-
708			23,717,283	-	23,717,283	-	-	-	-
709									
710		Total Transmission of Electricity	23,717,283	-	23,717,283	-	-	-	-
711									
712	566	Misc. Transmission Expense							
713	T	SG	63,825	-	63,825	-	-	-	-
714	T	CAGW	17,080	-	17,080	-	-	-	-
715	T	CAGE	-	-	-	-	-	-	-
716			80,906	-	80,906	-	-	-	-
717									
718	567	Rents - Transmission							
719	T	SG	1,254	-	1,254	-	-	-	-
720	T	CAGW	176,443	-	176,443	-	-	-	-
721	T	CAGE	-	-	-	-	-	-	-
722			177,697	-	177,697	-	-	-	-
723									
724	568	Maint Supervision & Engineering							
725	T	SG	476	-	476	-	-	-	-
726	T	CAGW	6,563	-	6,563	-	-	-	-
727	T	CAGE	-	-	-	-	-	-	-
728			7,039	-	7,039	-	-	-	-
729									
730	569	Maintenance of Structures							
731	T	SG	336,186	-	336,186	-	-	-	-
732	T	CAGW	1,313	-	1,313	-	-	-	-
733	T	CAGE	-	-	-	-	-	-	-
734			337,499	-	337,499	-	-	-	-
735									
736	570	Maintenance of Station Equipment							
737	T	SG	249	-	249	-	-	-	-
738	T	JBG	16,144	-	16,144	-	-	-	-
739	T	CAGW	655,861	-	655,861	-	-	-	-
740	T	CAGE	-	-	-	-	-	-	-
741			672,254	-	672,254	-	-	-	-
742									
743	571	Maintenance of Overhead Lines							
744	T	SG	19,741	-	19,741	-	-	-	-
745	T	JBG	202	-	202	-	-	-	-
746	T	CAGW	2,106,089	-	2,106,089	-	-	-	-
747	T	CAGE	-	-	-	-	-	-	-
748			2,126,032	-	2,126,032	-	-	-	-
749									
750	572	Maintenance of Underground Lines							
751	T	SG	-	-	-	-	-	-	-
752	T	CAGW	9,147	-	9,147	-	-	-	-
753	T	CAGE	-	-	-	-	-	-	-
754			9,147	-	9,147	-	-	-	-
755									
756	573	Maint of Misc. Transmission Plant							
757	T	SG	15,091	-	15,091	-	-	-	-
758	T	CAGW	-	-	-	-	-	-	-

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
759	T	CAGE	-	-	-	-	-	-	-
760			15,091	-	15,091	-	-	-	-
761									
762	<b>TOTAL TRANSMISSION EXPENSE</b>		<b>28,559,841</b>	-	<b>28,559,841</b>	-	-	-	-
763	Summary of Transmission Expense by Factor								
764			-	-	-	-	-	-	-
765			1,725,559	-	1,725,559	-	-	-	-
766			26,807,835	-	26,807,835	-	-	-	-
767			-	-	-	-	-	-	-
768			26,447	-	26,447	-	-	-	-
769	Total Transmission Expense by Factor		28,559,841	-	28,559,841	-	-	-	-
770	580	Operation Supervision & Engineering							
771		DPW S	47,073	-	-	47,073	47,073	-	-
772		DPW SNPD	1,264,517	-	-	1,264,517	1,264,517	-	-
773			1,311,590	-	-	1,311,590	1,311,590	-	-
774									
775									
776	581	Load Dispatching							
777		DPW S	-	-	-	-	-	-	-
778		DPW SNPD	893,408	-	-	893,408	893,408	-	-
779			893,408	-	-	893,408	893,408	-	-
780									
781	582	Station Expense							
782		DPW S	343,847	-	-	343,847	343,847	-	-
783		DPW SNPD	1,984	-	-	1,984	1,984	-	-
784			345,831	-	-	345,831	345,831	-	-
785									
786	583	Overhead Line Expenses							
787		DPW S	427,905	-	-	427,905	427,905	-	-
788		DPW SNPD	1,181	-	-	1,181	1,181	-	-
789			429,087	-	-	429,087	429,087	-	-
790									
791	584	Underground Line Expense							
792		DPW S	-	-	-	-	-	-	-
793		DPW SNPD	-	-	-	-	-	-	-
794			-	-	-	-	-	-	-
795									
796	585	Street Lighting & Signal Systems							
797		DPW S	-	-	-	-	-	-	-
798		DPW SNPD	13,770	-	-	13,770	13,770	-	-
799			13,770	-	-	13,770	13,770	-	-
800									
801	586	Meter Expenses							
802		DPW S	481,254	-	-	481,254	481,254	-	-
803		DPW SNPD	71,981	-	-	71,981	71,981	-	-
804			553,235	-	-	553,235	553,235	-	-
805									
806	587	Customer Installation Expenses							
807		DPW S	895,589	-	-	895,589	895,589	-	-
808		DPW SNPD	33	-	-	33	33	-	-
809			895,622	-	-	895,622	895,622	-	-
810									
811	588	Misc. Distribution Expenses							
812		DPW S	107,823	-	-	107,823	107,823	-	-
813		DPW SNPD	368,106	-	-	368,106	368,106	-	-
814			475,929	-	-	475,929	475,929	-	-
815									
816	589	Rents							
817		DPW S	125,783	-	-	125,783	125,783	-	-
818		DPW SNPD	7,594	-	-	7,594	7,594	-	-
819			133,377	-	-	133,377	133,377	-	-
820									
821	590	Maint Supervision & Engineering							
822		DPW S	14,927	-	-	14,927	14,927	-	-
823		DPW SNPD	423,292	-	-	423,292	423,292	-	-
824			438,219	-	-	438,219	438,219	-	-
825									
826	591	Maintenance of Structures							
827		DPW S	114,647	-	-	114,647	114,647	-	-
828		DPW SNPD	10,636	-	-	10,636	10,636	-	-
829			125,283	-	-	125,283	125,283	-	-
830									
831	592	Maintenance of Station Equipment							
832		DPW S	779,064	-	-	779,064	779,064	-	-
833		DPW SNPD	124,586	-	-	124,586	124,586	-	-
834			903,650	-	-	903,650	903,650	-	-
835	593	Maintenance of Overhead Lines							



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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
836	DPW	S	4,800,952	-	-	4,800,952	4,800,952	-	-
837	DPW	SNPD	89,947	-	-	89,947	89,947	-	-
838			4,890,899	-	-	4,890,899	4,890,899	-	-
839									
840	594	Maintenance of Underground Lines							
841	DPW	S	1,382,346	-	-	1,382,346	1,382,346	-	-
842	DPW	SNPD	491	-	-	491	491	-	-
843			1,382,837	-	-	1,382,837	1,382,837	-	-
844									
845	595	Maintenance of Line Transformers							
846	DPW	S	-	-	-	-	-	-	-
847	DPW	SNPD	71,870	-	-	71,870	71,870	-	-
848			71,870	-	-	71,870	71,870	-	-
849									
850	596	Maint of Street Lighting & Signal Sys.							
851	DPW	S	188,866	-	-	188,866	188,866	-	-
852	DPW	SNPD	-	-	-	-	-	-	-
853			188,866	-	-	188,866	188,866	-	-
854									
855	597	Maintenance of Meters							
856	DPW	S	348,632	-	-	348,632	348,632	-	-
857	DPW	SNPD	73,182	-	-	73,182	73,182	-	-
858			421,814	-	-	421,814	421,814	-	-
859									
860	599	Maint of Misc. Distribution Plant							
861	DPW	S	206,358	-	-	206,358	206,358	-	-
862	DPW	SNPD	38,434	-	-	38,434	38,434	-	-
863			244,792	-	-	244,792	244,792	-	-
864									
865		<b>TOTAL DISTRIBUTION EXPENSE</b>	<b>13,720,082</b>	<b>-</b>	<b>-</b>	<b>13,720,082</b>	<b>13,720,082</b>	<b>-</b>	<b>-</b>
866									
867									
868		Summary of Distribution Expense by Factor							
869			10,265,067	-	-	10,265,067	10,265,067	-	-
870			3,455,015	-	-	3,455,015	3,455,015	-	-
871			-	-	-	-	-	-	-
872		Total Distribution Expense by Factor	13,720,082	-	-	13,720,082	13,720,082	-	-
873									
874	901	Supervision							
875	CUST	S	31,996	-	-	31,996	-	31,996	-
876	CUST	CN	173,876	-	-	173,876	-	173,876	-
877			205,872	-	-	205,872	-	205,872	-
878									
879	902	Meter Reading Expense							
880	CUST	S	2,092,173	-	-	2,092,173	-	2,092,173	-
881	CUST	CN	125,554	-	-	125,554	-	125,554	-
882			2,217,727	-	-	2,217,727	-	2,217,727	-
883									
884	903	Customer Receipts & Collections							
885	CUST	S	617,977	-	-	617,977	-	617,977	-
886	CUST	CN	3,504,222	-	-	3,504,222	-	3,504,222	-
887			4,122,200	-	-	4,122,200	-	4,122,200	-
888									
889	904	Uncollectible Accounts							
890	CUST	S	1,523,298	-	-	1,523,298	-	1,523,298	-
891	P	SG	-	-	-	-	-	-	-
892	CUST	CN	1,900	-	-	1,900	-	1,900	-
893			1,525,198	-	-	1,525,198	-	1,525,198	-
894									
895	905	Misc. Customer Accounts Expense							
896	CUST	S	-	-	-	-	-	-	-
897	CUST	CN	17,179	-	-	17,179	-	17,179	-
898			17,179	-	-	17,179	-	17,179	-
899									
900		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,088,175</b>	<b>-</b>	<b>-</b>	<b>8,088,175</b>	<b>-</b>	<b>8,088,175</b>	<b>-</b>
901									
902		Summary of Customer Accts Exp by Factor							
903			4,265,444	-	-	4,265,444	-	4,265,444	-
904			3,822,731	-	-	3,822,731	-	3,822,731	-
905			-	-	-	-	-	-	-
906		Total Customer Accounts Expense by Factor	8,088,175	-	-	8,088,175	-	8,088,175	-
907									
908	907	Supervision							
909	CUST	S	-	-	-	-	-	-	-
910	CUST	CN	20,316	-	-	20,316	-	20,316	-
911			20,316	-	-	20,316	-	20,316	-
912									

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<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
913	908	Customer Assistance								
914		CUST	S	-	-	-	-	-	-	-
915		CUST	CN	205,832	-	-	205,832	-	205,832	-
916				205,832	-	-	205,832	-	205,832	-
917										
918	909	Informational & Instructional Adv								
919		CUST	S	6,578	-	-	6,578	-	6,578	-
920		CUST	CN	323,879	-	-	323,879	-	323,879	-
921				330,457	-	-	330,457	-	330,457	-
922										
923	910	Misc. Customer Service								
924		CUST	S	-	-	-	-	-	-	-
925		CUST	CN	10,644	-	-	10,644	-	10,644	-
926										
927				10,644	-	-	10,644	-	10,644	-
928										
929		<b>TOTAL CUSTOMER SERVICE EXPENSE</b>		<b>567,249</b>	-	-	<b>567,249</b>	-	<b>567,249</b>	-
930										
931										
932		Summary of Customer Service Exp by Factor								
933				6,578	-	-	6,578	-	6,578	-
934				560,670	-	-	560,670	-	560,670	-
935				-	-	-	-	-	-	-
936		Total Customer Service Expense by Factor		567,249	-	-	567,249	-	567,249	-
937										
938										
939	911	Supervision								
940		CUST	S	-	-	-	-	-	-	-
941		CUST	CN	-	-	-	-	-	-	-
942				-	-	-	-	-	-	-
943										
944	912	Demonstration & Selling Expense								
945		CUST	S	-	-	-	-	-	-	-
946		CUST	CN	-	-	-	-	-	-	-
947				-	-	-	-	-	-	-
948										
949	913	Advertising Expense								
950		CUST	S	-	-	-	-	-	-	-
951		CUST	CN	-	-	-	-	-	-	-
952				-	-	-	-	-	-	-
953										
954	916	Misc. Sales Expense								
955		CUST	S	-	-	-	-	-	-	-
956		CUST	CN	-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958										
959		<b>TOTAL SALES EXPENSE</b>		-	-	-	-	-	-	-
960										
961										
962		Total Sales Expense by Factor								
963				-	-	-	-	-	-	-
964				-	-	-	-	-	-	-
965		Total Sales Expense by Factor		-	-	-	-	-	-	-
966										
967		<b>Total Customer Service Exp Including Sales</b>		<b>567,249</b>	-	-	<b>567,249</b>	-	<b>567,249</b>	-
968	920	Administrative & General Salaries								
969		PTD	S	(1,013,063)	(508,596)	(194,667)	(309,800)	(309,800)	-	-
970		CUST	CN	-	-	-	-	-	-	-
971		PTD	SO	5,795,719	2,909,668	1,113,690	1,772,361	1,772,361	-	-
972				4,782,655	2,401,072	919,022	1,462,561	1,462,561	-	-
973										
974	921	Office Supplies & expenses								
975		PTD	S	430	216	83	131	131	-	-
976		CUST	CN	-	-	-	-	-	-	-
977		PTD	SO	816,143	409,735	156,828	249,581	249,581	-	-
978				816,573	409,950	156,911	249,712	249,712	-	-
979										
980	922	Office Supplies & expenses								
981		PTD	S	-	-	-	-	-	-	-
982		CUST	CN	-	-	-	-	-	-	-
983		PTD	SO	(1,916,306)	(962,058)	(368,232)	(586,016)	(586,016)	-	-
984				(1,916,306)	(962,058)	(368,232)	(586,016)	(586,016)	-	-
985										
986	923	Outside Services								
987		PTD	S	-	-	-	-	-	-	-
988		CUST	CN	-	-	-	-	-	-	-
989		PTD	SO	817,789	410,561	157,144	250,084	250,084	-	-
990				817,789	410,561	157,144	250,084	250,084	-	-
991										
992	924	Property Insurance								
993		PTD	SO	1,775,810	891,523	341,235	543,052	543,052	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
994			1,775,810	891,523	341,235	543,052	543,052	-	-
995									
996	925	Injuries & Damages							
997		PTD SO	605,067	303,766	116,268	185,033	185,033	-	-
998			605,067	303,766	116,268	185,033	185,033	-	-
999									
1000	926	Employee Pensions & Benefits							
1001		LABOR S	-	-	-	-	-	-	-
1002		CUST CN	-	-	-	-	-	-	-
1003		LABOR SO	-	-	-	-	-	-	-
1004			-	-	-	-	-	-	-
1005									
1006	927	Franchise Requirements							
1007		DMSC S	-	-	-	-	-	-	-
1008		DMSC SO	-	-	-	-	-	-	-
1009			-	-	-	-	-	-	-
1010									
1011	928	Regulatory Commission Expense							
1012		DMSC S	612,727	-	-	612,727	-	-	612,727
1013		CUST CN	-	-	-	-	-	-	-
1014		DMSC SO	162,787	-	-	162,787	-	-	162,787
1015		FERC CAGW	104,254	56,270	47,984	-	-	-	-
1016		FERC CAGE	-	-	-	-	-	-	-
1017		FERC SG	151,630	81,840	69,789	-	-	-	-
1018			1,031,398	138,110	117,774	775,514	-	-	775,514
1019									
1020	929	Duplicate Charges							
1021		LABOR S	-	-	-	-	-	-	-
1022		LABOR SO	(253,429)	(113,951)	(16,858)	(122,619)	(85,134)	(37,486)	-
1023			(253,429)	(113,951)	(16,858)	(122,619)	(85,134)	(37,486)	-
1024									
1025	930	Misc General Expenses							
1026		PTD S	22,020	11,055	4,231	6,734	6,734	-	-
1027		CUST CN	319	-	-	319	-	319	-
1028		LABOR SO	988,702	444,558	65,769	478,375	332,132	146,242	-
1029			1,011,041	455,613	70,000	485,428	338,866	146,561	-
1030									
1031	931	Rents							
1032		PTD S	-	-	-	-	-	-	-
1033		PTD SO	388,089	194,835	74,574	118,680	118,680	-	-
1034			388,089	194,835	74,574	118,680	118,680	-	-
1035									
1036	935	Maintenance of General Plant							
1037		G S	1,729	410	446	873	826	47	-
1038		CUST CN	-	-	-	-	-	-	-
1039		G SO	1,717,403	406,909	443,492	867,001	820,519	46,483	-
1040			1,719,132	407,319	443,938	867,874	821,345	46,529	-
1041									
1042		<b>TOTAL ADMINISTRATIVE &amp; GEN EXPENSE</b>	<b>10,777,819</b>	<b>4,536,741</b>	<b>2,011,776</b>	<b>4,229,302</b>	<b>3,298,182</b>	<b>155,605</b>	<b>775,514</b>
1043									
1044		Summary of A&G Expense by Factor							
1045			(376,157)	(496,915)	(189,907)	310,666	(302,109)	47	612,727
1046			10,897,772	4,895,546	2,083,909	3,918,317	3,600,291	155,239	162,787
1047			151,630	81,840	69,789	-	-	-	-
1048			319	-	-	319	-	319	-
1049			104,254	56,270	47,984	-	-	-	-
1050			-	-	-	-	-	-	-
1051		Total A&G Expense by Factor	10,777,819	4,536,741	2,011,776	4,229,302	3,298,182	155,605	775,514
1052									
1053		<b>TOTAL O&amp;M EXPENSE</b>	<b>230,015,309</b>	<b>172,838,885</b>	<b>30,571,617</b>	<b>26,604,807</b>	<b>17,018,264</b>	<b>8,811,029</b>	<b>775,514</b>
1054	403SP	Steam Depreciation							
1055		P DGP	-	-	-	-	-	-	-
1056		P DGU	-	-	-	-	-	-	-
1057		P SG	-	-	-	-	-	-	-
1058		P CAGW	717,909	717,909	-	-	-	-	-
1059		P CAGE	-	-	-	-	-	-	-
1060		P JBG	4,050,932	4,050,932	-	-	-	-	-
1061		P S	-	-	-	-	-	-	-
1062			4,768,840	4,768,840	-	-	-	-	-
1063									
1064	403NP	Nuclear Depreciation							
1065		P DGP	-	-	-	-	-	-	-
1066			-	-	-	-	-	-	-
1067									
1068	403HP	Hydro Depreciation							
1069		P DGP	-	-	-	-	-	-	-
1070		P DGU	-	-	-	-	-	-	-
1071		P CAGW	2,408,010	2,408,010	-	-	-	-	-
1072		P CAGE	-	-	-	-	-	-	-
1073		P CAGW	-	-	-	-	-	-	-
1074		P CAGE	-	-	-	-	-	-	-
1075			2,408,010	2,408,010	-	-	-	-	-
1076									

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Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1077	403OP	Other Production Depreciation								
1078		P	DGU	-	-	-	-	-	-	-
1079		P	SG	-	-	-	-	-	-	-
1080		P	CAGW	9,334,624	9,334,624	-	-	-	-	-
1081		P	CAGE	-	-	-	-	-	-	-
1082		P	CAGE	-	-	-	-	-	-	-
1083		P	CAGE	-	-	-	-	-	-	-
1084				9,334,624	9,334,624	-	-	-	-	-
1085										
1086	403TP	Transmission Depreciation								
1087		T	DGP	-	-	-	-	-	-	-
1088		T	DGU	-	-	-	-	-	-	-
1089		T	CAGW	4,544,876	-	4,544,876	-	-	-	-
1090		T	CAGE	-	-	-	-	-	-	-
1091		T	JBG	187,265	-	187,265	-	-	-	-
1092		T	SG	110,354	-	110,354	-	-	-	-
1093				4,842,495	-	4,842,495	-	-	-	-
1094										
1095										
1096										
1097	403	Distribution Depreciation								
1098	360	DPW	S	4,485	-	-	4,485	4,485	-	-
1099	361	DPW	S	38,704	-	-	38,704	38,704	-	-
1100	362	DPW	S	1,013,187	-	-	1,013,187	1,013,187	-	-
1101	363	DPW	S	-	-	-	-	-	-	-
1102	364	DPW	S	3,556,044	-	-	3,556,044	3,556,044	-	-
1103	365	DPW	S	1,658,554	-	-	1,658,554	1,658,554	-	-
1104	366	DPW	S	657,105	-	-	657,105	657,105	-	-
1105	367	DPW	S	594,800	-	-	594,800	594,800	-	-
1106	368	DPW	S	2,647,283	-	-	2,647,283	2,647,283	-	-
1107	369	DPW	S	1,143,806	-	-	1,143,806	1,143,806	-	-
1108	370	DPW	S	528,900	-	-	528,900	528,900	-	-
1109	371	DPW	S	19,396	-	-	19,396	19,396	-	-
1110	372	DPW	S	-	-	-	-	-	-	-
1111	373	DPW	S	119,742	-	-	119,742	119,742	-	-
1112				11,982,006	-	-	11,982,006	11,982,006	-	-
1113										
1114	403GP	General Depreciation								
1115		G-SITUS	S	1,289,775	-	276,974	1,012,801	1,012,801	-	-
1116		G-DGP	DGP	-	-	-	-	-	-	-
1117		G-DGU	DGU	-	-	-	-	-	-	-
1118		P	SE	-	-	-	-	-	-	-
1119		CUST	CN	124,782	-	-	124,782	-	124,782	-
1120		G-SG	SG	153	79	74	-	-	-	-
1121		PTD	SO	1,107,289	555,900	212,774	338,615	338,615	-	-
1122		G-SG	CAGW	320,341	164,900	155,441	-	-	-	-
1123		G-SG	CAGE	-	-	-	-	-	-	-
1124		G-SG	JBG	82,855	42,651	40,204	-	-	-	-
1125		P	JBE	213	213	-	-	-	-	-
1126		P	CAEE	-	-	-	-	-	-	-
1127		G-SG	CAGE	-	-	-	-	-	-	-
1128		G-SG	CAGE	-	-	-	-	-	-	-
1129				2,925,408	763,743	685,467	1,476,198	1,351,415	124,782	-
1130										
1131	403GV0	General Vehicles								
1132		G-SG	SG	-	-	-	-	-	-	-
1133				-	-	-	-	-	-	-
1134										
1135	403MP	Mining Depreciation								
1136		P	CAEE	-	-	-	-	-	-	-
1137				-	-	-	-	-	-	-
1138										
1139	403EP	Experimental Plant Depreciation								
1140		P	DGP	-	-	-	-	-	-	-
1141		P	SG	-	-	-	-	-	-	-
1142				-	-	-	-	-	-	-
1143	4031	ARO Depreciation								
1144		P	S	-	-	-	-	-	-	-
1145				-	-	-	-	-	-	-
1146										
1147										
1148		<b>TOTAL DEPRECIATION EXPENSE</b>		<b>36,261,383</b>	<b>17,275,217</b>	<b>5,527,962</b>	<b>13,458,204</b>	<b>13,333,422</b>	<b>124,782</b>	<b>-</b>
1149										
1150		Summary of Amortization Expense by Factor								
1151				13,271,781	-	276,974	12,994,807	12,994,807	-	-
1152				-	-	-	-	-	-	-
1153				-	-	-	-	-	-	-
1154				110,508	79	110,429	-	-	-	-
1155				1,107,289	555,900	212,774	338,615	338,615	-	-
1156				124,782	-	-	124,782	-	124,782	-
1157				-	-	-	-	-	-	-
1158				17,325,759	12,625,442	4,700,317	-	-	-	-
1159				-	-	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1160			-	-	-	-	-	-	-
1161			-	-	-	-	-	-	-
1162			4,321,052	4,093,583	227,469	-	-	-	-
1163			213	213	-	-	-	-	-
1164	Total Depreci		36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782	-
1165									
1166	404GP	Amort of LT Plant - Capital Lease Gen							
1167		I-SITUS S	98,687	3,877	35,746	59,063	59,063	-	-
1168		I-SG SG	-	-	-	-	-	-	-
1169		PTD SO	68,851	34,566	13,230	21,055	21,055	-	-
1170		I-DGU DGU	-	-	-	-	-	-	-
1171		CUST CN	17,703	-	-	17,703	-	17,703	-
1172		I-SG CAGW	-	-	-	-	-	-	-
1173		I-SG CAGE	-	-	-	-	-	-	-
1174		I-DGP DGP	-	-	-	-	-	-	-
1175			185,241	38,443	48,977	97,821	80,118	17,703	-
1176									
1177	404SP	Amort of LT Plant - Cap Lease Steam							
1178		P SG	-	-	-	-	-	-	-
1179		P DGP	-	-	-	-	-	-	-
1180									
1181									
1182	404IP	Amort of LT Plant - Intangible Plant							
1183		I-SITUS S	463	18	168	277	277	-	-
1184		P SE	-	-	-	-	-	-	-
1185		I-SG SG	460,461	420,916	39,546	-	-	-	-
1186		PTD SO	972,818	488,391	186,934	297,493	297,493	-	-
1187		CUST CN	354,725	-	-	354,725	-	354,725	-
1188		I-SG CAGW	-	-	-	-	-	-	-
1189		I-SG CAGE	-	-	-	-	-	-	-
1190		I-DGP DGP	-	-	-	-	-	-	-
1191		I-SG CAGE	-	-	-	-	-	-	-
1192		I-SG CAGE	-	-	-	-	-	-	-
1193		I-SG CAGW	1,102,863	1,008,146	94,717	-	-	-	-
1194		I-SG CAGE	-	-	-	-	-	-	-
1195		I-SG JBG	792	724	68	-	-	-	-
1196		P CAEW	-	-	-	-	-	-	-
1197		P CAEE	-	-	-	-	-	-	-
1198		I-DGU DGU	-	-	-	-	-	-	-
1199			2,892,123	1,918,195	321,433	652,495	297,770	354,725	-
1200									
1201	404MP	Amort of LT Plant - Mining Plant							
1202		P SE	-	-	-	-	-	-	-
1203									
1204									
1205	404OP	Amort of LT Plant - Other Plant							
1206		P CAGE	-	-	-	-	-	-	-
1207		P CAGE	-	-	-	-	-	-	-
1208									
1209									
1210									
1211	404HP	Amortization of Other Electric Plant							
1212		P DGP	-	-	-	-	-	-	-
1213		P DGU	-	-	-	-	-	-	-
1214		P CAGW	1,455	1,455	-	-	-	-	-
1215		P CAGE	-	-	-	-	-	-	-
1216		P SG	-	-	-	-	-	-	-
1217			1,455	1,455	-	-	-	-	-
1218									
1219	<b>Total Amortization of Limited Term Plant</b>		3,078,819	1,958,093	370,409	750,316	377,888	372,428	-
1220									
1221									
1222	405	Amortization of Other Electric Plant							
1223		GP S	-	-	-	-	-	-	-
1224									
1225									
1226									
1227	406	Amortization of Plant Acquisition Adj							
1228		P S	-	-	-	-	-	-	-
1229		P DGP	-	-	-	-	-	-	-
1230		P DGU	-	-	-	-	-	-	-
1231		P CAGW	-	-	-	-	-	-	-
1232		P CAGE	-	-	-	-	-	-	-
1233		P SG	-	-	-	-	-	-	-
1234		P SO	-	-	-	-	-	-	-
1235									
1236	407	Amort of Prop Losses, Unrec Plant, etc							
1237		DPW S	-	-	-	-	-	-	-
1238		GP SO	-	-	-	-	-	-	-
1239		P DGP	-	-	-	-	-	-	-
1240		P SE	-	-	-	-	-	-	-
1241		P CAGW	586,333	586,333	-	-	-	-	-
1242		P CAGE	-	-	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1243	P	CAEW	-	-	-	-	-	-	-
1244	P	SG-P	-	-	-	-	-	-	-
1245	P	SG	-	-	-	-	-	-	-
1246	P	TROJP	(0)	(0)	-	-	-	-	-
1247			586,333	586,333	-	-	-	-	-
1248									
1249		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>3,665,152</b>	<b>2,544,426</b>	<b>370,409</b>	<b>750,316</b>	<b>377,888</b>	<b>372,428</b>	<b>-</b>
1250									
1251									
1252									
1253		Summary of Amortization Expense by Factor							
1254			99,150	3,895	35,914	59,340	59,340	-	-
1255			-	-	-	-	-	-	-
1256			(0)	(0)	-	-	-	-	-
1257			-	-	-	-	-	-	-
1258			-	-	-	-	-	-	-
1259			1,041,670	522,957	200,164	318,548	318,548	-	-
1260			792	-	-	-	-	-	-
1261			-	-	-	-	-	-	-
1262			372,428	-	-	372,428	-	372,428	-
1263			1,690,651	1,595,934	94,717	-	-	-	-
1264			-	-	-	-	-	-	-
1265			-	-	-	-	-	-	-
1266			-	-	-	-	-	-	-
1267			460,461	420,916	39,546	-	-	-	-
1268		Total Amortization Expense by Factor	3,665,152	2,543,702	370,341	750,316	377,888	372,428	-
1269	408	Taxes Other Than Income							
1270	GP	S	10,851,940	5,454,142	1,999,882	3,397,916	3,314,172	83,743	-
1271	GP	GPS	6,426,672	3,230,020	1,184,358	2,012,294	1,962,700	49,594	-
1272	GP	SO	(29,611)	(14,882)	(5,457)	(9,272)	(9,043)	(229)	-
1273	P	SE	25,070	25,070	-	-	-	-	-
1274	P	SG	-	-	-	-	-	-	-
1275	DMSC	OPRV-ID	-	-	-	-	-	-	-
1276	GP	EXCTAX	-	-	-	-	-	-	-
1277	GP	DGP	-	-	-	-	-	-	-
1278	P	CAEW	-	-	-	-	-	-	-
1279	P	CAEE	-	-	-	-	-	-	-
1280									
1281			17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	133,109	-
1282									
1283									
1284	41140	Deferred Investment Tax Credit - Fed							
1285	PTD	CAGE	-	-	-	-	-	-	-
1286									
1287									
1288									
1289	41141	Deferred Investment Tax Credit - Idaho							
1290	PTD	CAGE	-	-	-	-	-	-	-
1291									
1292									
1293									
1294		<b>TOTAL DEFERRED ITC</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1295									
1296									
1297	427	Interest on Long-Term Debt							
1298	GP	S	(3,514,879)	(1,766,564)	(647,750)	(1,100,565)	(1,073,441)	(27,124)	-
1299	GP	SNP	26,556,192	13,347,037	4,893,987	8,315,168	8,110,237	204,931	-
1300			23,041,313	11,580,473	4,246,237	7,214,603	7,036,796	177,807	-
1301									
1302	428	Amortization of Debt Disc & Exp							
1303	GP	SNP	472,625	237,539	87,099	147,986	144,339	3,647	-
1304			472,625	237,539	87,099	147,986	144,339	3,647	-
1305									
1306	429	Amortization of Premium on Debt							
1307	GP	SNP	(195)	(98)	(36)	(61)	(60)	(2)	-
1308			(195)	(98)	(36)	(61)	(60)	(2)	-
1309									
1310	431	Other Interest Expense							
1311	NUTIL	OTH	-	-	-	-	-	-	-
1312	GP	SO	-	-	-	-	-	-	-
1313	GP	SNP	738,215	371,024	136,044	231,147	225,450	5,697	-
1314			738,215	371,024	136,044	231,147	225,450	5,697	-
1315									
1316	432	AFUDC - Borrowed							
1317	GP	SNP	(2,530,685)	(1,271,912)	(466,375)	(792,398)	(772,869)	(19,529)	-
1318			(2,530,685)	(1,271,912)	(466,375)	(792,398)	(772,869)	(19,529)	-
1319									
1320		Total Electric Interest Deductions for	21,721,273	10,917,026	4,002,970	6,801,277	6,633,657	167,621	-
1321									
1322		Non-Utility Portion of Interest							
1323	NUTIL	NUTIL	-	-	-	-	-	-	-
1324	NUTIL	NUTIL	-	-	-	-	-	-	-
1325	NUTIL	NUTIL	-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1326	NUTIL	NUTIL	-	-	-	-	-	-	-
1327									
1328									
1329									
1330	Total Interest Deductions for Tax		21,721,273	10,917,026	4,002,970	6,801,277	6,633,657	167,621	-
1331									
1332									
1333	419 Interest & Dividends								
1334	GP	S	-	-	-	-	-	-	-
1335	GP	SNP	(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1336	Total Operating Deductions for Tax		(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1337									
1338									
1339	41010 Deferred Income Tax - Federal-DR								
1340	P	S	1,443,854	1,443,854	-	-	-	-	-
1341	P	TROJD	-	-	-	-	-	-	-
1342	IBT	IBT	-	-	-	-	-	-	-
1343	LABOR	SO	2,349,640	1,056,487	156,300	1,136,853	789,310	347,543	-
1344	GP	SNP	2,578,374	1,295,880	475,163	807,330	787,433	19,897	-
1345	P	SE	91,480	91,480	-	-	-	-	-
1346	PT	SG	3,752,137	2,713,523	1,038,614	-	-	-	-
1347	GP	GPS	2,495,332	1,254,144	459,860	781,328	762,072	19,256	-
1348	TAXDEPR	TAXDEPR	38,857,657	25,472,635	4,995,305	8,389,716	8,142,910	246,806	-
1349	CUST	BADDEBT	55,534	-	-	55,534	-	55,534	-
1350	CUST	CN	1,624	-	-	1,624	-	1,624	-
1351	P	JBE	2,444,624	2,444,624	-	-	-	-	-
1352	PT	CAGW	113,832	82,322	31,509	-	-	-	-
1353	PT	CAGE	-	-	-	-	-	-	-
1354	P	JBG	-	-	-	-	-	-	-
1355	P	CAEE	-	-	-	-	-	-	-
1356	DPW	SNPD	4,519	-	-	4,519	4,519	-	-
1357			54,188,606	35,854,950	7,156,752	11,176,904	10,486,244	690,661	-
1358									
1359									
1360									
1361	41110 Deferred Income Tax - Federal-CR								
1362	GP	S	(3,476,321)	(1,747,185)	(640,644)	(1,088,492)	(1,061,665)	(26,826)	-
1363	DPW	CIAC	(1,351,601)	-	-	(1,351,601)	(1,351,601)	-	-
1364	GP	SCHMDEXP	(16,085,130)	(8,084,323)	(2,964,296)	(5,036,511)	(4,912,384)	(124,127)	-
1365	GP	SNP	(2,273,949)	(1,142,878)	(419,062)	(712,010)	(694,462)	(17,548)	-
1366	PT	SG	(319,246)	(230,877)	(88,369)	-	-	-	-
1367	PT	SNPD	(129,571)	(93,705)	(35,866)	-	-	-	-
1368	LABOR	SO	(2,083,428)	(936,788)	(138,591)	(1,008,049)	(699,882)	(308,167)	-
1369	IBT	IBT	-	-	-	-	-	-	-
1370	CUST	CN	-	-	-	-	-	-	-
1371	CUST	BADDEBT	-	-	-	-	-	-	-
1372	GP	GPS	(310,604)	(156,109)	(57,241)	(97,255)	(94,858)	(2,397)	-
1373	P	TROJD	-	-	-	-	-	-	-
1374	P	JBE	(1,647,980)	(1,647,980)	-	-	-	-	-
1375	PT	CAGW	(397,741)	(287,644)	(110,097)	-	-	-	-
1376	PT	CAGE	-	-	-	-	-	-	-
1377	P	SE	(29,339)	(29,339)	-	-	-	-	-
1378	P	CAEE	-	-	-	-	-	-	-
1379			(28,104,911)	(14,356,827)	(4,454,166)	(9,293,918)	(8,814,852)	(479,065)	-
1380									
1381	TOTAL DEFERRED INCOME TAXES		26,083,695	21,498,123	2,702,585	1,882,987	1,671,392	211,595	-
1382	SCHMAF Additions - Flow Through								
1383	SCHMAF	S	-	-	-	-	-	-	-
1384	SCHMAF	SNP	-	-	-	-	-	-	-
1385	SCHMAF	SO	-	-	-	-	-	-	-
1386	SCHMAF	SE	-	-	-	-	-	-	-
1387	SCHMAF	TROJP	-	-	-	-	-	-	-
1388	SCHMAF	DGP	-	-	-	-	-	-	-
1389									
1390									
1391	SCHMAP Additions - Permanent								
1392	P	S	-	-	-	-	-	-	-
1393	P	BADDEBT	-	-	-	-	-	-	-
1394	P	JBE	5,101	5,101	-	-	-	-	-
1395	P	SG	-	-	-	-	-	-	-
1396	P	CAEE	-	-	-	-	-	-	-
1397	P	CAGW	-	-	-	-	-	-	-
1398	P	CAGE	-	-	-	-	-	-	-
1399	LABOR	SNP	-	-	-	-	-	-	-
1400	SCHMAP-SO	SO	931,099	423,358	71,667	436,073	310,419	125,655	-
1401									
1402			936,200	428,459	71,667	436,073	310,419	125,655	-
1403									
1404	SCHMAT Additions - Temporary								
1405	SCHMAT-SITUS	S	3,162,964	2,587,227	51,230	524,507	356,128	75,181	93,198
1406	P	JBE	4,342,388	4,342,388	-	-	-	-	-
1407	DPW	CIAC	3,561,438	-	-	3,561,438	3,561,438	-	-
1408	SCHMAT-SNP	SNP	5,991,803	3,038,455	1,112,859	1,840,490	1,838,944	1,546	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1409	P	TROJD	-	-	-	-	-	-	-
1410	P	CN	-	-	-	-	-	-	-
1411	SCHMAT-SE	SE	-	-	-	-	-	-	-
1412	P	SG	1,368,417	1,368,417	-	-	-	-	-
1413	SCHMAT-GPS	GPS	-	-	-	-	-	-	-
1414	SCHMAT-SO	SO	1,697,993	763,482	112,952	821,559	570,403	251,156	-
1415	SCHMAT-SNP	SNPD	341,417	173,133	63,411	104,872	104,784	88	-
1416	P	JBG	-	-	-	-	-	-	-
1417	CUST	BADDEBT	-	-	-	-	-	-	-
1418	P	CAGW	189,101	189,101	-	-	-	-	-
1419	P	CAGE	-	-	-	-	-	-	-
1420	SCHMAT-SE	CAEW	-	-	-	-	-	-	-
1421	SCHMAT-SE	CAEE	-	-	-	-	-	-	-
1422	BOOKDEPR	SCHMDEXP	42,383,943	21,881,539	6,251,751	14,250,653	14,083,173	167,480	-
1423			63,039,464	34,343,742	7,592,202	21,103,520	20,514,870	495,451	93,198
1424									
1425	TOTAL SCHEDULE - M ADDITIONS		63,975,664	34,772,201	7,663,869	21,539,593	20,825,289	621,106	93,198
1426									
1427	SCHMDF	Deductions - Flow Through							
1428	SCHMDF	S	-	-	-	-	-	-	-
1429	SCHMDF	CAGW	-	-	-	-	-	-	-
1430	SCHMDF	CAGE	-	-	-	-	-	-	-
1431	SCHMDF	DGP	-	-	-	-	-	-	-
1432	SCHMDF	DGU	-	-	-	-	-	-	-
1433									
1434	SCHMDP	Deductions - Permanent							
1435	SCHMDP	S	-	-	-	-	-	-	-
1436	P	SE	29,441	29,441	-	-	-	-	-
1437	P	CAEW	-	-	-	-	-	-	-
1438	P	CAEE	-	-	-	-	-	-	-
1439	PTD	SNP	27,407	13,759	5,266	8,381	8,381	-	-
1440	SCHMDP	JBE	7,730	3,612	511	3,607	2,514	1,093	-
1441	P	SG	-	-	-	-	-	-	-
1442	SCHMDP-SO	SO	1,953,222	878,243	129,930	945,050	656,142	288,908	-
1443			2,017,800	925,054	135,707	957,038	667,038	290,001	-
1444									
1445	SCHMDT	Deductions - Temporary							
1446	GP	S	1,550,777	779,414	285,790	485,573	473,606	11,967	-
1447	CUST	BADDEBT	146,331	-	-	146,331	-	146,331	-
1448	CUST	CN	4,279	-	-	4,279	-	4,279	-
1449	SCHMDT-SNP	SNP	6,793,954	3,446,286	1,262,181	2,085,487	2,085,487	-	-
1450	DPW	SNPD	11,907	-	-	11,907	11,907	-	-
1451	P	JBE	6,441,527	6,441,527	-	-	-	-	-
1452	P	SE	163,740	163,740	-	-	-	-	-
1453	SCHMDT-SG	SG	10,414,006	10,275,639	138,366	-	-	-	-
1454	SCHMDT-GPS	GPS	5,756,706	2,918,609	1,068,993	1,769,104	1,766,580	2,524	-
1455	SCHMDT-SO	SO	1,950,286	711,431	160,253	1,078,603	299,034	26,670	752,899
1456	TAXDEPR	TAXDEPR	102,389,019	67,119,798	13,162,513	22,106,707	21,456,379	650,329	-
1457	SCHMDT-SG	CAGW	209,548	206,764	2,784	-	-	-	-
1458	SCHMDT-SG	CAGE	-	-	-	-	-	-	-
1459	P	JBG	-	-	-	-	-	-	-
1460	P	CAEE	-	-	-	-	-	-	-
1461	P	TROJD	-	-	-	-	-	-	-
1462			135,832,080	92,063,208	16,080,881	27,687,991	26,092,993	842,099	752,899
1463									
1464	TOTAL SCHEDULE - M DEDUCTIONS		137,849,880	92,988,263	16,216,588	28,645,029	26,760,030	1,132,100	752,899
1465									
1466	TOTAL SCHEDULE - M ADJUSTMENTS		(73,874,216)	(58,216,061)	(8,552,719)	(7,105,436)	(5,934,742)	(510,994)	(659,701)
1467									
1468		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.							
1469	40911	State Income Taxes							
1470	IBT	IBT	-	0	-	-	-	-	-
1471	IBT	IBT	-	-	-	-	-	-	-
1472	IBT	IBT	-	-	-	-	-	-	-
1473	IBT	IBT	-	-	-	-	-	-	-
1474	TOTAL STATE TAXES		-	-	-	-	-	-	-
1475									
1476									
1477	Calculation of Taxable Income:								
1478	Operating Revenues		317,349,159	216,459,201	45,675,189	55,214,768	45,049,295	9,639,729	525,745
1479	Operating Deductions:								
1480	O & M Expenses		230,015,309	172,838,885	30,571,617	26,604,807	17,018,264	8,811,029	775,514
1481	Depreciation Expense		36,261,383	17,275,217	5,527,962	13,458,204	13,333,422	124,782	-
1482	Amortization Expense		3,665,152	2,544,426	370,409	750,316	377,888	372,428	-
1483	Taxes Other Than Income		17,274,071	8,694,350	3,178,784	5,400,938	5,267,829	133,109	-
1484	Interest & Dividends (AFUDC-Equ		(4,382,780)	(2,202,768)	(807,694)	(1,372,318)	(1,338,497)	(33,821)	-
1485	Misc Revenue & Expense		(544,241)	(592,566)	183	48,142	14,137	34,005	-
1486	Total Operating Deductions		282,288,895	198,557,544	38,841,262	44,890,089	34,673,043	9,441,531	775,514
1487	Other Deductions:								
1488	Interest Deductions		21,721,273	10,917,026	4,002,970	6,801,277	6,633,657	167,621	-
1489	Interest on PCRBS		-	-	-	-	-	-	-
1490	Schedule M Adjustments		(73,874,216)	(58,216,061)	(8,552,719)	(7,105,436)	(5,934,742)	(510,994)	(659,701)
1491									



WASHINGTON

<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1492	Income Before State Taxes	(60,535,225)	(51,231,430)	(5,721,761)	(3,582,034)	(2,192,147)	(480,417)	(909,470)
1493								
1494	State Income Taxes	-	-	-	-	-	-	-
1495								
1496	Total Taxable Income	(60,535,225)	(51,231,430)	(5,721,761)	(3,582,034)	(2,192,147)	(480,417)	(909,470)
1497								
1498	Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1499								
1500	Federal Income Tax - Calculated	(21,187,329)	(17,931,001)	(2,002,616)	(1,253,712)	(767,251)	(168,146)	(318,315)
1501								
1502	Adjustments to Calculated Tax:							
1503	40910 P SE	-	-	-	-	-	-	-
1504	40910 P CAGW	(5,638,736)	(5,638,736)	-	-	-	-	-
1505	40910 P CAEE	-	-	-	-	-	-	-
1506	40910 P SG	-	-	-	-	-	-	-
1507	FITOTH NUTIL OTH	-	-	-	-	-	-	-
1508	40910 LABOR S	-	-	-	-	-	-	-
1509	Federal Income Tax	(26,826,065)	(23,569,737)	(2,002,616)	(1,253,712)	(767,251)	(168,146)	(318,315)
1510								
1511	<b>TOTAL OPERATING EXPENSES</b>	<b>285,929,305</b>	<b>198,688,699</b>	<b>40,348,925</b>	<b>46,891,682</b>	<b>36,915,680</b>	<b>9,518,802</b>	<b>457,200</b>
1512	310 Land and Land Rights							
1513	P DGP	-	-	-	-	-	-	-
1514	P DGU	-	-	-	-	-	-	-
1515	P SG	-	-	-	-	-	-	-
1516	P CAGW	(25,826,460)	(25,826,460)	-	-	-	-	-
1517	P CAGE	-	-	-	-	-	-	-
1518	P JBG	246,113	246,113	-	-	-	-	-
1519	P S	(441,006)	(441,006)	-	-	-	-	-
1520	P CAGE	-	-	-	-	-	-	-
1521		(26,021,353)	(26,021,353)	-	-	-	-	-
1522								
1523	311 Structures and Improvements							
1524	P DGP	-	-	-	-	-	-	-
1525	P DGU	-	-	-	-	-	-	-
1526	P SG	-	-	-	-	-	-	-
1527	P CAGW	14,048,147	14,048,147	-	-	-	-	-
1528	P CAGE	-	-	-	-	-	-	-
1529	P JBG	29,022,763	29,022,763	-	-	-	-	-
1530	P CAGE	-	-	-	-	-	-	-
1531		43,070,910	43,070,910	-	-	-	-	-
1532								
1533	312 Boiler Plant Equipment							
1534	P DGP	-	-	-	-	-	-	-
1535	P DGU	-	-	-	-	-	-	-
1536	P SG	(406)	(406)	-	-	-	-	-
1537	P CAGW	25,825,164	25,825,164	-	-	-	-	-
1538	P CAGE	-	-	-	-	-	-	-
1539	P JBG	130,395,285	130,395,285	-	-	-	-	-
1540	P S	780	780	-	-	-	-	-
1541		156,220,824	156,220,824	-	-	-	-	-
1542								
1543	314 Turbogenerator Units							
1544	P DGP	-	-	-	-	-	-	-
1545	P DGU	-	-	-	-	-	-	-
1546	P SG	-	-	-	-	-	-	-
1547	P CAGW	11,319,742	11,319,742	-	-	-	-	-
1548	P CAGE	-	-	-	-	-	-	-
1549	P JBG	32,588,561	32,588,561	-	-	-	-	-
1550	P CAGE	-	-	-	-	-	-	-
1551		43,908,303	43,908,303	-	-	-	-	-
1552								
1553	315 Accessory Electric Equipment							
1554	P DGP	-	-	-	-	-	-	-
1555	P DGU	-	-	-	-	-	-	-
1556	P SG	-	-	-	-	-	-	-
1557	P CAGW	2,919,135	2,919,135	-	-	-	-	-
1558	P CAGE	-	-	-	-	-	-	-
1559	P JBG	11,612,121	11,612,121	-	-	-	-	-
1560	P CAGE	-	-	-	-	-	-	-
1561		14,531,256	14,531,256	-	-	-	-	-
1562								
1563								
1564								
1565	316 Misc Power Plant Equipment							
1566	P DGP	-	-	-	-	-	-	-
1567	P DGU	-	-	-	-	-	-	-
1568	P SG	-	-	-	-	-	-	-
1569	P CAGW	486,432	486,432	-	-	-	-	-
1570	P CAGE	-	-	-	-	-	-	-
1571	P JBG	710,524	710,524	-	-	-	-	-
1572	P CAGE	-	-	-	-	-	-	-
1573		1,196,956	1,196,956	-	-	-	-	-
1574								

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<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1575	317	Steam Plant ARO							
1576		P S	-	-	-	-	-	-	-
1577			-	-	-	-	-	-	-
1578									
1579	SP	Unclassified Steam Plant - Account 300							
1580		P CAGW	(801,704)	(801,704)	-	-	-	-	-
1581		P CAGE	-	-	-	-	-	-	-
1582		P SG	229,679	229,679	-	-	-	-	-
1583			(572,025)	(572,025)	-	-	-	-	-
1584									
1585									
1586		<b>Total Steam Production Plant</b>	<b>232,334,870</b>	<b>232,334,870</b>	-	-	-	-	-
1587									
1588									
1589		Summary of Steam Production Plant by Factor							
1590			(440,226)	(440,226)	-	-	-	-	-
1591			204,575,367	204,575,367	-	-	-	-	-
1592			-	-	-	-	-	-	-
1593			229,273	229,273	-	-	-	-	-
1594			27,970,456	27,970,456	-	-	-	-	-
1595			-	-	-	-	-	-	-
1596			-	-	-	-	-	-	-
1597		<b>Total Steam Production Plant by Factor</b>	<b>232,334,870</b>	<b>232,334,870</b>	-	-	-	-	-
1598	320	Land and Land Rights							
1599		P DGP	-	-	-	-	-	-	-
1600		P SG	-	-	-	-	-	-	-
1601			-	-	-	-	-	-	-
1602									
1603	321	Structures and Improvements							
1604		P DGP	-	-	-	-	-	-	-
1605		P SG	-	-	-	-	-	-	-
1606			-	-	-	-	-	-	-
1607									
1608	322	Reactor Plant Equipment							
1609		P DGP	-	-	-	-	-	-	-
1610		P SG	-	-	-	-	-	-	-
1611			-	-	-	-	-	-	-
1612									
1613	323	Turbogenerator Units							
1614		P DGP	-	-	-	-	-	-	-
1615		P SG	-	-	-	-	-	-	-
1616			-	-	-	-	-	-	-
1617									
1618	324	Land and Land Rights							
1619		P DGP	-	-	-	-	-	-	-
1620		P SG	-	-	-	-	-	-	-
1621			-	-	-	-	-	-	-
1622									
1623	325	Misc. Power Plant Equipment							
1624		P DGP	-	-	-	-	-	-	-
1625		P SG	-	-	-	-	-	-	-
1626			-	-	-	-	-	-	-
1627									
1628									
1629	NP	Unclassified Nuclear Plant - Acct 300							
1630		P SG	-	-	-	-	-	-	-
1631			-	-	-	-	-	-	-
1632									
1633									
1634		<b>Total Nuclear Production Plant</b>	-	-	-	-	-	-	-
1635									
1636									
1637									
1638		Summary of Nuclear Production Plant by Factor							
1639			-	-	-	-	-	-	-
1640			-	-	-	-	-	-	-
1641			-	-	-	-	-	-	-
1642									
1643		<b>Total Nuclear Plant by Factor</b>	-	-	-	-	-	-	-
1644									
1645	330	Land and Land Rights							
1646		P DGP	-	-	-	-	-	-	-
1647		P DGU	-	-	-	-	-	-	-
1648		P CAGW	3,039,456	3,039,456	-	-	-	-	-
1649		P CAGE	-	-	-	-	-	-	-
1650		P CAGW	-	-	-	-	-	-	-
1651		P CAGE	-	-	-	-	-	-	-
1652			3,039,456	3,039,456	-	-	-	-	-
1653									
1654	331	Structures and Improvements							
1655		P DGP	-	-	-	-	-	-	-
1656		P DGU	-	-	-	-	-	-	-
1657		P CAGW	17,451,547	17,451,547	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1658	P	CAGE	-	-	-	-	-	-	-
1659	P	CAGW	-	-	-	-	-	-	-
1660	P	CAGE	-	-	-	-	-	-	-
1661			17,451,547	17,451,547	-	-	-	-	-
1662									
1663	332	Reservoirs, Dams & Waterways							
1664	P	DGP	-	-	-	-	-	-	-
1665	P	DGU	-	-	-	-	-	-	-
1666	P	CAGW	52,778,372	52,778,372	-	-	-	-	-
1667	P	CAGE	-	-	-	-	-	-	-
1668	P	CAGW	-	-	-	-	-	-	-
1669	P	CAGE	-	-	-	-	-	-	-
1670			52,778,372	52,778,372	-	-	-	-	-
1671									
1672	333	Water Wheel, Turbines, & Generators							
1673	P	DGP	-	-	-	-	-	-	-
1674	P	DGU	-	-	-	-	-	-	-
1675	P	CAGW	15,115,787	15,115,787	-	-	-	-	-
1676	P	CAGE	-	-	-	-	-	-	-
1677	P	CAGW	-	-	-	-	-	-	-
1678	P	CAGE	-	-	-	-	-	-	-
1679			15,115,787	15,115,787	-	-	-	-	-
1680									
1681	334	Accessory Electric Equipment							
1682	P	DGP	-	-	-	-	-	-	-
1683	P	DGU	-	-	-	-	-	-	-
1684	P	CAGW	9,694,311	9,694,311	-	-	-	-	-
1685	P	CAGE	-	-	-	-	-	-	-
1686	P	CAGW	-	-	-	-	-	-	-
1687	P	CAGE	-	-	-	-	-	-	-
1688			9,694,311	9,694,311	-	-	-	-	-
1689									
1690									
1691									
1692	335	Misc. Power Plant Equipment							
1693	P	DGP	-	-	-	-	-	-	-
1694	P	DGU	-	-	-	-	-	-	-
1695	P	CAGW	485,354	485,354	-	-	-	-	-
1696	P	CAGE	-	-	-	-	-	-	-
1697	P	CAGW	-	-	-	-	-	-	-
1698	P	CAGE	-	-	-	-	-	-	-
1699			485,354	485,354	-	-	-	-	-
1700									
1701	336	Roads, Railroads & Bridges							
1702	P	DGP	-	-	-	-	-	-	-
1703	P	DGU	-	-	-	-	-	-	-
1704	P	CAGW	2,993,108	2,993,108	-	-	-	-	-
1705	P	CAGE	-	-	-	-	-	-	-
1706	P	CAGW	-	-	-	-	-	-	-
1707	P	CAGE	-	-	-	-	-	-	-
1708			2,993,108	2,993,108	-	-	-	-	-
1709									
1710	337	Hydro Plant ARO							
1711	P	S	-	-	-	-	-	-	-
1712			-	-	-	-	-	-	-
1713									
1714	HP	Unclassified Hydro Plant - Acct 300							
1715	P	S	-	-	-	-	-	-	-
1716	P	DGU	-	-	-	-	-	-	-
1717	P	CAGW	-	-	-	-	-	-	-
1718	P	CAGE	-	-	-	-	-	-	-
1719	P	CAGW	-	-	-	-	-	-	-
1720	P	CAGE	-	-	-	-	-	-	-
1721			-	-	-	-	-	-	-
1722									
1723		<b>Total Hydraulic Plant</b>	<b>101,557,935</b>	<b>101,557,935</b>	-	-	-	-	-
1724									
1725		Summary of Hydraulic Plant by Factor							
1726			-	-	-	-	-	-	-
1727			-	-	-	-	-	-	-
1728			101,557,935	101,557,935	-	-	-	-	-
1729			-	-	-	-	-	-	-
1730			-	-	-	-	-	-	-
1731			-	-	-	-	-	-	-
1732		Total Hydraulic Plant by Factor	101,557,935	101,557,935	-	-	-	-	-
1733									
1734	340	Land and Land Rights							
1735	P	SG	-	-	-	-	-	-	-
1736	P	DGU	-	-	-	-	-	-	-
1737	P	CAGW	458,498	458,498	-	-	-	-	-
1738	P	CAGE	-	-	-	-	-	-	-
1739	P	CAGE	-	-	-	-	-	-	-
1740			458,498	458,498	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1741									
1742	341	Structures and Improvements							
1743	P	SG	-	-	-	-	-	-	-
1744	P	DGU	-	-	-	-	-	-	-
1745	P	CAGW	10,466,070	10,466,070	-	-	-	-	-
1746	P	CAGE	-	-	-	-	-	-	-
1747	P	CAGE	-	-	-	-	-	-	-
1748			10,466,070	10,466,070	-	-	-	-	-
1749									
1750	342	Fuel Holders, Producers & Accessories							
1751	P	SG	-	-	-	-	-	-	-
1752	P	DGU	-	-	-	-	-	-	-
1753	P	CAGW	226,097	226,097	-	-	-	-	-
1754	P	CAGE	-	-	-	-	-	-	-
1755	P	CAGE	-	-	-	-	-	-	-
1756			226,097	226,097	-	-	-	-	-
1757									
1758	343	Prime Movers							
1759	P	S	-	-	-	-	-	-	-
1760	P	DGU	-	-	-	-	-	-	-
1761	P	SG	-	-	-	-	-	-	-
1762	P	CAGW	191,453,603	191,453,603	-	-	-	-	-
1763	P	CAGE	-	-	-	-	-	-	-
1764	P	CAGE	-	-	-	-	-	-	-
1765			191,453,603	191,453,603	-	-	-	-	-
1766									
1767	344	Generators							
1768	P	S	-	-	-	-	-	-	-
1769	P	DGU	-	-	-	-	-	-	-
1770	P	SG	-	-	-	-	-	-	-
1771	P	CAGW	24,437,839	24,437,839	-	-	-	-	-
1772	P	CAGE	-	-	-	-	-	-	-
1773	P	CAGE	-	-	-	-	-	-	-
1774			24,437,839	24,437,839	-	-	-	-	-
1775									
1776	345	Accessory Electric Plant							
1777	P	SG	-	-	-	-	-	-	-
1778	P	DGU	-	-	-	-	-	-	-
1779	P	CAGW	15,210,415	15,210,415	-	-	-	-	-
1780	P	CAGE	-	-	-	-	-	-	-
1781	P	CAGE	-	-	-	-	-	-	-
1782			15,210,415	15,210,415	-	-	-	-	-
1783									
1784									
1785									
1786	346	Misc. Power Plant Equipment							
1787	P	SG	-	-	-	-	-	-	-
1788	P	DGU	-	-	-	-	-	-	-
1789	P	CAGW	683,812	683,812	-	-	-	-	-
1790	P	CAGE	-	-	-	-	-	-	-
1791			683,812	683,812	-	-	-	-	-
1792									
1793	347	Other Production ARO							
1794	P	S	-	-	-	-	-	-	-
1795			-	-	-	-	-	-	-
1796									
1797	OP	Unclassified Other Prod Plant-Acct 300							
1798	P	S	-	-	-	-	-	-	-
1799	P	SG	-	-	-	-	-	-	-
1800	P	CAGW	25,769,812	25,769,812	-	-	-	-	-
1801	P	CAGE	-	-	-	-	-	-	-
1802			25,769,812	25,769,812	-	-	-	-	-
1803									
1804		<b>Total Other Production Plant</b>	<b>268,706,147</b>	<b>268,706,147</b>	-	-	-	-	-
1805									
1806		Summary of Other Production Plant by Factor							
1807			-	-	-	-	-	-	-
1808			-	-	-	-	-	-	-
1809			-	-	-	-	-	-	-
1810			268,706,147	268,706,147	-	-	-	-	-
1811			-	-	-	-	-	-	-
1812			-	-	-	-	-	-	-
1813		Total of Other Production Plant by Factor	268,706,147	268,706,147	-	-	-	-	-
1814									
1815		Experimental Plant							
1816	103	Experimental Plant							
1817	P	DGP	-	-	-	-	-	-	-
1818		<b>Total Experimental Plant</b>	-	-	-	-	-	-	-
1819									
1820		<b>TOTAL PRODUCTION PLANT</b>	<b>602,598,953</b>	<b>602,598,953</b>	-	-	-	-	-
1821	350	Land and Land Rights							
1822	T	DGP	-	-	-	-	-	-	-
1823	T	DGU	-	-	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1824	T	CAGW	5,930,063	-	5,930,063	-	-	-	-
1825	T	CAGE	-	-	-	-	-	-	-
1826	T	JBG	222,628	-	222,628	-	-	-	-
1827	T	SG	8,324	-	8,324	-	-	-	-
1828			6,161,015	-	6,161,015	-	-	-	-
1829									
1830	352	Structures and Improvements							
1831	T	S	-	-	-	-	-	-	-
1832	T	DGP	-	-	-	-	-	-	-
1833	T	DGU	-	-	-	-	-	-	-
1834	T	CAGW	4,784,720	-	4,784,720	-	-	-	-
1835	T	CAGE	-	-	-	-	-	-	-
1836	T	JBG	266,359	-	266,359	-	-	-	-
1837	T	SG	263	-	263	-	-	-	-
1838			5,051,341	-	5,051,341	-	-	-	-
1839									
1840	353	Station Equipment							
1841	T	DGP	-	-	-	-	-	-	-
1842	T	DGU	-	-	-	-	-	-	-
1843	T	CAGW	74,514,544	-	74,514,544	-	-	-	-
1844	T	CAGE	-	-	-	-	-	-	-
1845	T	JBG	4,851,287	-	4,851,287	-	-	-	-
1846	T	SG	2,885,950	-	2,885,950	-	-	-	-
1847			82,251,782	-	82,251,782	-	-	-	-
1848									
1849	354	Towers and Fixtures							
1850	T	DGP	-	-	-	-	-	-	-
1851	T	DGU	-	-	-	-	-	-	-
1852	T	CAGW	35,802,612	-	35,802,612	-	-	-	-
1853	T	CAGE	-	-	-	-	-	-	-
1854	T	JBG	3,104,861	-	3,104,861	-	-	-	-
1855	T	SG	10,251	-	10,251	-	-	-	-
1856			38,917,724	-	38,917,724	-	-	-	-
1857									
1858	355	Poles and Fixtures							
1859	T	DGP	-	-	-	-	-	-	-
1860	T	DGU	-	-	-	-	-	-	-
1861	T	CAGW	42,400,113	-	42,400,113	-	-	-	-
1862	T	CAGE	-	-	-	-	-	-	-
1863	T	JBG	-	-	-	-	-	-	-
1864	T	SG	47,315	-	47,315	-	-	-	-
1865			42,447,428	-	42,447,428	-	-	-	-
1866									
1867	356	Clearing and Grading							
1868	T	DGP	-	-	-	-	-	-	-
1869	T	DGU	-	-	-	-	-	-	-
1870	T	CAGW	61,679,156	-	61,679,156	-	-	-	-
1871	T	CAGE	-	-	-	-	-	-	-
1872	T	JBG	2,508,918	-	2,508,918	-	-	-	-
1873	T	SG	69,603	-	69,603	-	-	-	-
1874			64,257,677	-	64,257,677	-	-	-	-
1875									
1876	357	Underground Conduit							
1877	T	DGP	-	-	-	-	-	-	-
1878	T	DGU	-	-	-	-	-	-	-
1879	T	CAGW	33,908	-	33,908	-	-	-	-
1880	T	CAGE	-	-	-	-	-	-	-
1881	T	SG	-	-	-	-	-	-	-
1882			33,908	-	33,908	-	-	-	-
1883									
1884	358	Underground Conductors							
1885	T	DGP	-	-	-	-	-	-	-
1886	T	DGU	-	-	-	-	-	-	-
1887	T	CAGW	65,891	-	65,891	-	-	-	-
1888	T	CAGE	-	-	-	-	-	-	-
1889	T	SG	-	-	-	-	-	-	-
1890			65,891	-	65,891	-	-	-	-
1891									
1892	359	Roads and Trails							
1893	T	DGP	-	-	-	-	-	-	-
1894	T	DGU	-	-	-	-	-	-	-
1895	T	CAGW	1,454,997	-	1,454,997	-	-	-	-
1896	T	CAGE	-	-	-	-	-	-	-
1897	T	SG	1,317	-	1,317	-	-	-	-
1898			1,456,314	-	1,456,314	-	-	-	-
1899									
1900	TP	Unclassified Trans Plant - Acct 300							
1901	T	SG	4,292	-	4,292	-	-	-	-
1902	T	CAGW	577,332	-	577,332	-	-	-	-
1903	T	CAGE	-	-	-	-	-	-	-
1904			581,624	-	581,624	-	-	-	-
1905									
1906	TS0	Unclassified Trans Sub Plant - Acct 300							

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1907	T	SG	-	-	-	-	-	-	-
1908			-	-	-	-	-	-	-
1909			-	-	-	-	-	-	-
1910	<b>TOTAL TRANSMISSION PLANT</b>		<b>241,224,704</b>	-	<b>241,224,704</b>	-	-	-	-
1911	Summary of Transmission Plant by Factor								
1912			10,954,053	-	10,954,053	-	-	-	-
1913			-	-	-	-	-	-	-
1914			227,243,337	-	227,243,337	-	-	-	-
1915			-	-	-	-	-	-	-
1916			3,027,314	-	3,027,314	-	-	-	-
1917	Total Transmission Plant by Factor		241,224,704	-	241,224,704	-	-	-	-
1918	360	Land and Land Rights							
1919		DPW S	1,497,300	-	-	1,497,300	1,497,300	-	-
1920			1,497,300	-	-	1,497,300	1,497,300	-	-
1921									
1922	361	Structures and Improvements							
1923		DPW S	2,238,416	-	-	2,238,416	2,238,416	-	-
1924			2,238,416	-	-	2,238,416	2,238,416	-	-
1925									
1926	362	Station Equipment							
1927		DPW S	46,561,261	-	-	46,561,261	46,561,261	-	-
1928			46,561,261	-	-	46,561,261	46,561,261	-	-
1929									
1930	363	Storage Battery Equipment							
1931		DPW S	-	-	-	-	-	-	-
1932			-	-	-	-	-	-	-
1933									
1934	364	Poles, Towers & Fixtures							
1935		DPW S	85,866,890	-	-	85,866,890	85,866,890	-	-
1936			85,866,890	-	-	85,866,890	85,866,890	-	-
1937									
1938	365	Overhead Conductors							
1939		DPW S	56,062,924	-	-	56,062,924	56,062,924	-	-
1940			56,062,924	-	-	56,062,924	56,062,924	-	-
1941									
1942	366	Underground Conduit							
1943		DPW S	14,895,617	-	-	14,895,617	14,895,617	-	-
1944			14,895,617	-	-	14,895,617	14,895,617	-	-
1945									
1946									
1947									
1948									
1949	367	Underground Conductors							
1950		DPW S	20,132,255	-	-	20,132,255	20,132,255	-	-
1951			20,132,255	-	-	20,132,255	20,132,255	-	-
1952									
1953	368	Line Transformers							
1954		DPW S	90,998,025	-	-	90,998,025	90,998,025	-	-
1955			90,998,025	-	-	90,998,025	90,998,025	-	-
1956									
1957	369	Services							
1958		DPW S	46,116,329	-	-	46,116,329	46,116,329	-	-
1959			46,116,329	-	-	46,116,329	46,116,329	-	-
1960									
1961	370	Meters							
1962		DPW S	13,792,908	-	-	13,792,908	13,792,908	-	-
1963			13,792,908	-	-	13,792,908	13,792,908	-	-
1964									
1965	371	Installations on Customers' Premises							
1966		DPW S	525,319	-	-	525,319	525,319	-	-
1967			525,319	-	-	525,319	525,319	-	-
1968									
1969	372	Leased Property							
1970		DPW S	-	-	-	-	-	-	-
1971			-	-	-	-	-	-	-
1972									
1973	373	Street Lights							
1974		DPW S	3,799,039	-	-	3,799,039	3,799,039	-	-
1975			3,799,039	-	-	3,799,039	3,799,039	-	-
1976									
1977	DP	Unclassified Dist Plant - Acct 300							
1978		DPW S	1,406,374	-	-	1,406,374	1,406,374	-	-
1979			1,406,374	-	-	1,406,374	1,406,374	-	-
1980									
1981	DS0	Unclassified Dist Sub Plant - Acct 300							
1982		DPW S	-	-	-	-	-	-	-
1983			-	-	-	-	-	-	-
1984									
1985									
1986	<b>TOTAL DISTRIBUTION PLANT</b>		<b>383,892,657</b>	-	-	<b>383,892,657</b>	<b>383,892,657</b>	-	-
1987	Summary of Distribution Plant by Factor								
1988			383,892,657	-	-	383,892,657	383,892,657	-	-
1989									

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1990	Total Distribution Plant by Factor		383,892,657	-	-	383,892,657	383,892,657	-	-
1991									
1992	389	Land and Land Rights							
1993		G-SITUS S	1,098,826	-	235,969	862,858	862,858	-	-
1994		CUST CN	80,048	-	-	80,048	-	80,048	-
1995		G-DGU DGU	-	-	-	-	-	-	-
1996		G-SG SG	-	-	-	-	-	-	-
1997		G-SG CAGW	-	-	-	-	-	-	-
1998		G-SG CAGE	-	-	-	-	-	-	-
1999		PTD SO	414,725	208,207	79,692	126,825	126,825	-	-
2000			1,593,599	208,207	315,661	1,069,730	989,683	80,048	-
2001									
2002	390	Structures and Improvements							
2003		G-SITUS S	13,639,216	-	2,928,969	10,710,248	10,710,248	-	-
2004		G-DGP DGP	-	-	-	-	-	-	-
2005		G-DGU DGU	-	-	-	-	-	-	-
2006		CUST CN	864,985	-	-	864,985	-	864,985	-
2007		G-SG SG	-	-	-	-	-	-	-
2008		G-SG CAGW	474,003	244,000	230,004	-	-	-	-
2009		G-SG CAGE	-	-	-	-	-	-	-
2010		G-SG JBG	4,065	2,092	1,972	-	-	-	-
2011		PTD SO	7,516,158	3,773,394	1,444,285	2,298,480	2,298,480	-	-
2012			22,498,428	4,019,486	4,605,229	13,873,713	13,008,728	864,985	-
2013									
2014	391	Office Furniture & Equipment							
2015		G-SITUS S	1,469,634	-	315,598	1,154,036	1,154,036	-	-
2016		G-DGP DGP	-	-	-	-	-	-	-
2017		G-DGU DGU	-	-	-	-	-	-	-
2018		CUST CN	603,195	-	-	603,195	-	603,195	-
2019		G-SG SG	-	-	-	-	-	-	-
2020		P SE	-	-	-	-	-	-	-
2021		PTD SO	4,394,479	2,206,194	844,431	1,343,855	1,343,855	-	-
2022		G-SG CAGW	96,509	49,679	46,830	-	-	-	-
2023		G-SG CAGE	-	-	-	-	-	-	-
2024		G-SG JBG	111,734	57,517	54,217	-	-	-	-
2025		P JBE	1,064	1,064	-	-	-	-	-
2026		P CAEE	-	-	-	-	-	-	-
2027		G-SG CAGE	-	-	-	-	-	-	-
2028		G-SG CAGE	-	-	-	-	-	-	-
2029			6,676,616	2,314,454	1,261,077	3,101,085	2,497,891	603,195	-
2030									
2031	392	Transportation Equipment							
2032		G-SITUS S	5,010,534	-	1,075,993	3,934,541	3,934,541	-	-
2033		PTD SO	606,750	304,611	116,591	185,547	185,547	-	-
2034		G-SG SG	-	-	-	-	-	-	-
2035		CUST CN	-	-	-	-	-	-	-
2036		G-DGU DGU	-	-	-	-	-	-	-
2037		P SE	-	-	-	-	-	-	-
2038		G-DGP DGP	-	-	-	-	-	-	-
2039		G-SG CAGW	775,072	398,979	376,093	-	-	-	-
2040		G-SG CAGE	-	-	-	-	-	-	-
2041		G-SG JBG	313,331	161,291	152,039	-	-	-	-
2042		P CAEW	-	-	-	-	-	-	-
2043		P CAEE	-	-	-	-	-	-	-
2044		G-SG CAGE	-	-	-	-	-	-	-
2045		G-SG CAGE	-	-	-	-	-	-	-
2046			6,705,687	864,882	1,720,717	4,120,089	4,120,089	-	-
2047									
2048	393	Stores Equipment							
2049		G-SITUS S	516,944	-	111,012	405,932	405,932	-	-
2050		G-DGP DGP	-	-	-	-	-	-	-
2051		G-DGU DGU	-	-	-	-	-	-	-
2052		PTD SO	27,999	14,057	5,380	8,562	8,562	-	-
2053		G-SG SG	-	-	-	-	-	-	-
2054		G-SG CAGW	35,177	18,108	17,069	-	-	-	-
2055		G-SG CAGE	-	-	-	-	-	-	-
2056		G-SG JBG	125,307	64,504	60,804	-	-	-	-
2057		G-SG CAGE	-	-	-	-	-	-	-
2058			705,428	96,669	194,265	414,495	414,495	-	-
2059									
2060	394	Tools, Shop & Garage Equipment							
2061		G-SITUS S	2,590,863	-	556,378	2,034,486	2,034,486	-	-
2062		G-DGP DGP	-	-	-	-	-	-	-
2063		G-SG SG	-	-	-	-	-	-	-
2064		PTD SO	296,917	149,063	57,055	90,799	90,799	-	-
2065		P SE	-	-	-	-	-	-	-
2066		G-DGU DGU	-	-	-	-	-	-	-
2067		G-SG CAGW	488,907	251,672	237,235	-	-	-	-
2068		G-SG CAGE	-	-	-	-	-	-	-
2069		G-SG JBG	766,416	394,523	371,892	-	-	-	-
2070		P CAEW	-	-	-	-	-	-	-
2071		P CAEE	-	-	-	-	-	-	-
2072		G-SG CAGE	-	-	-	-	-	-	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2073	G-SG	CAGE	-	-	-	-	-	-	-
2074			4,143,103	795,258	1,222,560	2,125,284	2,125,284	-	-
2075									
2076	395	Laboratory Equipment							
2077	G-SITUS	S	1,992,624	-	427,908	1,564,716	1,564,716	-	-
2078	G-DGP	DGP	-	-	-	-	-	-	-
2079	G-DGU	DGU	-	-	-	-	-	-	-
2080	PTD	SO	388,807	195,196	74,712	118,899	118,899	-	-
2081	P	SE	-	-	-	-	-	-	-
2082	G-SG	SG	-	-	-	-	-	-	-
2083	G-SG	CAGW	294,458	151,576	142,882	-	-	-	-
2084	G-SG	CAGE	-	-	-	-	-	-	-
2085	G-SG	JBG	93,506	48,133	45,372	-	-	-	-
2086	P	CAEW	-	-	-	-	-	-	-
2087	P	CAEE	-	-	-	-	-	-	-
2088	G-SG	CAGE	-	-	-	-	-	-	-
2089	G-SG	CAGE	-	-	-	-	-	-	-
2090			2,769,395	394,905	690,874	1,683,615	1,683,615	-	-
2091									
2092	396	Power Operated Equipment							
2093	G-SITUS	S	6,568,567	-	1,410,574	5,157,993	5,157,993	-	-
2094	G-DGP	DGP	-	-	-	-	-	-	-
2095	G-SG	SG	-	-	-	-	-	-	-
2096	PTD	SO	110,190	55,319	21,174	33,697	33,697	-	-
2097	G-DGU	DGU	-	-	-	-	-	-	-
2098	P	SE	-	-	-	-	-	-	-
2099	G-SG	CAGW	501,688	258,251	243,437	-	-	-	-
2100	G-SG	CAGE	-	-	-	-	-	-	-
2101	G-SG	JBG	1,369,738	705,092	664,646	-	-	-	-
2102	P	CAEW	-	-	-	-	-	-	-
2103	P	CAEE	-	-	-	-	-	-	-
2104	G-SG	CAGE	-	-	-	-	-	-	-
2105	G-SG	CAGE	-	-	-	-	-	-	-
2106			8,550,183	1,018,662	2,339,832	5,191,690	5,191,690	-	-
2107	397	Communication Equipment							
2108	COM_EQ	S	8,678,344	1,465,286	3,539,923	3,673,135	3,553,105	120,030	-
2109	COM_EQ	DGP	-	-	-	-	-	-	-
2110	COM_EQ	DGU	-	-	-	-	-	-	-
2111	COM_EQ	SO	3,804,526	642,371	1,551,878	1,610,277	1,557,657	52,620	-
2112	COM_EQ	CN	246,568	41,632	100,576	104,361	100,950	3,410	-
2113	COM_EQ	SG	11,496	1,941	4,689	4,866	4,707	159	-
2114	COM_EQ	SE	-	-	-	-	-	-	-
2115	COM_EQ	CAGW	5,629,139	950,446	2,296,143	2,382,550	2,304,693	77,857	-
2116	COM_EQ	CAGE	-	-	-	-	-	-	-
2117	COM_EQ	JBG	399,765	67,498	163,066	169,202	163,673	5,529	-
2118	COM_EQ	CAEW	-	-	-	-	-	-	-
2119	COM_EQ	CAEE	-	-	-	-	-	-	-
2120	COM_EQ	CAGE	-	-	-	-	-	-	-
2121	COM_EQ	CAGE	-	-	-	-	-	-	-
2122			18,769,839	3,169,175	7,656,274	7,944,391	7,684,785	259,606	-
2123									
2124	398	Misc. Equipment							
2125	G-SITUS	S	120,019	-	25,774	94,245	94,245	-	-
2126	G-DGP	DGP	-	-	-	-	-	-	-
2127	G-DGU	DGU	-	-	-	-	-	-	-
2128	CUST	CN	14,162	-	-	14,162	-	14,162	-
2129	PTD	SO	250,202	125,611	48,078	76,513	76,513	-	-
2130	P	SE	-	-	-	-	-	-	-
2131	G-SG	SG	-	-	-	-	-	-	-
2132	G-SG	CAGW	72,918	37,535	35,382	-	-	-	-
2133	G-SG	CAGE	-	-	-	-	-	-	-
2134	G-SG	JBG	26,148	13,460	12,688	-	-	-	-
2135	P	CAEW	-	-	-	-	-	-	-
2136	P	CAEE	-	-	-	-	-	-	-
2137	G-SG	CAGE	-	-	-	-	-	-	-
2138			483,449	176,606	121,922	184,921	170,758	14,162	-
2139									
2140	399	Coal Mine							
2141	P	SE	-	-	-	-	-	-	-
2142	P	CAEW	-	-	-	-	-	-	-
2143	P	CAEE	-	-	-	-	-	-	-
2144	MP	U P	34,656,573	34,656,573	-	-	-	-	-
2145			34,656,573	34,656,573	-	-	-	-	-
2146									
2147	399L	WIDCO Capital Lease							
2148	P	SE	-	-	-	-	-	-	-
2149									
2150									
2151		Remove Capital Leases	-	-	-	-	-	-	-
2152			-	-	-	-	-	-	-
2153									
2154	1011390	General Capital Leases							
2155	G-SITUS	S	-	-	-	-	-	-	-



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

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

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2322	P	CAGW	-	-	-	-	-	-	-
2323	P	CAGE	-	-	-	-	-	-	-
2324	P	DGP	-	-	-	-	-	-	-
2325			-	-	-	-	-	-	-
2326									
2327	120	Nuclear Fuel							
2328	P	SE	-	-	-	-	-	-	-
2329			-	-	-	-	-	-	-
2330									
2331	124	Weatherization							
2332	DMSC	S	2,046,942	-	-	2,046,942	-	-	2,046,942
2333	DMSC	SO	(201)	-	-	(201)	-	-	(201)
2334			2,046,741	-	-	2,046,741	-	-	2,046,741
2335									
2336	182W	Weatherization							
2337	DMSC	S	-	-	-	-	-	-	-
2338	DMSC	SG	-	-	-	-	-	-	-
2339	DMSC	SGCT	-	-	-	-	-	-	-
2340	DMSC	SO	-	-	-	-	-	-	-
2341			-	-	-	-	-	-	-
2342									
2343	186W	Weatherization							
2344	DMSC	S	-	-	-	-	-	-	-
2345	DMSC	CN	-	-	-	-	-	-	-
2346	DMSC	CNP	-	-	-	-	-	-	-
2347	DMSC	SG	-	-	-	-	-	-	-
2348	DMSC	SO	-	-	-	-	-	-	-
2349			-	-	-	-	-	-	-
2350									
2351		Total Weatherization	2,046,741	-	-	2,046,741	-	-	2,046,741
2352									
2353	151	Fuel Stock							
2354	P	DEU	-	-	-	-	-	-	-
2355	P	SE	-	-	-	-	-	-	-
2356	P	CAEW	315,012	315,012	-	-	-	-	-
2357	P	CAEE	-	-	-	-	-	-	-
2358	P	JBE	3,209,539	3,209,539	-	-	-	-	-
2359	P	CAEE	-	-	-	-	-	-	-
2360	P	CAEE	-	-	-	-	-	-	-
2361			3,524,551	3,524,551	-	-	-	-	-
2362									
2363	152	Fuel Stock - Undistributed							
2364	P	SE	-	-	-	-	-	-	-
2365	P	CAEW	-	-	-	-	-	-	-
2366	P	CAEE	-	-	-	-	-	-	-
2367			-	-	-	-	-	-	-
2368									
2369	25316	DG&T Working Capital Deposit							
2370	P	SE	-	-	-	-	-	-	-
2371	P	CAEW	-	-	-	-	-	-	-
2372	P	CAEE	-	-	-	-	-	-	-
2373			-	-	-	-	-	-	-
2374									
2375	25317	DG&T Working Capital Deposit							
2376	P	SE	-	-	-	-	-	-	-
2377	P	CAEW	-	-	-	-	-	-	-
2378	P	CAEE	-	-	-	-	-	-	-
2379			-	-	-	-	-	-	-
2380									
2381	25319	Provo Working Capital Deposit							
2382	P	SE	-	-	-	-	-	-	-
2383	P	CAEW	-	-	-	-	-	-	-
2384	P	CAEE	-	-	-	-	-	-	-
2385			-	-	-	-	-	-	-
2386									
2387		Total Fuel Stock	3,524,551	3,524,551	-	-	-	-	-
2388	154	Materials and Supplies							
2389	MSS	S	5,522,800	4,445,021	31,056	1,046,723	1,046,723	-	-
2390	MSS	SG	76,005	61,172	427	14,405	14,405	-	-
2391	MSS	SE	-	-	-	-	-	-	-
2392	MSS	SO	(46,005)	(37,027)	(259)	(8,719)	(8,719)	-	-
2393	MSS	SNPPS	-	-	-	-	-	-	-
2394	MSS	SNPPH	-	-	-	-	-	-	-
2395	MSS	SNPD	(259,694)	(209,014)	(1,460)	(49,219)	(49,219)	-	-
2396	MSS	SNPT	-	-	-	-	-	-	-
2397	MSS	DGU	-	-	-	-	-	-	-
2398	MSS	DGP	-	-	-	-	-	-	-
2399	MSS	CAGE	-	-	-	-	-	-	-
2400	MSS	SNPP	-	-	-	-	-	-	-
2401	MSS	CAGW	863,851	695,269	4,858	163,724	163,724	-	-
2402	MSS	CAGE	-	-	-	-	-	-	-
2403	MSS	JBG	1,618,746	1,302,847	9,103	306,797	306,797	-	-
2404	MSS	CAEW	-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2405	MSS	CAEE	-	-	-	-	-	-	-
2406	MSS	CAGE	-	-	-	-	-	-	-
2407			7,775,703	6,258,267	43,724	1,473,711	1,473,711	-	-
2408									
2409	163	Stores Expense Undistributed							
2410	MSS	SO	-	-	-	-	-	-	-
2411									
2412			-	-	-	-	-	-	-
2413									
2414	25318	Provo Working Capital Deposit							
2415	MSS	SNPPS	-	-	-	-	-	-	-
2416	MSS	CAGW	-	-	-	-	-	-	-
2417	MSS	CAGE	-	-	-	-	-	-	-
2418			-	-	-	-	-	-	-
2419									
2420		Total Materials & Supplies	7,775,703	6,258,267	43,724	1,473,711	1,473,711	-	-
2421									
2422	165	Prepayments							
2423	DMSC	S	-	-	-	-	-	-	-
2424	GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	-
2425	PT	SG	-	-	-	-	-	-	-
2426	PT	CAGW	-	-	-	-	-	-	-
2427	PT	CAGE	-	-	-	-	-	-	-
2428	P	CAEW	(0)	(0)	-	-	-	-	-
2429	P	CAEE	-	-	-	-	-	-	-
2430	P	SE	-	-	-	-	-	-	-
2431	PTD	SO	(0)	(0)	(0)	(0)	(0)	-	-
2432			(0)	(0)	(0)	(0)	(0)	(0)	-
2433									
2434	182M	Misc Regulatory Assets							
2435	DDS2	S	17,104,541	14,651,063	273,668	2,179,809	32,984	2,601,000	(454,174)
2436	DEFSG	SG	-	-	-	-	-	-	-
2437	P	CAGE	-	-	-	-	-	-	-
2438	P	CAGE	-	-	-	-	-	-	-
2439	DEFSG	CAGW	955,458	546,004	409,454	-	-	-	-
2440	DEFSG	JBG	-	-	-	-	-	-	-
2441	P	SE	(0)	(0)	-	-	-	-	-
2442	P	CAEW	-	-	-	-	-	-	-
2443	P	CAEE	-	-	-	-	-	-	-
2444	DDSO2	SO	123,552	33,328	2,233	87,991	13,399	-	74,593
2445			18,183,550	15,230,394	685,355	2,267,801	46,382	2,601,000	(379,582)
2446									
2447	186M	Misc Deferred Debits							
2448	LABOR	S	93,882	42,213	6,245	45,424	31,538	13,886	-
2449	P	CAEW	-	-	-	-	-	-	-
2450	P	CAEE	-	-	-	-	-	-	-
2451	DEFSG	SG	0	0	0	-	-	-	-
2452	LABOR	SO	-	-	-	-	-	-	-
2453	P	SE	-	-	-	-	-	-	-
2454	DEFSG	CAGW	871,659	498,116	373,543	-	-	-	-
2455	DEFSG	CAGE	-	-	-	-	-	-	-
2456	P	CAEW	-	-	-	-	-	-	-
2457	P	CAEE	-	-	-	-	-	-	-
2458	P	SNPPS	-	-	-	-	-	-	-
2459	GP	EXCTAX	-	-	-	-	-	-	-
2460			965,541	540,329	379,788	45,424	31,538	13,886	-
2461									
2462		Working Capital							
2463	CWC	Cash Working Capital							
2464	CWC	S	11,105,103	7,956,884	1,599,189	1,549,031	1,083,940	442,061	23,030
2465	CWC	SO	-	-	-	-	-	-	-
2466	CWC	SE	-	-	-	-	-	-	-
2467			11,105,103	7,956,884	1,599,189	1,549,031	1,083,940	442,061	23,030
2468									
2469	OWC	Other Working Capital							
2470	131	C GP	SNP	-	-	-	-	-	-
2471	135	V GP	SG	-	-	-	-	-	-
2472	141	O GP	SO	-	-	-	-	-	-
2473	143	O GP	SO	-	-	-	-	-	-
2474	232	A PTD	S	-	-	-	-	-	-
2475	232	A PTD	SO	-	-	-	-	-	-
2476	232	A P	CAEE	-	-	-	-	-	-
2477	232	A T	SG	-	-	-	-	-	-
2478	2533	O P	S	-	-	-	-	-	-
2479	2533	O P	SE	-	-	-	-	-	-
2480	2533	O P	CAEW	-	-	-	-	-	-
2481	2533	O P	CAEE	-	-	-	-	-	-
2482	230	A P	SE	-	-	-	-	-	-
2483	230	A P	CAEW	-	-	-	-	-	-
2484	230	A P	CAEE	-	-	-	-	-	-
2485	230	A P	S	-	-	-	-	-	-
2486	254105	A P	S	-	-	-	-	-	-
2487	254105	A P	SE	-	-	-	-	-	-

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Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2488	254105	A P	CAGE	-	-	-	-	-	-	-
2489	254105	A P	CAEE	-	-	-	-	-	-	-
2490	2533	C P	CAEE	-	-	-	-	-	-	-
2491				-	-	-	-	-	-	-
2492				-	-	-	-	-	-	-
2493		Total Working Capital		11,105,103	7,956,884	1,599,189	1,549,031	1,083,940	442,061	23,030
2494		Miscellaneous Rate Base								
2495	18221	Unrec Plant & Reg Study Costs								
2496		P S		-	-	-	-	-	-	-
2497				-	-	-	-	-	-	-
2498				-	-	-	-	-	-	-
2499				-	-	-	-	-	-	-
2500	18222	Nuclear Plant - Trojan								
2501		P S		-	-	-	-	-	-	-
2502		P TROJP		(0)	(0)	-	-	-	-	-
2503		P TROJD		-	-	-	-	-	-	-
2504				(0)	(0)	-	-	-	-	-
2505										
2506										
2507										
2508	1869	Misc Deferred Debits-Trojan								
2509		P S		-	-	-	-	-	-	-
2510		P SNPPN		-	-	-	-	-	-	-
2511				-	-	-	-	-	-	-
2512				-	-	-	-	-	-	-
2513		TOTAL MISCELLANEOUS RATE BASE		(0)	(0)	-	-	-	-	-
2514										
2515		<b>TOTAL RATE BASE ADDITIONS</b>		<b>43,638,499</b>	<b>33,547,736</b>	<b>2,708,056</b>	<b>7,382,707</b>	<b>2,635,571</b>	<b>3,056,948</b>	<b>1,690,189</b>
2516	235	Customer Service Deposits								
2517		CUST S		(2,980,496)	-	-	(2,980,496)	-	(2,980,496)	-
2518		CUST CN		-	-	-	-	-	-	-
2519				(2,980,496)	-	-	(2,980,496)	-	(2,980,496)	-
2520										
2521	2281	P PTD	SO	-	-	-	-	-	-	-
2522	2282	P PTD	SO	(635,480)	(319,035)	(122,112)	(194,333)	(194,333)	-	-
2523	2283	P PTD	SO	(1,600,631)	(803,577)	(307,573)	(489,481)	(489,481)	-	-
2524	2283	P PTD	S	-	-	-	-	-	-	-
2525	254	R PTD	SO	(15,182)	(7,622)	(2,917)	(4,643)	(4,643)	-	-
2526				(2,251,292)	(1,130,233)	(432,602)	(688,457)	(688,457)	-	-
2527										
2528	22844	Accum Hydro Relicensing Obligation								
2529		P S		-	-	-	-	-	-	-
2530		P CAGW		(331,306)	(331,306)	-	-	-	-	-
2531				(331,306)	(331,306)	-	-	-	-	-
2532										
2533	22842	A P	TROJD	-	-	-	-	-	-	-
2534	230	A P	TROJP	0	0	-	-	-	-	-
2535	254105	A P	TROJP	0	0	-	-	-	-	-
2536	254	R P	CAEE	-	-	-	-	-	-	-
2537	254	R P	SE	(0)	(0)	-	-	-	-	-
2538	254	P	S	(79)	(79)	-	-	-	-	-
2539				(79)	(79)	-	-	-	-	-
2540										
2541	252	Customer Advances for Construction								
2542		DPW S		(253,553)	-	-	(253,553)	(253,553)	-	-
2543		T SG		(57,805)	-	(57,805)	-	-	-	-
2544		T CAGE		-	-	-	-	-	-	-
2545		DPW SO		-	-	-	-	-	-	-
2546		CUST CN		(0)	-	-	(0)	-	(0)	-
2547				(311,357)	-	(57,805)	(253,553)	(253,553)	(0)	-
2548										
2549	25398	SO2 Emissions								
2550		P S		(4,210,989)	(4,210,989)	-	-	-	-	-
2551				(4,210,989)	(4,210,989)	-	-	-	-	-
2552										
2553	25399	Other Deferred Credits								
2554		P S		(355,868)	(355,868)	-	-	-	-	-
2555		GP GPS		-	-	-	-	-	-	-
2556		GP SO		-	-	-	-	-	-	-
2557		P CAGW		(271)	(271)	-	-	-	-	-
2558		P CAGE		-	-	-	-	-	-	-
2559		P SG		(954,624)	(954,624)	-	-	-	-	-
2560		P CAEW		-	-	-	-	-	-	-
2561		P CAEE		-	-	-	-	-	-	-
2562		P SE		-	-	-	-	-	-	-
2563				(1,310,764)	(1,310,764)	-	-	-	-	-
2564										
2565	190	Accumulated Deferred Income Taxes								
2566		P S		1,602,576	1,602,576	-	-	-	-	-
2567		CUST CN		6,201	-	-	6,201	-	6,201	-
2568		LABOR SO		3,060,083	1,375,929	203,559	1,480,595	1,027,967	452,627	-
2569		P DGP		-	-	-	-	-	-	-
2570		CUST BADDEBT		398,515	-	-	398,515	-	398,515	-

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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2571	P	TROJD	6	6	-	-	-	-	-
2572	P	SG	128,134	128,134	-	-	-	-	-
2573	P	SE	445,138	445,138	-	-	-	-	-
2574	PTD	SNP	(0)	(0)	(0)	(0)	(0)	-	-
2575	P	CAGW	493,030	493,030	-	-	-	-	-
2576	P	CAGE	-	-	-	-	-	-	-
2577	P	CAEW	58,496	58,496	-	-	-	-	-
2578	P	CAEE	-	-	-	-	-	-	-
2579	P	JBE	31,956	31,956	-	-	-	-	-
2580	DPW	SNPD	46,748	-	-	46,748	46,748	-	-
2581									
2582			6,270,883	4,135,265	203,559	1,885,311	1,074,715	857,344	-
2583									
2584	281	Accumulated Deferred Income Taxes							
2585	P	S	-	-	-	-	-	-	-
2586	PT	SG	-	-	-	-	-	-	-
2587	PT	CAGW	-	-	-	-	-	-	-
2588	PT	CAGE	-	-	-	-	-	-	-
2589	T	SNPT	-	-	-	-	-	-	-
2590									
2591									
2592	282	Accumulated Deferred Income Taxes							
2593	GP	S	(138,399,351)	(69,558,965)	(25,505,338)	(43,335,047)	(42,267,034)	(1,068,013)	-
2594	ACCMCDIT	DITBAL	(0)	(0)	(0)	(0)	(0)	(0)	-
2595	PT	DGP	-	-	-	-	-	-	-
2596	LABOR	SO	(771,896)	(347,074)	(51,347)	(373,475)	(259,302)	(114,174)	-
2597	PTD	SNP	-	-	-	-	-	-	-
2598	P	CAGW	1,061,725	1,061,725	-	-	-	-	-
2599	P	CAGE	-	-	-	-	-	-	-
2600	P	CAEW	-	-	-	-	-	-	-
2601	P	CAEE	-	-	-	-	-	-	-
2602	P	SE	-	-	-	-	-	-	-
2603	P	JBG	-	-	-	-	-	-	-
2604	P	SG	(0)	(0)	-	-	-	-	-
2605			(138,109,522)	(68,844,314)	(25,556,685)	(43,708,523)	(42,526,336)	(1,182,187)	-
2606									
2607	283	Accumulated Deferred Income Taxes							
2608	GP	S	(4,018,888)	(2,019,877)	(740,633)	(1,258,378)	(1,227,365)	(31,013)	-
2609	P	SG	8,555	8,555	-	-	-	-	-
2610	P	SE	(219,544)	(219,544)	-	-	-	-	-
2611	LABOR	SO	(104,756)	(47,102)	(6,968)	(50,885)	(35,190)	(15,495)	-
2612	GP	GPS	0	0	0	0	0	0	-
2613	PTD	SNP	(452,731)	(227,288)	(86,995)	(138,447)	(138,447)	-	-
2614	P	TROJD	0	0	-	-	-	-	-
2615	PTD	SNPD	-	-	-	-	-	-	-
2616	P	CAGW	(111,262)	(111,262)	-	-	-	-	-
2617	P	CAGE	-	-	-	-	-	-	-
2618	P	CAEW	-	-	-	-	-	-	-
2619	P	CAEE	-	-	-	-	-	-	-
2620	P	JBE	(3,852,098)	(3,852,098)	-	-	-	-	-
2621	P	SGCT	-	-	-	-	-	-	-
2622									
2623			(8,750,724)	(6,468,616)	(834,597)	(1,447,511)	(1,401,002)	(46,508)	-
2624									
2625		TOTAL ACCUMULATED DEF INCOME TAX	(140,589,362)	(71,177,665)	(26,187,723)	(43,223,974)	(42,852,623)	(371,351)	-
2626	255	Accumulated Investment Tax Credit							
2627	PTD	S	-	-	-	-	-	-	-
2628	PTD	ITC84	(151,221)	(75,918)	(29,058)	(46,244)	(46,244)	-	-
2629	PTD	ITC85	(459,607)	(230,740)	(88,317)	(140,550)	(140,550)	-	-
2630	PTD	ITC86	(213,117)	(106,993)	(40,952)	(65,172)	(65,172)	-	-
2631	PTD	ITC88	(35,834)	(17,990)	(6,886)	(10,958)	(10,958)	-	-
2632	PTD	ITC89	(79,571)	(39,948)	(15,290)	(24,333)	(24,333)	-	-
2633	PTD	ITC90	(13,019)	(6,536)	(2,502)	(3,981)	(3,981)	-	-
2634	PTD	CAGE	-	-	-	-	-	-	-
2635			(952,367)	(478,124)	(183,004)	(291,239)	(291,239)	-	-
2636									
2637		TOTAL RATE BASE DEDUCTIONS	(152,938,013)	(78,639,160)	(26,861,134)	(47,437,718)	(44,085,872)	(3,351,846)	-
2638									
2639									
2640									
2641	108SP	Steam Prod Plant Accumulated Depr							
2642	P	S	-	-	-	-	-	-	-
2643	P	DGP	-	-	-	-	-	-	-
2644	P	DGU	-	-	-	-	-	-	-
2645	P	SG	-	-	-	-	-	-	-
2646	P	CAGW	(13,807,413)	(13,807,413)	-	-	-	-	-
2647	P	CAGE	-	-	-	-	-	-	-
2648	P	JBG	(104,034,863)	(104,034,863)	-	-	-	-	-
2649	P	CAGE	-	-	-	-	-	-	-
2650			(117,842,276)	(117,842,276)	-	-	-	-	-
2651									
2652	108NP	Nuclear Prod Plant Accumulated Depr							
2653	P	DGP	-	-	-	-	-	-	-

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<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2654	P	DGU	-	-	-	-	-	-	-
2655	P	SG	-	-	-	-	-	-	-
2656			-	-	-	-	-	-	-
2657									
2658									
2659	108HP	Hydraulic Prod Plant Accum Depr							
2660	P	S	-	-	-	-	-	-	-
2661	P	DGP	-	-	-	-	-	-	-
2662	P	DGU	-	-	-	-	-	-	-
2663	P	CAGW	(45,121,710)	(45,121,710)	-	-	-	-	-
2664	P	CAGE	-	-	-	-	-	-	-
2665	P	CAGW	-	-	-	-	-	-	-
2666	P	CAGE	-	-	-	-	-	-	-
2667			(45,121,710)	(45,121,710)	-	-	-	-	-
2668									
2669	108OP	Other Production Plant - Accum Depr							
2670	P	S	-	-	-	-	-	-	-
2671	P	DGU	-	-	-	-	-	-	-
2672	P	DGP	-	-	-	-	-	-	-
2673	P	SG	-	-	-	-	-	-	-
2674	P	CAGW	(27,864,249)	(27,864,249)	-	-	-	-	-
2675	P	CAGE	-	-	-	-	-	-	-
2676	P	CAGE	-	-	-	-	-	-	-
2677			(27,864,249)	(27,864,249)	-	-	-	-	-
2678									
2679	108EP	Experimental Plant - Accum Depr							
2680	P	DGP	-	-	-	-	-	-	-
2681	P	SG	-	-	-	-	-	-	-
2682			-	-	-	-	-	-	-
2683									
2684		<b>TOTAL PRODUCTION PLANT DEPRECIATION</b>	<b>(190,828,235)</b>	<b>(190,828,235)</b>	-	-	-	-	-
2685									
2686		Summary of Prod Plant Depreciation by Factor							
2687			-	-	-	-	-	-	-
2688			-	-	-	-	-	-	-
2689			-	-	-	-	-	-	-
2690			-	-	-	-	-	-	-
2691			(86,793,372)	(86,793,372)	-	-	-	-	-
2692			-	-	-	-	-	-	-
2693			(104,034,863)	(104,034,863)	-	-	-	-	-
2694			-	-	-	-	-	-	-
2695		Total of Prod Plant Depreciation by Factor	<b>(190,828,235)</b>	<b>(190,828,235)</b>	-	-	-	-	-
2696									
2697									
2698	108TP	Transmission Plant Accumulated Depr							
2699	T	DGP	-	-	-	-	-	-	-
2700	T	DGU	-	-	-	-	-	-	-
2701	T	CAGW	(91,172,113)	-	(91,172,113)	-	-	-	-
2702	T	CAGE	-	-	-	-	-	-	-
2703	T	JBG	(10,426,153)	-	(10,426,153)	-	-	-	-
2704	T	SG	(1,390,846)	-	(1,390,846)	-	-	-	-
2705		<b>TOTAL TRANS PLANT ACCUM DEPR</b>	<b>(102,989,111)</b>	-	<b>(102,989,111)</b>	-	-	-	-
2706	108360	Land and Land Rights							
2707	DPW	S	(131,854)	-	-	(131,854)	(131,854)	-	-
2708			(131,854)	-	-	(131,854)	(131,854)	-	-
2709									
2710	108361	Structures and Improvements							
2711	DPW	S	(577,510)	-	-	(577,510)	(577,510)	-	-
2712			(577,510)	-	-	(577,510)	(577,510)	-	-
2713									
2714	108362	Station Equipment							
2715	DPW	S	(14,085,192)	-	-	(14,085,192)	(14,085,192)	-	-
2716			(14,085,192)	-	-	(14,085,192)	(14,085,192)	-	-
2717									
2718	108363	Storage Battery Equipment							
2719	DPW	S	-	-	-	-	-	-	-
2720			-	-	-	-	-	-	-
2721									
2722	108364	Poles, Towers & Fixtures							
2723	DPW	S	(43,562,721)	-	-	(43,562,721)	(43,562,721)	-	-
2724			(43,562,721)	-	-	(43,562,721)	(43,562,721)	-	-
2725									
2726	108365	Overhead Conductors							
2727	DPW	S	(26,390,382)	-	-	(26,390,382)	(26,390,382)	-	-
2728			(26,390,382)	-	-	(26,390,382)	(26,390,382)	-	-
2729									
2730	108366	Underground Conduit							
2731	DPW	S	(9,353,738)	-	-	(9,353,738)	(9,353,738)	-	-
2732			(9,353,738)	-	-	(9,353,738)	(9,353,738)	-	-
2733									
2734	108367	Underground Conductors							
2735	DPW	S	(7,948,457)	-	-	(7,948,457)	(7,948,457)	-	-
2736			(7,948,457)	-	-	(7,948,457)	(7,948,457)	-	-

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Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2737										
2738	108368	Line Transformers								
2739		DPW	S	(39,721,189)	-	-	(39,721,189)	(39,721,189)	-	-
2740				(39,721,189)	-	-	(39,721,189)	(39,721,189)	-	-
2741										
2742	108369	Services								
2743		DPW	S	(15,489,503)	-	-	(15,489,503)	(15,489,503)	-	-
2744				(15,489,503)	-	-	(15,489,503)	(15,489,503)	-	-
2745										
2746	108370	Meters								
2747		DPW	S	(7,764,737)	-	-	(7,764,737)	(7,764,737)	-	-
2748				(7,764,737)	-	-	(7,764,737)	(7,764,737)	-	-
2749										
2750										
2751										
2752	108371	Installations on Customers' Premises								
2753		DPW	S	(274,565)	-	-	(274,565)	(274,565)	-	-
2754				(274,565)	-	-	(274,565)	(274,565)	-	-
2755										
2756	108372	Leased Property								
2757		DPW	S	-	-	-	-	-	-	-
2758				-	-	-	-	-	-	-
2759										
2760	108373	Street Lights								
2761		DPW	S	(2,029,733)	-	-	(2,029,733)	(2,029,733)	-	-
2762				(2,029,733)	-	-	(2,029,733)	(2,029,733)	-	-
2763										
2764	108D00	Unclassified Dist Plant - Acct 300								
2765		DPW	S	-	-	-	-	-	-	-
2766				-	-	-	-	-	-	-
2767										
2768	108DS	Unclassified Dist Sub Plant - Acct 300								
2769		DPW	S	-	-	-	-	-	-	-
2770				-	-	-	-	-	-	-
2771										
2772	108DP	Unclassified Dist Sub Plant - Acct 300								
2773		DPW	S	22,267	-	-	22,267	22,267	-	-
2774				22,267	-	-	22,267	22,267	-	-
2775										
2776										
2777		<b>TOTAL DISTRIBUTION PLANT DEPR</b>		<b>(167,307,314)</b>	<b>-</b>	<b>-</b>	<b>(167,307,314)</b>	<b>(167,307,314)</b>	<b>-</b>	<b>-</b>
2778										
2779		Summary of Distribution Plant Depr by Factor								
2780				(167,307,314)	-	-	(167,307,314)	(167,307,314)	-	-
2781										
2782		Total Distribution Depreciation by Factor		(167,307,314)	-	-	(167,307,314)	(167,307,314)	-	-
2783	108GP	General Plant Accumulated Depr								
2784		G-SITUS	S	(15,401,198)	-	(3,307,347)	(12,093,851)	(12,093,851)	-	-
2785		G-DGP	DGP	-	-	-	-	-	-	-
2786		G-DGU	DGU	-	-	-	-	-	-	-
2787		G-SG	SG	-	-	-	-	-	-	-
2788		CUST	CN	(474,742)	-	-	(474,742)	-	(474,742)	-
2789		PTD	SO	(5,849,683)	(2,936,760)	(1,124,059)	(1,788,863)	(1,788,863)	-	-
2790		P	SE	-	-	-	-	-	-	-
2791		G-SG	CAGW	(3,286,418)	(1,691,729)	(1,594,689)	-	-	-	-
2792		G-SG	CAGE	-	-	-	-	-	-	-
2793		G-SG	JBG	(971,287)	(499,984)	(471,304)	-	-	-	-
2794		P	CAEW	-	-	-	-	-	-	-
2795		P	CAEE	-	-	-	-	-	-	-
2796		G-SG	CAGE	-	-	-	-	-	-	-
2797		G-SG	CAGE	-	-	-	-	-	-	-
2798				(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2799										
2800										
2801	108MP	Mining Plant Accumulated Depr.								
2802		P	S	-	-	-	-	-	-	-
2803		P	CAEW	-	-	-	-	-	-	-
2804		P	CAEE	-	-	-	-	-	-	-
2805		P	SE	-	-	-	-	-	-	-
2806				-	-	-	-	-	-	-
2807	108MP	Less Centralia Situs Depreciation								
2808		P	S	-	-	-	-	-	-	-
2809				-	-	-	-	-	-	-
2810										
2811	1081390	Accum Depr - Capital Lease								
2812		PTD	SO	-	-	-	-	-	-	-
2813				-	-	-	-	-	-	-
2814										
2815		Remove Capital Leases								
2816				-	-	-	-	-	-	-
2817										
2818	1081399	Accum Depr - Capital Lease								
2819		P	S	-	-	-	-	-	-	-



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Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2820	P	SE	-	-	-	-	-	-	-
2821			-	-	-	-	-	-	-
2822			-	-	-	-	-	-	-
2823		Remove Capital Leases	-	-	-	-	-	-	-
2824			-	-	-	-	-	-	-
2825			-	-	-	-	-	-	-
2826			-	-	-	-	-	-	-
2827		TOTAL GENERAL PLANT ACCUM DEPR	(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2828									
2829									
2830									
2831		Summary of General Depreciation by Factor							
2832			(15,401,198)	-	(3,307,347)	(12,093,851)	(12,093,851)	-	-
2833			-	-	-	-	-	-	-
2834			-	-	-	-	-	-	-
2835			-	-	-	-	-	-	-
2836			(5,849,683)	(2,936,760)	(1,124,059)	(1,788,863)	(1,788,863)	-	-
2837			(474,742)	-	-	(474,742)	-	(474,742)	-
2838			-	-	-	-	-	-	-
2839			-	-	-	-	-	-	-
2840			(3,286,418)	(1,691,729)	(1,594,689)	-	-	-	-
2841			-	-	-	-	-	-	-
2842			-	-	-	-	-	-	-
2843			-	-	-	-	-	-	-
2844			-	-	-	-	-	-	-
2845			(971,287)	(499,984)	(471,304)	-	-	-	-
2846			-	-	-	-	-	-	-
2847		Total General Depreciation by Factor	(25,983,329)	(5,128,473)	(6,497,399)	(14,357,456)	(13,882,715)	(474,742)	-
2848									
2849									
2850		TOTAL ACCUM DEPR - PLANT IN SERVICE	(487,107,989)	(195,956,708)	(109,486,510)	(181,664,770)	(181,190,028)	(474,742)	-
2851	111SP	Accum Prov for Amort-Steam							
2852	P	CAGW	-	-	-	-	-	-	-
2853	P	CAGW	-	-	-	-	-	-	-
2854	P	CAGE	-	-	-	-	-	-	-
2855	P	SG	-	-	-	-	-	-	-
2856			-	-	-	-	-	-	-
2857									
2858									
2859	111GP	Accum Prov for Amort-General							
2860	G-SITUS	S	(1,382,791)	-	(296,949)	(1,085,842)	(1,085,842)	-	-
2861	CUST	CN	(164,926)	-	-	(164,926)	-	(164,926)	-
2862	I-SG	SG	-	-	-	-	-	-	-
2863	PTD	SO	(707,512)	(355,197)	(135,954)	(216,361)	(216,361)	-	-
2864	I-SG	CAGW	-	-	-	-	-	-	-
2865	I-SG	CAGE	-	-	-	-	-	-	-
2866	P	CAEW	-	-	-	-	-	-	-
2867	P	CAEE	-	-	-	-	-	-	-
2868	P	SE	-	-	-	-	-	-	-
2869			(2,255,229)	(355,197)	(432,903)	(1,467,129)	(1,302,203)	(164,926)	-
2870									
2871									
2872	111HP	Accum Prov for Amort-Hydro							
2873	P	DGP	-	-	-	-	-	-	-
2874	P	DGU	-	-	-	-	-	-	-
2875	P	SG	-	-	-	-	-	-	-
2876	P	CAGW	(55,624)	(55,624)	-	-	-	-	-
2877	P	CAGE	-	-	-	-	-	-	-
2878	P	CAGE	-	-	-	-	-	-	-
2879			(55,624)	(55,624)	-	-	-	-	-
2880									
2881									
2882	111IP	Accum Prov for Amort-Intangible Plant							
2883	I-SITUS	S	(1,224)	(48)	(443)	(732)	(732)	-	-
2884	I-DGP	DGP	-	-	-	-	-	-	-
2885	I-DGU	DGU	-	-	-	-	-	-	-
2886	P	CAEW	-	-	-	-	-	-	-
2887	P	CAEE	-	-	-	-	-	-	-
2888	P	SE	-	-	-	-	-	-	-
2889	I-SG	SG	(1,466,210)	(1,340,288)	(125,922)	-	-	-	-
2890	I-SG	CAGW	-	-	-	-	-	-	-
2891	I-SG	CAGE	-	-	-	-	-	-	-
2892	CUST	CN	(6,170,664)	-	-	(6,170,664)	-	(6,170,664)	-
2893	P	CAGE	-	-	-	-	-	-	-
2894	P	CAGE	-	-	-	-	-	-	-
2895	I-SG	CAGW	(6,392,254)	(5,843,268)	(548,986)	-	-	-	-
2896	I-SG	CAGE	-	-	-	-	-	-	-
2897	I-SG	JBG	(3,061)	(2,798)	(263)	-	-	-	-
2898	PTD	SO	(18,262,080)	(9,168,249)	(3,509,192)	(5,584,639)	(5,584,639)	-	-
2899			(32,295,492)	(16,354,652)	(4,184,806)	(11,756,035)	(5,585,371)	(6,170,664)	-
2900	111IP	Less Non-Utility Plant							
2901	NUTIL	OTH	-	-	-	-	-	-	-
2902			(32,295,492)	(16,354,652)	(4,184,806)	(11,756,035)	(5,585,371)	(6,170,664)	-

WASHINGTON

<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2903									
2904	111390	Accum Amtr - Capital Lease							
2905		G-SITUS S	-	-	-	-	-	-	-
2906		P CAGE	-	0	-	-	-	-	-
2907		P CAGW	154,469	154,469	-	-	-	-	-
2908		PTD SO	154,469	77,549	29,682	47,238	47,238	-	-
2909			308,939	232,019	29,682	47,238	47,238	-	-
2910									
2911			(308,939)	(232,019)	(29,682)	(47,238)	(47,238)	-	-
2912									
2913		<b>TOTAL ACCUM PROV FOR AMORTIZATION</b>	<b>(34,606,345)</b>	<b>(16,765,473)</b>	<b>(4,617,708)</b>	<b>(13,223,164)</b>	<b>(6,887,574)</b>	<b>(6,335,590)</b>	<b>-</b>
2914		AMA							
2915									
2916									
2917									
2918		Summary of Amortization by Factor							
2919			(1,384,015)	(48)	(297,392)	(1,086,575)	(1,086,575)	-	-
2920			-	-	-	-	-	-	-
2921			-	-	-	-	-	-	-
2922			-	-	-	-	-	-	-
2923			(18,815,122)	(9,445,897)	(3,615,463)	(5,753,762)	(5,753,762)	-	-
2924			(6,335,590)	-	-	(6,335,590)	-	(6,335,590)	-
2925			-	-	-	-	-	-	-
2926			(3,061)	(2,798)	(263)	-	-	-	-
2927			(6,293,408)	(5,744,423)	(548,986)	-	-	-	-
2928			-	-	-	-	-	-	-
2929			-	-	-	-	-	-	-
2930			-	-	-	-	-	-	-
2931			(1,466,210)	(1,340,288)	(125,922)	-	-	-	-
2932			(308,939)	(232,019)	(29,682)	(47,238)	(47,238)	-	-
2933		<b>Total Provision For Amortization by Factor</b>	<b>(34,606,345)</b>	<b>(16,765,473)</b>	<b>(4,617,708)</b>	<b>(13,223,164)</b>	<b>(6,887,574)</b>	<b>(6,335,590)</b>	<b>-</b>



PacifiCorp  
 12 Months Ended December 2009  
 FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	41.2159%	21.4883%	37.0920%	0.2038%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	51.6270%	14.7503%	33.2276%	0.3952%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	16.8844%	40.7903%	40.9422%	1.3831%	0.0000%	100.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	72.1105%	7.0434%	14.1840%	6.2937%	0.3685%	100.0000%
DDS2	Deferred Debits - Situs	85.6560%	1.6000%	0.1928%	15.2065%	-2.6553%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	26.9745%	1.8074%	10.8445%	0.0000%	60.3736%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	57.1458%	42.8542%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	61.4657%	6.4695%	31.9251%	0.1397%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	53.9738%	46.0262%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	100.0000%
G	General Plant	23.6933%	25.8234%	47.7767%	2.7066%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	68.5599%	31.4401%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	68.5599%	31.4401%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	50.2596%	18.4288%	30.5399%	0.7717%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	51.4764%	48.5236%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	21.4746%	78.5254%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	52.2369%	11.4898%	18.0876%	18.1858%	0.0000%	100.0000%
IBT	Income Before Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	91.4117%	8.5883%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	3.9285%	36.2221%	59.8494%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	44.9638%	6.6521%	33.5928%	14.7913%	0.0000%	100.0000%
MSS	Materials & Supplies	80.4849%	0.5623%	18.9528%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	41.5036%	58.4964%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	41.5036%	58.4964%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	41.5036%	58.4964%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	41.5036%	58.4964%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSTITUS	Other Revenues - SITUS	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
OTHSTO	Other Revenues - SO Factor	1.0103%	0.3700%	0.6114%	0.0000%	98.0082%	100.0000%

**PacifiCorp**  
**12 Months Ended December 2009**  
**FUNCTIONAL FACTORS**

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	68.5599%	31.4401%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	44.2833%	20.3074%	35.4094%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	65.6535%	9.7553%	19.2637%	5.0040%	0.3235%	100.0000%
SCHMA	Schedule M Additions	51.4018%	14.4781%	32.6732%	1.2731%	0.1737%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	45.8601%	7.6418%	33.0997%	13.3984%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	45.4687%	7.6970%	33.3390%	13.4953%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	51.4897%	14.5865%	32.6664%	1.0809%	0.1765%	100.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	81.7976%	1.6197%	11.2593%	2.3769%	2.9465%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.7102%	18.5730%	30.6910%	0.0258%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	44.9638%	6.6521%	33.5928%	14.7913%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	66.4878%	11.9887%	19.8182%	0.7998%	0.9056%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	46.7210%	6.6140%	32.5288%	14.1362%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent-SO	44.9638%	6.6521%	33.5928%	14.7913%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	66.7536%	12.0610%	19.6472%	0.6204%	0.9178%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	50.6993%	18.5695%	30.6873%	0.0438%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	98.6713%	1.3287%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	91.5341%	1.2871%	4.5538%	2.1663%	0.4587%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.7258%	18.5780%	30.6962%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	36.4783%	8.2169%	15.3328%	1.3675%	38.6045%	100.0000%
SIT	State Income Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	65.5537%	12.8554%	20.9557%	0.6352%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	37.7033%	62.2967%	0.0000%	0.0000%	100.0000%
WSF	Wholesale Sales Firm	77.6282%	22.3718%	0.0000%	0.0000%	0.0000%	100.0000%



Summary

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 12 Months Ending December 2009  
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E  
 4.06% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	118,412,054	3.15%	0.78	121,560,020	74,795,780	13,229,892	24,801,331	7,256,339	1,476,676	3,147,966	2.66%
2	24	Small General Service	39,618,396	6.57%	1.62	36,911,393	24,834,050	4,390,723	6,195,752	998,330	492,538	(2,707,003)	-6.83%
3	36	Large General Service <1,000 KW	58,011,658	4.88%	1.20	56,668,273	41,608,029	7,351,397	6,740,942	165,231	802,673	(1,343,385)	-2.32%
4	48T	Large General Service >1,000 KW	20,765,256	3.00%	0.74	21,402,485	16,018,280	2,828,367	2,193,435	58,115	304,288	637,229	3.07%
5	48T	Dedicated Facilities	20,784,274	2.49%	0.61	21,683,492	17,747,402	3,127,515	444,795	33,738	330,041	899,218	4.33%
6	40	Agricultural Pumping Service	11,640,975	5.07%	1.25	11,297,518	7,320,663	1,295,282	2,324,113	212,004	145,456	(343,457)	-2.95%
7	15,52,54,57	Street Lighting	1,778,496	10.79%	2.66	1,487,928	550,140	98,314	704,859	121,242	13,373	(290,566)	-16.34%
8		Total Washington Jurisdiction	271,011,109	4.06%	1.00	271,011,109	182,874,345	32,321,492	43,405,228	8,844,999	3,565,045	0	0.00%

Footnotes:

- Column C : Annual revenues based on January 2009 through December 2009 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2009 through December 2009 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2009 through December 2009 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2009 through December 2009 Embedded COS Study
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 12 Months Ending December 2009  
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E  
 8.60% = Target Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	118,412,054	3.15%	0.78	147,124,554	87,919,304	17,163,903	33,166,482	7,348,902	1,525,964	28,712,501	24.25%
2	24	Small General Service	39,618,396	6.57%	1.62	44,799,184	29,191,877	5,696,048	8,362,522	1,039,468	509,270	5,180,788	13.08%
3	36	Large General Service <1,000 KW	58,011,658	4.88%	1.20	68,553,258	48,911,259	9,540,661	9,069,248	200,671	831,418	10,541,600	18.17%
4	48T	Large General Service >1,000 KW	20,765,256	3.00%	0.74	25,806,530	18,830,465	3,671,439	2,915,651	73,529	315,446	5,041,274	24.28%
5	48T	Dedicated Facilities	20,784,274	2.49%	0.61	25,883,517	20,865,493	4,062,588	565,844	46,775	342,816	5,099,243	24.53%
6	40	Agricultural Pumping Service	11,640,975	5.07%	1.25	13,787,349	8,604,689	1,679,369	3,126,102	226,913	150,277	2,146,374	18.44%
7	15,52,54,57	Street Lighting	1,778,496	10.79%	2.66	1,803,767	846,366	127,192	889,410	127,146	13,653	25,271	1.42%
8		Total Washington Jurisdiction	271,011,109	4.06%	1.00	327,758,160	214,969,453	41,941,200	58,095,259	9,063,404	3,688,844	56,747,051	20.94%

Footnotes:

- Column C : Annual revenues based on January 2009 through December 2009 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2009 through December 2009 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
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- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.





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

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57		
Operating Revenues	317,349,159	137,577,572	46,041,017	68,381,116	24,698,728	25,094,894	13,626,614	1,929,217		
Operating Expenses										
Operation & Maintenance Expenses	230,015,309	100,308,153	31,164,844	49,232,068	18,794,738	20,114,710	9,337,695	1,063,100		
Depreciation Expense	36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623		
Amortization Expense	3,665,152	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694		
Taxes Other Than Income	17,274,071	7,911,195	2,413,917	3,558,354	1,308,771	1,205,014	771,432	105,388		
Income Taxes - Federal	(26,826,065)	(11,091,420)	(3,659,867)	(6,041,842)	(2,318,975)	(2,533,707)	(1,088,673)	(91,562)		
Income Taxes - State										
Income Taxes Deferred	26,083,695	10,937,143	3,572,090	5,806,191	2,217,633	2,377,682	1,073,671	99,286		
Investment Tax Credit Adj	(644,241)	(204,373)	(78,010)	(130,840)	(50,400)	(85,905)	(22,979)	(1,734)		
Misc Revenues & Expense										
Total Operating Expenses	285,929,305	126,570,901	38,966,681	60,457,223	22,897,515	23,668,631	11,904,581	1,463,775		
Operating Revenue For Return	31,419,853	11,006,672	7,074,336	7,923,894	1,801,213	1,426,263	1,722,033	465,442		
Rate Base :										
Electric Plant In Service	1,405,766,404	646,968,544	195,570,008	288,163,830	106,021,326	96,756,969	63,054,946	9,230,781		
Plant Held For Future Use	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
Electric Plant Acquisition Adj										
Nuclear Fuel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Prepayments	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
Fuel Stock	7,775,703	3,364,648	1,068,686	1,689,317	637,084	650,024	329,538	36,406		
Materials & Supplies	19,149,091	7,953,387	2,608,671	4,304,079	1,648,371	1,790,007	778,431	66,146		
Misc Deferred Debits	11,105,103	4,887,916	1,505,433	2,355,191	896,926	949,179	454,667	55,792		
Cash Working Capital	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139		
Weatherization Loans	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Miscellaneous Rate Base										
Total Rate Base Additions	1,449,404,903	665,467,873	201,514,341	297,788,651	109,695,120	100,690,986	64,841,984	9,405,948		
Rate Base Deductions :										
Accum Provision For Depreciation	(487,107,889)	(227,735,296)	(67,913,649)	(98,423,899)	(35,915,134)	(30,580,944)	(22,610,045)	(3,929,023)		
Accum Provision For Amortization	(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,182,962)	(1,494,920)	(292,818)		
Accum Deferred Income Taxes	(140,589,362)	(64,517,385)	(19,612,122)	(28,940,285)	(10,630,794)	(9,793,548)	(6,263,391)	(831,835)		
Unamortized ITC	(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(5,619)		
Customer Advance For Construction	(311,357)	(153,584)	(95,713)	(93,146)	(33,713)	(33,713)	(22,000)	(6,250)		
Customer Service Deposits	(2,880,496)	(2,614,613)	(229,160)	(93,146)	(41,019)	(41,019)	(41,019)	(2,558)		
Misc Rate Base Deductions	(8,104,430)	(3,423,157)	(1,108,035)	(1,796,937)	(684,011)	(725,128)	(335,134)	(32,027)		
Total Rate Base Deductions	(674,652,347)	(316,442,005)	(93,824,399)	(136,526,084)	(49,567,859)	(43,349,147)	(30,848,972)	(5,093,881)		
Total Rate Base	774,752,556	349,025,868	107,689,942	162,262,567	60,127,261	57,341,840	33,993,011	4,312,067		
Return On Rate Base	4.06%	3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%		
Return On Equity	2.37%	0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%		

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA Method  
 12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
Total Rate Base	774,752,556	349,025,868	107,689,942	162,262,567	60,127,261	57,341,840	33,993,011	4,312,067		
Return On Ratebase (\$\$)	31,419,853	14,154,638	4,367,333	6,580,509	2,438,443	2,325,481	1,378,576	174,875		
Operating & Maintenance Expense	230,015,309	100,308,153	31,164,844	49,232,068	18,794,738	20,114,710	9,337,595	1,063,100		
Bad Debt to Produce ROR										
Depreciation Expense	36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623		
Amortization Expense	3,665,152	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694		
Taxes Other Than Income	17,274,071	7,911,195	2,413,917	3,558,354	1,308,771	1,205,014	771,432	105,388		
Federal Income Taxes	(26,826,065)	(11,091,420)	(3,659,867)	(6,041,842)	(2,318,975)	(2,533,707)	(1,088,673)	(91,582)		
FIT Adj to Produce Target ROR										
State Income Taxes										
SIT Adj to Produce Target ROR										
Deferred Income Taxes	26,083,695	10,937,143	3,572,090	5,806,191	2,217,633	2,377,682	1,073,671	99,286		
Investment Tax Credit	(544,241)	(204,373)	(78,010)	(130,840)	(50,400)	(4,310,619)	(22,979)	(1,734)		
Misc Revenue & Expenses	(46,338,050)	(19,165,518)	(6,422,621)	(10,369,458)	(3,933,472)	(4,310,619)	(1,985,639)	(150,721)		
Revenue Credits										
Total Revenue Requirements	271,011,109	121,560,020	36,911,393	56,668,273	21,402,485	21,683,492	11,297,518	1,487,928		
Operating Revenues	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
Increase / (Decrease) Required to Earn Equal Rates of Return		3,147,966	(2,707,003)	(1,343,385)	637,229	899,218	(343,457)	(290,568)		
Existing Revenues	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR	0.00%	2.66%	-6.83%	-2.32%	3.07%	4.33%	-2.95%	-16.34%		



A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 40	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
211	Operation Suprvn & Engineering	F10	3,803	3,803	516	872,834	333	369	152	11
212	JBG	F10	3,839,603	1,570,028	521,346	873,700	336,084	372,602	153,472	11,505
213	Total 500						336,418	372,972	153,624	11,516
214	Fuel Related	F10	2,399	981	326	546	210	233	96	7
215	CAEW	F10	170,058	69,537	23,091	38,997	14,900	16,519	6,804	510
216	JBE	F10	154,487	63,170	20,976	35,153	15,007	15,007	6,181	463
217	Total 501		326,944	133,689	44,393	74,396	28,646	31,759	13,081	981
218	Fuel Related	F10	38,672,812	15,813,454	5,251,045	8,799,978	3,388,426	3,756,602	1,547,313	115,993
219	CAEW	F10	38,672,812	15,813,454	5,251,045	8,799,978	3,388,426	3,756,602	1,547,313	115,993
220	Total 501NPC									
221	Steam Expenses	F10	837,923	342,630	113,774	190,669	73,417	81,394	33,526	2,513
222	JBG	F10	174,107	71,193	23,640	39,618	15,255	16,912	6,966	522
223	Total 502		1,012,030	413,823	137,415	230,287	88,672	98,307	40,492	3,035
224	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
225	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
226	Electric Expenses	F10	1,428	584	194	325	125	139	57	4
227	JBG	F10	4,590	1,877	1,045	1,446	402	446	184	14
228	Total 505		6,018	2,461	817	1,369	527	585	241	18
229	Misc. Steam Expense	F10	(3,150,745)	(1,288,351)	(427,812)	(716,850)	(276,061)	(306,057)	(126,062)	(9,450)
230	JBG	F10	325,605	133,141	74,091	28,529	31,629	31,629	13,028	977
231	Total 506		(2,825,140)	(1,155,210)	(383,601)	(642,859)	(247,533)	(274,428)	(113,035)	(8,474)
232	Rents	F10	34,398	14,065	4,671	7,827	3,014	3,341	1,376	103
233	JBG	F10	4,788	1,958	650	1,089	420	465	192	14
234	Total 507		39,186	16,023	5,321	8,917	3,433	3,806	1,568	118
235	Maint Supervision & Engineering	F10	119,684	48,939	16,251	27,234	10,488	11,626	4,789	359
236	JBG	F10	57,660	23,577	7,829	13,121	5,062	5,601	2,307	173
237	Total 510		177,344	72,517	24,080	40,355	15,538	17,227	7,096	532
238	Maintenance of Structures	F10	1,697,495	694,112	230,488	386,264	148,731	164,891	67,917	5,091
239	JBG	F10	75,371	30,819	10,234	17,151	6,604	7,321	3,016	226
240	Total 511		1,772,866	724,932	240,722	403,415	155,335	172,213	70,933	5,317
241	Maintenance of Boiler Plant	F10	5,111,779	2,090,225	694,084	1,163,183	447,883	496,548	204,524	15,332
242	JBG	F10	566,755	231,748	76,955	128,965	49,658	55,053	22,676	1,700
243	Total 512		5,678,534	2,321,973	771,039	1,292,147	497,541	551,602	227,200	17,032
244	Maintenance of Electric Plant	F10	1,763,736	721,198	239,482	401,337	154,535	171,326	70,568	5,290
245	JBG	F10	67,351	27,540	9,145	15,326	6,542	6,542	2,695	202
246	Total 513		1,831,087	748,738	248,627	416,663	160,436	177,868	73,262	5,492
247	Maint of Misc. Steam Plant	F10	615,238	251,573	83,538	139,997	53,906	59,763	24,616	1,845
248	JBG	F10	87,430	35,750	11,871	19,895	7,560	8,493	3,498	262
249	Total 514		702,668	287,323	95,409	159,892	61,566	68,256	28,114	2,108
250	Total Steam Power Generation		51,233,952	20,949,750	6,956,613	11,658,259	4,489,006	4,976,767	2,049,889	153,668
251	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
252	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
253	Coolants and Water	F10	-	-	-	-	-	-	-	-
254	Steam Expenses	F10	-	-	-	-	-	-	-	-
255	Electric Expenses	F10	-	-	-	-	-	-	-	-
256	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
257	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
258	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
259	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
260	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
261	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
262	Total Nuclear Power Generation		-	-	-	-	-	-	-	-
263	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
264	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
265	Coolants and Water	F10	-	-	-	-	-	-	-	-
266	Steam Expenses	F10	-	-	-	-	-	-	-	-
267	Electric Expenses	F10	-	-	-	-	-	-	-	-
268	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
269	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
270	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
272	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
273	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
274	Total Nuclear Power Generation		-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 40	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
535	Operation Super & Engineering	F10	1,811,604	740,772	245,982	412,230	159,729	175,976	72,483	5,434
536	Water For Power	F10	55,747	22,795	7,569	12,685	4,884	5,415	2,230	167
537	Hydraulic Expenses	F10	694,705	284,068	94,328	158,080	60,869	67,482	27,795	2,084
538	Electric Expenses	F10	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	2,561,187	1,047,279	347,761	582,797	224,406	248,789	102,474	7,682
540	Rents (Hydro Generation)	F10	39,846	16,293	5,410	9,067	3,491	3,871	1,594	120
541	Maint Supervision & Engineering	F10	18,632	7,619	2,530	4,240	1,633	1,810	745	56
542	Maintenance of Structures	F10	241,279	98,660	32,761	54,903	21,140	23,437	9,654	724
543	Maint of Dams & Waterways	F10	254,380	104,017	34,540	57,884	22,288	24,710	10,178	763
544	Maintenance of Electric Plant	F10	258,646	105,761	35,119	58,855	22,662	25,124	10,349	776
545	Maint of Misc. Hydro Plant	F10	429,103	175,462	58,264	97,642	37,597	41,682	17,169	1,287
329	Total Hydraulic Power Generation		6,365,130	2,602,725	864,266	1,448,382	557,699	618,297	254,671	19,091
546	Operation Super & Engineering CAGE	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
337	Total 546	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55
547	Fuel SE	F10	-	-	-	-	-	-	-	-
340	SSECT	F10	-	-	-	-	-	-	-	-
341	Total 547	F10	-	-	-	-	-	-	-	-
547NPC	Fuel CAEW	F10	33,894,027	13,859,391	4,602,175	7,712,568	2,969,720	3,292,400	1,356,112	101,660
346	SE	F10	33,894,027	13,859,391	4,602,175	7,712,568	2,969,720	3,292,400	1,356,112	101,660
347	Total 547NPC	F10	33,894,027	13,859,391	4,602,175	7,712,568	2,969,720	3,292,400	1,356,112	101,660
548	Generation Expense CAGE	F10	1,020	417	138	232	89	99	41	3
348	Total 548	F10	1,020	417	138	232	89	99	41	3
549	Miscellaneous Other CAGE	F10	2,115,403	864,996	287,232	481,359	185,347	205,486	84,638	6,345
349	Total 549	F10	2,115,403	864,996	287,232	481,359	185,347	205,486	84,638	6,345
350	Total 549	F10	2,116,423	865,413	287,371	481,591	185,436	205,585	84,679	6,346
351	Miscellaneous Other CAGE	F10	114,452	46,800	15,540	26,044	10,028	11,118	4,579	343
352	Total 549	F10	2,208,140	902,916	299,824	502,461	193,472	214,494	88,348	6,623
353	Maint Supervision & Engineering SG	F10	2,322,592	949,716	315,366	528,505	203,600	225,612	92,928	6,966
354	Total 549	F10	2,322,592	949,716	315,366	528,505	203,600	225,612	92,928	6,966
355	Maint Supervision & Engineering SG	F10	(550)	(225)	(75)	(125)	(48)	(53)	(22)	(2)
356	Total 550	F10	311,865	127,523	42,345	70,965	27,525	30,294	12,478	935
357	Maintenance of Structures SG	F10	312,415	127,748	42,420	71,090	27,373	30,347	12,500	937
358	Total 550	F10	311,865	127,523	42,345	70,965	27,525	30,294	12,478	935
359	Maintenance of Structures CAGE	F10	2,411	986	327	549	211	234	96	7
360	Total 552	F10	2,411	986	327	549	211	234	96	7
552	Maint of Generation & Elect Plant SG	F10	-	-	-	-	-	-	-	-
361	Total 552	F10	-	-	-	-	-	-	-	-
553	Maint of Generation & Elect Plant CAGE	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
362	Total 553	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956
363	Maintenance of Misc. Other SG	F10	-	-	-	-	-	-	-	-
364	Total 554	F10	-	-	-	-	-	-	-	-
554	Maintenance of Misc. Other CAGE	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
365	Total 554	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120
366	Total Other Power Generation	F10	39,358,196	16,083,710	5,344,107	8,955,937	3,448,478	3,823,179	1,574,735	118,049

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
377										
378										
379										
380										
381	Purchased Power	F10	66,513,518	27,197,620	9,031,293	15,135,116	6,827,767	6,460,985	2,661,230	199,497
382	Demand	F10	1,767,181	722,607	239,950	402,121	154,836	171,661	70,706	5,300
383	Energy	F10								
384	SSGP	F10								
385	Total 555	F10	68,280,699	27,920,227	9,271,243	15,537,237	5,982,604	6,632,646	2,731,935	204,797
386										
387										
388										
389	Purchased Power	F10	125,352	51,257	17,020	28,524	10,983	12,176	5,015	376
390	Demand	F10	229,870	93,995	31,212	52,307	20,141	22,329	9,197	689
391	Energy	F10	2,708,945	1,107,697	367,524	616,419	237,352	263,142	108,386	8,125
392	CAGE/JBG	F10	2,938,815	1,201,692	399,036	668,726	257,492	285,471	117,583	8,815
393	Total 555NPC									
394										
395	System Control & Load Dispatch	F10								
396	Other Expenses	F10								
397	CAGE/JBG	F10								
398	Total 557									
399										
400	Embedded Cost Differentials	F10								
401	Company Owned Hy. DGP	F10								
402	Company Owned Hy. SG	F10								
403	Mid-C Contract	F10								
404	Mid-C Contract	F10								
405	Existing QF Contract	F10								
406	Existing QF Contract	F10								
407	Total Embedded Cost Differential									
408										
409	Total Other Power Supply		71,344,866	29,173,176	9,687,299	16,234,487	6,251,079	6,930,303	2,854,533	213,988
410	TOTAL PRODUCTION EXPENSE		168,302,144	68,819,361	22,852,286	38,297,065	14,746,262	16,348,546	6,793,829	504,796

Results of Operations - Gen\*Tran\*Dist\*RI+Misc - TOTAL Unbundled

560	Operation Supervision & Eng	F106	519,036	212,236	70,475	118,106	45,477	50,418	20,767	1,557
561	Load Dispatching	F106	775,579	317,137	105,309	176,483	67,954	75,338	31,031	2,326
562	Station Expense	F106	89,545	36,615	12,159	20,376	7,846	6,698	3,583	269
563	Overhead Line Expense	F106	32,734	13,385	4,445	7,449	2,868	3,180	1,310	98
564	Underground Line Expense	F106								
565	Transm of Electricity by Others Energy	F10								
565NPC	Transm of Electricity by Others Energy	F10								
566	Misc. Transmission Expense	F106	80,906	33,083	10,985	18,410	7,069	7,859	3,237	243
567	Rents - Transmission	F106	177,697	72,661	24,128	40,435	15,569	17,261	7,110	533
568	Maint Supervision & Engineering	F106	7,039	2,878	956	1,602	617	684	282	21
569	Maintenance of Structures	F106	337,459	138,005	45,826	76,798	29,571	32,784	13,503	1,012
570	Maint of Station Equipment	F106	672,254	274,887	91,280	152,971	58,901	65,301	26,997	2,016
571	Maintenance of Overhead Lines	F106	2,126,032	869,342	288,675	483,778	186,278	206,519	85,063	6,377
572	Maint of Underground Lines	F106	9,147	3,740	1,242	2,081	801	888	366	27
573	Maint of Misc Transmission Plant	F106	15,091	6,171	2,049	3,434	1,322	1,466	604	45
452	TOTAL TRANSMISSION EXPENSE		28,559,841	11,678,223	3,877,893	6,496,777	2,502,350	2,774,248	1,142,689	85,661





	A	B	C	D	E	F	G	H	I	J	K
				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
			F40	20,316	16,051	2,789	165	9	0	822	481
528											
529											
530											
531											
532	FERC										
533	ACCT	DESCRIPTION	COS								
534	907	Supervision	F40	20,316	16,051	2,789	165	9	0	822	481
535											
536	908	Customer Assistance	F40	205,832	162,614	28,260	1,669	86	2	8,328	4,872
537											
538	909	Informational & Instructional Adv	F40	330,457	261,073	45,370	2,680	139	3	13,371	7,821
539											
540	910	Misc. Customer Service	F40	10,644	8,409	1,461	86	4	0	431	252
541											
542		TOTAL CUSTOMER SERVICE EXPENSE		567,249	448,146	77,881	4,601	238	4	22,952	13,426
543											
544											
545											
546											
547											
548	911	Supervision	F40	-	-	-	-	-	-	-	-
549											
550	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
551											
552	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
553											
554	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
555											
556		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
557											
558											
559											
560											
561											
562	920	Administrative & General Salaries	F102D	4,782,655	2,187,686	665,552	987,972	363,639	332,608	214,454	30,744
563		Customer - System	F42	4,782,655	2,187,686	665,552	987,972	363,639	332,608	214,454	30,744
564		Administrative & General Salaries									
565											
566	921	Office Supplies & expenses	F102D	(1,099,733)	(503,041)	(153,038)	(227,176)	(83,616)	(76,480)	(49,312)	(7,069)
567		Customer - System	F42	(1,099,733)	(503,041)	(153,038)	(227,176)	(83,616)	(76,480)	(49,312)	(7,069)
568		Office Supplies & expenses									
569											
570	923	Outside Services	F102D	817,789	374,074	113,803	169,934	62,179	56,873	36,670	5,257
571		Customer - System	F42	817,789	374,074	113,803	169,934	62,179	56,873	36,670	5,257
572		Outside Services									
573											
574	924	Property Insurance	F102D	1,775,810	812,292	247,121	366,836	135,020	123,498	79,627	11,415
575											
576	925	Injuries & Damages	F102D	605,067	276,770	84,201	124,991	46,005	42,079	27,131	3,890
577											
578	926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
579		Franchise Requirements	F102	-	-	-	-	-	-	-	-
580											
581	928	Regulatory Commission Expense	F141	1,031,398	449,713	151,135	221,185	79,000	78,936	44,669	6,761
582											
583	929	Duplicate Charges	F138D	(253,429)	(132,080)	(34,042)	(43,450)	(15,999)	(14,266)	(10,927)	(2,664)
584											
585	930	Misc General Expenses	F138D	1,011,041	525,561	135,861	174,039	64,105	57,259	43,631	10,585
586											
587	931	Rents	F102D	388,089	177,520	54,006	80,169	29,508	26,989	17,402	2,495
588											
589	935	Maintenance of General Plant	F108	1,719,132	810,515	239,967	343,175	125,168	109,368	76,422	12,515
590											
591		TOTAL ADMINISTRATIVE & GEN EXPENSE		10,777,819	4,979,010	1,504,565	2,196,676	805,009	736,864	481,766	73,929
592											
593											
594		TOTAL O & M EXPENSE		230,015,309	100,308,153	31,164,844	49,232,068	18,794,738	20,114,710	9,337,695	1,063,100
595											
596											

A	B	C	D	E	F	G	H	I	J	K
FERC	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
597		F10	717,909	293,555	97,479	163,360	62,902	69,736	28,724	2,155
598	Steam Depreciation	F10	4,050,932	1,656,441	550,041	921,787	354,934	393,500	162,079	12,150
599	JBG	F10	4,768,840	1,949,996	647,519	1,085,147	417,835	463,236	190,803	14,303
600	Total 403SP									
601	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
602	Hydro Depreciation	F10	2,408,010	984,644	326,963	547,941	210,984	233,909	96,345	7,222
603	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
604	CAGW	F10	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
605	SSGCH	F10	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
606	Total 403OP									
607	Transmission Depreciation	F106	4,842,495	1,980,114	657,520	1,101,907	424,289	470,391	193,750	14,524
608	Distribution Depreciation	F118	4,485	2,392	563	871	320	-	321	19
609	Land Rights	F119	38,704	19,286	4,535	7,019	2,577	2,546	2,588	152
610	Structures	F120	1,013,187	512,226	120,454	186,423	68,455	52,845	68,742	4,041
611	Station Equip	F121	3,596,044	1,967,330	472,389	635,150	233,229	-	234,206	13,769
612	Poles & Towers	F122	1,658,554	923,712	222,600	291,440	107,017	-	107,466	6,318
613	OH Conductors	F123	657,105	405,355	102,881	84,699	31,102	-	31,232	1,836
614	UG Conductor	F124	594,800	343,355	84,301	95,154	34,941	-	35,087	2,063
615	Line Transformer	F125	2,647,283	1,469,738	409,972	467,037	122,022	-	170,564	7,950
616	Services	F126	1,143,806	800,291	236,598	102,489	4,428	-	-	-
617	Meters	F127	528,900	345,321	89,210	47,711	6,954	2,887	36,818	19,396
618	Inst Cust Premises	F128	19,396	-	-	-	-	-	-	-
619	Leased Property	F129	-	-	-	-	-	-	-	-
620	Street Lighting	F130	119,742	-	-	-	-	-	-	119,742
621	Total Distribution Expense		11,982,006	6,788,907	1,743,472	1,917,993	611,045	58,279	687,024	175,287
622	General Depreciation									
623	Situs	F107D	1,289,775	688,078	186,316	224,018	74,639	33,899	67,600	15,225
624	System Generation	F105D	403,349	184,931	54,767	91,782	35,341	39,181	16,138	1,210
625	System Overheads	F102D	1,107,289	506,497	154,090	228,737	84,190	77,006	49,651	7,118
626	Customer - System	F42	124,782	99,229	16,210	1,029	389	-	5,184	2,735
627	Energy	F10	213	87	29	48	19	21	9	1
628	SSGCT	F105D	-	-	-	-	-	-	-	-
629	SSGCH	F105D	-	-	-	-	-	-	-	-
630	Total General Expense		2,925,408	1,468,822	411,411	545,615	194,578	150,113	138,561	26,288
631	General Vehicles	F105D	-	-	-	-	-	-	-	-
632	Mining Depreciation	F10	-	-	-	-	-	-	-	-
633	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
634	Total DEPRECIATION EXPENSE		36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,282,676	1,679,985	265,623
635	Amort of LT Plant - Cap. Lease Gen									
636	Division	F10	98,687	40,353	13,400	22,456	8,647	9,586	3,948	296
637	System Overheads	F102D	68,851	31,494	9,581	14,223	5,235	4,788	3,087	443
638	Customer - System	F42	17,703	14,077	2,300	146	55	1	735	388
639	Total Amort. Cap. Lease General		185,241	85,925	25,281	36,825	13,937	14,375	7,771	1,127
640	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
641	Amort of LT Plant - Intangible Plant									
642	Situs	F107D	463	233	66	86	30	20	23	4
643	System Generation	F105D	1,564,117	639,573	212,378	355,914	137,044	151,935	62,561	4,691
644	System Overheads	F102D	972,818	444,987	135,377	73,966	67,654	43,621	6,254	6,254
645	Customer - System	F42	354,725	282,083	46,080	2,925	1,106	20	14,736	7,775
646	Energy	F10	-	-	-	-	-	-	-	-
647	SSGCT	F105D	-	-	-	-	-	-	-	-
648	SSGCH	F105D	-	-	-	-	-	-	-	-
649	Total Amort. Intangible Plant		2,892,123	1,366,877	393,901	559,864	212,147	219,630	120,961	18,724
650	AMORTIZATION EXPENSE									
651	General									
652	AMORTIZATION EXPENSE									

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57
676			0	0	0	0	0	0	0	0
677		F30	1,455	688	199	282	107	109	61	10
678	Amort of LT Plant - Mining Plant	F110	-	-	-	-	-	-	-	-
679	Amort of LT Plant-Other Plant	F10	-	-	-	-	-	-	-	-
680	Amort of Other Electric Plant	F110	586,333	277,268	79,973	113,608	42,948	44,046	24,656	3,534
681	Amort of Other Electric Plant	F10	-	-	-	-	-	-	-	-
682	Amort of Plant Acquisition Adj	F110	3,665,152	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694
683	Amort of Prop Losses, Unrec Plant,									
684	TOTAL AMORTIZATION EXPENSE									
685										
686										
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700	Taxes Other Than Income	F101D	6,422,132	2,940,440	897,381	1,323,260	486,760	448,430	286,729	39,132
701	Customer - System	F101D	10,851,940	4,970,756	1,516,537	2,235,094	822,011	756,583	484,703	66,256
702	Total Taxes Other Than Income		17,274,071	7,911,195	2,413,917	3,558,354	1,308,771	1,205,014	771,432	105,388
703										
704										
705										
706										
707										
708	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
709	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
710										
711	TOTAL DEFERRED ITC									
712										
713										
714										
715										
716										
717										
718	Deferred Income Tax - Federal-DR	F101D	54,188,606	23,851,719	7,516,258	11,561,618	4,333,127	4,306,665	2,339,825	279,394
719	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-
720	Deferred Income Tax - Federal-CR	F101D	(28,104,911)	(12,914,577)	(3,944,168)	(5,755,427)	(2,115,494)	(1,928,983)	(1,266,154)	(180,108)
721	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-
722	TOTAL DEFERRED INCOME TAXES		26,083,695	10,937,143	3,572,090	5,806,191	2,217,633	2,377,682	1,073,671	99,286
723										
724										
725										
726										
727										
728										
729										
730										
731	State Income Taxes	F101D	-	-	-	-	-	-	-	-
732	Federal Income Tax	F101D	(26,826,065)	(11,091,420)	(3,659,867)	(6,041,842)	(2,318,975)	(2,533,707)	(1,088,673)	(91,562)
733										
734										
735										
736										
737	TOTAL OPERATING EXPENSES		285,929,305	126,570,901	38,966,681	60,457,223	22,897,515	23,668,631	11,904,581	1,463,775
738										
739										

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19.51-94.57
740	310	Land and Land Rights	F10	(26,267,466)	(10,740,863)	(3,566,631)	(5,977,148)	(2,301,497)	(2,551,571)	(1,050,971)	(78,785)
741		JBG	F10	246,113	100,637	33,418	56,003	21,564	23,907	9,847	738
742		Total 310		(26,021,353)	(10,640,226)	(3,533,213)	(5,921,145)	(2,279,933)	(2,527,664)	(1,041,124)	(78,047)
743	311	Structures and Improvements	F10	14,048,147	5,744,338	1,907,476	3,196,648	1,230,868	1,364,610	562,071	42,135
744		JBG	F10	29,022,763	11,867,514	3,940,749	6,604,115	2,542,910	2,819,215	1,161,211	87,049
745		Total 311		43,070,910	17,611,852	5,848,225	9,800,763	3,773,778	4,183,825	1,723,282	129,184
746	312	Boiler Plant Equipment	F10	25,825,538	10,560,157	3,506,625	5,876,588	2,262,777	2,508,643	1,033,289	77,460
747		JBG	F10	130,395,285	53,319,108	17,705,243	29,671,379	11,424,947	12,666,347	5,217,162	391,100
748		Total 312		156,220,824	63,879,265	21,211,868	35,547,967	13,687,723	15,174,990	6,250,451	468,560
749	314	Turbogenerator Units	F10	11,319,742	4,628,684	1,537,009	2,575,801	991,811	1,099,578	452,907	33,952
750		JBG	F10	32,588,561	13,325,581	4,424,918	7,415,510	2,855,338	3,165,590	1,303,880	97,744
751		Total 314		43,908,303	17,954,265	5,961,927	9,991,311	3,847,148	4,265,168	1,756,787	131,696
752	315	Accessory Electric Equipment	F10	2,919,135	1,193,645	396,364	664,248	255,768	283,559	116,796	8,755
753		JBG	F10	11,612,121	4,748,239	1,576,709	2,642,332	1,017,428	1,127,979	464,605	34,829
754		Total 315		14,531,256	5,941,884	1,973,073	3,306,580	1,273,197	1,411,538	581,401	43,584
755	316	Misc Power Plant Equipment	F10	486,432	188,904	66,048	110,687	42,620	47,251	19,462	1,459
756		JBG	F10	710,524	290,536	96,476	161,679	62,655	69,019	28,428	2,131
757		Total 316		1,196,956	489,440	162,524	272,367	104,875	116,270	47,891	3,590
758	SP	Unclassified Steam Plant - Acct 300	F10	(572,025)	(233,903)	(77,670)	(130,164)	(50,120)	(55,565)	(22,887)	(1,716)
759		Total Steam Production Plant		232,334,870	95,002,577	31,546,733	52,867,679	20,356,668	22,568,562	9,295,801	696,852
760	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
761	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
762	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
763	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
764	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
765	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
766	NP	Unclassified Nuclear Pll - Acct 300	F10	-	-	-	-	-	-	-	-
767		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
768	330	Land and Land Rights	F10	3,039,456	1,242,845	412,701	691,627	266,310	295,247	121,610	9,116
769	331	Structures and Improvements	F10	17,451,547	7,136,001	2,369,594	3,971,090	1,529,066	1,695,210	698,243	52,343
770	332	Reservoirs, Dams & Waterways	F10	52,778,372	21,581,269	7,165,317	12,009,691	4,624,324	5,126,789	2,111,681	158,300
771	333	Water Wheel, Turbines, & Generators	F10	15,115,787	6,180,900	2,052,441	3,439,589	1,324,412	1,468,318	604,788	45,337
772	334	Accessory Electric Equipment	F10	9,694,311	3,964,039	1,316,306	2,205,935	849,394	941,687	387,873	29,077
773	335	Misc. Power Plant Equipment	F10	485,354	198,463	65,902	110,442	42,526	47,146	19,419	1,456
774	336	Roads, Railroads & Bridges	F10	2,993,108	1,223,893	406,408	681,080	262,250	290,745	119,755	8,977
775	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
776		Total Hydraulic Plant		101,657,935	41,527,411	13,789,670	23,109,455	8,898,282	9,865,142	4,063,369	304,607

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FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 35	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
818										
819										
820										
821										
822										
823	Land and Land Rights	F10	458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375
824	SG	F10	458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375
825	SSGCT									
826	Total 340									
827										
828	Structures and Improvements	F10	10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
829	SG	F10	10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391
830	SSGCT									
831	Total 341									
832										
833	Fuel Holders, Producers & Access	F10	226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
834	SG	F10	226,097	92,452	30,700	51,448	19,810	21,963	9,046	678
835	SSGCT									
836	Total 342									
837										
838	Prims Movers	F10	191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235
839	SSGCT	F10	191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235
840	Total 343									
841										
842	Generators	F10	24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
843	SG	F10	24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297
844	SSGCT									
845	Total 344									
846										
847	Accessory Electric Plant	F10	15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
848	SG	F10	15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621
849	SSGCT									
850	Total 345									
851										
852	Misc. Power Plant Equipment	F10	683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
853	SG	F10	683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051
854	SSGCT									
855	Total 346									
856	OP	F10	25,769,812	10,537,370	3,499,059	5,863,907	2,257,894	2,503,230	1,031,059	77,292
857	Total Other Production Plant	F10	25,769,812	10,537,370	3,499,059	5,863,907	2,257,894	2,503,230	1,031,059	77,292
858	Experimental Plant	F10	268,708,147	109,874,925	36,485,273	61,143,944	23,543,439	26,101,597	10,751,029	805,941
859	103	F10	268,708,147	109,874,925	36,485,273	61,143,944	23,543,439	26,101,597	10,751,029	805,941
860	Experimental Plant	F10								
861	TOTAL PRODUCTION PLANT		602,598,953	246,404,912	81,821,676	137,121,078	52,798,388	58,535,301	24,110,199	1,807,400
862										
863										
864	Land and Land Rights	F10	6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479
865	Demand	A	6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479
866	Direct Assigned									
867										
868	Structures and Improvements	F10	5,051,341	2,065,512	685,878	1,149,430	442,597	490,678	202,106	15,151
869	Demand	A	5,051,341	2,065,512	685,878	1,149,430	442,597	490,678	202,106	15,151
870	Direct Assigned									
871										
872	Station Equipment	F10	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
873	Demand	A	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
874	Direct Assigned									
875										
876	Towers and Fixtures	F10	38,917,724	15,913,599	5,284,300	8,855,708	3,409,885	3,780,393	1,557,112	116,728
877	Demand	A	38,917,724	15,913,599	5,284,300	8,855,708	3,409,885	3,780,393	1,557,112	116,728
878	Direct Assigned									
879										
880	Poles and Fixtures	F10	42,447,428	17,356,908	5,763,567	9,658,990	3,719,150	4,123,261	1,698,337	127,314
881	Demand	A	42,447,428	17,356,908	5,763,567	9,658,990	3,719,150	4,123,261	1,698,337	127,314
882	Direct Assigned									
883										
884	Overhead Conductors	F10	64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
885	Demand	A	64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
886	Direct Assigned									
887										
888	Underground Conduct	F10	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
889	Demand	A	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
890	Direct Assigned									
891										
892	Underground Conductors	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
893	Demand	A	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
894	Direct Assigned									
895										
896	Roads and Trails	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
897	Demand	A	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
898	Direct Assigned									
899										
900	Unclassified Trans Plant - Acct 300	F10	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
901	TS0	F10	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
902	Unclassified Trans Sub - Acct 300	F10	581,624	237,828	78,974	132,948	50,961	56,498	23,271	1,744
903		F10	581,624	237,828	78,974	132,948	50,961	56,498	23,271	1,744
904	TOTAL TRANSMISSION PLANT		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	728,515

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

905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972	A FERC ACCT	B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
361	F20 A	Structures and Improvements Demand Primary Assigned		1,497,300	798,628	187,803	290,659	106,731	-	107,178	6,301
362	F20A A	Station Equipment Demand Primary Assigned		2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
364	F20A F22 A	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned		2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
365	F20A F22 A	Overhead Conductors Demand Primary Demand Secondary Assigned		44,132,740	23,539,483	5,535,471	8,567,129	3,145,875	-	3,159,057	185,725
366	F20A F22 A	Underground Conductors Demand Primary Demand Secondary Assigned		2,428,521	23,539,483	5,535,471	8,567,129	3,145,875	2,428,521	3,159,057	185,725
367	F20A F22 A	Underground Conductors Demand Primary Demand Secondary Assigned		79,006,126	42,140,219	9,909,561	15,336,816	5,631,724	-	5,655,322	332,484
368	F21 A	Line Transformers Demand Primary Demand Secondary Assigned		6,860,765	5,364,404	1,496,360	-	-	-	-	-
369	F20A F22 A	Services Customer Assigned		85,866,890	47,504,623	11,405,922	15,336,816	5,631,724	-	5,655,322	332,484
370	F70 A	Meters Customer Assigned		50,748,159	27,068,009	6,365,228	9,851,327	3,617,436	-	3,632,594	213,565
371	F60A A	Install on Customers' Premises Demand Primary Demand Secondary Assigned		5,314,765	4,155,594	1,159,172	-	-	-	-	-
372	F20 F22 A	Leased Property Demand Primary Demand Secondary Assigned		56,062,924	31,223,603	7,524,399	9,851,327	3,617,436	-	3,632,594	213,565
373	F20 F20	Street Lights		9,890,690	5,275,487	1,240,567	1,919,999	705,029	-	707,984	41,623
DP		Unclassified Dist Plant - Acct 300		5,004,927	3,913,333	1,091,595	-	-	-	-	-
DSO		Unclassified Dist Sub - Acct 300		14,895,617	9,188,820	2,332,162	1,919,999	705,029	-	707,984	41,623
TOTAL DISTRIBUTION PLANT				16,590,991	8,849,289	2,080,971	3,220,674	1,182,641	-	1,187,597	69,820
				3,541,264	2,768,900	772,364	-	-	-	1,187,597	69,820
				20,132,255	11,618,189	2,853,335	3,220,674	1,182,641	-	1,187,597	69,820
				90,998,025	50,520,950	14,092,439	16,053,995	4,194,390	-	5,862,984	273,267
				90,998,025	50,520,950	14,092,439	16,053,995	4,194,390	-	5,862,984	273,267
				46,116,329	32,266,380	9,539,215	4,132,200	178,534	-	-	-
				46,116,329	32,266,380	9,539,215	4,132,200	178,534	-	-	-
				13,717,611	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	-
				13,717,611	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	-
				525,319	-	-	-	-	-	-	525,319
				525,319	-	-	-	-	-	-	525,319
				3,799,039	-	-	-	-	-	-	3,799,039
				1,406,374	1,099,638	306,736	-	-	-	-	-
				383,892,657	217,881,122	56,366,238	61,022,953	19,092,765	2,651,089	21,422,547	5,455,944

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57
389	Land and Land Rights	F107D	1,098,826	586,210	158,732	190,853	63,589	28,880	57,592	12,971
980	Situs	F105D	414,725	189,704	57,713	85,671	31,533	28,842	18,596	2,666
981	System Generation	F102D	80,048	63,655	10,399	660	250	3,325	5	1,754
982	System Overheads	F42	1,593,599	839,569	226,843	277,184	95,371	57,727	79,513	17,391
984	Customer - System									
985	Total Land & Land Rights									
390	Structures and Improvements	F107D	13,659,216	7,276,346	1,970,285	2,368,969	789,300	388,477	714,858	161,001
987	Situs	F105D	478,068	195,484	64,913	108,784	41,887	46,439	19,128	1,434
988	System Generation	F102D	7,516,158	3,438,047	1,045,945	1,552,643	571,476	522,708	337,024	48,316
989	System Overheads	F42	864,985	687,850	112,365	7,132	2,696	49	35,933	18,959
990	Customer - System									
991	Total Structures and Improvements		22,498,428	11,597,727	3,193,488	4,037,528	1,405,359	927,673	1,106,944	229,709
992										
993	Office Furniture & Equipment	F107D	1,469,634	784,031	212,297	265,258	85,048	38,626	77,026	17,348
994	Situs	F105D	208,243	85,151	28,276	47,386	18,246	20,228	8,332	625
995	System Generation	F102D	4,394,479	2,010,126	611,533	907,785	334,125	305,612	197,048	28,249
996	System Overheads	F42	603,195	479,670	78,358	4,974	1,880	34	25,068	13,221
997	Customer - System									
1008	Energy	F10	1,064	435	145	242	93	103	43	3
999	SSGCH	F105D								
1000	SSGCT	F105D								
1001	Total Office Furniture & Equipment		6,676,616	3,359,414	930,608	1,215,644	439,392	384,604	307,507	59,445
1002										
1003	Transportation Equipment	F107D	5,010,534	2,673,055	723,801	870,270	289,959	131,691	262,612	59,146
1004	Situs	F105D	1,088,403	445,052	147,785	247,666	95,363	105,725	43,547	3,264
1005	System Generation	F102D	606,750	277,540	84,435	125,339	46,133	42,196	27,207	3,900
1006	System Overheads	F42								
1007	Customer - System									
1008	Energy	F10								
1009	SSGCH	F105D								
1010	SSGCT	F105D								
1011	Total Transportation Equipment		6,705,687	3,395,647	956,021	1,243,274	431,456	279,613	333,366	66,310
1012										
1013	Stores Equipment	F107D	516,944	275,783	74,676	89,787	29,915	13,587	27,094	6,102
1014	Situs	F105D	160,485	65,623	21,791	36,518	14,061	15,569	6,421	481
1015	System Generation	F102D	27,999	12,808	3,896	5,784	2,129	1,947	1,255	180
1016	System Overheads	F42								
1017	Customer - System									
1018	Energy	F10								
1019	SSGCH	F105D								
1020	SSGCT	F105D								
1021	Total Stores Equipment		705,428	354,213	100,363	132,089	46,106	31,123	34,771	6,763
1022										
1023	Tools, Shop & Garage Equipment	F107D	2,590,863	1,382,192	374,265	450,002	149,933	68,095	135,792	30,583
1024	Situs	F105D	1,255,322	513,306	170,449	285,648	109,989	50,226	50,226	3,765
1025	System Generation	F102D	296,917	135,816	41,319	61,395	22,575	20,649	13,314	1,909
1026	System Overheads	F42								
1027	Customer - System									
1028	Energy	F10								
1029	SSGCH	F105D								
1030	SSGCT	F105D								
1031	Total Tools, Shop & Garage Equipment		4,143,103	2,031,314	586,034	796,985	282,497	210,684	199,332	36,257
1032										
1033	Laboratory Equipment	F107D	1,992,624	1,063,039	287,846	346,095	115,313	52,372	104,437	23,521
1034	Situs	F105D	387,964	158,640	52,678	88,281	33,983	37,686	15,523	1,164
1035	System Generation	F102D	388,807	177,848	54,106	80,317	29,562	27,039	17,434	2,499
1036	System Overheads	F42								
1037	Customer - System									
1038	Energy	F10								
1039	SSGCH	F105D								
1040	SSGCT	F105D								
1041	Total Laboratory Equipment		2,769,395	1,399,527	394,631	514,693	178,868	117,097	137,394	27,184
1042										
1043	Power Operated Equipment	F107D	6,568,567	3,504,246	948,868	1,140,882	380,122	172,641	344,272	77,537
1044	Situs	F105D	1,371,426	765,233	254,105	425,842	163,970	181,787	74,876	5,613
1045	System Generation	F102D	110,190	50,403	15,334	22,762	8,378	7,663	4,941	708
1046	System Overheads	F42								
1047	Customer - System									
1048	Energy	F10								
1049	SSGCH	F105D								
1050	SSGCT	F105D								
1051	Total Power Operated Equipment		8,550,183	4,319,882	1,218,307	1,589,486	552,471	362,090	424,089	83,859
1052										
1053	Communication Equipment	F107D	8,676,344	4,131,363	1,218,933	1,722,808	621,227	511,562	405,234	67,216
1054	Situs	F105D	6,040,400	2,875,559	846,416	1,195,129	432,394	366,063	282,066	46,784
1055	System Generation	F102D	3,804,526	1,805,423	533,972	757,748	273,712	227,529	177,081	29,061
1056	System Overheads	F42	246,568	196,075	32,030	2,033	769	14	10,243	5,404
1057	Customer - System									
1058	Energy	F10								
1059	SSGCH	F105D								
1060	SSGCT	F105D								
1061	Total Communication Equipment		18,769,839	9,008,420	2,633,352	3,681,718	1,328,102	1,095,169	874,613	148,465
1062										

A		B		C		D		E		F		G		H		I		J		K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57	
1057	Misc. Equipment	F107D	120,019	64,028	17,337	20,846	6,945	3,154	6,290	1,417												
1058	Situs	F105D	99,066	40,508	13,451	22,542	8,680	9,623	3,964	297												
1059	System Generation	F102D	250,202	114,448	34,818	51,685	19,024	17,400	11,219	1,608												
1060	System Overheads	F42	14,162	11,262	1,840	117	44	1	588	310												
1061	Customer - System	F10	-	-	-	-	-	-	-	-												
1062	Energy	F105D	483,449	230,247	67,446	95,190	34,693	30,178	22,061	3,633												
1063	SSGCT																					
1064	Total Misc. Equipment																					
1065	Coal Mine	F10	34,656,573	14,171,199	4,705,715	7,886,085	3,036,532	3,366,473	1,386,622	103,947												
1066	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-												
1067	Remove Capital Lease	F10	-	-	-	-	-	-	-	-												
1068	General Capital Lease	F10	1,960,064	801,478	266,140	446,012	171,737	190,397	78,423	5,879												
1069	Remove Capital Lease	F10	(1,960,064)	(801,478)	(266,140)	(446,012)	(171,737)	(190,397)	(78,423)	(5,879)												
1070	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-												
1071	Remove Capital Lease	F10	-	-	-	-	-	-	-	-												
1072	Unclassified Gen Plant - Acct 300	F102D	(20,199)	(9,239)	(2,811)	(4,173)	(1,536)	(1,405)	(906)	(130)												
1073	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-												
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RATE BASE ADDITIONS



A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1121										
1122										
1123										
1124										
1125	Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
1126	Production	F10	-	-	-	-	-	-	-	-
1127	Transmission	F10	-	-	-	-	-	-	-	-
1128	Distribution	F20	-	-	-	-	-	-	-	-
1129	General	F102	-	-	-	-	-	-	-	-
1130	Mining	F10	-	-	-	-	-	-	-	-
1131										
1132	Total Plant Held For Future Use		37,310	15,256	5,066	8,490	3,269	3,624	1,493	112
1133										
1134	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1135										
1136	Nuclear Fuel	F10	-	-	-	-	-	-	-	-
1137										
1138	Weatherization	F10	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139
1139										
1140	Fuel Stock	F10	315,012	128,810	42,773	71,681	27,601	30,600	12,604	945
1141	JBE	F10	3,209,539	1,312,392	435,795	730,329	281,213	311,768	128,415	9,627
1142	SSECH	F30	-	-	-	-	-	-	-	-
1143	Total Fuel Stock		3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571
1144										
1145	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1146										
1147	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1148										
1149	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1150										
1151	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1152										
1153	Materials and Supplies	F102D	6,156,956	2,702,737	848,890	1,320,972	495,253	492,762	264,771	31,551
1154	JBG	F10	1,618,746	661,911	219,796	368,345	141,831	157,242	64,767	4,855
1155	SSGCH	F102D	-	-	-	-	-	-	-	-
1156	Total Material & Supplies		7,775,703	3,364,648	1,068,686	1,689,317	637,084	650,024	329,538	36,406
1157										
1158	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1159										
1160	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1161										
1162	Prepayments	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1163	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1164	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1165										
1166	Misc Regulatory Assets	F102D	18,183,550	7,552,882	2,477,172	4,086,832	1,565,131	1,699,453	739,233	62,847
1167	SSGCH	F102D	18,183,550	7,552,882	2,477,172	4,086,832	1,565,131	1,699,453	739,233	62,847
1168	Total Misc Regulatory Assets									
1169										
1170	Misc Deferred Debits	F102D	965,541	400,506	131,499	217,247	83,239	90,553	39,198	3,298
1171										
1172	Cash Working Capital	F137D	11,105,103	4,887,916	1,505,433	2,355,191	896,926	949,179	454,667	55,792
1173										
1174	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1175	SSECH	F137D	-	-	-	-	-	-	-	-
1176	Total Other Working Capital									
1177										
1178	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1179										
1180	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1181										
1182	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1183	TOTAL RATE BASE ADDITIONS		43,638,499	18,499,329	5,944,333	9,624,821	3,673,794	3,934,018	1,787,038	175,166
1184										

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1185											
1186											
1187											
1188											
1189											
1190											
1191											
1192	235	Customer Service Deposits	(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	-	(2,558)
1193	F51		(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	-	(2,558)
1194											
1195											
1196	2281	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	-
1197											
1198	2282	Accum Prov for Injuries & Damages	(635,480)	(290,682)	(88,433)	(131,274)	(48,317)	(44,194)	(28,495)	(28,495)	(4,085)
1199											
1200	2283	Accum Prov for Pension & Benefits	(1,600,631)	(732,162)	(222,743)	(330,649)	(121,701)	(111,315)	(71,772)	(71,772)	(10,289)
1201											
1202	254	Reg Liabilities - Insurance Provision	(15,192)	(6,944)	(2,113)	(3,136)	(1,154)	(1,056)	(681)	(681)	(99)
1203											
1204	22844	Hydro Relicensing Obligations	(331,306)	(135,472)	(44,985)	(75,389)	(29,028)	(32,182)	(13,256)	(13,256)	(994)
1205											
1206	22842	Accum Misc Oper - Trojan	(79)	(32)	(11)	(18)	(7)	(8)	(3)	(3)	(0)
1207											
1208											
1209	252	Customer Advances for Const	(311,357)	(153,584)	(95,713)	-	-	-	(62,060)	-	-
1210											
1211	25398	SO2 Emissions	(4,210,989)	(1,721,889)	(571,774)	(958,208)	(368,958)	(409,047)	(168,483)	(168,483)	(12,630)
1212											
1213	25399	Other Deferred Credits	(1,310,764)	(535,976)	(177,977)	(298,264)	(114,846)	(127,325)	(52,444)	(52,444)	(3,331)
1214											
1215	190	Accum Deferred Income Taxes	2,812,285	1,159,812	382,376	636,355	244,091	266,446	113,214	113,214	8,992
1216	F138D	Labor	3,060,083	1,594,836	411,048	524,652	193,182	172,252	131,946	131,946	32,166
1217		Customer - System	398,515	316,906	51,769	3,286	1,242	23	16,555	16,555	8,735
1218		Total Accum Deferred Income Taxes	6,270,883	3,071,553	845,193	1,163,293	438,515	440,721	261,716	261,716	49,892
1219											
1220	281	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-
1221											
1222	282	Accum Deferred Income Taxes	(137,337,626)	(63,365,179)	(19,148,388)	(28,087,360)	(10,311,745)	(9,469,742)	(6,121,168)	(6,121,168)	(833,045)
1223	F138D	Labor	(771,896)	(402,292)	(103,686)	(132,342)	(48,730)	(43,450)	(33,283)	(33,283)	(8,114)
1224		Total Accum Deferred Income Taxes	(138,109,522)	(63,767,472)	(19,253,073)	(28,219,702)	(10,360,475)	(9,513,192)	(6,154,451)	(6,154,451)	(841,158)
1225											
1226											
1227	283	Accum Deferred Income Taxes	(8,645,968)	(3,766,871)	(1,190,171)	(1,865,916)	(702,222)	(715,181)	(386,140)	(386,140)	(39,468)
1228	F138D	Labor	(104,756)	(54,596)	(14,071)	(17,960)	(6,613)	(5,897)	(4,517)	(4,517)	(1,101)
1229		Customer - System	-	-	-	-	-	-	-	-	-
1230		Total Accum Deferred Income Taxes	(8,750,724)	(3,821,467)	(1,204,242)	(1,883,877)	(708,835)	(721,077)	(370,657)	(370,657)	(40,569)
1231											
1232	255	Accum Investment Tax Credit	(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(42,403)	(5,819)
1233		TOTAL RATE BASE DEDUCTIONS	(152,938,013)	(71,145,010)	(21,177,838)	(31,026,871)	(11,387,006)	(10,585,241)	(6,744,007)	(6,744,007)	(872,040)
1234											
1235											
1236											
1237											
1238	108SP	Steam Prod Accumulated Depr	(13,807,413)	(9,645,902)	(1,874,789)	(3,141,870)	(1,209,775)	(1,341,225)	(552,440)	(552,440)	(41,413)
1239		JBG	(104,034,853)	(42,540,235)	(14,125,990)	(23,673,079)	(9,115,305)	(10,105,746)	(4,162,472)	(4,162,472)	(312,036)
1240		Total Steam Prod Accumulated Depr	(117,842,276)	(48,186,137)	(16,000,779)	(26,814,948)	(10,325,080)	(11,446,972)	(4,714,911)	(4,714,911)	(353,449)
1241											
1242	108NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	-
1243											
1244	108HP	Hydraulic Prod Accum Depr	(45,121,710)	(18,450,432)	(6,126,685)	(10,267,421)	(3,953,464)	(4,383,036)	(1,805,336)	(1,805,336)	(135,335)
1245											
1246	108OP	Other Production - Accum Depr	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(1,114,859)	(83,574)
1247		SSGCT	-	-	-	-	-	-	-	-	-
1248		Total Other Production - Accum Depr	(27,864,249)	(11,393,793)	(3,783,444)	(6,340,495)	(2,441,404)	(2,706,679)	(1,114,859)	(1,114,859)	(83,574)
1249											
1250	108EP	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-
1251											
1252											
1253		TOTAL PRODUCTION PLANT DEPRECIATION	(190,828,235)	(78,030,362)	(25,910,908)	(43,422,865)	(16,719,948)	(18,536,687)	(7,635,106)	(7,635,106)	(572,359)
1254											
1255											
1256											
1257											
1258											
1259	108TP	Transmission Plant Accum Depr	(102,989,111)	(42,112,624)	(13,983,997)	(23,435,119)	(9,023,678)	(10,004,164)	(4,120,631)	(4,120,631)	(308,899)
1260											
1261											
1262											
1263											
1264	108360	Land and Land Rights	(131,854)	(70,328)	(16,538)	(25,596)	(9,399)	-	(9,438)	(9,438)	(555)
1265											
1266	108361	Structures and Improvements	(577,510)	(287,765)	(67,670)	(104,731)	(38,458)	(37,996)	(38,619)	(38,619)	(2,270)
1267											
1268	108362	Station Equipment	(14,085,192)	(7,120,901)	(1,674,529)	(2,591,632)	(951,655)	(734,649)	(955,643)	(955,643)	(56,183)
1269											

A	B	D	E	F	G	H	I	J	K
		Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch...15.51-54.57
1270									
1271									
1272									
1273									
1274	FERC								
1275	ACCT								
1276									
1277	108364	(43,562,721)	(24,100,450)	(5,786,549)	(7,780,804)	(2,857,134)	-	(2,869,106)	(168,679)
1278									
1279	108365	(26,390,382)	(14,697,821)	(3,541,945)	(4,637,294)	(1,702,828)	-	(1,709,963)	(100,531)
1280									
1281	108366	(9,353,738)	(5,770,141)	(1,464,486)	(1,205,668)	(442,725)	-	(444,580)	(26,137)
1282									
1283	108367	(7,948,457)	(4,687,001)	(1,126,531)	(1,271,561)	(486,921)	-	(468,877)	(27,566)
1284									
1285	108368	(39,721,189)	(22,052,701)	(6,151,435)	(7,007,666)	(1,830,877)	-	(2,659,228)	(119,283)
1286									
1287	108369	(16,489,503)	(10,837,597)	(3,204,021)	(1,387,919)	(69,966)	-	-	-
1288									
1289	108370	(7,764,737)	(5,069,622)	(1,309,689)	(700,434)	(102,088)	(42,399)	(640,516)	-
1290									
1291	108371	(274,565)	-	-	-	-	-	-	(274,565)
1292									
1293	108372	-	-	-	-	-	-	-	-
1294									
1295	108373	(2,029,733)	-	-	-	-	-	-	(2,029,733)
1296									
1297	108D00	-	-	-	-	-	-	-	-
1298									
1299	108DS	-	-	-	-	-	-	-	-
1300									
1301	108DP	22,267	12,638	3,269	3,540	1,107	154	1,243	316
1302									
1303									
1304									
1305									
1306									
1307	108GP								
1308									
1309	108D	(15,401,198)	(8,216,341)	(2,224,793)	(2,676,004)	(891,266)	(404,787)	(807,207)	(181,800)
1310									
1311	108D	(4,257,705)	(1,740,991)	(678,117)	(968,839)	(373,051)	(413,585)	(170,352)	(12,770)
1312									
1313	108D	(5,849,683)	(2,675,767)	(814,039)	(1,208,392)	(444,769)	(406,814)	(262,300)	(37,603)
1314									
1315	108D	(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)
1316									
1317	108D	-	-	-	-	-	-	-	-
1318									
1319	108D	(25,983,329)	(13,010,621)	(3,678,620)	(4,856,149)	(1,710,565)	(1,225,213)	(1,259,581)	(242,579)
1320									
1321	108MP	-	-	-	-	-	-	-	-
1322									
1323	1081390	-	-	-	-	-	-	-	-
1324									
1325	1081399	-	-	-	-	-	-	-	-
1326									
1327	TOTAL GENERAL PLANT ACCUM DEPR	(25,983,329)	(13,010,621)	(3,678,620)	(4,856,149)	(1,710,565)	(1,225,213)	(1,259,581)	(242,579)
1328									
1329	TOTAL ACCUM DEPR - PLANT IN SERVICE	(487,107,989)	(227,735,296)	(67,913,649)	(98,423,899)	(35,915,134)	(30,530,944)	(22,610,045)	(3,329,023)
1330									
1331									
1332									
1333									
1334	111SP								
1335									
1336	111GP								
1337									
1338	111GP	(1,547,717)	(729,699)	(216,040)	(308,957)	(112,688)	(98,463)	(70,602)	(11,267)
1339									
1340	111HP	(707,512)	(333,569)	(98,759)	(141,234)	(51,513)	(45,011)	(32,275)	(5,151)
1341									
1342	111HP	(2,255,229)	(1,063,268)	(314,739)	(450,192)	(164,201)	(143,474)	(102,877)	(16,418)
1343									
1344	111HP	(55,624)	(22,745)	(7,553)	(12,657)	(4,874)	(6,403)	(2,226)	(167)
1345									
1346	111IP	(1,224)	(617)	(174)	(228)	(79)	(63)	(61)	(12)
1347									
1348	111IP	(7,861,525)	(3,214,506)	(1,067,448)	(1,788,866)	(688,809)	(763,653)	(314,542)	(23,579)
1349									
1350	111IP	(18,252,080)	(8,353,455)	(2,547,342)	(3,770,470)	(1,388,519)	(1,270,029)	(818,871)	(117,394)
1351									
1352	111IP	(6,170,664)	(4,907,009)	(801,597)	(60,861)	(19,236)	(390)	(286,343)	(135,246)
1353									
1354	111IP	-	-	-	-	-	-	-	-
1355									
1356	111IP	(32,295,492)	(16,475,687)	(4,410,561)	(5,612,465)	(2,096,645)	(2,034,085)	(1,389,818)	(276,233)
1357									
1358	111390								
1359									
1360	111390	-	-	-	-	-	-	-	-
1361									
1362	111390	154,469	63,163	20,974	35,149	13,534	15,005	6,180	463
1363									
1364	111390	154,469	21,496	31,909	11,745	10,742	6,926	983	983
1365									
1366	111390	(308,939)	(42,470)	(67,059)	(25,279)	(25,747)	(25,747)	(13,107)	(1,456)
1367									
1368	TOTAL ACCUM PROV FOR AMORTIZATION	(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,182,962)	(1,494,920)	(292,818)



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

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	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		
Operating Revenues	216,355,427	86,961,574	30,890,000	50,047,636	18,542,839	20,329,742	8,841,588	742,048		
Operating Expenses	172,838,885	70,703,680	23,471,325	39,316,214	15,136,207	16,772,737	6,918,085	520,637		
Depreciation & Maintenance Expenses	17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814		
Amortization Expense	2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712		
Taxes Other Than Income	8,694,350	3,565,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067		
Income Taxes - Federal	(23,569,737)	(9,637,543)	(3,200,264)	(5,363,285)	(2,065,189)	(2,289,837)	(942,952)	(70,666)		
Income Taxes - State	21,498,123	8,790,471	2,918,884	4,891,890	1,883,674	2,088,577	860,073	64,455		
Income Taxes Deferred	(592,566)	(242,302)	(80,459)	(134,838)	(51,919)	(57,561)	(23,709)	(1,777)		
Investment Tax Credit Adj										
Misc Revenues & Expense										
Total Operating Expenses	198,668,699	81,311,312	26,881,589	45,178,465	17,392,681	19,270,887	7,953,522	600,242		
Operating Revenue For Return	17,666,728	5,650,262	3,908,411	4,869,171	1,150,158	1,058,855	888,066	141,805		
Rate Base :										
Electric Plant in Service	695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259	2,088,328		
Plant Held For Future Use	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Fuel Stock	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
Materials & Supplies	6,258,267	2,559,028	849,756	1,424,066	548,336	607,916	250,396	18,771		
Misc Deferred Debits	15,770,723	6,448,706	2,141,370	3,588,620	1,381,796	1,531,938	630,992	47,302		
Cash Working Capital	7,956,884	3,254,944	1,080,536	1,809,978	696,817	772,157	318,484	23,968		
Weatherization Loans										
Miscellaneous Rate Base	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Total Rate Base Additions	729,547,412	298,332,028	99,058,799	165,998,396	63,917,466	70,862,028	29,189,641	2,189,052		
Rate Base Deductions :										
Accum Provision For Depreciation	(195,956,708)	(80,127,413)	(26,607,259)	(44,589,847)	(17,169,294)	(19,034,857)	(7,840,298)	(587,741)		
Accum Provision For Amortization	(16,765,473)	(6,877,686)	(2,277,789)	(3,805,055)	(1,463,694)	(1,616,660)	(672,784)	(51,806)		
Accum Deferred Income Taxes	(71,177,665)	(29,103,890)	(9,664,358)	(16,196,559)	(6,236,690)	(6,915,236)	(2,847,556)	(213,377)		
Unamortized ITC	(478,124)	(195,501)	(64,919)	(108,798)	(41,894)	(46,452)	(19,128)	(1,433)		
Customer Advance For Construction										
Customer Service Deposits										
Misc Rate Base Deductions	(6,983,370)	(2,855,526)	(948,211)	(1,589,062)	(611,867)	(678,351)	(279,407)	(20,946)		
Total Rate Base Deductions	(291,361,341)	(119,160,016)	(39,562,537)	(66,289,320)	(25,523,439)	(28,291,655)	(11,659,173)	(875,302)		
Total Rate Base	438,186,071	179,172,012	59,496,263	99,709,076	38,394,028	42,570,473	17,530,469	1,313,750		
Return On Rate Base	4.03%	3.15%	6.57%	4.88%	3.00%	2.48%	5.07%	10.79%		
Return On Equity	2.33%	0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%		

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
71	Total Rate Base		438,186,071	179,172,012	59,496,263	99,709,076	38,394,028	42,570,473	17,530,469	1,313,750
72	Return On Ratebase (\$\$)	4.06%	17,770,502	7,266,266	2,412,853	4,043,671	1,557,058	1,726,433	710,943	53,279
73	Operating & Maintenance Expense		172,838,885	70,703,680	23,471,325	39,316,214	15,136,207	16,772,737	6,918,085	520,637
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814
76	Amortization Expense		2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712
77	Taxes Other Than Income		8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067
78	Federal Income Taxes		(23,569,737)	(9,637,543)	(3,200,264)	(5,363,285)	(2,065,189)	(2,289,837)	(942,952)	(70,666)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		21,498,123	8,790,471	2,918,984	4,891,890	1,883,674	2,088,577	860,073	64,455
83	Investment Tax Credit									
84	Misc Revenue & Expenses		(592,566)	(242,302)	(80,459)	(134,838)	(51,919)	(57,561)	(23,709)	(1,777)
85	Revenue Credits		(33,584,856)	(13,781,798)	(4,560,392)	(7,614,107)	(2,931,459)	(3,249,917)	(1,343,802)	(103,381)
86	Total Revenue Requirements		182,874,345	74,795,780	24,834,050	41,608,029	16,018,280	17,747,402	7,320,663	550,140
87	Operating Revenues		182,770,570	73,179,776	26,329,608	42,433,529	15,611,379	17,079,825	7,497,786	638,667
88	Increase / (Decrease) Required to Earn Equal Rates of Return		103,774	1,616,004	(1,495,558)	(825,500)	406,900	667,577	(177,123)	(88,527)
89	Existing Revenues		182,770,570	73,179,776	26,329,608	42,433,529	15,611,379	17,079,825	7,497,786	638,667
90	check									
91	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.06%	2.21%	-5.68%	-1.95%	2.61%	3.91%	-2.36%	-13.86%



	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Services Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 54, 57
209	500	Operation Superm & Engineering	F10	3,803	1,588,473	520,830	872,834	336,084	372,692	153,472	11,805
210		JBG	F10	3,839,603	1,570,028	521,346	873,700	336,418	372,972	153,524	11,516
211		Total 500									
212	501	Fuel Related	F10	2,399	981	326	546	210	233	96	7
213		CAGW	F10	170,058	69,937	23,091	38,697	14,900	16,519	6,804	510
214		JBE	F10	154,487	63,170	20,976	35,153	13,536	15,007	6,181	463
215		Total 501		326,944	133,689	44,393	74,396	28,646	31,759	13,081	981
216	501NPC	Fuel Related	F10	38,672,812	15,813,454	5,251,045	8,798,978	3,388,426	3,756,602	1,547,313	115,993
217		CAEW	F10	36,672,812	15,613,454	5,251,045	8,799,978	3,388,426	3,756,602	1,547,313	115,993
218		Total 501NPC									
219	502	Steam Expenses	F10	897,823	342,630	113,774	190,669	73,417	81,394	33,526	2,513
220		JBG	F10	1,414,107	71,193	23,640	39,618	15,255	16,372	6,966	522
221		Total 502		1,072,030	413,823	137,415	230,287	88,672	96,307	40,492	3,035
222	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
223	503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
224	505	Electric Expenses	F10	1,428	584	194	325	125	139	57	4
225		JBG	F10	4,590	1,877	623	1,045	402	446	184	14
226		Total 505		6,018	2,461	817	1,369	527	585	241	18
227	506	Misc. Steam Expense	F10	(3,150,745)	(1,288,351)	(497,812)	(715,960)	(276,051)	(306,057)	(126,052)	(9,450)
228		JBG	F10	(2,825,140)	(1,155,210)	(383,601)	(642,859)	(247,553)	(274,429)	(113,095)	(8,474)
229		Total 506									
230	507	Rents	F10	34,398	14,055	4,671	7,827	3,014	3,341	1,376	103
231		JBG	F10	4,788	1,958	650	1,089	430	465	182	14
232		Total 507		39,186	16,023	5,321	8,917	3,433	3,806	1,558	116
233	510	Maint Supervision & Engineering	F10	119,684	48,939	16,251	27,234	10,486	11,626	4,789	359
234		JBG	F10	57,660	23,577	7,829	11,121	5,052	5,601	2,307	173
235		Total 510		177,344	72,517	24,080	40,355	15,538	17,227	7,096	532
236	511	Maintenance of Structures	F10	1,697,495	694,112	230,488	386,264	148,731	164,891	67,917	5,091
237		JBG	F10	25,371	30,819	10,234	17,151	6,504	7,321	3,016	226
238		Total 511		1,722,866	724,932	240,722	403,415	155,335	172,213	70,933	5,317
239	512	Maintenance of Boiler Plant	F10	5,111,779	2,090,225	694,084	1,163,183	447,883	496,548	204,524	15,332
240		JBG	F10	566,255	231,748	76,955	128,965	49,658	55,053	22,676	1,700
241		Total 512		5,678,034	2,321,973	771,039	1,292,147	497,541	551,602	227,200	17,032
242	513	Maintenance of Electric Plant	F10	1,763,736	721,198	239,482	401,337	154,535	171,326	70,568	5,290
243		JBG	F10	67,351	27,540	9,145	15,326	5,901	6,542	2,695	202
244		Total 513		1,831,087	748,738	248,627	416,663	160,436	177,868	73,262	5,492
245	514	Maint of Misc. Steam Plant	F10	615,238	251,573	83,538	139,987	53,906	59,763	24,616	1,845
246		JBG	F10	87,430	35,750	11,871	19,895	7,660	8,493	3,498	262
247		Total 514		702,668	287,323	95,409	159,882	61,566	68,256	28,114	2,108
248		Total Steam Power Generation		51,233,952	20,949,750	6,956,613	11,658,259	4,489,006	4,976,767	2,049,889	153,668

NUCLEAR POWER GENERATION

249	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
250	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
251	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
252	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
253	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
254	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
255	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
256	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
257	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
258	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
259	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
260		Total Nuclear Power Generation		-	-	-	-	-	-	-	-



Generation - Total - Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
535	Operation Super & Engineering	F10	1,811,604	740,772	246,982	412,230	158,729	175,976	72,483	5,434	
536	Water For Power	F10	55,747	22,795	7,569	12,685	4,884	5,415	2,230	167	
537	Hydraulic Expenses	F10	694,705	284,068	94,328	158,080	60,869	67,482	27,795	2,084	
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	
539	Misc. Hydro Expenses	F10	2,561,187	1,047,279	347,761	582,797	224,406	248,789	102,474	7,682	
540	Rents (Hydro Generation)	F10	39,846	16,283	5,410	9,067	3,491	3,871	1,594	120	
541	Maint Supervision & Engineering	F10	18,632	7,619	2,530	4,240	1,633	1,810	745	56	
542	Maintenance of Structures	F10	241,279	98,660	32,761	54,903	21,140	23,437	9,654	724	
543	Maint of Dams & Waterways	F10	254,380	104,017	34,540	57,884	22,288	24,710	10,178	763	
544	Maintenance of Electric Plant	F10	258,646	105,761	35,119	58,855	22,662	25,124	10,349	776	
545	Maint of Misc. Hydro Plant	F10	429,103	175,462	58,264	97,642	37,897	41,682	17,169	1,287	
329	Total Hydraulic Power Generation		6,365,130	2,602,725	864,266	1,448,382	557,699	618,297	254,671	19,091	
OTHER POWER GENERATION											
546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
547	Fuel	F10	18,440	7,540	2,504	4,196	1,616	1,791	738	55	
548	Generation Expense	F10	33,894,027	13,859,391	4,602,175	7,712,568	2,969,720	3,292,400	1,356,112	101,660	
549	Miscellaneous Other	F10	114,452	46,800	15,540	26,044	10,028	11,118	4,579	343	
550	Maint Supervision & Engineering	F10	312,415	127,748	42,420	71,090	27,373	30,347	12,500	937	
551	SG	F10	311,865	127,523	42,345	70,965	27,325	30,294	12,478	935	
552	Maintenance of Structures	F10	2,411	986	327	549	211	234	96	7	
553	Maint of Generation & Elect Plant	F10	652,279	266,719	88,567	148,426	57,151	63,361	26,098	1,956	
554	Maintenance of Misc. Other	F10	40,158	16,421	5,453	9,138	3,519	3,901	1,607	120	
375	Total Other Power Generation		39,358,196	16,093,710	5,344,107	8,955,937	3,448,478	3,923,179	1,574,735	118,049	



Generation - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sct. 15.51-54.57	
465											
466											
467											
468											
469											
470											
471											
472	580										
473											
474	581	F20									
475											
476	582	F120									
477											
478	583	F132									
479											
480	584	F133									
481											
482	585	F130									
483											
484	586	F127									
485											
486	587	F20									
487											
488	588	F131									
489											
490	589	F131									
491											
492	590	F131									
493											
494	591	F119									
495											
496	592	F120									
497											
498	593	F134									
499											
500	594	F135									
501											
502	595	F125									
503											
504	596	F130									
505											
506	597	F127									
507											
508	598	F131									
509											
510	TOTAL DISTRIBUTION EXPENSE										
511											
512											
513											
514											
515											
516	901	F136									
517											
518	902	F47									
519											
520	903	F48									
521											
522	904	F80									
523											
524	905	F136									
525											
526	TOTAL CUSTOMER ACCOUNTS EXPENSE										
527											

Generation - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
TOTAL CUSTOMER SERVICE EXPENSE											
911	Supervision	F40	-	-	-	-	-	-	-	-	
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
TOTAL SALES EXPENSE											
ADMINISTRATION & GENERAL EXPENSE											
920	Administrative & General Salaries Customer - System	F102G F42	2,401,072	981,807	326,021	546,363	210,377	233,236	96,068	7,202	
921	Office Supplies & expenses Customer - System	F102G F42	2,401,072	981,807	326,021	546,363	210,377	233,236	96,068	7,202	
923	Outside Services Customer - System	F102G F42	(552,107)	(225,759)	(74,966)	(125,632)	(48,374)	(53,631)	(22,090)	(1,656)	
924	Property Insurance	F102G	(552,107)	(225,759)	(74,966)	(125,632)	(48,374)	(53,631)	(22,090)	(1,656)	
925	Injuries & Damages	F102G	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
926	Employee Pensions & Benefits	F138G	410,561	167,880	55,746	93,423	35,972	39,881	16,427	1,231	
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
929	Duplicate Charges	F138G	138,110	60,219	20,238	29,618	10,579	10,570	5,981	905	
930	Misc General Expenses	F138G	(113,951)	(46,595)	(15,472)	(25,930)	(9,984)	(11,069)	(4,559)	(342)	
931	Rents	F102G	455,613	186,302	61,864	103,674	39,920	44,257	18,229	1,367	
935	Maintenance of General Plant	F108	194,835	79,669	26,455	44,335	17,071	18,926	7,795	584	
TOTAL ADMINISTRATIVE & GEN EXPENSE											
TOTAL O & M EXPENSE											
528			4,536,741	1,884,319	619,039	1,019,149	389,945	424,191	184,256	15,842	
529			172,838,885	70,703,680	23,471,325	39,316,214	15,136,207	16,772,737	6,918,085	520,637	

Generation - Total - Unbundled	DEPRECIATION EXPENSE										
	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
598	403SP	Steam Depreciation	F10	4,768,840	1,949,936	647,519	1,085,147	417,835	463,235	190,803	14,303
599	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
600	403HP	Hydro Depreciation	F10	2,408,010	984,644	326,963	547,941	210,884	233,909	96,345	7,222
601	403OP	Other Production Depreciation	F10	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
602		CAGW	F10	-	-	-	-	-	-	-	-
603		CAEE	F10	-	-	-	-	-	-	-	-
604		Total 403OP	F10	9,334,624	3,816,962	1,267,468	2,124,089	817,879	906,747	373,482	27,998
605	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
606	403	Distribution Depreciation		-	-	-	-	-	-	-	-
607		Land Rights	F118	-	-	-	-	-	-	-	-
608		Structures	F119	-	-	-	-	-	-	-	-
609		Station Equip	F120	-	-	-	-	-	-	-	-
610		Poles & Towers	F121	-	-	-	-	-	-	-	-
611		OH Conductors	F122	-	-	-	-	-	-	-	-
612		UG Conduit	F123	-	-	-	-	-	-	-	-
613		UG Conductor	F124	-	-	-	-	-	-	-	-
614		Line Transformer	F125	-	-	-	-	-	-	-	-
615		Services	F126	-	-	-	-	-	-	-	-
616		Meters	F127	-	-	-	-	-	-	-	-
617		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
618		Leased Property	F129	-	-	-	-	-	-	-	-
619		Street Lighting	F130	-	-	-	-	-	-	-	-
620		Total Distribution Expense		-	-	-	-	-	-	-	-
621	403GP	General Depreciation		-	-	-	-	-	-	-	-
622		Situs	F107G	-	-	-	-	-	-	-	-
623		System Generation	F105G	207,629	84,900	28,192	47,246	18,192	20,169	8,307	623
624		System Overheads	F102G	555,900	227,310	75,481	126,495	48,707	53,999	22,242	1,667
625		Customer - System	F42	-	-	-	-	-	-	-	-
626		Energy	F10	213	87	29	48	19	21	9	1
627		CAEE	F105G	-	-	-	-	-	-	-	-
628		CAEE	F105G	-	-	-	-	-	-	-	-
629		Total General Expense		763,743	312,297	103,702	173,789	66,917	74,188	30,558	2,291
630	403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
631	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
632	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
633		TOTAL DEPRECIATION EXPENSE		17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814
634				-	-	-	-	-	-	-	-
635				-	-	-	-	-	-	-	-
636				-	-	-	-	-	-	-	-
637				-	-	-	-	-	-	-	-
638				-	-	-	-	-	-	-	-
639				-	-	-	-	-	-	-	-
640				-	-	-	-	-	-	-	-
641				-	-	-	-	-	-	-	-
642				-	-	-	-	-	-	-	-
643				-	-	-	-	-	-	-	-
644				-	-	-	-	-	-	-	-
645				-	-	-	-	-	-	-	-
646				-	-	-	-	-	-	-	-
647				-	-	-	-	-	-	-	-
648				-	-	-	-	-	-	-	-
649				-	-	-	-	-	-	-	-
650				-	-	-	-	-	-	-	-
651				-	-	-	-	-	-	-	-
652				-	-	-	-	-	-	-	-
653				-	-	-	-	-	-	-	-
654				-	-	-	-	-	-	-	-
655				-	-	-	-	-	-	-	-
656	404GP	Amort of LT Plant - Cap. Lease Gen	F10	3,877	1,585	526	882	340	377	155	12
657		Division	F102G	34,566	14,134	4,693	7,865	3,029	3,568	1,383	104
658		System Overheads	F42	-	-	-	-	-	-	-	-
659		Customer - System		-	-	-	-	-	-	-	-
660		Total Amort. Cap. Lease General		38,443	15,719	5,220	8,748	3,368	3,734	1,538	115
661	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
662				-	-	-	-	-	-	-	-
663				-	-	-	-	-	-	-	-
664	404IP	Amort of LT Plant - Intangible Plant		-	-	-	-	-	-	-	-
665		Situs	F107G	18	7	2	4	2	2	1	0
666		System Generation	F105G	1,429,786	584,645	194,138	325,347	125,275	138,887	57,206	4,288
667		System Overheads	F102G	488,391	195,705	66,314	111,133	42,792	47,441	19,541	1,465
668		Customer - System	F42	-	-	-	-	-	-	-	-
669		Energy	F10	-	-	-	-	-	-	-	-
670		CAEW	F105G	-	-	-	-	-	-	-	-
671		CAEE	F105G	-	-	-	-	-	-	-	-
672		Total Amort. Intangible Plant		1,918,195	784,357	260,455	436,484	168,068	186,330	76,748	5,753
673				-	-	-	-	-	-	-	-

Generation - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	
404MP	Amort of LT Plant - Mining Plant	F10	-	-	-	-	-	-	-	-	
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
404HP	Amort of Other Electric Plant	F110	1,455	688	199	282	107	109	61	10	
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	
407	Amort of Prop Losses, Unrec Plant,	F110	586,333	277,268	79,973	113,608	42,948	44,046	24,656	3,834	
TOTAL AMORTIZATION EXPENSE			2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712	
Taxes Other Than Income		F101G	3,240,208	1,324,904	439,951	737,308	283,908	314,791	129,631	9,715	
Customer - System		F101G	5,454,142	2,230,170	740,555	1,241,088	477,894	529,879	218,203	16,352	
Total Taxes Other Than Income			8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067	
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-	
Deferred I T C - Federal		F101G	-	-	-	-	-	-	-	-	
Deferred I T C - Idaho		F101G	-	-	-	-	-	-	-	-	
TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-	
Deferred Income Tax - Federal-DR		F101G	35,854,950	14,660,903	4,868,333	8,158,781	3,141,624	3,483,365	1,434,446	107,499	
Deferred Income Tax - State-DR		F101G	-	-	-	-	-	-	-	-	
Deferred Income Tax - Federal-CR		F101G	(14,356,827)	(5,870,432)	(1,949,349)	(3,266,891)	(1,257,951)	(1,394,789)	(574,372)	(43,044)	
Deferred Income Tax - State-CR		F101G	-	-	-	-	-	-	-	-	
TOTAL DEFERRED INCOME TAXES			21,498,123	8,790,471	2,918,984	4,891,890	1,883,674	2,088,577	860,073	64,455	
State Income Taxes		F101G	-	-	-	-	-	-	-	-	
Federal Income Tax		F101G	(23,569,737)	(9,637,543)	(3,200,264)	(5,363,285)	(2,065,189)	(2,289,837)	(942,952)	(70,666)	
TOTAL OPERATING EXPENSES			198,688,699	81,311,312	26,981,589	45,178,465	17,392,681	19,270,887	7,953,522	600,242	

Generation - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
310	Land and Land Rights	F10	(26,267,466)	(10,740,863)	(3,566,631)	(5,977,148)	(2,301,497)	(2,551,571)	(1,050,871)	(78,788)		
747	JBG	F10	246,113	100,637	33,418	56,003	21,564	23,907	9,847	738		
748	Total 310	F10	(26,021,353)	(10,640,226)	(3,533,213)	(5,921,145)	(2,279,933)	(2,527,664)	(1,041,124)	(79,047)		
749												
750	Structures and Improvements	F10	14,048,147	5,744,338	1,907,476	3,196,648	1,230,868	1,364,610	562,071	42,135		
751	JBG	F10	29,022,763	11,867,514	3,940,749	6,604,115	2,542,910	2,819,215	1,161,211	87,049		
752	Total 311	F10	43,070,910	17,611,852	5,848,225	9,800,763	3,773,778	4,183,825	1,723,282	129,184		
753												
754	Boiler Plant Equipment	F10	25,825,538	10,560,157	3,506,625	5,876,588	2,262,777	2,508,643	1,033,289	77,460		
755	JBG	F10	130,395,285	63,319,108	17,705,243	29,671,379	11,424,947	12,666,347	5,217,162	391,100		
756	Total 312	F10	156,220,824	63,879,265	21,211,868	35,547,967	13,687,723	15,174,990	6,250,451	468,560		
757												
758	Turbogenerator Units	F10	11,319,742	4,628,684	1,537,009	2,575,801	991,811	1,099,578	452,907	33,952		
759	JBG	F10	32,588,561	13,325,581	4,424,918	7,415,510	2,855,338	3,165,590	1,303,880	97,744		
761	Total 314	F10	43,908,303	17,954,265	5,961,927	9,991,311	3,847,148	4,265,168	1,756,787	131,696		
762												
763	Accessory Electric Equipment	F10	2,919,135	1,193,645	396,364	664,248	255,768	283,559	116,796	8,755		
764	JBG	F10	11,612,121	4,748,239	1,576,709	2,642,332	1,017,428	1,127,979	464,605	34,329		
765	Total 315	F10	14,531,256	5,941,884	1,973,073	3,306,580	1,273,197	1,411,538	581,401	43,584		
766												
767	Misc Power Plant Equipment	F10	486,432	198,904	66,048	110,687	42,620	47,251	19,462	1,459		
768	JBG	F10	710,524	290,536	96,476	161,679	62,255	69,019	28,428	2,131		
769	Total 316	F10	1,196,956	489,440	162,524	272,367	104,875	116,270	47,891	3,590		
770												
771	Unclassified Steam Plant - Acct 300	F10	(572,025)	(233,903)	(77,670)	(130,164)	(60,120)	(55,665)	(22,887)	(1,716)		
772												
773												
774	Total Steam Production Plant		232,334,870	95,002,577	31,546,733	62,867,679	20,366,668	22,568,562	9,295,801	696,852		
775												
776												
777												
778												
779												
780	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
781												
782	Structures and Improvements	F10	-	-	-	-	-	-	-	-		
783												
784	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-		
785												
786	Turbogenerator Units	F10	-	-	-	-	-	-	-	-		
787												
788	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
789												
790	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-		
791												
792	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-		
793	Total Nuclear Production Plant		-	-	-	-	-	-	-	-		
794												
795												
796												
797												
798												
799												
800	Land and Land Rights	F10	3,039,456	1,242,845	412,701	691,627	266,310	295,247	121,610	9,116		
801												
802	Structures and Improvements	F10	17,451,547	7,136,001	2,369,594	3,971,090	1,529,066	1,695,210	698,243	52,343		
803												
804	Reservoirs, Dams & Waterways	F10	52,778,372	21,581,269	7,166,317	12,009,691	4,624,324	5,126,789	2,111,681	158,300		
805												
806	Water Wheel, Turbines, & Generators	F10	15,115,787	6,180,900	2,052,441	3,439,589	1,324,412	1,468,318	604,788	45,337		
807												
808	Accessory Electric Equipment	F10	9,694,311	3,964,039	1,316,306	2,205,935	849,394	941,687	387,873	29,077		
809												
810	Misc. Power Plant Equipment	F10	485,354	198,463	65,902	110,442	42,526	47,146	19,419	1,456		
811												
812	Roads, Railroads & Bridges	F10	2,993,108	1,223,893	406,408	681,080	262,260	290,745	119,755	8,977		
813												
814	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-		
815	Total Hydraulic Plant		101,557,935	41,527,411	13,789,670	23,109,455	8,898,282	9,865,142	4,063,369	304,607		
816												
817												

Generation - Total - Unbundled	A	B	C	OTHER PRODUCTION PLANT									
				D	E	F	G	H	I	J	K		
		DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57		
818	F10	Land and Land Rights		458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375		
819	F10	SG		458,498	187,481	62,255	104,331	40,173	44,538	18,345	1,375		
820	F10	Total 340		10,466,070	4,279,614	1,421,097	2,381,549	917,014	1,016,654	418,751	31,391		
821	F10	Structures and Improvements		226,097	92,452	30,700	51,448	19,810	21,963	9,046	678		
822	F10	SG		226,097	92,452	30,700	51,448	19,810	21,963	9,046	678		
823	F10	Total 342		191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235		
824	F10	Prime Movers		191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235		
825	F10	CAGE		191,453,603	78,286,077	25,995,821	43,565,168	16,774,742	18,597,434	7,660,127	574,235		
826	F10	Total 343		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297		
827	F10	Generators		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297		
828	F10	SG		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297		
829	F10	CAGE		24,437,839	9,992,722	3,318,202	5,560,818	2,141,189	2,373,845	977,767	73,297		
830	F10	Total 344		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621		
831	F10	Accessory Electric Plant		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621		
832	F10	SG		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621		
833	F10	CAGE		15,210,415	6,219,594	2,065,290	3,461,122	1,332,703	1,477,510	608,574	45,621		
834	F10	Total 345		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051		
835	F10	Misc. Power Plant Equipment		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051		
836	F10	SG		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051		
837	F10	CAGE		683,812	279,613	92,849	155,601	59,914	66,424	27,360	2,051		
838	F10	Total 346		25,769,812	10,537,370	3,499,059	5,863,907	2,297,694	2,503,230	1,031,059	77,292		
839	F10	Unclassified Other Prod - Acct 300		25,769,812	10,537,370	3,499,059	5,863,907	2,297,694	2,503,230	1,031,059	77,292		
840	F10	SG		25,769,812	10,537,370	3,499,059	5,863,907	2,297,694	2,503,230	1,031,059	77,292		
841	F10	CAGE		25,769,812	10,537,370	3,499,059	5,863,907	2,297,694	2,503,230	1,031,059	77,292		
842	F10	Total 347		268,706,147	109,874,925	36,485,273	61,143,944	23,543,439	26,101,597	10,751,029	805,941		
843	F10	Total Other Production Plant		268,706,147	109,874,925	36,485,273	61,143,944	23,543,439	26,101,597	10,751,029	805,941		
844	F10	Experimental Plant		602,598,953	246,404,912	81,821,676	137,121,078	52,798,388	58,535,301	24,110,199	1,807,400		
845	F10	103 Experimental Plant		602,598,953	246,404,912	81,821,676	137,121,078	52,798,388	58,535,301	24,110,199	1,807,400		
846	F10	TOTAL PRODUCTION PLANT		602,598,953	246,404,912	81,821,676	137,121,078	52,798,388	58,535,301	24,110,199	1,807,400		
847	F10	Land and Land Rights		-	-	-	-	-	-	-	-		
848	F10	Demand		-	-	-	-	-	-	-	-		
849	F10	Direct Assigned		-	-	-	-	-	-	-	-		
850	F10	Total 350		-	-	-	-	-	-	-	-		
851	F10	Structures and Improvements		-	-	-	-	-	-	-	-		
852	F10	Demand		-	-	-	-	-	-	-	-		
853	F10	Direct Assigned		-	-	-	-	-	-	-	-		
854	F10	Total 352		-	-	-	-	-	-	-	-		
855	F10	Station Equipment		-	-	-	-	-	-	-	-		
856	F10	Demand		-	-	-	-	-	-	-	-		
857	F10	Direct Assigned		-	-	-	-	-	-	-	-		
858	F10	Total 353		-	-	-	-	-	-	-	-		
859	F10	Towers and Fixtures		-	-	-	-	-	-	-	-		
860	F10	Demand		-	-	-	-	-	-	-	-		
861	F10	Direct Assigned		-	-	-	-	-	-	-	-		
862	F10	Total 354		-	-	-	-	-	-	-	-		
863	F10	Poles and Fixtures		-	-	-	-	-	-	-	-		
864	F10	Demand		-	-	-	-	-	-	-	-		
865	F10	Direct Assigned		-	-	-	-	-	-	-	-		
866	F10	Total 355		-	-	-	-	-	-	-	-		
867	F10	Overhead Conductors		-	-	-	-	-	-	-	-		
868	F10	Demand		-	-	-	-	-	-	-	-		
869	F10	Direct Assigned		-	-	-	-	-	-	-	-		
870	F10	Total 356		-	-	-	-	-	-	-	-		
871	F10	Underground Conduit		-	-	-	-	-	-	-	-		
872	F10	Demand		-	-	-	-	-	-	-	-		
873	F10	Direct Assigned		-	-	-	-	-	-	-	-		
874	F10	Total 357		-	-	-	-	-	-	-	-		
875	F10	Underground Conductors		-	-	-	-	-	-	-	-		
876	F10	Demand		-	-	-	-	-	-	-	-		
877	F10	Direct Assigned		-	-	-	-	-	-	-	-		
878	F10	Total 358		-	-	-	-	-	-	-	-		
879	F10	Roads and Trails		-	-	-	-	-	-	-	-		
880	F10	Demand		-	-	-	-	-	-	-	-		
881	F10	Direct Assigned		-	-	-	-	-	-	-	-		
882	F10	Total 359		-	-	-	-	-	-	-	-		
883	F10	Unclassified Trans Plant - Acct 300		-	-	-	-	-	-	-	-		
884	F10	150 Unclassified Trans Sub - Acct 300		-	-	-	-	-	-	-	-		
885	F10	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-		
886	F10	Land and Land Rights		-	-	-	-	-	-	-	-		
887	F10	Demand		-	-	-	-	-	-	-	-		
888	F10	Direct Assigned		-	-	-	-	-	-	-	-		
889	F10	Total 360		-	-	-	-	-	-	-	-		
890	F10	Structures and Improvements		-	-	-	-	-	-	-	-		
891	F10	Demand		-	-	-	-	-	-	-	-		
892	F10	Direct Assigned		-	-	-	-	-	-	-	-		
893	F10	Total 361		-	-	-	-	-	-	-	-		
894	F10	Station Equipment		-	-	-	-	-	-	-	-		
895	F10	Demand		-	-	-	-	-	-	-	-		
896	F10	Direct Assigned		-	-	-	-	-	-	-	-		
897	F10	Total 362		-	-	-	-	-	-	-	-		
898	F10	Towers and Fixtures		-	-	-	-	-	-	-	-		
899	F10	Demand		-	-	-	-	-	-	-	-		
900	F10	Direct Assigned		-	-	-	-	-	-	-	-		
901	F10	Total 363		-	-	-	-	-	-	-	-		
902	F10	Poles and Fixtures		-	-	-	-	-	-	-	-		
903	F10	Demand		-	-	-	-	-	-	-	-		
904	F10	Direct Assigned		-	-	-	-	-	-	-	-		
905	F10	Total 364		-	-	-	-	-	-	-	-		
906	F10	Overhead Conductors		-	-	-	-	-	-	-	-		
907	F10	Demand		-	-	-	-	-	-	-	-		
908	F10	Direct Assigned		-	-	-	-	-	-	-	-		
909	F10	Total 365		-	-	-	-	-	-	-	-		
910	F10	Underground Conduit		-	-	-	-	-	-	-	-		
911	F10	Demand		-	-	-	-	-	-	-	-		
912	F10	Direct Assigned		-	-	-	-	-	-	-	-		
913	F10	Total 366		-	-	-	-	-	-	-	-		
914	F10	Underground Conductors		-	-	-	-	-	-	-	-		
915	F10	Demand		-	-	-	-	-	-	-	-		
916	F10	Direct Assigned		-	-	-	-	-	-	-	-		
917	F10	Total 367		-	-	-	-	-	-	-	-		
918	F10	Roads and Trails		-	-	-	-	-	-	-	-		
919	F10	Demand		-	-	-	-	-	-	-	-		
920	F10	Direct Assigned		-	-	-	-	-	-	-	-		
921	F10	Total 368		-	-	-	-	-	-	-	-		
922	F10	Unclassified Trans Plant - Acct 300		-	-	-	-	-	-	-	-		
923	F10	150 Unclassified Trans Sub - Acct 300		-	-	-	-	-	-	-	-		
924	F10	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-		



905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972	Generation - Total - Unbundled		B DESCRIPTION	C COS Factor	DISTRIBUTION PLANT							
	A FERC ACCT				D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15-51-54,57
360			Land and Land Rights Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-
361			Structures and Improvements Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-
362			Station Equipment Demand Primary Assigned	F20A A	-	-	-	-	-	-	-	-
364			Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
365			Overhead Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
366			Underground Conduit Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
367			Underground Conductors Demand Primary Demand Secondary Assigned	F20A F22 A	-	-	-	-	-	-	-	-
368			Line Transformers Demand Secondary Assigned	F21 A	-	-	-	-	-	-	-	-
369			Services Customer Assigned	F70 A	-	-	-	-	-	-	-	-
370			Meters Customer Assigned	F60A A	-	-	-	-	-	-	-	-
371			Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	-	-	-	-	-	-	-	-
372			Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	-	-	-	-	-	-	-	-
373			Street Lights	A	-	-	-	-	-	-	-	-
DP			Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-
DS0			Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT					-	-	-	-	-	-	-	-

Generation - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
389	Land and Land Rights	F107G Situs	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
391	Office Furniture & Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
392	Transportation Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
393	Stores Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
394	Tools, Shop & Garage Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
395	Laboratory Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
396	Power Operated Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
397	Communication Equipment	F107G Situs	208,207	85,137	28,271	47,377	18,243	20,225	8,330	624	-	-
398	System Generation	F107G Situs	246,092	100,628	33,415	55,998	21,562	23,905	9,846	738	-	-
399	System Overheads	F102G Customer - System	3,773,394	1,542,954	512,356	858,634	330,616	366,540	150,975	11,318	-	-
400	Customer - System	F42	4,019,486	1,643,582	545,771	914,632	352,178	390,445	160,821	12,056	-	-
401	Energy	F10	1,064	435	145	242	93	103	43	3	-	-
402	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
403	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
404	Total Office Furniture & Equipment	F105G	2,314,454	946,389	314,260	526,653	202,787	224,822	92,602	6,942	-	-
405	Transportation Equipment	F107G Situs	560,271	229,097	76,074	127,489	49,090	54,424	22,417	1,680	-	-
406	System Generation	F105G	304,611	124,557	41,361	69,314	26,689	29,589	12,188	914	-	-
407	System Overheads	F102G Customer - System	14,057	5,748	1,909	3,199	1,232	1,365	562	42	-	-
408	Customer - System	F42	96,669	39,528	13,126	21,997	8,470	9,390	3,868	290	-	-
409	Energy	F10	646,195	264,231	87,741	147,041	56,618	62,770	25,854	1,938	-	-
410	CAEE	F105G	149,063	60,953	20,240	33,919	13,061	14,480	5,964	447	-	-
411	CAEE	F105G	795,258	325,184	107,981	180,961	69,679	77,250	31,819	2,385	-	-
412	Total Tools, Shop & Garage Equipment	F105G	394,905	161,478	53,621	89,961	34,601	38,360	15,800	1,184	-	-
413	Laboratory Equipment	F107G Situs	195,710	81,662	27,117	45,444	17,498	19,399	7,990	599	-	-
414	System Generation	F105G	195,196	79,816	26,504	44,417	17,103	18,961	7,810	585	-	-
415	System Overheads	F102G Customer - System	-	-	-	-	-	-	-	-	-	-
416	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
417	Energy	F10	-	-	-	-	-	-	-	-	-	-
418	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
419	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
420	Total Laboratory Equipment	F105G	394,905	161,478	53,621	89,961	34,601	38,360	15,800	1,184	-	-
421	Power Operated Equipment	F107G Situs	963,343	393,914	130,804	219,208	84,406	93,577	38,544	2,889	-	-
422	System Generation	F105G	55,319	22,620	7,511	12,588	4,847	5,374	2,213	166	-	-
423	System Overheads	F102G Customer - System	-	-	-	-	-	-	-	-	-	-
424	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
425	Energy	F10	-	-	-	-	-	-	-	-	-	-
426	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
427	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
428	Total Power Operated Equipment	F105G	1,018,662	416,535	138,315	231,796	89,253	98,951	40,757	3,055	-	-
429	Communication Equipment	F107G Situs	1,465,286	599,161	198,959	333,425	128,385	142,335	58,627	4,395	-	-
430	System Generation	F105G	1,019,885	417,035	138,481	232,074	89,360	99,070	40,806	3,059	-	-
431	System Overheads	F102G Customer - System	642,371	262,668	87,222	146,171	56,283	62,399	25,702	1,927	-	-
432	Customer - System	F42	41,632	33,106	5,408	343	130	2	1,729	912	-	-
433	Energy	F10	-	-	-	-	-	-	-	-	-	-
434	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
435	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
436	Total Communication Equipment	F105G	3,169,175	1,311,970	430,070	712,014	274,158	303,806	126,864	10,293	-	-

1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119	Generation - Total - Unbundled		GENERAL PLANT									
	A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
398	Misc. Equipment											
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Energy											
	CAEE											
	Total Misc. Equipment		176,606	72,215	23,980	40,187	15,474	17,155	7,066		530	
399	Coal Mine		34,656,573	14,171,199	4,705,715	7,885,085	3,036,532	3,366,473	1,386,622		103,947	
399L	WIDCO Capital Lease											
	Remove Capital Lease											
1011390	General Capital Lease		1,485,914	607,596	201,759	338,119	130,192	144,339	59,452		4,457	
	Remove Capital Lease		(1,485,914)	(607,596)	(201,759)	(338,119)	(130,192)	(144,339)	(59,452)		(4,457)	
1011392	General Vehicles Capital Lease											
	Remove Capital Lease											
GP	Unclassified Gen Plant - Acct 300		(10,141)	(4,147)	(1,377)	(2,308)	(889)	(985)	(406)		(30)	
399G	Unclassified Gen Veh - Acct 300											
	TOTAL GENERAL PLANT		47,704,736	19,522,724	6,477,167	10,846,058	4,176,266	4,629,905	1,908,747		143,870	
301	Organization											
	Situs											
	System Generation											
	System Overheads											
	Total Organization											
302	Franchise & Consent											
	Situs											
	System Generation											
	System Franchise & Consent											
	Total Franchise & Consent		21,232,640	8,682,104	2,882,986	4,831,476	1,860,357	2,062,498	849,525		63,684	
			21,232,640	8,682,104	2,882,986	4,831,476	1,860,357	2,062,498	849,525		63,684	
303	Miscellaneous Intangible Plant											
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Energy											
	CAEE											
	Total Miscellaneous Intangible Plant		24,463,346	10,003,151	3,321,665	5,566,622	2,143,424	2,376,322	978,787		73,374	
IP	Unclass Intangible Plant - Acct 300											
	TOTAL INTANGIBLE PLANT		45,695,986	18,685,256	6,204,661	10,398,098	4,003,781	4,438,820	1,828,313		137,058	
	TOTAL ELECTRIC PLANT IN SERVICE		695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259		2,088,328	

Generation - Total - Unbundled		RATE BASE ADDITIONS										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
105	Plant Held For Future Use	F10	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
	Production	F10	-	-	-	-	-	-	-	-		
	Transmission	F20	-	-	-	-	-	-	-	-		
	Distribution	F102	-	-	-	-	-	-	-	-		
	General	F10	-	-	-	-	-	-	-	-		
	Mining	F10	-	-	-	-	-	-	-	-		
	Total Plant Held For Future Use		37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-		
120	Nuclear Fuel	F10	-	-	-	-	-	-	-	-		
124	Weatherization	F10	-	-	-	-	-	-	-	-		
151	Fuel Stock	F10	315,012	128,810	42,773	71,681	27,601	30,600	12,604	945		
	JBE	F10	3,209,539	1,312,392	435,795	730,329	281,213	311,768	128,415	9,627		
	CAEE	F30	-	-	-	-	-	-	-	-		
	Total Fuel Stock		3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-		
1146	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1148	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1150	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-		
1152	Materials and Supplies	F102G	4,955,421	2,026,290	672,854	1,127,603	434,183	481,360	198,268	14,863		
	JBG	F10	1,302,847	532,739	176,902	296,462	114,153	126,556	52,127	3,908		
	CAEE	F102G	-	-	-	-	-	-	-	-		
	Total Material & Supplies		6,258,267	2,559,028	849,756	1,424,066	548,336	607,916	250,396	18,771		
1157	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-		
1159	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-		
1161	Prepayments	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1165	Misc Regulatory Assets	F102G	15,230,394	6,227,764	2,068,003	3,465,668	1,334,453	1,479,451	609,373	45,681		
	CAEE	F102G	-	-	-	-	-	-	-	-		
	Total Misc Regulatory Assets		15,230,394	6,227,764	2,068,003	3,465,668	1,334,453	1,479,451	609,373	45,681		
1169	Misc Deferred Debits	F102G	540,329	220,943	73,367	122,952	47,342	52,487	21,619	1,621		
1171	Cash Working Capital	F137G	7,956,884	3,254,944	1,080,536	1,809,978	696,817	772,157	318,484	23,968		
1173	Other Working Capital	F137G	-	-	-	-	-	-	-	-		
	CAEE	F137G	-	-	-	-	-	-	-	-		
	Total Other Working Capital		-	-	-	-	-	-	-	-		
1175	Nuclear Plant	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1177	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-		
1179	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-		
1181	TOTAL RATE BASE ADDITIONS		33,547,736	13,719,137	4,555,295	7,633,163	2,939,031	3,258,003	1,342,383	100,724		

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1185	235	Customer Service Deposits	-	-	-	-	-	-	-	-	-
1186	F51		-	-	-	-	-	-	-	-	-
1187	F51		-	-	-	-	-	-	-	-	-
1188	2281	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	-
1189	F102G		(319,035)	(130,454)	(43,319)	(72,596)	(27,953)	(30,990)	(12,765)	(957)	(957)
1190	F102G	Accum Prov for Injuries & Damages	(803,577)	(328,685)	(109,111)	(182,853)	(70,408)	(78,058)	(32,151)	(2,410)	(2,410)
1191	F102G	Accum Prov for Pension & Benefits	(7,622)	(3,117)	(1,035)	(1,734)	(668)	(740)	(305)	(23)	(23)
1192	F102G	Reg Liabilities - Insurance Provision	(331,306)	(135,472)	(44,985)	(75,389)	(29,028)	(32,182)	(13,256)	(994)	(994)
1193	F10	Hydro Relicensing Obligations	(79)	(32)	(11)	(18)	(7)	(8)	(3)	(0)	(0)
1194	F10	Accum Misc Oper Prov - Trojan	-	-	-	-	-	-	-	-	-
1195	F50	Customer Advances for Const	-	-	-	-	-	-	-	-	-
1196	F10	SO2 Emissions	(4,210,989)	(1,721,889)	(571,774)	(958,208)	(368,958)	(409,047)	(168,483)	(12,830)	(12,830)
1197	F10	Other Deferred Credits	(1,310,764)	(535,976)	(177,977)	(298,264)	(114,846)	(127,325)	(52,444)	(3,931)	(3,931)
1198	F104G	Accum Deferred Income Taxes	2,759,336	1,128,267	374,657	627,890	241,777	288,081	110,391	8,272	8,272
1199	F138G	Customer - System	1,376,929	562,623	186,825	313,092	120,556	133,655	55,051	4,127	4,127
1200	F42	Total Accum Deferred Income Taxes	4,135,265	1,630,890	561,483	940,982	362,333	401,737	165,442	12,399	12,399
1201	F104G	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-
1202	F104G	Accum Deferred Income Taxes	(68,497,240)	(28,007,901)	(9,300,419)	(15,586,623)	(6,001,824)	(6,564,805)	(2,740,326)	(205,343)	(205,343)
1203	F138G	Labor	(347,074)	(141,320)	(47,126)	(78,976)	(30,410)	(33,714)	(13,887)	(1,041)	(1,041)
1204	F42	Customer - System	(68,844,314)	(28,149,821)	(9,347,545)	(15,665,600)	(6,032,234)	(6,688,519)	(2,754,212)	(206,384)	(206,384)
1205	F104G	Accum Deferred Income Taxes	(6,421,514)	(2,625,699)	(871,900)	(1,461,223)	(562,662)	(623,878)	(256,901)	(19,251)	(19,251)
1206	F138G	Labor	(47,102)	(19,260)	(6,396)	(10,718)	(4,127)	(4,575)	(1,885)	(141)	(141)
1207	F42	Customer - System	(6,468,616)	(2,644,959)	(878,296)	(1,471,941)	(566,789)	(628,453)	(258,786)	(19,392)	(19,392)
1208	F104G	Accum Investment Tax Credit	(478,124)	(195,501)	(64,919)	(108,798)	(41,894)	(46,452)	(19,128)	(1,433)	(1,433)
1209	F104G	TOTAL RATE BASE DEDUCTIONS	(78,639,160)	(32,154,917)	(10,677,488)	(17,894,419)	(6,890,451)	(7,640,039)	(3,146,091)	(235,756)	(235,756)
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ACCUMULATED DEPRECIATION  
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT





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

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57		
Operating Revenues	45,643,560	18,223,750	6,651,951	10,627,173	3,872,306	4,219,901	1,882,574	165,905		
Operating Expenses										
Operation & Maintenance Expenses	30,571,617	12,531,814	4,154,010	6,942,615	2,670,745	2,952,361	1,226,059	94,014		
Depreciation Expense	5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580		
Amortization Expense	370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111		
Taxes Other Than Income	3,178,784	1,299,974	431,338	723,431	278,589	308,990	126,919	9,542		
Income Taxes - Federal	(2,002,616)	(818,976)	(271,741)	(455,758)	(175,509)	(194,662)	(79,959)	(6,012)		
Income Taxes - State										
Income Taxes Deferred	2,702,585	1,105,231	366,721	615,057	236,855	262,702	107,906	8,113		
Investment Tax Credit Adj										
Misc Revenues & Expense	183	75	25	42	16	18	7	1		
Total Operating Expenses	40,348,925	16,529,983	5,481,242	9,167,559	3,527,498	3,902,365	1,616,929	123,349		
Operating Revenue For Return	5,294,635	1,693,767	1,170,709	1,459,615	344,808	317,536	265,644	42,556		
Rate Base :										
Electric Plant In Service	269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503		
Plant Held For Future Use										
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Fuel Stock										
Materials & Supplies	43,724	17,879	5,937	9,949	3,831	4,247	1,749	131		
Misc Deferred Debits	1,065,143	435,541	144,627	242,373	93,325	103,466	42,617	3,195		
Cash Working Capital	1,599,189	655,534	217,295	363,165	139,706	154,437	64,135	4,918		
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions	272,300,699	111,385,223	36,972,910	61,939,096	23,845,475	26,440,096	10,895,152	818,747		
Rate Base Deductions :										
Accum Provision For Depreciation	(109,486,510)	(44,769,434)	(14,866,222)	(24,913,598)	(9,592,966)	(10,635,309)	(4,380,594)	(328,387)		
Accum Provision For Amortization	(4,617,708)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,183)	(15,703)		
Accum Deferred Income Taxes	(26,187,723)	(10,710,249)	(3,555,424)	(5,957,315)	(2,294,157)	(2,544,629)	(1,047,395)	(78,554)		
Unamortized ITC	(183,004)	(74,845)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(549)		
Customer Advance For Construction	(57,805)	(28,513)	(17,770)				(11,522)			
Customer Service Deposits										
Misc Rate Base Deductions	(432,602)	(176,893)	(58,739)	(98,438)	(37,904)	(42,022)	(17,309)	(1,298)		
Total Rate Base Deductions	(140,965,353)	(57,675,215)	(19,151,647)	(32,049,849)	(12,339,241)	(13,673,786)	(5,651,322)	(424,491)		
Total Rate Base	131,335,346	53,710,008	17,821,263	29,889,447	11,510,234	12,766,309	5,243,830	394,255		
Return On Rate Base	4.03%	3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%		
Return On Equity	2.33%	0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%		



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

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
71	Total Rate Base		131,335,346	53,710,008	17,821,263	29,889,447	11,510,234	12,766,309	5,243,830	394,255
72	Return On Ratebase (\$\$)	4.06%	5,326,265	2,178,193	722,736	1,212,157	466,794	517,734	212,662	15,989
73	Operating & Maintenance Expense		30,571,617	12,531,814	4,154,010	6,942,615	2,670,745	2,952,361	1,226,059	94,014
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580
76	Amortization Expense		370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111
77	Taxes Other Than Income		3,178,784	1,299,974	431,338	723,431	278,589	308,990	126,919	9,542
78	Federal Income Taxes		(2,002,616)	(818,976)	(271,741)	(455,758)	(175,509)	(194,662)	(79,959)	(6,012)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		2,702,585	1,105,231	366,721	615,057	236,855	262,702	107,906	8,113
83	Investment Tax Credit									
84	Misc Revenue & Expenses		183	75	25	42	16	18	7	1
85	Revenue Credits		(13,353,698)	(5,478,284)	(1,813,255)	(3,028,319)	(1,165,924)	(1,292,583)	(534,309)	(41,024)
86	Total Revenue Requirements		32,321,492	13,229,892	4,390,723	7,351,397	2,828,367	3,127,515	1,295,282	98,314
87	Operating Revenues		32,289,862	12,745,466	4,838,696	7,598,854	2,706,382	2,927,318	1,348,265	124,881
88	Increase / (Decrease) Required to Earn Equal Rates of Return		31,630	484,426	(447,973)	(247,457)	121,986	200,197	(62,982)	(26,567)
89	Existing Revenues		32,289,862	12,745,466	4,838,696	7,598,854	2,706,382	2,927,318	1,348,265	124,881
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.10%	3.80%	-9.26%	-3.26%	4.51%	6.84%	-3.93%	-21.27%
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WCA Method	C	B	ELECTRIC REVENUES									
			D	E	F	G	H	I	J	K		
		DESCRIPTION	Washington Jurisdiction Normalized	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		
			Schedule 16	Schedule 24	Schedule 35	Schedule 481	Schedule 481	Schedule 40	Schedule 40	Schedule 40	Schedule 40	
			12,745,466	12,745,466	4,838,696	7,598,854	2,706,382	2,927,318	1,348,265	1,348,265	124,881	
120	A	Transmission - Total - Unbundled										
121	C	FERC ACCI										
122	A	440 Residential Sales	11,820,661	11,820,661	4,838,696	7,598,854	2,706,382	2,927,318	1,348,265	1,348,265	124,881	
123	F10	442 Commercial & Industrial Sales										
124	F10	444 Public Street & Highway Lighting										
125	F10	445 Other Sales to Public Authority										
126	F10	448 Interdepartmental Demand										
127		447 Sales for Resale Demand Energy										
128		447NPC Sales for Resale Demand Energy										
129		449 Provision for Rate Refund										
130		State Specific Revenue Credit										
131		AGA Revenue										
132		Total Sales from Electricity	32,289,862	12,745,466	4,838,696	7,598,854	2,706,382	2,927,318	1,348,265	1,348,265	124,881	
133		Other Electric Operating Revenues										
134		450 Other Electric Operating Revenues Forfeited Discounts & Interest Customers										
135		451 Misc Electric Revenue Demand Customer										
136		453 Water Sales										
137		454 Rent of Electric Property Demand Customer										
138		456 Other Electric Revenue Demand Energy Customer										
139		Total Other Electric Operating Revenues	4,331,977	1,771,361	588,202	985,739	379,558	420,800	173,324	173,324	12,993	
140		Total Electric Operating Revenues	4,607,593	1,901,951	625,696	1,038,156	399,614	443,014	184,373	184,373	14,780	
141		Miscellaneous Revenues										
142		183 Gain on Sale of Utility Plant - CR										
143		189 Loss on Sale of Utility Plant										
144		191 Gain from Emission Allowances										
145		192 Gain from Disposition of NOX Credits										
146		193 Impact Housing Interest Income										
147		194 (Gain)/Loss on Sale of Utility Plant										
148		Total Miscellaneous Revenues	183	75	25	42	16	18	7	7	1	
149		Miscellaneous Expenses										
150		4311 Interest on Customer Deposits										
151		DFA Divergence Fairness Adjustment										
152		202 Production										
153		203 Transmission										
154		204 Distribution										
155		205 Net Miscellaneous Revenues And Expense										
156		Net Miscellaneous Revenues And Expense	183	75	25	42	16	18	7	7	1	

	A	B	C	STEAM POWER GENERATION							
	FERC ACCI	DESCRIPTION	COS Factor	D	E	F	G	H	I	J	K
	500	Operation Suprnv & Engineering	F10	Washington Jurisdiction Normalized	Residential Schedule 18	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
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NUCLEAR POWER GENERATION

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532											
Total Nuclear Power Generation											

Transmission - Total - Unbundled		HYDRAULIC POWER GENERATION										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
301												
302												
303												
304												
305												
306												
307	535	Operation Super & Engineering										
308												
309	536	Water For Power										
310												
311	537	Hydraulic Expenses										
312												
313	538	Electric Expenses										
314												
315	539	Misc. Hydro Expenses										
316												
317	540	Rents (Hydro Generation)										
318												
319	541	Maint Supervision & Engineering										
320												
321	542	Maintenance of Structures										
322												
323	543	Maint of Dams & Waterways										
324												
325	544	Maintenance of Electric Plant										
326												
327	545	Maint of Misc. Hydro Plant										
328												
329		Total Hydraulic Power Generation										
330												
331												
332												
333												
334												
335	546	Operation Super & Engineering										
336		CAGE										
337		Total 546										
338												
339	547	Fuel										
340		SE										
341		Total 547										
342												
343												
344	547NPC	Fuel										
345		CAEW										
346		SE										
347		Total 547NPC										
348												
349	548	Generation Expense										
350		CAGE										
351		Total 548										
352												
353	549	Miscellaneous Other										
354		CAGE										
355		Total 549										
356	550	Maint Supervision & Engineering										
357		SG										
358		CAGE										
359		Total 550										
360												
361	552	Maintenance of Structures										
362		SG										
363		CAGE										
364		Total 552										
365												
366	553	Maint of Generation & Elect Plant										
367		SG										
368		CAGE										
369		Total 553										
370												
371	554	Maintenance of Misc. Other										
372		SG										
373		CAGE										
374		Total 554										
375												
376		Total Other Power Generation										

OTHER POWER GENERATION



Transmission - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	
582	Station Expense	F120	-	-	-	-	-	-	-	-	
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
589	Rents	F131	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
599			-	-	-	-	-	-	-	-	
600	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
901	Supervision	F136	-	-	-	-	-	-	-	-	
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
906	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	

Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
TOTAL CUSTOMER SERVICE EXPENSE											
911	Supervision	F40	-	-	-	-	-	-	-	-	
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
TOTAL SALES EXPENSE											
ADMINISTRATION & GENERAL EXPENSE											
920	Administrative & General Salaries Customer - System	F102T F42	919,022	375,791	124,786	209,123	80,523	89,272	36,770	2,756	
921	Office Supplies & expenses Customer - System	F102T F42	919,022	375,791	124,786	209,123	80,523	89,272	36,770	2,756	
922	Office Supplies & expenses Office Supplies & expenses	F102T F42	(211,322)	(86,410)	(28,694)	(48,086)	(18,516)	(20,827)	(8,455)	(634)	
923	Outside Services Customer - System	F102T F42	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471	
924	Property Insurance Outside Services	F102T F42	157,144	64,257	21,337	35,758	13,769	15,265	6,287	471	
925	Injuries & Damages	F102T	341,235	139,532	46,333	77,648	29,898	33,147	13,653	1,023	
926	Employee Pensions & Benefits	F138T	116,268	47,542	15,787	26,457	10,187	11,294	4,652	349	
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
929	Duplicate Charges	F138T	117,774	51,352	17,258	25,257	9,021	9,014	5,101	772	
930	Misc General Expenses	F138T	(16,858)	(6,893)	(2,289)	(3,836)	(1,477)	(1,638)	(675)	(51)	
931	Rents	F102T	70,000	28,623	9,505	15,929	6,133	6,800	2,801	210	
935	Maintenance of General Plant	F108	74,574	30,494	10,126	16,969	6,534	7,244	2,984	224	
TOTAL ADMINISTRATIVE & GEN EXPENSE											
TOTAL O & M EXPENSE											
2,011,776			443,938	209,303	61,968	88,620	32,323	28,243	20,251	3,232	
853,591			276,117	443,838	168,395	178,113	83,369	8,353			
12,531,814			4,154,010	6,942,615	2,670,745	2,952,361	1,226,059	94,014			

Transmission - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
597	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
598		JPB	F10	-	-	-	-	-	-	-	-
599		Total 403SP	F10	-	-	-	-	-	-	-	-
600	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
601	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
602	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
603		CAGW	F10	-	-	-	-	-	-	-	-
604		Total 403OP	F10	-	-	-	-	-	-	-	-
605	403TP	Transmission Depreciation	F106	4,842,495	1,980,114	657,520	1,101,907	424,289	470,391	193,750	14,524
606	403	Distribution Depreciation		-	-	-	-	-	-	-	-
607		Land Rights	F118	-	-	-	-	-	-	-	-
608		Structures	F119	-	-	-	-	-	-	-	-
609		Station Equip	F120	-	-	-	-	-	-	-	-
610		Poles & Towers	F121	-	-	-	-	-	-	-	-
611		OH Conductors	F122	-	-	-	-	-	-	-	-
612		UG Conduit	F123	-	-	-	-	-	-	-	-
613		UG Conductor	F124	-	-	-	-	-	-	-	-
614		Line Transformer	F125	-	-	-	-	-	-	-	-
615		Services	F126	-	-	-	-	-	-	-	-
616		Meters	F127	-	-	-	-	-	-	-	-
617		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
618		Leased Property	F129	-	-	-	-	-	-	-	-
619		Street Lighting	F130	-	-	-	-	-	-	-	-
620		Total Distribution Expense	F130	-	-	-	-	-	-	-	-
621	403GP	General Depreciation		-	-	-	-	-	-	-	-
622		Situs	F107T	276,974	113,256	37,608	63,025	24,268	26,905	11,082	831
623		System Generation	F105T	195,719	80,030	26,575	44,536	17,149	19,012	7,831	587
624		System Overheads	F102T	212,774	87,004	28,891	48,417	18,643	20,668	8,513	638
625		Customer - System	F42	-	-	-	-	-	-	-	-
626		Energy	F10	-	-	-	-	-	-	-	-
627		Total General Expense	F10	685,467	280,290	93,074	155,978	60,059	66,585	27,426	2,056
628	403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-
629	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
630	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
631		TOTAL DEPRECIATION EXPENSE		5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580
632		AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-
633	404GP	Amort of LT Plant - Cap. Lease Gen	F10	35,746	14,617	4,854	8,134	3,132	3,472	1,430	107
634		Division	F102T	13,230	5,410	1,796	3,011	1,159	1,285	529	40
635		System Overheads	F42	-	-	-	-	-	-	-	-
636		Customer - System	F10	-	-	-	-	-	-	-	-
637		Energy	F10	48,977	20,027	6,650	11,145	4,291	4,757	1,960	147
638		Total Amort. Cap. Lease General	F10	-	-	-	-	-	-	-	-
639	404IP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
640		Amort of LT Plant - Intangible Plant	F107T	168	69	23	38	15	16	7	1
641		Situs	F105T	134,331	54,928	18,240	30,567	11,770	13,049	5,375	403
642		System Generation	F102T	186,934	76,438	25,382	42,537	16,379	18,158	7,479	561
643		System Overheads	F42	-	-	-	-	-	-	-	-
644		Customer - System	F10	-	-	-	-	-	-	-	-
645		Energy	F10	321,433	131,435	43,645	73,142	28,163	31,223	12,861	964
646		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-



Transmission - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
404MP	Amort of LT Plant - Mining Plant	F10	-	-	-	-	-	-	-	-	
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0	
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	
TOTAL AMORTIZATION EXPENSE			370,409	151,462	50,295	84,286	32,454	35,981	14,820	1,111	
408	Taxes Other Than Income Customer - System Total Taxes Other Than Income	F101T F101T	1,178,902 1,989,882 3,178,784	482,116 817,858 1,299,974	159,968 271,370 431,338	268,296 455,135 723,431	103,319 175,270 278,589	114,594 194,396 308,990	47,070 79,849 126,919	3,539 6,003 9,542	
41140	Deferred ITC - Federal	F101T	-	-	-	-	-	-	-	-	
41141	Deferred ITC - Idaho	F101T	-	-	-	-	-	-	-	-	
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-	
41010	Deferred Income Tax - Federal-DR	F101T	7,156,752	2,926,776	971,120	1,628,742	627,218	695,664	285,748	21,484	
41110	Deferred Income Tax - Federal-CR	F101T	(4,454,166)	(1,821,545)	(604,398)	(1,013,684)	(390,363)	(432,962)	(177,842)	(13,371)	
TOTAL DEFERRED INCOME TAXES			2,702,585	1,105,231	366,721	615,057	236,855	262,702	107,906	8,113	
40911	State Income Taxes	F101T	-	-	-	-	-	-	-	-	
40910	Federal Income Tax	F101T	(2,002,616)	(818,976)	(271,741)	(455,758)	(175,509)	(194,662)	(79,959)	(6,012)	
TOTAL OPERATING EXPENSES			40,348,925	16,529,983	5,481,242	9,167,559	3,527,498	3,902,365	1,616,929	123,349	

Transmission - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57		
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	-	
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	-	
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	-	
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	-	
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	-	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	-	
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Steam Production Plant												
NUCLEAR PRODUCTION												
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	
NP	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Nuclear Production Plant												
HYDRAULIC PRODUCTION PLANT												
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	
Total Hydraulic Plant												

818 819 820 821 822 823 824 826 827 828 829 831 832 833 834 836 837 838 840 841 842 843 845 846 847 848 850 851 852 854 855 856 857 858 859 860 861 862 863 864 865 866 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904	Transmission - Total - Unbundled		B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facilities Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
	A FERC ACCT	340										
			Land and Land Rights	F10	-	-	-	-	-	-	-	-
			SG		-	-	-	-	-	-	-	-
			Total 340		-	-	-	-	-	-	-	-
			Structures and Improvements	F10	-	-	-	-	-	-	-	-
			SG		-	-	-	-	-	-	-	-
			Total 341		-	-	-	-	-	-	-	-
			Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
			SG		-	-	-	-	-	-	-	-
			Total 342		-	-	-	-	-	-	-	-
			Prime Movers	F10	-	-	-	-	-	-	-	-
			Total 343		-	-	-	-	-	-	-	-
			Generators	F10	-	-	-	-	-	-	-	-
			SG		-	-	-	-	-	-	-	-
			Total 344		-	-	-	-	-	-	-	-
			Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
			SG		-	-	-	-	-	-	-	-
			Total 345		-	-	-	-	-	-	-	-
			Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
			Total Other Production Plant		-	-	-	-	-	-	-	-
			Experimental Plant	F10	-	-	-	-	-	-	-	-
			Experimental Plant		-	-	-	-	-	-	-	-
			TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
			Land and Land Rights	F10	6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479
			Demand		6,161,015	2,519,262	836,551	1,401,936	539,815	598,469	246,504	18,479
			Direct Assigned		-	-	-	-	-	-	-	-
			Structures and Improvements	F10	5,051,341	2,065,512	685,878	1,149,430	442,587	490,678	202,106	15,151
			Demand		5,051,341	2,065,512	685,878	1,149,430	442,587	490,678	202,106	15,151
			Direct Assigned		-	-	-	-	-	-	-	-
			Station Equipment	F10	82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
			Demand		82,251,782	33,633,054	11,168,255	18,716,350	7,206,719	7,989,780	3,290,923	246,701
			Direct Assigned		-	-	-	-	-	-	-	-
			Towers and Fixtures	F10	38,917,724	15,913,599	5,284,300	8,855,708	3,409,885	3,780,393	1,557,112	116,728
			Demand		38,917,724	15,913,599	5,284,300	8,855,708	3,409,885	3,780,393	1,557,112	116,728
			Direct Assigned		-	-	-	-	-	-	-	-
			Poles and Fixtures	F10	42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314
			Demand		42,447,428	17,356,908	5,763,567	9,658,890	3,719,150	4,123,261	1,698,337	127,314
			Direct Assigned		-	-	-	-	-	-	-	-
			Overhead Conductors	F10	64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
			Demand		64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
			Direct Assigned		-	-	-	-	-	-	-	-
			Underground Conduit	F10	64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
			Demand		64,257,677	26,275,199	8,724,992	14,621,801	5,630,116	6,241,867	2,570,973	192,731
			Direct Assigned		-	-	-	-	-	-	-	-
			Underground Conductors	F10	33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
			Demand		33,908	13,865	4,604	7,716	2,971	3,294	1,357	102
			Direct Assigned		-	-	-	-	-	-	-	-
			Underground Conductors	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
			Demand		65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
			Direct Assigned		-	-	-	-	-	-	-	-
			Roads and Trails	F10	65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
			Demand		65,891	26,943	8,947	14,993	5,773	6,401	2,636	198
			Direct Assigned		-	-	-	-	-	-	-	-
			Unclassified Trans Plant - Acct 300	F10	1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
			Demand		1,456,314	595,492	197,740	331,383	127,599	141,464	58,268	4,368
			Direct Assigned		-	-	-	-	-	-	-	-
			Unclassified Trans Sub - Acct 300	F10	581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744
			Demand		581,624	237,828	78,974	132,348	50,961	56,498	23,271	1,744
			Direct Assigned		-	-	-	-	-	-	-	-
			TOTAL TRANSMISSION PLANT		241,224,704	98,637,662	32,753,807	54,890,556	21,135,575	23,432,103	9,651,486	723,515

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

Transmission - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
389	Land and Land Rights	F107T F105T F102T F42	235,969	96,488	32,040	53,695	20,675	22,922	9,441	708	
390	Structures and Improvements	F107T F105T F102T F42	2,928,969	1,197,666	397,699	666,485	256,630	284,514	117,189	8,785	
391	Office Furniture & Equipment	F107T F105T F102T F42 F10	1,261,077	515,659	171,231	286,957	110,493	122,499	50,456	3,782	
392	Transportation Equipment	F107T F105T F102T F42 F10	1,075,993	439,977	146,100	244,842	94,276	104,520	43,051	3,227	
393	Stores Equipment	F107T F105T F102T	111,012	45,393	15,073	25,261	9,727	10,783	4,442	333	
394	Tools, Shop & Garage Equipment	F107T F105T F102T F10	556,378	227,505	75,546	126,603	48,749	54,045	22,261	1,669	
395	Laboratory Equipment	F107T F105T F102T F10	427,908	174,973	58,102	97,370	37,492	41,566	17,121	1,283	
396	Power Operated Equipment	F107T F105T F102T F10	1,410,574	576,789	191,530	320,975	123,591	137,020	56,438	4,231	
397	Communication Equipment	F107T F105T F102T F42 F10	3,539,923	1,447,487	480,655	805,508	310,160	343,861	141,634	10,617	
1048			2,463,897	1,007,497	334,551	560,659	215,881	239,338	98,581	7,390	
1050			1,551,878	634,568	210,716	353,129	139,972	150,746	62,091	4,655	
1051			100,576	79,980	13,065	829	314	6	4,178	2,204	
1055			7,656,274	3,169,532	1,038,988	1,720,124	662,327	733,952	306,484	24,867	
1056			2,339,832	956,766	317,705	532,427	205,011	227,287	93,617	7,018	
1029			690,874	282,501	93,808	157,208	60,533	67,110	27,642	2,072	
1030			188,254	76,978	25,561	42,837	16,494	18,287	7,532	565	
1031			74,712	30,550	10,145	17,001	7,257	2,989	224	224	
1032			690,874	282,501	93,808	157,208	60,533	67,110	27,642	2,072	
1033			1,222,560	499,909	166,001	278,193	107,118	118,757	48,915	3,667	
1036			556,378	227,505	75,546	126,603	48,749	54,045	22,261	1,669	
1037			609,128	249,075	82,708	138,607	53,370	59,169	24,371	1,827	
1038			57,055	23,330	7,747	12,983	4,999	5,542	2,283	171	
1039			1,222,560	499,909	166,001	278,193	107,118	118,757	48,915	3,667	
1040			427,908	174,973	58,102	97,370	37,492	41,566	17,121	1,283	
1041			188,254	76,978	25,561	42,837	16,494	18,287	7,532	565	
1042			74,712	30,550	10,145	17,001	7,257	2,989	224	224	
1043			690,874	282,501	93,808	157,208	60,533	67,110	27,642	2,072	
1044			1,410,574	576,789	191,530	320,975	123,591	137,020	56,438	4,231	
1045			908,084	371,319	123,301	206,634	79,564	88,209	36,333	2,724	
1046			21,174	8,658	2,875	4,818	1,855	2,057	847	64	
1047			2,339,832	956,766	317,705	532,427	205,011	227,287	93,617	7,018	
1048			3,539,923	1,447,487	480,655	805,508	310,160	343,861	141,634	10,617	
1049			2,463,897	1,007,497	334,551	560,659	215,881	239,338	98,581	7,390	
1050			1,551,878	634,568	210,716	353,129	139,972	150,746	62,091	4,655	
1051			100,576	79,980	13,065	829	314	6	4,178	2,204	
1052			7,656,274	3,169,532	1,038,988	1,720,124	662,327	733,952	306,484	24,867	

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sct. 15.51-54.57
1057	398	Misc. Equipment	F107T	25,774	10,539	3,500	5,865	2,258	2,504	1,031	77
1058		Situs	F105T	48,070	19,656	6,527	10,938	4,212	4,669	1,923	144
1059		System Generation	F102T	48,078	19,659	6,528	10,940	4,212	4,670	1,924	144
1060		System Overheads	F42	-	-	-	-	-	-	-	-
1061		Customer - System	F10	-	-	-	-	-	-	-	-
1062		Energy		-	-	-	-	-	-	-	-
1063		Total Misc. Equipment		121,922	49,854	16,555	27,743	10,683	11,843	4,878	366
1064		Coal Mine	F10	-	-	-	-	-	-	-	-
1065	399	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1066	399L	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1067		Remove Capital Lease		-	-	-	-	-	-	-	-
1068		General Capital Lease	F10	182,969	74,817	24,844	41,634	16,031	17,773	7,321	549
1069	1011390	Remove Capital Lease	F10	(182,969)	(74,817)	(24,844)	(41,634)	(16,031)	(17,773)	(7,321)	(549)
1070		General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1071		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1072		Remove Capital Lease		-	-	-	-	-	-	-	-
1073		Unclassified Gen Plant - Acct 300	F102T	(3,881)	(1,587)	(527)	(883)	(340)	(377)	(155)	(12)
1074		Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-
1075		TOTAL GENERAL PLANT		20,124,529	8,267,847	2,731,944	4,557,269	1,754,768	1,945,094	805,344	62,263
1076		Organization		-	-	-	-	-	-	-	-
1077		Situs	F107T	-	-	-	-	-	-	-	-
1078		System Generation	F105T	-	-	-	-	-	-	-	-
1079		System Overheads	F102T	-	-	-	-	-	-	-	-
1080		Total Organization		-	-	-	-	-	-	-	-
1081		Franchise & Consent		-	-	-	-	-	-	-	-
1082		Situs	F107T	-	-	-	-	-	-	-	-
1083		System Generation	F105T	1,994,845	815,699	270,863	453,926	174,784	193,775	79,814	5,983
1084		Total Franchise & Consent		1,994,845	815,699	270,863	453,926	174,784	193,775	79,814	5,983
1085		Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
1086		Situs	F107T	41,330	16,900	5,612	9,405	3,621	4,015	1,654	124
1087		System Generation	F105T	1,026,209	419,620	139,340	233,513	89,914	99,684	41,059	3,078
1088		System Overheads	F102T	5,181,026	2,118,541	703,487	1,178,940	453,950	503,275	207,295	15,540
1089		Customer - System	F42	-	-	-	-	-	-	-	-
1090		Energy	F10	-	-	-	-	-	-	-	-
1091		Total Miscellaneous Intangible Plant		6,248,565	2,555,061	848,438	1,421,858	547,485	606,974	250,007	18,742
1092		Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-
1093		TOTAL INTANGIBLE PLANT		8,243,410	3,370,760	1,119,301	1,875,784	722,269	800,749	329,822	24,725
1094		TOTAL ELECTRIC PLANT IN SERVICE		269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503
1095											
1096											
1097											
1098											
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1117											
1118											
1119											

Transmission - Total - Unbundled		RATE BASE ADDITIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
105	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1127	Production	F10	-	-	-	-	-	-	-	-	
1128	Transmission	F10	-	-	-	-	-	-	-	-	
1129	Distribution	F20	-	-	-	-	-	-	-	-	
1130	General	F102	-	-	-	-	-	-	-	-	
1131	Mining	F10	-	-	-	-	-	-	-	-	
1132	Total Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1133											
1134	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1135											
120	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
124	Weatherization	F10	-	-	-	-	-	-	-	-	
151	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1140	JBE	F10	-	-	-	-	-	-	-	-	
1141	Total Fuel Stock	F10	-	-	-	-	-	-	-	-	
1143											
1144											
1145	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1146											
1147	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1148											
1149	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1150											
1151	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1152											
1153	Materials and Supplies	F102T	34,622	14,157	4,701	7,878	3,033	3,363	1,385	104	
1154	JBG	F10	9,103	3,722	1,236	2,071	798	884	364	27	
1156	Total Material & Supplies	F10	43,724	17,879	5,937	9,949	3,831	4,247	1,749	131	
1157											
1158	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	
1159											
1160	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	
1161											
1162	Prepayments	F102T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1163	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1164	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1165											
1166	Misc Regulatory Assets	F102T	685,355	280,244	93,058	155,952	60,049	66,574	27,421	2,056	
1168	Total Misc Regulatory Assets	F102T	685,355	280,244	93,058	155,952	60,049	66,574	27,421	2,056	
1169											
1170	Misc Deferred Debits	F102T	379,788	155,297	51,568	86,421	33,276	36,892	15,195	1,139	
1171											
1172	Cash Working Capital	F137T	1,599,189	655,534	217,295	363,165	139,706	154,437	64,135	4,918	
1173											
1174	Other Working Capital	F137T	-	-	-	-	-	-	-	-	
1176	Total Other Working Capital	F137T	-	-	-	-	-	-	-	-	
1177											
1178	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1179											
1180	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1181											
1182	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1183	TOTAL RATE BASE ADDITIONS	F10	2,708,056	1,105,954	367,858	615,487	238,862	262,150	108,501	8,244	

Transmission - Total - Unbundled		RATE BASE DEDUCTIONS										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 38	Large General Service >1,000 kW Schedule 43T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-
1191		F51	-	-	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102T	-	-	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102T	(122,112)	(49,932)	(16,581)	(27,787)	(10,699)	(11,862)	(4,886)	(366)		
2283	Accum Prov for Pension & Benefits	F102T	(307,573)	(125,768)	(41,763)	(69,988)	(26,949)	(29,877)	(12,306)	(923)		
254	Reg Liabilities - Insurance Provision	F102T	(2,917)	(1,193)	(396)	(664)	(256)	(283)	(117)	(9)		
22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	(57,805)	(28,513)	(17,770)	-	-	-	(11,522)	-		
25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1216	Labor	F138T	203,559	83,236	27,639	46,320	17,835	19,773	8,144	611		
1217	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
1218	Total Accum Deferred Income Taxes		203,559	83,236	27,639	46,320	17,835	19,773	8,144	611		
1219			-	-	-	-	-	-	-	-	-	-
1220	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	-	-
1221			-	-	-	-	-	-	-	-	-	-
1222	Accum Deferred Income Taxes	F104T	(25,505,338)	(10,431,156)	(3,462,781)	(5,802,092)	(2,234,379)	(2,478,318)	(1,020,105)	(76,507)		
1223	Labor	F138T	(51,347)	(20,996)	(6,972)	(11,684)	(4,499)	(4,988)	(2,054)	(154)		
1224	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
1225	Total Accum Deferred Income Taxes		(25,556,685)	(10,452,153)	(3,469,753)	(5,813,776)	(2,238,878)	(2,483,306)	(1,022,159)	(76,661)		
1226			-	-	-	-	-	-	-	-	-	-
1227	Accum Deferred Income Taxes	F104T	(827,628)	(338,483)	(112,365)	(188,273)	(72,504)	(80,419)	(33,102)	(2,483)		
1228	Labor	F138T	(6,968)	(2,849)	(946)	(1,586)	(611)	(677)	(279)	(21)		
1229	Customer - System	F42	-	-	-	-	-	-	-	-	-	-
1230	Total Accum Deferred Income Taxes		(834,597)	(341,332)	(113,311)	(189,859)	(73,114)	(81,096)	(33,380)	(2,504)		
1231			-	-	-	-	-	-	-	-	-	-
1232	Accum Investment Tax Credit	F104T	(183,004)	(74,845)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(549)		
1233			(25,981,134)	(10,930,500)	(3,656,779)	(6,097,384)	(2,348,092)	(2,604,433)	(1,083,545)	(80,401)		
1234	TOTAL RATE BASE DEDUCTIONS											
1235												
1236												
1237												
1238	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-
1239	JBG	F10	-	-	-	-	-	-	-	-	-	-
1240	Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-	-	-	-
1241			-	-	-	-	-	-	-	-	-	-
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-
1243			-	-	-	-	-	-	-	-	-	-
1244	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-
1245			-	-	-	-	-	-	-	-	-	-
1246	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-
1248	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-
1249			-	-	-	-	-	-	-	-	-	-
1250	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-
1251			-	-	-	-	-	-	-	-	-	-
1252			-	-	-	-	-	-	-	-	-	-
1253			-	-	-	-	-	-	-	-	-	-
1254			-	-	-	-	-	-	-	-	-	-
1255			-	-	-	-	-	-	-	-	-	-
1256			-	-	-	-	-	-	-	-	-	-
1257			-	-	-	-	-	-	-	-	-	-
1258			-	-	-	-	-	-	-	-	-	-
1259	Transmission Plant Accum Depr	F106	(102,989,111)	(42,112,624)	(13,983,997)	(23,435,119)	(9,023,678)	(10,004,164)	(4,120,631)	(308,899)		
1260			-	-	-	-	-	-	-	-	-	-
1261			-	-	-	-	-	-	-	-	-	-
1262			-	-	-	-	-	-	-	-	-	-
1263			-	-	-	-	-	-	-	-	-	-
1264	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-
1265			-	-	-	-	-	-	-	-	-	-
1266	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-
1267			-	-	-	-	-	-	-	-	-	-
1268	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-
1269			-	-	-	-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION  
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT



Transmission - Total - Unbundled		DISTRIBUTION PLANT (cont'd)								
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
1270										
1271										
1272		F121								
1273		F122								
1274		F123								
1275		F124								
1276		F125								
1277	108364	Poles, Towers & Fixtures								
1278	108365	Overhead Conductors								
1280	108366	Underground Conduit								
1281	108367	Underground Conductors								
1282	108368	Line Transformers								
1284	108369	Services								
1286	108370	Meters								
1287	108371	Install on Customers' Premises								
1288	108372	Leased Property								
1289	108373	Street Lights								
1290	108D00	Unclassified Dist Plant - Acct 300								
1291	108DS	Unclassified Dist Sub - Acct 300								
1292	108DP	Unclassified Dist Sub - Acct 300								
1293										
1294										
1295										
1296										
1297										
1298										
1299										
1300										
1301										
1302										
1303										
1304										
1305										
1306										
1307	108GP	General Plant Accumulated Depr								
1308		Situs	(3,307,347)	(1,352,386)	(449,076)	(752,565)	(289,782)	(321,269)	(132,328)	(9,920)
1309		System Generation	(2,065,992)	(844,792)	(280,523)	(470,115)	(181,018)	(200,687)	(82,661)	(6,197)
1310		System Overheads	(1,124,059)	(459,632)	(152,626)	(255,779)	(98,488)	(109,189)	(44,974)	(3,371)
1311		Customer - System								
1312		Energy								
1313		Total General Plant Accumulated Depr	(6,497,399)	(2,656,810)	(882,225)	(1,478,480)	(569,288)	(631,145)	(259,963)	(19,488)
1314	108MP	Mining Plant Accumulated Depr.								
1315										
1316										
1317										
1318										
1319	1081390	Accum Depr - Capital Lease								
1320		Remove Capital Lease								
1321										
1322	1081399	Accum Depr - Capital Lease								
1323		Remove Capital Lease								
1324										
1325		TOTAL GENERAL PLANT ACCUM DEPR	(6,497,399)	(2,656,810)	(882,225)	(1,478,480)	(569,288)	(631,145)	(259,963)	(19,488)
1326										
1327										
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE	(109,486,510)	(44,769,434)	(14,866,222)	(24,913,598)	(9,592,966)	(10,635,309)	(4,380,594)	(226,387)
1329										
1330										
1331										
1332										
1333	111SP	Accum Prov for Amort-Steam								
1334										
1335	111GP	Accum Prov for Amort-General								
1336		Division	(286,949)	(140,002)	(41,450)	(59,277)	(21,621)	(18,891)	(13,546)	(2,162)
1337		System Overheads	(135,954)	(64,098)	(19,977)	(27,139)	(9,859)	(8,649)	(6,202)	(990)
1338		Total Accum Prov for Amort-General	(432,903)	(204,100)	(60,427)	(86,417)	(31,519)	(27,541)	(19,748)	(3,152)
1339										
1340	111HP	Accum Prov for Amort-Hydro								
1341										
1342	111IP	Accum Prov for Amort-Intangible								
1343		Situs	(443)	(181)	(60)	(101)	(39)	(43)	(18)	(1)
1344		System Generation	(675,171)	(276,080)	(91,676)	(153,635)	(59,157)	(65,585)	(27,014)	(2,025)
1345		System Overheads	(3,509,192)	(1,434,921)	(476,483)	(798,515)	(307,468)	(340,876)	(140,404)	(10,525)
1346		Customer - System								
1347		Energy								
1348		Total Accum Prov for Amort-Intangible	(4,184,806)	(1,711,182)	(568,218)	(952,250)	(386,663)	(406,504)	(167,436)	(12,552)
1349										
1350	111390	Accum Amtr - Capital Lease								
1351		Situs								
1352		System Generation								
1353		System Overheads	29,682	12,137	4,030	6,754	2,601	2,883	1,188	89
1354		Remove Capital Lease Amtr	(29,682)	(12,137)	(4,030)	(6,754)	(2,601)	(2,883)	(1,188)	(89)
1355		TOTAL ACCUM PROV FOR AMORTIZATION	(4,617,708)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,183)	(15,703)
1356										
1357										



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

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	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		
Operating Revenues	45,176,010	24,334,819	7,244,669	7,413,945	2,191,377	483,434	2,625,408	882,358		
Operating Expenses										
Operation & Maintenance Expenses	17,018,264	9,451,862	2,392,345	2,683,251	892,033	314,545	950,621	333,608		
Depreciation Expense	13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493		
Amortization Expense	377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708		
Taxes Other Than Income	5,267,829	2,989,734	777,001	834,928	258,986	43,408	287,592	66,180		
Income Taxes - Federal	(767,251)	(436,907)	(113,169)	(121,606)	(37,721)	(6,322)	(41,867)	(9,639)		
Income Taxes - State										
Income Taxes Deferred	1,671,392	951,764	246,529	264,908	82,172	13,773	91,248	20,998		
Investment Tax Credit Adj	14,137	5,781	1,920	3,217	1,239	1,373	566	42		
Misc Revenues & Expense										
Total Operating Expenses	36,915,680	20,733,249	5,301,355	5,861,629	1,895,997	442,327	2,070,732	610,391		
Operating Revenue For Return	8,260,330	3,601,570	1,943,314	1,552,316	295,380	41,106	554,677	271,967		
Rate Base :										
Electric Plant In Service	430,087,036	244,122,066	63,147,163	68,350,722	21,385,520	2,969,408	23,998,914	6,113,243		
Plant Held For Future Use	-	-	-	-	-	-	-	-		
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-		
Nuclear Fuel	-	-	-	-	-	-	-	-		
Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Fuel Stock	1,473,711	787,741	212,993	255,302	84,917	37,860	77,393	17,505		
Materials & Supplies	77,920	44,224	11,441	12,386	3,875	538	4,348	1,107		
Misc Deferred Debits	1,083,940	602,015	152,375	170,904	56,816	20,034	60,548	21,248		
Cash Working Capital	-	-	-	-	-	-	-	-		
Weatherization Loans	-	-	-	-	-	-	-	-		
Miscellaneous Rate Base	-	-	-	-	-	-	-	-		
Total Rate Base Additions	432,722,607	245,556,046	63,523,972	68,789,313	21,531,128	3,027,840	24,141,203	6,153,104		
Rate Base Deductions :										
Accum Provision For Depreciation	(181,190,028)	(102,460,926)	(26,378,497)	(28,916,539)	(9,151,394)	(910,751)	(10,389,431)	(3,002,489)		
Accum Provision For Amortization	(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,086)	(88,860)		
Accum Deferred Income Taxes	(42,852,623)	(24,422,225)	(6,339,210)	(6,781,724)	(2,098,391)	(335,937)	(2,346,429)	(528,707)		
Unamortized ITC	(291,239)	(165,924)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)		
Customer Advance For Construction	(253,553)	(125,071)	(77,944)	-	-	-	(50,538)	-		
Customer Service Deposits	(688,457)	(390,739)	(101,085)	(109,436)	(34,240)	(4,754)	(38,418)	(9,784)		
Misc Rate Base Deductions	(232,163,475)	(131,348,851)	(33,941,638)	(37,001,563)	(11,670,898)	(1,375,189)	(13,191,858)	(3,633,478)		
Total Rate Base Deductions	200,559,132	114,207,195	29,582,335	31,787,751	9,860,230	1,652,651	10,949,345	2,519,626		
Total Rate Base	232,163,475	131,348,851	33,941,638	37,001,563	11,670,898	1,375,189	13,191,858	3,633,478		
Return On Rate Base	4.12%	3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%		
Return On Equity	2.49%	0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%		

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

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
71	Total Rate Base		200,559,132	114,207,195	29,582,335	31,787,751	9,860,230	1,652,651	10,949,345	2,519,626
72	Return On Ratebase (\$\$)	4.06%	8,133,614	4,631,638	1,199,703	1,289,143	399,879	67,023	444,047	102,183
73	Operating & Maintenance Expense		17,018,264	9,451,862	2,392,345	2,683,251	892,033	314,545	990,621	333,608
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493
76	Amortization Expense		377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
77	Taxes Other Than Income		5,267,829	2,999,734	777,001	834,928	288,986	43,408	287,592	66,180
78	Federal Income Taxes		(767,251)	(436,907)	(113,169)	(121,606)	(37,721)	(6,322)	(41,887)	(9,639)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		1,671,392	951,764	246,529	264,908	82,172	13,773	91,248	20,998
83	Investment Tax Credit									
84	Misc Revenue & Expenses		14,137	5,781	1,920	3,217	1,239	1,373	566	42
85	Revenue Credits		(1,644,066)	(563,555)	(305,306)	(409,829)	(102,441)	(64,555)	(190,666)	(7,715)
86	Total Revenue Requirements		43,405,228	24,801,331	6,195,752	6,740,942	2,193,435	444,795	2,324,113	704,859
87	Operating Revenues		43,531,944	23,771,263	6,939,364	7,004,115	2,088,936	418,879	2,434,743	874,644
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(126,716)	1,030,068	(743,611)	(263,173)	104,499	25,916	(110,629)	(169,785)
89	Existing Revenues		43,531,944	23,771,263	6,939,364	7,004,115	2,088,936	418,879	2,434,743	874,644
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.29%	4.33%	-10.72%	-3.76%	5.00%	6.19%	-4.54%	-19.41%
91										
92										
93										
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WCA Method	DESCRIPTION	D	E	F	G	H	I	J	K
Method		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
120	Distribution - Total - Unbundled								
121	A								
122	FERC								
123	ACCT								
124	440 Residential Sales	11,881,921	23,771,263	6,939,364		2,088,936	418,879	2,434,743	
125	442 Commercial & Industrial Sales	11,881,921		6,939,364		2,088,936	418,879	2,434,743	
126	444 Public Street & Highway Lighting	7,878,759			7,004,115				874,644
127	445 Other Sales to Public Authority								
128	448 Interdepartmental Demand								
129	131 Total Sales to Ultimate Customers	43,531,944	23,771,263	6,939,364	7,004,115	2,088,936	418,879	2,434,743	874,644
130	142 Sales for Resale Demand Energy								
131	447								
132	447NPC Sales for Resale Demand Energy								
133	449 Provision for Rate Refund								
134	154 State Specific Revenue Credit	27,220	15,326	3,928	4,321	1,387	308	1,519	431
135	155 AGA Revenue	562,567	203	176,277	227,790	35,994		120,699	1,604
136	157 Total Sales from Electricity	44,121,731	23,786,792	7,119,569	7,236,226	2,126,317	419,187	2,556,962	876,678
137	160 Other Electric Operating Revenues Forfeited Discounts & Interest Customers								
138	161								
139	162								
140	163								
141	164								
142	451 Misc Electric Revenue Demand Customer	139	110	19	1	0	0	6	3
143	453 Water Sales								
144	454 Rent of Electric Property Demand Customer	976,497	486,575	114,422	177,088	65,027	64,246	65,300	3,839
145	456 Other Electric Revenue Demand Customer	77,565	61,279	10,549	629	33	1	3,138	1,836
146	Total Other Electric Operating Revenues	1,054,062	547,855	125,071	177,717	65,060	64,247	68,438	5,675
147	Total Electric Operating Revenues	1,054,279	548,026	125,101	177,719	65,060	64,247	68,447	5,680
148	Miscellaneous Revenues	45,176,010	24,334,819	7,244,669	7,413,945	2,191,377	483,434	2,625,408	882,359
149	188 Miscellaneous Revenues								
150	189 Gain on Sale of Utility Plant - CR								
151	190 Loss on Sale of Utility Plant								
152	191 Gain from Emission Allowances								
153	192 Gain from Disposition of NOX Credits								
154	193 Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	14,137	5,781	1,920	3,217	1,239	1,373	566	42
155	Total Miscellaneous Revenues	14,137	5,781	1,920	3,217	1,239	1,373	566	42
156	Miscellaneous Expenses								
157	199 Interest on Customer Deposits								
158	DFA Divergence Fairness Adjustment								
159	201 Production Transmission Distribution								
160	202								
161	203								
162	204								
163	205								
164	207 Net Miscellaneous Revenues And Expense	14,137	5,781	1,920	3,217	1,239	1,373	566	42

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
209	500	Operation Supprn & Engineering	F10	-	-	-	-	-	-	-	-
210		JBG	F10	-	-	-	-	-	-	-	-
211		Total 500		-	-	-	-	-	-	-	-
212	501	Fuel Related	F10	-	-	-	-	-	-	-	-
213		CAGW	F10	-	-	-	-	-	-	-	-
214		JBE	F10	-	-	-	-	-	-	-	-
215		Total 501		-	-	-	-	-	-	-	-
216	501NPC	Fuel Related	F10	-	-	-	-	-	-	-	-
217		CAEW	F10	-	-	-	-	-	-	-	-
218		Total 501NPC		-	-	-	-	-	-	-	-
219	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
220		JBG	F10	-	-	-	-	-	-	-	-
221		Total 502		-	-	-	-	-	-	-	-
222	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
223		Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-
224		Electric Expenses	F10	-	-	-	-	-	-	-	-
225		JBG	F10	-	-	-	-	-	-	-	-
226		Total 505		-	-	-	-	-	-	-	-
227	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 506		-	-	-	-	-	-	-	-
230	507	Rents	F10	-	-	-	-	-	-	-	-
231		JBG	F10	-	-	-	-	-	-	-	-
232		Total 507		-	-	-	-	-	-	-	-
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		JBG	F10	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-
236	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
237		JBG	F10	-	-	-	-	-	-	-	-
238		Total 511		-	-	-	-	-	-	-	-
239	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
240		JBG	F10	-	-	-	-	-	-	-	-
241		Total 512		-	-	-	-	-	-	-	-
242	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
243		JBG	F10	-	-	-	-	-	-	-	-
244		Total 513		-	-	-	-	-	-	-	-
245	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
246		JBG	F10	-	-	-	-	-	-	-	-
247		Total 514		-	-	-	-	-	-	-	-
248		Total Steam Power Generation		-	-	-	-	-	-	-	-
249	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
250		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 517		-	-	-	-	-	-	-	-
253	518	Coolants and Water	F10	-	-	-	-	-	-	-	-
254		JBG	F10	-	-	-	-	-	-	-	-
255		Total 518		-	-	-	-	-	-	-	-
256	519	Steam Expenses	F10	-	-	-	-	-	-	-	-
257		JBG	F10	-	-	-	-	-	-	-	-
258		Total 519		-	-	-	-	-	-	-	-
259	520	Electric Expenses	F10	-	-	-	-	-	-	-	-
260		JBG	F10	-	-	-	-	-	-	-	-
261		Total 520		-	-	-	-	-	-	-	-
262	521	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
263		JBG	F10	-	-	-	-	-	-	-	-
264		Total 521		-	-	-	-	-	-	-	-
265	522	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
266		JBG	F10	-	-	-	-	-	-	-	-
267		Total 522		-	-	-	-	-	-	-	-
268	523	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
269		JBG	F10	-	-	-	-	-	-	-	-
270		Total 523		-	-	-	-	-	-	-	-
271	524	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
272		JBG	F10	-	-	-	-	-	-	-	-
273		Total 524		-	-	-	-	-	-	-	-
274	525	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
275		JBG	F10	-	-	-	-	-	-	-	-
276		Total 525		-	-	-	-	-	-	-	-
277	526	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
278		JBG	F10	-	-	-	-	-	-	-	-
279		Total 526		-	-	-	-	-	-	-	-
280	527	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
281		Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
282		JBG	F10	-	-	-	-	-	-	-	-
283		Total 527		-	-	-	-	-	-	-	-
284	528	Coolants and Water	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		Total 528		-	-	-	-	-	-	-	-
287	529	Steam Expenses	F10	-	-	-	-	-	-	-	-
288		JBG	F10	-	-	-	-	-	-	-	-
289		Total 529		-	-	-	-	-	-	-	-
290	530	Electric Expenses	F10	-	-	-	-	-	-	-	-
291		JBG	F10	-	-	-	-	-	-	-	-
292		Total 530		-	-	-	-	-	-	-	-
293	531	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
294		JBG	F10	-	-	-	-	-	-	-	-
295		Total 531		-	-	-	-	-	-	-	-
296	532	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
297		JBG	F10	-	-	-	-	-	-	-	-
298		Total 532		-	-	-	-	-	-	-	-
299	533	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
300		JBG	F10	-	-	-	-	-	-	-	-
301		Total 533		-	-	-	-	-	-	-	-
302	534	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
303		JBG	F10	-	-	-	-	-	-	-	-
304		Total 534		-	-	-	-	-	-	-	-
305	535	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
306		JBG	F10	-	-	-	-	-	-	-	-
307		Total 535		-	-	-	-	-	-	-	-
308	536	Maintenance of Misc. Nuclear	F10	-	-	-	-	-	-	-	-
309		JBG	F10	-	-	-	-	-	-	-	-
310		Total 536		-	-	-	-	-	-	-	-
311		Total Nuclear Power Generation		-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Distribution - Total - Unbundled		HYDRAULIC POWER GENERATION							OTHER POWER GENERATION										
A	B	C	D	E	F	G	H	I	J	K	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
301																			
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Distribution - Total - Unbundled		OTHER POWER SUPPLY									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
377	Purchased Power	F10	(541,789)	(221,539)	(73,565)	(123,284)	(47,470)	(52,628)	(21,677)	(1,625)	
378	Demand	F10	541,789	221,539	73,565	123,284	47,470	52,628	21,677	1,625	
379	Energy	F10									
380	Total 555	F10									
381	Purchased Power	F10									
382	Demand	F10									
383	Energy	F10									
384	Total 555	F10									
385	Purchased Power	F10									
386	Demand	F10									
387	Energy	F10									
388	Total 555NPC	F10									
389	System Control & Load Dispatch	F10									
390	Other Expenses	F10									
391	CAGE/JBG	F10									
392	Total 557	F10									
393	Embedded Cost Differentials	F10									
394	Company Owned Hyx	F10									
395	Company Owned Hyx	F10									
396	SG	F10									
397	Mid-C Contract	F10									
398	MC	F10									
399	Mid-C Contract	F10									
400	SG	F10									
401	Existing QF Contract	F10									
402	S	F10									
403	Existing QF Contract	F10									
404	S	F10									
405	Total Embedded Cost Differential	F10									
406	Total Other Power Supply	F10									
407	TOTAL PRODUCTION EXPENSE	F10									
408		F10									
409		F10									
410		F10									
411		F10									
412		F10									
413		F10									
414		F10									
415		F10									
416		F10									
417		F10									
418		F10									
419		F10									
420	Operation Supervision & Eng	F106									
421	Load Dispatching	F106									
422	Station Expense	F106									
423	Overhead Line Expense	F106									
424	Underground Line Expense	F106									
425	Transm of Electricity by Others	F10									
426	Energy	F10									
427	Transm of Electricity by Others	F10									
428	Energy	F10									
429	Misc. Transmission Expense	F106									
430	Rents - Transmission	F106									
431	Maint Supervision & Engineering	F106									
432	Maintenance of Structures	F106									
433	Maint of Station Equipment	F106									
434	Maintenance of Overhead Lines	F106									
435	Maint of Underground Lines	F106									
436	Maint of Misc Transmission Plant	F106									
437	TOTAL TRANSMISSION EXPENSE	F106									
438		F106									
439		F106									
440		F106									
441		F106									
442		F106									
443		F106									
444		F106									
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462		F106									
463		F106									
464		F106									



Distribution - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K
ACCCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
580	Operation Supervision & Eng	F131	1,311,590	732,383	183,148	203,294	67,736	23,178	74,065	27,786
581	Load Dispatching	F20	893,408	445,174	104,666	162,020	59,494	58,780	59,743	3,512
582	Station Expense	F120	345,831	174,838	41,114	63,632	23,366	18,038	23,464	1,379
583	Overhead Line Expenses	F132	429,087	238,014	57,231	76,150	27,962	-	28,080	1,651
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	13,770	-	-	-	-	-	-	13,770
586	Meter Expenses	F127	553,235	361,209	93,315	49,906	7,274	3,020	38,512	-
587	Customer Installation Expenses	F20	895,622	446,276	104,945	162,421	59,641	58,925	59,891	3,521
588	Misc. Distribution Expenses	F131	475,929	265,756	66,458	73,768	24,579	8,410	26,876	10,083
589	Rents	F131	133,377	74,477	18,625	20,673	6,888	2,357	7,532	2,826
590	Maint Supervision & Engineering	F131	438,219	244,699	61,192	67,923	22,631	7,744	24,746	9,284
591	Maintenance of Structures	F119	125,283	62,427	14,660	22,720	8,343	8,243	8,378	493
592	Maint of Station Equipment	F120	903,650	456,849	107,431	166,269	61,054	47,132	61,310	3,605
593	Maintenance of Overhead Lines	F134	4,890,899	2,861,195	733,276	759,685	260,839	-	260,585	15,320
594	Maint of Underground Lines	F135	1,382,837	845,911	213,289	209,452	57,254	-	53,770	3,161
595	Maint of Line Transformers	F125	71,870	39,902	11,130	12,679	3,313	-	4,631	216
596	Maint of Street Lighting & Signals	F130	188,866	-	-	-	-	-	-	188,866
597	Maintenance of Meters	F127	421,814	275,404	71,148	38,051	5,546	2,303	29,363	-
598	Maint of Misc. Distribution Plant	F131	244,792	136,690	34,182	37,942	12,642	4,326	13,823	5,186
599										
510	TOTAL DISTRIBUTION EXPENSE		13,720,082	7,661,202	1,915,851	2,126,583	708,563	242,456	774,768	290,658
511										
512										
513										
514										
515										
516	Supervision	F136	-	-	-	-	-	-	-	-
517	Meter Reading Expense	F47	-	-	-	-	-	-	-	-
518										
519										
520	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-
521										
522	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
523										
524	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
525										
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-
527										

CUSTOMER ACCOUNTS EXPENSE

528	Distribution - Total - Unbundled	CUSTOMER SERVICE EXPENSE										
		A	B	C	D	E	F	G	H	I	J	K
529		FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
530		907	Supervision	F40	-	-	-	-	-	-	-	-
531		908	Customer Assistance	F40	-	-	-	-	-	-	-	-
532		909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
533		910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
534			TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-
535												
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538												
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540												
541												
542												
543												
544												
545												
546												
547												
548		911	Supervision	F40	-	-	-	-	-	-	-	-
549		912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
550		913	Advertising Expense	F40	-	-	-	-	-	-	-	-
551												
552												
553												
554		916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
555			TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
556												
557												
558												
559												
560												
561												
562		920	Administrative & General Salaries Customer - System	F102D F42	1,462,561	830,087	214,745	232,486	72,740	10,100	81,616	20,786
563												
564			Administrative & General Salaries		1,462,561	830,087	214,745	232,486	72,740	10,100	81,616	20,786
565		921	Office Supplies & expenses Customer - System	F102D F42	(336,304)	(190,872)	(49,379)	(53,458)	(16,726)	(2,322)	(18,767)	(4,780)
566												
567			Office Supplies & expenses		(336,304)	(190,872)	(49,379)	(53,458)	(16,726)	(2,322)	(18,767)	(4,780)
568		923	Outside Services Customer - System	F102D F42	250,084	141,937	36,719	39,753	12,438	1,727	13,956	3,554
569												
570			Outside Services		250,084	141,937	36,719	39,753	12,438	1,727	13,956	3,554
571			Customer - System									
572			Outside Services									
573		924	Property Insurance	F102D	543,052	308,213	79,735	86,323	27,008	3,750	30,304	7,718
574												
575		925	Injuries & Damages	F102D	185,033	105,017	27,168	29,412	9,203	1,278	10,325	2,630
576												
577		926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
578												
579		927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
580												
581		928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
582												
583		929	Duplicate Charges	F138D	(85,134)	(47,538)	(11,888)	(13,196)	(4,397)	(1,504)	(4,807)	(1,804)
584												
585		930	Misc General Expenses	F138D	338,866	189,221	47,319	52,524	17,500	5,988	19,136	7,179
586												
587		931	Rents	F102D	118,680	67,357	17,425	18,865	5,902	820	6,623	1,687
588												
589		935	Maintenance of General Plant	F108	821,345	387,238	114,648	163,958	59,801	52,253	37,467	5,979
590												
591			TOTAL ADMINISTRATIVE & GEN EXPENSE		3,298,182	1,790,660	476,494	556,667	183,470	72,089	175,853	42,950
592												
593												
594												
595			TOTAL O & M EXPENSE		17,018,264	9,451,862	2,392,345	2,683,251	892,033	314,545	950,621	333,608
596												

Distribution - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57		
597	403SP	F10										
598	JBG	F10										
599	Total 403SP											
600	403NP	F10										
601	Nuclear Depreciation	F10										
602	403HP	F10										
603	Hydro Depreciation	F10										
604	403OP	F10										
605	Other Production Depreciation	F10										
606	CAGW	F10										
607	Total 403OP											
608	403TP	F106										
609	Transmission Depreciation											
610	403											
611	Distribution Depreciation											
612	Land Rights	F118	4,485	2,392	563	871	320	-	321	19		
613	Structures	F119	38,704	19,286	4,535	7,019	2,577	2,546	2,588	152		
614	Station Equip	F120	1,013,187	512,226	120,494	186,423	68,455	52,845	68,742	4,041		
615	Poles & Towers	F121	3,556,044	1,967,330	472,359	635,150	233,229	-	234,206	13,769		
616	OH Conductors	F122	1,658,554	923,712	222,600	291,440	107,017	-	107,466	6,318		
617	UG Conduit	F123	657,105	405,355	102,881	84,699	31,102	-	31,232	1,836		
618	UG Conductor	F124	594,800	343,235	84,301	95,154	34,941	-	35,087	2,063		
619	Line Transformer	F125	2,647,283	1,469,738	409,972	467,037	122,022	-	170,564	7,950		
620	Services	F126	1,143,806	800,291	236,598	102,489	4,428	-	-	-		
621	Meters	F127	528,900	345,321	89,210	47,711	6,954	2,887	36,818	-		
622	Inst Cust Premises	F128	19,396	-	-	-	-	-	-	19,396		
623	Leased Property	F129	-	-	-	-	-	-	-	-		
624	Street Lighting	F130	119,742	-	-	-	-	-	-	119,742		
625	Total Distribution Expense		11,982,006	6,788,907	1,743,472	1,917,993	611,045	58,279	687,024	175,287		
626	403GP											
627	General Depreciation											
628	Situs	F107D	1,012,801	574,823	148,708	160,993	50,371	6,994	56,518	14,394		
629	System Generation	F105D	-	-	-	-	-	-	-	-		
630	System Overheads	F102D	338,615	192,183	49,718	53,826	16,841	2,338	18,896	4,612		
631	Customer - System	F42	-	-	-	-	-	-	-	-		
632	Energy	F10	-	-	-	-	-	-	-	-		
633	Total General Expense		1,351,415	767,006	198,426	214,819	67,212	9,333	75,414	19,207		
634	403GV0											
635	General Vehicles	F105D	-	-	-	-	-	-	-	-		
636	403MP	F10	-	-	-	-	-	-	-	-		
637	Mining Depreciation		-	-	-	-	-	-	-	-		
638	403EP	F10	-	-	-	-	-	-	-	-		
639	Experimental Plant Depreciation		-	-	-	-	-	-	-	-		
640	TOTAL DEPRECIATION EXPENSE		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493		
641												
642	AMORTIZATION EXPENSE											
643	404GP											
644	Amort of LT Plant - Cap. Lease Gen	F10	59,063	24,161	8,020	13,440	5,175	5,737	2,363	177		
645	Division	F102D	21,055	11,950	3,091	3,347	1,047	145	1,175	299		
646	System Overheads	F42	-	-	-	-	-	-	-	-		
647	Customer - System		-	-	-	-	-	-	-	-		
648	Total Amort. Cap. Lease General		80,118	36,101	11,111	16,787	6,222	5,883	3,538	476		
649	404SP	F10	-	-	-	-	-	-	-	-		
650	Amort of LT Plant - Cap Lease Steam		-	-	-	-	-	-	-	-		
651	404IP											
652	Amort of LT Plant - Intangible Plant	F107D	277	157	41	44	14	2	15	4		
653	Situs	F105D	-	-	-	-	-	-	-	-		
654	System Generation	F102D	297,493	168,844	43,680	47,289	14,796	2,054	16,601	4,228		
655	System Overheads	F42	-	-	-	-	-	-	-	-		
656	Customer - System	F10	-	-	-	-	-	-	-	-		
657	Energy		-	-	-	-	-	-	-	-		
658	Total Amort. Intangible Plant		297,770	169,002	43,721	47,333	14,809	2,056	16,617	4,232		
659												
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Distribution - Total - Unbundled

A		B		C		AMORTIZATION EXPENSE (continued)							
FERC ACCT	DESCRIPTION	COS Factor		F10	F10	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
404MP	Amort of LT Plant - Mining Plant					0	0	0	0	0	0	0	0
404OP	Amort of LT Plant - Other Plant												
404HP	Amort of Other Electric Plant												
405	Amort of Other Electric Plant												
406	Amort of Plant Acquisition Adj												
407	Amort of Prop Losses, Unrec Plant,												
	TOTAL AMORTIZATION EXPENSE					377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
408	Taxes Other Than Income					1,953,657	1,112,498	288,163	309,646	96,049	16,099	106,658	24,544
	Customer - System					3,314,172	1,887,236	488,838	525,282	162,937	27,309	180,934	41,636
	Total Taxes Other Than Income					5,267,829	2,999,734	777,001	834,928	259,986	43,408	287,592	66,180
41140	Deferred I T C - Federal												
41141	Deferred I T C - Idaho												
	TOTAL DEFERRED ITC												
41010	Deferred Income Tax - Federal-DR					10,486,244	5,971,329	1,546,714	1,662,024	515,543	86,409	572,487	131,739
41110	Deferred Income Tax - Federal-CR					(8,814,852)	(5,019,565)	(1,300,185)	(1,397,116)	(433,371)	(72,636)	(481,239)	(110,741)
	TOTAL DEFERRED INCOME TAXES					1,671,392	951,764	246,529	264,908	82,172	13,773	91,248	20,998
40911	State Income Taxes												
40910	Federal Income Tax					(767,251)	(436,907)	(113,169)	(121,606)	(37,721)	(6,322)	(41,887)	(9,639)
	TOTAL OPERATING EXPENSES					36,915,680	20,733,249	5,301,355	5,861,629	1,896,997	442,327	2,070,732	610,391

Distribution - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57		
310	Land and Land Rights JBG Total 310	F10 F10	-	-	-	-	-	-	-	-	-	-
311	Structures and Improvements JBG Total 311	F10 F10	-	-	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment JBG Total 312	F10 F10	-	-	-	-	-	-	-	-	-	-
314	Turbogenerator Units JBG Total 314	F10 F10	-	-	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment JBG Total 315	F10 F10	-	-	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment JBG Total 316	F10 F10	-	-	-	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Steam Production Plant												
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
NP	Unclassified Nuclear Pfl - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Nuclear Production Plant												
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant												
NUCLEAR PRODUCTION												
HYDRAULIC PRODUCTION PLANT												

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

905 906 907 908 909 910	Distribution - Total - Unbundled A	B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facilities Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
360	Land and Land Rights	Demand Primary Assigned	F20A A	1,497,300	798,628	187,803	290,659	106,731	-	107,178	6,301
361	Structures and Improvements	Demand Primary Assigned	F20 A	2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
362	Station Equipment	Demand Primary Assigned	F20A A	2,238,416	1,115,373	262,288	405,937	149,061	147,271	149,686	8,800
364	Poles, Towers & Fixtures	Demand Primary Assigned	F20A F22 A	44,132,740	23,539,483	5,535,471	8,567,129	3,145,875	2,428,521	3,159,057	185,725
365	Overhead Conductors	Demand Primary Assigned	F20A F22 A	46,561,261	23,539,483	5,535,471	8,567,129	3,145,875	2,428,521	3,159,057	185,725
366	Underground Conductors	Demand Primary Assigned	F20A F22 A	56,062,924	31,223,603	7,524,399	9,851,327	3,617,436	-	3,632,594	213,565
367	Underground Conductors	Demand Primary Assigned	F20A F22 A	14,895,617	9,188,820	2,332,162	1,919,999	705,029	-	707,984	41,623
368	Line Transformers	Demand Primary Assigned	F20A F22 A	16,590,991	8,849,289	2,080,971	3,220,674	1,182,641	-	1,187,597	69,820
369	Services	Customer Assigned	F21 A	3,541,264	2,766,900	772,364	-	-	-	-	-
370	Meters	Customer Assigned	F70 A	20,132,255	11,618,189	2,853,335	3,220,674	1,182,641	-	1,187,597	69,820
371	Install on Customers' Premises	Demand Primary Assigned	F60A A	90,998,025	50,520,950	14,092,439	16,053,995	4,194,390	-	5,862,984	273,267
372	Leased Property	Demand Primary Assigned	F20 F22 A	46,116,329	32,266,380	9,539,215	4,132,200	178,534	-	-	-
373	Street Lights	Demand Primary Assigned	F20 F22 A	13,717,611	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	525,319
DP	Unclassified Dist Plant - Acct 300		F20	13,792,908	9,005,434	2,326,470	1,244,217	181,344	75,297	960,146	525,319
DSO	Unclassified Dist Sub - Acct 300		F20	3,799,039	-	-	-	-	-	-	3,799,039
971	TOTAL DISTRIBUTION PLANT			383,892,657	217,881,122	56,366,238	61,022,953	19,092,765	2,651,089	21,422,547	5,455,944

Distribution - Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
389	Land and Land Rights	F107D F105D F102D F42	862,858	489,721	126,692	137,158	42,914	5,959	48,150	12,263		
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Total Land & Land Rights		126,825	71,980	18,621	20,160	6,308	876	7,077	1,802		
			989,683	561,702	145,313	157,318	49,222	6,835	55,228	14,066		
390	Structures and Improvements	F107D F105D F102D F42	10,710,248	6,078,680	1,572,566	1,702,484	532,670	73,963	597,669	152,216		
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Total Structures and Improvements		2,298,480	1,304,520	337,482	365,363	114,314	15,873	128,263	32,666		
			13,008,728	7,383,200	1,910,047	2,067,846	646,984	89,836	725,932	184,882		
391	Office Furniture & Equipment	F107D F105D F102D F42 F10	1,154,036	654,982	169,445	183,444	57,396	7,970	64,399	16,401		
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Energy											
	Total Office Furniture & Equipment		2,497,891	1,417,696	366,761	397,061	124,232	17,250	139,391	35,500		
392	Transportation Equipment	F107D F105D F102D F42 F10	3,934,541	2,233,078	577,701	625,428	195,683	27,171	219,561	55,918		
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Energy											
	Total Transportation Equipment		4,120,089	2,338,387	604,945	654,923	204,911	28,453	229,915	58,555		
393	Stores Equipment	F107D F105D F102D	405,932	230,390	59,602	64,526	20,189	2,803	22,652	5,769		
	Situs											
	System Generation											
	System Overheads											
	System Stores Equipment											
	Total Stores Equipment		8,562	4,860	1,257	1,361	426	59	478	122		
			414,495	235,250	60,859	65,887	20,615	2,862	23,130	5,891		
394	Tools, Shop & Garage Equipment	F107D F105D F102D F10	2,034,486	1,154,687	298,720	323,399	101,184	14,050	113,531	28,914		
	Situs											
	System Generation											
	System Overheads											
	Energy											
	Total Tools, Shop & Garage Equipment		2,125,284	1,206,221	312,051	337,832	105,700	14,577	118,598	30,205		
395	Laboratory Equipment	F107D F105D F102D F10	1,564,716	888,066	229,744	248,725	77,821	10,806	87,317	22,238		
	Situs											
	System Generation											
	System Overheads											
	Energy											
	Total Laboratory Equipment		1,683,615	955,548	247,202	267,625	83,734	11,627	93,952	23,928		
396	Power Operated Equipment	F107D F105D F102D F10	5,157,993	2,927,457	757,338	819,906	256,531	35,620	287,834	73,306		
	Situs											
	System Generation											
	System Overheads											
	Energy											
	Total Power Operated Equipment		5,191,690	2,946,582	762,286	825,263	258,207	35,853	289,714	73,785		
397	Communication Equipment	F107D F105D F102D F42 F10	3,553,105	2,016,591	521,696	564,796	176,712	24,537	198,276	50,497		
	Situs											
	System Generation											
	System Overheads											
	Customer - System											
	Energy											
	Total Communication Equipment		7,684,785	4,384,539	1,126,634	1,206,346	377,494	52,378	427,398	109,995		



Distribution - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1057	398	Misc. Equipment	F107D	94,245	53,490	13,838	14,981	4,687	651	5,259	1,339
1058		Situs	F105D	-	-	-	-	-	-	-	-
1059		System Generation	F102D	76,513	43,426	11,234	12,162	3,805	528	4,270	1,087
1060		System Overheads	F42	-	-	-	-	-	-	-	-
1061		Customer - System	F10	-	-	-	-	-	-	-	-
1062		Energy		-	-	-	-	-	-	-	-
1063		Total Misc. Equipment		170,758	96,915	25,072	27,143	8,493	1,179	9,529	2,427
1064	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1065	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1066		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1067	1011390	General Capital Lease	F10	291,182	119,065	39,537	66,258	25,513	28,285	11,650	873
1068		Remove Capital Lease	F10	(291,182)	(119,065)	(39,537)	(66,258)	(25,513)	(28,285)	(11,650)	(873)
1069	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1071	GP	Unclassified Gen Plant - Acct 300	F102D	(6,177)	(3,506)	(907)	(982)	(307)	(43)	(345)	(88)
1072	399G	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1073		TOTAL GENERAL PLANT		37,880,839	21,522,533	5,560,264	6,006,262	1,879,284	260,906	2,112,443	539,146
1074											
1075											
1076											
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1087											
1088											
1089											
1090											
1091		Organization									
1092		Situs	F107D	-	-	-	-	-	-	-	-
1093		System Generation	F105D	-	-	-	-	-	-	-	-
1094		System Overheads	F102D	-	-	-	-	-	-	-	-
1095		Total Organization		-	-	-	-	-	-	-	-
1096											
1097		Franchise & Consent									
1098		Situs	F107D	-	-	-	-	-	-	-	-
1099		System Generation	F105D	-	-	-	-	-	-	-	-
1100		Total Franchise & Consent		-	-	-	-	-	-	-	-
1101											
1102		Miscellaneous Intangible Plant									
1103		Situs	F107D	68,289	38,758	10,027	10,855	3,396	472	3,811	971
1104		System Generation	F105D	-	-	-	-	-	-	-	-
1105		System Overheads	F102D	8,245,250	4,679,653	1,210,635	1,310,652	410,075	56,940	460,114	117,183
1106		Customer - System	F42	-	-	-	-	-	-	-	-
1107		Energy	F10	-	-	-	-	-	-	-	-
1108		Total Miscellaneous Intangible Plant		8,313,539	4,718,411	1,220,661	1,321,507	413,471	57,412	463,924	118,153
1109											
1110		Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1111											
1112											
1113		TOTAL INTANGIBLE PLANT		8,313,539	4,718,411	1,220,661	1,321,507	413,471	57,412	463,924	118,153
1114											
1115											
1116											
1117		TOTAL ELECTRIC PLANT IN SERVICE		430,087,036	244,122,066	63,147,163	68,350,722	21,385,520	2,969,408	23,998,914	6,113,243
1118											
1119											

Distribution - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
105	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-
1127	Production	F10	-	-	-	-	-	-	-	-
1128	Transmission	F10	-	-	-	-	-	-	-	-
1129	Distribution	F20	-	-	-	-	-	-	-	-
1130	General	F102	-	-	-	-	-	-	-	-
1131	Mining	F10	-	-	-	-	-	-	-	-
1132	Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1133			-	-	-	-	-	-	-	-
1134	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1135			-	-	-	-	-	-	-	-
1136	Nuclear Fuel	F10	-	-	-	-	-	-	-	-
1137			-	-	-	-	-	-	-	-
1138	Weatherization	F10	-	-	-	-	-	-	-	-
1139			-	-	-	-	-	-	-	-
1140	Fuel Stock	F10	-	-	-	-	-	-	-	-
1141	JBE	F10	-	-	-	-	-	-	-	-
1143	Total Fuel Stock		-	-	-	-	-	-	-	-
1144			-	-	-	-	-	-	-	-
1145	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1146			-	-	-	-	-	-	-	-
1147	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1148			-	-	-	-	-	-	-	-
1149	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1150			-	-	-	-	-	-	-	-
1151	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1152			-	-	-	-	-	-	-	-
1153	Materials and Supplies	F102D	1,166,914	662,290	171,336	185,491	58,036	8,058	65,118	16,584
1154	JBG	F10	306,797	125,451	41,657	69,812	26,881	29,802	12,275	920
1156	Total Material & Supplies		1,473,711	787,741	212,993	255,302	84,917	37,860	77,393	17,505
1157			-	-	-	-	-	-	-	-
1158	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1159			-	-	-	-	-	-	-	-
1160	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1161			-	-	-	-	-	-	-	-
1162	Prepayments	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1163	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1164	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1165			-	-	-	-	-	-	-	-
1166	Misc Regulatory Assets	F102D	46,382	26,325	6,810	7,373	2,307	320	2,588	659
1168	Total Misc Regulatory Assets		46,382	26,325	6,810	7,373	2,307	320	2,588	659
1169			-	-	-	-	-	-	-	-
1170	Misc Deferred Debits	F102D	31,538	17,899	4,633	5,013	1,569	218	1,760	448
1171			-	-	-	-	-	-	-	-
1172	Cash Working Capital	F137D	1,083,940	602,015	152,375	170,904	56,816	20,034	60,548	21,248
1173			-	-	-	-	-	-	-	-
1174	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1176	Total Other Working Capital		-	-	-	-	-	-	-	-
1177			-	-	-	-	-	-	-	-
1178	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1179			-	-	-	-	-	-	-	-
1180	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1181			-	-	-	-	-	-	-	-
1182	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1183	TOTAL RATE BASE ADDITIONS		2,635,571	1,433,980	376,809	438,592	145,608	58,432	142,289	39,860

Distribution - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1185											
1186											
1187											
1188											
1189											
1190											
1191											
1192	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	
1193		F51	-	-	-	-	-	-	-	-	
1194			-	-	-	-	-	-	-	-	
1195			-	-	-	-	-	-	-	-	
1196			-	-	-	-	-	-	-	-	
1197			-	-	-	-	-	-	-	-	
1198	Accum Prov for Property Insurance	F102D									
1199	Accum Prov for Injuries & Damages	F102D	(194,333)	(110,295)	(28,534)	(30,891)	(9,665)	(1,342)	(10,844)	(2,762)	
1200	Accum Prov for Pension & Benefits	F102D	(489,481)	(277,809)	(71,870)	(77,807)	(24,344)	(3,380)	(27,315)	(6,957)	
1201	Reg Liabilities - Insurance Provision	F102D	(4,643)	(2,635)	(682)	(738)	(231)	(32)	(259)	(66)	
1202	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-	
1203	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
1204			-	-	-	-	-	-	-	-	
1205			-	-	-	-	-	-	-	-	
1206			-	-	-	-	-	-	-	-	
1207			-	-	-	-	-	-	-	-	
1208			-	-	-	-	-	-	-	-	
1209	Customer Advances for Const	F50	(253,553)	(125,071)	(77,944)	-	-	-	(50,538)	-	
1210	SO2 Emissions	F10	-	-	-	-	-	-	-	-	
1211	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
1212			-	-	-	-	-	-	-	-	
1213			-	-	-	-	-	-	-	-	
1214			-	-	-	-	-	-	-	-	
1215	Accum Deferred Income Taxes	F104D	46,748	26,633	6,909	7,396	2,291	374	2,561	584	
1216	Customer - System	F138D	1,027,967	574,010	143,544	159,333	53,089	18,166	58,049	21,777	
1217	Total Accum Deferred Income Taxes	F42	1,074,715	600,643	150,453	166,728	55,380	18,540	60,610	22,361	
1218			-	-	-	-	-	-	-	-	
1219			-	-	-	-	-	-	-	-	
1220	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	
1221			-	-	-	-	-	-	-	-	
1222	Accum Deferred Income Taxes	F104D	(42,267,034)	(24,080,298)	(6,246,686)	(6,686,732)	(2,071,620)	(338,340)	(2,315,584)	(527,775)	
1223	Customer - System	F138D	(259,302)	(144,792)	(36,208)	(40,191)	(13,391)	(4,582)	(14,643)	(5,493)	
1224	Total Accum Deferred Income Taxes	F42	(42,526,336)	(24,225,090)	(6,282,894)	(6,726,924)	(2,085,011)	(342,922)	(2,330,226)	(533,268)	
1225			-	-	-	-	-	-	-	-	
1226	Accum Deferred Income Taxes	F104D	(1,365,812)	(778,128)	(201,855)	(216,074)	(66,942)	(10,933)	(74,826)	(17,054)	
1227	Customer - System	F138D	(35,190)	(19,650)	(4,914)	(5,454)	(1,817)	(622)	(1,987)	(746)	
1228	Total Accum Deferred Income Taxes	F42	(1,401,002)	(797,778)	(206,769)	(221,529)	(68,759)	(11,555)	(76,813)	(17,800)	
1229			-	-	-	-	-	-	-	-	
1230			-	-	-	-	-	-	-	-	
1231	Accum Investment Tax Credit	F104D	(291,239)	(165,924)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)	
1232	TOTAL RATE BASE DEDUCTIONS		(44,065,872)	(25,103,959)	(6,561,281)	(6,937,234)	(2,146,906)	(343,023)	(2,451,341)	(542,128)	
1233			-	-	-	-	-	-	-	-	
1234			-	-	-	-	-	-	-	-	
1235			-	-	-	-	-	-	-	-	
1236			-	-	-	-	-	-	-	-	
1237			-	-	-	-	-	-	-	-	
1238	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1239	JBG	F10	-	-	-	-	-	-	-	-	
1240	Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-	-	
1241			-	-	-	-	-	-	-	-	
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1243			-	-	-	-	-	-	-	-	
1244	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	
1245			-	-	-	-	-	-	-	-	
1246	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	
1247	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	
1248			-	-	-	-	-	-	-	-	
1249	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	
1250			-	-	-	-	-	-	-	-	
1251			-	-	-	-	-	-	-	-	
1252			-	-	-	-	-	-	-	-	
1253			-	-	-	-	-	-	-	-	
1254	TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-	-	
1255			-	-	-	-	-	-	-	-	
1256			-	-	-	-	-	-	-	-	
1257			-	-	-	-	-	-	-	-	
1258	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	
1259			-	-	-	-	-	-	-	-	
1260			-	-	-	-	-	-	-	-	
1261			-	-	-	-	-	-	-	-	
1262			-	-	-	-	-	-	-	-	
1263	Land and Land Rights	F118	(131,854)	(70,328)	(16,538)	(25,596)	(9,399)	-	(9,438)	(555)	
1264	Structures and Improvements	F119	(577,510)	(287,765)	(67,670)	(104,731)	(38,458)	(37,996)	(38,619)	(2,270)	
1265			-	-	-	-	-	-	-	-	
1266	Station Equipment	F120	(14,085,192)	(7,120,901)	(1,674,529)	(2,591,632)	(951,655)	(734,649)	(955,643)	(56,183)	
1267			-	-	-	-	-	-	-	-	
1268			-	-	-	-	-	-	-	-	
1269			-	-	-	-	-	-	-	-	

Distribution - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
1270											
1271											
1272											
1273											
1274											
1275											
1276											
1277	108364	F121	(43,562,721)	(24,100,450)	(5,786,549)	(7,780,804)	(2,857,134)	-	(2,865,106)	(168,679)	
1278											
1279	108365	F122	(26,390,382)	(14,697,821)	(3,541,945)	(4,637,294)	(1,702,828)	-	(1,709,963)	(100,531)	
1280											
1281	108366	F123	(9,353,738)	(5,770,141)	(1,464,486)	(1,205,668)	(442,725)	-	(444,580)	(26,137)	
1282											
1283	108367	F124	(7,946,457)	(4,587,001)	(1,126,531)	(1,271,561)	(466,921)	-	(465,877)	(27,566)	
1284											
1285	108368	F125	(39,721,189)	(22,052,701)	(6,151,435)	(7,007,666)	(1,830,877)	-	(2,559,228)	(119,283)	
1286											
1287	108369	F126	(15,489,503)	(10,837,597)	(3,204,021)	(1,387,919)	(59,966)	-	-	-	
1288											
1289	108370	F127	(7,764,737)	(5,069,622)	(1,309,689)	(700,434)	(102,088)	(42,389)	(540,516)	-	
1290											
1291	108371	F128	(274,565)	-	-	-	-	-	-	(274,565)	
1292											
1293	108372	F129	-	-	-	-	-	-	-	-	
1294											
1295	108373	F130	(2,029,733)	-	-	-	-	-	-	(2,029,733)	
1296											
1297	108D00	F121	-	-	-	-	-	-	-	-	
1298											
1299	108DS	F120	-	-	-	-	-	-	-	-	
1300											
1301	108DP	F102D	22,267	12,638	3,269	3,540	1,107	154	1,243	316	
1302											
1303											
1304	TOTAL DISTRIBUTION PLANT DEPR		(167,307,314)	(94,581,689)	(24,340,124)	(26,709,766)	(8,460,942)	(814,880)	(9,594,727)	(2,805,186)	
1305											
1306											
1307	108GP	F107D	(12,093,851)	(6,863,955)	(1,775,717)	(1,922,419)	(601,483)	(83,518)	(674,879)	(171,880)	
1308											
1309	108GD	F105D	(1,788,863)	(1,015,283)	(262,655)	(284,355)	(88,968)	(12,354)	(99,825)	(25,424)	
1310											
1311	108GE	F42	-	-	-	-	-	-	-	-	
1312											
1313	108GF	F10	(13,882,715)	(7,879,237)	(2,038,373)	(2,206,774)	(690,452)	(95,871)	(774,704)	(197,303)	
1314											
1315	108MP	F10	-	-	-	-	-	-	-	-	
1316											
1317	108MQ	F10	-	-	-	-	-	-	-	-	
1318											
1319	108MR	F10	-	-	-	-	-	-	-	-	
1320											
1321	108MS	F10	-	-	-	-	-	-	-	-	
1322											
1323	108MT	F10	-	-	-	-	-	-	-	-	
1324											
1325	TOTAL GENERAL PLANT ACCUM DEPR		(13,882,715)	(7,879,237)	(2,038,373)	(2,206,774)	(690,452)	(95,871)	(774,704)	(197,303)	
1326											
1327											
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE		(161,190,028)	(102,460,926)	(26,378,497)	(28,916,539)	(9,151,394)	(910,751)	(10,369,431)	(3,002,489)	
1329											
1330											
1331											
1332											
1333											
1334											
1335	111SP	F10	-	-	-	-	-	-	-	-	
1336											
1337	111GP	F108	(1,085,842)	(511,940)	(151,569)	(216,757)	(79,059)	(69,080)	(49,533)	(7,905)	
1338											
1339	111GP	F108	(216,361)	(102,007)	(30,201)	(43,190)	(15,753)	(9,570)	(1,575)	(1,575)	
1340											
1341	111HP	F10	(1,302,203)	(613,947)	(181,770)	(259,948)	(94,812)	(82,844)	(59,403)	(9,480)	
1342											
1343	111IP	F107D	(732)	(416)	(108)	(116)	(36)	(5)	(41)	(10)	
1344											
1345	111IP	F102D	(5,584,639)	(3,169,603)	(819,982)	(887,725)	(277,750)	(38,566)	(311,642)	(79,370)	
1346											
1347	111IP	F10	(5,585,371)	(3,170,019)	(820,090)	(887,842)	(277,766)	(38,572)	(311,633)	(79,380)	
1348											
1349	111390	F107D	-	-	-	-	-	-	-	-	
1350											
1351	111390	F105D	-	-	-	-	-	-	-	-	
1352											
1353	111390	F105D	47,238	26,810	6,936	7,509	2,349	2,636	2,636	671	
1354											
1355	111390	F102D	(47,238)	(26,810)	(6,936)	(7,509)	(2,349)	(2,636)	(2,636)	(671)	
1356											
1357	TOTAL ACCUM PROV FOR AMORTIZATION		(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,985)	(88,860)	



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

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	COS Factor	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	
Operating Revenues	9,648,922		7,824,798	1,168,772	180,797	56,932	30,975	252,519	134,130	
Operating Expenses										
Operation & Maintenance Expenses	8,811,029		7,282,655	1,033,525	123,679	36,352	15,715	209,344	109,757	
Depreciation Expense	124,782		89,229	16,210	1,029	389	7	5,184	2,735	
Amortization Expense	372,428		296,161	48,380	3,071	1,161	21	15,472	8,163	
Taxes Other Than Income	133,109		56,413	25,072	21,599	9,394	7,945	9,086	3,599	
Income Taxes - Federal	(168,146)		(71,262)	(31,672)	(27,285)	(11,867)	(10,037)	(11,478)	(4,546)	
Income Taxes - State	211,595		89,677	39,856	34,335	14,933	12,630	14,444	5,721	
Income Taxes Deferred										
Investment Tax Credit Adj	34,005		32,073	505	740	265	265	156		
Misc Revenues & Expense										
Total Operating Expenses	9,518,802		7,784,946	1,131,876	157,169	50,628	26,548	242,208	125,428	
Operating Revenue For Return	130,120		39,852	36,896	23,628	6,304	4,427	10,311	8,702	
Rate Base :										
Electric Plant In Service	10,087,049		7,957,318	1,314,289	124,267	44,758	5,590	422,121	218,707	
Plant Held For Future Use										
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Fuel Stock										
Materials & Supplies										
Misc Deferred Debits	2,614,886		1,198,959	364,085	538,933	198,136	180,227	117,536	17,011	
Cash Working Capital	442,061		365,381	51,853	6,205	1,824	788	10,503	5,507	
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions	13,143,997		9,521,657	1,730,227	669,405	244,718	186,605	550,160	241,225	
Rate Base Deductions :										
Accum Provision For Depreciation	(474,742)		(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
Accum Provision For Amortization	(6,335,590)		(4,984,766)	(824,618)	(83,804)	(31,244)	(10,842)	(263,867)	(136,448)	
Accum Deferred Income Taxes	(371,351)		(281,021)	(53,130)	(4,688)	(1,556)	2,253	(22,011)	(11,197)	
Unamortized ITC										
Customer Advance For Construction	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Customer Service Deposits	(2,980,496)		(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	(2,558)	
Misc Rate Base Deductions										
Total Rate Base Deductions	(10,162,178)		(8,257,923)	(1,168,578)	(185,552)	(34,281)	(8,616)	(346,619)	(160,609)	
Total Rate Base	2,981,819		1,263,734	561,649	483,853	210,437	177,990	203,541	80,615	
Return On Rate Base	4.36%		3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%	
Return On Equity	2.96%		0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%	

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

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
71	Total Rate Base		2,981,819	1,263,734	561,649	483,853	210,437	177,990	203,541	80,615
72	Return On Ratebase (\$\$)	4.06%	120,927	51,250	22,777	19,622	8,534	7,218	8,255	3,269
73	Operating & Maintenance Expense		8,811,029	7,282,655	1,033,525	123,679	36,352	15,715	209,344	109,757
74	Bad Debt to Produce ROR	F80								
75	Depreciation Expense		124,782	99,239	16,210	1,029	389	7	5,184	2,735
76	Amortization Expense		372,428	286,161	48,380	3,071	1,161	21	15,472	8,163
77	Taxes Other Than Income		133,109	56,413	25,072	21,599	9,394	7,945	9,086	3,599
78	Federal Income Taxes		(168,146)	(71,262)	(31,672)	(27,285)	(11,867)	(10,037)	(11,478)	(4,546)
79	FIT Adj to Produce Target ROR	F101								
80	State Income Taxes									
81	SIT Adj to Produce Target ROR	F101								
82	Deferred Income Taxes		211,595	89,677	39,856	34,335	14,933	12,630	14,444	5,721
83	Investment Tax Credit									
84	Misc Revenue & Expenses		34,005	32,073	505	740	265	265	156	-
85	Revenue Credits		(794,730)	(579,857)	(156,324)	(11,560)	(1,047)	(27)	(38,458)	(7,456)
86	Total Revenue Requirements		8,844,999	7,256,339	998,330	165,231	58,115	33,738	212,004	121,242
87	Operating Revenues		8,854,193	7,244,941	1,012,448	169,237	55,885	30,947	214,061	126,674
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(9,193)	11,398	(14,118)	(4,006)	2,230	2,791	(2,057)	(5,432)
89	Existing Revenues		8,854,193	7,244,941	1,012,448	169,237	55,885	30,947	214,061	126,674
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.10%	0.16%	-1.39%	-2.37%	3.99%	9.02%	-0.96%	-4.29%
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Retail - Total - Unbundled		STEAM POWER GENERATION										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 26	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
500	Operation Suprn & Engineering	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 500		-	-	-	-	-	-	-	-	-	-
501	Fuel Related	F10	-	-	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-	-	-
	JRE	F10	-	-	-	-	-	-	-	-	-	-
	Total 501		-	-	-	-	-	-	-	-	-	-
501NPC	Fuel Related	F10	-	-	-	-	-	-	-	-	-	-
	CAEW	F10	-	-	-	-	-	-	-	-	-	-
	Total 501NPC		-	-	-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 502		-	-	-	-	-	-	-	-	-	-
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-	-	-
503NPC	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 505		-	-	-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 506		-	-	-	-	-	-	-	-	-	-
507	Rents	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 507		-	-	-	-	-	-	-	-	-	-
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 510		-	-	-	-	-	-	-	-	-	-
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 511		-	-	-	-	-	-	-	-	-	-
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 512		-	-	-	-	-	-	-	-	-	-
513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 513		-	-	-	-	-	-	-	-	-	-
514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-
	JRG	F10	-	-	-	-	-	-	-	-	-	-
	Total 514		-	-	-	-	-	-	-	-	-	-
	Total Steam Power Generation		-	-	-	-	-	-	-	-	-	-
517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-
	Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-	-
536			-	-	-	-	-	-	-	-	-	-
539			-	-	-	-	-	-	-	-	-	-
500			-	-	-	-	-	-	-	-	-	-

	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Schedule 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
			F10	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15,51-54,57
301		Operation Super & Engineering									
302		Water For Power	F10								
303		Hydraulic Expenses	F10								
304		Electric Expenses	F10								
305		Misc. Hydro Expenses	F10								
306		Rents (Hydro Generation)	F10								
307		Maint Supervision & Engineering	F10								
308		Maintenance of Structures	F10								
309		Maint of Dams & Waterways	F10								
310		Maintenance of Electric Plant	F10								
311		Maint of Misc. Hydro Plant	F10								
312		Total Hydraulic Power Generation									
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OTHER POWER GENERATION

C	D	E	F	G	H	I	J	K
	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	Jurisdiction	Schedule 15	Service	Service <1,000 KW	Service >1,000 KW	Dedicated Facilities	Pumping	Lighting
	Normalized	Schedule 15	Schedule 24	Schedule 36	Schedule 481	Schedule 481	Schedule 40	Sch. 15,51-54,57
377	Retail - Total - Unbundled							
378	A							
379	B							
380	FERC							
381	ACCT							
382	555							
383	Purchased Power							
384	Demand							
385	Energy							
386	Total 555							
387								
388	555NPC							
389	Purchased Power							
390	Demand							
391	Energy							
392	SSGP							
393	Total 555NPC							
394								
395	556							
396	System Control & Load Dispatch							
397	Other Expenses							
398	CAGE/JBG							
399	Total 557							
400								
401	Embedded Cost Differentials							
402	Company Owned Hyr							
403	SG							
404	Mid-C Contract							
405	SG							
406	Existing QF Contract							
407	S							
408	Existing QF Contract							
409	S							
410	Total Embedded Cost Differential							
411	Total Other Power Supply							
412	TOTAL PRODUCTION EXPENSE							
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TRANSMISSION EXPENSE

TRANSMISSION EXPENSE

A		B		DISTRIBUTION EXPENSE										
ACCT	DESCRIPTION	COS Factor	DESCRIPTION	D	E	F	G	H	I	J	K			
				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
580	Operation Supervision & Eng	F131		-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20		-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120		-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132		-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133		-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130		-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127		-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20		-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131		-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131		-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131		-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119		-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120		-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134		-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135		-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125		-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130		-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127		-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131		-	-	-	-	-	-	-	-	-	-	-
599				-	-	-	-	-	-	-	-	-	-	-
510	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
511				-	-	-	-	-	-	-	-	-	-	-
512				-	-	-	-	-	-	-	-	-	-	-
513				-	-	-	-	-	-	-	-	-	-	-
514				-	-	-	-	-	-	-	-	-	-	-
515				-	-	-	-	-	-	-	-	-	-	-
516	Supervision	F136		205,872	171,104	23,834	2,758	823	321	4,625	2,409	-	-	-
517	Meter Reading Expense	F47		2,217,727	1,759,584	342,483	37,574	6,459	117	71,509	-	-	-	-
518	Customer Receipts & Collections	F48		4,122,200	3,338,681	545,399	34,619	13,088	238	98,154	92,021	-	-	-
519	Uncollectible Accounts	F50		1,525,198	1,438,564	22,663	33,185	11,879	11,889	7,018	-	-	-	-
520	Misc. Customer Accounts Exp	F136		17,179	14,277	1,989	230	69	27	386	201	-	-	-
521				-	-	-	-	-	-	-	-	-	-	-
522				-	-	-	-	-	-	-	-	-	-	-
523				-	-	-	-	-	-	-	-	-	-	-
524				-	-	-	-	-	-	-	-	-	-	-
525				-	-	-	-	-	-	-	-	-	-	-
526	TOTAL CUSTOMER ACCOUNTS EXPENSE			8,088,175	6,722,211	936,368	108,367	32,316	12,592	181,691	94,631	-	-	-
527				-	-	-	-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

Retail - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
907	Supervision	F40	20,316	16,051	2,789	165	9	0	822	481	
908	Customer Assistance	F40	205,832	162,614	28,260	1,669	86	2	8,328	4,872	
909	Informational & Instructional Adv	F40	330,457	261,073	45,370	2,680	139	3	13,371	7,821	
910	Misc. Customer Service	F40	10,644	8,409	1,461	86	4	0	431	252	
542	TOTAL CUSTOMER SERVICE EXPENSE		567,249	448,146	77,881	4,601	238	4	22,952	13,426	
911	Supervision	F40	-	-	-	-	-	-	-	-	
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
556	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	
558			-	-	-	-	-	-	-	-	
559			-	-	-	-	-	-	-	-	
560			-	-	-	-	-	-	-	-	
561			-	-	-	-	-	-	-	-	
562	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	
563	Customer - System	F42	-	-	-	-	-	-	-	-	
564	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	
565		F42	-	-	-	-	-	-	-	-	
566	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-	
567	Customer - System	F42	-	-	-	-	-	-	-	-	
568	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-	
569		F42	-	-	-	-	-	-	-	-	
570	Outside Services	F102R	-	-	-	-	-	-	-	-	
571	Customer - System	F42	-	-	-	-	-	-	-	-	
572	Outside Services	F102R	-	-	-	-	-	-	-	-	
573		F42	-	-	-	-	-	-	-	-	
574	Property Insurance	F102R	-	-	-	-	-	-	-	-	
575		F42	-	-	-	-	-	-	-	-	
576	Injuries & Damages	F102R	-	-	-	-	-	-	-	-	
577		F42	-	-	-	-	-	-	-	-	
578	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	
579	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
580		F42	-	-	-	-	-	-	-	-	
581		F102	-	-	-	-	-	-	-	-	
582	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
583		F42	-	-	-	-	-	-	-	-	
584	Duplicate Charges	F138R	(37,486)	(31,054)	(4,393)	(489)	(141)	(55)	(886)	(468)	
585		F42	-	-	-	-	-	-	-	-	
586	Misc General Expenses	F138R	146,561	121,415	17,174	1,913	551	213	3,465	1,830	
587		F42	-	-	-	-	-	-	-	-	
588	Rents	F102R	-	-	-	-	-	-	-	-	
589		F42	-	-	-	-	-	-	-	-	
590	Maintenance of General Plant	F108	46,529	21,937	6,495	9,288	3,388	2,960	2,123	339	
591	TOTAL ADMINISTRATIVE & GEN EXPENSE		155,605	112,298	19,276	10,712	3,798	3,119	4,701	1,700	
592			-	-	-	-	-	-	-	-	
593			-	-	-	-	-	-	-	-	
594	TOTAL O & M EXPENSE		8,811,029	7,282,655	1,033,525	123,679	36,352	15,715	209,344	109,757	
595			-	-	-	-	-	-	-	-	

Retail - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI 403SP	DESCRIPTION	COS Factor F10 F10	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
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669												
672												
673												
AMORTIZATION EXPENSE												
124,782			124,782	99,229	16,210	1,029	389	7	5,184	2,735		
17,703			17,703	14,077	2,300	146	55	1	735	388		
17,703			17,703	14,077	2,300	146	55	1	735	388		

Retail - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
404MP	Amort of LT Plant - Mining Plant	F10									
404OP	Amort of LT Plant - Other Plant	F30									
404HP	Amort of Other Electric Plant	F110									
405	Amort of Other Electric Plant	F110									
406	Amort of Plant Acquisition Adj	F10									
407	Amort of Prop Losses, Unrec Plant,	F110									
674	TOTAL AMORTIZATION EXPENSE		372,428	296,161	48,380	3,071	1,161	21	15,472	8,163	
675											
676											
677											
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698											
699											
700	Taxes Other Than Income	F101R	49,365	20,322	9,298	8,010	3,484	2,947	3,370	1,335	
701	Customer - System	F101R	83,743	35,491	15,774	13,589	5,910	4,999	5,716	2,264	
702	Total Taxes Other Than Income		133,109	56,413	25,072	21,599	9,394	7,945	9,086	3,599	
703											
704											
705											
706											
707											
708	Deferred I T C - Federal	F101R	-	-	-	-	-	-	-	-	
709		F101R	-	-	-	-	-	-	-	-	
710	Deferred I T C - Idaho		-	-	-	-	-	-	-	-	
711			-	-	-	-	-	-	-	-	
712	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
713			-	-	-	-	-	-	-	-	
714			-	-	-	-	-	-	-	-	
715			-	-	-	-	-	-	-	-	
716			-	-	-	-	-	-	-	-	
717			-	-	-	-	-	-	-	-	
718	Deferred Income Tax - Federal-DR	F101R	690,661	292,711	130,091	112,072	48,742	41,227	47,145	18,672	
719		F101R	(479,065)	(203,034)	(90,236)	(77,737)	(33,809)	(28,596)	(32,701)	(12,952)	
722	Deferred Income Tax - Federal-CR		211,595	89,677	39,856	34,335	14,933	12,630	14,444	5,721	
723			-	-	-	-	-	-	-	-	
726	TOTAL DEFERRED INCOME TAXES		-	-	-	-	-	-	-	-	
727			-	-	-	-	-	-	-	-	
728			-	-	-	-	-	-	-	-	
729			-	-	-	-	-	-	-	-	
730			-	-	-	-	-	-	-	-	
731			-	-	-	-	-	-	-	-	
732	State Income Taxes	F101R	(168,146)	(71,262)	(31,672)	(27,285)	(11,867)	(10,037)	(11,478)	(4,546)	
733		F101R	-	-	-	-	-	-	-	-	
734	Federal Income Tax		9,518,802	7,784,946	1,131,876	157,169	50,628	26,548	242,208	125,428	
735			-	-	-	-	-	-	-	-	
736	TOTAL OPERATING EXPENSES		-	-	-	-	-	-	-	-	
737			-	-	-	-	-	-	-	-	
738			-	-	-	-	-	-	-	-	
739			-	-	-	-	-	-	-	-	

	STEAM PRODUCTION PLANT										
	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54,57
740	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
741		JBG	F10	-	-	-	-	-	-	-	-
742		Total 310		-	-	-	-	-	-	-	-
743	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
744		JBG	F10	-	-	-	-	-	-	-	-
745		Total 311		-	-	-	-	-	-	-	-
746	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
747		JBG	F10	-	-	-	-	-	-	-	-
748		Total 312		-	-	-	-	-	-	-	-
749	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
750		JBG	F10	-	-	-	-	-	-	-	-
751		Total 314		-	-	-	-	-	-	-	-
752	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
753		JBG	F10	-	-	-	-	-	-	-	-
754		Total 315		-	-	-	-	-	-	-	-
755	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
756		JBG	F10	-	-	-	-	-	-	-	-
757		Total 316		-	-	-	-	-	-	-	-
758	SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
759		Total Steam Production Plant		-	-	-	-	-	-	-	-
760				-	-	-	-	-	-	-	-
761				-	-	-	-	-	-	-	-
762				-	-	-	-	-	-	-	-
763				-	-	-	-	-	-	-	-
764				-	-	-	-	-	-	-	-
765				-	-	-	-	-	-	-	-
766				-	-	-	-	-	-	-	-
767				-	-	-	-	-	-	-	-
768				-	-	-	-	-	-	-	-
769				-	-	-	-	-	-	-	-
770				-	-	-	-	-	-	-	-
771				-	-	-	-	-	-	-	-
772				-	-	-	-	-	-	-	-
773				-	-	-	-	-	-	-	-
774				-	-	-	-	-	-	-	-
775				-	-	-	-	-	-	-	-
776				-	-	-	-	-	-	-	-
777				-	-	-	-	-	-	-	-
778				-	-	-	-	-	-	-	-
779				-	-	-	-	-	-	-	-
780	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781				-	-	-	-	-	-	-	-
782	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
783				-	-	-	-	-	-	-	-
784	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
785				-	-	-	-	-	-	-	-
786	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
787				-	-	-	-	-	-	-	-
788	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
789				-	-	-	-	-	-	-	-
790	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
791				-	-	-	-	-	-	-	-
792	NP	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-
793		Total Nuclear Production Plant		-	-	-	-	-	-	-	-
794				-	-	-	-	-	-	-	-
795				-	-	-	-	-	-	-	-
796				-	-	-	-	-	-	-	-
797				-	-	-	-	-	-	-	-
798				-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-
800	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
801				-	-	-	-	-	-	-	-
802	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
803				-	-	-	-	-	-	-	-
804	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
805				-	-	-	-	-	-	-	-
806	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
807				-	-	-	-	-	-	-	-
808	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
809				-	-	-	-	-	-	-	-
810	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
811				-	-	-	-	-	-	-	-
812	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
813				-	-	-	-	-	-	-	-
814	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
815				-	-	-	-	-	-	-	-
816		Total Hydraulic Plant		-	-	-	-	-	-	-	-
817				-	-	-	-	-	-	-	-

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT



Retail - Total - Unbundled		OTHER PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
818	340	F10	-	-	-	-	-	-	-	-	
819	341	F10	-	-	-	-	-	-	-	-	
820	342	F10	-	-	-	-	-	-	-	-	
821	343	F10	-	-	-	-	-	-	-	-	
822	344	F10	-	-	-	-	-	-	-	-	
823	345	F10	-	-	-	-	-	-	-	-	
824	346	F10	-	-	-	-	-	-	-	-	
825	OP	F10	-	-	-	-	-	-	-	-	
826	Total Other Production Plant		-	-	-	-	-	-	-	-	
827	Experimental Plant	F10	-	-	-	-	-	-	-	-	
828	Experimental Plant	F10	-	-	-	-	-	-	-	-	
829	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-	
830			-	-	-	-	-	-	-	-	
831	350	F10	-	-	-	-	-	-	-	-	
832	351	F10	-	-	-	-	-	-	-	-	
833	352	F10	-	-	-	-	-	-	-	-	
834	353	F10	-	-	-	-	-	-	-	-	
835	354	F10	-	-	-	-	-	-	-	-	
836	355	F10	-	-	-	-	-	-	-	-	
837	356	F10	-	-	-	-	-	-	-	-	
838	357	F10	-	-	-	-	-	-	-	-	
839	358	F10	-	-	-	-	-	-	-	-	
840	359	F10	-	-	-	-	-	-	-	-	
841	TP	F10	-	-	-	-	-	-	-	-	
842	T50	F10	-	-	-	-	-	-	-	-	
843	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-	
844			-	-	-	-	-	-	-	-	
845			-	-	-	-	-	-	-	-	
846			-	-	-	-	-	-	-	-	
847			-	-	-	-	-	-	-	-	
848			-	-	-	-	-	-	-	-	
849			-	-	-	-	-	-	-	-	
850			-	-	-	-	-	-	-	-	
851			-	-	-	-	-	-	-	-	
852			-	-	-	-	-	-	-	-	
853			-	-	-	-	-	-	-	-	
854			-	-	-	-	-	-	-	-	
855			-	-	-	-	-	-	-	-	
856			-	-	-	-	-	-	-	-	
857			-	-	-	-	-	-	-	-	
858			-	-	-	-	-	-	-	-	
859			-	-	-	-	-	-	-	-	
860			-	-	-	-	-	-	-	-	
861			-	-	-	-	-	-	-	-	
862			-	-	-	-	-	-	-	-	
863			-	-	-	-	-	-	-	-	
864			-	-	-	-	-	-	-	-	
865			-	-	-	-	-	-	-	-	
866			-	-	-	-	-	-	-	-	
867			-	-	-	-	-	-	-	-	
868			-	-	-	-	-	-	-	-	
869			-	-	-	-	-	-	-	-	
870			-	-	-	-	-	-	-	-	
871			-	-	-	-	-	-	-	-	
872			-	-	-	-	-	-	-	-	
873			-	-	-	-	-	-	-	-	
874			-	-	-	-	-	-	-	-	
875			-	-	-	-	-	-	-	-	
876			-	-	-	-	-	-	-	-	
877			-	-	-	-	-	-	-	-	
878			-	-	-	-	-	-	-	-	
879			-	-	-	-	-	-	-	-	
880			-	-	-	-	-	-	-	-	
881			-	-	-	-	-	-	-	-	
882			-	-	-	-	-	-	-	-	
883			-	-	-	-	-	-	-	-	
884			-	-	-	-	-	-	-	-	
885			-	-	-	-	-	-	-	-	
886			-	-	-	-	-	-	-	-	
887			-	-	-	-	-	-	-	-	
888			-	-	-	-	-	-	-	-	
889			-	-	-	-	-	-	-	-	
890			-	-	-	-	-	-	-	-	
891			-	-	-	-	-	-	-	-	
892			-	-	-	-	-	-	-	-	
893			-	-	-	-	-	-	-	-	
894			-	-	-	-	-	-	-	-	
895			-	-	-	-	-	-	-	-	
896			-	-	-	-	-	-	-	-	
897			-	-	-	-	-	-	-	-	
898			-	-	-	-	-	-	-	-	
899			-	-	-	-	-	-	-	-	
900			-	-	-	-	-	-	-	-	
901			-	-	-	-	-	-	-	-	
902			-	-	-	-	-	-	-	-	
903			-	-	-	-	-	-	-	-	
904			-	-	-	-	-	-	-	-	

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

Retail - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
389	Land and Land Rights										
973	Situs	F107R									
974		F105R									
975	System Generation	F102R									
976	System Overheads	F42									
977	Customer - System		80,048	63,655	10,399	660	250	5	3,325	1,754	
978	Customer - System		80,048	63,655	10,399	660	250	5	3,325	1,754	
979	Customer - System										
980	Customer - System										
981	Customer - System										
982	Customer - System										
983	Customer - System										
984	Customer - System										
985	Customer - System										
986	Customer - System										
987	Customer - System										
988	Customer - System										
989	Customer - System										
990	Customer - System										
991	Customer - System		864,985	687,850	112,365	7,132	2,696	49	35,933	18,959	
992	Customer - System		864,985	687,850	112,365	7,132	2,696	49	35,933	18,959	
993	Customer - System										
994	Customer - System										
995	Customer - System										
996	Customer - System										
997	Customer - System		603,195	479,670	78,358	4,974	1,880	34	25,058	13,221	
998	Customer - System		603,195	479,670	78,358	4,974	1,880	34	25,058	13,221	
1000	Customer - System										
1001	Customer - System										
1002	Customer - System										
1003	Customer - System										
1004	Customer - System										
1005	Customer - System										
1006	Customer - System										
1007	Customer - System										
1008	Customer - System										
1009	Customer - System										
1010	Customer - System										
1011	Customer - System										
1012	Customer - System										
1013	Customer - System										
1014	Customer - System										
1015	Customer - System										
1016	Customer - System										
1017	Customer - System										
1018	Customer - System										
1019	Customer - System										
1020	Customer - System										
1021	Customer - System										
1022	Customer - System										
1023	Customer - System										
1024	Customer - System										
1027	Customer - System										
1028	Customer - System										
1029	Customer - System										
1030	Customer - System										
1031	Customer - System										
1032	Customer - System										
1033	Customer - System										
1036	Customer - System										
1037	Customer - System										
1038	Customer - System										
1039	Customer - System										
1040	Customer - System										
1041	Customer - System										
1042	Customer - System										
1045	Customer - System										
1046	Customer - System										
1047	Customer - System										
1048	Customer - System										
1049	Customer - System										
1050	Customer - System		120,030	68,124	17,624	19,080	5,970	829	6,698	1,706	
1051	Customer - System		83,545	47,416	12,267	13,280	4,155	577	4,662	1,187	
1052	Customer - System		52,620	24,127	7,327	10,845	3,987	3,627	2,365	342	
1055	Customer - System		3,410	2,712	443	28	11	0	142	75	
1056	Customer - System		259,606	142,380	37,660	43,233	14,123	5,033	13,867	3,310	

Retail - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1057	398	Misc. Equipment	F107R	-	-	-	-	-	-	-	-
1058		Situs	F105R	-	-	-	-	-	-	-	-
1059		System Generation	F102R	-	-	-	-	-	-	-	-
1060		System Overheads	F42	14,162	11,262	1,840	117	44	1	588	310
1061		Customer - System	F10	-	-	-	-	-	-	-	-
1062		Energy		14,162	11,262	1,840	117	44	1	588	310
1063		Total Misc. Equipment									
1064											
1065		Coal Mine	F10	-	-	-	-	-	-	-	-
1066		WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1067		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1068											
1069		General Capital Lease	F10	-	-	-	-	-	-	-	-
1070		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1071											
1072		General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1073		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1074											
1075											
1076											
1077											
1078											
1079											
1080											
1081											
1082	GP	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-
1083	399G	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-
1084											
1085		TOTAL GENERAL PLANT		1,821,996	1,384,817	240,622	56,116	18,993	5,121	78,772	37,555
1086											
1087											
1088											
1089											
1090		Organization	F107R	-	-	-	-	-	-	-	-
1091		Situs	F105R	-	-	-	-	-	-	-	-
1092		System Generation	F102R	-	-	-	-	-	-	-	-
1093		System Overheads									
1094		Total Organization									
1095											
1096											
1097		Franchise & Consent	F107R	-	-	-	-	-	-	-	-
1098		Situs	F105R	-	-	-	-	-	-	-	-
1099		System Generation									
1100		Total Franchise & Consent									
1101											
1102		Miscellaneous Intangible Plant	F107R	-	-	-	-	-	-	-	-
1103		Situs	F105R	-	-	-	-	-	-	-	-
1104		System Generation	F102R	-	-	-	-	-	-	-	-
1105		System Overheads	F42	8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152
1106		Customer - System	F10	-	-	-	-	-	-	-	-
1107		Energy		8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152
1108		Total Miscellaneous Intangible Plant									
1109											
1110											
1111		Miscellaneous Intangible Plant	F102R	-	-	-	-	-	-	-	-
1112		Unclass Intangible Plant - Acct 300									
1113											
1114		TOTAL INTANGIBLE PLANT		8,265,054	6,572,501	1,073,667	68,150	25,765	468	343,349	181,152
1115											
1116											
1117		TOTAL ELECTRIC PLANT IN SERVICE		10,087,049	7,957,318	1,314,289	124,267	44,768	5,590	422,121	218,707
1118											
1119											

INTANGIBLE PLANT

Retail - Total - Unbundled		RATE BASE ADDITIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57	
1120	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1121	Production	F10	-	-	-	-	-	-	-	-	
1122	Transmission	F10	-	-	-	-	-	-	-	-	
1123	Distribution	F20	-	-	-	-	-	-	-	-	
1124	General	F102	-	-	-	-	-	-	-	-	
1125	Mining	F10	-	-	-	-	-	-	-	-	
1126	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	
1127			-	-	-	-	-	-	-	-	
1128	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1129	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1130	Weatherization	F10	-	-	-	-	-	-	-	-	
1131	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1132	JBE	F10	-	-	-	-	-	-	-	-	
1133	Total Fuel Stock		-	-	-	-	-	-	-	-	
1134	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1135	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1136	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1137	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1138	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	
1139	JBG	F10	-	-	-	-	-	-	-	-	
1140	Total Material & Supplies		-	-	-	-	-	-	-	-	
1141	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	
1142	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	
1143	Prepayments	F102R	-	-	-	-	-	-	-	-	
1144	Customer - System	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1145	Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1146	Misc Regulatory Assets	F102R	2,601,000	1,192,592	362,152	536,071	197,083	179,270	116,912	16,921	
1147	Total Misc Regulatory Assets		2,601,000	1,192,592	362,152	536,071	197,083	179,270	116,912	16,921	
1148	Misc Deferred Debits	F102R	13,886	6,367	1,933	2,862	1,052	957	624	90	
1149	Cash Working Capital	F137R	442,061	365,381	51,853	6,205	1,824	788	10,503	5,507	
1150	Other Working Capital	F137R	-	-	-	-	-	-	-	-	
1151	Total Other Working Capital		-	-	-	-	-	-	-	-	
1152	Nuclear Plant	F10	-	-	-	-	-	-	-	-	
1153	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	
1154	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1155	TOTAL RATE BASE ADDITIONS		3,056,948	1,564,340	415,938	545,138	199,959	181,016	128,039	22,518	

Retail - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION		Washington Jurisdiction Normalized Schedule 16	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 13,31,34,57	
1185											
1186											
1187											
1188											
1189											
1190											
1191											
1192	Customer Service Deposits	F51	(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	(2,558)	
1193		F51	(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	(2,558)	
1194											
1195											
1196	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-	
1197											
1198	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-	
1199											
1200	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-	
1201											
1202	Reg Liabilities - Insurance Provision	F102R	-	-	-	-	-	-	-	-	
1203											
1204	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-	
1205											
1206	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
1207											
1208											
1209	Customer Advances for Const	F50	(0)	(0)	(0)	-	-	-	(0)	-	
1210											
1211	SO2 Emissions	F10	-	-	-	-	-	-	-	-	
1212											
1213	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
1214											
1215	Accum Deferred Income Taxes	F104R	6,201	4,911	810	69	23	(10)	262	136	
1216	Labor	F138R	452,627	374,967	53,039	5,908	1,702	659	10,702	5,651	
1217	Customer - System	F42	398,515	316,906	51,768	3,286	1,242	23	16,555	8,735	
1218	Total Accum Deferred Income Taxes		857,344	696,784	105,618	9,263	2,967	671	27,519	14,521	
1219											
1220	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	
1221											
1222	Accum Deferred Income Taxes	F104R	(1,068,013)	(845,823)	(139,502)	(11,913)	(3,922)	1,721	(45,153)	(23,420)	
1223	Labor	F138R	(114,174)	(94,584)	(13,379)	(1,490)	(429)	(166)	(2,699)	(1,425)	
1224	Customer - System	F42	(1,182,187)	(940,408)	(152,881)	(13,403)	(4,352)	1,555	(47,853)	(24,845)	
1225	Total Accum Deferred Income Taxes		(3,364,374)	(2,880,815)	(405,762)	(35,806)	(9,603)	3,821	(114,705)	(62,690)	
1226											
1227	Accum Deferred Income Taxes	F104R	(31,013)	(24,561)	(4,051)	(346)	(114)	50	(1,311)	(680)	
1228	Labor	F138R	(15,495)	(12,896)	(1,816)	(202)	(58)	(23)	(366)	(193)	
1229	Customer - System	F42	(46,508)	(37,398)	(5,867)	(548)	(172)	27	(1,678)	(874)	
1230	Total Accum Deferred Income Taxes		(93,016)	(74,815)	(11,734)	(1,104)	(244)	25	(2,355)	(1,147)	
1231											
1232	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-	
1233	TOTAL RATE BASE DEDUCTIONS		(3,351,846)	(2,895,634)	(282,289)	(87,834)	(1,556)	2,253	(63,030)	(13,756)	
1234											
1235											
1236											
1237											
1238	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1239	JBG	F10	-	-	-	-	-	-	-	-	
1240	Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-	-	
1241											
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1243											
1244	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	
1245											
1246	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	
1248	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	
1249											
1250	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	
1251											
1252											
1253											
1254	TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-	-	
1255											
1256											
1257											
1258											
1259	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	
1260											
1261											
1262											
1263	Land and Land Rights	F118	-	-	-	-	-	-	-	-	
1265	Structures and Improvements	F119	-	-	-	-	-	-	-	-	
1266											
1267	Station Equipment	F120	-	-	-	-	-	-	-	-	
1268											
1269											

Retail - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION		Washington Jurisdiction Normalized Schedule 16	Residential Schedule 24	Small General Service Schedule 36	Large General Service <1,000 KW Schedule 48I	Large General Service >1,000 KW Schedule 48J	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1270	108364	F121	-	-	-	-	-	-	-	-	
1271	108365	F122	-	-	-	-	-	-	-	-	
1272	108366	F123	-	-	-	-	-	-	-	-	
1273	108367	F124	-	-	-	-	-	-	-	-	
1274	108368	F125	-	-	-	-	-	-	-	-	
1275	108369	F126	-	-	-	-	-	-	-	-	
1276	108370	F127	-	-	-	-	-	-	-	-	
1277	108371	F128	-	-	-	-	-	-	-	-	
1278	108372	F129	-	-	-	-	-	-	-	-	
1279	108373	F130	-	-	-	-	-	-	-	-	
1280	108D00	F121	-	-	-	-	-	-	-	-	
1281	108DS	F120	-	-	-	-	-	-	-	-	
1282	108DP	F102R	-	-	-	-	-	-	-	-	
1283			-	-	-	-	-	-	-	-	
1284			-	-	-	-	-	-	-	-	
1285			-	-	-	-	-	-	-	-	
1286			-	-	-	-	-	-	-	-	
1287			-	-	-	-	-	-	-	-	
1288			-	-	-	-	-	-	-	-	
1289			-	-	-	-	-	-	-	-	
1290			-	-	-	-	-	-	-	-	
1291			-	-	-	-	-	-	-	-	
1292			-	-	-	-	-	-	-	-	
1293			-	-	-	-	-	-	-	-	
1294			-	-	-	-	-	-	-	-	
1295			-	-	-	-	-	-	-	-	
1296			-	-	-	-	-	-	-	-	
1297			-	-	-	-	-	-	-	-	
1298			-	-	-	-	-	-	-	-	
1299			-	-	-	-	-	-	-	-	
1300			-	-	-	-	-	-	-	-	
1301			-	-	-	-	-	-	-	-	
1302			-	-	-	-	-	-	-	-	
1303			-	-	-	-	-	-	-	-	
1304			-	-	-	-	-	-	-	-	
1305			-	-	-	-	-	-	-	-	
1306			-	-	-	-	-	-	-	-	
1307	108GP	F107R	-	-	-	-	-	-	-	-	
1308		F105R	-	-	-	-	-	-	-	-	
1309		F102R	-	-	-	-	-	-	-	-	
1310		F42	(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
1311		F10	(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
1312			-	-	-	-	-	-	-	-	
1313			-	-	-	-	-	-	-	-	
1314			-	-	-	-	-	-	-	-	
1315			-	-	-	-	-	-	-	-	
1316			-	-	-	-	-	-	-	-	
1317			-	-	-	-	-	-	-	-	
1318			-	-	-	-	-	-	-	-	
1319			-	-	-	-	-	-	-	-	
1320			-	-	-	-	-	-	-	-	
1321			-	-	-	-	-	-	-	-	
1322			-	-	-	-	-	-	-	-	
1323			-	-	-	-	-	-	-	-	
1324			-	-	-	-	-	-	-	-	
1325			(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
1326			-	-	-	-	-	-	-	-	
1327			-	-	-	-	-	-	-	-	
1328			(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
1329			-	-	-	-	-	-	-	-	
1330			-	-	-	-	-	-	-	-	
1331			-	-	-	-	-	-	-	-	
1332			-	-	-	-	-	-	-	-	
1333			-	-	-	-	-	-	-	-	
1334			-	-	-	-	-	-	-	-	
1335			(164,926)	(77,757)	(23,021)	(32,923)	(12,008)	(10,492)	(7,523)	(1,201)	
1336			-	-	-	-	-	-	-	-	
1337			(164,926)	(77,757)	(23,021)	(32,923)	(12,008)	(10,492)	(7,523)	(1,201)	
1338			-	-	-	-	-	-	-	-	
1339			-	-	-	-	-	-	-	-	
1340			-	-	-	-	-	-	-	-	
1341			-	-	-	-	-	-	-	-	
1342			-	-	-	-	-	-	-	-	
1343			-	-	-	-	-	-	-	-	
1344			-	-	-	-	-	-	-	-	
1345			-	-	-	-	-	-	-	-	
1346			(6,170,664)	(4,907,009)	(801,597)	(50,861)	(19,236)	(350)	(256,343)	(135,248)	
1347			-	-	-	-	-	-	-	-	
1348			(6,170,664)	(4,907,009)	(801,597)	(50,861)	(19,236)	(350)	(256,343)	(135,248)	
1349			-	-	-	-	-	-	-	-	
1350			-	-	-	-	-	-	-	-	
1351			-	-	-	-	-	-	-	-	
1352			-	-	-	-	-	-	-	-	
1353			-	-	-	-	-	-	-	-	
1354			-	-	-	-	-	-	-	-	
1355			-	-	-	-	-	-	-	-	
1356			-	-	-	-	-	-	-	-	
1357			(6,335,590)	(4,984,766)	(824,618)	(83,804)	(31,244)	(10,842)	(263,867)	(136,448)	





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

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		525,240	232,631	85,624	111,566	35,275	30,842	24,525	4,776
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
18	Amortization Expense		-	-	-	-	-	-	-	-
19	Taxes Other Than Income		-	-	-	-	-	-	-	-
20	Income Taxes - Federal		(318,315)	(126,731)	(43,021)	(73,909)	(28,689)	(32,848)	(12,397)	(720)
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		-	-	-	-	-	-	-	-
23	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-	-
25										
26										
27	Total Operating Expenses		457,200	211,411	70,618	92,402	30,712	26,504	21,190	4,364
28										
29	Operating Revenue For Return		68,040	21,221	15,006	19,164	4,563	4,338	3,335	412
30										
31										
32	Rate Base :									
33	Electric Plant In Service		-	-	-	-	-	-	-	-
34	Plant Held For Future Use		-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-
37	Prepayments		-	-	-	-	-	-	-	-
38	Fuel Stock		-	-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-	-
40	Misc Deferred Debits		(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)
41	Cash Working Capital		23,030	10,042	3,375	4,839	1,764	1,763	997	151
42	Weatherization Loans		2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
44										
45	Total Rate Base Additions		1,690,189	672,918	228,433	392,441	152,333	174,417	65,827	3,820
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
49	Accum Provision For Amortization		-	-	-	-	-	-	-	-
50	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
51	Unamortized ITC		-	-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
55										
56	Total Rate Base Deductions		-	-	-	-	-	-	-	-
57										
58	Total Rate Base		1,690,189	672,918	228,433	392,441	152,333	174,417	65,827	3,820
59										
60										
61	Return On Rate Base		4.03%	3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%
62										
63	Return On Equity		2.31%	0.64%	7.20%	3.96%	0.34%	-0.64%	4.31%	15.31%
64										
65										
66										
67										
68										
69										
70										

WCA Method	ELECTRIC REVENUES										
	C	D	E	F	G	H	I	J	K		
MISC_Totals_Unbundled	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40			
Factor	1,470,807	1,470,807	498,280	498,280	302,673	302,673	146,121	146,121			
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MISC - Total - Unbundled		STEAM POWER GENERATION										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
500	Operation Supervn & Engineering	F10										
	JBG	F10										
	Total 500											
501	Fuel Related	F10										
	CAGW	F10										
	JBE	F10										
	Total 501											
501NPC	Fuel Related	F10										
	CAEW	F10										
	Total 501NPC											
502	Steam Expenses	F10										
	JBG	F10										
	Total 502											
503	Steam From Other Sources	F10										
503NPC	Steam From Other Sources-NPC	F10										
505	Electric Expenses	F10										
	JBG	F10										
	Total 505											
506	Misc. Steam Expense	F10										
	JBG	F10										
	Total 506											
507	Rents	F10										
	JBG	F10										
	Total 507											
510	Maint Supervision & Engineering	F10										
	JBG	F10										
	Total 510											
511	Maintenance of Structures	F10										
	JBG	F10										
	Total 511											
512	Maintenance of Boiler Plant	F10										
	JBG	F10										
	Total 512											
513	Maintenance of Electric Plant	F10										
	JBG	F10										
	Total 513											
514	Maint of Misc. Steam Plant	F10										
	JBG	F10										
	Total 514											
	Total Steam Power Generation											
270												
271												
272												
273												
274												
275	Operation Super & Engineering	F10										
276	Nuclear Fuel Expense	F10										
277		F10										
278	Coolants and Water	F10										
279		F10										
280	Steam Expenses	F10										
281		F10										
282	Electric Expenses	F10										
283		F10										
284	Misc. Nuclear Expenses	F10										
285		F10										
286	Maint Supervision & Eng	F10										
287		F10										
288	Maintenance of Structures	F10										
289		F10										
290	Maintenance of Reactor Plant	F10										
291		F10										
292	Maintenance of Electric Plant	F10										
293		F10										
294	Maintenance of Misc Nuclear	F10										
295		F10										
296	Total Nuclear Power Generation											
297												
298												
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NUCLEAR POWER GENERATION

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



MISC. - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	
582	Station Expense	F120	-	-	-	-	-	-	-	-	
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
589	Rents	F131	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
599			-	-	-	-	-	-	-	-	
510	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
511			-	-	-	-	-	-	-	-	
512			-	-	-	-	-	-	-	-	
513			-	-	-	-	-	-	-	-	
514			-	-	-	-	-	-	-	-	
515			-	-	-	-	-	-	-	-	
516	Supervision	F136	-	-	-	-	-	-	-	-	
517			-	-	-	-	-	-	-	-	
518	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	
519			-	-	-	-	-	-	-	-	
520	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	
521			-	-	-	-	-	-	-	-	
522	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
523			-	-	-	-	-	-	-	-	
524	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
525			-	-	-	-	-	-	-	-	
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	
527			-	-	-	-	-	-	-	-	

CUSTOMER ACCOUNTS EXPENSE

MISC...Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
528		907 Supervision	F40	-	-	-	-	-	-	-	-
529		908 Customer Assistance	F40	-	-	-	-	-	-	-	-
530		909 Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
531		910 Misc. Customer Service	F40	-	-	-	-	-	-	-	-
532		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-
533				-	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-	-
535				-	-	-	-	-	-	-	-
536				-	-	-	-	-	-	-	-
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540				-	-	-	-	-	-	-	-
541				-	-	-	-	-	-	-	-
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579				-	-	-	-	-	-	-	-
580				-	-	-	-	-	-	-	-
581				-	-	-	-	-	-	-	-
582				775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
583				-	-	-	-	-	-	-	-
584				-	-	-	-	-	-	-	-
585				-	-	-	-	-	-	-	-
586				-	-	-	-	-	-	-	-
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591				-	-	-	-	-	-	-	-
592				775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
593				-	-	-	-	-	-	-	-
594				-	-	-	-	-	-	-	-
595				775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
596				-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

MISC - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
597	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
598		JBG	F10	-	-	-	-	-	-	-	-
599		Total 403SP		-	-	-	-	-	-	-	-
600	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
601	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
602	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-
603		CAGW	F10	-	-	-	-	-	-	-	-
604		Total 403OP		-	-	-	-	-	-	-	-
605	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
606	403	Distribution Depreciation		-	-	-	-	-	-	-	-
607		Land Rights	F118	-	-	-	-	-	-	-	-
608		Structures	F119	-	-	-	-	-	-	-	-
609		Station Equip	F120	-	-	-	-	-	-	-	-
610		Poles & Towers	F121	-	-	-	-	-	-	-	-
611		OH Conductors	F122	-	-	-	-	-	-	-	-
612		UG Conduit	F123	-	-	-	-	-	-	-	-
613		UG Conductor	F124	-	-	-	-	-	-	-	-
614		Line Transformer	F125	-	-	-	-	-	-	-	-
615		Services	F126	-	-	-	-	-	-	-	-
616		Meters	F127	-	-	-	-	-	-	-	-
617		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
618		Leased Property	F129	-	-	-	-	-	-	-	-
619		Street Lighting	F130	-	-	-	-	-	-	-	-
620		Total Distribution Expense		-	-	-	-	-	-	-	-
621	403GP	General Depreciation		-	-	-	-	-	-	-	-
622		Situs	F107M	-	-	-	-	-	-	-	-
623		System Generation	F105M	-	-	-	-	-	-	-	-
624		System Overheads	F102M	-	-	-	-	-	-	-	-
625		Customer - System	F42	-	-	-	-	-	-	-	-
626		Energy	F10	-	-	-	-	-	-	-	-
627		Total General Expense		-	-	-	-	-	-	-	-
628	403GV0	General Vehicles	F105M	-	-	-	-	-	-	-	-
629	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
630	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
631		TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-	-	-
632				-	-	-	-	-	-	-	-
633				-	-	-	-	-	-	-	-
634				-	-	-	-	-	-	-	-
635				-	-	-	-	-	-	-	-
636				-	-	-	-	-	-	-	-
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654				-	-	-	-	-	-	-	-
655				-	-	-	-	-	-	-	-
656	404GP	Amort of LT Plant - Cap. Lease Gen	F10	-	-	-	-	-	-	-	-
657		Division	F102M	-	-	-	-	-	-	-	-
658		System Overheads	F42	-	-	-	-	-	-	-	-
659		Customer - System		-	-	-	-	-	-	-	-
660		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
661	404SP	Amort of LT Plant - Cap. Lease Steam	F10	-	-	-	-	-	-	-	-
662				-	-	-	-	-	-	-	-
663	404IP	Amort of LT Plant - Intangible Plant		-	-	-	-	-	-	-	-
664		Situs	F107M	-	-	-	-	-	-	-	-
665		System Generation	F105M	-	-	-	-	-	-	-	-
666		System Overheads	F102M	-	-	-	-	-	-	-	-
667		Customer - System	F42	-	-	-	-	-	-	-	-
668		Energy	F10	-	-	-	-	-	-	-	-
669		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-
670				-	-	-	-	-	-	-	-
671				-	-	-	-	-	-	-	-
672				-	-	-	-	-	-	-	-
673				-	-	-	-	-	-	-	-

AMORTIZATION EXPENSE



MISC - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
674	404MP	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0
675	404QP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
676	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
677	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
678	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
679	407	Amort of Prop Losses, Unrec Plant	F110	-	-	-	-	-	-	-	-
680	TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-
681	408	Taxes Other Than Income	F101M	-	-	-	-	-	-	-	-
682		Customer - System	F101M	-	-	-	-	-	-	-	-
683		Total Taxes Other Than Income		-	-	-	-	-	-	-	-
684	41140	Deferred ITC - Federal	F101M	-	-	-	-	-	-	-	-
685	41141	Deferred ITC - Idaho	F101M	-	-	-	-	-	-	-	-
686	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
687	41010	Deferred Income Tax - Federal-DR	F101M	-	-	-	-	-	-	-	-
688	41110	Deferred Income Tax - Federal-CR	F101M	-	-	-	-	-	-	-	-
689	TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-
690	40911	State Income Taxes	F101M	-	-	-	-	-	-	-	-
691	40910	Federal Income Tax	F101M	(318,315)	(126,731)	(43,021)	(73,909)	(28,689)	(32,848)	(12,397)	(720)
692	TOTAL OPERATING EXPENSES			457,200	211,411	70,618	92,402	30,712	26,504	21,190	4,364

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A	B	C	OTHER PRODUCTION PLANT							
			D	E	F	G	H	I	J	K
MISC - Total - Unbundled	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51,54,57
818	FERC ACCT	F10	-	-	-	-	-	-	-	-
819	Land and Land Rights	F10	-	-	-	-	-	-	-	-
820	SG		-	-	-	-	-	-	-	-
821	Total 340		-	-	-	-	-	-	-	-
822	Structures and Improvements	F10	-	-	-	-	-	-	-	-
823	SG		-	-	-	-	-	-	-	-
824	Total 341		-	-	-	-	-	-	-	-
825	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
826	SG		-	-	-	-	-	-	-	-
827	Total 342		-	-	-	-	-	-	-	-
828	Prime Movers	F10	-	-	-	-	-	-	-	-
829	SG		-	-	-	-	-	-	-	-
830	Total 343		-	-	-	-	-	-	-	-
831	Generators	F10	-	-	-	-	-	-	-	-
832	SG		-	-	-	-	-	-	-	-
833	Total 344		-	-	-	-	-	-	-	-
834	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
835	SG		-	-	-	-	-	-	-	-
836	Total 345		-	-	-	-	-	-	-	-
837	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
838	SG		-	-	-	-	-	-	-	-
839	Total 346		-	-	-	-	-	-	-	-
840	OP	F10	-	-	-	-	-	-	-	-
841	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
842	SG		-	-	-	-	-	-	-	-
843	Total 347		-	-	-	-	-	-	-	-
844	Total Other Production Plant		-	-	-	-	-	-	-	-
845	Experimental Plant	F10	-	-	-	-	-	-	-	-
846	SG		-	-	-	-	-	-	-	-
847	Total 348		-	-	-	-	-	-	-	-
848	Experimental Plant	F10	-	-	-	-	-	-	-	-
849	SG		-	-	-	-	-	-	-	-
850	Total 349		-	-	-	-	-	-	-	-
851	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
852	Land and Land Rights	F10	-	-	-	-	-	-	-	-
853	Demand	A	-	-	-	-	-	-	-	-
854	Direct Assigned		-	-	-	-	-	-	-	-
855	Structures and Improvements	F10	-	-	-	-	-	-	-	-
856	Demand	A	-	-	-	-	-	-	-	-
857	Direct Assigned		-	-	-	-	-	-	-	-
858	Station Equipment	F10	-	-	-	-	-	-	-	-
859	Demand	A	-	-	-	-	-	-	-	-
860	Direct Assigned		-	-	-	-	-	-	-	-
861	Towers and Fixtures	F10	-	-	-	-	-	-	-	-
862	Demand	A	-	-	-	-	-	-	-	-
863	Direct Assigned		-	-	-	-	-	-	-	-
864	Poles and Fixtures	F10	-	-	-	-	-	-	-	-
865	Demand	A	-	-	-	-	-	-	-	-
866	Direct Assigned		-	-	-	-	-	-	-	-
867	Overhead Conductors	F10	-	-	-	-	-	-	-	-
868	Demand	A	-	-	-	-	-	-	-	-
869	Direct Assigned		-	-	-	-	-	-	-	-
870	Underground Conduit	F10	-	-	-	-	-	-	-	-
871	Demand	A	-	-	-	-	-	-	-	-
872	Direct Assigned		-	-	-	-	-	-	-	-
873	Underground Conductors	F10	-	-	-	-	-	-	-	-
874	Demand	A	-	-	-	-	-	-	-	-
875	Direct Assigned		-	-	-	-	-	-	-	-
876	Roads and Trails	F10	-	-	-	-	-	-	-	-
877	Demand	A	-	-	-	-	-	-	-	-
878	Direct Assigned		-	-	-	-	-	-	-	-
879	TP	F10	-	-	-	-	-	-	-	-
880	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
881	SG		-	-	-	-	-	-	-	-
882	Total 350		-	-	-	-	-	-	-	-
883	TP	F10	-	-	-	-	-	-	-	-
884	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
885	SG		-	-	-	-	-	-	-	-
886	Total 351		-	-	-	-	-	-	-	-
887	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
888	TP	F10	-	-	-	-	-	-	-	-
889	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
890	SG		-	-	-	-	-	-	-	-
891	Total 352		-	-	-	-	-	-	-	-
892	TP	F10	-	-	-	-	-	-	-	-
893	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
894	SG		-	-	-	-	-	-	-	-
895	Total 353		-	-	-	-	-	-	-	-
896	TP	F10	-	-	-	-	-	-	-	-
897	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
898	SG		-	-	-	-	-	-	-	-
899	Total 354		-	-	-	-	-	-	-	-
900	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-

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

MISC_-_Total - Unbundled		GENERAL PLANT										
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
389	Land and Land Rights Situs System Generation System Overheads Customer - System Total Land & Land Rights	F107M F105M F102M F42	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements Situs System Generation System Overheads Customer - System Total Structures and Improvements	F107M F105M F102M F42	-	-	-	-	-	-	-	-	-	-
391	Office Furniture & Equipment Situs System Generation System Overheads Customer - System Energy Total Office Furniture & Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	-	-
392	Transportation Equipment Situs System Generation System Overheads Customer - System Energy Total Transportation Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment Situs System Generation System Overheads Total Stores Equipment	F107M F105M F102M	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment Situs System Generation System Overheads Energy Total Tools, Shop & Garage Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment Situs System Generation System Overheads Energy Total Laboratory Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment Situs System Generation System Overheads Energy Total Power Operated Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	-	-
397	Communication Equipment Situs System Generation System Overheads Customer - System Energy Total Communication Equipment	F107M F105M F102M F42 F10	-	-	-	-	-	-	-	-	-	-

MISC - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sct. 15.51-54.57	
1057											
1058											
1059											
1060											
1061											
1062											
1063	Misc. Equipment	F107M									
1064	Situs	F105M									
1065	System Generation	F102M									
1066	System Overheads	F42									
1067	Customer - System	F10									
1068	Energy										
1070	Total Misc. Equipment										
1071											
1072	Coal Mine	F10									
1073	WIDCO Capital Lease	F10									
1074	Remove Capital Lease	F10									
1075											
1076	General Capital Lease	F10									
1077	Remove Capital Lease	F10									
1078											
1079	General Vehicles Capital Lease	F10									
1080	Remove Capital Lease	F10									
1081											
1082	Unclassified Gen Plant - Acct 300	F102M									
1083	Unclassified Gen Veh - Acct 300	F102M									
1084											
1085	TOTAL GENERAL PLANT										
1086											
1087											
1088											
1089											
1090											
1091	Organization										
1092	Situs	F107M									
1093	System Generation	F105M									
1094	System Overheads	F102M									
1095	Total Organization										
1096											
1097	Franchise & Consent										
1098	Situs	F107M									
1099	System Generation	F105M									
1100	Total Franchise & Consent										
1101											
1102	Miscellaneous Intangible Plant										
1103	Situs	F107M									
1104	System Generation	F105M									
1105	System Overheads	F102M									
1106	Customer - System	F42									
1107	Energy	F10									
1110	Total Miscellaneous Intangible Plant										
1111											
1112	Unclass Intangible Plant - Acct 300	F102M									
1113											
1114	TOTAL INTANGIBLE PLANT										
1115											
1116											
1117	TOTAL ELECTRIC PLANT IN SERVICE										
1118											
1119											

INTANGIBLE PLANT



MISC - Total - Unbundled		RATE BASE DEDUCTIONS									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1185											
1186											
1187											
1188											
1189											
1190											
1191											
1192	Customer Service Deposits	F51									
1193		F51									
1194											
1195											
1196	Accum Prov for Property Insurance	F102M									
1197											
1198	Accum Prov for Injuries & Damages	F102M									
1199											
1200	Accum Prov for Pension & Benefits	F102M									
1201											
1202	Reg Liabilities - Insurance Provision	F102M									
1203											
1204	Hydro Relicensing Obligations	F10									
1205											
1206	Accum Misc Oper Prov - Trojan	F10									
1207											
1208											
1209	Customer Advances for Const	F50									
1210											
1211	SO2 Emissions	F10									
1212											
1213	Other Deferred Credits	F10									
1214											
1215	Accum Deferred Income Taxes	F104M									
1216	Labor	F138M									
1217	Customer - System	F42									
1218	Total Accum Deferred Income Taxes										
1219											
1220	Accum Deferred Income Taxes	F104M									
1221											
1222	Accum Deferred Income Taxes	F104M									
1223	Labor	F138M									
1224	Customer - System	F42									
1225	Total Accum Deferred Income Taxes										
1226											
1227	Accum Deferred Income Taxes	F104M									
1228	Labor	F138M									
1229	Customer - System	F42									
1230	Total Accum Deferred Income Taxes										
1231											
1232	Accum Investment Tax Credit	F104M									
1233	TOTAL RATE BASE DEDUCTIONS										
1234											
1235											
1236											
1237											
1238	Steam Prod Accumulated Depr	F10									
1239	J&G	F10									
1240	Total Steam Prod Accumulated Depr										
1241											
1242	Nuclear Prod Accumulated Depr	F10									
1243											
1244	Hydraulic Prod Accum Depr	F10									
1245											
1246	Other Production - Accum Depr	F10									
1248	Total Other Production - Accum Depr										
1249											
1250	Experimental Plant - Accum Depr	F10									
1251											
1252											
1253											
1254	TOTAL PRODUCTION PLANT DEPRECIATION										
1255											
1256											
1257											
1258											
1259	Transmission Plant Accum Depr	F106									
1260											
1261											
1262											
1263											
1264	Land and Land Rights	F118									
1265											
1266	Structures and Improvements	F119									
1267											
1268	Station Equipment	F120									
1269											



MISC - Total - Unbundled		DISTRIBUTION PLANT (cont'd)									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57	
1270											
1271											
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PacificCorp  
 Cost Of Service By Rate Schedule - COS Factor Summary  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E  
 12 Months Ending December 2009  
 Class Allocation Factors

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

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51.54.57	Factor
A	Direct Assignment										
F10	100 Summer 100 Winter System Peaks	33% / 67%		0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.41763	0.13715	0.22574	0.08593	0.09182	0.03910	0.00263	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%		0.44308	0.14114	0.22047	0.08102	0.07629	0.03846	0.00185	1.00000
F20	Max. Schedule Peak			0.49829	0.11718	0.18135	0.06659	0.06579	0.06687	0.00393	1.00000
F20A	Max. Schedule Peak Excluding Sch 60			0.53338	0.12543	0.19412	0.07128	0.07158	0.00421	0.00421	1.00000
F21	Transformers - NCP			0.55519	0.15487	0.17642	0.04609	-	0.06443	0.00300	1.00000
F22	Secondary Lines - NCP			0.78790	0.21810	-	-	-	-	-	1.00000
F30	MWH @ Input			0.39217	0.13316	0.23102	0.09085	0.10735	0.04176	0.00371	1.00000
F40	Average Customers			0.79004	0.13730	0.00811	0.00041	0.04046	0.00001	0.02367	1.00000
F41	Weighted Customers Acct 902			0.77403	0.15066	0.01653	0.00284	0.00005	0.05690	-	1.00000
F42	Weighted Customers Acct 903			0.79522	0.12990	0.00825	0.00312	0.00006	0.04154	0.02192	1.00000
F43	Residential Split			1.00000	-	-	-	-	-	-	1.00000
F44	Commercial Split			-	0.94422	0.05578	-	-	-	-	1.00000
F45	Industrial / Irrigation Split			-	-	-	0.01026	0.00019	0.98955	-	1.00000
F46	Lighting / OSPA Split			-	-	-	-	-	-	1.00000	1.00000
F47	Wtd Customers Acct 902 - Irrigation			0.79342	0.15443	0.01694	0.00291	0.00005	0.03224	-	1.00000
F48	Wtd Customers Acct 903 - Irrigation			0.80993	0.13231	0.00840	0.00318	0.00006	0.02381	0.02232	1.00000
F50	Contribution In Aid of Construction			0.49327	0.30741	-	-	-	0.19932	-	1.00000
F51	Security Deposits			0.87724	0.07689	0.03125	-	-	0.01376	0.00086	1.00000
F60	Meters			0.65606	0.16949	0.09064	0.01321	0.00065	0.06995	-	1.00000
F60A	Meters Excluding Sch 60			0.65649	0.16960	0.09070	0.01322	-	0.06999	-	1.00000
F70	Services			0.69967	0.20685	0.08960	0.00387	-	-	-	1.00000
F80	Uncollectables			0.94320	0.01486	0.02176	0.00779	0.00780	0.00460	0.00438	1.00000
F101	Rate Base			0.45050	0.13900	0.20944	0.07761	0.07401	0.04388	0.00557	1.00000
F101G	Generation Rate Base			0.40889	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F101D	Transmission Rate Base			0.40895	0.13569	0.22758	0.08764	0.09720	0.03993	0.00300	1.00000
F101R	Retail Rate Base			0.56944	0.14750	0.15850	0.04916	0.00824	0.05459	0.07256	1.00000
F101M	Misc Rate Base			0.42381	0.18836	0.16227	0.07057	0.05969	0.06826	0.02704	1.00000
F102	SGP - System Gross Plant			0.39813	0.13515	0.23219	0.09013	0.10319	0.03895	0.00226	1.00000
F102G	SGGP - System Gross Generation Plant			0.45881	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F102T	SGTP - System Gross Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F102D	SGDP - System Gross Distribution Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05680	0.01421	1.00000
F102R	SGTP - System Gross Retail Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F102M	SGDP - System Gross Misc Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F104	SNP - System Net Plant			0.45435	0.13905	0.20775	0.07674	0.07239	0.04406	0.00567	1.00000
F104G	SNP - System Net Generation Plant			0.40889	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F104T	SNP - System Net Transmission Plant			0.40898	0.13577	0.22749	0.08760	0.09717	0.04000	0.00300	1.00000
F104D	SNP - System Net Distribution Plant			0.56972	0.14779	0.15820	0.04901	0.08000	0.05478	0.01249	1.00000
F104M	SNP - System Net Misc Plant			0.45435	0.13905	0.20775	0.07674	0.07239	0.04406	0.00567	1.00000
F105	STP - System Prod & Trans Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F105G	SGGP - System Gross Generation Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F105T	SGTP - System Gross Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F105D	SGDP - System Gross Distribution Plant			0.56756	0.14683	0.15896	0.04973	0.00691	0.05680	0.01421	1.00000
F105R	SGTP - System Gross Retail Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F105M	SGDP - System Gross Misc Plant			0.45851	0.13924	0.20610	0.07577	0.06892	0.04495	0.00651	1.00000
F106	STP - System Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F107	STP - System Trans & Dist Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F107G	SGGP - System Gross Generation Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000
F107T	SGTP - System Gross Transmission Plant			0.40890	0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000

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

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

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	Factor
F107D	SGDP - System Gross Distribution Plant	0.56756		0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000	1.00000
F107R	SGTP - System Gross Retail Plant	0.56756		0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000	1.00000
F107M	SGDP - System Gross Misc Plant	0.56756		0.14683	0.15896	0.04973	0.00691	0.05580	0.01421	1.00000	1.00000
F108	SGP - System General Plant	0.47147		0.13959	0.19376	0.07325	0.07512	0.04205	0.00654	1.00000	1.00000
F110	SIP - System Intangible Plant	0.47289		0.13639	0.19376	0.07325	0.07512	0.04205	0.00654	1.00000	1.00000
F118	Account 360	0.53338		0.12543	0.19412	0.07128	-	0.07158	0.00421	1.00000	1.00000
F119	Account 361	0.49829		0.11718	0.18135	0.06659	0.06579	0.06687	0.00393	1.00000	1.00000
F120	Account 362	0.50556		0.11889	0.18400	0.06756	0.05216	0.06785	0.00399	1.00000	1.00000
F121	Account 364	0.55324		0.13283	0.17861	0.06559	-	0.06586	0.00387	1.00000	1.00000
F122	Account 365	0.55694		0.13421	0.17572	0.06452	-	0.06479	0.00381	1.00000	1.00000
F123	Account 366	0.61688		0.15657	0.12890	0.04733	-	0.04753	0.00279	1.00000	1.00000
F124	Account 367	0.57709		0.14173	0.15998	0.05874	-	0.05899	0.00347	1.00000	1.00000
F125	Account 368	0.55519		0.15487	0.17642	0.04609	-	0.06443	0.00300	1.00000	1.00000
F126	Account 369	0.69967		0.20685	0.08960	0.00387	-	-	-	1.00000	1.00000
F127	Account 370	0.65290		0.16867	0.09021	0.01315	0.00546	0.06961	-	1.00000	1.00000
F128	Account 371	-		-	-	-	-	-	-	-	1.00000
F129	Account 372	0.14286		0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000	1.00000
F130	Account 373	-		-	-	-	-	-	-	1.00000	1.00000
F131	Account 581 thru 587 & 591 thru 597	0.55839		0.13964	0.15500	0.05164	0.01767	0.05647	0.02118	1.00000	1.00000
F132	Account 364 + 365	0.55470		0.13338	0.17747	0.06517	-	0.06544	0.00385	1.00000	1.00000
F133	Account 366 + 367	0.59401		0.14804	0.14676	0.05389	-	0.05412	0.00318	1.00000	1.00000
F134	Account 364 + 365 + 369 (OH)	0.58500		0.14993	0.15533	0.05333	-	0.05328	0.00313	1.00000	1.00000
F135	Account 366 + 367 + 369 (UG)	0.61172		0.15424	0.15147	0.04140	-	0.03888	0.00229	1.00000	1.00000
F136	Account 902 + 903 + 904	0.63112		0.15777	0.01340	0.00400	0.00156	0.02246	0.01170	1.00000	1.00000
F137	Total O & M Expense	0.43609		0.13549	0.21404	0.08171	0.08745	0.04060	0.00462	1.00000	1.00000
F137G	Generation O & M Exp	0.40907		0.13580	0.22747	0.08757	0.09704	0.04003	0.00301	1.00000	1.00000
F137T	Transmission O & M Exp	0.40992		0.13588	0.22709	0.08736	0.09657	0.04010	0.00308	1.00000	1.00000
F137D	Distribution O & M Exp	0.55540		0.14058	0.15767	0.05242	0.01848	0.05586	0.01960	1.00000	1.00000
F137R	Retail O & M Exp (Customer)	0.82654		0.11730	0.01404	0.00413	0.00178	0.02376	0.01246	1.00000	1.00000
F137M	Misc & Customer O & M Exp	0.43602		0.14553	0.21445	0.07660	0.07653	0.04331	0.00655	1.00000	1.00000
F138	GTD O&M Exp. (less fuel, purchased p & wheeling)	0.43489		0.13529	0.21451	0.08204	0.08637	0.04040	0.00452	1.00000	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)	0.40890		0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000	1.00000
F138T	Transmission O & M Exp - (less wheeling exp)	0.40890		0.13578	0.22755	0.08762	0.09714	0.04001	0.00300	1.00000	1.00000
F138D	Distribution O & M Exp	0.55839		0.13964	0.15500	0.05164	0.01767	0.05647	0.02118	1.00000	1.00000
F138R	Retail O & M Exp (Customer)	0.82842		0.11718	0.01305	0.00376	0.00146	0.02364	0.01246	1.00000	1.00000
F138M	Misc & Customer O & M Exp	-		-	-	-	-	-	-	1.00000	1.00000
F140	Revenue Requirement Before Rev Credits	0.44344		0.13655	0.21124	0.07984	0.08191	0.04186	0.00516	1.00000	1.00000
F140G	Revenue Requirement Before Rev Credits	0.40921		0.13580	0.22740	0.08754	0.09700	0.04003	0.00302	1.00000	1.00000
F140T	Revenue Requirement Before Rev Credits	0.40959		0.13583	0.22725	0.08745	0.09677	0.04006	0.00305	1.00000	1.00000
F140R	Revenue Requirement Before Rev Credits	0.56305		0.14431	0.15873	0.05096	0.01131	0.05582	0.01582	1.00000	1.00000
F140M	Revenue Requirement Before Rev Credits	0.81291		0.11978	0.01834	0.00614	0.00350	0.02598	0.01335	1.00000	1.00000
F140D	Revenue Requirement Before Rev Credits	0.45402		0.15194	0.20603	0.07017	0.06387	0.04538	0.00859	1.00000	1.00000
F141	Firm Revenues	0.43602		0.14653	0.21445	0.07660	0.07653	0.04331	0.00655	1.00000	1.00000

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

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	60,387,478	19,235,567	29,223,541	8,567,722	-	4,968,655	211,800	122,594,763
2								
3 Primary	-	-	823,743	2,474,227	10,397,309	-	-	13,695,279
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	60,387,478	19,235,567	30,047,284	11,041,949	10,397,309	4,968,655	211,800	136,290,042
10								
11 Total MWH @ Input	1,723,198	585,101	1,015,088	399,189	471,675	183,450	16,288	4,393,989
12								
13 MWH %	39.2172%	13.3159%	23.1017%	9.0849%	10.7345%	4.1750%	0.3707%	100.0000%
14								
15								
16 FACTOR 10 - 33% D / 67% E	40.8904%	13.5781%	22.7549%	8.7618%	9.7136%	4.0010%	0.2999%	100.0000%
17								
18 FACTOR 11 - 50% D / 50% E	41.7626%	13.7148%	22.5742%	8.5933%	9.1817%	3.9103%	0.2630%	100.0000%
19								
20 FACTOR 12 - 100% D	44.3081%	14.1137%	22.0466%	8.1018%	7.6288%	3.6456%	0.1554%	100.0000%

Distribution Factors (F20-F22)

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

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

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

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential	16														
2 Sch 16 sec			498,246	399,162	392,238	353,236	293,635	227,329	279,649	361,650	333,791	302,132	349,892	390,296	4,181,244
3 General Service	24														
4 Sch 24 sec			121,652	112,878	106,096	96,225	75,666	91,972	89,472	117,407	124,823	81,583	75,528	99,558	1,202,860
5 Sch 36 sec			160,907	162,973	138,960	126,622	86,063	143,731	151,504	150,123	171,128	154,673	154,079	158,528	1,765,291
6 Sch 36 pri			4,535	4,594	3,917	3,569	2,425	4,051	4,270	4,359	4,993	4,359	4,343	4,469	49,768
7 Sch 48T pri, ded fac			60,917	67,436	53,488	59,743	51,826	68,732	47,174	54,714	62,743	58,441	60,436	56,045	703,695
8 Sch 48T sec			38,353	45,595	40,088	39,193	36,787	43,001	41,907	46,212	47,632	37,944	46,277	45,243	508,231
9 Sch 48T pri			12,655	13,235	11,074	11,254	9,122	11,845	11,959	15,329	16,231	10,757	12,964	14,113	150,579
10 Sch 48T pri			399,019	406,711	353,622	336,606	281,890	363,333	356,326	388,016	433,549	347,757	353,628	379,956	4,380,413
11 General Service Total															
12 Irrigation	40														
13 Sch 040 sec			615	560	765	14,284	27,197	52,447	48,624	31,591	57,703	26,329	4,260	615	264,979
14 Street Lights															
15 Sch 15,52,54,57 sec															
16 Street Lights															
17 Sch 15,52,54,57 sec															
18															
19															
20															
21 State of Washington			897,879	806,413	746,624	704,126	582,722	643,108	684,599	781,257	825,043	680,455	707,780	770,867	8,830,873

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

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential	16														
2 Sch 16 sec			448,373	359,198	352,976	317,878	264,243	204,574	251,657	325,450	300,380	271,890	314,869	351,229	3,762,717
3 General Service	24														
4 Sch 24 sec			109,475	101,579	95,476	86,593	68,092	82,766	89,515	105,655	112,329	73,417	67,968	89,593	1,082,458
5 Sch 36 sec			144,801	146,660	125,051	113,948	77,448	129,344	136,339	135,099	159,398	139,191	138,656	142,660	1,588,592
6 Sch 36 pri			4,179	4,233	3,609	3,289	2,235	3,733	3,935	3,899	4,601	4,017	4,002	4,118	45,850
7 Sch 48T pri, ded fac			56,133	62,140	49,287	55,051	47,756	63,334	43,469	50,417	57,815	53,851	55,690	53,486	648,429
8 Sch 48T sec			34,514	41,031	36,075	35,270	33,105	38,697	37,712	41,586	42,864	34,146	41,645	40,714	457,359
9 Sch 48T pri			11,661	12,196	10,204	10,370	8,406	10,915	11,057	14,125	14,956	9,912	11,946	13,005	138,753
10 Sch 48T pri			360,763	367,839	319,702	304,521	237,042	328,789	322,027	350,778	391,963	314,534	319,907	343,576	3,961,441
11 General Service Total															
12 Irrigation	40														
13 Sch 040 sec			553	495	688	12,864	24,475	47,197	43,757	28,429	51,927	23,694	3,834	553	238,456
14 Street Lights															
15 Sch 15,52,54,57 sec															
16 Street Lights															
17 Sch 15,52,54,57 sec															
18															
19															
20															
21 State of Washington			809,689	727,532	673,366	635,253	525,760	580,560	617,441	704,657	744,270	613,930	638,610	695,358	7,966,426







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

	A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57				Total
1 Secondary	1,583,502	537,668	907,280	290,876	-	168,578	14,968	-	-	-	5,502,871
2 Primary	-	-	26,187	77,944	444,813	-	-	-	-	-	548,944
3 Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-	-	-	-
5 Total MWH @ Sales	1,583,502	537,668	933,466	368,821	444,813	168,578	14,968	-	-	-	4,051,815
6 Total MWH @ Input	1,723,198	665,101	1,015,088	399,189	471,675	183,450	16,288	-	-	-	4,393,989
7 Energy											
8 FACTOR 30	39.2172%	13.3159%	23.1017%	9.0849%	10.7345%	4.1750%	0.3707%	0.0000%	0.0000%	0.0000%	100.0000%
9 MWH @ sales											
10 (less special contracts)	1,583,502	537,668	933,466	368,821	444,813	168,578	14,968	-	-	-	4,051,815
11 FACTOR 31	39.0813%	13.2688%	23.0382%	9.1026%	10.9781%	4.1606%	0.3694%	0.0000%	0.0000%	0.0000%	100.0000%

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

A	B	C	D	E	F	G	H	I	J
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1 Residential	103,542	-	-	-	-	-	-	103,542	
2 Commercial	-	17,994	1,063	-	-	-	-	19,057	
3 Industrial	-	-	-	55	1	-	-	56	
4 Irrigation	-	-	-	-	-	5,303	-	5,303	
5 St Lighting	-	-	-	-	-	-	3,102	3,102	
6									
7 Avg Customers	103,542	17,994	1,063	55	1	5,303	3,102	131,060	
8									
9									
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<b>FACTOR 40</b>	<b>79.0035%</b>	<b>13.7296%</b>	<b>0.8111%</b>	<b>0.0420%</b>	<b>0.0008%</b>	<b>4.0462%</b>	<b>2.3669%</b>	<b>100.0000%</b>	
Residential	103,542	20,153	2,211	-	-	-	-	103,542	
Commercial	-	16,914	1,074	-	-	-	-	17,988	
Industrial	-	-	-	406	7	-	-	413	
Irrigation	-	-	-	-	-	5,409	-	5,409	
St Lighting	-	-	-	-	-	-	2,854	2,854	
Avg Customers	103,542	16,914	1,074	406	7	5,409	2,854	130,206	
<b>FACTOR 41</b>	<b>77.4027%</b>	<b>15.0656%</b>	<b>1.5523%</b>	<b>0.2841%</b>	<b>0.0052%</b>	<b>5.5896%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
Residential	103,542	16,914	1,074	-	-	-	-	103,542	
Commercial	-	16,914	1,074	-	-	-	-	17,988	
Industrial	-	-	-	406	7	-	-	413	
Irrigation	-	-	-	-	-	5,409	-	5,409	
St Lighting	-	-	-	-	-	-	2,854	2,854	
Avg Customers	103,542	16,914	1,074	406	7	5,409	2,854	130,206	
<b>FACTOR 42</b>	<b>79.5216%</b>	<b>12.9904%</b>	<b>0.8246%</b>	<b>0.3117%</b>	<b>0.0057%</b>	<b>4.1542%</b>	<b>2.1918%</b>	<b>100.0000%</b>	
Residential	103,542	-	-	-	-	-	-	103,542	
Commercial	-	17,994	1,063	-	-	-	-	19,057	
Industrial / Irrigation	-	-	-	55	1	-	-	5,359	
Lighting	-	-	-	-	-	-	3,102	3,102	
Avg Customers	103,542	17,994	1,063	55	1	5,303	3,102	130,501	
<b>FACTOR 43</b>	<b>100.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
Residential	103,542	-	-	-	-	-	-	103,542	
Commercial	-	17,994	1,063	-	-	-	-	19,057	
Industrial / Irrigation	-	-	-	55	1	-	-	5,359	
Lighting	-	-	-	-	-	-	3,102	3,102	
Avg Customers	103,542	17,994	1,063	55	1	5,303	3,102	130,501	
<b>FACTOR 44</b>	<b>0.0000%</b>	<b>94.4220%</b>	<b>5.5780%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
Residential	-	-	-	-	-	-	-	-	
Commercial	-	17,994	1,063	-	-	-	-	19,057	
Industrial / Irrigation	-	-	-	55	1	-	-	5,359	
Lighting	-	-	-	-	-	-	3,102	3,102	
Avg Customers	-	17,994	1,063	55	1	5,303	3,102	130,501	
<b>FACTOR 45</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>1.0263%</b>	<b>0.0187%</b>	<b>98.9550%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
Residential	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	
Industrial / Irrigation	-	-	-	55	1	-	-	5,359	
Lighting	-	-	-	-	-	-	3,102	3,102	
Avg Customers	-	-	-	55	1	5,303	3,102	130,501	
<b>FACTOR 46</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	
Residential	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	
Industrial / Irrigation	-	-	-	-	-	-	-	-	
Lighting	-	-	-	-	-	-	3,102	3,102	
Avg Customers	-	-	-	-	-	-	3,102	3,102	
<b>FACTOR 47</b>	<b>79.3418%</b>	<b>15.4430%</b>	<b>1.6943%</b>	<b>0.2912%</b>	<b>0.0053%</b>	<b>3.2244%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
Residential	103,542	20,153	2,211	380	7	4,208	-	130,501	
Commercial	-	16,914	1,074	406	7	3,044	-	127,841	
Industrial	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
St Lighting	-	-	-	-	-	-	-	-	
Avg Customers	103,542	16,914	1,074	406	7	3,044	2,854	127,841	
<b>FACTOR 48</b>	<b>80.9927%</b>	<b>13.2308%</b>	<b>0.8398%</b>	<b>0.3175%</b>	<b>0.0058%</b>	<b>2.3811%</b>	<b>2.2323%</b>	<b>100.0000%</b>	
Residential	103,542	20,153	2,211	380	7	4,208	-	130,501	
Commercial	-	16,914	1,074	406	7	3,044	-	127,841	
Industrial	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
St Lighting	-	-	-	-	-	-	-	-	
Avg Customers	103,542	16,914	1,074	406	7	3,044	2,854	127,841	

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

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

Contribution in Aid of Construction - period ending December 2009

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

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

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

Meter/Service Detail

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

A	B	C	D	E	F	G
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
<b>1 Residential</b>						
2 Sch 016	16	103,542	\$109	\$11,284,469	\$488	\$50,483,627
3						
<b>4 Commercial</b>						
5 Sch 024	24	17,994	\$162	\$2,915,237	\$829	\$14,924,952
6 Sch 036	36	1,047	\$1,362	\$1,425,495	\$6,175	\$6,465,195
7 Sch 036	36	16	\$8,350	\$133,600	\$0	\$0
8						
<b>9 Industrial</b>						
10 Sch 048T	48T-p	1	\$11,157	\$11,157	\$0	\$0
11 Sch 048T	48T-s	43	\$2,171	\$93,353	\$6,496	\$279,333
12 Sch 048T	48T-p	12	\$11,157	\$133,884	\$0	\$0
13						
<b>14 Irrigation</b>						
15 Sch 040	40	5,303	\$227	\$1,203,134	\$0	\$0
16						
<b>17 Street Lighting</b>						
18 Sch 15,52,54,57 sec	15,52,54,57	3,102	\$0	\$0	\$0	\$0
19						
20						
21						
<b>State of Washington</b>		<b>131,060</b>	<b>\$34,694</b>	<b>\$17,200,329</b>	<b>\$13,988</b>	<b>\$72,153,106</b>

PacifiCorp  
Washington Embedded Cost Study  
Weighted Meter & Service Costs

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

**PacifiCorp**  
**Washington Embedded Cost Study**  
**Summary of Average Installed Costs**  
**Meters**

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



PacifiCorp  
Washington Cost Study  
Summary of Average Installed Costs  
Service Drops

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

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

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1 Revenue									
2 Residential	118,412,054							118,412,054	
3 Com / Ind		39,618,396	58,011,658	20,765,256	20,784,274			139,179,584	
4 Irrigation						11,640,975		11,640,975	
5 Total	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	-	289,232,613	
6									
7									
8 Uncollectables									
9 Write-off	(2,296,365)	(43,154)	(63,189)	(22,619)	(22,639)	(11,216)	0	(2,459,183)	
10 Recovery	850,180	20,371	29,828	10,677	10,687	4,161	0	925,904	
11 Net Write Off	(1,446,185)	(22,783)	(33,361)	(11,941)	(11,952)	(7,055)	-	(1,533,278)	
12									
13									
14 FACTOR 80	94.3198%	1.4859%	2.1758%	0.7788%	0.7795%	0.4601%	0.0000%	100.0000%	

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

Line	A Customer Class	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service <1,000 kW Schedule 36	E Large General Service >1,000 kW Schedule 48T	F Large General Dedicated Facilities Schedule 48T	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15,51-54,57	I -	J -	K -	L Total
1	Residential	118,412,054	-	-	-	-	-	152,626	-	-	-	118,564,680
2												
3	Commercial	-	38,130,202	49,272,879	7,785,790	-	-	327,342	-	-	-	95,516,213
4												
5	Industrial	-	1,488,194	8,738,779	12,979,466	20,784,274	11,640,975	19,495	-	-	-	55,651,184
6												
7	Lighting	-	-	-	-	-	-	1,279,033	-	-	-	1,279,033
8												
9	OSPA	-	-	-	-	-	-	-	-	-	-	-
10												
11	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-
12												
13												
14	Tariff Revenues	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496	-	-	-	271,011,109
15												
16												
17	Total AGA Revenues	203	176,277	227,790	35,994	-	120,699	1,604	-	-	-	562,567
18	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-
21	Firm Revenue	118,412,257	39,794,673	58,239,448	20,801,250	20,784,274	11,761,674	1,780,100	-	-	-	271,573,677
22	Firm Revenue factor	43.60%	14.65%	21.45%	7.66%	7.65%	4.33%	0.66%	0.00%	0.00%	0.00%	100.00%
23												
24	Non-Firm	-	-	-	-	-	-	-	-	-	-	-
25												
26												
27	Total Revenue	118,412,257	39,794,673	58,239,448	20,801,250	20,784,274	11,761,674	1,780,100	-	-	-	271,573,677

Distribution Plant Investment to Serve

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

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

