No.   1	Line	FERC Account	Functional	Classification	Allocation
1 Tile-17 Beneal Production (Change) 2 Tile-17 Beneal Production (Change) 3 19-3 St Notice Production (Change) 4 Tile-17 Beneal Production (Change) 5 Tile-17 Beneal Production (Change) 5 Tile-17 Change Production (Change) 5 Tile-17 C	No.	A	В	С	D
3 DOS Sector Productions Centermed Contempts 9 F - Production 9 DOS Sector Productions of Part 2015 Remaind John Sector (2012) Remaind John Sector (2012) Remaind John Sector Remaindering Energy Consumption 9 DOS DOS Sector Productions of Part 2015 Remaind John Sector (2012) Remaind John Sec	1		B B 1 2	D 15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	D00/T00 F D 1/4 F G
2.03.17 Physio-Production   P - Principles   P - P - Principles   P - P - P - P - P - P - P - P - P - P					
5 30-34 O'Che Production Plant  Transmission Plant  Definition Plant					
Second Procession   Proceedings   Proceeding   Procession   Processi	-	•			
Secretary   Secr					
Second Content   Part   Description   Desc	7				
Description   Part   Distribution   Part   Distribution   Description					
Describation Float   Describation Float   Describation   Describ	-	350-359 All Transmission	T = Transmission	Demand/Energy by Peak & Average (61.38% Demand)	D01/E03 - Average Coincident Peak Demand/Average Energy Consumption
10   Sol Land		Distribution Plant			
15   56   Polar Tower & Fitzures   D = Distribution   Demand   DDI-D004/1005   Printary Not End DA Secondary Not All page			D = Distribution	Demand	D08 - Non-coincident Peak Demand Primary
15   540 February & Finance   Do. Distribution   Demand   Demand   Do. Distribution   Demand   De	13	361 Structures	D = Distribution	Demand	D03/D04/D05 - Direct Assign Large / Non-coincident Peak Demand Excl DA
De Josephson De Description	14	362 Station Equipment	D = Distribution		
17 50 Oktolegomad Conductors & Devices   De-Distribution   Decimal Confections & Devices   De-Distribution   Decimal Confections & Devices   Decimal Confections & Devices   Decimal Confections & Devices   Decimal Confections & Decimal Confections   Decimal Confe					
Secondary Conductors & Devices   D - Destribution   Demand   Dissipations   Demand   Dissipations   Demand   Dissipations   Demand   Dissipations   Dissip					
December		6			
D = Services   D = Distribution   Customer					
1 30 Meers   D = Distribution   Customer   C05 - Discret and Area Lighting Systems   D = Distribution   Customer   C05 - Discret and Area Lighting Systems   D = Distribution   Customer   C05 - Discret Assignment to Street and Area Lights					
2 Sirect and Area Lighting Systems   D = Distribution   Customer   COS - Direct Assignment to Street and Area Lights   2					
General Plant   PTD   Facure   S23 1/4 of Labor OAM Exct AGG/Net P.T.D PlantOAM Exct Labor-AGG/Ney Customers		373 Street and Area Lighting Systems		Customer	
Sample   Part   Section   Part   Section   S					
Intangible Plant   Part   Demand-Energy by Load Factor (\$0.73% Demand   Demand-Energy Dy Load Factor (\$0.73% Dem			D/T/D	A Erotou	S22 1/A of Labor Of M Evol A & C/Not D T D Dlay / Of M Evol Labor A & C/Ave Continu
Intended Plant		389-399 All General	P/1/D	4-racior	S23 - 1/4 of Labor O&M Excl A&G/Net P-1-D Plant/O&M Excl Labor, A&G/Avg. Customers
Domain   D		Intangible Plant			
303 Misc Intanglible Plant - Transmission Agreements   D = Distribution   D = Distribut					
31 303 Misc Inanghibe Plant - Distribution Agreements   Pri/Discribution   Plant   S03 - Sum of Production, Transmission, Distribution, and General Plant   S04 - Sum of Production, Transmission, Distribution, and General Plant   S05 - Sum of Production, Transmission   Distribution   Plant   S05 - Sum of Production   Production   Pransmission   Pri/Discribution   Pri/Dis					
Server for Depreciation/Amortization   Production   Pro					
Reserve for Depreciation/Amortization  Reserve for Description  Reserve for Description Peak Description Description Description  Reserve for Description Descri					
Reserve for Depreciation/Amortization   Part DG   Follows Related Plant   S01/S02/S03/S06 - Sum of Production Transmission Distribution Plant/P-T-D-G Total		505 Misc intangible Plant - Software	P/1/D/G	Demand/Energy/Customer as in related Plant	506 - Sum of Production, Transmission, Distribution, and General Plant
Solidar   Production   Part Dougle   Production   Part Dougle   Production   Part Dougle   Part   Production   Part Dougle   Part		Reserve for Depreciation/Amortization			
Tamamission   Tamamission   Damamission	35				
Stribution   D = Distribution   D = Distribution   Production   Prod					
96 General Other Rate Base  12 22 Customer Advances for Construction  23 28,190 Accumulated Deferred Income Tax  24 25 Customer Advances for Construction  25 28 2 (Do Accumulated Deferred Income Tax  26 2 (Do Accumulated Deferred Income Tax  27 28 2 (Do Accumulated Deferred Income Tax  27 28 2 (Do Accumulated Deferred Income Tax  28 2 (Do Accumulated Deferred Inco					
Other Rate Base  2 52 Customer Advances for Construction  3 282, 190 Accumulated Deferred Income Tax  PTD/D  Follows Related Plant  S01/S02/S03/S04 - Sums of Production/Transmission/Distribution/General Plant  S02/S03/S04 - Sum of Production, Transmission, Distribution, and General Plant  S03 - Sum of Production, Transmission, Distribution, and General Plant  S04 - Sum of Production, Transmission, Distribution, and General Plant  S05 - Sum of Production, Transmission, Distribution, and General Plant  S06 - Sum of Production, Transmission, Distribution, and General Plant  S06 - Sum of Production, Transmission, Distribution, and General Plant  S06 - Sum of Production, Transmission, Distribution, and General Plant  S07 - Sum of Production, Transmission, Distribution, and General Plant  S08 - Sum of Production, Transmission, Distribution, and General Plant  S08 - Sum of Production, Transmission, Distribution, and General Plant  S09 - Sum of Production, Transmission, Distribution, and General Plant  S06 - Sum of Production, Transmission, Distribution, and General Plant  S07 - Sum of Production, Distribution, and General Plant  S08 - Sum of Production, Distribution, and General Plant  S09 - Sum of Production, Distribution, And General Plant  S09 - Sum of Production, Distribution, And General Plant  S08 - Sum of Production, Distribution, And General Plant  S09 - Sum of Production, Distribution, And General Plant  S09 - Sum of Production, Distribution, And General Plant  S09 - Sum of					
Other Rate Base		Ciciai	1/1/10	4-1 acioi	323 - 1/4 0] Labor Own Extracorner 1-1-D Flam/Own Extrabor, Actor Actor Castoliers
43 282, 190 Accumulated Deferred Income Tax P/T/D D Follows Related Plant S01/S02/S03/S04 - Sums of Production/Transmission/Distribution/General Plant S04 - Sum of General Plant S05 - Sum of Production Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Average Energy Consumption Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Energy by Load Factor (30,73% Demand) D09/E03 - Excess Demand/Energy by Load Factor (30,73%		Other Rate Base			
46 Gain on Sale of General Office Building 47 Hydro Relicensing Related Settlements 48 Hydro Relicensing Related Settlements 49 Peroduction 40 Working Capital 40 Production O&M  40 Peroduction O&M  41 Production O&M  42 Peroduction O&M  43 Production O&M  44 Production O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  49 Production O&M  40 Peroduction O&M  40 Peroduction O&M  41 Peroduction O&M  42 Peroduction O&M  43 Peroduction O&M  44 Peroduction O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  49 Peroduction O&M  40 Peroduction O&M  40 Peroduction O&M  41 Peroduction O&M  42 Peroduction O&M  43 Peroduction O&M  44 Peroduction O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  49 Peroduction O&M  40 Peroduction O&M  40 Peroduction O&M  41 Peroduction O&M  42 Peroduction O&M  44 Peroduction O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  49 Peroduction O&M  40 Peroduction O&M  40 Peroduction O&M  41 Peroduction O&M  41 Peroduction O&M  42 Peroduction O&M  43 Peroduction O&M  44 Peroduction O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  48 Peroduction O&M  49 Peroduction O&M  40 Peroduction O&M  41 Peroduction O&M  41 Peroduction O&M  41 Peroduction O&M  41 Peroduction O&M  42 Peroduction O&M  43 Peroduction O&M  44 Peroduction O&M  45 Peroduction O&M  46 Peroduction O&M  47 Peroduction O&M  48 Peroduction O&M  48 Peroduction O&M  49 Peroduction O&M  40 Peroducti	42	252 Customer Advances for Construction	D = Distribution	Customer	S13 - Sum of Account 369 Services Plant
45 Hydro Relicensing Related Settlements P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 46 Lancaster Deferred Balance P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 47 Working Capital P = Production O&M  48 Production O&M  49 Production O&M  40 Production O&M  40 Production O&M  40 Production O&M  41 Perpoduction Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 48 D09/E03 - Excess Demand/Average Energy Consumption 49 D09/E03 - Excess Demand/Average Energy Consumption 40 D09/E03 - Excess Demand/Average Energy Consumption 41 D09/E03 - Excess Demand/Average Energy Consumption 42 D09/E03 - Excess Demand/Average Energy Consumption 43 D09/E03 - Excess Demand/Average Energy Consumption 44 D09/E03 - Excess Demand/Average Energy Consumption 45 D09/E03 - Excess Demand/Average Energy Consumption 46 D09/E03 - Excess Demand/Average Energy Consumption 47 D09/E03 - Excess Demand/Average Energy Consumption 48 D09/E03 - Excess Demand/Average Energy Consumption 49 D09/E03 - Excess Demand/Average Energy Consump					
46 Lancaster Deferred Balance P = Production Vorking Capital Production O&M  Production O&M  Production O&M  P = Production P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess De					
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51 501 Thermal Fuel P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 52 Hydro P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 53 536 Water for Power P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 54 547 Other Fuel (Coyote Springs) P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 55 547 Other Fuel P = Production P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 56 Other P = Production P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 56 Other P = Production P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 57 555, 557 Purchased Power and Other Expenses P = Production Demand/Energy from Production Plant S01 - Sum of Production Plant 58 566 System Control & Misc. P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 59	49				
Fig. 1 Hydro Per Production Per Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  53 536 Water for Power Peul (Coyote Springs) Per Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  54 70 Other Fuel (Coyote Springs) Per Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  55 47 Other Fuel Per Production Per Production Per Production Per Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption  55 555 Wind Purchased Power Per Production Per Pr					
53 536 Water for Power Peu Cooper Per Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 54 547 Other Fuel (Coyote Springs) P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 55 547 Other Fuel P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 56 Other P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 56 D55 Wind Purchased Power P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 57 S55, S57 Purchased Power and Other Expenses P = Production Demand/Energy for Production Plant S01 - Sum of Production Plant 58 D56 System Control & Misc. P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 59 Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 59 Demand/Energy by Peak & Average (61.38% Demand) D09/E03 - Average Coincident Peak Demand/Average Energy Consumption 60 D1/E03 - Average Coincident Peak Demand/Average Energy Consumption 61 All Transmission O&M 62 Distribution O&M 63 OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp 64 S80 OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp					
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55 547 Other Fuel P = Production P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 56 Other P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 57 555 Wind Purchased Power and Other Expenses P = Production Demand/Energy from Production Plant S01 - Sum of Production Plant 58 556 System Control & Misc. P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 59					
56 Other P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 55 555 Wind Purchased Power and Other Expenses P = Production Follows Related Plant S01 - Sum of Production Plant S01 - Sum of Production Plant S01 - Sum of Production Plant Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 58 556 System Control & Misc. P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 59					
56 555 Wind Purchased Power P = Production Follows Related Plant E02 - Generation Level Consumption 57 555, 557 Purchased Power and Other Expenses P = Production Demand/Energy from Production Plant S01 - Sum of Production Plant 58 556 System Control & Misc. P = Production Demand/Energy by Load Factor (30.73% Demand) D09/E03 - Excess Demand/Average Energy Consumption 69 Transmission O&M 61 All Transmission T = Transmission Demand/Energy by Peak & Average (61.38% Demand) D01/E03 - Average Coincident Peak Demand/Average Energy Consumption 60 Distribution O&M 61 Sto OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp S16 - Sum of Other Distribution Operating Expenses					
58 556 System Control & Misc. P = Production  Demand/Energy by Load Factor (30.73% Demand)  Demand/Energy by Peak & Average (61.38% Demand)  Domand/Energy by Peak & Average (61.38% Demand)  Dom				Follows Related Plant	
Transmission O&M  All Transmission  T = Transmission  T = Transmission  Demand/Energy by Peak & Average (61.38% Demand)  Demand/Energy					
60 Transmission O&M 61 All Transmission 62 Distribution O&M 63 Distribution O&M 64 S0 OP Super & Engineering 65 Demand/Customer from Other Dist Op Exp 66 So OP Super & Engineering 67 Demand/Customer from Other Dist Op Exp 68 So OP Super & Engineering 69 So OP Super & Engineering 60 Demand/Customer from Other Dist Op Exp 69 So OP Super & Engineering 60 Demand/Customer from Other Dist Op Exp 61 So OP Super & Engineering 60 Demand/Customer from Other Dist Op Exp 61 So OP Super & Engineering 62 So OP Super & Engineering 63 Demand/Customer from Other Dist Op Exp 64 So OP Super & Engineering 65 Demand/Customer from Other Dist Op Exp 66 So OP Super & Engineering 66 Demand/Energy by Peak & Average (61.38% Demand) 67 Demand/Energy by Peak & Average (61.38% Demand) 68 Demand/Energy by Peak & Average (61.38% Demand) 69 Demand/Energy by Peak & Average (61.38% Demand) 60 Demand/Energy by Peak & Average (61.38% Demand) 60 Demand/Energy by Peak & Average (61.38% Demand) 61 Demand/Energy by Peak & Average (61.38% Demand) 62 Demand/Energy by Peak & Average (61.38% Demand) 63 Demand/Energy by Peak & Average (61.38% Demand) 64 Demand/Energy by Peak & Average (61.38% Demand) 65 Demand/Energy by Peak & Average (61.38% Demand) 66 Demand/Energy by Peak & Average (61.38% Demand) 67 Demand/Energy by Peak & Average (61.38% Demand) 68 Demand/Energy by Peak & Average (61.38% Demand) 69 Demand/Energy by Peak & Average (61.38% Demand) 60 De		556 System Control & Misc.	P = Production	Demand/Energy by Load Factor (30.73% Demand)	D09/E03 - Excess Demand/Average Energy Consumption
61 All Transmission T = Transmission Demand/Energy by Peak & Average (61.38% Demand) D01/E03 - Average Coincident Peak Demand/Average Energy Consumption  62 Distribution O&M  63 Distribution O&M  64 \$80 OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp S16 - Sum of Other Distribution Operating Expenses		Transmission O&M			
62 63 Distribution O&M 64 580 OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp S16 - Sum of Other Distribution Operating Expenses			T = Transmission	Demand/Energy by Peak & Average (61.38% Demand)	D01/E03 - Average Coincident Peak Demand/Average Energy Consumption
64 580 OP Super & Engineering D = Distribution Demand/Customer from Other Dist Op Exp S16 - Sum of Other Distribution Operating Expenses				0,77, 100 (2112.7,700)	6/
53 S41 Load Dispatching D = Distribution Demand D02 - Non-coincident Peak Demand				* *	
	65	581 Load Dispatching	D = Distribution	Demand	DUZ - Non-coincident Peak Demand

Line	FERC Account	Functional	Classification	Allocation
No.	A	В	C	D
66	582 Station Expenses	D = Distribution	Demand	S09 - Sum of Account 362 Station Equipment
67	583 Overhead Lines	D = Distribution	Demand	S10 - Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
68	584 Underground Lines	D = Distribution	Demand	S11 - Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
69	585 Street Lights	D = Distribution	Customer	S15 - Sum of Account 373 Street Light and Signal Systems
70	586 Meters	D = Distribution	Customer	S14 - Sum of Account 370 Meters
71	587 Customer Installations	D = Distribution	Customer	S13 - Sum of Account 369 Services
72	588 Misc Operating Expense	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 - Sum of Other Distribution Operating Expenses
73	589 Rents	D = Distribution	Demand	D02 - Non-coincident Peak Demand
74	590 MT Super & Engineering	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 - Sum of Other Distribution Maintenance Expenses
75	591 MT of Structures	D = Distribution	Demand	S08 - Sum of Account 361 Structures & Improvements
76	592 MT of Station Equipment	D = Distribution	Demand	S09 - Sum of Account 362 Station Equipment
77	593 MT of Overhead Lines	D = Distribution	Demand	S10 - Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
78	594 MT of Underground Lines	D = Distribution	Demand	S11 - Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
79	595 MT of Line Transformers	D = Distribution	Demand	S12 - Sum of Account 368 Line Transformers
80	596 MT of Street Lights	D = Distribution	Customer	S15 - Sum of Account 373 Street Light and Signal Systems
81	597 MT of Meters	D = Distribution	Customer	S14 - Sum of Account 370 Meters
82	598 Misc Maintenance Expense	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 - Sum of Other Distribution Maintenance Expenses
83				
84	Customer Accounts Expenses			
	901 Supervision	C = Customer	Customer	S18 - Sum of Meter Reading and Customer Records & Collections Expenses
	902 Meter Reading	C = Customer	Customer	CO3 - Customers Weighted by Estimated Meter Reading Time Excl Lighting
87		C = Customer	Customer	C01 - All Customers unweighted
89	904 Uncollectible Accounts 905 Misc Cust Accounts	R = Revenue C = Customer	Revenue Customer	R01 - Retail Sales Revenue S18 - Sum of Meter Reading and Customer Records & Collections Expenses
90	903 Misc Cust Accounts	C = Customer	Customer	510 - Sum of Meler Redaing and Customer Records & Collections Expenses
91	Customer Service & Info Expenses			
	907 Supervision	C = Customer	Customer	C01 - All Customers unweighted
	908 Customer Assistance	C = Customer	Customer	C01 - All Customers unweighted
	908 Weatherization Expenses	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
	908 Demand Side Management Tariff Rider Offset	DSM	Revenue	R02 Tariff Rider Revenue
96	909 Advertising	C = Customer	Customer	C01 - All Customers unweighted
	910 Misc Cust Service & Info	C = Customer	Customer	C01 - All Customers unweighted
98				
99	Sales Expenses			
100	911 - 916	C = Customer	Energy	E02 - Annual Generation Level Consumption
101				
	920 - 926 & 930 -935 Assigned to Production	P = Production	4-Factor	S23 - 1/4 of Labor O&M Excl A&G/Net P-T-D Plant/O&M Excl Labor, A&G/Avg. Customers
	920 - 926 & 930 -935 Assigned to Transmission	T = Transmission	4-Factor	S23 - 1/4 of Labor O&M Excl A&G/Net P-T-D Plant/O&M Excl Labor, A&G/Avg. Customers
	920 - 926 & 930 - 935 Assigned to Distribution	D = Distribution	4-Factor	S23 - 1/4 of Labor O&M Excl A&G/Net P-T-D Plant/O&M Excl Labor, A&G/Avg. Customers
	920 - 926 & 930 - 935 Assigned to Customer Relations	C = Customer	Customer	C01 - All Customers unweighted
	920-923, 928-931 Other Salaries, supplies, etc	P/T/D	Demand/Energy/Customer from O&M Expenses	S19 - Sum of expenses excluding Purch Power, Fuel, Wheeling, Uncollectibles, Tariff Rider
	924 Property Insurance	P/T/D	Demand/Energy/Customer from Plant	S06 - Sum of Production, Transmission, Distribution, and General Plant
	925-926 Other Inj & Dam, Pensions & Benefits	P/T/D	Demand/Energy/Customer from Labor O&M Total	S22 - Sum of Labor O&M Expenses
	928 FERC Commission Fees	P = Production	Energy	E02 - Annual Generation Level Consumption
	927, 928 Franchise Fees, WUTC Commission Fees	R = Revenue	Revenue	R01 - Retail Sales Revenue
112	935 Maintenance of General Plant	P/T/D	4-Factor	S23 - 1/4 of Labor O&M Excl A&G/Net P-T-D Plant/O&M Excl Labor,A&G/Avg. Customers
113				
114	Depreciation & Amortization Expense Intangible	P/T/D/G	Demand/Energy/Customer as in related Plant	S01/S02/S06 - Sum of Production Plant/Sum of Transmission Plant/Sum of P-T-D-G Plant
	Production	P/1/D/G P = Production	Demand/Energy/Customer as in related Plant  Demand/Energy as in related Plant	D09/E03 - Excess Demand/Average Energy Consumption
	Transmission	T = Transmission	Demand/Energy as in related Plant	D01/E03 - Average Coincident Peak Demand/Average Energy Consumption
	Distribution	D = Distribution	Demand/Customer as in related Plant	D02/D03/D04/D05/D06/D07/D08/C02/C04/C05 - See Related Plant
	General	P/T/D	4-Factor	S23 - 1/4 of Labor O&M Excl A&G/Net P-T-D Plant/O&M Excl Labor,A&G/Avg. Customers
120				
121				
	Property Tax	P/T/D/O	Demand/Energy/Customer from Related Plant	S01/S02/S03/S04 - Sums of Production/Transmission/Distribution/General Plant
	State kWh Generation Taxes	P = Production	Demand/Energy by Load Factor (30.73% Demand)	D09/E03 - Excess Demand/Average Energy Consumption
	Misc Production Taxes	P = Production	Demand/Energy by Load Factor (30.73% Demand)	D09/E03 - Excess Demand/Average Energy Consumption
	Misc Distribution Taxes Washington State Excise Tax	D = Distribution R = Revenue	Demand/Customer from Distribution Plant Revenue	S03 - Sum of Distribution Plant R01 - Retail Sales Revenue
	Federal Income Taxes - Current and/or Deferred	R = Revenue	Revenue	R03 - Revenue less Expenses Before Income Tax less Interest Expense
128		K - Kevenue	Revenue	NOS - Revenue 1635 Expenses detote meonie 1 ax 1635 metest Expense
129				
130	Transmission Related Items	T = Transmission	Demand/Energy from Transmission Plant	S02 - Sum of Transmission Plant
131	Amortization of Gain on Sale of Misc Property	D = Distribution	Demand/Customer from Distribution Plant	S03 - Sum of Distribution Plant

## Avista Utilities Washington Jurisdiction Electric Cost of Service Methodology

Line	FERC Account	Functional	Classification	Allocation
No.	A	В	С	D
	Renewable Production Related Items	P = Production	Follows Related Plant	E02 - Generation Level Consumption
133				
134	Operating Revenues			
135	Sales of Electricity- Retail	R = Revenue	Revenue	Input - Pro Forma Revenue per Revenue Study
136	447 Sales for Resale	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
137	Optional Renewable Revenue	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
138	Special Contract (Standby) Revenue	P = Production	Demand	D01 - Coincident Peak Demand
139	451 Misc Service Revenue	D = Distribution	Demand/Customer from Distribution Plant	S03 - Sum of Distribution Plant
140	453 Sales of Water & Water Power	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
141	454 Rent from Production Property	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
142	454 Rent from Transmission Property	T = Transmission	Demand/Energy from Transmission Plant	S02 - Sum of Transmission Plant
143	454 Rent from Distribution Property	D = Distribution	Demand/Customer from Distribution Plant	S03 - Sum of Distribution Plant
144	456 Other Electric Revenues - Generation	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
145	456 Other Electric Revenues - Wheeling	T = Transmission	Demand/Energy from Transmission Plant	S02 - Sum of Transmission Plant
	456 Other Electric Revenues - Energy Delivery	D = Distribution	Demand/Customer from Distribution Plant	S03 - Sum of Distribution Plant
147				
148	Salaries & Wages (allocators)			
149	Operation & Maintenance Expenses			
	Production Total	P = Production	Demand/Energy from Production Plant	S01 - Sum of Production Plant
151	Transmission Total	T = Transmission	Demand/Energy from Transmission Plant	S02 - Sum of Transmission Plant
152	Distribution Total	D = Distribution	Demand/Customer from Distribution Plant	S03 - Sum of Distribution Plant
153	Customer Accounts Total	C = Customer	Customer	S18 - Sum of Other Customer Accounts Expenses Excluding Uncollectibles
154	Customer Service Total	C = Customer	Customer	C01 - All Customers unweighted
155	Sales Total	C = Customer	Energy	E02 - Annual Generation Level Consumption
156	Admin & General Total	P/T/D	Demand/Energy/Customer from Related Plant	S05 - Sum of Production, Transmission and Distribution Plant
157				

<sup>158 \*</sup> Items that are shaded and italicized are changed from the Company's proposed methodologies.



