

Account	Functional Category	Classification	Allocation
<b>Production Plant</b>			
Thermal Production	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Hydro Production	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production	P = Production	Demand	D01 Coincident Peak Demand
<b>Transmission Plant</b>			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
<b>Distribution Plant</b>			
360 Land	D = Distribution	Demand	D02 Non-coincident Peak Demand
361 Structures	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
362 Station Equipment	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
364 Poles Towers & Fixtures	D = Distribution	Demand/Customer by Minimum Size Study	D02/D07/C01 Non-coincident Peak Demand All / Direct Assign Lights / All Customers Unw
365 Overhead Conductors & Devices	D = Distribution	Demand/Customer by Minimum Size Study	D02/C01 Non-coincident Peak Demand All / All Customers Unweighted
366 Underground Conduit	D = Distribution	Demand/Customer by Minimum Size Study	D02/C01 Non-coincident Peak Demand All / All Customers Unweighted
367 Underground Conductors & Devices	D = Distribution	Demand/Customer by Minimum Size Study	D02/C01 Non-coincident Peak Demand All / All Customers Unweighted
368 Line Transformers	D = Distribution	Demand/Customer by Minimum Size Study	D02/C01 Non-coincident Peak Demand All / All Customers Unweighted
369 Services	D = Distribution	Customer	C04 Customers weighted by Current Typical Meter Cost
370 Meters	D = Distribution	Customer (not addressed)	C05 Direct Assignment to Street and Area Lights
373 Street and Area Lighting Systems	D = Distribution	Customer (not addressed)	C05 Direct Assignment to Street and Area Lights
<b>General Plant</b>			
All General	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
<b>Intangible Plant</b>			
301 Organization	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
302 Franchises & Consents	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Grant Co	Transmission (not add)	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Software	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
<b>Reserve for Depreciation/Amortization</b>			
Intangible	P/T/D	Follows Related Plant	S01/S02/S05 Sum of Production Plant / Sum of Transmission Plant / P/T/D allocator
Production	P = Production	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Follows Related Plant	D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant
General	P/T/D	Follows Related Plant	S05 Sum of Production, Transmission, Distribution Plant
<b>Other Rate Base</b>			
252 Customer Advances for Construction (not addressed)	D = Distribution	Customer	S13 Sum of Account 369 Services Plant
282/190 Accumulated Deferred Income Tax	P/T/D/G by Plant Balances	Follows Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
Gain on Sale of General Office Building (not addressed)	P/T/D by Plant Balances	Follows Related Plant	S05 Sum of Production, Transmission, Distribution Plant
Demand Side Management Investment	DSM	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Deferred MOPS Costs (not addressed)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
<b>Production O&amp;M</b>			
Thermal	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Thermal Fuel (501)	P = Production	Energy	E02 Annual Generation Level Consumption
Hydro	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Water for Power (536)	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other	P = Production	Demand	D01 Coincident Peak Demand

Account	Functional Category	Classification	Allocation
<b>Production O&amp;M continued</b>			
Purchased Power (555)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
System Control & Misc & Other Exp (556 & 557)	P = Production	Demand	D01 Coincident Peak Demand
<b>Transmission O&amp;M</b>			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
<b>Distribution O&amp;M</b>			
580 OP Super & Engineering	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
581 Load Dispatching	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
582 Station Expenses	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
583 Overhead Lines	D = Distribution	Demand/Customer from Plant Account	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
584 Underground Lines	D = Distribution	Demand/Customer from Plant Account	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
585 Street Lights	D = Distribution	Direct	S15 Sum of Account 373 Street Light and Signal Systems
586 Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
587 Customer Installations	D = Distribution	Demand/Customer from Plant Account	S13 Sum of Account 369 Services
588 Misc Operating Expense	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
589 Rents	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
590 MT Super & Engineering	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
591 MT of Structures	D = Distribution	Demand	S08 Sum of Account 361 Structures & Improvements
592 MT of Station Equipment	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
593 MT of Overhead Lines	D = Distribution	Demand/Customer from Plant Account	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
594 MT of Underground Lines	D = Distribution	Demand/Customer from Plant Account	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
595 MT of Line Transformers	D = Distribution	Demand/Customer from Plant Account	S12 Sum of Account 368 Line Transformers
596 MT of Street Lights	D = Distribution	Direct	S15 Sum of Account 373 Street Light and Signal Systems
597 MT of Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
598 Misc Maintenance Expense	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
<b>Customer Accounts Expenses</b>			
901 Supervision	C = Customer Relations	Customer	C01 All Customers unweighted
902 Meter Reading	C = Customer Relations	Customer	C03 Customers Weighted by Estimated Meter Reading Time
903 Customer Records & Collections	C = Customer Relations	Customer	C01/C06 All Customers unweighted / Direct Assign Handbilled Cust
904 Uncollectible Accounts	C = Customer Relations	Customer	C02 Customers unweighted excluding direct assigned
905 Misc Cust Accounts	C = Customer Relations	Customer	C01 All Customers unweighted
<b>Customer Service &amp; Info Expenses</b>			
907 Supervision	C = Customer Relations	Customer	C01 All Customers unweighted
908 Customer Assistance	C = Customer Relations	Customer	C01 All Customers unweighted
908 Demand Side Management Amortization	DSM not addressed	Demand/Energy from Production Plant	C01 All Customers unweighted
908 Demand Side Management Tariff Rider Offset	DSM not addressed	Revenue	C01 All Customers unweighted
909 Advertising	C = Customer Relations	Customer	C01 All Customers unweighted
910 Misc Cust Service & Info	C = Customer Relations	Customer	C01 All Customers unweighted
<b>Sales Expenses</b>			
911 - 916	C = Customer Relations	Customer	C01 All Customers unweighted

Account	Functional Category	Classification	Allocation
<b>Admin &amp; General Expenses</b>			
920 - 923 Salaries, Office Supplies, Outside Services	P/T/D/C	Demand/Energy/Customer from O&M Exp	S19 Sum of O&M Exp excluding Purchased Power & Fuel
924 Property Insurance	P/T/D/G	Demand/Energy/Customer from Plant	S06 Sum of Total Plant
925, 926 Inj & Damages and Pensions & Benefits	P/T/D/C	Demand/Energy/Customer from O&M Exp	S19 Sum of O&M Exp excluding Purchased Power & Fuel
927 Franchise Requirements	Not Addressed	Energy	E02 Annual Generation Level Consumption
928 Regulatory Commission Expenses	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
929, 930 Misc General Expenses	P/T/D/C	Demand/Energy/Customer from O&M Exp	S19 Sum of O&M Exp excluding Purchased Power & Fuel
931, 932 Rents & Maintenance of General Plant	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
<b>Depreciation &amp; Amortization Expense</b>			
Intangible	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
Production	P = Production	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Demand/Customer as in related Plant	D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant
General	P/T/D	Demand/Energy/Customer from Plant	S05 Sum of Production, Transmission, Distribution Plant
<b>Taxes</b>			
Property Tax	P/T/D/G	Demand/Energy/Customer from Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
State kWh Generation Taxes	P = Production	Energy	E02 Annual Generation Level Consumption
Misc Production Taxes	P = Production	Demand	D01 Coincident Peak Demand
Misc Distribution Taxes	D = Distribution	Demand/Energy/Revenue by Other Taxes	S24 Subtotal Taxes Other Than Income Tax
Washington State Excise Tax	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
Federal Income Tax	R = Revenue Conversion	Revenue less Expenses Before Income Tax less Interest Expense	R03 Revenue less Expenses Before Income Tax less Interest Expense
Deferred FIT	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Tax less Interest Expense
ITC	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Tax less Interest Expense
<b>Other Income Related Items</b>			
WNP-3 amort prior to Settlement Exchange Agreement	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
<b>Operating Revenues</b>			
Sales of Electricity- Retail	R = Revenue from Rates	Revenue	Input Pro Forma Revenue per Revenue Study
Allocated from Special Contract	P = Production	Demand/Energy from Production Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Sales for Resale (447)	P = Production	Energy	E02 Generation Level Consumption
Misc Service Revenue (451)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Sales of Water & Water Power (453)	P = Production	Demand	D01 Coincident Peak Demand
Rent from Production Property (454)	P/T/D	Demand/Energy/Customer from Related Plant	S01/S02/S03 Sums of Production / Transmission / Distribution
Rent from Distribution Property (454)	P/T/D	Demand/Energy/Customer from Related Plant	S01/S02/S03 Sums of Production / Transmission / Distribution
Other Electric Revenues - Wheeling (456)	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Electric Revenues - Wholesale (456)	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
<b>Salaries &amp; Wages (for unused allocators)</b>			
Operation & Maintenance Expenses			
Production Total	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Transmission Total	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Distribution Total	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Customer Accounts Total	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
Customer Service Total	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Total	C = Customer Relations	Energy	E02 Annual Generation Level Consumption
Admin & General Total	O = Other	Energy/Customer by Corp Cost Allocator	S23 40% Customer Level Consumption / 60% All Customers unweighted