

**SAMPLE SUMMARY
AND DERIVATION OF MARGIN**

Line	Utility Code Number	C	Test Period Energy (MWH)	Billing Demand (KW)	Load Factor	NO. of Customers	Total Cost	Test Period (Mills/KWH) By Functions					
								Prod	Trans	Dist	Revenue		
											Tax	Other Costs	
A	B		D	E	F	G	H	I	J	K	L	M	
1	Utility #13C	Whatcom	212,684	522,000	55.8%	1	28.94	27.56	0.00	0.00	1.08	0.30	
2	Utility #14A	Mason	54,909	157,902	47.6%	1	35.48	28.63	1.83	0.03	1.60	3.39	
3	Utility #18C	EWEB	310,104	804,000	52.8%	3	36.61	28.83	4.78	2.98	0.00	0.02	
4	Utility #20A	Port Angeles	375,296	587,686	87.5%	4	30.23	27.10	0.00	0.00	2.92	0.21	
5	Utility #26A	Benton	78,802	125,000	86.4%	1	30.16	27.54	0.01	0.06	1.95	0.60	
6	Utility #27A	Tacoma	1,640,225	2,467,121	91.1%	5	24.35	20.38	0.96	0.43	2.58	0.00	
7	Utility #28C	Cowlitz	3,277,373	5,075,188	88.5%	2	29.00	27.18	0.00	0.10	1.64	0.08	
8	Utility #25C	Douglas	270,000	406,800	90.9%	1	28.35	25.96	0.00	0.58	1.56	0.26	
9	Utility #32C	Springfield	152,460	240,000	87.0%	1	27.48	26.24	0.00	0.00	0.00	1.24	
10	Utility #34C	McMinnville	314,479	572,000	75.3%	1	28.78	27.25	0.00	0.00	0.00	1.53	
11	Utility #35B	Snohomish	834,563	1,218,000	93.9%	5	31.61	27.76	0.79	0.63	1.88	0.54	
12	Utility #36A	Clatskanie	805,450	1,250,000	88.3%	1	29.68	27.24	0.00	0.00	0.00	2.44	
13	Utility #21A	SCL	945,577	2,592,984	50.0%	8	35.09	19.89	2.44	8.78	4.76	-0.78	
14	Utility #1A	Grant Co. PUD	670,463	--	--	4	11.83	6.00	0.57	3.96	0.51	0.78	
15	Utility #31A	Clark County PUD	482,636	805,985	82.0%	13	27.82	25.32	0.05	0.59	1.68	0.19	
16	Utility #15A	Chelan	89,966	163,752	75.3%	2	14.39	11.06	0.00	0.20	0.69	2.43	
17	Utility #2A	Columbia River PUD	117,987	183,051	88.3%	1	40.05	25.16	5.96	0.70	0.00	8.23	
18	Utility #22A	Grays	306,097	566,552	74.0%	2	33.67	28.78	0.94	1.93	2.01	0.00	
19	Utility #4A	Oregon Trail Coop	178,809	461,273	53.1%	15	49.53	38.99	1.23	9.31	0.00	0.00	
20	Utility #1C	Northern Wasco PUD	40,892	105,386	53.2%	1	31.39	30.39	0.00	0.00	0.00	1.00	
21			11,158,772	18,304,680	83.5%	72							
22								Energy Weighted Rate Component	24.37	0.69	1.46	1.75	0.44
23								Energy Weighted Margin					0.44

**Utility #13C Whatcom
Margin Analysis**

Demand (KW)	29,000	Average Per Month			
Energy (MWH)	212,684				
1 Demand Charge		348,000	\$4.31	\$1,499,880	7.05
2 Demand in Mills/kwh		7.05	7.05		
Energy					
3 Winter		23.06			
4 Summer			16.94		
5 Average Rate (Mills/KWH)		<u>30.11</u>	<u>23.99</u>		
6 Winter Summer Split		7	5		
7 Winter Summer Split		17.57	10.00		27.56
<u>1993 PF Rate at 83% load Factor</u>					
8 Demand	\$4.31	7.05	7.05		
Energy					
9 Winter	23.06	23.06			
10 Summer	16.94		16.94		
11 Average Rate (Mills/kwh)		<u>30.11</u>	<u>23.99</u>		
12 Rate Split Winter/Summer		17.56	9.99		
13 Average Adjusted Rate					27.56
14 Other Costs					0.30
15 All additional charges including ~ Monthly	\$24,525			\$294,300	1.38
16 Revenue Tax	6.00%			\$230,000	1.08
17 Total Margin					<u>0.30</u>

Utility #14a Mason
Margin Analysis

Line	Expense Item	Total	Prod	Trans	Dist	Revenue Tax	Other Magin
	Production						
1	Purchased Power	\$1,366,846	\$1,366,846				
2	Rebate	(24,019)	(24,019)				
3	Resource Studies	23,417	23,417				
4	Transmission	87,897		87,897			
5	Distribution	1,570			1,570		
6	Customer Acctg	15,282					15,282
7	Conservation (Net)	8,398	8,398				
8	Administrative & General	10,823					10,823
9	Taxes - Revenue	63,315				63,315	
10	Taxes - Other	1,550					1,550
11	Miscellaneous	(41,486)					(41,486)
12	Total Cost of Service	\$1,513,593	\$1,374,642	\$87,897	\$1,570	\$63,315	(\$13,831)
13	Additional Margin	176,752					176,752
14	Additional Revenue Tax	13,288				13,288	
15	Revenues	\$1,703,633	\$1,374,642	\$87,897	\$1,570	\$76,603	\$162,921
16	Sales (MWH)	54,909					
17	Mills/kWh	31.03	25.03	1.60	0.03	1.40	2.97
	Inflated by 14%	35.48	28.63	1.83	0.03	1.60	3.39

Utility #18c EWEB
Margin Analysis

Line	Expense Item	Total	Prod	Trans	Dist	Revenue Tax	Other Margin
	Production Costs						
1	Hydro	\$105,696	\$105,696	\$0	\$0	\$0	\$0
2	Steam	20,719	20,719	0	0	0	0
3	BPA	8,069,347	8,069,347	0	0	0	0
4	Other	605,963	605,963	0	0	0	0
5	Transmission	219,706	0	219,706	0	0	0
6	Distribution O&M	268,758	0	0	268,758	0	0
7	Cust Accting - Customer	2,746	0	0	0	0	2,746
8	Conservation	40,583	40,583	0	0	0	0
9	Administrative & General	758,782	178,233	407,607	170,497	0	2,445
	Capital Improvements						
10	Transmission	446,176	85,291	360,885	0	0	0
11	Distribution	109,452	0	0	109,452	0	0
12	Customer	1,162	0	0	0	0	1,162
	Debt Service						
13	Transmission	144,709	28,621	116,088	0	0	0
14	Distribution	35,130	0	0	35,130	0	0
15	Customer	373	0	0	0	0	373
	Working Capital						
16	Production	64,870	64,870	0	0	0	0
17	Transmission	26,473	0	26,473	0	0	0
18	Customer	0	0	0	0	0	0
	Balance Sheet Adjustments						
19	Transmission	(47,009)	(29,482)	(17,527)	0	0	0
20	Distribution	(2,446)	0	0	(2,446)	0	0
21	Customer	(34)	0	0	0	0	(34)
22	In-Lieu Taxes	838,272	0	475,814	362,458	0	0
23	Other Revenue	(355,141)	(228,324)	(106,571)	(18,720)	0	(1,526)
24	Total Cost of Service	\$11,354,287	\$8,941,517	\$1,482,475	\$925,129	\$0	\$5,166
25	Mills/kWh	36.61	28.83	4.78	2.98	0.00	0.02
26	Margin (mills/kWh)						0.02
27	Demand (KW)	804,000					
28	Energy (KWH)	310,104					
29	Number of Customers	3					

**Utility #20A Port Angeles
Margin Analysis**

Line	Expense Item	Total (\$000)	Production (\$000)	Transmission (\$000)	Distribution (\$000)	Revenue Tax (\$000)	Other Margin (\$000)	
	Production Costs							
1	BPA	10,098	\$10,098	\$0	\$0	\$0	\$0	
2	Other	23	23	0	0	0	0	
3	Transmission	0	0	0	0	0	0	
4	Distribution	0	0	0	0	0	0	
5	Debt Service	26	26	0	0	0	0	
6	Taxes	1,096	0	0	0	1,096	0	
7	Other	103	22	0	0	0	81	
8	Total Cost of Service	11,346	10,169	0	0	1,096	81	
9		Mills/kWh	30.23	27.10	0.00	0.00	2.92	0.21
10		Margin (mills/kWh)						0.21
11		Demand (KW)	587,688					
12		Energy (KWH)	375,296					
13		Number of Customers	4					

Utility #26a Benton
Margin Analysis

Line	Expense Item	Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power	\$ 2,168	\$ 2,168	\$ 0	\$ 0	\$ 0	\$ 0
2	Transmission	1	0	1	0	0	0
3	Distribution O&M	5	0	0	5	0	0
4	Cust Accting - Customer	0	0	0	0	0	0
5	Depreciation	0	0	0	0	0	0
6	Administrative & General	2	0	0	0	0	2
7	Taxes	154	0	0	0	154	0
8	Conservation	2	2	0	0	0	0
9	Other costs	45	0	0	0	0	45
10	Total Cost of Service	\$ 2,377	\$ 2,170	\$ 1	\$ 5	\$ 154	\$ 47
11	Mills/kwh	30.16	27.54	0.01	0.06	1.95	0.60
12	Margin (mills/kWh)						0.60
13	Demand (KW)	125,000					
14	Energy (KWH)	78,802					
15	Number of Customers	1					

Utility #27A Tacoma
Margin Analysis

Line	Expense Item	Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
	Production Costs						
1	BPA	\$15,244	\$15,244	\$0	\$0	\$0	\$0
2	Other	13,825	13,825	0	0	0	0
			0	0	0	0	0
			0	0	0	0	0
4	Transmission	993	0	993	0	0	0
			0	0	0	0	0
5	Distribution O&M	615	0	0	615	0	0
			0	0	0	0	0
6	Cust Accting - Customer	0	0	0	0	0	0
			0	0	0	0	0
7	Conservation	0	0	0	0	0	0
			0	0	0	0	0
8	Administrative & General	0	0	0	0	0	0
9	Revenue Taxes	0	0	0	0	0	0
10	Other Revenue	4,229	0	0	0	4,229	0
11	Return 9.83%	5,033	4,355	588	90	0	0
12	Total Cost of Service	\$39,938	\$33,424	\$1,581	\$705	\$4,229	\$0
13	Mills/kWh	24.35	20.38	0.96	0.43	2.58	0.00
14	Margin (mills/kWh)						0.00
15	Demand (KW)	2,467,121					
16	Energy (MWH)	1,640,225					
17	Number of Customers	5					
18	Load Factor	91.07%					

**Utility #28c Cowlitz
Margin Analysis**

	Demand (KW)		5,075,188		
	Energy (MWH)		3,277,373	88.46%	
1	Demand	0-50000 kw	4.873	\$487,300	0.15
2		50000 kw	4.653	\$23,149,550	<u>7.06</u>
3	Average Rate (Mills/kwh)				7.21
4	Demand	7.21	7.21		
	Energy				
5	winter	24.79			
6	Summer		18.29		
7		<u>32.00</u>	<u>25.50</u>		
	Less:				
8	WPPSS Adj.	(0.40)	(0.40)		
9	Adjusted Rate (Mills/kwh)	<u>31.60</u>	<u>25.10</u>		
10	Rate Split (Mills/kwh)	18.43	10.46		28.89
	<u>PF Rate at 88.5% load factor</u>				
11	Demand	\$4.31	6.67	6.67	
	Energy				
12	winter	23.06	23.06		
13	summer	16.94		16.94	
14	Average Rates	<u>16.94</u>	<u>29.73</u>	<u>23.61</u>	
15	Rate Split (Winter/Summer)		17.34	9.84	<u>27.18</u>
16	Power Cost Markup Including Taxes (Mills/kwh)				1.72
17	Facilities Charge	Monthly	\$28,072	\$336,864	0.10
18	Incremental Adder			\$1,632,624	0.00
19	Taxes				<u>1.64</u>
19	Total Margin (Mills/kwh)				1.82
20	Margin(Mills/kWh)				<u><u>0.08</u></u>

**Utility #25C Douglas
Margin Analysis**

Line Month	Billing Units		PF-93 Rates		Power Cost		Total
	Demand	Energy	Demand	Energy	Demand	Energy	
1 October 1993	33,900	22,500	4.141	22.17	\$ 140,380	\$ 498,825	\$ 639,205
2 November	33,900	22,500	4.141	22.17	140,380	498,825	639,205
3 December	33,900	22,500	4.141	22.17	140,380	498,825	639,205
4 January 1994	33,900	22,500	4.141	22.17	140,380	498,825	639,205
5 February	33,900	22,500	4.141	22.17	140,380	498,825	639,205
6 March	33,900	22,500	4.141	22.17	140,380	498,825	639,205
7 April	33,900	22,500	4.141	16.29	140,380	366,525	506,905
8 May	33,900	22,500	4.141	16.29	140,380	366,525	506,905
9 June	33,900	22,500	4.141	16.29	140,380	366,525	506,905
10 July	33,900	22,500	4.141	16.29	140,380	366,525	506,905
11 August	33,900	22,500	4.141	16.29	140,380	366,525	506,905
12 September	33,900	22,500	4.141	22.17	\$ 140,380	498,825	639,205
13 Total	406,800	270,000			\$ 1,684,559	\$ 5,324,400	\$ 7,008,959

14 Load Factor 90.92% 25.96

Costs In addition to Power Cost

15 Adder \$69,359
 16 Taxes 6.00% \$101,074 \$319,464 \$420,538
 17 Special Facilities Monthly \$13,000 \$156,000

18 Total Revenue From Customer \$1,785,632 \$5,643,864 \$ 7,654,882

19 Average Rate Including Taxes Mills/kwh 28.35

20 Adder/Margin Mills/kwh 0.26

**Utility #34c McMinnville
Margin Analysis**

1 Demand (MW) 572,000 \$0.46
 2 Energy (MWH) 314,479
 3 Number of Customers 1

25.15204854

	Billing Units		PF-93		Power Cost		Total
	Energy	Demand	Energy	Demand	Energy	Demand	
Jan	26,207	47,667	22.17	4.141	\$ 581,000	\$ 197,388	\$ 778,387
Feb	26,207	47,667	22.17	4.141	581,000	197,388	778,387
Mar	26,207	47,667	22.17	4.141	581,000	197,388	778,387
Apr	26,207	47,667	16.29	4.141	426,905	197,388	624,293
May	26,207	47,667	16.29	4.141	426,905	197,388	624,293
Jun	26,207	47,667	16.29	4.141	426,905	197,388	624,293
Jul	26,207	47,667	16.29	4.141	426,905	197,388	624,293
Aug	26,207	47,667	16.29	4.141	426,905	197,388	624,293
Sep	26,207	47,667	22.17	4.141	581,000	197,388	778,387
Oct	26,207	47,667	22.17	4.141	581,000	197,388	778,387
Nov	26,207	47,667	22.17	4.141	581,000	197,388	778,387
Dec	26,207	47,667	22.17	4.141	\$ 581,000	197,388	778,387
1993	314,479	572,000			\$ 6,201,523	\$ 2,368,652	\$ 8,570,175

BPA kwh

27.25

Other Costs 1.53

taxes 0

Margin 1.53

Utility #35b Snohomish
Margin Analysis

Line	Expense Item	Function Method	Total 1994 (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power - BPA	Direct		\$17,456				
	Purchase Power - Other			\$5,816				
	Total Purchased Power		\$23,272	\$23,272	\$0	\$0	\$0	
2	Transmission	Direct	220	0	220	0	0	0
3	Distribution	Direct	282	0	0	282	0	0
4	Cust Accting - Customer	Direct	2	0	0	0	0	2
5	Debt Service & Cap. Improv.	PTD	1,094	380	457	258	0	0
6	Administrative & General	Direct	456	0	0	0	0	456
7	Subtotal Revenue		\$25,326	\$23,652	\$677	\$540	\$0	\$458
8	Revenue Taxes	Direct	1,571	0	0	0	1,571	0
9	Adjustment to 13.8% Rate Increase		(518)	(484)	(14)	(11)	0	(9)
10	Total Cost of Service		\$26,379	\$23,168	\$663	\$529	\$1,571	\$449
11	Mills/kWh		31.61	27.76	0.79	0.63	1.88	0.54
	Margin (mills/kWh)							
12	Demand (KW)		1,218,000					0.54
13	Energy (KWH)		834,563					
14	Number of Customers		5					

**Utility #36a Clatskanie
Margin Analysis**

Line	Expense Item	Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power	\$ 21,940	\$ 21,940	\$ 0	\$ 0	\$ 0	\$ 0
2	Transmission	0	0	0	0	0	0
3	Distribution O&M	0	0	0	0	0	0
4	Cust Accting - Customer	0	0	0	0	0	0
5	Depreciation	0	0	0	0	0	0
6	Margin Costs	1,964	0	0	0	0	1,964
7	Taxes	0	0	0	0	0	0
8	Total Cost of Service	\$23,904	\$21,940	\$0	\$0	\$0	\$1,964
9	Mills/kwh	29.68	27.24	0.00	0.00	0.00	2.44
10	Margin (mills/kWh)						2.44
11	Demand (MW)	1,250,000					
12	Energy (MWH)	805,450					
13	Number of Customers	1					

**Utility #21a SCL
Margin Analysis**

Line	Expense Item	Total (\$000)	Prod. (\$000)	Trans. (\$000)	Dist. (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Production Costs	12,963	12,963	0	0	0	0
2	Transmission	1,567	0	1,567	0	0	0
3	Distribution	2,432	0	0	2,432	0	0
4	Customer Accounting	9	0	0	0	0	9
5	Conservation	653	593	0	0	0	59
6	Administrative & General	3,098	1,514	114	1,470	0	0
7	Taxes	4,047	0	0	0	4,047	0
8	Depreciation	2,936	934	198	1,804	0	0
9	Debt & Other Revenue	2,136	912	194	1,763	0	(733)
10	Total Cost of Service	\$29,842	\$16,917	\$2,073	\$7,469	\$4,047	(\$665)
11	Rate Increase	3,342	1,895	232	837	453	(74)
12	Revised Revenue Req.	\$33,184	18,812	2,305	8,306	4,501	(739)
13	Mills/kwh	35.09	19.89	2.44	8.78	4.76	-0.78
14	Margin Mill/kwh						-0.78
15	Energy	945,577					
16	Number of Customers	8					

Utility #1a Grant
Margin Analysis

Line	Expense Item	Budget Total 1992 (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power	\$3,409	\$3,409	\$0	\$0	\$0	\$0
2	Production Plant	135	135	0	0	0	0
3	Transmission	137	0	137	0	0	0
4	Distribution	539	0	0	539	0	0
5	Debt Service	874	146	148	581	0	0
6	Capital Exp.	1,383	0	68	1,314	0	0
7	Administrative & General Direct	481	0	0	0	0	481
8	Revenue Taxes Direct	316	0	0	0	316	0
9	Conservation	0	0	0	0	0	0
10	Other costs	0	0	0	0	0	0
11	Total Cost of Service	\$7,275	\$3,690	\$353	\$2,435	\$316	\$481
12	Mills/kwh	10.85	5.50	0.53	3.63	0.47	0.72
13	inflated by 9%	11.83	6.00	0.57	3.96	0.51	0.78
14	Margin (mills/kWh)						0.78
15	Demand (KW)	N/A					
16	Energy (KWH)	670,463					
17	Number of Customers	4					

Utility #31A Clark County PUD
Margin Analysis

Line	Expense Item		Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power	Direct	\$ 12,289	\$ 12,289	\$ 0	\$ 0	\$ 0	\$ 0
2	Transmission	Direct	5	0	5	0	0	0
3	Distribution	Direct	173	0	0	173	0	0
4	Customer Service and A&G	Direct	90	0	0	0	0	90
5	Debt Service	PTD	130	0	19	110	0	0
6	General Plant Capital Exp.	PTD	2	0	0	2	0	0
7	Subtotal Revenue		\$12,688	\$12,289	\$24	\$285	\$0	\$90
8	Revenue Taxes	Direct	\$812	\$0	\$0	\$0	\$812	\$0
9	Other Revenue & Int. Income	Rev. Ln.10	\$ (71)	\$ (69)	\$ (0)	\$ (2)	\$ 0	\$ (1)
10	Total Cost of Service		\$13,429	\$12,220	\$24	\$283	\$812	\$89
11	Mills/kwh		27.82	25.32	0.05	0.59	1.68	0.19
12	Margin (mills/kWh)							0.19
13	Demand (KW)		805,985					
14	Energy (KWH)		482,636					
15	Number of Customers		13					

Utility #15a Chelan
Margin Analysis

Line	Expense Item	Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Production Costs	\$995	\$995	\$0	\$0	\$0	\$0
2	Transmission	\$0	\$0	\$0	\$0	\$0	\$0
3	Distribution	\$18	\$0	\$0	\$18	\$0	\$0
4	Revenue Taxes	\$62	\$0	\$0	\$0	\$62	\$0
5	Return	\$219	\$0	\$0	\$0	\$0	\$219
6	Total Cost of Service	\$1,294	\$995	\$0	\$18	\$62	\$219
7	Mills/kwh	14.39	11.06	0.00	0.20	0.69	2.43
8	Margin (Mills/kwh)						2.43
9	Demand (KW)	163,752					
10	Energy (MWH)	89,966					
11	Number of Customers	2					

Utility #2A Columbia River PUD
Margin Analysis

Line	Expense Item	Total	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchased Power - BPA	\$ 2,969	\$ 2,969	\$ 0	\$ 0	\$ 0	\$ 0
2	Purchased Power - Other	0	0	0	0	0	0
3	Transmission	28	0	28	0	0	0
4	Distribution O&M	3	0	0	3	0	0
5	Cust Accting - Customer	3	0	0	3	0	0
6	Administrative & General	22	0	0	0	0	22
7	Administrative & General	0	0	0	0	0	0
8	Franchise Tax	2	0	0	0	0	2
9	Depr, Prop. Tax, & Interest	751	0	675	76	0	0
10	Margin	947	0	0	0	0	947
11	Total Cost of Service	\$4,725	\$2,969	\$703	\$82	\$0	\$971
12	Mills/kwh	40.05	25.16	5.96	0.70	0.00	8.23
13	Margin (mills/kWh)						8.23
14	Demand (KW)	183,051					
15	Energy (MWH)	117,987					
16	Number of Customers	1					

Utility #22a Grays
Margin Analysis

Line	Expense Item	Total 1993 (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Purchase Power						
	BPA	\$6,603	\$6,603	\$0	\$0	\$0	\$0
	Other	\$242	\$242	\$0	\$0	\$0	\$0
			0	0	0	0	0
2	Transmission	224	0	224	0	0	0
			0	0	0	0	0
3	Distribution	459	0	0	459	0	0
			0	0	0	0	0
4	Cust Accting - Customer	1	0	0	0	0	1
			0	0	0	0	0
5	Depreciation	0	0	0	0	0	0
			0	0	0	0	0
6	Administrative & General	0	0	0	0	0	0
			0	0	0	0	0
7	Revenue Taxes	478	0	0	0	478	0
8	Total Cost of Service	\$8,007	\$6,845	\$224	\$459	\$478	\$1
9	Mills/kwh	26.16	22.36	0.73	1.50	1.56	0.00
10	Margin (mills/kWh)						0.00
11	Inflated by 28.70%	33.67	28.78	0.94	1.93	2.01	0.00
12	Demand (KW)	566,552					
13	Energy (KWH)	306,097					
14	Number of Customers	2					

Utility #4a Oregon Trail Coop
Margin Analysis

Line	Expense Item	Total (\$000)	Prod (\$000)	Trans (\$000)	Dist (\$000)	Revenue Tax (\$000)	Other Margin (\$000)
1	Production Costs BPA Purchased Power	\$6,597	\$1,046 \$5,551 \$6,597	\$0	\$0	\$0	\$0
2	Transmission	48	0	48	0	0	0
3	Distribution	206	0	0	206	0	0
4	Customer Accounting	2	0	0	2	0	0
5	Interest	571	5	59	507	0	0
6	Administrative & General	479	3	47	429	0	0
7	Taxes	177	0	22	155	0	0
8	Depreciation	314	3	32	279	0	0
9	Debt & Other Revenue	0	0	0	0	0	0
10	Total Cost of Service	\$8,394	\$6,608	\$209	\$1,578	\$0	\$0
11	Rate Increase ~ 5.5%	\$462	\$363	\$11	\$87	\$0	\$0
12	Revised Revenue Req.	\$8,856	\$6,971	\$220	\$1,665	\$0	\$0
12	Mills/kWh	49.53	38.99	1.23	9.31	0.00	0.00
13	Margin (mills/kWh)						0.00
14	Energy (KWH)	178,809					
15	Number of Customers	15					

**Utility #1C Northern Wasco PUD
Margin Analysis**

Demand (KW) 8,782 Average Per Month
 Energy (MWH) 40,892 Calendar Year 1993
 Load Factor 53.15%

1 Demand Charge	105,386	\$4.14	\$436,403	10.67
2 Demand in Mills/kwh	10.67	10.67		
Energy				
3 Winter	22.17			
4 Summer		16.29		
5 Average Rate (Mills/KWH)	<u>32.84</u>	<u>26.96</u>		
6 Winter Summer Split	7	5		
7 Winter Summer Split	19.16	11.23		30.39
8 Margin				<u>1.00</u>
9 Total Rate				<u><u>31.39</u></u>