

Reference

Section 1.2

Preamble

The BAFN wishes to confirm the diesel fuel costs in Colville Lake and any efforts NTPC made to access the lowest possible prices.

Request

- a. Provide information on the diesel purchases for the re-supply to the Colville Lake power plant for the last five years.
- b. Provide information as to the current fuel storage capacity and documentation on any mitigative measures instituted to deal with rising diesel fuel prices.
- c. Advise as to what efforts were made or discussions undertaken to re-supply the community in conjunction with the local Petroleum Productions Division station.

Response

- a. Originally, the Corporation re-supplied fuel to the community of Colville Lake by CAT train and then later by air. These earlier methods of fuel delivery were either inefficient or very costly. However, with the recent development of seasonal ice roads, the Corporation now trucks fuel into Colville Lake. Please refer to the table below, which summarizes the volumes of fuel re-supplied to Colville Lake.

Total Diesel Fuel Delivered		
Fiscal Year	(litres)	Date Delivered
2001/02	81,458	March 2002
2002/03	31,301	February 2003
	74,018	March 2003
2003/04	28,676	January 2004
	63,933	February 2004
2004/05	90,544	February 2005
	27,604	March 2005
2005/06	121,566	February 2006

- b. Colville Lake currently has two 90,000 litre, double walled tanks to accommodate fuel storage in that community. Please refer to TGC.NTPC-11, which summarizes the efforts the Corporation has undertaken to mitigate rising diesel fuel prices.

- c. Please refer to page 6-4 of the Corporation's Application. The Corporation has entered into a Fuel Management Services Agreement with PPD to procure, transport and store fuel in 18 communities, including Colville Lake.

Reference

Section 1.3

Preamble

The BAFN wishes to access the costs and effectiveness of the programs listed at pages 1-6 and 1-7.

Request

- a. Provide information on any residential energy audits provided to the residents of Colville Lake in the past five years and outline all plans for future Residential Energy Audits in the community.
- b. Provide information on street lights and whether further change outs are necessary.
- c. Provide details on the distribution of information regarding household energy consumption and electricity loads within the community of Colville Lake. Advise on how information was provided and on what dates. Also advise as to whether or not this information was provided in a translated format for consumption by the local aboriginal customers.

Response

- a. In the past, the Corporation worked with both the Territorial and Federal Governments to deliver residential energy audits to every community it serves. This service was made available to the customers of Colville Lake in 2003 and was offered at no cost. The Corporation intends on working further with both Governments to offer these programs again, however has no firm plans when this will happen.
- b. Colville Lake currently has twelve 100w high pressure sodium (HPS) street lights in the community. There is no need for change-outs as HPS street lights are the most efficient luminaries available.
- c. The Corporation has distributed information regarding household energy consumption to all its customers on a number of different occasions. Please refer to Response HC.NTPC-2, which has samples of these items. In addition to this, the Corporation also incorporates energy savings tips on monthly utility bills to help customers reduce their consumption.

**Information Request
NTPC GRA 2006/07 and 2007/08
February 16, 2007
Behdzi Ahda First Nation
BAFN.NTPC-2**

This information has not been translated into the local aboriginal dialect. The Corporation serves a wide variety of aboriginal groups, each with their own language. Translations of materials have not been done in the past for reasons of cost.

Topic

Cost of service

Reference

Appendix A.26

Preamble

The BAFN wishes to enquire as to the actual costs of service for power generation in the Community of Colville Lake.

Request

- a. Provide a detailed breakdown as to the initial costs for the development of the power plant.
- b. Provide a detailed breakdown as to the annual cost of service on a per kilowatt basis for the past five years.
- c. Provide information as to the amortization of the initial capital cost.
- d. Provide information as to why the cost of service to residential and commercial customers is approximately three times the rate for comparably sized communities.
- e. Provide information on the generation losses and whether these losses are collective line losses or station service type of losses.

Response

- a. & c. The attached Table 1 shows the following information:
 - Gross plant in service for the Thermal plant at Colville Lake at 2005/06 Year End (Column A). It should be noted that the capital costs of the Thermal Plant are offset by a contribution to the construction cost of the plant made by the Territorial Government. This contribution is also shown in Table 1 (Column B). The thermal plant at Colville Lake was constructed in the early 1990s. Replacement costs for the plant today would be considerably higher and a new plant would not receive the same off-setting contribution from the Territorial Government. This funding was received as prior to the construction of this power plant, Colville Lake was not electrified.

**Amended
Information Request
NTPC GRA 2006/07 and 2007/08
Refiled March 13, 2007
Behdzi Ahda First Nation
BAFN.NTPC-3**

- Accumulated Amortization at 2005/06 Year End (Column D). Accumulated Amortization is an offset to the Gross plant costs in the calculation of ratebase.
- Forecast Amortization Expense related to Thermal Plant for 2006/07 and 2007/08 (Columns E and F). Please refer to the response to NUL.NTPC-25 for a more detailed discussion of the calculation of amortization expense in the test years.

**Table 1 BAFN.NTPC-3 (a) & (c)
Thermal Plant Capital and Amortization Costs
(\$000's)**

	A 2005/06	B 2005/06	C 2005/06	D 2005/06	E 2006/07	F 2007/08
FERC Code and Description	Year Ending Gross Plant in Service	Year Ending Gross Customer Contributions	Year Ending Gross Plant in Service Net of Customer Contributions	Year Ending Fixed Asset Accumulated Amortization	Forecast Amort. Expense	Forecast Amort. Expense
341 Structures & Improvements	181	79	102	(21)	5	5
342 Fuel Holders, Prod. & Access.	185	30	155	(58)	9	13
343 Prime Movers	278	58	220	(122)	11	11
344 Generators	90	64	26	(31)	3	3
345 Accessory Electric Equip.	217	51	165	(62)	8	8
Total	950	282	668	(293)	36	40

b. & d. The Corporation does not prepare a cost-of-service study for non-test years. The current rates in place for Colville Lake and all other communities are based on the Corporation's 2002/03 cost-of-service study approved by the Board during the last Phase II General Rate Application. A copy of the 2002/03 cost-of-service study for Colville Lake from that proceeding is attached. Following a decision in the 2006/07/08 Phase I General Rate Application, the Corporation will prepare and file a 2006/07/08 Phase II Application including updated cost-of-service studies. That cost-of-service study will be examined and tested by the Board and interveners during the review of the Phase II application.

In the 2002/03 General Rate Application, Colville Lake was the smallest community served by the Corporation in terms of both forecast sales (kW.h) and number of customers. Two other communities served by the Corporation, Nahanni Butte and Jean Marie River, were of similar, though somewhat larger, size to Colville Lake in the 2002/03 test year forecasts. The attached Table 2 summarizes revenue requirement information from that test year for those communities. The following should be noted from Table 2:

- The rates in place following the 2001/02/03 Phase II proceeding were not sufficient to recover the full cost of service in Colville Lake; Nahanni Butte or Jean Marie River. The respective revenue to cost ratios for the communities (i.e. the total revenues divided by the total costs to provide service) are summarized in Table 2.
- In the 2002/03 test year, Colville Lake had the highest fuel expense per kW.h sales. Prior to the construction of the winter road, fuel needed to be delivered by air to the community. For the 2006/07 test year the fuel expense reflects both improved fuel efficiency in the community's Thermal plant and a lower fuel price compared to the 2002/03 test year forecast.
- Colville Lake had the fewest customers, fewest total sales and lowest monthly sales per customer of these three communities. This means that there are fewer units over which to divide the fixed costs of providing service in Colville Lake compared to other communities.

Table 2
BAFN.NTPC-3 (b) & (d)
Northwest Territories Power Corporation
2006/07 – 2007/08 General Rate Application

Line No.	Colville Lake	Nahanni Butte	Jean Marie River
1	126	111	70
2	37	54	44
3	170,351	357,053	217,549
4	387	551	412
5	77.6%	85.2%	65.8%
	cents/kW. (\$000) h sales	cents/kW. (\$000) h sales	cents/kW.h (\$000) sales
6	2002/03 Revenue Requirement (\$000)		
7	75	43.76	76 21.30
8	315	184.67	230 64.29
9	102	59.59	83 23.22
10	39	22.99	46 12.91
11	78	45.82	80 22.37
12	26	15.02	14 3.85
13	582	341.81	501 140.24
	378	105.99	

Notes

1. 2003 Population Figures taken from "Summary of NWT Community Statistics - 2006" GNWT Bureau of Statistics
2. All other information taken from the final 2002/03 Cost of Service Study from the Corporation's 2001/02/03 Phase II GRA.

- e. Schedule A.26 in Appendix A of the application shows the station service and total losses in Colville Lake for the actual years 2004/05 and 2005/06 and forecast for 2006/07 and 2007/08. The total losses (shown in line 28) do not include station service (shown in line 27).

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 1 - Functionalization and
Classification of Rate Base

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Plant Description	Total	Demand Related			Energy Related E-1	Customer Related			Revenue Related RR-1	Direct Assign. DA-1
		Coin. Peak CP-1	NC Pk Prim. NCP-1	NC Pk Sec. NCP-2		Primary CUST-1	Secondary CUST-2	Weighted CUST-3		
Hydraulic Prod. Plant										
330 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
332 Resv., Dams & Waterways	0	0	0	0	0	0	0	0	0	0
333 Turbines and Generators	0	0	0	0	0	0	0	0	0	0
334 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0
335 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0
336 Roads & Bridges	0	0	0	0	0	0	0	0	0	0
Total Hydr. Prod. Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Diesel Prod. Plant										
340 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341 Structures & Improvements	108,595	108,595	0	0	0	0	0	0	0	0
342 Fuel Holders, Prod., & Access.	64,940	0	0	0	64,940	0	0	0	0	0
343 Prime Movers	264,602	264,602	0	0	0	0	0	0	0	0
344 Generators	103,674	103,674	0	0	0	0	0	0	0	0
345 Accessory Electric Equip.	212,430	212,430	0	0	0	0	0	0	0	0
346 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0
Total Diesel Prod. Plant	\$754,241	\$689,301	\$0	\$0	\$64,940	\$0	\$0	\$0	\$0	\$0
Transmission Plant										
350 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
351 Clearing Land & Rights of Way	0	0	0	0	0	0	0	0	0	0
352 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
353 Station Equipment	0	0	0	0	0	0	0	0	0	0
354 Towers & Fixtures	0	0	0	0	0	0	0	0	0	0
355 Poles & Fixtures	0	0	0	0	0	0	0	0	0	0
356 OH Conductors & Devices	0	0	0	0	0	0	0	0	0	0
357 Underground Conduit	0	0	0	0	0	0	0	0	0	0
358 Underground Conduct. & Dev.	0	0	0	0	0	0	0	0	0	0
359 Roads & Trails	0	0	0	0	0	0	0	0	0	0
Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant										
360 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
362 Station Equipment	19,464	0	19,464	0	0	0	0	0	0	0
363 Storage Battery Equip.	0	0	0	0	0	0	0	0	0	0
364 Poles & Fixtures	77,565	0	19,391	0	0	58,174	0	0	0	0
365 OH Conductors & Devices	14,525	0	10,168	0	0	4,358	0	0	0	0
366 Underground Conduit	0	0	0	0	0	0	0	0	0	0
367 Undergrd Conduct. & Devices	0	0	0	0	0	0	0	0	0	0
368 Line Transformers	8,773	0	0	6,141	0	0	2,632	0	0	0
369 Services	187,356	0	0	0	0	0	0	187,356	0	0
370 Meters	2,018	0	0	0	0	0	0	2,018	0	0
371 Install. on Cust. Premises	0	0	0	0	0	0	0	0	0	0
372 Leased Prop. on Cust. Prem.	0	0	0	0	0	0	0	0	0	0
373 Street Lighting	7,868	0	0	0	0	0	0	0	0	7,868
Total Distribution Plant	\$317,570	\$0	\$49,023	\$6,141	\$0	\$62,531	\$2,632	\$189,374	\$0	\$7,868
Total Plant before General Plant	\$1,071,811	\$689,301	\$49,023	\$6,141	\$64,940	\$62,531	\$2,632	\$189,374	\$0	\$7,868

Table 1
Colville COSA

314 - Colville Lake
2902/03 COST OF SERVICE
Exhibit 1 - Functionalization and
Classification of Rate Base

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

	Plant Description	<u>Basis of Classification</u>								
		CP1	NCP1	NCP2	E1	CUS1	CUS2	CUS3	RR1	DA1
Hydraulic Prod. Plant										
330	Land and Land Rights	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
331	Structures & Improvements	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
332	Resv., Dams & Waterways	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
333	Turbines and Generators	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
334	Accessory Electric Equip.	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
335	Misc. Power Plant Equip.	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
336	Roads & Bridges	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
	Total Hydr. Prod. Plant	0	0	0	0	0	0	0	0	0
Diesel Prod. Plant										
340	Land and Land Rights	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
341	Structures & Improvements	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
342	Fuel Holders, Prod., & Access.	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000
343	Prime Movers	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
344	Generators	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
345	Accessory Electric Equip.	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
346	Misc. Power Plant Equip.	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Total Diesel Prod. Plant	0.914	0	0	0.086	0	0	0	0	0
Transmission Plant										
350	Land and Land Rights	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
351	Clearing Land & Rights of Way	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
352	Structures & Improvements	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
353	Station Equipment	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
354	Towers & Fixtures	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
355	Poles & Fixtures	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
356	OH Conductors & Devices	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
357	Underground Conduit	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
358	Underground Conduct. & Dev.	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
359	Roads & Trails	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Total Transmission Plant	0	0	0	0	0	0	0	0	0
Distribution Plant										
360	Land and Land Rights	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
361	Structures & Improvements	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
362	Station Equipment	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
363	Storage Battery Equip.	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
364	Poles & Fixtures	0.000	0.250	0.000	0.000	0.750	0.000	0.000	0.000	0.000
365	OH Conductors & Devices	0.000	0.700	0.000	0.000	0.300	0.000	0.000	0.000	0.000
366	Underground Conduit	0.000	0.550	0.000	0.000	0.450	0.000	0.000	0.000	0.000
367	Undergrd Conduct. & Devices	0.000	0.550	0.000	0.000	0.450	0.000	0.000	0.000	0.000
368	Line Transformers	0.000	0.000	0.700	0.000	0.000	0.300	0.000	0.000	0.000
369	Services	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000
370	Meters	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000
371	Install. on Cust. Premises	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000
372	Leased Prop. on Cust. Prem.	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000
373	Street Lighting	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
		0	0.154	0.019	0	0.197	0.008	0.596	0	0.025

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 1 - Functionalization and
Classification of Rate Base

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Plant Description	Total	Demand Related			Energy Related E-1	Customer Related			Revenue Related RR-1	Direct Assign. DA-1
		Coin. Peak CP-1	NC Pk Prim. NCP-1	NC Pk Sec. NCP-2		Primary CUST-1	Secondary CUST-2	Weighted CUST-3		
General Plant										
389 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390 Structures & Improvements	11,101	4,581	0	0	4,581	0	0	1,883	0	56
391 Office Furniture & Equip.	0	0	0	0	0	0	0	0	0	0
392 Transportation Equip.	0	0	0	0	0	0	0	0	0	0
393 Stores Equip.	0	0	0	0	0	0	0	0	0	0
394 Tools, Shop, & Garage Equip.	0	0	0	0	0	0	0	0	0	0
395 Laboratory Equip.	0	0	0	0	0	0	0	0	0	0
396 Power Operated Equip.	0	0	0	0	0	0	0	0	0	0
397 Communication Equip.	0	0	0	0	0	0	0	0	0	0
398 Misc. Equip.	0	0	0	0	0	0	0	0	0	0
399 Other Tangible Property	0	0	0	0	0	0	0	0	0	0
303 Feas. Studies/In-House Dev.	0	0	0	0	0	0	0	0	0	0
902 Ops Support Labour	110,192	45,476	0	0	45,476	0	0	18,688	0	551
902 Ops Support Customer	1,550	0	0	0	0	0	0	1,550	0	0
901 Corporate Labour	81,543	33,653	0	0	33,653	0	0	13,829	0	408
901 Corporate Customer	5,939	0	0	0	0	0	0	5,939	0	0
Total General Plant	\$210,325	\$83,711	\$0	\$0	\$83,711	\$0	\$0	\$41,889	\$0	\$1,015
EUG Plant										
121 Wind Energy Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131 Heat Recovery Systems	0	0	0	0	0	0	0	0	0	0
Total EUG Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant in Service	\$1,282,135	\$773,012	\$49,023	\$6,141	\$148,651	\$62,531	\$2,632	\$231,263	\$0	\$8,883
Less: Accum. Amortization										
Hydraulic Prod. Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Diesel Prod. Plant	206,949	189,131	0	0	17,818	0	0	0	0	0
Transmission Plant	0	0	0	0	0	0	0	0	0	0
Distribution Plant	97,214	0	15,007	1,880	0	19,142	806	57,971	0	2,409
General Plant	10,433	4,306	0	0	4,306	0	0	1,769	0	52
902 Ops Support Plant	80,561	33,247	0	0	33,247	0	0	13,663	0	403
901 Corporate Plant	17,911	7,392	0	0	7,392	0	0	3,038	0	90
EUG Plant	0	0	0	0	0	0	0	0	0	0
Total Accum. Amortization	\$413,069	\$234,076	\$15,007	\$1,880	\$62,764	\$19,142	\$806	\$76,441	\$0	\$2,954
Add: Working Capital										
Cash	\$19,872	\$7,308	\$874	\$227	\$7,630	\$375	\$97	\$2,986	\$0	\$376
Materials & Supplies	78,397	47,266	2,998	376	9,089	3,824	161	14,141	0	543
Fuel	32,223	0	0	0	32,223	0	0	0	0	0
Total Working Capital	\$130,492	\$54,575	\$3,871	\$602	\$48,942	\$4,198	\$258	\$17,127	\$0	\$919
Less: Deferred Credits										
	\$188,259	\$0	\$29,061	\$3,641	\$0	\$37,069	\$1,560	\$112,263	\$0	\$4,664
Total Rate Base	811,300	\$593,510	\$8,826	\$1,223	\$134,829	\$10,518	\$524	\$59,685	\$0	\$2,184

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 1 - Functionalization and
Classification of Rate Base

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

		<u>Basis of Classification</u>								
		CP1	NCP1	NCP2	E1	CUS1	CUS2	CUS3	RR1	DA1
General Plant										
389	Land and Land Rights	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
390	Structures & Improvements	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
391	Office Furniture & Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
392	Transportation Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
393	Stores Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
394	Tools, Shop, & Garage Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
395	Laboratory Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
396	Power Operated Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
397	Communication Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
398	Misc. Equip.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
399	Other Tangible Property	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
303	Feas. Studies/In-House Dev.	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
	902 Ops Support Labour	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
	902 Ops Support Customer							1.000		
	901 Corporate Labour	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
	901 Corporate Customer							1.000		
	Total General Plant	0.398	0	0	0.398	0	0	0.199	0	0.005
EUG Plant										
121	Wind Energy Production	0.914	0	0	0.086	0	0	0	0	0
131	Heat Recovery Systems	0.914	0	0	0.086	0	0	0	0	0
Less: Accum. Amortization										
	Hydraulic Prod. Plant	0.400	0.000	0.000	0.600	0.000	0.000	0.000	0.000	0.000
	Diesel Prod. Plant	0.914	0	0	0.086	0	0	0	0	0
	Transmission Plant	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Distribution Plant	0	0.154	0.019	0	0.197	0.008	0.596	0	0.025
	General Plant	0.413	0	0	0.413	0	0	0.17	0	0.005
	902 Ops Support Plant	0.413	0	0	0.413	0	0	0.17	0	0.005
	901 Corporate Plant	0.413	0	0	0.413	0	0	0.17	0	0.005
	EUG Plant	0.914	0	0	0.086	0	0	0	0	0
Add: Working Capital										
	Cash	0.37	0.04	0.01	0.38	0.02	0.00	0.15	0.00	0.02
	Materials & Supplies	0.60	0.04	0.00	0.12	0.05	0.00	0.18	0.00	0.01
	Fuel	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
	Total Working Capital									
Less: Deferred Credits										
	As Distribution Plant									

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 2 - Direct Assignment of Rate Base

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Plant Description	Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
Hydraulic Prod. Plant								
330 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
331 Structures & Improvements	0	0	0	0	0	0	0	
332 Resv., Dams & Waterways	0	0	0	0	0	0	0	
333 Turbines and Generators	0	0	0	0	0	0	0	
334 Accessory Electric Equip.	0	0	0	0	0	0	0	
335 Misc. Power Plant Equip.	0	0	0	0	0	0	0	
336 Roads & Bridges	0	0	0	0	0	0	0	
Total Hydr. Prod. Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Diesel Prod. Plant								
340 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
341 Structures & Improvements	0	0	0	0	0	0	0	
342 Fuel Holders, Prod., & Access.	0	0	0	0	0	0	0	
343 Prime Movers	0	0	0	0	0	0	0	
344 Generators	0	0	0	0	0	0	0	
345 Accessory Electric Equip.	0	0	0	0	0	0	0	
346 Misc. Power Plant Equip.	0	0	0	0	0	0	0	
Total Diesel Prod. Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transmission Plant								
350 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
351 Clearing Land & Rights of Way	0	0	0	0	0	0	0	
352 Structures & Improvements	0	0	0	0	0	0	0	
353 Station Equipment	0	0	0	0	0	0	0	
354 Towers & Fixtures	0	0	0	0	0	0	0	
355 Poles & Fixtures	0	0	0	0	0	0	0	
356 OH Conductors & Devices	0	0	0	0	0	0	0	
357 Underground Conduit	0	0	0	0	0	0	0	
358 Underground Conduct. & Dev.	0	0	0	0	0	0	0	
359 Roads & Trails	0	0	0	0	0	0	0	
Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Distribution Plant								
360 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
361 Structures & Improvements	0	0	0	0	0	0	0	
362 Station Equipment	0	0	0	0	0	0	0	
363 Storage Battery Equip.	0	0	0	0	0	0	0	
364 Poles & Fixtures	0	0	0	0	0	0	0	
365 OH Conductors & Devices	0	0	0	0	0	0	0	
366 Underground Conduit	0	0	0	0	0	0	0	
367 Undergrd Conduct. & Devices	0	0	0	0	0	0	0	
368 Line Transformers	0	0	0	0	0	0	0	
369 Services	0	0	0	0	0	0	0	
370 Meters	0	0	0	0	0	0	0	
371 Install. on Cust. Premises	0	0	0	0	0	0	0	
372 Leased Prop. on Cust. Prem.	0	0	0	0	0	0	0	
373 Street Lighting	7,868	0	0	7,868	0	0	0	100% Street Lighting
Total Distribution Plant	\$7,868	\$0	\$0	\$7,868	\$0	\$0	\$0	
Total Plant before General Plant	\$7,868	\$0	\$0	\$7,868	\$0	\$0	\$0	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Exhibit 2 - Direct Assignment of Rate Base

Plant Description	Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
General Plant								
389 Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Other D.A. O&M
390 Structures & Improvements	56	0	2	53	0	0	0	As Other D.A. O&M
391 Office Furniture & Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
392 Transportation Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
393 Stores Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
394 Tools, Shop, & Garage Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
395 Laboratory Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
396 Power Operated Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
397 Communication Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
398 Misc. Equip.	0	0	0	0	0	0	0	As Other D.A. O&M
399 Other Tangible Property	0	0	0	0	0	0	0	As Other D.A. O&M
303 Feas. Studies/In-House Dev.	0	0	0	0	0	0	0	As Other D.A. O&M
902 Ops Support Labour	551	0	20	531	0	0	0	As Other D.A. O&M
902 Ops Support Customer	0	0	0	0	0	0	0	
901 Corporate Labour	408	0	15	393	0	0	0	As Other D.A. O&M
901 Corporate Customer	0	0	0	0	0	0	0	
Total General Plant	\$1,015	\$0	\$37	\$977	\$0	\$0	\$0	
EUG Plant								
121 Wind Energy Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
131 Heat Recovery Systems	0	0	0	0	0	0	0	
Total EUG Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Plant in Service	\$8,883	\$0	\$37	\$8,846	\$0	\$0	\$0	
Less: Accum. Amortization								
Hydraulic Prod. Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As D.A. Hydro Plant
Diesel Prod. Plant	0	0	0	0	0	0	0	As D.A. Diesel Plant
Transmission Plant	0	0	0	0	0	0	0	As D.A. Trans. Plant
Distribution Plant	2,409	0	0	2,409	0	0	0	As D.A. Dist. Plant
General Plant	52	0	2	50	0	0	0	As D.A. General Plant
902 Ops Support Plant	403	0	15	388	0	0	0	As D.A. Ops. Plant
901 Corporate Plant	90	0	3	86	0	0	0	As D.A. Corp. Plant
EUG Plant	0	0	0	0	0	0	0	As D.A. EUG Plant
Total Accum. Amortization	\$2,954	\$0	\$20	\$2,933	\$0	\$0	\$0	
Add: Working Capital								
Cash	\$376	\$0	\$14	\$362	\$0	\$0	\$0	As Tot. D.A. O&M - F
Materials & Supplies	543	0	2	541	0	0	0	As Total D.A. Ptl. in S
Fuel	0	0	0	0	0	0	0	
Total Working Capital	\$919	\$0	\$16	\$903	\$0	\$0	\$0	
Less: Deferred Credits								
	\$4,664	\$0	\$0	\$4,664	\$0	\$0	\$0	As D.A. Dist. Plant
Total Rate Base	\$2,184	\$0	\$33	\$2,151	\$0	\$0	\$0	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Demand Related			Energy	Customer Related			Revenue	Direct
			Coin. Peak CP-1	NC Pk Prim. NCP-1	NC Pk Sec. NCP-2	Related E-1	Primary CUST-1	Secondary CUST-2	Weighted CUST-3	Related RR-1	Assign. DA-1
Hydro Expense											
8400	Operation Mgmt. & Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8401	Generation	0	0	0	0	0	0	0	0	0	0
8404	Operation of Structures	0	0	0	0	0	0	0	0	0	0
8405	Operation of Powerhouse	0	0	0	0	0	0	0	0	0	0
8407	Operation of Other	0	0	0	0	0	0	0	0	0	0
8419	Operation Hydro unit	0	0	0	0	0	0	0	0	0	0
8501	Hydro Scoping	0	0	0	0	0	0	0	0	0	0
8602	Camp	0	0	0	0	0	0	0	0	0	0
8603	Maint. & Eng	0	0	0	0	0	0	0	0	0	0
8604	Maint. Of Structures	0	0	0	0	0	0	0	0	0	0
8605	Maint. Of Powerhouse	0	0	0	0	0	0	0	0	0	0
8606	Maint. Of Dams, Wtrwy & Resv.	0	0	0	0	0	0	0	0	0	0
8607	Maint. Of Other	0	0	0	0	0	0	0	0	0	0
8608	Overhaul Hydro Unit	0	0	0	0	0	0	0	0	0	0
8619	Maint. Hydro Unit	0	0	0	0	0	0	0	0	0	0
8620	Emergency Hydro Repair	0	0	0	0	0	0	0	0	0	0
8629	Maint. Of Plant Aux.	0	0	0	0	0	0	0	0	0	0
	Total Hydro Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Power Expense											
8636	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Purch. Power Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Expense											
8480	Waste Oil Disposal	6,732	\$0	\$0	\$0	\$6,732	\$0	\$0	\$0	\$0	\$0
	Total Environmental Expense	6,732	\$0	\$0	\$0	\$6,732	\$0	\$0	\$0	\$0	\$0
Diesel Expense											
8440	Operation Mgmt. & Eng.	\$9,960	\$4,980	\$0	\$0	\$4,980	\$0	\$0	\$0	\$0	\$0
8441	Production Fuel	74,553	0	0	0	74,553	0	0	0	0	0
8442	Generation	40,288	20,144	0	0	20,144	0	0	0	0	0
8444	Operation of Powerhouse	21,775	10,888	0	0	10,888	0	0	0	0	0
8457	Operation Diesel Unit	18,996	9,498	0	0	9,498	0	0	0	0	0
8467	Operation of Plant Aux.	2,974	1,487	0	0	1,487	0	0	0	0	0
8643	Maint. & Eng	9,054	4,527	0	0	4,527	0	0	0	0	0
8644	Maint. Of Powerhouse	4,080	2,040	0	0	2,040	0	0	0	0	0
8645	Maint. Of Other	9,399	4,700	0	0	4,700	0	0	0	0	0
8646	Overhaul Diesel Unit	10,000	5,000	0	0	5,000	0	0	0	0	0
8657	Maint. Diesel Unit	19,438	9,719	0	0	9,719	0	0	0	0	0
8667	Maint. Of Plant Aux.	9,155	4,577	0	0	4,577	0	0	0	0	0
8668	Supervisory Systems	4,324	2,162	0	0	2,162	0	0	0	0	0
	Total Diesel Expense	\$233,995	\$79,721	\$0	\$0	\$154,274	\$0	\$0	\$0	\$0	\$0
Transmission Expense											
8475	SCADA - Control Center Ops.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8670	Operations Mgmt. & Eng.	0	0	0	0	0	0	0	0	0	0
8671	Overhead	0	0	0	0	0	0	0	0	0	0
8672	Brushing	0	0	0	0	0	0	0	0	0	0
8673	Substation Structures & Equip.	0	0	0	0	0	0	0	0	0	0
8674	Telecontrol System	0	0	0	0	0	0	0	0	0	0
8675	SCADA - Control Center Maint.	0	0	0	0	0	0	0	0	0	0
	Total Transmission Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

		<u>Basis for Classification</u>								
		CP1	NCP1	NCP2	E1	CUS1	CUS2	CUS3	RR1	DA1
Hydro Expense										
8400	Operation Mgmt. & Eng.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8401	Generation	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8404	Operation of Structures	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8405	Operation of Powerhouse	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8407	Operation of Other	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8419	Operation Hydro unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8501	Hydro Scoping	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8602	Camp	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8603	Maint. & Eng	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8604	Maint. Of Structures	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8605	Maint. Of Powerhouse	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8606	Maint. Of Dams, Wtrwy & Resv.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8607	Maint. Of Other	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8608	Overhaul Hydro Unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8619	Maint. Hydro Unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8620	Emergency Hydro Repair	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8629	Maint. Of Plant Aux.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
Total Hydro Expense										
Purchased Power Expense										
8636	Purchased Power	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000
Total Purch. Power Expense										
Environmental Expense										
8480	Waste Oil Disposal	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Environmental Expense										
Diesel Expense										
8440	Operation Mgmt. & Eng.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8441	Production Fuel	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000
8442	Generation	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8444	Operation of Powerhouse	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8457	Operation Diesel Unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8467	Operation of Plant Aux.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8643	Maint. & Eng	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8644	Maint. Of Powerhouse	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8645	Maint. Of Other	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8646	Overhaul Diesel Unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8657	Maint. Diesel Unit	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8667	Maint. Of Plant Aux.	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
8668	Supervisory Systems	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000
Total Diesel Expense										
Transmission Expense										
8475	SCADA - Control Center Ops.	As Transmission Plant								
8670	Operations Mgmt. & Eng.	As Transmission Plant								
8671	Overhead	As Transmission Plant								
8672	Brushing	As Transmission Plant								
8673	Substation Structures & Equip.	As Transmission Plant								
8674	Telecontrol System	As Transmission Plant								
8675	SCADA - Control Center Maint.	As Transmission Plant								
Total Transmission Expense										

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Demand Related			Energy	Customer Related			Revenue	Direct
			Coin. CP-1	NC Pk Prim. NCP-1	NC Pk Sec. NCP-2	Related E-1	Primary CUST-1	Secondary CUST-2	Weighted CUST-3	Related RR-1	Assign. DA-1
Distribution Expense											
8680	Oper. Mgmt. & Engineering	\$2,307	\$0	\$632	\$164	\$0	\$271	\$70	\$929	\$0	\$241
8681	Brushing	0	0	0	0	0	0	0	0	0	0
8682	OH Lines	25,238	0	17,667	0	0	7,571	0	0	0	0
8683	UG Lines	0	0	0	0	0	0	0	0	0	0
8684	Customer Demand Meters	248	0	0	0	0	0	0	0	0	248
8685	Primary Equipment	6,546	0	0	4,582	0	0	1,964	0	0	0
8686	Customer Service	19,860	0	0	0	0	0	0	19,860	0	0
8687	Street Lights	6,497	0	0	0	0	0	0	0	0	6,497
8688	Substation	0	0	0	0	0	0	0	0	0	0
8689	Customer Meter Reading	6,096	0	0	0	0	0	0	6,096	0	0
Total Distribution		\$66,793	\$0	\$18,299	\$4,746	\$0	\$7,842	\$2,034	\$26,885	\$0	\$6,987
Total O&M before Admin & Gen.		\$307,520	\$79,721	\$18,299	\$4,746	\$161,006	\$7,842	\$2,034	\$26,885	\$0	\$6,987
Admin. & General Expense											
8710	Vehicles	\$2,022	\$834	\$0	\$0	\$834	\$0	\$0	\$343	\$0	\$10
8711	Equipment	2,192	905	0	0	905	0	0	372	0	11
8712	Misc. Housing	0	0	0	0	0	0	0	0	0	0
8713	PWC Housing Units	0	0	0	0	0	0	0	0	0	0
8714	Private Leased Units	0	0	0	0	0	0	0	0	0	0
8715	NWTPC Owned Housing	87	36	0	0	36	0	0	15	0	0
8716	Employee Owned Housing	0	0	0	0	0	0	0	0	0	0
8717	Transient Housing	10,845	4,476	0	0	4,476	0	0	1,839	0	54
8719	Office Building	6,663	2,750	0	0	2,750	0	0	1,130	0	33
8720	Stores Warehouse	3,596	1,484	0	0	1,484	0	0	610	0	18
8721	Fuel Storage Facilities	4,369	1,803	0	0	1,803	0	0	741	0	22
8722	Misc. Buildings	4,658	1,922	0	0	1,922	0	0	790	0	23
8723	Yards and Fences	4,490	1,853	0	0	1,853	0	0	761	0	22
8730	O&M of Admin	42,703	17,624	0	0	17,624	0	0	7,242	0	214
9028730	902 Ops Support Labour	25,237	10,415	0	0	10,415	0	0	4,280	0	126
	902 Ops Support Customer	355	0	0	0	0	0	0	355	0	0
	901 Corporate Labour	70,773	29,208	0	0	29,208	0	0	12,003	0	354
	901 Corporate Customer	5,155	0	0	0	0	0	0	5,155	0	0
Total A&G Expense		\$183,146	\$73,311	\$0	\$0	\$73,311	\$0	\$0	\$35,636	\$0	\$889
Total Oper. & Maint. Expense		\$490,666	\$153,032	\$18,299	\$4,746	\$234,317	\$7,842	\$2,034	\$62,521	\$0	\$7,876

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

		<u>Basis for Classification</u>								
		CP1	NCP1	NCP2	E1	CUS1	CUS2	CUS3	RR1	DA1
Distribution Expense										
8680	Oper. Mgmt. & Engineering	As 8682-8689								
8681	Brushing	As 8682-8690								
8682	OH Lines	As Acct. 365								
8683	UG Lines	As Acct. 366 & 367								
8684	Customer Demand Meters	Direct Assigned								
8685	Primary Equipment	As Acct. 368								
8686	Customer Service	100 % CUS 3								
8687	Street Lights	Direct Assigned								
8688	Substation	As Acct. 362								
8689	Customer Meter Reading	100 % CUS 3								
Total Distribution										
Total O&M before Admin & Gen.										
Admin. & General Expense										
8710	Vehicles	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8711	Equipment	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8712	Misc. Housing	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8713	PWC Housing Units	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8714	Private Leased Units	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8715	NWTPC Owned Housing	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8716	Employee Owned Housing	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8717	Transient Housing	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8719	Office Building	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8720	Stores Warehouse	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8721	Fuel Storage Facilities	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8722	Misc. Buildings	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8723	Yards and Fences	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
8730	O&M of Admin	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
9028730	902 Ops Support Labour	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
	902 Ops Support Customer								1.000	
	901 Corporate Labour	0.413	0.000	0.000	0.413	0.000	0.000	0.170	0.000	0.005
	901 Corporate Customer								1.000	
Total A&G Expense										
Total Oper. & Maint. Expense										

Table 1
Colville COSA

Information Request
NTPC GRA 2006/07 and 2007/08
February 16, 2007
Public Utilities Board
BAFN.NTPC-3

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Demand Related			Energy	Customer Related			Revenue	Direct
			Coin. Peak	NC Pk Prim.	NC Pk Sec.	Related	Primary	Secondary	Weighted	Related	Assign.
			CP-1	NCP-1	NCP-2	E-1	CUST-1	CUST-2	CUST-3	RR-1	DA-1
Amortization Expense:											
	Wind Production Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Residual Heat	0	0	0	0	0	0	0	0	0	0
	Hydraulic Production Amort.	0	0	0	0	0	0	0	0	0	0
	Diesel Production Amort.	14,493	13,246	0	0	1,248	0	0	0	0	0
	Transmission Amortization	0	0	0	0	0	0	0	0	0	0
	Distribution Amortization	4,579	0	707	89	0	902	38	2,730	0	113
	General Amortization	751	310	0	0	310	0	0	127	0	4
9028740	Operational Support Amort	7,606	3,139	0	0	3,139	0	0	1,290	0	38
9018740	Head Office Amortization	11,729	4,841	0	0	4,841	0	0	1,989	0	59
	Total Amort. Expense	\$39,158	\$21,535	\$707	\$89	\$9,537	\$902	\$38	\$6,137	\$0	\$214
	Total Revenue Requirements	\$529,824	\$174,567	\$19,006	\$4,834	\$243,854	\$8,744	\$2,072	\$68,657	\$0	\$8,089
Less: Misc. Revenues											
	Pole Rental Income	\$713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$713	\$0
	Contract Work	5,322	0	0	0	0	0	0	0	5,322	0
	Interest Income	1,220	0	0	0	0	0	0	0	1,220	0
	Miscellaneous Income	6,416	0	0	0	0	0	0	0	6,416	0
	PSSP Adjustment	11,920	0	0	0	0	0	0	0	11,920	0
	Total Misc. Revenues	\$25,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,591	\$0
	Total Net Rev. Requirements	\$504,233	\$174,567	\$19,006	\$4,834	\$243,854	\$8,744	\$2,072	\$68,657	(\$25,591)	\$8,089

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 3 - Funct. & Classification
of Net Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

		<u>Basis for Classification</u>								
		CP1	NCP1	NCP2	E1	CUS1	CUS2	CUS3	RR1	DA1
Amortization Expense:										
	Wind Production Amort.	As EUG Plant								
	Residual Heat	As EUG Plant								
	Hydraulic Production Amort.	as Hydro Production Plant								
	Diesel Production Amort.	as Diesel Production Plant								
	Transmission Amortization	As Transmission Expense								
	Distribution Amortization	As Distribution Expense								
	General Amortization	As A&G expense								
9028740	Operational Support Amort	As A&G expense								
9018740	Head Office Amortization	As A&G expense								
	Total Amort. Expense									
Total Revenue Requirements										
Less: Misc. Revenues										
	Pole Rental Income	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
	Contract Work	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
	Interest Income	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
	Miscellaneous Income	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
	PSSP Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000
	Total Misc. Revenues									
Total Net Rev. Requirements										

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 4 - Direct Assignment of Net
Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
Hydro Expense									
8400	Operation Mgmt. & Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As D.A. Hydro Plant
8401	Generation	0	0	0	0	0	0	0	As D.A. Hydro Plant
8404	Operation of Structures	0	0	0	0	0	0	0	As D.A. Hydro Plant
8405	Operation of Powerhouse	0	0	0	0	0	0	0	As D.A. Hydro Plant
8407	Operation of Other	0	0	0	0	0	0	0	As D.A. Hydro Plant
8419	Operation Hydro unit	0	0	0	0	0	0	0	As D.A. Hydro Plant
8501	Hydro Scoping	0	0	0	0	0	0	0	As D.A. Hydro Plant
8602	Camp	0	0	0	0	0	0	0	As D.A. Hydro Plant
8603	Maint. & Eng	0	0	0	0	0	0	0	As D.A. Hydro Plant
8604	Maint. Of Structures	0	0	0	0	0	0	0	As D.A. Hydro Plant
8605	Maint. Of Powerhouse	0	0	0	0	0	0	0	As D.A. Hydro Plant
8606	Maint. Of Dams, Wtrwy & Resv.	0	0	0	0	0	0	0	As D.A. Hydro Plant
8607	Maint. Of Other	0	0	0	0	0	0	0	
8608	Overhaul Hydro Unit	0	0	0	0	0	0	0	
8619	Maint. Hydro Unit	0	0	0	0	0	0	0	
8620	Emergency Hydro Repair	0	0	0	0	0	0	0	
8629	Maint. Of Plant Aux.	0	0	0	0	0	0	0	
Total Hydro Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Purchased Power Expense									
8636	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Purch. Power Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Environmental Expense									
8480	Waste Oil Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Environmental Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Diesel Expense									
8440	Operation Mgmt. & Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As D.A. Diesel Plant
8441	Production Fuel	0	0	0	0	0	0	0	
8442	Generation	0	0	0	0	0	0	0	As D.A. Diesel Plant
8444	Operation of Powerhouse	0	0	0	0	0	0	0	As D.A. Diesel Plant
8457	Operation Diesel Unit	0	0	0	0	0	0	0	As D.A. Diesel Plant
8467	Operation of Plant Aux.	0	0	0	0	0	0	0	As D.A. Diesel Plant
8643	Maint. & Eng	0	0	0	0	0	0	0	As D.A. Diesel Plant
8644	Maint. Of Powerhouse	0	0	0	0	0	0	0	As D.A. Diesel Plant
8645	Maint. Of Other	0	0	0	0	0	0	0	As D.A. Diesel Plant
8646	Overhaul Diesel Unit	0	0	0	0	0	0	0	
8657	Maint. Diesel Unit	0	0	0	0	0	0	0	
8667	Maint. Of Plant Aux.	0	0	0	0	0	0	0	
8668	Supervisory Systems	0	0	0	0	0	0	0	
Total Diesel Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transmission Expense									
8475	SCADA - Control Center Ops.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As D.A. Trans. Plant
8670	Operations Mgmt. & Eng.	0	0	0	0	0	0	0	As D.A. Trans. Plant
8671	Overhead	0	0	0	0	0	0	0	As D.A. Trans. Plant
8672	Brushing	0	0	0	0	0	0	0	As D.A. Trans. Plant
8673	Substation Structures & Equip.	0	0	0	0	0	0	0	As D.A. Trans. Plant
8674	Telecontrol System	0	0	0	0	0	0	0	As D.A. Trans. Plant
8675	SCADA - Control Center Maint.	0	0	0	0	0	0	0	
Total Transmission Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 4 - Direct Assignment of Net
Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
Distribution Expense									
8680	Oper. Mgmt. & Engineering	\$241	\$0	\$9	\$232	\$0	\$0	\$0	As Other D.A. Dist. P
8681	Brushing	0	0	0	0	0	0	0	As Other D.A. Dist. P
8682	OH Lines	0	0	0	0	0	0	0	As D.A. Acct. 365
8683	UG Lines	0	0	0	0	0	0	0	As D.A. Acct. 366 & :
8684	Customer Demand Meters	248	0	248	0	0	0	0	As % of Comm. Cust
8685	Primary Equipment	0	0	0	0	0	0	0	As D.A. Acct. 368
8686	Customer Service	0	0	0	0	0	0	0	
8687	Street Lights	6,497	0	0	6,497	0	0	0	As D.A. Acct. 370
8688	Substation	0	0	0	0	0	0	0	100% Street Lighting
8689	Customer Meter Reading	0	0	0	0	0	0	0	As D.A. Acct. 362
Total Distribution		\$6,987	\$0	\$257	\$6,730	\$0	\$0	\$0	
Total O&M before Admin & Gen. Les		\$6,987	\$0	\$257	\$6,730	\$0	\$0	\$0	
Admin. & General Expense									
8710	Vehicles	\$10	\$0	\$0	\$10	\$0	\$0	\$0	As Other D.A. O&M
8711	Equipment	11	0	0	11	0	0	0	As Other D.A. O&M
8712	Misc. Housing	0	0	0	0	0	0	0	As Other D.A. O&M
8713	PWC Housing Units	0	0	0	0	0	0	0	As Other D.A. O&M
8714	Private Leased Units	0	0	0	0	0	0	0	As Other D.A. O&M
8715	NWTPC Owned Housing	0	0	0	0	0	0	0	As Other D.A. O&M
8716	Employee Owned Housing	0	0	0	0	0	0	0	As Other D.A. O&M
8717	Transient Housing	54	0	2	52	0	0	0	As Other D.A. O&M
8719	Office Building	33	0	1	32	0	0	0	As Other D.A. O&M
8720	Stores Warehouse	18	0	1	17	0	0	0	As Other D.A. O&M
8721	Fuel Storage Facilities	22	0	1	21	0	0	0	As Other D.A. O&M
8722	Misc. Buildings	23	0	1	22	0	0	0	As Other D.A. O&M
8723	Yards and Fences	22	0	1	22	0	0	0	As Other D.A. O&M
8730	O&M of Admin	214	0	8	206	0	0	0	As Other D.A. O&M
9028730	902 Ops Support Labour	126	0	5	122	0	0	0	As Other D.A. O&M
	902 Ops Support Customer	0	0	0	0	0	0	0	
	901 Corporate Labour	354	0	13	341	0	0	0	As Other D.A. O&M
	901 Corporate Customer	0	0	0	0	0	0	0	
Total A&G Expense		\$889	\$0	\$33	\$856	\$0	\$0	\$0	
Total Oper. & Maint. Expense		\$7,876	\$0	\$290	\$7,586	\$0	\$0	\$0	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 4 - Direct Assignment of Net
Revenue Requirements

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Acct	Expense Description	Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
Amortization Expense:									
	Wind Production Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As D.A. Hydro Plant
	Residual Heat	0	0	0	0	0	0	0	As D.A. Diesel Plant
	Hydraulic Production Amort.	0	0	0	0	0	0	0	As D.A. Trans. Plant
	Diesel Production Amort.	0	0	0	0	0	0	0	As D.A. Dist. Plant
	Transmission Amortization	0	0	0	0	0	0	0	As D.A. General Plar
	Distribution Amortization	113	0	0	113	0	0	0	As D.A. Corp. Plant
	General Amortization	4	0	0	4	0	0	0	As D.A. Gas Turb. Pl
9028740	Operational Support Amort	38	0	1	37	0	0	0	As D.A. Mod. Plant
9018740	Head Office Amortization	59	0	2	57	0	0	0	
	Total Amort. Expense	\$214	\$0	\$4	\$210	\$0	\$0	\$0	
	Total Revenue Requirements	\$8,089	\$0	\$294	\$7,796	\$0	\$0	\$0	
Less: Misc. Revenues									
	Pole Rental Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Contract Work	0	0	0	0	0	0	0	
	Interest Income	0	0	0	0	0	0	0	
	Miscellaneous Income	0	0	0	0	0	0	0	
	PSSP Adjustment	0	0	0	0	0	0	0	
	Total Misc. Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Net Rev. Requirements	\$8,089	\$0	\$294	\$7,796	\$0	\$0	\$0	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE

Exhibit 5 - Analysis of Load Data
for the Period of: Apr 2002 - Mar 2003

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Hours in Year	8760
	Total
Residential	
Kwh Sales at the Meter	93,777
Load Factor	40%
Individ. Noncoincident Peak (NCP)(Kw)	27
Group Coincidence Factor	100%
NCP at the Meter for the Group (Kw)	27
NCP at Primary (Kw) Losses =	8,099
NCP @ Input (Kw) Losses =	31,149
System Coincidence Factor	86%
Coincident Peak (CP) at Input (Kw)	33
Kwh at Input Voltage	133,080

General Service	
Kwh Sales at the Meter	70,694
Load Factor	47%
Individ. Noncoincident Peak (NCP)(Kw)	17
Group Coincidence Factor	100%
NCP at the Meter for the Group (Kw)	17
NCP at Primary (Kw) Losses =	8,099
NCP @ Input (Kw) Losses =	31,149
System Coincidence Factor	80%
Coincident Peak (CP) at Input (Kw)	19
Kwh at Input Voltage	100,324

Street Lighting	
Kwh Sales at the Meter	5,881
Load Factor	48%
Individ. Noncoincident Peak (NCP)(Kw)	1
Group Coincidence Factor	100%
NCP at the Meter for the Group (Kw)	1
NCP at Primary (Kw) Losses =	8,099
NCP @ Input (Kw) Losses =	31,149
System Coincidence Factor	100%
Coincident Peak (CP) at Input (Kw)	2
Kwh at Input Voltage	8,345

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 6 - Load Data Reconciliation

	Total
System Kwh's at Input Voltage	
Residential	133,080
General Service	100,324
Street Lighting	8,345
Total Kwh's @ Input	241,749
System Kwh Total (Actual)	
Total Purchases -	0
Other Generation -	220,853
Total Actual Kwh's Used	220,853
Difference - Kwh's	-20,896
	-9.5%

System Coincident Peak (Kw) @ Input Voltage	
Residential	33
General Service	19
Street Lighting	2
Total	54
System CP-Kw (Actual)	
Total Purchases -	0
Other Generation -	63,02793
Total Actual CP (Kw)	63,02793
Difference - Kw's	9
	14.1%

Noncoincident Peak @ Input	
Residential	38
General Service	24
Street Lighting	2
Total	64

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 7 - Demand Allocation Factor

	<i>Coincident Peak Alloc. Factor</i>		<i>Noncoincident Peak (NCP) Allocation Factors</i>			
	<i>Factor</i>	<i>% of Total</i>	<i>Primary Voltage</i>	<i>% of Total</i>	<i>Secondary Voltage</i>	<i>% of Total</i>
Residential	33	60.33%	29	59.04%	27	59.04%
General Service	19	36.01%	19	37.88%	17	37.88%
Street Lighting	2	3.67%	2	3.09%	1	3.09%
Total	54	100%	49	100%	45	100%
Allocation Factor		CP-1		NCP-1		NCP-2

Method of CP demand allocation:
the peak responsibility method

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 8 - Energy Allocation Factor

	<i>Energy Alloc. Factor (kWh)</i>	<i>% of Total</i>
Residential	133,080	55.05%
General Service	100,324	41.50%
Street Lighting	8,345	3.45%
Total	241,749	100%
Allocation Factor		E-1

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 9 - Customer Allocation Factor

	<i>Actual Customers</i>				<i>Weighting Factor</i>	<i>Weighted Customers</i>	<i>% of Total</i>
	<i>Total Customers</i>	<i>% of Total</i>	<i>Secondary Customers</i>	<i>% of Total</i>			
Residential	27	74.37%	27	74.37%	1.0	27.3	51.97%
General Service	8	22.91%	8	22.91%	3.0	25.2	48.03%
Street Lighting	1	2.72%	1	2.72%	0.0	0.0	0.00%
Total	37	100%	37	100%		52.5	100%
Allocation Factor		CUST-1		CUST-2			CUST-3

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 10 - Revenue Allocation Factor

	<i>Rate Revenues</i>	<i>% of Total</i>
Residential	\$182,331	49.55%
General Service	\$154,264	41.92%
Street Lighting	\$31,406	8.53%
Total	\$368,002	100%
Allocation Factor		RR-1

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 11 - Allocation of Plant in
Service (Rate Base)

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

	Total Plant	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
DEMAND RELATED								
Coincident Peak	\$593,510	\$358,058	\$213,696	\$21,757	\$0	\$0	\$0	CP-1
Noncoincident Peak								
Primary	8,826	5,211	3,343	272	0	0	0	NCP-1
Secondary	1,223	722	463	38	0	0	0	NCP-2
Total Demand	\$603,559	\$363,990	\$217,502	\$22,067	\$0	\$0	\$0	
ENERGY RELATED	\$134,829	\$74,222	\$55,953	\$4,654	\$0	\$0	\$0	E-1
CUSTOMER RELATED								
Actual Primary	\$10,518	\$7,822	\$2,410	\$287	\$0	\$0	\$0	CUS-1
Actual Secondary	524	390	120	14	0	0	0	CUS-2
Weighted	59,685	31,019	28,667	0	0	0	0	CUS-3
Total Customer	\$70,727	\$39,230	\$31,196	\$301	\$0	\$0	\$0	
REVENUE RELATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RR-1
DIRECT ASSIGNMENT	\$2,184	\$0	\$33	\$2,151	\$0	\$0	\$0	DA-1
Total Plant in Service	<u>\$811,300</u>	<u>\$477,442</u>	<u>\$304,685</u>	<u>\$29,173</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 12 - Allocation of Net
Revenue Requirements

	Total Net Rev. Req.	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)	Basis of Allocation
DEMAND RELATED								
Coincident Peak	\$174,567	\$105,314	\$62,853	\$6,399	\$0	\$0	\$0	CP-1
Noncoincident Peak								
Primary	\$19,006	11,221	7,199	586	0	0	0	NCP-1
Secondary	\$4,834	2,854	1,831	149	0	0	0	NCP-2
Total Demand	\$198,407	\$119,389	\$71,884	\$7,135	\$0	\$0	\$0	
ENERGY RELATED	\$243,854	\$134,239	\$101,197	\$8,418	\$0	\$0	\$0	E-1
CUSTOMER RELATED								
Actual Primary	\$8,744	\$6,503	\$2,003	\$238	\$0	\$0	\$0	CUST-1
Actual Secondary	\$2,072	1,541	475	56	0	0	0	CUST-2
Weighted	\$68,657	35,681	32,976	0	0	0	0	CUST-3
Total Customer	\$79,473	\$43,725	\$35,454	\$295	\$0	\$0	\$0	
REVENUE RELATED	(\$25,591)	(12,679)	(10,728)	(2,184)	0	0	0	RR-1
DIRECT ASSIGNMENT	\$8,089	0	294	7,796	0	0	0	DA-1
Total Net Rev. Req.	<u>\$504,233</u>	<u>\$284,673</u>	<u>\$198,100</u>	<u>\$21,459</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

Table 1
Colville COSA

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 13 - Summary

REVISED FOR PHASE II DECISION
SEPTEMBER 15 2003

Total	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)
Present Rate Revenues	\$368,002	\$182,331	\$154,264	\$31,406	\$0	\$0
Less: Allocated Rev. Req.	\$504,233	284,673	198,100	21,459	0	0
Balance	(\$136,231)	(\$102,342)	(\$43,836)	9,947	0	0
Rate Base	\$811,300	477,442	304,685	\$29,173	0	0
Return on Rate Base	-16.792%	-21.435%	-14.387%	34.096%	0	0
Allowed Rate of Return	9.620%	9.620%	9.620%	9.620%	9.620%	9.620%
Allowed Return	\$78,047	45,930	29,311	2,806	0	0
Comm. Based Rate Revenues	\$582,280	330,603	227,411	24,266	0	0
% Change to Pres. Rates	58.2%	81.3%	47.4%	-22.7%	0.0%	0

314 - Colville Lake
2002/03 COST OF SERVICE
Exhibit 14 - Average Unit Costs

	Residential	General Service	Street Lighting	Gen. Service Primary	(Open)	(Open)
DEMAND - \$/Kw	\$0.00	\$183.97	\$0.00	\$0.00	\$0.00	0
ENERGY - cents/Kwh	301.8922	136.0067	407.1395	0.0000	\$0.00	0
CUSTOMER - \$/Cust/Month	\$145.03	\$381.14	\$26.97	\$0.00	0.0000	0
Basic Data:						
Annual Kw	-	504	-	0	0	0
Annual Kwh	93,777	70,694	5,881	0	0	0
Number of Customers	27	8	1	0	0	0
Revenue Check:						
Demand	92,807	-	92,807	-	0	0
Energy	403,196	283,104	96,149	23,942	0	0
Customer	86,277	47,499	38,455	324	0	0
Total	582,280	330,603	227,411	24,266	0	0