

GENERAL INFORMATION

Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies.

ORS 308.515(1)(a) charges the department to assess the following property having situs in this state:

"Except as provided in subsection (2) of this section, any property used or held for its own future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; private railcar transportation; air transportation; water transportation upon inland waters of the State of Oregon; air or railway express; communication; heating; gas; electricity; pipeline; toll bridge."

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(14) also allows the department to gather "any other facts or information the department requires in the form of return prescribed by it."

How to complete these Oregon schedules

- 1. Complete all schedules in this packet.
- 2. If you need more space than what's available on a schedule, attach additional sheets.
- 3. If a schedule doesn't apply to you, leave it blank. Then attach a statement telling us why you don't need to complete the schedule.
- 4. Type or print your information on these schedules. If you print, please use ink.
- 5. Put brackets (< >) around negative ("deficit") amounts.
- 6. Keep a copy for your files.

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company's complete Annual Report filed with the Oregon Public Utility Commission and/or a federal regulatory body (if the company filed this annual report).
- The company's 10-K (and parent company's 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company's annual report, if applicable), if not included in the 10-K.
- **For railroads,** a copy of each track mileage summary by tax code sent to County Assessors. (ORS 308.645)
- For communications companies, a copy of the wire mileage summary by tax code sent to County Assessors. (ORS 308.645)
- For gas and pipeline companies, a copy of listing of pipe mileages by diameter and individual tax code areas sent to County Assessor. (ORS 308.645)
- For all companies, the cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an *integral part of your total reporting requirement*. You must provide us with this additional information.

Important reminders

- Calendar Year Basis. The Oregon report is for a full calendar year.
- "The Year" means the year covered by the report.
- "The Close of the Year" means the close of business on December 31.

• "The Beginning of the Year" means the beginning of business on January 1,

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the beginning of the period covered by the report if the report is for a period shorter than one year.

When to file

File on or before February 2, 2004.

Where to file

Mail all schedules, reports, forms, and attachments to: Valuation Section

Property Tax Division Oregon Department of Revenue PO Box 14380 Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law (ORS 308.535) to extend the time for filing this statement for good cause.

If a company fails to make a statement or furnish the required information, the law also allows the department to "inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company."

Penalties for failure to file or filing a false or fraudulent statement

Your statement is considered delinquent if it is not filed by February 2 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fractions thereof) of assessed value placed on the assessment roll of the department (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and "upon conviction, shall be punished as otherwise provided by law for such crime."

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8281, or download forms from our Web site, <u>www.dor.state.or.us</u>.

Electronic Filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hardcopy schedules. If you choose to file electronically, please include the signed Taxpayer Declaration form (150-302-039) provided herein.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents). An electronic format must include the information fields located in the annual statement schedules.

Important: Please format your electronic data according to the format of the paper schedule or table. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the appraiser via the phone number located on the attached cover letter.

The data may be sent via 3.5" diskette along with the form or may be attached via an e-mail message to the address below the appraiser's name provided on the cover letter. If you submit the data via e-mail, there is a possibility that it may not remain secure in transit. The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



ANNUAL STATEMENT

| Department of Revenue Use Only | | | | |
|--------------------------------|----------------|--|--|--|
| Postmarked Date Date Received | | | | |
| | Extension Date | | | |

for Electric Cooperatives MUST BE POSTMARKED BY FEBRUARY 2, 2004

DECLARATION OF PROPERTY COSTS, OPERATIONS AND OTHER RELATED INFORMATION AS OF JANUARY 1, 2004

| Business Name | | | | Business I | E-mail Addre | ess or Web Site | Address | |
|--|---------------------------------|---------------------|-------------------|--------------|--------------|-----------------|---------------|-------------------|
| Street Address | | | | | | | Is this a c | nange of address? |
| City | | | | | State | | ZIP Code | |
| STATEMENT REQUIR | RED | | | | | | | |
| Oregon law (ORS 308.52 department on or before 308.030). THIS STATEM | February 2. Failure to | file a complete sta | | | | | | |
| | CC | ONTACT PERSON FOR | ANNUAL STATE | MENT | | | | |
| Name | | | | | | | Telephone Nun | nber |
| Mailing Address | | | | | | | Fax Number | |
| City | State | ZIP Code | | E-mail Addre | ss | | I | |
| | | ACCOUNTING R | ECORDS LOCATI | ION | | | | |
| Street Address | | Cit | | | State | | ZIP Code | |
| | | CONTACT PE | RSON FOR AUD | IT | | | | |
| Name | | | | | | | Telephone Num | ber |
| Mailing Address | | | | | | E-mail Add | dress | |
| City | | | | | State | - | ZIP Code | |
| TAXPAYER DECLARATED I declare under penalties of f best of my knowledge and be | alse swearing [ORS 305.9 | | ment, including a | attached sch | nedules, h | as been e | xamined by me | and to the |
| Full Legal Name (if incorporated | () | | | | | | | |
| Owner is (indicate whether indiv | ridual, partnership, corporatio | n, etc.) | | | | | | |
| Signature of owner, officer or au | ithorized agent | | | | | | Date | |
| Typed or printed name of officer | or agent signing above | | | | Title | | | |
| Name of Preparer (if other than | taxpayer) | | | | | | Telephone Num | ber |
| | | | | | | | 1 | |

MAIL COMPLETED STATEMENT AND SCHEDULES TO:

Valuation Section
Property Tax Division

Oregon Department of Revenue

PO Box 14380

Salem OR 97309-5075

By the terms of Oregon Revised Statutes 308.515, the Department of Revenue is required to make an annual assessment of any property having a situs in this state which is held for or used by a company in performing or maintaining an electric business or service, or in selling electricity, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale, or consumption by other persons, ORS 308.805 further provides:

"[(1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax on all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) at the rates prescribed by ORS 308.807. The tax shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association.

- (3) As used in ORS 308.805 to 308.820: "Transmission and distribution lines" shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, materials and supplies, office furniture and fixtures and office equipment. This shall not include such property as parcels of land, buildings and merchandise held for resale.
- (b) "Wire mile" means a single conductor one mile long installed in a line, but not including service drops"

Each company subject to the law is required to file with the Department of Revenue, on or before February 2 of each year, in such form and on such blanks as the department may prescribe, a statement of certain facts specified in ORS 308.520 and 308.525.

Complete all schedules asked for or state reasons for any omission. Entries indicating deficits or "minus" amounts should be made in red or otherwise indicated by parenthesis, asterisk, etc. Where insufficient space is provided by the blank schedules, attach additional sheets and cross reference to the schedule to which they apply.

The schedules in this report are based on the Uniform System of Accounts prescribed for Electric Borrowers of the Rural Electrification Administration. If the company's accounts do not conform to this system, complete the schedules in all cases where the account titles, or information requested, is adaptable to the company's records. Where a schedule cannot be completed, substitute a similar schedule showing the indicated data.

Please attach to this report a copy of the last annual report of the board of directors or other officers to the members.

Make this annual report in duplicate and keep one copy in the files of the company for reference. Mail the other copy to the department, flat (not folded or rolled).

It is required that the report be filed with the department on or before February 2 of the current year. The tax payment required by ORS 308.805 must be made by July 1.

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

GENERAL INFORMATION

| Full name of reporting association | | | |
|--|-----------------------|------------------------|---------------------|
| Address of principal office | | | |
| Telephone number | | | |
| Business identification number | | | |
| | | | |
| Is the association a nonprofit cooperative organ | ization? Yes No | | |
| State whether incorporated | unincorporated | | |
| Date of organization | | | |
| Laws of state under which organized | | | |
| Location of plant | | | |
| Cities or towns and areas conved | | | |
| Cities or towns and areas served | | | |
| | | | |
| Date service was first furnished | | | |
| Number of members as of end of year | | | |
| | | | |
| Face value of membership certificate | | | |
| Are the association's accounting records mainta Borrowers of the Rural Electrification Administra | | ystem of Accounts pres | cribed for Electric |
| DI | RECTORS AT CLOSE OF Y | EAR | 1 |
| Name | Residence | Term | Term Expires |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| PRINCI | PAL OFFICERS AT CLOSE | OF YEAR | |
| Title | Name | F | Residence |
| President | | | |
| Vice President | | | |
| Secretary | | | |
| Treasurer | | | |
| Auditor | | | |
| Attorney or General Counsel | | | |
| General Manager | | | |
| General Superintendent | | | |
| Chief Engineer | | | |
| | | | |
| This report prepared by | | | |
| This report propared by | | | |

COMPARATIVE GENERAL BALANCE SHEET

| Account Number | Assets and Other Debits | Balance at Beginning of Year | Balance at End of Year |
|-------------------|--|---------------------------------|---------------------------|
| | Utility Plant: | 3 3 | |
| 101 | Electric Plant in Service | | |
| 102 | Electric Plant Purchased or Sold | | |
| 104 | Electric Plant Leased to Others | | |
| 105 | Electric Plant Held for Future Use | | |
| 106 | Completed Construction not Classified | | |
| 107 | Construction Work in Progress | | |
| 114 | Electric Plant Acquisition Adjustments | | |
| 118 | Other Utility Plant | | |
| 110 | Total Utility Plant | | |
| | Less: Depreciation and Amortization | () | (|
| | Net Utility Plant | , | (|
| | , | | |
| | Other Property and Investments: | | |
| 121 | Nonutility Property | | |
| 122 | Depreciation on Nonutility Property—Credit | () | (|
| 123 | Investments in Associated Organizations | | |
| 124 | Other Investments | | |
| 125 | Restricted Funds | | |
| | Total Other Property and Investments | | |
| | Current and Accrued Assets: | | |
| 131 | Cash—General | | |
| 132 | Cash—REA Loan Funds | | |
| 134 | Special Deposits | | |
| 135 | Working Funds | | |
| 136 | Temporary Cash Investments | | |
| 141 | Notes Receivable | | |
| 142 | Consumer Accounts Receivable | | |
| 143 | Other Accounts Receivable | | |
| 144 | Provision for Uncollectible Receivables—Credit | () | (|
| 145 | Notes Receivable from Associated Companies | | |
| 146 | Accounts Receivable from Associated Companies | | |
| 151 | Fuel Stock | | |
| 152 | Fuel Stock Expenses Undistributed | | |
| 154 | Materials and Supplies—Electric | | |
| 155 | Materials and Supplies—Merchandise | | |
| 163 | Stores Expense Undistributed | | |
| 165 | Prepayments | | |
| 171 | Interest and Dividends Receivable | | |
| 172 | Rents Receivable | | |
| 174 | Miscellaneous Current and Accrued Assets | | |
| | Total Current and Accrued Assets | | |
| | Deferred Debits: | | |
| 176 | Loans Available from REA—Construction | | |
| 177 | Loans Available from REA—Installation | | |
| 180 | Retirement Work in Progress | | |
| 181 | Unamortized Loan Expense | | |
| 182 | Extraordinary Property Losses | | |
| 183 | Preliminary Survey and Investigation Charges | | |
| 184 | Clearing Accounts | | |
| 186 | Miscellaneous Deferred Debits | | |
| | Total Deferred Debits | | |
| | | | |
| | TOTAL ASSETS AND OTHER DEBITS | | |

COMPARATIVE GENERAL BALANCE SHEET

| Equities and Margins: Memberships | Account Number | Liabilities and Other Credits | Balance at Beginning of Year | Balance at End of Year |
|--|-------------------|---------------------------------------|---------------------------------|---------------------------|
| Memberships | | Equities and Margins: | | |
| 208 Donated Capital 201 Consumers' Contributions for Debt Service 215 Appropriated Margins 216 Appropriated Margins 217 Retried Capital Credits—Gains 218 Capital Gains and Losses 219 Other Margins and Equities 219 Total Equities and Margins 220 Advances from Associated Companies 221 Bonds 222 Advances from Associated Companies 223 Advances from Associated Companies 224 Long-Term Debt—REA Installation 225 Interest Accrued—Debtred—REA Construction 226 Interest Accrued—Debtred—REA Construction 227 Advance Payments Unapplied—Debtl () (228 Other Long-Term Debt 228 Other Long-Term Debt 229 Total Long-Term Debt 230 Accounts Payable 24 Accounts Payable 251 Notes Payable to Associated Companies 252 Accounts Payable to Associated Companies 253 Consumers' Deposits 264 Taxes Accrued 275 Interest Accrued—Desits 276 Total Long-Term Debt 277 Interest Accrued—Desits 288 Patronage Capital and Patronage Refunds Payable 289 Matured Long-Term Debt 299 Matured Interest 291 Taxes Accrued 293 Interest Accrued 294 Matured Interest 295 Consumers' Deposits 296 Taxes Accrued 297 Interest Accrued 298 Patronage Capital and Patronage Refunds Payable 299 Matured Interest 290 Matured Interest 291 Total Current and Accrued Liabilities 292 Consumers Payable 293 Consumers Payable 294 Matured Interest 295 Consumers Service Payable 296 Taxes Accrued 297 Interest Accrued 298 Patronage Capital and Patronage Refunds Payable 299 Matured Interest 290 Matured Interest 291 Total Current and Accrued Liabilities 292 Consumers Service Prepayments 293 Consumers Service Prepayments 294 Other Deferred Credits 295 Consumers Service Prepayments 296 Miscellaneous Operating Reserves 297 Miscellaneous Operating Reserves 298 Miscellaneous Operating Reserves 299 Miscellaneous Operating Reserves | 200 | · · · · · · · · · · · · · · · · · · · | | |
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| 218 Capital Gains and Losses 219 Other Margins and Equities 219 Total Equities and Margins Long-Term Debt: | | • | | |
| 218 Capital Gains and Losses 219 Other Margins and Equities 219 Total Equities and Margins Long-Term Debt: | 215 | Appropriated Margins | | |
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| Total Equities and Margins Long-Term Debt: 221 Bonds 222 Advances from Associated Companies 224 Long-Term Debt—REA Construction 225 Long-Term Debt—REA Installation 226 Interest Accrued—Deferred—REA Construction 227 Advance Payments Unapplied—Debit () () (228 Other Long-Term Debt Total Long-Term Debt Current and Accrued Liabilities: 231 Notes Payable 232 Accounts Payable 233 Notes Payable to Associated Companies 234 Accounts Payable to Associated Companies 235 Consumers' Deposits 236 Taxes Accrued 237 Interest Accrued 238 Patronage Capital and Patronage Refunds Payable 239 Matured Long-Term Debt 240 Matured Long-Term Debt 241 Tax Collections Payable 242 Miscellaneous Current and Accrued Liabilities 243 Total Current and Accrued Liabilities 244 Total Current and Accrued Liabilities 255 Consumer's Deposits 266 Taxes Accrued 277 Interest Accrued 287 Interest Accrued 288 Patronage Capital and Patronage Refunds Payable 299 Matured Long-Term Debt 290 Matured Interest 291 Tax Collections Payable 292 Consumer Advances for Construction 293 Consumer Accrued Liabilities 294 Total Current and Accrued Liabilities 295 Consumer Advances for Construction 296 Consumer's Energy Prepayments 297 Consumer Advances for Construction 298 Reserves: 299 Miscellaneous Operating Reserves 290 Miscellaneous Operating Reserves 290 Miscellaneous Operating Reserves | 218 | | | |
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| 221 Bonds 223 Advances from Associated Companies 224 Long-Term Debt—REA Construction 225 Long-Term Debt—REA Installation 226 Interest Accrued—Deferred—REA Construction 227 Advance Payments Unapplied—Debit 228 Other Long-Term Debt 229 Total Long-Term Debt 220 Other Long-Term Debt 230 Total Long-Term Debt 231 Notes Payable 232 Accounts Payable 233 Notes Payable to Associated Companies 234 Accounts Payable to Associated Companies 235 Consumers' Deposits 236 Taxes Accrued 237 Interest Accrued 238 Patronage Capital and Patronage Refunds Payable 239 Matured Long-Term Debt 240 Matured Interest 241 Tax Collections Payable 242 Miscellaneous Current and Accrued Liabilities 254 Other Deferred Credits 255 Consumer's Energy Prepayments 256 Total Deferred Credits 257 Consumer's Energy Prepayments 258 Consumer's Energy Prepayments 259 Consumer's Energy Prepayments 250 Consumer's Energy Prepayments 251 Total Deferred Credits 252 Consumer's Energy Prepayments 253 Consumer's Energy Prepayments 254 Other Deferred Credits 255 Consumer's Energy Prepayments 256 Miscellaneous Operating Reserves 267 Miscellaneous Operating Reserves 268 Miscellaneous Operating Reserves 269 Contributions in Aid of Construction 271 Contributions in Aid of Construction | | Total Equities and Margins | | |
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| Interest Accrued—Deferred—REA Construction | | | | |
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| 240 Matured Interest 241 Tax Collections Payable 242 Miscellaneous Current and Accrued Liabilities Total Current and Accrued Liabilities Deferred Credits: 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| 241 Tax Collections Payable 242 Miscellaneous Current and Accrued Liabilities Total Current and Accrued Liabilities Deferred Credits: 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| Miscellaneous Current and Accrued Liabilities Total Current and Accrued Liabilities Deferred Credits: 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| Total Current and Accrued Liabilities Deferred Credits: 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | 242 | | | |
| 252 Consumer Advances for Construction 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| 253 Consumers' Energy Prepayments 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | 050 | | | |
| 254 Other Deferred Credits Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| Total Deferred Credits Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| Reserves: 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | ∠54 | | | |
| 265 Miscellaneous Operating Reserves Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | Total Deletted Credits | | |
| Contributions in Aid of Construction: 271 Contributions in Aid of Construction | | | | |
| 271 Contributions in Aid of Construction | 265 | Miscellaneous Operating Reserves | | |
| 271 Contributions in Aid of Construction | | Contributions in Aid of Construction: | | |
| | 271 | Contributions in Aid of Construction | | |
| TOTAL HABILITIES AND OTHER CREDITS | | TOTAL LIABILITIES AND OTHER CREDITS | | |

ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION

| Account Number | Account Title | Balance at Beginning of Year | Balance at End of Year |
|-------------------|--|---------------------------------|---------------------------|
| 108 | Depreciation of Electric Plant in Service | | |
| 109 | Depreciation of Electric Plant Leased to Others | | |
| 110 | Depreciation of Electric Plant Held for Future Use | | |
| 111 | Amortization of Electric Plant in Service | | |
| 112 | Amortization of Electric Plant Leased to Others | | |
| 113 | Amortization of Electric Plant Held for Future Use | | |
| 115 | Amortization of Electric Plant Acquisition Adjustments | | |
| 119 | Depreciation and Amortization of Other Utility Plant | | |
| | | | |
| | Totals per Balance Sheet | | |

OTHER MARGINS AND EQUITIES — ACCOUNT 219

| | | 1 |
|---|-----|---|
| Operating Margins — Account 219.1 | | |
| Balance at Beginning of Year | | |
| Add: Net Operating Margin (page 7) | | |
| Other Credits (explain) | | |
| | | |
| Deduct: Transfers to Account 201 | () | |
| Other Debits (explain) | () | |
| | () | |
| Balance at End of Year | | |
| | | |
| Nonoperating Margins — Account 219.2 | | |
| Balance at Beginning of Year | | |
| Add: Total Nonoperating Margin (page 7) | | |
| Other Credits (explain) | | |
| | | |
| Deduct: Debits (explain) | () | |
| | () | |
| Balance at End of Year | | |
| | | |
| Other Margins — Account 219.3 | | |
| Balance at Beginning of Year | | |
| Changes During Year (explain) | | |
| | | |
| Balance at End of Year | | |
| | | _ |
| TOTAL ACCOUNT OF A CV | | |
| TOTAL ACCOUNT 219 — End of Year | | |
| | | |
| | | |

NET OPERATING MARGIN

| Account Number | Items | Previous Year | Current Year |
|-------------------|--|------------------|-----------------|
| | | | |
| 400 | Operating Revenues and Patrons' Capital | | |
| | | | |
| | Operating Expenses: | | |
| 401 | Operating Expense | | |
| 402 | Maintenance Expense | | |
| 403 | Depreciation Expense | | |
| 404 | Amortization of Limited-Term Electric Plant | | |
| 405 | Amortization of Other Electric Plant | | |
| 406 | Amortization—Plant Acquisition Adjustments | | |
| 407 | Amortization of Property Losses | | |
| 408 | Taxes | | |
| | Total Operating Expenses | | |
| | Operating Margin | | |
| 412 | Revenue from Electric Plant Leased to Others | | |
| 413 | Expenses of Electric Plant Leased to Others | () | |
| 414 | Other Utility Operating Income | | |
| | Total Utility Operating Margin | () | () |
| | | | |
| | Income Deductions: | | |
| 425 | Miscellaneous Amortization | | |
| 426 | Miscellaneous Income Deductions | | |
| 427 | Interest on Long-Term Debt | | |
| 428 | Amortization of Loan Expense | | |
| 431 | Other Interest Expense | | |
| 432 | Interest Charged to Construction—Credit | () | () |
| | Total Income Deductions | | |
| | Net Operating Margin | | |
| | | | |
| | | | <u> </u> |

NONOPERATING MARGIN

| Account Number | Items | Previous Year | Current Year |
|-------------------|---|------------------|-----------------|
| 415 | Revenues—Merchandising, Jobbing and Contract Work | | |
| 416 | Expenses—Merchandising, Jobbing and Contract Work | | 7 |
| 417 | Income from Nonutility Operations | | |
| 418 | Nonoperating Rental Income | | |
| 419 | Interest and Dividend Income | | |
| 420 | Installation Loan Income | | |
| 421 | Miscellaneous Nonoperating Income | | |
| | | | |
| | Total Nonoperating Margin | | |
| | | | |
| | | | |

MISCELLANEOUS EQUITY ACCOUNT

| Account Number | Account Title | Balance at Beginning of Year | Net Credits (or Debits) | Balance at End of Year |
|-------------------|---|---------------------------------|----------------------------|---------------------------|
| 208 | Donated Capital | | | |
| 211 | Consumers' Contributions for Debt Service | | | |
| 215 | Appropriated Margins | | | |
| 217 | Retired Capital Credits—Gains | | | |
| 218 | Capital Gains and Losses | | | |
| | | | | |

Please explain below, or on a separate attached sheet, the nature of all changes in the above accounts during the year.

GROSS REVENUE TAX COMPUTATION

| | | | | T | T |
|-------------------|--|-------------------------|-------------|----------------------|---------------------------|
| Account Number | | Numbers of Customers | KWH Sold | Revenues per Account | Revenue Subject to Tax |
| | | | | | |
| 440 | Residential Sales | | | | |
| 441 | Irrigation Sales | | | | |
| 442 | Commercial and Industrial Sales | | | | |
| 444 | Public Street and Highway Lighting | | | | |
| 445 | Sales to Public Authorities | | | | |
| 447 | Sales for Resale | | | | |
| | Total — Accounts 440 and 447 | | | | |
| | | | | | |
| | | | | | |
| 450 | Forfeited Discounts | | | | |
| 451 | (Gross) Miscellaneous Service Revenues | | | | |
| | Expenses Deducted from (gross) Miscellaneous | Service Revenues | | () | |
| 453 | Sales of Water and Water Power | | | | |
| 454 | Rent from Electric Property | | | | |
| 456 | Other Electric Revenues | | | | |
| | Sales of Materials and Supplies | | | | |
| | Add back loss included in Account 456 | | | | |
| | Deduct profit included in Account 456 | | | | () |
| - | Total Operating Revenues | | | | |
| | | | | 1 | |
| 412 | Revenue from Electric Plant Leased to Others | | | | |
| | Deduct Gross Revenue Derived from Lines Leas | | | | () |
| | Deduct Direct Cost of Power—A/C 500-514, 517 | -532, 535-545, 546 | -554, 555 | | () |
| | Gross Revenue Subject to Tax | | | | |
| | Gross Revenue Tax at 4% | | | | |
| | | | | | |

The tax payment is due on or before July 1 of this year.

OPERATION AND MAINTENANCE EXPENSES

| Account Number | Items | Operation Account 401 | Maintenance Account 402 |
|-------------------|-------------------------------------|--------------------------|----------------------------|
| | | | |
| 500-514 | Power Production Expenses—Steam | | |
| 517-532 | Power Production Expenses—Nuclear | | |
| 535-545 | Power Production Expenses—Hydraulic | | |
| 546-554 | Power Production Expenses—Other | | |
| 555-557 | Other Power Supply Expenses | | |
| 560-573 | Transmission Expense | | |
| 580-598 | Distribution Expenses | | |
| 901-905 | Consumer Accounts Expenses | | |
| 912-916 | Sales Expenses | | |
| 920-932 | Administrative and General Expenses | | |
| | | | |
| | Totals | | |
| | | | |

ELECTRIC ENERGY PURCHASES — ACCOUNT 555

| From Whom Purchased and Date of Contract | KWH Purchased | Cost |
|--|------------------|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Totals | | |

TAXES — ACCOUNT 408

| Account Number | Items | Amount | | | | | |
|-------------------|-------------------------------------|--------|--|--|--|--|--|
| | | | | | | | |
| 408.1 | Property | | | | | | |
| 408.2 | U.S. Social Security—Unemployment | | | | | | |
| 408.3 | U.S. Social Security—F.I.C.A. | | | | | | |
| 408.4 | State Social Security—Unemployment | | | | | | |
| 408.5 | State Sales—Consumers | | | | | | |
| 408.6 | Gross Revenue or Gross Receipts Tax | | | | | | |
| 408.7 | Other: | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Total Taxes — Account 408 | | | | | | |
| | | | | | | | |

ELECTRIC PLANT IN SERVICE — ACCOUNT 101

| Account Number | Items | Cost Beginning of Year | Additions | Retirements | Cost End of Year | Current Year Depreciation | Depreciation Reserve End of Year | Depreciated Cost End of Year |
|-------------------|---|------------------------------|-----------|-------------|---------------------|------------------------------|--|------------------------------------|
| | Intangible Plant: | | | | | | | |
| 301 | Organization | | | | | | | |
| 302 | Franchises and Consents | | | | | | | |
| 303 | Miscellaneous Intangible Plant | | | | | | | |
| | Steam Production Plant: | | | | | | | |
| 310 | Land and Land Rights | | | | | | | |
| 311 | Structures and Improvements | | | | | | | |
| 312 | Boiler Plant Equipment | | | | | | | |
| 313 | Engines and Generators | | | | | | | |
| 314 | Turbo-Generator Units | | | | | | | |
| 315 | Accessory Electric Equipment | | | | | | | |
| 316 | Miscellaneous Power Plant Equipment | | | | | | | |
| | | | | | | | | |
| | Hydraulic Production Plant: | | | | | | | |
| 330 | Land and Land Rights | | | | | | | |
| 331 | Structures and Improvements | | | | | | | |
| 332 | Reservoirs, Dams, Waterways | | | | | | | |
| 333 | Waterwheels, Turbines, Generators | | | | | | | |
| 334 | Accessory Electric Equipment | | | | | | | |
| 335 | Miscellaneous Power Plant Equipment | | | | | | | |
| 336 | Roads, Railroads, Bridges | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 0.40 | Other Production Plant: | | | | | | | |
| 340 | Land and Land Rights | | | | | | | |
| 341 | Structures and Improvements Fuel Holders, Producers, etc. | | | | | | | |
| 342 | Prime Movers | | | | | | | |
| 343 | Generators | | | | | | | |
| | | | | | | | | |
| 345 | Accessory Electric Equipment | | | | | | | |
| | Transmission Blant: | | | | | | | |
| 250 | Transmission Plant: | | | | | | | |
| 350 352 | Land and Land Rights Structures and Improvements | | | | | | | |
| | Structures and improvements | | | | | | | |
| | l . | | 1 | I | l . | 1 | L | |

ELECTRIC PLANT IN SERVICE — ACCOUNT 101 (continued)

| Account Number | Items | Cost Beginning of Year | Additions | Retirements | Cost End of Year | Current Year Depreciation | Depreciation Reserve End of Year | Depreciated Cost End of Year |
|-------------------|------------------------------------|------------------------------|-----------|-------------|---------------------|------------------------------|--|------------------------------------|
| 353 | Station Equipment | | | | | | | |
| 354 | Towers and Fixtures | | | | | | | |
| 355 | Poles and Fixtures | | | | | | | |
| 356 | Overhead Conductors and Devices | | | | | | | |
| 357 | Underground Conduit | | | | | | | |
| 358 | Underground Conductors and Devices | | | | | | | |
| 359 | Roads and Trails | | | | | | | |
| | | | | | | | | |
| | Distribution Plant: | | | | | | | |
| 360 | Land and Land Rights | | | | | | | |
| 361 | Structures and Improvements | | | | | | | |
| 362 | Station Equipment | | | | | | | |
| 364 | Poles, Towers and Fixtures | | | | | | | |
| 365 | Overhead Conductors and Devices | | | | | | | |
| 366 | Underground Conduit | | | | | | | |
| 367 | Underground Conductors and Devices | | | | | | | |
| 368 | Line Transformers | | | | | | | |
| 369 | Services | | | | | | | |
| 370 | Meters | | | | | | | |
| 371 | Installations—Consumers Premise | | | | | | | |
| 372 | Leased Property—Consumers Premise | | | | | | | |
| 373 | Street Lighting and Signal System | | | | | | | |
| | | | | | | | | |
| | General Plant: | | | | | | | |
| 389 | Land and Land Rights | | | | | | | |
| 390 | Structures and Improvements | | | | | | | |
| 391 | Office Furniture and Equipment | | | | | | | |
| 392 | Transportation Equipment | | | | | | | |
| | Equipment Licensed by DMV | | | | | | | |
| 393 | Stores Equipment | | | | | | | |
| 394 | Tools, Shop, Garage Equipment | | | | | | | |
| 395 | Laboratory Equipment | | | | | | | |
| 396 | Power Operated Equipment | | | | | | | |
| 397 | Communications Equipment | | | | | | | |
| 398 | Miscellaneous Equipment | | | | | | | |
| | | | | | | | | |
| | Totals — Account 101 | | | | | | | |
| | (Pay 40.00) Mah | | | | | | | |

OTHER UTILITY PLANT — ACCOUNTS 102 to 107

| Account Number | | Cost Beginning of Year | Additions | Retirements or Transfers* | Cost End of Year | Current Year Depreciation | Depreciation Reserve End of Year | Depreciated Cost End of Year |
|-------------------|--|------------------------------|-----------|---------------------------------|---------------------|------------------------------|--|------------------------------------|
| | | | | | | | | |
| 102 | Electric Plant Purchased or Sold: | | | | | | | |
| | Transmission and Distribution Lines | | | | | | | |
| | Land, Buildings, Improvements | | | | | | | |
| | Total Account 102 | | | | | | | |
| 104 | Electric Plant Leased to Others: | | | | | | | |
| | Transmission and Distribution Lines | | | | | | | |
| | Land, Buildings, Improvements | | | | | | | |
| | Total Account 104 | | | | | | | |
| | | | | | | | | |
| 105 | Electric Plant Held for Future Use: | | | | | | | |
| | Transmission and Distribution Lines | | | | | | | |
| | Lands, Buildings, Improvements | | | | | | | |
| | Total Account 105 | | | | | | | |
| | | | | | | | | |
| 106 | Completed Construction not Classified: | | | | | | | |
| | Transmission and Distribution Lines | | | | | | | |
| | Land, Buildings, Improvements | | | | | | | |
| | Total Account 106 | | | | | | | |
| | | | | | | | | |
| 107 | Construction Work in Progress: | | | | | | | |
| | Transmission and Distribution Lines | | | | | | | |
| | Land, Buildings, Improvements | | | | | | | |
| | Total Account 107 | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Segregate balances carried in Accounts 102 to 107 to show separately the property which, in the company's opinion, is covered by the 3% gross earnings tax, and the property which is subject to ad valorem taxation.

^{*}Asterisk indicates transfers.

LAND OWNED AND USED IN OPERATION AS OF THE END OF THE YEAR

| Item | Account | S.T.C. Order | Where | Situated | Man and Tay | Brief Description of Separate Tracts | Cost per Books at End of Year |
|--------|-----------------|---------------------|--------|----------|---------------------------|---|-------------------------------------|
| Number | Account Used | or P.C.M. Number | County | Tax Code | Map and Tax Lot Number | Brief Description of Separate Tracts or Parcels of Land | End of Year |
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Please show the indicated data in detail for each parcel of land situated in Oregon. **Number the items consecutively to correspond with the related improvements listed on the next page.** In the event there is any change in the inventory of parcels of land owned, enclose a copy of the legal description of the parcel and indicate to whom it was conveyed or from whom purchased, the date of the deed, and, for acquisitions, the use for which the property was acquired.

BUILDINGS (STRUCTURES AND IMPROVEMENTS) OWNED AND USED IN OPERATION AT END OF YEAR

| Item | tem Account Where Situated | | Situated | Man and Tay | | Cost per | Depreciated |
|--------|----------------------------|--------|----------|---------------------------|---------------------------|-------------------|---------------------|
| Number | Account Used | County | Tax Code | Map and Tax Lot Number | Character of Improvements | Cost per Books | Depreciated Cost |
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Please show the indicated data for all buildings, structures, and improvements situated in Oregon. Item numbers should correspond with the item number of the land (previous page) on which the improvement is located.

LAND OWNED BUT NOT USED IN OPERATION AS OF THE END OF THE YEAR

| Item | Account | S.T.C. Order or | Where Situated | | Man and Tax | Co | | |
|--------|---------|-----------------|----------------|----------|---------------------------|---------------------------------------|-------|--|
| Number | Used | P.C.M. Number | County | Tax Code | Map and Tax Lot Number | Brief Description of Separate Parcels | Books | |
| | | | | | | | | |
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Please show the indicated data in detail for each parcel of land situated in Oregon which is owned but not used in operation. **Item numbers should correspond with the item numbers for the related improvements listed in the bottom schedule.** In the event there is any change in the inventory of parcels of land owned, enclose a copy of the legal description of the parcel and indicate to whom it was conveyed or from whom purchased, the date of the deed, and, for acquisitions, the use for which the property was acquired.

BUILDINGS (STRUCTURES AND IMPROVEMENTS) OWNED BUT NOT USED IN OPERATION AT END OF THE YEAR

| Item | Account | Where Situated | | Map and Tax | | Cost per | Depreciated |
|--------|---------|----------------|----------|---------------------------|--------------------------|-------------------|---------------------|
| Number | Used | County | Tax Code | Map and Tax Lot Number | Character of Improvement | Cost per Books | Depreciated Cost |
| | | | | | | | |
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MATERIALS AND SUPPLIES — MERCHANDISE — ACCOUNT 155

Materials and supplies which can or will be used in connection with the transmission and distribution of electric energy, including salvaged material held for resale, are taxes under the gross revenue tax. Merchandise such as electric appliances and other items held for resale are subject to ad valorem taxation. Please show separately in the following schedule the amounts of each category of inventory included in Account 155, and in the space provided, include a brief description of the separate classes of items held.

| Merchandise, Materials, Supplies Held for Resale | Cost at End of Year |
|---|------------------------|
| | |
| (a) Electric materials and supplies held for resale | |
| | |
| (b) (1) Merchandise held for resale, reported to assessor | |
| | |
| (2) Merchandise held for resale, other | |
| | |
| Total — Account 155 | |
| Total — Account 155 | |

LOCATION OF MERCHANDISE HELD FOR RESALE, OTHER

| Where Situated | | | Cost at |
|----------------|----------|-------------------------------|-------------|
| County | Tax Code | General Nature of Merchandise | End of Year |
| | | | |
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Remarks:

OREGON COST AND DEPRECIATION DATA

Use this form to provide additional cost and depreciation data for your Oregon properties.

| | As of January 1 |
|--|-----------------|
| ELECTRIC PLANT IN SERVICE | |
| Land | |
| Buildings and Structures | |
| All Other Plant in Service | |
| Plant Held for Future Use | |
| Construction Work in Progress | |
| Materials and Supplies (Acct. 154) | |
| Stores Expense Undistributed (Acct. 163) | |
| DEPRECIATION RESERVE | |
| Buildings and Structures | |
| All Other Plant in Service | |
| | |

WIRE MILES IN COUNTIES AT END OF YEAR

List below the wire miles of electric transmission and distribution lines in each county. See ORS 308.805(3)(b), page 2, for definition of the term "wire mile."

| County | Wire Miles |
|--------|------------|
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RENTED, LEASED OR CHARTERED PROPERTY* LOCATED IN OREGON AS OF JANUARY 1, 2004

ORS 308.517(3)

Land or buildings that meet **all** of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

- (A) Situated outside of railroad rights-of-way or outside of railroad station ground reservations; and
- (B) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730 (Department of Revenue assessment), to a company whose property is subject to ORS 308.505 to 308.730 (Department of Revenue assessment); and
- (C) Used as or in connection with airport facilities, general offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, well pump houses or substation sites.

(Emphasis and parenthetical items added.)

| Item | General Description of Property | Map and Tax Lot Number or Legal Description of Land, if Applicable** | Location of Property | Use of Property | Name of Owner |
|------|---------------------------------|--|----------------------|--------------------|------------------|
| 1 | | | | | |
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^{*(1)} This schedule shall include all properties, real and personal, that are not owned but are leased, rented, chartered or otherwise held for or used in performing a business, service or sale of a commodity enumerated in ORS 308.515. The schedule shall not include items of property that are subject to local assessment in accordance with ORS 308.517(3).

⁽²⁾ Railroads shall not include property or trackage that is reported under joint facility or trackage rights nor shall they report property or tracks that are reflected in their basic mileage statements.

⁽³⁾ Water transportation companies may omit watercraft if they are otherwise reported on pages 932-933.

^{**}Deed record, department order or PCM may be referenced in lieu of total description.



CONTRIBUTIONS IN AID OF CONSTRUCTION

Background:

Reports of investment in plant, may not include a "Contributions in Aid of Construction" account. Under Oregon law the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. To permit compliance with this requirement, please provide the following data as of December 31 of the year for which this report is being filed:

| | OREGON | SYSTEM | | | | |
|---|---------------------------------|--------------|--|--|--|--|
| Total Contributions in Aid of Construction (include nonrefundable customer advance for construction) | \$ | \$ | | | | |
| Accrued Depreciation Attributable to CIAC (if not known, it will be assumed to be equivalent on a percentage basis to that of other plant property reported) | | | | | | |
| Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC? | ☐ Yes ☐ No | | | | | |
| If no, how much CIAC was retired or disposed of during the year which this report covers? | | | | | | |
| Are CIAC amounts included in any of the investment or depreciation figures or in distribution of investment by situs shown elsewhere in this report? If yes, in what accounts or schedule are they included? | ☐ Yes ☐ No | | | | | |
| Please provide an explanation of the method used to depreciate the CIAC assets. | | | | | | |
| Please provide an explanation of the method used to account for retire | ement or other disposition of C | SIAC assets. | | | | |
| Other explanatory notes or comments: | | | | | | |