



# Regulated Electric General Instructions Oregon Property Tax Report

## When to file

File on or before **March 17, 2008**.

## Where to file

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

Valuation Section  
Property Tax Division  
Oregon Department of Revenue  
PO Box 14600  
Salem OR 97309-5075

## Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

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 false or fraudulent statement

**Your statement is considered delinquent if it is not filed by March 17 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction 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.”

## 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 as of January 1 (ORS 308.645).
- **For communications companies**, a copy of the wire mileage summary by tax code as of January 1 (ORS 308.645).
- **For gas and pipeline companies**, a copy of listing of pipe mileages by diameter and individual tax code areas as of January 1 (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 [ORS 308.525(16)].

## 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. You may attach additional schedules which use other formats, as long as you provide all information that we’ve requested.

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.

## 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.

## Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department to assess the following property having situs in this state:

*"Except as provided in subsection (3) 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."

## Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, [www.oregon.gov/DOR](http://www.oregon.gov/DOR).

## 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 hard-copy schedules.* If you choose to file electronically, please include the signed Taxpayer Declaration form (150-302-121-3) 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. If you have questions regarding acceptable formats, please contact the appraiser via the phone number located on the attached cover letter.

**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 assigned appraiser using the telephone number located on the attached cover letter.

The data may be sent via 3.5" diskette or CD-ROM 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 using 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

## for Regulated Electric

### Must be postmarked by March 17, 2008

Declaration of property cost, operations, and other related information as of  
January 1, 2008

Department of Revenue use only	
Postmarked date	Date received
	Extension date

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

### Statement required

Oregon law (ORS 308.520) requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 17. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement			
Name			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements			
Name			Telephone number
Mailing address		E-mail address	
City	State	ZIP code	

### Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Full legal name (if incorporated)

Owner is (indicate where individual, partnership, corporation, etc.)

Signature of owner, officer, or authorized agent <b>X</b>	Date
--	------

Typed or printed name of officer or agent signing above	Title
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Name of preparer (if other than taxpayer)	Telephone number
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**I authorize the exchange of confidential information for this return, via e-mail to the e-mail address above.**  
**Signature and title of owner, officer, or authorized agent \_\_\_\_\_ Title \_\_\_\_\_**

**Mail completed statement and schedules to:**  
Valuation Section  
Property Tax Division  
Oregon Department of Revenue  
PO Box 14600  
Salem OR 97309-5075

**Be sure to read the instructions on the previous sheet**

**Schedule A—General Information**

**Instructions**

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company		Business identification number (BIN)		
Previous name of company during the year		Effective dates of previous name		
		<b>Thru</b>		
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number (      )
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number (      )

Title of general officer:	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Treasurer		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon				
Address (street and number)	City	State	ZIP code	Area code and telephone number (      )

**Indicate the nature of your operations by checking one or more of the following boxes:**

- Airlines:**
- Scheduled passenger operations
  - Other passenger operations
  - Freight operations
  - Express operations
  - Other: \_\_\_\_\_

- Pipelines:**
- Gas
  - Oil

- Electric generation:**
- Generation transmission co-op
  - Electric co-op
  - Investor owned
  - Wind generation
  - PUD

- | Telecoms:                                  | % of business |
|--|---------------|
| <input type="checkbox"/> Mobile radio      | _____         |
| <input type="checkbox"/> Wireless          | _____         |
| <input type="checkbox"/> Tower aggregators | _____         |
| <input type="checkbox"/> Local exchange    | _____         |
| <input type="checkbox"/> Wire and cable    | _____         |
| <input type="checkbox"/> CLEC              | _____         |
| <input type="checkbox"/> Cable telephone   | _____         |
| <input type="checkbox"/> Data transmission | _____         |

- Railroads:**
- Class I
  - Shortline
  - Private car

- Water transportation:**
- Large company
  - Small company



**Electric Plant in Service (Accounts 101, 102, 103, and 106)**

December 31, 2007

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, electric plant in service (classified), this page and the next include Account 102, electric plant purchased or sold; Account 103, experimental electric plant unclassified; and Account 106, completed construction not classified—electric.
3. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
4. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary.
5. For Account 399, state the nature and use of plant included in this account and if substantial in amount.
6. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.

Line no.	Account	Balance at end of year— system	Balance at end of year— Oregon
1	<b>1. Intangible plant:</b>		
2	Organization (301)		
3	Franchises and consents (302)		
4	Miscellaneous intangible plant (303)		
5	<b>Total</b> intangible plant (enter total of lines 2, 3, and 4)		
6	<b>2. Production plant</b>		
7	<b>A. Steam production plant</b>		
8	Land and land rights (310)		
9	Structures and improvements (311)		
10	Boiler plant equipment (312)		
11	Engines and engine driven generators (313)		
12	Turbogenerator units (314)		
13	Accessory electric equipment (315)		
14	Misc. power plant equipment (316)		
15	Steam plant ARO (317)		
16	<b>Total</b> steam production plant (enter total lines 8–15)		
17	<b>B. Nuclear production plant</b>		
18	Land and land rights (320)		
19	Structures and improvements (321)		
20	Reactor plant equipment		
21	Turbogenerator units (323)		
22	Accessory electric equipment (324)		
23	Misc. power plant equipment (322)		
24	<b>Total</b> nuclear production plant (enter total of lines 18–23)		
25	<b>C. Hydraulic production plant</b>		
26	Land and land rights (330)		
27	Structures and improvements (331)		
28	Reservoirs, dams, and waterways (332)		
29	Water wheels, turbines, and generators (333)		
30	Accessory electric equipment (334)		
31	Misc. power plant equipment (335)		
32	Roads, railroads, and bridges (336)		
33	Hydro plant ARO (337)		
34	<b>Total</b> hydraulic production plant (enter total of lines 26–33)		
35			
36			
37			
38			
39			

This page corresponds with FERC pages 204–207

**Electric Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

December 31, 2007

Line no.	Account	Balance at end of year— system	Balance at end of year— Oregon
40	<b>D. Other production plant</b>		
41	Land and land rights (340)		
42	Structures and improvements (341)		
43	Fuel holders, products, and accessories (342)		
44	Prime movers (343)		
45	Generators (344)		
46	Accessory electric equipment (345)		
47	Misc. power plant equipment (346)		
48	Other production ARO (347)		
49	<b>Total</b> other production plant (enter total of lines 41–48)		
50	<b>Total</b> production plant (enter total of lines 16, 24, 34, and 48)		
51	<b>3. Transmission plant</b>		
52	Land and land rights (350)		
53	Structures and improvements (352)		
54	Station and equipment (353)		
55	Towers and fixtures (354)		
56	Poles and fixtures (355)		
57	Overhead conductors and devices (356)		
58	Underground conduit (357)		
59	Underground conductors and devices (358)		
60	Roads and trails (359)		
61	<b>Total</b> transmission plant (enter total of lines 52–60)		
62	<b>4. Distribution plant</b>		
63	Land and land rights (360)		
64	Structures and improvements (361)		
65	Station equipment (362)		
66	Storage battery equipment (363)		
67	Poles, towers, and fixtures (364)		
68	Overhead conductors and devices (365)		
69	Underground conduit (366)		
70	Underground conductors and devices (367)		
71	Line transformers (368)		
72	Services (369)		
73	Meters (370)		
74	Installations on customers premises (371)		
75	Leased property on customer premises (372)		
76	Street lighting and signal system (373)		
77	Distribution ARO (374)		
78	<b>Total</b> distribution plant (enter total of lines 63–76)		
79	<b>5. General plant</b>		
80	Land and land rights (389)		
81	Structures and improvements (390)		
82	Office furniture and equipment (391)		
83	Transportation equipment (392)		
84	Stores equipment (393)		
85	Tools, shop, and garage equipment (394)		
86	Laboratory equipment (395)		
87	Power operated equipment (396)		
88	Communication equipment (397)		
89	Miscellaneous equipment (398)		
90	General plant ARO (399.1)		
91	<b>Subtotal</b> (enter total of lines 79–88)		
92	Other tangible property (399)		
93	<b>Total</b> general plant (enter total of lines 89 and 90)		
94			
95	<b>Total</b> (Accounts 101 and 106)		

Line no.	Account	Balance at end of year— system	Balance at end of year— Oregon
96	<b>Total</b> (Accounts 101 and 106)		
97			
98	Electric plant purchased (102)		
99	(less) Electric plant sold (102)		
100	Experimental plant unclassified (103)		
101			
102	<b>Total electric plant in service</b>		
103			
104			
105			
106	<b>Other tangible property (399)</b>		
107	(detail of plant included in above total)		
108	Coal mine land and land rights (399.2)		
109	Coal mine structures and improvements (399.3)		
110	Coal mine equipment (399.4)		
111	Coal mine transportation equip. (399.5)		
112	Coal mine office and miscellaneous equipment (399.6)		
113	Coal mine development (399.7)		
114	Coal mine capital leases (399.8)		
115	Coal mine ARO (399.9)		
116			
117	<b>Total coal mine property</b>		
118			
119			
120			
121			
122	<b>Other utility property (118)</b>		
123	Steam heating		
124	<b>Intangible plant</b>		
125	Organization (118.1)		
126	Franchises and consents (118.2)		
127	Total intangible plant		
128	<b>Production plant</b>		
129	Land and land rights (118.3)		
130	Structures and improvements (118.31 and 118.931)		
131	Boiler plant and equipment (118.32)		
132	Miscellaneous plant and equipment (118.33 and 118.933)		
133	Total production plant		
134	<b>Distribution plant</b>		
135	Land and land rights (118.4)		
136	Structures and improvements (118.41)		
137	Mains and services (118.42)		
138	Meters and regulators (118.43)		
139	Miscellaneous distribution equipment (118.44)		
140	Miscellaneous equipment (118.58)		
141	<b>Total distribution plant</b>		
142	<b>Total stream plant (118)</b>		
143			
144	Total plant in service—electric and stream		
145			
146			
147			
148			
149			

This page corresponds with FERC pages 204–207

## Summary of Utility Plant—Electric and Gas Utility Companies

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System		State	
			12/31/07	12/31/06	12/31/07	12/31/06
1	<b>Plant in service</b>					
2	Intangibles	301-303				
3	Production	310-346				
4	Transmission	350-359				
5	Distribution	360-373				
6	General plant	389-399				
7	<b>Total (lines 2-6)</b>	101				
8						
9	Property under capital leases	101.1				
10	Electric plant purchased or sold	102				
11	Completed construction not classified	106				
12	Experimental plant	103				
13	<b>Total (lines 7-12)</b>					
14	Leased to others	104				
15	Property held for future use	105				
16	Construction work in progress	107				
17	Acquisition adjustment	114				
18	Other utility plant (included in 101 above)	118				
19	<b>Total utility plant (lines 13-18)</b>	101-114				
20						
21	Accumulated depreciation	108 and 111				
22	Accumulated amortization	111				
23	Amortization of acquisition adjustment	115				
24						
25	<b>Total accum., deprec., and amortiz.</b>	108 and 111				
26						
27	<b>Net utility plant (lines 19-25)</b>	Page 200				
28						
29	Nuclear fuel	120.1-4				
30	Accumulated nuclear fuel amortization	120.5				
31	Net nuclear fuel					
32						
33	<b>Net utility plant (lines 27 and 31)</b>	Page 110				
34						
35	Fuel stocks—coal	151-152				
36	Fuel stocks—other	151-152				
37	Material and supplies	154 and 163				
38	<b>Total M &amp; S plus fuel stocks</b>					
39						
40	Gas stored—current	164.1				
41	Other op. assets (attach details)					
42						
43	<b>Total property (lines 33, 38-41)</b>					
44						
45	Contribution in aid of construction:					
46	Credits to plant accounts					
47	Est. accumulated depreciation					
48	Net CIAC plant credit					
49						
50	<b>Total property plus CIAC (lines 43 and 48)</b>					

**Summary of Utility Plant—Electric and Gas Utility Companies**

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System		State	
			12/31/07	12/31/06	12/31/07	12/31/06
51	<b>Exempt or deductible property</b>					
52						
53	Merchandise and other M&S	151				
54	Nuclear materials held for sale	157				
55	Gas stored—current	164.1				
56	Gas stored—non-current	117				
57						
58	<b>Intangibles (in service and CWIP)</b>					
59	(net amortization)					
60						
61	Licensed vehicles—cost					
62	Accrued deprec. and amortiz.—licensed vehicles					
63	<b>Net licensed vehicles</b>					
64						
65						
66						
67						
68						
69						
70						
71	<b>Net plant locally accessed</b>	101 and 101.1				
72	<b>Net PHFU locally accessed</b>	105 (360.1)				
73	<b>Net leasehold improv locally accessed</b>	390.1 and 390.2				
74						
75	Sales tax personal property plant					
76	Sales tax personal property CWIP					
77						
78						
79						
80						
81						
82						
83						
84						
85						
86	<b>Pollution control exempt property</b>					
87	Accumulated depreciation—pollution control					
88	Net pollution control exempt					
89	<b>Fire equipment exempt</b>					
90	Accumulated depreciation—fire equipment					
91	Net fire equipment exempt					
92						
93						
94						
95	<b>Operating/allocation statistics:</b>					
96	Total generating capacity (KW)					
97	Total production (MSH)					
98	Total MWH sold	440–445				
99						
100	This is a standard form for all states. The appraiser will select the data appropriate for their state.					

**Summary of Utility Plant – Electric and Gas Utility Companies**

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System		State	
			12/31/07	(A)	12/31/07	(A)
1	Plant is service					12/31/07 adj'd
2	Intangibles	301-303				
3	Production	310-346				
4	Transmission	350-359				
5	Distribution	360-373				
6	General plant	389-399				
7	<b>Total (lines 2-6)</b>	101				
8						
9	Property under capital leases	101.1				
10	Electric plant purchased or sold	102				
11	Completed construction not classified	106				
12	Experimental plant	103				
13	<b>Total (lines 7-12)</b>					
14	Leased to others	104				
15	Property held for future use	105				
16	Construction work in progress	107				
17	Acquisition adjustment	114				
18	Other utility plant (incl. in 101 above)	118				
19	<b>Total utility plant (lines 13-18)</b>	101-114				
20						
21	Accumulated depreciation	108 and 109				
22	Accumulated amortization	111				
23	Amortization of acquisition adjustment	115				
24	Capitalized lease amortization					
25	<b>Total accum. deprec. and amortiz.</b>	108 and 111				
26						
27	<b>Net utility plant (lines 19 and 25)</b>	Page 200				

**Income Statement—Electric and Gas Utility Companies**

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System		State	
			12/31/07	12/31/06	12/31/07	12/31/06
1	<b>Operating revenues</b>					
2	Residential sales	440				
3	Commercial and industrial	442				
4	Public authorities	444-445				
5	Subtotal—direct revenues					
6						
7	Sales for resale	447				
8	Interdepartmental sales	448				
9	Provision for rate refund	449.1				
10	<b>Total electricity sales</b>					
11	Misc. operating revenues	450-456				
12						
13	<b>Gross operating revenue</b>	400				
14						
15	<b>Operating expenses</b>					
16	Operation expenses	401				
17	Maintenance expenses	402				
18	Depreciation expense	403				
19	Amort. and depl. of plant	404-405				
20	Amort. of plant acq. adj.	406				
21	Amort. property losses, etc.	407				
22	Taxes other than income taxes	408.1				
23	Income taxes—federal	409.1				
24	—other state	409.1				
25	Provision deferred inc. taxes	410.1				
26	(less) provision for def inc. taxes cr.	411.1				
27	Investment tax credit adj.—net	411.4				
28	(less) gain from disposal of util. plant	411.6				
29	Losses from disposal of util. plant	411.7				
30	(less) gains from disposal of allowances	411.8				
31						
32	<b>Total operating expenses</b>					
33						
34	<b>Net utility operating income</b>					
35	(see FERC Form I page 114-5)					
36						
37	<b>Other income and deductions</b>					
38	Other income					
39	Non utility operating income	415-418				
40	Equity in earnings of subsidiaries	418.1				
41	Interest and dividend income	419				
42	Allow. for funds used during construction	419.1				
43	Miscellaneous nonoperating income	421				
44	Gain on disposition of property	421.1				
45	<b>Total other income (lines 38-44)</b>					
46						
47						
48						
49						
50						

**Income Statement—Electric and Gas Utility Companies**

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System		State	
			12/31/07	12/31/06	12/31/07	12/31/06
51	<b>Other income deductions</b>					
52	Loss on disposition of property—dr.	421.2				
53	Miscellaneous amortization	425				
54	Miscellaneous income deductions	426.1-426.5				
55	<b>Total other income deductions</b>					
56	(lines 52-54)					
57						
58	<b>Taxes applic. to other inc. and deductions</b>					
59	Taxes other than income taxes	408.2				
60	Income taxes—federal	409.2				
61	Income taxes—other	409.2				
62	Provision for deferred inc. taxes	410.2				
63	(less) provision for def. inc. taxes—cr.	411.2				
64	Investment tax credit adj.—net	411.5				
65	(less) investment tax credits	420				
66	<b>Total taxes on other inc. and deductions</b>					
67	(total of lines 59-65)					
68	<b>Net other income and deductions</b>					
69	(total of lines 46, 56, and 67)					
70						
71	<b>Interest charges</b>					
72	Interest on long-term debt	427				
73	Amort. of debt disc. and expense	428				
74	Amort. of loss on reacquired debt	428.1				
75	(less) amort. of premium on debt—credit	429				
76	(less) amort. of gain on reacquired dr—cr	429.1				
77	Interest on debt to assoc. companies	430				
78	Other interest expense	431				
79	(less) allowance for borrowed funds					
80	Used during construction—cr.	432				
81	<b>Net interest charges</b>					
82	(lines 72-80)					
83	Income before extraordinary items					
84	(lines 33, 69, and 82)					
85						
86	<b>Extraordinary items</b>					
87	Extraordinary income	434				
88	(less) extraordinary deductions	435				
89	Net extraordinary items					
90						
91	Income taxes—federal and other	409.3				
92	Extraordinary items after taxes					
93	(line 89 less 91)					
94						
95	<b>Net income (total of lines 84 and 92)</b>					
96						
97						
98						
99						
100						

**Income Statement—Electric and Gas Utility Companies**

Reporting company: \_\_\_\_\_ State of: Oregon

Line no.	Description	Account or page #	System			
			12/31/05	12/31/04	12/31/03	12/31/02
1	<b>Operating revenues</b>					
2	Residential sales	440				
3	Commercial and industrial	442				
4	Public authorities	444–445				
5	Subtotal—direct revenues					
6						
7	Sales for resale	447				
8	Interdepartmental sales	448				
9	Provision for rate refund	449.1				
10	<b>Total electricity sales</b>					
11	Misc. operating revenues	450–456				
12						
13	<b>Gross operating expenses</b>	400				
14						
15	<b>Operating expenses</b>					
16	Operating expenses	401				
17	Maintenance expenses	402				
18	Depreciation expenses	403				
19	Amort. and depl. of plant	404–405				
20	Amort. of plant acq. adj.	406				
21	Amort. property losses, etc.	407				
22	Taxes other than income taxes	408.1				
23	Income taxes—federal	409.1				
24	—other state	409.1				
25	Provision deferred inc. taxes	410.1				
26	(less) provision for def inc. taxes cr.	411.1				
27	Investment tax credit adj.—net	411.4				
28	(less) gain from disposal of util. plant	411.6				
29	Losses from disposal of util. plant	411.7				
30	(less) gains from disposal of allowances	411.8				
31						
32	<b>Total operating expenses</b>					
33						
34	<b>Net utility operating income</b>					
35	(see FERC Form I page 114–5)					
36						
37	<b>Other income and deductions</b>					
38	Other income					
39	Non utility operating income	415–418				
40	Equity in earnings of subsidiaries	418.1				
41	Interest and dividend income	419				
42	Allow. for funds used during construction	419.1				
43	Miscellaneous nonoperating income	421				
44	Gain on disposition of property	421.1				
45	<b>Total other income (lines 38–44)</b>					
46						
47						
48						
49						
50						

**Debt Outstanding—All Companies**

Reporting company: \_\_\_\_\_ Debt

Company: \_\_\_\_\_

Avg. rating: \_\_\_\_\_ S&P's: \_\_\_\_\_ Moody's: \_\_\_\_\_

Line no.	Issue type	Rate	Shares outstanding	Maturity or par	Book value outstanding	Interest expense	Market value
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

**Report of Purchases of Electrical Energy  
from Small Scale Electric Generators  
for Year Ending December 31**

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---

Name of owner/operator: \_\_\_\_\_

Address of owner/operator: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number of owner/operator: \_\_\_\_\_

Type of plant: \_\_\_\_\_

Location of plant: \_\_\_\_\_

Plant capacity—KW: \_\_\_\_\_

Net KWH purchased from plant: \_\_\_\_\_

---

---

Name of owner/operator: \_\_\_\_\_

Address of owner/operator: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number of owner/operator: \_\_\_\_\_

Type of plant: \_\_\_\_\_

Location of plant: \_\_\_\_\_

Plant capacity—KW: \_\_\_\_\_

Net KWH purchased from plant: \_\_\_\_\_

---

---

Name of owner/operator: \_\_\_\_\_

Address of owner/operator: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number of owner/operator: \_\_\_\_\_

Type of plant: \_\_\_\_\_

Location of plant: \_\_\_\_\_

Plant capacity—KW: \_\_\_\_\_

Net KWH purchased from plant: \_\_\_\_\_

---

---

Name of owner/operator: \_\_\_\_\_

Address of owner/operator: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number of owner/operator: \_\_\_\_\_

Type of plant: \_\_\_\_\_

Location of plant: \_\_\_\_\_

Plant capacity—KW: \_\_\_\_\_

Net KWH purchased from plant: \_\_\_\_\_

---

---

Name of owner/operator: \_\_\_\_\_

Address of owner/operator: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number of owner/operator: \_\_\_\_\_

Type of plant: \_\_\_\_\_

Location of plant: \_\_\_\_\_

Plant capacity—KW: \_\_\_\_\_

Net KWH purchased from plant: \_\_\_\_\_



**Expenditures for additions, betterments, and construction of new properties, and total cost of properties for the year**

County	Prior year total cost to December 31	Expended during the year	Total cost to December 31
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (Inside cities and towns)			
General plant (exclusive of plant licensed by secretary of state)			
<b>Total</b>			
<hr/>			
County			
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (Inside cities and towns)			
General plant (exclusive of plant licensed by secretary of state)			
<b>Total</b>			
<hr/>			
County			
Production plant (power plant)			
Transmission plant			
Distribution plant (outside cities and towns)			
Distribution plant (Inside cities and towns)			
General plant (exclusive of plant licensed by secretary of state)			
<b>Total</b>			











## Rented, Leased, or Chartered Property\* Located in Oregon for Year Ending December 31

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 308.665 (Department of Revenue assessment); to a company whose property is subject to ORS 308.505 to 308.665 (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**	PCM number	Location of property	Use of property	Name of owner
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**Locally assessed property**

1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

**Centrally assessed property**

11						
12						
13						
14						
15						
16						
17						
18						

<sup>(1)</sup> 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).

<sup>(2)</sup> 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.

<sup>(3)</sup> 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 next after adjustment for retirement or other disposition of CIAC?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 of depreciation figures or in distribution of investment by situs shown elsewhere in this report?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

If yes, in what accounts or schedules are they included?

Please provide an explanation of the method used to depreciate the CIAC assets.

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets.

Other explanatory notes or comments: