

Gas Transmission Northwest Corporation

Docket No. RP06-
Schedule I-1(d)
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Allocation of General Items Between Mainline, Expansions and Lateral Systems

Line No.	Description	Statement Schedule Reference	Total (c) \$	Pre-Expansion Mainline (d) \$	1998 Expansion (e) \$	2002 Expansion (f) \$	Medford Lateral (e) \$	Coyote Springs Lateral (f) \$
1	Gas Plant Investment	C-1	1,701,014,684	1,512,415,638	6,095,934	129,190,556	44,056,980	9,255,576
2	Percent of Total		100.00%	88.92%	0.36%	7.59%	2.59%	0.54%
3	Direct Labor	H-1(a)	8,496,005	8,412,540	0	0	62,606	20,859
4	Percent of Total		100.01%	99.02%	0.00%	0.00%	0.74%	0.25%
5	KN Allocation		100.00%	93.95%	0.18%	3.80%	1.67%	0.40%
6	Allocated General Items							
7	General Plant	C-1	34,223,215	32,152,711	61,602	1,300,482	571,528	136,893
8	Intangible Plant	C-1	14,401,232	13,529,958	25,922	547,247	240,501	57,605
9	Accumulated Depreciation - General Plant	D	(18,949,843)	(17,803,378)	(34,110)	(720,094)	(316,462)	(75,799)
10	Accumulated Amortization - General Plant	D	(591,719)	(555,920)	(1,065)	(22,485)	(9,882)	(2,367)
11	Accumulated Amortization - Intangible Plant	D	(13,557,110)	(12,736,905)	(24,403)	(515,170)	(226,404)	(54,228)
12	Depreciation Expense - General Plant	H-2	7,309,877	6,867,630	13,158	277,775	122,075	29,240
13	Amortization Expense - General Plant	H-2	98,090	92,155	177	3,727	1,638	392
14	Amortization Expense - Intangible Plant	H-2	1,123,053	1,055,108	2,021	42,676	18,755	4,492
15	Other Taxes	H-4	12,218,970	11,479,722	21,994	464,321	204,057	48,876
16	Materials and Supplies	E	9,603,551	9,022,537	17,286	364,935	160,379	38,414
17	Regulatory Assets @ 50%	B-2	19,124,480	17,967,449	34,424	726,730	319,379	76,498
18	Regulatory Liabilities @ 50%	B-2	(2,393,781)	(2,248,958)	(4,309)	(90,964)	(39,976)	(9,575)
19	Administrative and General Expenses	H-1	36,665,165	34,446,922	65,997	1,393,276	612,308	146,661
20	Depreciation Related to AFUDC on Equity	H-3	5,805	5,454	10	221	97	23
21	Non-Deductible Business Expenses (50% Meals and Entertainment)		11,730	11,020	21	446	196	47
22	Net Gas Plant Investment	B	884,939,446	763,946,339	5,068,054	115,925,053		
			100.00%	86.33%	0.57%	13.10%		
23	Deferred Income Taxes (282)	B-1	(43,006,312)	(37,126,285)	(246,297)	(5,633,729)		
24	Gross Plant Investment		1,647,702,127	1,512,415,638	6,095,934	129,190,556		
25	Percent of Total		100.00%	91.79%	0.37%	7.84%		
26	Total Rolled-In Transmission Expenses	H-1	34,711,628	31,861,804	128,433	2,721,392		
27	Allocated Administrative and General Expenses (Ln 19)		35,906,196	34,446,922	65,997	1,393,276		
28	Total OM&A Pre-Expansion and Expansions		70,617,824	66,308,726	194,430	4,114,668		
29	Revenue Credits	G-5	(218,988)	(201,009)	(810)	(17,169)		