PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

September 28, 2009

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Mr. David Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Re: Quarterly Report for Second Quarter Ending June 30, 2009

Dear Mr. Danner:

In accordance with WAC 480-100-275, enclosed for filing are an original and one (1) copy of PacifiCorp's (dba Pacific Power) ("PacifiCorp" or the "Company") quarterly report for Washington operations, for the quarter ending June 30, 2009. The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations, or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area allocation methodology. PacifiCorp was granted a 30-day extension of time to file these reports in UE-072123, Order No. 01.

Please direct any informal inquiries to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly /ca

Andrea L. Kelly
Vice President, Regulation

Enclosures

Average Customer Count

Pacificorp
Average Customer Count and KWH
Washington Jurisdiction
For the 2nd Quarter of Calendar Year 2009

Washington Only	Apr-09	May-09	Jun-09
Average Customer Count			
Residential Sales	102,878	102,847	102,916
Commercial Sales	17,586	17,607	17,626
Industrial Sales	616	616	614
Irrigation Sales	5,213	5,246	5,263
Public Street & Highway Lighting	262	262	262
KWH			
Residential Sales	116,173,560	91,611,316	109,013,280
Commercial Sales	87,837,570	117,081,369	128,358,123
Industrial Sales	67,584,118	69,466,331	65,777,032
Irrigation Sales	17,013,022	23,697,568	34,603,298
Public Street & Highway Lighting	249,124	1,694,068	1,848,887

PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For Period Ending

June 30, 2009

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED JUNE 2009
FILE:	WA JAM 12 ME JUNE 2009
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2009
TIME:	8:46:28 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.616
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	100.00%		8.175%

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.

12 MONTHS ENDED JUNE 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,417,325,964	3,161,441,576	255,884,387	0	255,884,387
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	501,256,160	395,765,371	105,490,788	0	105,490,788
5	Other Operating Revenues	2.4	186,361,600	176,236,621	10,124,979	0	10,124,979
6	Total Operating Revenues	2.4	4,104,943,723	3,733,443,568	371,500,155	0	371,500,155
7							
8	Operating Expenses:						
9	Steam Production	2.7	444,686,097	398,686,443	45,999,654	0	45,999,654
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	36,618,467	30,677,362	5,941,104	0	5,941,104
12	Other Power Supply	2.10	781,512,187	627,119,768	154,392,419	0	154,392,419
13	Transmission	2.12	143,430,085	119,878,116	23,551,969	0	23,551,969
14	Distribution	2.13	212,663,419	198,308,262	14,355,157	0	14,355,157
15	Customer Accounts	2.14	99,857,675	91,146,012	8,711,664	0	8,711,664
16	Customer Service	2.14	60,718,121	60,197,653	520,467	0	520,467
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	165,794,788	153,549,339	12,245,449	0	12,245,449
19							
20	Total O & M Expenses	2.16	1,945,280,839	1,679,562,956	265,717,883	0	265,717,883
21							
22	Depreciation	2.18	439,531,706	403,979,856	35,551,850	0	35,551,850
23	Amortization Expense	2.19	49,266,618	45,032,552	4,234,067	0	4,234,067
24	Taxes Other Than Income	2.19	115,218,393	99,375,418	15,842,975	0	15,842,975
25	Income Taxes - Federal	2.22	165,405,791	183,303,812	(17,898,021)	0	(17,898,021)
26	Income Taxes - State	2.22	24,907,944	24,907,944	0	0	-
27	Income Taxes - Def Net	2.21	265,362,097	232,343,617	33,018,480	0	33,018,480
28	Investment Tax Credit Adj.	2.20	(1,841,780)	(1,841,780)	0	0	0
29	Misc Revenue & Expense	2.5	(7,332,547)	(7,087,807)	(244,741)	0	(244,741)
30							
31	Total Operating Expenses	2.22	2,995,799,061	2,659,576,568	336,222,493	0	336,222,493
32							
33	Operating Revenue for Return		1,109,144,662	1,073,867,000	35,277,662	0	35,277,662
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	17,978,456,960	16,649,372,464	1,329,084,496	0	1,329,084,496
37	Plant Held for Future Use	2.33	15,292,696	15,256,552	36,143	0	36,143
38	Misc Deferred Debits	2.35	169,050,506	161,855,043	7,195,463	0	7,195,463
39	Elec Plant Acq Adj	2.33	66,346,260	66,346,260	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	39,631,222	36,960,079	2,671,143	0	2,671,143
42	Fuel Stock	2.34	130,999,529	127,838,994	3,160,535	0	3,160,535
43	Material & Supplies	2.34	173,043,573	165,682,248	7,361,324	0	7,361,324
44	Working Capital	2.35	63,458,877	56,001,646	7,457,231	0	7,457,231
45	Weatherization Loans	2.34	19,852,153	17,788,154	2,063,999	0	2,063,999
46	Miscellaneous Rate Base	2.36	3,479,179	3,156,253	322,926	0	322,926
47							
48	Total Electric Plant		18,659,610,954	17,300,257,694	1,359,353,260	0	1,359,353,260
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,352,937,111)	(5,876,074,298)	(476,862,813)	0	(476,862,813)
52	Accum Prov For Amort	2.41	(411,275,839)	(377,924,478)	(33,351,361)	0	(33,351,361)
53	Accum Def Income Taxes	2.37	(1,600,833,067)	(1,479,241,053)	(121,592,013)	0	(121,592,013)
54	Unamortized ITC	2.37	(9,381,683)	(8,130,336)	(1,251,348)	0	(1,251,348)
55	Customer Adv for Const	2.36	(19,931,251)	(19,605,462)	(325,789)	0	(325,789)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(62,296,179)	(57,884,347)	(4,411,832)	0	(4,411,832)
58							
59	Total Rate Base Deductions		(8,456,655,130)	(7,818,859,974)	(637,795,156)	0	(637,795,156)
60							
61	Total Rate Base		10,202,955,824	9,481,397,721	721,558,104	0	721,558,104
62							
63							
64							
65							
66							
67							
68							
69							

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,319,173,923	1,206,461,577	112,712,346	-	112,712,346
				B1	1,319,173,923	1,206,461,577	112,712,346	-	112,712,346
442	Commercial & Industrial Sales								
		0	S		2,059,438,445	1,917,529,713	141,908,732	-	141,908,732
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,059,438,445	1,917,529,713	141,908,732	-	141,908,732
444	Public Street & Highway Lighting								
		0	S		20,225,470	18,962,160	1,263,310	-	1,263,310
		0	SO		-	-	-	-	-
				B1	20,225,470	18,962,160	1,263,310	-	1,263,310
445	Other Sales to Public Authority								
		0	S		18,488,126	18,488,126	-	-	-
				B1	18,488,126	18,488,126	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**3,417,325,964**	**3,161,441,576**	**255,884,387**	**-**	**255,884,387**
447	Sales for Resale								
		WSF	S		8,224,829	8,224,829	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		493,031,331	387,540,542	105,490,788	-	105,490,788
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	501,256,160	395,765,371	105,490,788	-	105,490,788
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**3,918,582,123**	**3,557,206,947**	**361,375,176**	**-**	**361,375,176**
450	Forfeited Discounts & Interest								
		CUST	S		7,451,683	6,918,667	533,017	-	533,017
		CUST	SO		-	-	-	-	-
				B1	7,451,683	6,918,667	533,017	-	533,017
451	Misc Electric Revenue								
		CUST	S		7,098,372	6,845,689	252,683	-	252,683
		GP	SG		-	-	-	-	-
		GP	SO		21,948	20,338	1,610	-	1,610
				B1	7,120,320	6,866,027	254,293	-	254,293
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		13,025	13,025	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	13,025	13,025	-	-	-
454	Rent of Electric Property								
		DPW	S		10,700,423	9,683,777	1,016,646	-	1,016,646
		T	CAGW		707,916	556,448	151,468	-	151,468
		T	CAGE		3,666,897	3,666,897	-	-	-
		T	JBG		1,733	1,378	355	-	355
		T	SG		981,993	902,932	79,061	-	79,061
		GP	SO		3,710,376	3,438,185	272,191	-	272,191
				B1	19,769,338	18,249,616	1,519,722	-	1,519,722

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		40,512,553	40,564,741	(52,188)	-	(52,188)
		CUST	CAGE		9,563,585	9,563,585	-	-	-
		OTHSE	CAGW		2,785,934	2,189,845	596,089	-	596,089
		OTHSO	SO		827,537	766,830	60,708	-	60,708
		OTHSGR	SG		26,433,154	24,305,000	2,128,154	-	2,128,154
		OTHSGR	JBG		1,394,370	1,108,618	285,752	-	285,752
		OTHSGR	WRG		56,626,697	52,770,193	3,856,504	-	3,856,504
		OTHSGR	WRE		13,863,403	12,920,474	942,930	-	942,930
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	152,007,234	144,189,286	7,817,948	-	7,817,948
	Total Other Electric Revenues				**186,361,600**	**176,236,621**	**10,124,979**	**-**	**10,124,979**
Total Electric Operating Revenues				**B1**	**4,104,943,723**	**3,733,443,568**	**371,500,155**	**-**	**371,500,155**
Summary of Revenues by Factor									
	S				3,491,313,824	3,233,679,279	257,634,545	-	257,634,545
	JBG				1,396,103	1,109,996	286,107	-	286,107
	SE				-	-	-	-	-
	SO				4,559,862	4,225,353	334,509	-	334,509
	SG				27,415,147	25,207,932	2,207,215	-	2,207,215
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				496,525,181	390,286,835	106,238,345	-	106,238,345
	CAGE				13,243,506	13,243,506	-	-	-
	WRG				56,626,697	52,770,193	3,856,504	-	3,856,504
	WRE				13,863,403	12,920,474	942,930	-	942,930
Total Electric Operating Revenues				B1	4,104,943,723	3,733,443,568	371,500,155	-	371,500,155
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(5,082,141)	(4,697,993)	(384,148)	-	(384,148)
				B1	(5,082,141)	(4,697,993)	(384,148)	-	(384,148)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(1,512,278)	(1,678,205)	165,927	-	165,927
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		1,500	1,393	107	-	107
		PTD	SO		73,802	68,388	5,414	-	5,414
		P	CAGW		(149,748)	(117,707)	(32,041)	-	(32,041)
		P	CAGE		(663,683)	(663,683)	-	-	-
		P	SG		-	-	-	-	-
				B1	(2,250,406)	(2,389,813)	139,407	-	139,407
Total Miscellaneous Revenues					**(7,332,547)**	**(7,087,807)**	**(244,741)**	**-**	**(244,741)**

70 **12 MONTHS ENDED JUNE 2009 West Control Area**

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
227	Miscellaneous Expenses									
228	4311	Interest on Customer Deposits								
229			CUST	S		-	-	-	-	-
230						-	-	-	-	-
231	**Total Miscellaneous Expenses**					-	-	-	-	-
232										
233	**Net Misc Revenue and Expense**					**(7,332,547)**	**(7,087,807)**	**(244,741)**	**-**	**(244,741)**
234										

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		19,167	15,066	4,101	-	4,101
		P	CAGE		3,193,722	3,193,722	-	-	-
		P	JBG		18,134,886	14,418,455	3,716,431	-	3,716,431
		P	CAGE		-	-	-	-	-
				B2	21,347,776	17,627,244	3,720,532	-	3,720,532
501	Fuel Related								
		P	SE		(47,390)	(43,807)	(3,582)	-	(3,582)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		923,799	726,139	197,659	-	197,659
		P	CAGE		-	-	-	-	-
		P	CAEW		157,603,175	123,925,510	33,677,665	-	33,677,665
		P	CAEE		13,152,897	13,152,897	-	-	-
		P	JBE		1,130,840	899,394	231,446	-	231,446
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	172,763,320	138,660,132	34,103,188	-	34,103,188
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		837,062	657,961	179,101	-	179,101
		P	CAGE		32,910,962	32,910,962	-	-	-
		P	JBG		3,585,090	2,850,388	734,702	-	734,702
		P	CAGE		-	-	-	-	-
				B2	37,333,114	36,419,311	913,803	-	913,803
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		34,356	27,005	7,351	-	7,351
		P	CAGE		4,115,030	4,115,030	-	-	-
		P	JBG		8,057	6,406	1,651	-	1,651
		P	CAGE		-	-	-	-	-
				B2	4,157,443	4,148,441	9,002	-	9,002
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		1,353,141	1,063,618	289,523	-	289,523
		P	CAGE		57,030,355	57,030,355	-	-	-
		P	JBG		(15,299,693)	(12,164,286)	(3,135,407)	-	(3,135,407)
		P	CAGE		-	-	-	-	-
				B2	43,083,803	45,929,687	(2,845,884)	-	(2,845,884)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		19,890	15,635	4,256	-	4,256
		P	CAGE		114,345	114,345	-	-	-
		P	JBG		174,595	138,815	35,780	-	35,780
		P	CAGE		-	-	-	-	-
				B2	308,831	268,794	40,036	-	40,036
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		251,665	197,818	53,847	-	53,847
		P	CAGE		4,955,013	4,955,013	-	-	-
		P	JBG		553,508	440,076	113,432	-	113,432
		P	CAGE		-	-	-	-	-
				B2	5,760,185	5,592,906	167,279	-	167,279
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		339,584	266,925	72,659	-	72,659
		P	CAGE		13,771,619	13,771,619	-	-	-
		P	JBG		8,416,506	6,691,689	1,724,817	-	1,724,817
		P	CAGE		-	-	-	-	-
				B2	22,527,709	20,730,233	1,797,476	-	1,797,476

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		2,525,963	1,985,499	540,464	-	540,464
		P	CAGE		66,011,909	66,011,909	-	-	-
		P	JBG		25,071,236	19,933,320	5,137,916	-	5,137,916
		P	CAGE		-	-	-	-	-
				B2	93,609,108	87,930,728	5,678,380	-	5,678,380
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		271,794	213,640	58,154	-	58,154
		P	CAGE		23,437,437	23,437,437	-	-	-
		P	JBG		8,268,689	6,574,164	1,694,525	-	1,694,525
		P	CAGE		-	-	-	-	-
				B2	31,977,920	30,225,241	1,752,679	-	1,752,679
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		402,245	316,180	86,066	-	86,066
		P	CAGE		8,598,611	8,598,611	-	-	-
		P	JBG		2,816,032	2,238,935	577,097	-	577,097
		P	CAGE		-	-	-	-	-
				B2	11,816,888	11,153,725	663,163	-	663,163
Total Steam Power Generation				B2	**444,686,097**	**398,686,443**	**45,999,654**	**-**	**45,999,654**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		7,466,737	5,869,127	1,597,610	-	1,597,610
		P	CAGE		1,080,243	1,080,243	-	-	-
				B2	8,546,980	6,949,369	1,597,610	-	1,597,610
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		292,682	230,059	62,623	-	62,623
		P	CAGE		21,973	21,973	-	-	-
				B2	314,655	252,032	62,623	-	62,623
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		3,684,107	2,895,842	788,265	-	788,265
		P	CAGE		386,163	386,163	-	-	-
				B2	4,070,269	3,282,004	788,265	-	788,265
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		11,579,034	9,101,542	2,477,493	-	2,477,493
		P	CAGE		6,007,381	6,007,381	-	-	-
				B2	17,586,415	15,108,922	2,477,493	-	2,477,493
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		41,235	32,412	8,823	-	8,823
		P	CAGE		2,304	2,304	-	-	-
				B2	43,539	34,716	8,823	-	8,823
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		86,458	67,959	18,499	-	18,499
		P	CAGE		-	-	-	-	-
				B2	86,458	67,959	18,499	-	18,499
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,224,738	962,688	262,049	-	262,049
		P	CAGE		117,806	117,806	-	-	-
				B2	1,342,543	1,080,494	262,049	-	262,049
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		852,882	670,396	182,486	-	182,486
		P	CAGE		411,010	411,010	-	-	-
				B2	1,263,892	1,081,406	182,486	-	182,486

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		913,041	717,683	195,358	-	195,358
		P	CAGE		142,994	142,994	-	-	-
				B2	1,056,035	860,677	195,358	-	195,358
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,625,971	1,278,073	347,899	-	347,899
		P	CAGE		681,710	681,710	-	-	-
				B2	2,307,681	1,959,782	347,899	-	347,899
Total Hydraulic Power Generation				B2	**36,618,467**	**30,677,362**	**5,941,104**	-	**5,941,104**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		250,690	250,690	-	-	-
		P	CAGE		-	-	-	-	-
				B2	250,690	250,690	-	-	-
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		144,181,742	113,372,056	30,809,686	-	30,809,686
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	144,181,742	113,372,056	30,809,686	-	30,809,686
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		10,196,955	8,015,177	2,181,778	-	2,181,778
		P	CAGE		6,733,230	6,733,230	-	-	-
		P	CAGE		-	-	-	-	-
				B2	16,930,185	14,748,407	2,181,778	-	2,181,778
549	Miscellaneous Other								
		P	SG		773,459	711,187	62,272	-	62,272
		P	CAGW		7,806,237	6,135,986	1,670,251	-	1,670,251
		P	CAGE		4,886,434	4,886,434	-	-	-
		P	CAGE		-	-	-	-	-
				B2	13,466,131	11,733,608	1,732,523	-	1,732,523
550	Maint Supervision & Engineering								
		P	SG		(9,760)	(8,974)	(786)	-	(786)
		P	CAGW		1,768,167	1,389,843	378,323	-	378,323
		P	CAGE		193,932	193,932	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,952,339	1,574,801	377,538	-	377,538
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		20,150	15,839	4,311	-	4,311
		P	CAGE		1,187,802	1,187,802	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,207,952	1,203,641	4,311	-	4,311
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		2,642,685	2,077,246	565,439	-	565,439
		P	CAGE		8,517,028	8,517,028	-	-	-
		P	CAGE		-	-	-	-	-
				B2	11,159,713	10,594,275	565,439	-	565,439

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		7	5	1	-	1
		P	CAGE		429,532	429,532	-	-	-
		P	CAGE		-	-	-	-	-
				B2	429,539	429,537	1	-	1
Total Other Power Generation				**B2**	**189,578,291**	**153,907,015**	**35,671,276**	**-**	**35,671,276**
555	Purchased Power								
		P	S		(19,460,369)	(16,296,446)	(3,163,923)	-	(3,163,923)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		519,405,803	408,271,836	111,133,967	-	111,133,967
		P	CAGE		-	-	-	-	-
		P	CAEW		31,643,025	24,881,339	6,761,686	-	6,761,686
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	531,588,458	416,856,728	114,731,730	-	114,731,730
556	System Control & Load Dispatch								
		P	SG		1,840,209	1,692,053	148,157	-	148,157
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,840,209	1,692,053	148,157	-	148,157
557	Other Expenses								
		P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
		P	SG		42,686,952	39,250,192	3,436,760	-	3,436,760
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		88,736	69,750	18,986	-	18,986
		P	CAGE		13,558,821	13,558,821	-	-	-
		P	JBG		2,354,512	1,871,996	482,516	-	482,516
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	58,505,228	54,663,972	3,841,256	-	3,841,256
Total Other Power Supply				B2	**591,933,896**	**473,212,753**	**118,721,143**	**-**	**118,721,143**
TOTAL PRODUCTION EXPENSE				B2	**1,262,816,751**	**1,056,483,573**	**206,333,177**	**-**	**206,333,177**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(19,644,162)	(16,383,232)	(3,260,929)	-	(3,260,929)
	SG				45,290,860	41,644,458	3,646,402	-	3,646,402
	SE				(47,390)	(43,807)	(3,582)	-	(3,582)
	JBG				54,083,418	42,999,957	11,083,460	-	11,083,460
	TROJP				-	-	-	-	-
	JBE				1,130,840	899,394	231,446	-	231,446
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				576,674,292	453,286,949	123,387,343	-	123,387,343
	CAGE				258,748,055	258,748,055	-	-	-
	CAEW				333,427,941	262,178,904	71,249,037	-	71,249,037
	CAEE				13,152,897	13,152,897	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	1,262,816,751	1,056,483,573	206,333,177	-	206,333,177
560	Operation Supervision & Engineering								
		T	SG		8,137,563	7,482,401	655,161	-	655,161
		T	JBG		-	-	-	-	-
		T	CAGW		100	78	21	-	21
		T	CAGE		-	-	-	-	-
				B2	8,137,663	7,482,480	655,183	-	655,183
561	Load Dispatching								
		T	SG		8,327,052	7,656,634	670,417	-	670,417
		T	CAGW		16,350	12,852	3,498	-	3,498
		T	CAGE		26,482	26,482	-	-	-
				B2	8,369,884	7,695,968	673,916	-	673,916
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		9,432	7,499	1,933	-	1,933
		T	CAGW		427,736	336,216	91,520	-	91,520
		T	CAGE		1,242,897	1,242,897	-	-	-
				B2	1,680,065	1,586,612	93,453	-	93,453
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		139,796	109,884	29,911	-	29,911
		T	CAGE		97,517	97,517	-	-	-
				B2	237,313	207,402	29,911	-	29,911
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		89,010,123	69,965,191	19,044,932	-	19,044,932
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	89,010,123	69,965,191	19,044,932	-	19,044,932
566	Misc. Transmission Expense								
		T	SG		1,759,355	1,617,708	141,647	-	141,647
		T	CAGW		39,532	31,073	8,458	-	8,458
		T	CAGE		35,121	35,121	-	-	-
				B2	1,834,008	1,683,903	150,105	-	150,105
567	Rents - Transmission								
		T	SG		17,567	16,153	1,414	-	1,414
		T	CAGW		531,311	417,630	113,681	-	113,681
		T	CAGE		244,893	244,893	-	-	-
				B2	793,771	678,675	115,096	-	115,096

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		2,988	2,748	241	-	241
		T	CAGW		17,200	13,520	3,680	-	3,680
		T	CAGE		-	-	-	-	-
				B2	20,189	16,268	3,921	-	3,921
569	Maintenance of Structures								
		T	SG		4,136,146	3,803,142	333,004	-	333,004
		T	CAGW		6,536	5,138	1,398	-	1,398
		T	CAGE		(163)	(163)	-	-	-
				B2	4,142,520	3,808,117	334,403	-	334,403
570	Maintenance of Station Equipment								
		T	SG		49,548	45,559	3,989	-	3,989
		T	JBG		147,153	116,996	30,156	-	30,156
		T	CAGW		3,342,160	2,627,059	715,101	-	715,101
		T	CAGE		7,846,867	7,846,867	-	-	-
				B2	11,385,727	10,636,481	749,246	-	749,246
571	Maintenance of Overhead Lines								
		T	SG		156,967	144,329	12,638	-	12,638
		T	JBG		-	-	-	-	-
		T	CAGW		7,840,560	6,162,965	1,677,595	-	1,677,595
		T	CAGE		9,677,573	9,677,573	-	-	-
				B2	17,675,100	15,984,868	1,690,232	-	1,690,232
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		143,723	132,152	11,571	-	11,571
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	143,723	132,152	11,571	-	11,571
TOTAL TRANSMISSION EXPENSE				B2	**143,430,085**	**119,878,116**	**23,551,969**	-	**23,551,969**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				22,730,910	20,900,827	1,830,083	-	1,830,083
	CAGW				101,371,403	79,681,606	21,689,796	-	21,689,796
	CAGE				19,171,188	19,171,188	-	-	-
	JBG				156,585	124,495	32,089	-	32,089
Total Transmission Expense by Factor				B2	143,430,085	119,878,116	23,551,969	-	23,551,969
580	Operation Supervision & Engineering								
		DPW	S		1,127,667	1,076,183	51,484	-	51,484
		DPW	SNPD		20,071,448	18,712,529	1,358,920	-	1,358,920
				B2	21,199,116	19,788,712	1,410,404	-	1,410,404
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		12,989,426	12,109,988	879,438	-	879,438
				B2	12,989,426	12,109,988	879,438	-	879,438
582	Station Expense								
		DPW	S		3,794,356	3,397,902	396,454	-	396,454
		DPW	SNPD		29,904	27,879	2,025	-	2,025
				B2	3,824,260	3,425,781	398,479	-	398,479
583	Overhead Line Expenses								
		DPW	S		5,469,612	5,057,725	411,887	-	411,887
		DPW	SNPD		19,573	18,248	1,325	-	1,325
				B2	5,489,185	5,075,973	413,212	-	413,212
584	Underground Line Expense								
		DPW	S		403	403	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	403	403	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		222,737	207,657	15,080	-	15,080
				B2	222,737	207,657	15,080	-	15,080

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		6,164,241	5,536,056	628,186	-	628,186
		DPW	SNPD		1,169,551	1,090,367	79,183	-	79,183
				B2	7,333,792	6,626,423	707,369	-	707,369
587	Customer Installation Expenses								
		DPW	S		10,922,057	10,112,248	809,809	-	809,809
		DPW	SNPD		470	438	32	-	32
				B2	10,922,527	10,112,686	809,841	-	809,841
588	Misc. Distribution Expenses								
		DPW	S		2,212,969	2,060,526	152,442	-	152,442
		DPW	SNPD		5,629,509	5,248,368	381,141	-	381,141
				B2	7,842,478	7,308,894	533,583	-	533,583
589	Rents								
		DPW	S		2,676,057	2,574,336	101,721	-	101,721
		DPW	SNPD		235,781	219,817	15,963	-	15,963
				B2	2,911,838	2,794,154	117,684	-	117,684
590	Maint Supervision & Engineering								
		DPW	S		770,624	765,683	4,941	-	4,941
		DPW	SNPD		6,988,751	6,515,584	473,167	-	473,167
				B2	7,759,375	7,281,267	478,109	-	478,109
591	Maintenance of Structures								
		DPW	S		1,879,141	1,758,749	120,392	-	120,392
		DPW	SNPD		184,005	171,547	12,458	-	12,458
				B2	2,063,146	1,930,296	132,850	-	132,850
592	Maintenance of Station Equipment								
		DPW	S		10,032,392	9,300,826	731,566	-	731,566
		DPW	SNPD		1,967,958	1,834,719	133,239	-	133,239
				B2	12,000,350	11,135,546	864,804	-	864,804
593	Maintenance of Overhead Lines								
		DPW	S		79,857,215	74,439,741	5,417,474	-	5,417,474
		DPW	SNPD		1,408,822	1,313,439	95,383	-	95,383
				B2	81,266,037	75,753,180	5,512,857	-	5,512,857
594	Maintenance of Underground Lines								
		DPW	S		22,300,434	21,136,977	1,163,457	-	1,163,457
		DPW	SNPD		16,803	15,666	1,138	-	1,138
				B2	22,317,238	21,152,643	1,164,595	-	1,164,595
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,084,321	1,010,908	73,413	-	73,413
				B2	1,084,321	1,010,908	73,413	-	73,413
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		4,161,610	3,962,183	199,427	-	199,427
		DPW	SNPD		-	-	-	-	-
				B2	4,161,610	3,962,183	199,427	-	199,427
597	Maintenance of Meters								
		DPW	S		4,367,829	4,005,316	362,514	-	362,514
		DPW	SNPD		723,651	674,657	48,994	-	48,994
				B2	5,091,481	4,679,973	411,508	-	411,508
598	Maint of Misc. Distribution Plant								
		DPW	S		3,726,558	3,525,032	201,526	-	201,526
		DPW	SNPD		457,541	426,563	30,977	-	30,977
				B2	4,184,099	3,951,595	232,504	-	232,504
TOTAL DISTRIBUTION EXPENSE				B2	**212,663,419**	**198,308,262**	**14,355,157**	**-**	**14,355,157**
Summary of Distribution Expense by Factor									
	S				159,463,166	148,709,886	10,753,280	-	10,753,280
	SNPD				53,200,253	49,598,376	3,601,877	-	3,601,877
Total Distribution Expense by Factor				B2	212,663,419	198,308,262	14,355,157	-	14,355,157
901	Supervision								
		CUST	S		152,475	87,934	64,541	-	64,541
		CUST	CN		2,488,640	2,311,305	177,335	-	177,335
				B2	2,641,114	2,399,238	241,876	-	241,876

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		22,308,873	20,112,679	2,196,194	-	2,196,194
		CUST	CN		2,064,294	1,917,197	147,097	-	147,097
				B2	24,373,167	22,029,876	2,343,291	-	2,343,291
903	Customer Receipts & Collections								
		CUST	S		6,800,858	6,239,713	561,145	-	561,145
		CUST	CN		51,254,197	47,601,939	3,652,259	-	3,652,259
				B2	58,055,055	53,841,651	4,213,403	-	4,213,403
904	Uncollectible Accounts								
		CUST	S		14,529,115	12,633,780	1,895,335	-	1,895,335
		P	SG		-	-	-	-	-
		CUST	CN		(1,613)	(1,498)	(115)	-	(115)
				B2	14,527,502	12,632,282	1,895,221	-	1,895,221
905	Misc. Customer Accounts Expense								
		CUST	S		10,019	10,019	-	-	-
		CUST	CN		250,817	232,945	17,873	-	17,873
				B2	260,837	242,964	17,873	-	17,873
TOTAL CUSTOMER ACCOUNTS EXP				B2	**99,857,675**	**91,146,012**	**8,711,664**	**-**	**8,711,664**
Summary of Customer Accts Exp by Factor									
	S				43,801,340	39,084,124	4,717,216	-	4,717,216
	CN				56,056,335	52,061,887	3,994,448	-	3,994,448
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	99,857,675	91,146,012	8,711,664	-	8,711,664
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		250,935	233,054	17,881	-	17,881
				B2	250,935	233,054	17,881	-	17,881
908	Customer Assistance								
		CUST	S		53,306,145	53,306,145	-	-	-
		CUST	CN		2,089,535	1,940,639	148,896	-	148,896
				B2	55,395,680	55,246,784	148,896	-	148,896
909	Informational & Instructional Adv								
		CUST	S		237,094	227,893	9,202	-	9,202
		CUST	CN		4,803,794	4,461,487	342,308	-	342,308
				B2	5,040,889	4,689,380	351,509	-	351,509
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		30,617	28,435	2,182	-	2,182
				B2	30,617	28,435	2,182	-	2,182
TOTAL CUSTOMER SERVICE EXPENSE				B2	**60,718,121**	**60,197,653**	**520,467**	**-**	**520,467**
Summary of Customer Service Exp by Factor									
	S				53,543,239	53,534,038	9,202	-	9,202
	CN				7,174,881	6,663,615	511,266	-	511,266
Total Customer Service Expense by Factor				B2	60,718,121	60,197,653	520,467	-	520,467
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**60,718,121**	**60,197,653**	**520,467**	-	**520,467**
920	Administrative & General Salaries								
		PTD	S		(2,318,601)	(2,798,741)	480,140	-	480,140
		CUST	CN		-	-	-	-	-
		PTD	SO		73,180,275	67,811,809	5,368,466	-	5,368,466
				B2	70,861,674	65,013,068	5,848,606	-	5,848,606
921	Office Supplies & expenses								
		PTD	S		(1,028,844)	(1,029,274)	430	-	430
		CUST	CN		-	-	-	-	-
		PTD	SO		12,571,369	11,649,141	922,229	-	922,229
				B2	11,542,525	10,619,866	922,659	-	922,659
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(22,553,506)	(20,898,992)	(1,654,513)	-	(1,654,513)
				B2	(22,553,506)	(20,898,992)	(1,654,513)	-	(1,654,513)
923	Outside Services								
		PTD	S		630	630	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		10,882,022	10,083,723	798,299	-	798,299
				B2	10,882,652	10,084,353	798,299	-	798,299
924	Property Insurance								
		PTD	SO		25,702,521	23,816,998	1,885,523	-	1,885,523
				B2	25,702,521	23,816,998	1,885,523	-	1,885,523
925	Injuries & Damages								
		PTD	SO		7,868,348	7,291,130	577,218	-	577,218
				B2	7,868,348	7,291,130	577,218	-	577,218
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		10,153,326	9,662,670	490,656	-	490,656
		CUST	CN		-	-	-	-	-
		DMSC	SO		721,595	668,659	52,936	-	52,936
		CUST	CAGW		427,027	335,659	91,368	-	91,368
		DMSC	CAGE		22,758	22,758	-	-	-
		FERC	SG		1,599,961	1,471,147	128,814	-	128,814
				B2	12,924,667	12,160,892	763,774	-	763,774
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(3,701,405)	(3,429,872)	(271,533)	-	(271,533)
				B2	(3,701,405)	(3,429,872)	(271,533)	-	(271,533)
930	Misc General Expenses								
		PTD	S		5,538,742	5,519,242	19,500	-	19,500
		CUST	CN		9,000	8,359	641	-	641
		LABOR	SO		13,837,893	12,822,753	1,015,140	-	1,015,140
				B2	19,385,635	18,350,353	1,035,282	-	1,035,282

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		955,374	955,874	(500)	-	(500)
		PTD	SO		5,251,520	4,866,272	385,249	-	385,249
				B2	6,206,894	5,822,145	384,749	-	384,749
935	Maintenance of General Plant								
		G	S		19,931	19,931	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		26,654,852	24,699,466	1,955,386	-	1,955,386
				B2	26,674,783	24,719,397	1,955,386	-	1,955,386
TOTAL ADMINISTRATIVE & GEN EXP				B2	**165,794,788**	**153,549,339**	**12,245,449**	-	**12,245,449**
Summary of A&G Expense by Factor									
	S				13,320,557	12,330,331	990,227	-	990,227
	SO				150,415,485	139,381,086	11,034,399	-	11,034,399
	SG				1,599,961	1,471,147	128,814	-	128,814
	CN				9,000	8,359	641	-	641
	CAGW				427,027	335,659	91,368	-	91,368
	CAGE				22,758	22,758	-	-	-
Total A&G Expense by Factor				B2	165,794,788	153,549,339	12,245,449	-	12,245,449
TOTAL O&M EXPENSE				B2	**1,945,280,839**	**1,679,562,956**	**265,717,883**	-	**265,717,883**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		5,039,483	3,961,217	1,078,266	-	1,078,266
		P	CAGE		83,160,166	83,160,166	-	-	-
		P	JBG		18,831,613	14,972,400	3,859,213	-	3,859,213
		P	S		-	-	-	-	-
				B3	107,031,263	102,093,783	4,937,480	-	4,937,480
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		12,145,836	9,547,068	2,598,767	-	2,598,767
		P	CAGE		5,036,312	5,036,312	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	17,182,147	14,583,380	2,598,767	-	2,598,767
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		40,399,730	31,755,656	8,644,074	-	8,644,074
		P	CAGE		37,522,599	37,522,599	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	77,922,329	69,278,255	8,644,074	-	8,644,074
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		20,047,268	15,757,881	4,289,387	-	4,289,387
		T	CAGE		37,852,042	37,852,042	-	-	-
		T	JBG		866,808	689,171	177,637	-	177,637
		T	SG		1,437,512	1,321,777	115,735	-	115,735
				B3	60,203,630	55,620,870	4,582,759	-	4,582,759
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		284,140	279,820	4,320	-	4,320
361	Structures	DPW	S		958,184	919,544	38,640	-	38,640
362	Station Equipment	DPW	S		16,801,178	15,799,473	1,001,705	-	1,001,705
363	Storage Battery Eqi	DPW	S		91,113	91,113	-	-	-
364	Poles & Towers	DPW	S		32,710,278	29,206,787	3,503,492	-	3,503,492
365	OH Conductors	DPW	S		18,572,998	16,930,909	1,642,089	-	1,642,089
366	UG Conduit	DPW	S		7,365,446	6,718,585	646,861	-	646,861
367	UG Conductor	DPW	S		17,056,889	16,480,110	576,779	-	576,779
368	Line Trans	DPW	S		26,162,138	23,569,800	2,592,337	-	2,592,337
369	Services	DPW	S		11,254,833	10,139,243	1,115,589	-	1,115,589
370	Meters	DPW	S		6,484,407	5,955,236	529,172	-	529,172
371	Inst Cust Prem	DPW	S		496,574	477,125	19,449	-	19,449
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		2,230,354	2,112,361	117,992	-	117,992
				B3	140,468,531	128,680,107	11,788,424	-	11,788,424
403GP	General Depreciation								
		G-SITUS	S		12,826,027	11,470,770	1,355,257	-	1,355,257
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		1,710,145	1,588,284	121,861	-	121,861
		G-SG	SG		1,851	1,702	149	-	149
		PTD	SO		15,455,549	14,321,738	1,133,811	-	1,133,811
		G-SG	CAGW		1,433,085	1,126,457	306,628	-	306,628
		G-SG	CAGE		4,864,965	4,864,965	-	-	-
		P	JBG		402,252	319,818	82,435	-	82,435
		P	JBE		997	793	204	-	204
		P	CAEE		28,936	28,936	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	36,723,806	33,723,461	3,000,345	-	3,000,345

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**439,531,706**	**403,979,856**	**35,551,850**	-	**35,551,850**
Summary of Depreciation Expense by Factor									
	S				153,294,558	140,150,877	13,143,682	-	13,143,682
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				1,439,363	1,323,478	115,884	-	115,884
	SO				15,455,549	14,321,738	1,133,811	-	1,133,811
	CN				1,710,145	1,588,284	121,861	-	121,861
	SE				-	-	-	-	-
	CAGW				79,065,401	62,148,279	16,917,123	-	16,917,123
	CAGE				168,436,084	168,436,084	-	-	-
	CAEW				-	-	-	-	-
	CAEE				28,936	28,936	-	-	-
	JBG				20,100,674	15,981,389	4,119,285	-	4,119,285
	JBE				997	793	204	-	204
Total Depreciation Expense By Factor				B3	439,531,706	403,979,856	35,551,850	-	35,551,850
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		1,113,676	1,026,374	87,302	-	87,302
		I-SG	SG		-	-	-	-	-
		PTD	SO		911,904	845,007	66,897	-	66,897
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		237,816	220,870	16,946	-	16,946
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	2,263,396	2,092,251	171,145	-	171,145
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		70,275	69,812	463	-	463
		P	SE		-	-	-	-	-
		I-SG	SG		6,128,405	5,635,002	493,403	-	493,403
		PTD	SO		16,817,472	15,583,752	1,233,721	-	1,233,721
		CUST	CN		5,548,976	5,153,569	395,408	-	395,408
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		4,717,367	3,708,022	1,009,345	-	1,009,345
		I-SG	CAGE		1,294,737	1,294,737	-	-	-
		P	JBG		3,897	3,099	799	-	799
		P	CAEW		-	-	-	-	-
		P	CAEE		14,344	14,344	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	34,595,473	31,462,335	3,133,138	-	3,133,138
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,281	1,793	488	-	488
		P	CAGE		39,291	39,291	-	-	-
		P	SG		-	-	-	-	-
				B4	41,572	41,084	488	-	488
Total Amortization of Limited Term Plant				B4	36,900,441	33,595,670	3,304,771	-	3,304,771
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		5,479,353	5,479,353	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	5,479,353	5,479,353	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		1,254,344	1,530,110	(275,765)	-	(275,765)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		3,618,755	2,844,473	774,282	-	774,282
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		2,013,725	1,582,946	430,779	-	430,779
				B4	6,886,825	5,957,529	929,296	-	929,296
TOTAL AMORTIZATION EXPENSE				B4	**49,266,618**	**45,032,552**	**4,234,067**	**-**	**4,234,067**
Summary of Amortization Expense by Factor									
	S				2,438,295	2,626,296	(188,000)	-	(188,000)
	SE				-	-	-	-	-
	TROJP				2,013,725	1,582,946	430,779	-	430,779
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				17,729,376	16,428,759	1,300,618	-	1,300,618
	JBG				3,897	3,099	799	-	799
	SSGCH				-	-	-	-	-
	CN				5,786,792	5,374,438	412,354	-	412,354
	CAGW				8,338,403	6,554,287	1,784,115	-	1,784,115
	CAGE				6,813,381	6,813,381	-	-	-
	CAEW				-	-	-	-	-
	CAEE				14,344	14,344	-	-	-
	SG				6,128,405	5,635,002	493,403	-	493,403
Total Amortization Expense by Factor				B4	49,266,618	45,032,552	4,234,067	-	4,234,067
408	Taxes Other Than Income								
		GP	S		34,684,980	24,721,671	9,963,309	-	9,963,309
		GP	GPS		80,079,648	74,205,048	5,874,600	-	5,874,600
		GP	SO		(398,421)	(369,193)	(29,228)	-	(29,228)
		P	SE		453,702	419,408	34,294	-	34,294
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		398,484	398,484	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	115,218,393	99,375,418	15,842,975	-	15,842,975

12 MONTHS ENDED JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(1,841,780)	(1,841,780)	-	-	-
				B7	(1,841,780)	(1,841,780)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(1,841,780)	(1,841,780)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		349,732,714	324,368,865	25,363,850	-	25,363,850
					349,732,714	324,368,865	25,363,850	-	25,363,850
428	Amortization of Debt Disc & Exp								
		GP	SNP		6,950,143	6,446,094	504,049	-	504,049
					6,950,143	6,446,094	504,049	-	504,049
429	Amortization of Premium on Debt								
		GP	SNP		(2,718)	(2,521)	(197)	-	(197)
					(2,718)	(2,521)	(197)	-	(197)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		19,927,528	18,482,314	1,445,215	-	1,445,215
					19,927,528	18,482,314	1,445,215	-	1,445,215
432	AFUDC - Borrowed								
		GP	SNP		(33,359,852)	(30,940,478)	(2,419,374)	-	(2,419,374)
					(33,359,852)	(30,940,478)	(2,419,374)	-	(2,419,374)
	Total Elec. Interest Deductions for Tax			B6	343,247,815	318,354,273	24,893,542	-	24,893,542
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				343,247,815	318,354,273	24,893,542	-	24,893,542
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(52,604,654)	(48,789,579)	(3,815,075)	-	(3,815,075)
	Total Operating Deductions for Tax				(52,604,654)	(48,789,579)	(3,815,075)	-	(3,815,075)
41010	Deferred Income Tax - Federal-DR								
		P	S		549,434,781	488,475,709	60,959,072	-	60,959,072
		P	TROJD		735,881	578,466	157,415	-	157,415
		PT	IBT		56,353	56,353	-	-	-
		LABOR	SO		34,135,105	31,630,972	2,504,133	-	2,504,133
		GP	JBG		-	-	-	-	-
		P	SE		264,892	244,869	20,023	-	20,023
		PT	SG		3,746,621	3,444,978	301,643	-	301,643
		GP	GPS		70,380	65,217	5,163	-	5,163
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		23,817	22,120	1,697	-	1,697
		P	JBE		7,127,167	5,668,469	1,458,697	-	1,458,697
		PT	CAGW		1,119,121	879,670	239,451	-	239,451
		PT	CAGE		5,615,279	5,615,279	-	-	-
		P	CAEW		1,295,330	1,018,535	276,794	-	276,794
		P	CAEE		7,785,670	7,785,670	-	-	-
		DPW	SNPD		85,117	79,354	5,763	-	5,763
				B7	611,495,513	545,565,661	65,929,852	-	65,929,852

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41110	Deferred Income Tax - Federal-CR								
		GP	S		(295,824,131)	(266,614,253)	(29,209,877)	-	(29,209,877)
		P	CIAC		-	-	-	-	-
		PT	SCHMDEXP		-	-	-	-	-
		GP	SNP		(1,602,752)	(1,486,515)	(116,237)	-	(116,237)
		PT	SG		(837,185)	(769,783)	(67,402)	-	(67,402)
		GP	SNPD		-	-	-	-	-
		LABOR	SO		(27,569,012)	(25,546,564)	(2,022,448)	-	(2,022,448)
		PT	IBT		(681,800)	(681,800)	-	-	-
		CUST	CN		-	-	-	-	-
		CUST	BADDEBT		(334,769)	(291,936)	(42,833)	-	(42,833)
		DITEXP	DITEXP		-	-	-	-	-
		P	TROJD		(1,291,711)	(1,015,396)	(276,315)	-	(276,315)
		P	JBE		(5,607,383)	(4,459,736)	(1,147,647)	-	(1,147,647)
		PT	CAGW		(133,722)	(105,110)	(28,612)	-	(28,612)
		PT	CAGE		(2,660,886)	(2,660,886)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(9,590,065)	(9,590,065)	-	-	-
				B7	(346,133,416)	(313,222,044)	(32,911,372)	-	(32,911,372)
TOTAL DEFERRED INCOME TAXES				B7	265,362,097	232,343,617	33,018,480	-	33,018,480
SCHMAF	Additions - Flow Through								
		SCHMAF	S		-	-	-	-	-
		SCHMAF	SNP		-	-	-	-	-
		SCHMAF	SO		-	-	-	-	-
		SCHMAF	SE		-	-	-	-	-
		SCHMAF	TROJP		-	-	-	-	-
		SCHMAF	DGP		-	-	-	-	-
				B6	-	-	-	-	-
SCHMAP	Additions - Permanent								
		P	S		-	-	-	-	-
		P	BADDEBT		-	-	-	-	-
		P	JBE		25,337	20,151	5,186	-	5,186
		P	SG		-	-	-	-	-
		P	CAEE		71,225	71,225	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		LABOR	SNP		-	-	-	-	-
		SCHMAP-SO	SO		9,877,000	9,152,429	724,571	-	724,571
				B6	9,973,562	9,243,805	729,757	-	729,757
SCHMAT	Additions - Temporary								
		SCHMAT-SITUS	S		81,206,348	77,189,135	4,017,213	-	4,017,213
		P	TROJP		-	-	-	-	-
		DPW	CIAC		41,630,025	38,811,501	2,818,525	-	2,818,525
		SCHMAT-SNP	SNP		63,631,806	59,017,003	4,614,803	-	4,614,803
		P	TROJD		1,464,600	1,151,301	313,299	-	313,299
		P	JBG		-	-	-	-	-
		SCHMAT-SE	JBE		4,169,869	3,316,434	853,435	-	853,435
		P	SG		305,321	280,739	24,582	-	24,582
		SCHMAT-GPS	GPS		-	-	-	-	-
		SCHMAT-SO	SO		15,494,229	14,357,581	1,136,648	-	1,136,648
		SCHMAT-SNP	SNPD		2,196,309	2,047,610	148,699	-	148,699
		CUST	CN		-	-	-	-	-
		DPW	BADDEBT		882,108	769,244	112,864	-	112,864
		P	CAGW		3,639,064	2,860,437	778,628	-	778,628
		P	CAGE		954,106	954,106	-	-	-
		SCHMAT-SE	CAEW		-	-	-	-	-
		SCHMAT-SE	CAEE		16,371,240	16,371,240	-	-	-
		BOOKDEPR	SCHMDEXP		514,727,930	473,192,289	41,535,641	-	41,535,641
				B6	746,672,955	690,318,619	56,354,336	-	56,354,336
TOTAL SCHEDULE - M ADDITIONS				B6	756,646,517	699,562,424	57,084,093	-	57,084,093
SCHMDF	Deductions - Flow Through								
		SCHMDF	S		-	-	-	-	-
		SCHMDF	CAGW		-	-	-	-	-
		SCHMDF	CAGE		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
		SCHMDF	DGU		-	-	-	-	-
				B6	-	-	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		249,525	230,664	18,861	-	18,861
		P	CAEW		-	-	-	-	-
		P	CAEE		183,914	183,914	-	-	-
		PTD	SNP		372,494	345,479	27,015	-	27,015
		SCHMDP	JBE		1,538,197	1,223,378	314,818	-	314,818
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		8,502,228	7,878,509	623,719	-	623,719
				B6	10,846,358	9,861,945	984,413	-	984,413
SCHMDT	Deductions - Temporary								
		GP	S		62,893,744	56,448,058	6,445,686	-	6,445,686
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		62,756	58,284	4,472	-	4,472
		SCHMDT-SNP	SNP		81,922,527	75,981,217	5,941,311	-	5,941,311
		DPW	SNPD		224,280	209,095	15,185	-	15,185
		CUST	JBE		18,778,075	14,934,819	3,843,256	-	3,843,256
		P	SE		2,380,773	2,200,816	179,957	-	179,957
		SCHMDT-SG	SG		9,816,293	9,025,976	790,317	-	790,317
		SCHMDT-GPS	GPS		78,472,775	72,716,054	5,756,721	-	5,756,721
		SCHMDT-SO	SO		55,385,845	51,322,770	4,063,076	-	4,063,076
		TAXDEPR	TAXDEPR		1,189,292,666	1,080,176,286	109,116,380	-	109,116,380
		SCHMDT-SG	CAGW		1,870,309	1,470,131	400,178	-	400,178
		SCHMDT-SG	CAGE		6,795,106	6,795,106	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		12,744,644	12,744,644	-	-	-
		P	TROJD		-	-	-	-	-
				B6	1,520,639,793	1,384,083,255	136,556,538	-	136,556,538
TOTAL SCHEDULE - M DEDUCTIONS				B6	1,531,486,151	1,393,945,200	137,540,951	-	137,540,951
TOTAL SCHEDULE - M ADJUSTMENTS				B6	(774,839,634)	(694,382,776)	(80,456,858)	-	(80,456,858)
40911	State Income Taxes								
		IBT	IBT		24,907,944	24,907,944	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	24,907,944	24,907,944	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				4,104,943,723	3,733,443,568	371,500,155	-	371,500,155
	Operating Deductions:								
	O & M Expenses				1,945,280,839	1,679,562,956	265,717,883	-	265,717,883
	Depreciation Expense				439,531,706	403,979,856	35,551,850	-	35,551,850
	Amortization Expense				49,266,618	45,032,552	4,234,067	-	4,234,067
	Taxes Other Than Income				115,218,393	99,375,418	15,842,975	-	15,842,975
	Interest & Dividends (AFUDC-Equity)				(52,604,654)	(48,789,579)	(3,815,075)	-	(3,815,075)
	Misc Revenue & Expense				(7,332,547)	(7,087,807)	(244,741)	-	(244,741)
	Total Operating Deductions				2,489,360,356	2,172,073,396	317,286,960	-	317,286,960
	Other Deductions:								
	Interest Deductions				343,247,815	318,354,273	24,893,542	-	24,893,542
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				(774,839,634)	(694,382,776)	(80,456,858)	-	(80,456,858)
	Income Before State Taxes				497,495,918	548,633,122	(51,137,204)	-	(51,137,204)
	State Income Taxes				24,907,944	24,907,944	-	-	-
Total Taxable Income					472,587,974	523,725,179	(51,137,204)	-	(51,137,204)
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					165,405,791	183,303,812	(17,898,021)	-	(17,898,021)
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					165,405,791	183,303,812	(17,898,021)	-	(17,898,021)
TOTAL OPERATING EXPENSES					**2,995,799,061**	**2,659,576,568**	**336,222,493**	**-**	**336,222,493**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,065,750	290,103	-	290,103
		P	CAGE		92,999,588	92,999,588	-	-	-
		P	JBG		1,161,925	923,809	238,116	-	238,116
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,517,366	94,989,146	528,220	-	528,220
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,168,583	49,652,802	13,515,781	-	13,515,781
		P	CAGE		614,797,985	614,797,985	-	-	-
		P	JBG		135,802,299	107,971,968	27,830,331	-	27,830,331
		P	CAGE		-	-	-	-	-
				B8	813,768,866	772,422,754	41,346,112	-	41,346,112
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		116,976,626	91,947,879	25,028,747	-	25,028,747
		P	CAGE		2,279,995,591	2,279,995,591	-	-	-
		P	JBG		605,950,475	481,771,412	124,179,064	-	124,179,064
		P	S		-	-	-	-	-
				B8	3,002,922,693	2,853,714,882	149,207,811	-	149,207,811
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		50,897,992	40,007,671	10,890,321	-	10,890,321
		P	CAGE		596,105,308	596,105,308	-	-	-
		P	JBG		152,257,040	121,054,595	31,202,445	-	31,202,445
		P	CAGE		-	-	-	-	-
				B8	799,260,340	757,167,574	42,092,766	-	42,092,766
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE		294,004,427	294,004,427	-	-	-
		P	JBG		54,593,795	43,405,742	11,188,054	-	11,188,054
		P	CAGE		-	-	-	-	-
				B8	361,814,704	347,798,804	14,015,900	-	14,015,900
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,194,829	1,725,215	469,614	-	469,614
		P	CAGE		21,189,775	21,189,775	-	-	-
		P	JBG		3,330,201	2,647,734	682,467	-	682,467
		P	CAGE		-	-	-	-	-
				B8	26,714,805	25,562,724	1,152,081	-	1,152,081
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(3,399,879)	(2,672,429)	(727,451)	-	(727,451)
		P	CAGE		(2,273,436)	(2,273,436)	-	-	-
		P	SG		1,352,642	1,243,740	108,902	-	108,902
					(4,320,673)	(3,702,124)	(618,548)	-	(618,548)
Total Steam Production Plant				B8	**5,095,678,101**	**4,847,953,760**	**247,724,341**	**-**	**247,724,341**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				953,095,735	757,775,258	195,320,477	-	195,320,477
	JBE				-	-	-	-	-
	SG				1,352,642	1,243,740	108,902	-	108,902
	CAGW				244,410,484	192,115,522	52,294,962	-	52,294,962
	CAGE				3,896,819,239	3,896,819,239	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,095,678,101	4,847,953,760	247,724,341	-	247,724,341
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,742,330	10,801,971	2,940,359	-	2,940,359
		P	CAGE		5,949,305	5,949,305	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	19,691,636	16,751,277	2,940,359	-	2,940,359
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		74,340,099	58,434,019	15,906,080	-	15,906,080
		P	CAGE		13,250,434	13,250,434	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	87,590,533	71,684,453	15,906,080	-	15,906,080

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		234,097,229	184,008,929	50,088,300	-	50,088,300
		P	CAGE		60,354,593	60,354,593	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	294,451,823	244,363,522	50,088,300	-	50,088,300
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,350,873	52,940,234	14,410,639	-	14,410,639
		P	CAGE		31,998,018	31,998,018	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	99,348,891	84,938,252	14,410,639	-	14,410,639
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		42,533,710	33,433,042	9,100,668	-	9,100,668
		P	CAGE		9,594,325	9,594,325	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	52,128,035	43,027,367	9,100,668	-	9,100,668
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,184,092	1,716,776	467,316	-	467,316
		P	CAGE		205,102	205,102	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,389,195	1,921,878	467,316	-	467,316
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		12,999,440	10,218,032	2,781,408	-	2,781,408
		P	CAGE		1,644,433	1,644,433	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	14,643,874	11,862,466	2,781,408	-	2,781,408
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**570,243,986**	**474,549,215**	**95,694,771**	-	**95,694,771**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				447,247,774	351,553,003	95,694,771	-	95,694,771
	CAGE				122,996,211	122,996,211	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	570,243,986	474,549,215	95,694,771	-	95,694,771
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,088,969	855,969	233,000	-	233,000
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	21,789,641	21,556,641	233,000	-	233,000

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
341	Structures and Improvements								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		34,039,252	26,756,089	7,283,163	-	7,283,163
		P	CAGE		74,905,887	74,905,887	-	-	-
		P	CAGE		-	-	-	-	-
				B8	108,945,139	101,661,976	7,283,163	-	7,283,163
342	Fuel Holders, Producers & Accessories								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		224,990	176,850	48,140	-	48,140
		P	CAGE		9,171,450	9,171,450	-	-	-
		P	CAGE		-	-	-	-	-
				B8	9,396,440	9,348,300	48,140	-	48,140
343	Prime Movers								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		780,571,134	613,557,276	167,013,857	-	167,013,857
		P	CAGE		811,440,747	811,440,747	-	-	-
		P	CAGE		-	-	-	-	-
				B8	1,592,011,881	1,424,998,024	167,013,857	-	167,013,857
344	Generators								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		67,537,588	53,086,998	14,450,589	-	14,450,589
		P	CAGE		176,519,483	176,519,483	-	-	-
		P	CAGE		-	-	-	-	-
				B8	244,057,070	229,606,481	14,450,589	-	14,450,589
345	Accessory Electric Plant								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		46,788,970	36,777,831	10,011,139	-	10,011,139
		P	CAGE		90,106,599	90,106,599	-	-	-
		P	CAGE		-	-	-	-	-
				B8	136,895,569	126,884,430	10,011,139	-	10,011,139
346	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,415,441	1,112,588	302,853	-	302,853
		P	CAGE		6,101,200	6,101,200	-	-	-
				B8	7,516,641	7,213,788	302,853	-	302,853
347	Other Production ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		205,026,296	161,158,119	43,868,177	-	43,868,177
		P	CAGE		-	-	-	-	-
					205,026,296	161,158,119	43,868,177	-	43,868,177
Total Other Production Plant				B8	**2,325,638,678**	**2,082,427,759**	**243,210,919**	**-**	**243,210,919**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				1,136,692,640	893,481,721	243,210,919	-	243,210,919
	CAGE				1,188,946,038	1,188,946,038	-	-	-
	SSGCT				-	-	-	-	-
Total of Other Production Plant by Factor				B8	2,325,638,678	2,082,427,759	243,210,919	-	243,210,919
Experimental Plant									
103	Experimental Plant								
		P	DGP		-	-	-	-	-
Total Experimental Plant					-	-	-	-	-
TOTAL PRODUCTION PLANT				B8	**7,991,560,764**	**7,404,930,733**	**586,630,031**	**-**	**586,630,031**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		26,517,298	20,843,560	5,673,738	-	5,673,738
		T	CAGE		66,090,314	66,090,314	-	-	-
		T	JBG		1,045,034	830,873	214,162	-	214,162
		T	SG		100,388	92,305	8,082	-	8,082
				B8	93,753,034	87,857,052	5,895,982	-	5,895,982
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		19,562,267	15,376,653	4,185,614	-	4,185,614
		T	CAGE		49,272,797	49,272,797	-	-	-
		T	JBG		1,182,513	940,178	242,336	-	242,336
		T	SG		3,167	2,912	255	-	255
				B8	70,020,745	65,592,540	4,428,205	-	4,428,205
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		323,506,611	254,287,952	69,218,659	-	69,218,659
		T	CAGE		741,808,443	741,808,443	-	-	-
		T	JBG		21,658,411	17,219,894	4,438,517	-	4,438,517
		T	SG		37,636,136	34,606,022	3,030,114	-	3,030,114
				B8	1,124,609,601	1,047,922,311	76,687,290	-	76,687,290
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		160,167,952	125,897,831	34,270,121	-	34,270,121
		T	CAGE		255,996,062	255,996,062	-	-	-
		T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
		T	SG		123,630	113,676	9,954	-	9,954
				B8	430,946,000	393,661,948	37,284,051	-	37,284,051
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		183,740,788	144,426,937	39,313,852	-	39,313,852
		T	CAGE		353,642,450	353,642,450	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		568,753	522,962	45,791	-	45,791
				B8	537,951,991	498,592,349	39,359,642	-	39,359,642
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		273,157,476	214,711,703	58,445,774	-	58,445,774
		T	CAGE		428,765,283	428,765,283	-	-	-
		T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
		T	SG		309,371	284,464	24,908	-	24,908
				B8	714,076,978	653,178,900	60,898,078	-	60,898,078
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,326	120,519	32,806	-	32,806
		T	CAGE		3,056,822	3,056,822	-	-	-
		T	SG		-	-	-	-	-
				B8	3,210,148	3,177,341	32,806	-	32,806
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		297,106	233,536	63,570	-	63,570
		T	CAGE		7,201,774	7,201,774	-	-	-
		T	SG		-	-	-	-	-
				B8	7,498,880	7,435,310	63,570	-	63,570

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,564,002	5,159,544	1,404,458	-	1,404,458
		T	CAGE		4,849,641	4,849,641	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,429,526	10,023,789	1,405,737	-	1,405,737
TP	Unclassified Trans Plant - Acct 300								
		T	SG		13,540	12,450	1,090	-	1,090
		T	CAGW		6,729,313	5,289,484	1,439,828	-	1,439,828
		T	CAGE		17,476,485	17,476,485	-	-	-
					24,219,337	22,778,419	1,440,919	-	1,440,919
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,017,716,240**	**2,790,219,960**	**227,496,280**	-	**227,496,280**
Summary of Transmission Plant by Factor									
	JBG				50,389,161	40,062,774	10,326,387	-	10,326,387
	JBE				-	-	-	-	-
	CAGW				1,000,396,140	786,347,720	214,048,421	-	214,048,421
	CAGE				1,928,160,070	1,928,160,070	-	-	-
	SG				38,770,868	35,649,396	3,121,473	-	3,121,473
Total Transmission Plant by Factor				B8	3,017,716,240	2,790,219,960	227,496,280	-	227,496,280
360	Land and Land Rights								
		DPW	S		47,471,602	45,983,095	1,488,507	-	1,488,507
				B8	47,471,602	45,983,095	1,488,507	-	1,488,507
361	Structures and Improvements								
		DPW	S		58,199,057	55,964,365	2,234,692	-	2,234,692
				B8	58,199,057	55,964,365	2,234,692	-	2,234,692
362	Station Equipment								
		DPW	S		729,379,792	683,481,945	45,897,846	-	45,897,846
				B8	729,379,792	683,481,945	45,897,846	-	45,897,846
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		867,676,448	783,065,015	84,611,434	-	84,611,434
				B8	867,676,448	783,065,015	84,611,434	-	84,611,434
365	Overhead Conductors								
		DPW	S		617,805,182	562,297,432	55,507,750	-	55,507,750
				B8	617,805,182	562,297,432	55,507,750	-	55,507,750
366	Underground Conduit								
		DPW	S		279,096,431	264,440,631	14,655,800	-	14,655,800
				B8	279,096,431	264,440,631	14,655,800	-	14,655,800
367	Underground Conductors								
		DPW	S		673,287,321	653,752,910	19,534,411	-	19,534,411
				B8	673,287,321	653,752,910	19,534,411	-	19,534,411
368	Line Transformers								
		DPW	S		1,011,867,284	922,749,931	89,117,353	-	89,117,353
				B8	1,011,867,284	922,749,931	89,117,353	-	89,117,353
369	Services								
		DPW	S		534,195,700	489,201,977	44,993,723	-	44,993,723
				B8	534,195,700	489,201,977	44,993,723	-	44,993,723
370	Meters								
		DPW	S		186,236,072	172,423,702	13,812,369	-	13,812,369
				B8	186,236,072	172,423,702	13,812,369	-	13,812,369
371	Installations on Customers' Premises								
		DPW	S		8,814,303	8,287,558	526,745	-	526,745
				B8	8,814,303	8,287,558	526,745	-	526,745

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		61,500,099	57,756,618	3,743,482	-	3,743,482
				B8	61,500,099	57,756,618	3,743,482	-	3,743,482
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		24,423,036	22,941,414	1,481,622	-	1,481,622
					24,423,036	22,941,414	1,481,622	-	1,481,622
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,101,410,131**	**4,723,804,397**	**377,605,734**	**-**	**377,605,734**
Summary of Distribution Plant by Factor									
	S				5,101,410,131	4,723,804,397	377,605,734	-	377,605,734
Total Distribution Plant by Factor				B8	5,101,410,131	4,723,804,397	377,605,734	-	377,605,734
389	Land and Land Rights								
		G-SITUS	S		9,034,675	7,935,849	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	15,762,796	14,172,884	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		109,061,236	95,602,356	13,458,880	-	13,458,880
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,126,356	11,262,259	864,097	-	864,097
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,232,901	1,755,142	477,760	-	477,760
		G-SG	CAGE		3,572,865	3,572,865	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,241,942	93,814,888	7,427,054	-	7,427,054
				B8	228,254,491	206,022,767	22,231,724	-	22,231,724
391	Office Furniture & Equipment								
		G-SITUS	S		14,789,356	13,225,112	1,564,244	-	1,564,244
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,095,313	7,518,459	576,854	-	576,854
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		62,887,845	58,274,427	4,613,419	-	4,613,419
		G-SG	CAGW		343,068	269,664	73,404	-	73,404
		G-SG	CAGE		4,085,824	4,085,824	-	-	-
		P	JBG		588,276	467,719	120,557	-	120,557
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		107,781	107,781	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	90,902,447	83,952,950	6,949,497	-	6,949,497
392	Transportation Equipment								
		G-SITUS	S		73,678,913	68,796,966	4,881,947	-	4,881,947
		PTD	SO		8,256,575	7,650,877	605,698	-	605,698
		G-SG	SG		5,939	5,461	478	-	478
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,342,315	2,627,181	715,134	-	715,134
		G-SG	CAGE		12,992,976	12,992,976	-	-	-
		P	JBG		1,502,174	1,194,329	307,845	-	307,845
		P	CAEW		-	-	-	-	-
		P	CAEE		664,617	664,617	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,443,510	93,932,408	6,511,101	-	6,511,101

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,829,965	8,317,355	512,609	-	512,609
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		429,400	397,900	31,501	-	31,501
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		140,975	110,812	30,164	-	30,164
		G-SG	CAGE		3,724,025	3,724,025	-	-	-
		G-DGU	JBG		593,577	471,933	121,643	-	121,643
		G-DGU	CAGE		-	-	-	-	-
				B8	13,717,942	13,022,025	695,917	-	695,917
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,652,348	29,102,450	2,549,899	-	2,549,899
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		4,092,295	3,792,087	300,209	-	300,209
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,178,493	1,712,374	466,118	-	466,118
		G-SG	CAGE		21,556,436	21,556,436	-	-	-
		P	JBG		3,602,947	2,864,585	738,362	-	738,362
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	63,089,626	59,035,039	4,054,587	-	4,054,587
395	Laboratory Equipment								
		G-SITUS	S		26,569,183	24,520,837	2,048,346	-	2,048,346
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,417,076	5,019,682	397,394	-	397,394
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,304,229	1,025,172	279,058	-	279,058
		G-SG	CAGE		5,134,322	5,134,322	-	-	-
		P	JBG		430,364	342,169	88,196	-	88,196
		P	CAEW		-	-	-	-	-
		P	CAEE		32,275	32,275	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	38,887,449	36,074,456	2,812,993	-	2,812,993
396	Power Operated Equipment								
		G-SITUS	S		93,211,960	86,580,406	6,631,554	-	6,631,554
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,621,568	1,502,611	118,957	-	118,957
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,264,021	1,779,603	484,418	-	484,418
		G-SG	CAGE		24,415,654	24,415,654	-	-	-
		P	JBG		6,234,282	4,956,674	1,277,608	-	1,277,608
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	127,821,308	119,308,770	8,512,538	-	8,512,538
397	Communication Equipment								
		COM_EQ	S		101,471,817	92,528,801	8,943,016	-	8,943,016
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		49,503,628	45,872,068	3,631,560	-	3,631,560
		COM_EQ	CN		4,464,720	4,146,574	318,146	-	318,146
		COM_EQ	SG		129,754	119,307	10,447	-	10,447
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		25,232,266	19,833,478	5,398,788	-	5,398,788
		COM_EQ	CAGE		56,268,051	56,268,051	-	-	-
		COM_EQ	JBG		1,903,200	1,513,172	390,028	-	390,028
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	239,086,545	220,394,560	18,691,985	-	18,691,985

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,228,501	1,127,676	100,825	-	100,825
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		198,408	184,270	14,138	-	14,138
		PTD	SO		3,349,632	3,103,905	245,727	-	245,727
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		293,299	230,544	62,755	-	62,755
		G-SG	CAGE		1,248,467	1,248,467	-	-	-
		P	JBG		130,095	103,434	26,661	-	26,661
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,450,070	5,999,964	450,106	-	450,106
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		272,819,940	272,819,940	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	272,819,940	272,819,940	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,496,063	18,496,063	-	-	-
		P	CAGW		3,649,824	2,868,894	780,930	-	780,930
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,902,451	11,955,934	946,517	-	946,517
				B9	47,460,082	45,732,636	1,727,447	-	1,727,447
	Remove Capital Leases				(47,460,082)	(45,732,636)	(1,727,447)	-	(1,727,447)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		(453,650)	(420,370)	(33,279)	-	(33,279)
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					(453,650)	(420,370)	(33,279)	-	(33,279)
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,196,782,475**	**1,124,315,395**	**72,467,080**	**-**	**72,467,080**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of General Plant by Factor									
	S				488,024,017	446,233,871	41,790,146	-	41,790,146
	JBG				15,004,107	11,929,275	3,074,832	-	3,074,832
	JBE				4,984	3,964	1,020	-	1,020
	SG				135,693	124,769	10,925	-	10,925
	SO				254,846,818	236,151,392	18,695,426	-	18,695,426
	SE				-	-	-	-	-
	CN				26,013,303	24,159,654	1,853,649	-	1,853,649
	DEU				-	-	-	-	-
	CAGW				40,981,392	32,212,864	8,768,529	-	8,768,529
	CAGE				145,411,925	145,411,925	-	-	-
	CAEW				-	-	-	-	-
	CAEE				273,820,318	273,820,318	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(47,460,082)	(45,732,636)	(1,727,447)	-	(1,727,447)
Total General Plant by Factor				B8	1,196,782,475	1,124,315,395	72,467,080	-	72,467,080
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,784,983	1,784,983	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		95,270,732	74,886,257	20,384,475	-	20,384,475
		I-SG	CAGE		13,415,223	13,415,223	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	110,470,938	90,086,463	20,384,475	-	20,384,475
303	Miscellaneous Intangible Plant								
		I-SITUS	S		2,167,170	2,164,854	2,316	-	2,316
		I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
		PTD	SO		362,953,303	336,327,244	26,626,059	-	26,626,059
		P	SE		-	-	-	-	-
		CUST	CN		115,170,383	106,963,601	8,206,782	-	8,206,782
		I-SG	CAGW		44,524,216	34,997,651	9,526,564	-	9,526,564
		I-SG	CAGE		30,356,392	30,356,392	-	-	-
		P	JBG		57,435	45,664	11,770	-	11,770
		P	CAEW		-	-	-	-	-
		P	CAEE		3,705,050	3,705,050	-	-	-
		P	CAGE		-	-	-	-	-
		I-DGP	CAGE		-	-	-	-	-
				B8	560,516,412	516,015,515	44,500,896	-	44,500,896
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	560,516,412	516,015,515	44,500,896	-	44,500,896
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**670,987,350**	**606,101,979**	**64,885,371**	**-**	**64,885,371**
Summary of Intangible Plant by Factor									
	S				3,952,153	3,949,837	2,316	-	2,316
	JBG				57,435	45,664	11,770	-	11,770
	JBE				-	-	-	-	-
	SG				1,582,463	1,455,058	127,405	-	127,405
	SO				362,953,303	336,327,244	26,626,059	-	26,626,059
	CN				115,170,383	106,963,601	8,206,782	-	8,206,782
	CAGW				139,794,947	109,883,908	29,911,039	-	29,911,039
	CAGE				43,771,615	43,771,615	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,705,050	3,705,050	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	670,987,350	606,101,979	64,885,371	-	64,885,371

12 MONTHS ENDED JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				24,423,036	22,941,414	1,481,622	-	1,481,622
	DS0				-	-	-	-	-
	GP				(453,650)	(420,370)	(33,279)	-	(33,279)
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				205,026,296	161,158,119	43,868,177	-	43,868,177
	TP				24,219,337	22,778,419	1,440,919	-	1,440,919
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				(4,320,673)	(3,702,124)	(618,548)	-	(618,548)
Total Unclassified Plant by Factor					248,894,347	202,755,458	46,138,889	-	46,138,889
TOTAL ELECTRIC PLANT IN SERVICE				B8	**17,978,456,960**	**16,649,372,464**	**1,329,084,496**	-	**1,329,084,496**
Summary of Electric Plant by Factor									
	S				5,593,386,302	5,173,988,105	419,398,196	-	419,398,196
	SE				-	-	-	-	-
	JBG				1,018,546,437	809,812,972	208,733,466	-	208,733,466
	JBE				4,984	3,964	1,020	-	1,020
	SG				41,841,667	38,472,962	3,368,705	-	3,368,705
	SO				617,800,121	572,478,636	45,321,485	-	45,321,485
	CN				141,183,686	131,123,255	10,060,431	-	10,060,431
	DEU				-	-	-	-	-
	CAGW				3,009,523,378	2,365,594,739	643,928,640	-	643,928,640
	CAGE				7,326,105,099	7,326,105,099	-	-	-
	CAEW				-	-	-	-	-
	CAEE				277,525,369	277,525,369	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(47,460,082)	(45,732,636)	(1,727,447)	-	(1,727,447)
				B8	17,978,456,960	16,649,372,464	1,329,084,496	-	1,329,084,496
105	Plant Held For Future Use								
		DPW	S		2,939,032	2,939,032	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	132,780	36,143	-	36,143
		G	CAGE		11,231,726	11,231,726	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	15,292,696	15,256,552	36,143	-	36,143
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(90,847,520)	(90,847,520)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(90,847,520)	(90,847,520)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		3,345,867	1,281,687	2,064,180	-	2,064,180
		DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
				B16	3,343,403	1,279,404	2,063,999	-	2,063,999
182W	Weatherization								
		DMSC	S		16,508,750	16,508,750	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	16,508,750	16,508,750	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					19,852,153	17,788,154	2,063,999	-	2,063,999
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,469,497	1,155,485	314,012	-	314,012
		P	CAEE		118,451,490	118,451,490	-	-	-
		P	JBE		13,908,058	11,061,535	2,846,523	-	2,846,523
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	133,829,045	130,668,510	3,160,535	-	3,160,535
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,105,458)	(1,105,458)	-	-	-
				B13	(1,105,458)	(1,105,458)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,724,058)	(1,724,058)	-	-	-
				B13	(1,724,058)	(1,724,058)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	130,999,529	127,838,994	3,160,535	-	3,160,535
154	Materials and Supplies								
		MSS	S		91,050,327	85,702,007	5,348,320	-	5,348,320
		MSS	SG		901,335	828,768	72,567	-	72,567
		MSS	SE		-	-	-	-	-
		MSS	SO		28,076	26,016	2,060	-	2,060
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(4,021,527)	(3,749,253)	(272,274)	-	(272,274)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		2,831,076	2,225,329	605,747	-	605,747
		MSS	CAGE		69,890,451	69,890,451	-	-	-
		MSS	JBG		7,893,372	6,275,762	1,617,610	-	1,617,610
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,743,464	4,743,464	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	173,316,573	165,942,543	7,374,030	-	7,374,030
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	173,043,573	165,682,248	7,361,324	-	7,361,324

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
165	Prepayments								
		DMSC	S		4,454,047	4,454,047	-	-	-
		GP	GPS		3,587,677	3,324,487	263,190	-	263,190
		PT	SG		2,875,184	2,643,701	231,483	-	231,483
		PT	CAGW		836,958	657,879	179,079	-	179,079
		PT	CAGE		427,417	427,417	-	-	-
		P	CAEW		4,055	3,188	866	-	866
		P	CAEE		230,249	230,249	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		27,215,636	25,219,111	1,996,524	-	1,996,524
Total Prepayments				B15	39,631,222	36,960,079	2,671,143	-	2,671,143
182M	Misc Regulatory Assets								
		DDS2	S		77,198,023	76,143,619	1,054,404	-	1,054,404
		DEFSG	SG		(3,391,837)	(3,118,757)	(273,079)	-	(273,079)
		P	CAGE		-	-	-	-	-
		P	CAGE		9,634,148	9,634,148	-	-	-
		DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
		DEFSG	JBG		(181,477)	(144,286)	(37,191)	-	(37,191)
		P	SE		10,608,209	9,806,358	801,851	-	801,851
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		6,943,264	6,433,910	509,354	-	509,354
				B11	98,903,242	94,986,179	3,917,063	-	3,917,063
186M	Misc Deferred Debits								
		LABOR	S		23,187,301	23,069,949	117,352	-	117,352
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		24,211,672	22,262,372	1,949,300	-	1,949,300
		LABOR	SO		53,538	49,610	3,928	-	3,928
		P	SE		-	-	-	-	-
		DEFSG	CAGW		5,644,976	4,437,157	1,207,820	-	1,207,820
		DEFSG	CAGE		6,231,141	6,231,141	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		10,818,636	10,818,636	-	-	-
		P	SNPPS		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	70,147,264	66,868,864	3,278,400	-	3,278,400
Working Capital									
CWC	Cash Working Capital								
		CWC	S		30,889,437	26,504,688	4,384,749	-	4,384,749
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	30,889,437	26,504,688	4,384,749	-	4,384,749
OWC	Other Work. Cap.								
131	Cash	GP	SNP		10,130,990	9,396,255	734,735	-	734,735
135	Working Funds	GP	SG		1,984	1,824	160	-	160
141	Other A/R	GP	SO		358,248	331,967	26,281	-	26,281
143	Other A/R	GP	SO		38,149,816	35,351,166	2,798,650	-	2,798,650
232	A/P	PTD	S		-	-	-	-	-
232	A/P	PTD	SO		(5,493,906)	(5,090,876)	(403,030)	-	(403,030)
232	A/P	P	CAEE		(1,573,088)	(1,573,088)	-	-	-
232	A/P	T	SG		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE		(1,119,240)	(1,034,639)	(84,601)	-	(84,601)
2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE		(4,825,892)	(4,825,892)	-	-	-
230	Asset Retir. Oblig.	P	SE		3,792	3,505	287	-	287
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,436,045)	(2,436,045)	-	-	-
230	Asset Retir. Oblig.	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	SE		-	-	-	-	-
254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE		(607,417)	(607,417)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	32,569,440	29,496,958	3,072,481	-	3,072,481
Total Working Capital					63,458,877	56,001,646	7,457,231	-	7,457,231

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(716,082)	(141,570)	(574,512)	-	(574,512)
		P	TROJP		1,702,432	1,338,245	364,187	-	364,187
		P	TROJD		2,492,828	1,959,577	533,251	-	533,251
				B14	3,479,179	3,156,253	322,926	-	322,926
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					3,479,179	3,156,253	322,926	-	322,926
TOTAL RATE BASE ADDITIONS					**681,153,994**	**650,885,230**	**30,268,764**	-	**30,268,764**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(8,816,588)	(8,169,808)	(646,780)	-	(646,780)
2283	Pen & Ben	PTD	SO		(20,794,017)	(19,268,579)	(1,525,438)	-	(1,525,438)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(126,967)	(117,652)	(9,314)	-	(9,314)
				B15	(29,737,572)	(27,556,039)	(2,181,532)	-	(2,181,532)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
				B15	-	-	-	-	-
22842	Prv-Trojan	P	TROJD		(1,090,933)	(857,567)	(233,366)	-	(233,366)
230	ARO	P	TROJP		(2,152,343)	(1,691,910)	(460,432)	-	(460,432)
254105	ARO	P	TROJP		(2,180,756)	(1,714,245)	(466,511)	-	(466,511)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		1,661,795	1,536,184	125,611	-	125,611
254		P	S		(2,144,013)	(2,266,142)	122,129	-	122,129
				B15	(10,753,418)	(9,840,848)	(912,569)	-	(912,569)
252	Customer Advances for Construction								
		DPW	S		(10,239,664)	(10,233,253)	(6,412)	-	(6,412)
		DPW	SG		-	-	-	-	-
		T	CAGE		(5,209,581)	(5,209,581)	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		(4,482,006)	(4,162,629)	(319,378)	-	(319,378)
Total Customer Advances for Constr.				B19	(19,931,251)	(19,605,462)	(325,789)	-	(325,789)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(3,914,083)	(3,555,928)	(358,155)	-	(358,155)
		GP	GPS		-	-	-	-	-
		GP	SO		(66,547)	(61,665)	(4,882)	-	(4,882)
		P	CAGW		(400)	(314)	(86)	-	(86)
		P	CAGE		(4,003,790)	(4,003,790)	-	-	-
		P	SG		(11,856,905)	(10,902,297)	(954,609)	-	(954,609)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,963,465)	(1,963,465)	-	-	-
		P	SE		-	-	-	-	-
				B19	(21,805,190)	(20,487,459)	(1,317,731)	-	(1,317,731)

12 MONTHS ENDED JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		3,557,027	3,351,620	205,408	-	205,408
		P	CN		99,297	92,221	7,076	-	7,076
		LABOR	SO		41,872,230	38,800,506	3,071,724	-	3,071,724
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,020,829	2,634,319	386,510	-	386,510
		P	TROJD		214,729	168,795	45,934	-	45,934
		P	SG		3,433,851	3,157,389	276,462	-	276,462
		P	SE		8,542,779	7,897,049	645,730	-	645,730
		PTD	SNP		(0)	(0)	(0)	-	(0)
		P	CAGW		2,449,035	1,925,030	524,004	-	524,004
		P	CAGE		35,663,251	35,663,251	-	-	-
		P	CAEW		360,850	283,741	77,109	-	77,109
		P	CAEE		2,430,003	2,430,003	-	-	-
		DPW	JBE		(35,899)	(28,552)	(7,347)	-	(7,347)
		DPW	SNPD		732,550	682,953	49,597	-	49,597
Total Accum Deferred Income Taxes				B19	102,340,530	97,058,325	5,282,205	-	5,282,205
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		1,645,892	1,645,892	-	-	-
		ACCMDIT	DITBAL		(1,587,487,421)	(1,466,272,964)	(121,214,457)	-	(121,214,457)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(13,369,478)	(12,388,701)	(980,778)	-	(980,778)
		PTD	CN		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(7,035,108)	(7,035,108)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(14,202,017)	(14,202,017)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(4,236,282)	(3,895,216)	(341,066)	-	(341,066)
				B19	(1,624,684,415)	(1,502,148,113)	(122,536,301)	-	(122,536,301)
283	Accumulated Deferred Income Taxes								
		GP	S		(36,332,103)	(34,382,225)	(1,949,878)	-	(1,949,878)
		P	SG		(3,763,153)	(3,460,179)	(302,974)	-	(302,974)
		P	SE		(5,224,824)	(4,829,891)	(394,933)	-	(394,933)
		LABOR	SO		4,054,558	3,757,118	297,440	-	297,440
		GP	GPS		(15,063,831)	(13,958,757)	(1,105,075)	-	(1,105,075)
		PTD	SNP		(7,075,681)	(6,562,528)	(513,153)	-	(513,153)
		P	TROJD		266,493	209,486	57,007	-	57,007
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(5,412,505)	(4,254,425)	(1,158,079)	-	(1,158,079)
		P	CAGE		(2,782,589)	(2,782,589)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,730,759)	(10,730,759)	-	-	-
		P	JBE		3,575,212	2,843,483	731,729	-	731,729
		P	SGCT		-	-	-	-	-
				B19	(78,489,182)	(74,151,265)	(4,337,917)	-	(4,337,917)
TOTAL ACCUM DEF INCOME TAX				B19	(1,600,833,067)	(1,479,241,053)	(121,592,013)	-	(121,592,013)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(2,501,268)	(2,146,588)	(354,680)	-	(354,680)
		PTD	ITC85		(3,915,781)	(3,392,632)	(523,148)	-	(523,148)
		PTD	ITC86		(1,793,050)	(1,557,694)	(235,356)	-	(235,356)
		PTD	ITC88		(259,534)	(220,707)	(38,826)	-	(38,826)
		PTD	ITC89		(560,494)	(474,913)	(85,581)	-	(85,581)
		PTD	ITC90		(351,558)	(337,801)	(13,757)	-	(13,757)
		PTD	JBG		-	-	-	-	-
Total Accumulated ITC				B19	(9,381,683)	(8,130,336)	(1,251,348)	-	(1,251,348)
TOTAL RATE BASE DEDUCTIONS					**(1,692,442,181)**	**(1,564,861,198)**	**(127,580,983)**	**-**	**(127,580,983)**

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(133,230,415)	(104,723,948)	(28,506,467)	-	(28,506,467)
		P	CAGE		(1,834,270,632)	(1,834,270,632)	-	-	-
		P	JBG		(488,426,049)	(388,331,583)	(100,094,466)	-	(100,094,466)
		P	CAGE		-	-	-	-	-
				B17	(2,455,927,096)	(2,327,326,163)	(128,600,934)	-	(128,600,934)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(199,687,356)	(156,961,518)	(42,725,838)	-	(42,725,838)
		P	CAGE		(42,223,616)	(42,223,616)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(241,910,972)	(199,185,134)	(42,725,838)	-	(42,725,838)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(85,041,336)	(66,845,580)	(18,195,756)	-	(18,195,756)
		P	CAGE		(78,978,001)	(78,978,001)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(164,019,337)	(145,823,581)	(18,195,756)	-	(18,195,756)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(2,861,857,405)**	**(2,672,334,878)**	**(189,522,527)**	**-**	**(189,522,527)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(417,959,107)	(328,531,046)	(89,428,061)	-	(89,428,061)
	CAGE				(1,955,472,249)	(1,955,472,249)	-	-	-
	JBG				(488,426,049)	(388,331,583)	(100,094,466)	-	(100,094,466)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,861,857,405)	(2,672,334,878)	(189,522,527)	-	(189,522,527)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(405,610,781)	(318,824,813)	(86,785,968)	-	(86,785,968)
		T	CAGE		(629,935,353)	(629,935,353)	-	-	-
		T	JBG		(48,609,489)	(38,647,815)	(9,961,674)	-	(9,961,674)
		T	SG		(17,923,313)	(16,480,294)	(1,443,020)	-	(1,443,020)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,102,078,936)**	**(1,003,888,275)**	**(98,190,661)**	**-**	**(98,190,661)**
108360	Land and Land Rights								
		DPW	S		(5,439,695)	(5,310,041)	(129,654)	-	(129,654)
				B17	(5,439,695)	(5,310,041)	(129,654)	-	(129,654)
108361	Structures and Improvements								
		DPW	S		(12,614,098)	(12,050,590)	(563,508)	-	(563,508)
				B17	(12,614,098)	(12,050,590)	(563,508)	-	(563,508)
108362	Station Equipment								
		DPW	S		(198,345,021)	(184,603,447)	(13,741,574)	-	(13,741,574)
				B17	(198,345,021)	(184,603,447)	(13,741,574)	-	(13,741,574)

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(693,423)	(693,423)	-	-	-
				B17	(693,423)	(693,423)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(447,158,809)	(404,868,841)	(42,289,968)	-	(42,289,968)
				B17	(447,158,809)	(404,868,841)	(42,289,968)	-	(42,289,968)
108365	Overhead Conductors								
		DPW	S		(245,385,004)	(219,598,960)	(25,786,044)	-	(25,786,044)
				B17	(245,385,004)	(219,598,960)	(25,786,044)	-	(25,786,044)
108366	Underground Conduit								
		DPW	S		(115,641,141)	(106,602,093)	(9,039,048)	-	(9,039,048)
				B17	(115,641,141)	(106,602,093)	(9,039,048)	-	(9,039,048)
108367	Underground Conductors								
		DPW	S		(265,652,842)	(257,982,806)	(7,670,036)	-	(7,670,036)
				B17	(265,652,842)	(257,982,806)	(7,670,036)	-	(7,670,036)
108368	Line Transformers								
		DPW	S		(346,053,348)	(307,224,781)	(38,828,567)	-	(38,828,567)
				B17	(346,053,348)	(307,224,781)	(38,828,567)	-	(38,828,567)
108369	Services								
		DPW	S		(153,913,031)	(138,935,638)	(14,977,392)	-	(14,977,392)
				B17	(153,913,031)	(138,935,638)	(14,977,392)	-	(14,977,392)
108370	Meters								
		DPW	S		(84,308,821)	(76,604,606)	(7,704,215)	-	(7,704,215)
				B17	(84,308,821)	(76,604,606)	(7,704,215)	-	(7,704,215)
108371	Installations on Customers' Premises								
		DPW	S		(7,701,373)	(7,428,900)	(272,473)	-	(272,473)
				B17	(7,701,373)	(7,428,900)	(272,473)	-	(272,473)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,552,602)	(25,565,575)	(1,987,027)	-	(1,987,027)
				B17	(27,552,602)	(25,565,575)	(1,987,027)	-	(1,987,027)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		175,963	165,782	10,181	-	10,181
					175,963	165,782	10,181	-	10,181
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,910,283,243)**	**(1,747,303,917)**	**(162,979,326)**	**-**	**(162,979,326)**
Summary of Distribution Plant Depr by Factor									
	S				(1,910,283,243)	(1,747,303,917)	(162,979,326)	-	(162,979,326)
Total Distribution Depreciation by Factor				B17	(1,910,283,243)	(1,747,303,917)	(162,979,326)	-	(162,979,326)

12 MONTHS ENDED JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(154,818,458)	(139,445,293)	(15,373,165)	-	(15,373,165)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,699,703)	(6,222,297)	(477,406)	-	(477,406)
		PTD	SO		(84,404,112)	(78,212,272)	(6,191,840)	-	(6,191,840)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,874,669)	(11,692,030)	(3,182,639)	-	(3,182,639)
		G-SG	CAGE		(47,955,384)	(47,955,384)	-	-	-
		P	JBG		(4,612,489)	(3,667,239)	(945,250)	-	(945,250)
		P	CAEW		-	-	-	-	-
		P	CAEE		(422,448)	(422,448)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(313,787,262)	(287,616,963)	(26,170,299)	-	(26,170,299)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(164,930,265)	(164,930,265)	-	-	-
		P	SE		-	-	-	-	-
				B17	(164,930,265)	(164,930,265)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(164,930,265)	(164,930,265)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(478,717,527)**	**(452,547,228)**	**(26,170,299)**	**-**	**(26,170,299)**
Summary of General Depreciation by Factor									
	S				(154,818,458)	(139,445,293)	(15,373,165)	-	(15,373,165)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(84,404,112)	(78,212,272)	(6,191,840)	-	(6,191,840)
	CN				(6,699,703)	(6,222,297)	(477,406)	-	(477,406)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,874,669)	(11,692,030)	(3,182,639)	-	(3,182,639)
	CAGE				(47,955,384)	(47,955,384)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(165,352,713)	(165,352,713)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,612,489)	(3,667,239)	(945,250)	-	(945,250)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(478,717,527)	(452,547,228)	(26,170,299)	-	(26,170,299)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,352,937,111)**	**(5,876,074,298)**	**(476,862,813)**	**-**	**(476,862,813)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

12 MONTHS ENDED JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(15,771,845)	(14,430,403)	(1,341,443)	-	(1,341,443)
		CUST	CN		(2,205,326)	(2,048,179)	(157,147)	-	(157,147)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(9,360,101)	(8,673,449)	(686,652)	-	(686,652)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(27,337,272)	(25,152,031)	(2,185,241)	-	(2,185,241)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(351,014)	(275,910)	(75,104)	-	(75,104)
		P	CAGE		(350,247)	(350,247)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(701,261)	(626,157)	(75,104)	-	(75,104)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(949,354)	(948,362)	(992)	-	(992)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,104,585)	(1,104,585)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(20,091,070)	(18,473,523)	(1,617,548)	-	(1,617,548)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(84,550,288)	(78,525,425)	(6,024,863)	-	(6,024,863)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(27,228,199)	(21,402,354)	(5,825,845)	-	(5,825,845)
		I-SG	CAGE		(9,137,394)	(9,137,394)	-	-	-
		PTD	JBG		(19,419)	(15,440)	(3,980)	-	(3,980)
		PTD	SO		(240,156,996)	(222,539,208)	(17,617,788)	-	(17,617,788)
				B18	(383,237,305)	(352,146,290)	(31,091,015)	-	(31,091,015)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(383,237,305)	(352,146,290)	(31,091,015)	-	(31,091,015)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(1,270,812)	(1,270,812)	-	-	-
		P	CAGE		(992,394)	(992,394)	-	-	-
		P	CAGW		(9,882)	(7,768)	(2,114)	-	(2,114)
		PTD	SO		2,257,313	2,091,718	165,595	-	165,595
					(15,776)	(179,256)	163,481	-	163,481
	Remove Capital Lease Amtr				15,776	179,256	(163,481)	-	(163,481)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(411,275,839)**	**(377,924,478)**	**(33,351,361)**	**-**	**(33,351,361)**
AMA									

Summary of Amortization by Factor

S	(17,992,012)	(16,649,577)	(1,342,435)	-	(1,342,435)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	-	-	-	-	-
SO	(247,259,784)	(229,120,939)	(18,138,845)	-	(18,138,845)
CN	(86,755,614)	(80,573,604)	(6,182,009)	-	(6,182,009)
SSGCT	-	-	-	-	-
JBG	(19,419)	(15,440)	(3,980)	-	(3,980)
CAGW	(27,589,095)	(21,686,031)	(5,903,064)	-	(5,903,064)
CAGE	(10,480,035)	(10,480,035)	-	-	-
CAEW	-	-	-	-	-
CAEE	(1,104,585)	(1,104,585)	-	-	-
SG	(20,091,070)	(18,473,523)	(1,617,548)	-	(1,617,548)
Less Capital Lease	15,776	179,256	(163,481)	-	(163,481)
Total Provision For Amortization by Factor B18	(411,275,839)	(377,924,478)	(33,351,361)	-	(33,351,361)

Results of Operations

WASHINGTON

April 2009

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	APRIL 2009
FILE:	WA JAM April 2009
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2009
TIME:	8:46:27 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	100.00%		8.175%

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.

APRIL 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	260,854,738	242,778,710	18,076,027	0	18,076,027
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	18,947,173	15,015,896	3,931,277	0	3,931,277
5	Other Operating Revenues	2.4	14,626,109	13,834,555	791,554	0	791,554
6	Total Operating Revenues	2.4	294,428,019	271,629,161	22,798,858	0	22,798,858
7							
8	Operating Expenses:						
9	Steam Production	2.7	43,347,866	39,296,422	4,051,444	0	4,051,444
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,776,250	2,348,354	427,897	0	427,897
12	Other Power Supply	2.10	36,857,146	30,272,582	6,584,564	0	6,584,564
13	Transmission	2.12	11,797,657	9,784,482	2,013,175	0	2,013,175
14	Distribution	2.13	17,317,572	16,142,710	1,174,862	0	1,174,862
15	Customer Accounts	2.14	8,185,242	7,481,449	703,794	0	703,794
16	Customer Service	2.14	4,943,032	4,892,895	50,137	0	50,137
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	12,232,503	11,291,518	940,985	0	940,985
19							
20	Total O & M Expenses	2.16	137,457,268	121,510,411	15,946,857	0	15,946,857
21							
22	Depreciation	2.18	38,020,067	35,040,548	2,979,520	0	2,979,520
23	Amortization Expense	2.19	3,629,219	3,308,445	320,774	0	320,774
24	Taxes Other Than Income	2.19	9,701,221	8,066,349	1,634,872	0	1,634,872
25	Income Taxes - Federal	2.22	26,944,412	26,933,109	11,304	0	11,304
26	Income Taxes - State	2.22	3,659,762	3,659,762	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	(1,189,224)	(1,176,137)	(13,087)	0	(13,087)
30							
31	Total Operating Expenses	2.22	218,222,726	197,342,487	20,880,239	0	20,880,239
32							
33	Operating Revenue for Return		76,205,293	74,286,674	1,918,619	0	1,918,619
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,602,292,206	17,249,714,871	1,352,577,335	0	1,352,577,335
37	Plant Held for Future Use	2.33	15,951,259	15,915,115	36,143	0	36,143
38	Misc Deferred Debits	2.35	164,171,500	156,804,866	7,366,634	0	7,366,634
39	Elec Plant Acq Adj	2.33	64,519,809	64,519,809	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	45,756,651	42,382,244	3,374,407	0	3,374,407
42	Fuel Stock	2.34	140,816,332	136,703,854	4,112,479	0	4,112,479
43	Material & Supplies	2.34	179,466,848	171,130,238	8,336,610	0	8,336,610
44	Working Capital	2.35	32,603,114	29,426,289	3,176,825	0	3,176,825
45	Weatherization Loans	2.34	25,053,387	23,000,627	2,052,760	0	2,052,760
46	Miscellaneous Rate Base	2.36	2,922,510	2,651,252	271,258	0	271,258
47							
48	Total Electric Plant		19,273,553,616	17,892,249,165	1,381,304,451	0	1,381,304,451
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,412,163,880)	(5,929,170,791)	(482,993,089)	0	(482,993,089)
52	Accum Prov For Amort	2.41	(417,605,361)	(383,762,904)	(33,842,457)	0	(33,842,457)
53	Accum Def Income Taxes	2.37	(1,703,811,075)	(1,574,277,625)	(129,533,450)	0	(129,533,450)
54	Unamortized ITC	2.37	(8,512,561)	(7,379,124)	(1,133,437)	0	(1,133,437)
55	Customer Adv for Const	2.36	(20,148,820)	(19,945,496)	(203,324)	0	(203,324)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(56,939,764)	(52,586,116)	(4,353,648)	0	(4,353,648)
58							
59	Total Rate Base Deductions		(8,619,181,461)	(7,967,122,056)	(652,059,405)	0	(652,059,405)
60							
61	Total Rate Base		10,654,372,155	9,925,127,109	729,245,046	0	729,245,046
62							
63							
64							
65							
66							
67							
68							
69							

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		99,970,610	92,171,612	7,798,998	-	7,798,998
				B1	99,970,610	92,171,612	7,798,998	-	7,798,998
442	Commercial & Industrial Sales								
		0	S		157,986,794	147,747,868	10,238,926	-	10,238,926
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	157,986,794	147,747,868	10,238,926	-	10,238,926
444	Public Street & Highway Lighting								
		0	S		1,768,068	1,729,964	38,103	-	38,103
		0	SO		-	-	-	-	-
				B1	1,768,068	1,729,964	38,103	-	38,103
445	Other Sales to Public Authority								
		0	S		1,129,266	1,129,266	-	-	-
				B1	1,129,266	1,129,266	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**260,854,738**	**242,778,710**	**18,076,027**	-	**18,076,027**
447	Sales for Resale								
		WSF	S		573,599	573,599	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		18,373,573	14,442,296	3,931,277	-	3,931,277
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	18,947,173	15,015,896	3,931,277	-	3,931,277
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**279,801,910**	**257,794,606**	**22,007,304**	-	**22,007,304**
450	Forfeited Discounts & Interest								
		CUST	S		603,190	545,890	57,300	-	57,300
		CUST	SO		-	-	-	-	-
				B1	603,190	545,890	57,300	-	57,300
451	Misc Electric Revenue								
		CUST	S		660,275	641,733	18,542	-	18,542
		GP	SG		-	-	-	-	-
		GP	SO		14,091	13,057	1,034	-	1,034
				B1	674,366	654,790	19,576	-	19,576
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		890,831	806,943	83,888	-	83,888
		T	CAGW		76,242	59,929	16,313	-	16,313
		T	CAGE		296,174	296,174	-	-	-
		T	JBG		500	398	102	-	102
		T	SG		75,912	69,800	6,112	-	6,112
		GP	SO		278,735	258,287	20,448	-	20,448
				B1	1,618,394	1,491,531	126,863	-	126,863

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		3,208,574	3,212,923	(4,349)	-	(4,349)
		CUST	CAGE		680,129	680,129	-	-	-
		OTHSE	CAGW		166,392	130,791	35,602	-	35,602
		OTHSO	SO		-	-	-	-	-
		OTHSGR	SG		1,841,136	1,692,905	148,231	-	148,231
		OTHSGR	JBG		81,472	64,775	16,696	-	16,696
		OTHSGR	WRG		4,275,124	3,983,971	291,153	-	291,153
		OTHSGR	WRE		1,477,332	1,376,850	100,482	-	100,482
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	11,730,159	11,142,344	587,815	-	587,815
	Total Other Electric Revenues				**14,626,109**	**13,834,555**	**791,554**	-	**791,554**
Total Electric Operating Revenues				**B1**	**294,428,019**	**271,629,161**	**22,798,858**	-	**22,798,858**
Summary of Revenues by Factor									
	S				266,791,207	248,559,798	18,231,408	-	18,231,408
	JBG				81,972	65,173	16,799	-	16,799
	SE				-	-	-	-	-
	SO				292,826	271,344	21,482	-	21,482
	SG				1,917,048	1,762,705	154,343	-	154,343
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				18,616,208	14,633,016	3,983,192	-	3,983,192
	CAGE				976,303	976,303	-	-	-
	WRG				4,275,124	3,983,971	291,153	-	291,153
	WRE				1,477,332	1,376,850	100,482	-	100,482
Total Electric Operating Revenues				B1	294,428,019	271,629,161	22,798,858	-	22,798,858
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(173,141)	(160,054)	(13,087)	-	(13,087)
				B1	(173,141)	(160,054)	(13,087)	-	(13,087)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(1,016,083)	(1,016,083)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	(1,016,083)	(1,016,083)	-	-	-
Total Miscellaneous Revenues					**(1,189,224)**	**(1,176,137)**	**(13,087)**	-	**(13,087)**

70 **APRIL 2009 West Control Area**

71 AMA									
72 FERC		BUS	WCA			UNADJUSTED RESULTS		WASHINGTON	
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
227 Miscellaneous Expenses									
228 4311	Interest on Customer Deposits								
229		CUST	S		-	-	-	-	-
230					-	-	-	-	-
231 **Total Miscellaneous Expenses**					-	-	-	-	-
232									
233 **Net Misc Revenue and Expense**					(1,189,224)	(1,176,137)	(13,087)	-	(13,087)

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APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		6,258	4,919	1,339	-	1,339
		P	CAGE		204,218	204,218	-	-	-
		P	JBG		1,621,144	1,288,918	332,225	-	332,225
		P	CAGE		-	-	-	-	-
				B2	1,831,620	1,498,056	333,564	-	333,564
501	Fuel Related								
		P	SE		(7,189)	(6,646)	(543)	-	(543)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		96,604	75,934	20,670	-	20,670
		P	CAGE		-	-	-	-	-
		P	CAEW		11,809,165	9,285,706	2,523,459	-	2,523,459
		P	CAEE		848,615	848,615	-	-	-
		P	JBE		128,180	101,945	26,234	-	26,234
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	12,875,374	10,305,555	2,569,819	-	2,569,819
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		140,305	110,285	30,020	-	30,020
		P	CAGE		2,467,660	2,467,660	-	-	-
		P	JBG		325,242	258,589	66,653	-	66,653
		P	CAGE		-	-	-	-	-
				B2	2,933,207	2,836,534	96,673	-	96,673
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		5,522	4,341	1,182	-	1,182
		P	CAGE		364,682	364,682	-	-	-
		P	JBG		703	559	144	-	144
		P	CAGE		-	-	-	-	-
				B2	370,907	369,581	1,325	-	1,325
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		284,592	223,700	60,892	-	60,892
		P	CAGE		3,998,616	3,998,616	-	-	-
		P	JBG		(2,776,884)	(2,207,810)	(569,074)	-	(569,074)
		P	CAGE		-	-	-	-	-
				B2	1,506,324	2,014,506	(508,182)	-	(508,182)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		1,219	958	261	-	261
		P	CAGE		(7,691)	(7,691)	-	-	-
		P	JBG		12,639	10,049	2,590	-	2,590
		P	CAGE		-	-	-	-	-
				B2	6,167	3,316	2,851	-	2,851
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		49,546	38,945	10,601	-	10,601
		P	CAGE		406,212	406,212	-	-	-
		P	JBG		57,218	45,492	11,726	-	11,726
		P	CAGE		-	-	-	-	-
				B2	512,976	490,649	22,327	-	22,327
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		52,575	41,326	11,249	-	11,249
		P	CAGE		1,147,918	1,147,918	-	-	-
		P	JBG		747,432	594,259	153,173	-	153,173
		P	CAGE		-	-	-	-	-
				B2	1,947,925	1,783,503	164,422	-	164,422

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		441,936	347,377	94,558	-	94,558
		P	CAGE		9,288,771	9,288,771	-	-	-
		P	JBG		4,240,355	3,371,368	868,987	-	868,987
		P	CAGE		-	-	-	-	-
				B2	13,971,062	13,007,517	963,546	-	963,546
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		51,437	40,431	11,006	-	11,006
		P	CAGE		4,564,192	4,564,192	-	-	-
		P	JBG		1,586,179	1,261,119	325,060	-	325,060
		P	CAGE		-	-	-	-	-
				B2	6,201,807	5,865,742	336,065	-	336,065
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		62,065	48,785	13,280	-	13,280
		P	CAGE		856,375	856,375	-	-	-
		P	JBG		272,057	216,304	55,753	-	55,753
		P	CAGE		-	-	-	-	-
				B2	1,190,498	1,121,464	69,033	-	69,033
Total Steam Power Generation				B2	**43,347,866**	**39,296,422**	**4,051,444**	**-**	**4,051,444**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		348,027	273,561	74,465	-	74,465
		P	CAGE		182,703	182,703	-	-	-
				B2	530,730	456,265	74,465	-	74,465
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		14,990	11,783	3,207	-	3,207
		P	CAGE		1,053	1,053	-	-	-
				B2	16,044	12,836	3,207	-	3,207
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		278,784	219,135	59,650	-	59,650
		P	CAGE		15,824	15,824	-	-	-
				B2	294,608	234,958	59,650	-	59,650
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		933,373	733,665	199,708	-	199,708
		P	CAGE		441,527	441,527	-	-	-
				B2	1,374,900	1,175,192	199,708	-	199,708
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		785	617	168	-	168
		P	CAGE		606	606	-	-	-
				B2	1,391	1,223	168	-	168
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		373	294	80	-	80
		P	CAGE		-	-	-	-	-
				B2	373	294	80	-	80
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		93,959	73,855	20,104	-	20,104
		P	CAGE		7,568	7,568	-	-	-
				B2	101,528	81,424	20,104	-	20,104
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		85,312	67,058	18,254	-	18,254
		P	CAGE		20,653	20,653	-	-	-
				B2	105,965	87,711	18,254	-	18,254

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		79,086	62,164	16,921	-	16,921
		P	CAGE		44,872	44,872	-	-	-
				B2	123,957	107,036	16,921	-	16,921
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		165,168	129,828	35,340	-	35,340
		P	CAGE		61,587	61,587	-	-	-
				B2	226,755	191,415	35,340	-	35,340
Total Hydraulic Power Generation				B2	**2,776,250**	**2,348,354**	**427,897**	-	**427,897**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		63,999	63,999	-	-	-
		P	CAGE		-	-	-	-	-
				B2	63,999	63,999	-	-	-
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		8,375,753	6,585,968	1,789,785	-	1,789,785
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	8,375,753	6,585,968	1,789,785	-	1,789,785
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		1,691,862	1,329,865	361,997	-	361,997
		P	CAGE		513,360	513,360	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,205,221	1,843,225	361,997	-	361,997
549	Miscellaneous Other								
		P	SG		60,416	55,552	4,864	-	4,864
		P	CAGW		726,984	571,436	155,548	-	155,548
		P	CAGE		1,860,262	1,860,262	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,647,661	2,487,249	160,412	-	160,412
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		167,948	132,013	35,935	-	35,935
		P	CAGE		25,316	25,316	-	-	-
		P	CAGE		-	-	-	-	-
				B2	193,264	157,329	35,935	-	35,935
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		107,755	107,755	-	-	-
		P	CAGE		-	-	-	-	-
				B2	107,755	107,755	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		83,703	65,793	17,909	-	17,909
		P	CAGE		588,731	588,731	-	-	-
		P	CAGE		-	-	-	-	-
				B2	672,434	654,525	17,909	-	17,909

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		15,899	15,899	-	-	-
		P	CAGE		-	-	-	-	-
				B2	15,899	15,899	-	-	-
Total Other Power Generation				**B2**	**14,281,986**	**11,915,947**	**2,366,038**	**-**	**2,366,038**
555	Purchased Power								
		P	S		(1,845,627)	(1,515,192)	(330,435)	-	(330,435)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		18,457,799	14,508,501	3,949,298	-	3,949,298
		P	CAGE		-	-	-	-	-
		P	CAEW		1,568,609	1,233,419	335,191	-	335,191
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	18,180,782	14,226,728	3,954,054	-	3,954,054
556	System Control & Load Dispatch								
		P	SG		140,918	129,573	11,345	-	11,345
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	140,918	129,573	11,345	-	11,345
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,266,298	2,083,837	182,461	-	182,461
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		25,989	20,429	5,561	-	5,561
		P	CAGE		1,619,360	1,619,360	-	-	-
		P	JBG		357,128	283,941	73,187	-	73,187
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	4,253,460	4,000,335	253,126	-	253,126
Total Other Power Supply				B2	**22,575,160**	**18,356,635**	**4,218,525**	**-**	**4,218,525**
TOTAL PRODUCTION EXPENSE				B2	**82,981,262**	**71,917,358**	**11,063,905**	**-**	**11,063,905**

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(1,860,943)	(1,522,424)	(338,519)	-	(338,519)
	SG				2,467,632	2,268,961	198,671	-	198,671
	SE				(7,189)	(6,646)	(543)	-	(543)
	JBG				6,443,212	5,122,787	1,320,425	-	1,320,425
	TROJP				-	-	-	-	-
	JBE				128,180	101,945	26,234	-	26,234
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				24,346,201	19,136,999	5,209,202	-	5,209,202
	CAGE				28,862,027	28,862,027	-	-	-
	CAEW				21,753,527	17,105,093	4,648,434	-	4,648,434
	CAEE				848,615	848,615	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	82,981,262	71,917,358	11,063,905	-	11,063,905
560	Operation Supervision & Engineering								
		T	SG		482,378	443,541	38,837	-	38,837
		T	JBG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	482,378	443,541	38,837	-	38,837
561	Load Dispatching								
		T	SG		700,776	644,356	56,420	-	56,420
		T	CAGW		1,532	1,204	328	-	328
		T	CAGE		-	-	-	-	-
				B2	702,308	645,560	56,748	-	56,748
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		274	217	56	-	56
		T	CAGW		45,750	35,961	9,789	-	9,789
		T	CAGE		243,227	243,227	-	-	-
				B2	289,250	279,405	9,845	-	9,845
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		110,709	87,021	23,688	-	23,688
		T	CAGE		6,069	6,069	-	-	-
				B2	116,778	93,090	23,688	-	23,688
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		7,601,218	5,974,834	1,626,384	-	1,626,384
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	7,601,218	5,974,834	1,626,384	-	1,626,384
566	Misc. Transmission Expense								
		T	SG		95,573	87,878	7,695	-	7,695
		T	CAGW		11,148	8,763	2,385	-	2,385
		T	CAGE		10,197	10,197	-	-	-
				B2	116,918	106,838	10,080	-	10,080
567	Rents - Transmission								
		T	SG		-	-	-	-	-
		T	CAGW		(6,373)	(5,009)	(1,364)	-	(1,364)
		T	CAGE		13,636	13,636	-	-	-
				B2	7,263	8,626	(1,364)	-	(1,364)

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(1,822)	(1,675)	(147)	-	(147)
		T	CAGW		2,484	1,953	532	-	532
		T	CAGE		-	-	-	-	-
				B2	662	277	385	-	385
569	Maintenance of Structures								
		T	SG		422,155	388,167	33,988	-	33,988
		T	CAGW		1,008	792	216	-	216
		T	CAGE		-	-	-	-	-
				B2	423,163	388,959	34,204	-	34,204
570	Maintenance of Station Equipment								
		T	SG		-	-	-	-	-
		T	JBG		21,734	17,280	4,454	-	4,454
		T	CAGW		285,103	224,101	61,002	-	61,002
		T	CAGE		538,884	538,884	-	-	-
				B2	845,721	780,265	65,456	-	65,456
571	Maintenance of Overhead Lines								
		T	SG		(109,944)	(101,092)	(8,852)	-	(8,852)
		T	JBG		-	-	-	-	-
		T	CAGW		735,080	577,800	157,280	-	157,280
		T	CAGE		580,841	580,841	-	-	-
				B2	1,205,977	1,057,548	148,429	-	148,429
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		6,022	5,537	485	-	485
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	6,022	5,537	485	-	485
TOTAL TRANSMISSION EXPENSE				B2	**11,797,657**	**9,784,482**	**2,013,175**	**-**	**2,013,175**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,595,138	1,466,713	128,426	-	128,426
	CAGW				8,787,659	6,907,419	1,880,240	-	1,880,240
	CAGE				1,392,853	1,392,853	-	-	-
	JBG				22,007	17,497	4,510	-	4,510
Total Transmission Expense by Factor				B2	11,797,657	9,784,482	2,013,175	-	2,013,175
580	Operation Supervision & Engineering								
		DPW	S		48,695	44,415	4,280	-	4,280
		DPW	SNPD		1,309,587	1,220,922	88,664	-	88,664
				B2	1,358,281	1,265,337	92,944	-	92,944
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,052,892	981,607	71,285	-	71,285
				B2	1,052,892	981,607	71,285	-	71,285
582	Station Expense								
		DPW	S		315,115	294,132	20,984	-	20,984
		DPW	SNPD		3,633	3,387	246	-	246
				B2	318,749	297,519	21,230	-	21,230
583	Overhead Line Expenses								
		DPW	S		453,121	417,228	35,893	-	35,893
		DPW	SNPD		1,562	1,456	106	-	106
				B2	454,683	418,684	35,999	-	35,999
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		19,991	18,637	1,353	-	1,353
				B2	19,991	18,637	1,353	-	1,353

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		588,974	536,928	52,046	-	52,046
		DPW	SNPD		96,928	90,366	6,562	-	6,562
				B2	685,903	627,294	58,608	-	58,608
587	Customer Installation Expenses								
		DPW	S		915,713	855,072	60,641	-	60,641
		DPW	SNPD		-	-	-	-	-
				B2	915,713	855,072	60,641	-	60,641
588	Misc. Distribution Expenses								
		DPW	S		141,279	124,700	16,579	-	16,579
		DPW	SNPD		488,730	455,641	33,089	-	33,089
				B2	630,009	580,341	49,668	-	49,668
589	Rents								
		DPW	S		167,954	163,721	4,233	-	4,233
		DPW	SNPD		11,679	10,888	791	-	791
				B2	179,633	174,609	5,024	-	5,024
590	Maint Supervision & Engineering								
		DPW	S		26,360	24,022	2,338	-	2,338
		DPW	SNPD		581,237	541,885	39,352	-	39,352
				B2	607,598	565,907	41,690	-	41,690
591	Maintenance of Structures								
		DPW	S		161,731	153,371	8,360	-	8,360
		DPW	SNPD		10,904	10,165	738	-	738
				B2	172,635	163,536	9,099	-	9,099
592	Maintenance of Station Equipment								
		DPW	S		1,093,536	1,059,866	33,669	-	33,669
		DPW	SNPD		156,942	146,316	10,626	-	10,626
				B2	1,250,478	1,206,182	44,295	-	44,295
593	Maintenance of Overhead Lines								
		DPW	S		6,778,528	6,248,078	530,449	-	530,449
		DPW	SNPD		44,982	41,937	3,045	-	3,045
				B2	6,823,510	6,290,015	533,495	-	533,495
594	Maintenance of Underground Lines								
		DPW	S		1,767,007	1,684,764	82,243	-	82,243
		DPW	SNPD		675	629	46	-	46
				B2	1,767,682	1,685,393	82,289	-	82,289
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		88,462	82,473	5,989	-	5,989
				B2	88,462	82,473	5,989	-	5,989
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		289,992	274,376	15,616	-	15,616
		DPW	SNPD		-	-	-	-	-
				B2	289,992	274,376	15,616	-	15,616
597	Maintenance of Meters								
		DPW	S		339,350	306,841	32,509	-	32,509
		DPW	SNPD		82,168	76,605	5,563	-	5,563
				B2	421,518	383,446	38,072	-	38,072
598	Maint of Misc. Distribution Plant								
		DPW	S		378,581	364,332	14,249	-	14,249
		DPW	SNPD		(98,737)	(92,052)	(6,685)	-	(6,685)
				B2	279,844	272,280	7,564	-	7,564
TOTAL DISTRIBUTION EXPENSE				B2	**17,317,572**	**16,142,710**	**1,174,862**	-	**1,174,862**
Summary of Distribution Expense by Factor									
	S				13,465,938	12,551,848	914,090	-	914,090
	SNPD				3,851,634	3,590,862	260,772	-	260,772
Total Distribution Expense by Factor				B2	17,317,572	16,142,710	1,174,862	-	1,174,862
901	Supervision								
		CUST	S		7,885	5,820	2,066	-	2,066
		CUST	CN		254,062	235,958	18,104	-	18,104
				B2	261,947	241,778	20,170	-	20,170

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,667,241	1,487,557	179,683	-	179,683
		CUST	CN		173,059	160,727	12,332	-	12,332
				B2	1,840,299	1,648,284	192,015	-	192,015
903	Customer Receipts & Collections								
		CUST	S		719,256	670,738	48,518	-	48,518
		CUST	CN		4,192,233	3,893,504	298,729	-	298,729
				B2	4,911,490	4,564,242	347,247	-	347,247
904	Uncollectible Accounts								
		CUST	S		1,153,947	1,010,824	143,124	-	143,124
		P	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	1,153,947	1,010,824	143,124	-	143,124
905	Misc. Customer Accounts Expense								
		CUST	S		189	189	-	-	-
		CUST	CN		17,369	16,132	1,238	-	1,238
				B2	17,559	16,321	1,238	-	1,238
TOTAL CUSTOMER ACCOUNTS EXP				B2	**8,185,242**	**7,481,449**	**703,794**	**-**	**703,794**
Summary of Customer Accts Exp by Factor									
	S				3,548,519	3,175,128	373,391	-	373,391
	CN				4,636,723	4,306,321	330,402	-	330,402
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	8,185,242	7,481,449	703,794	-	703,794
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		22,358	20,765	1,593	-	1,593
				B2	22,358	20,765	1,593	-	1,593
908	Customer Assistance								
		CUST	S		4,138,624	4,138,624	-	-	-
		CUST	CN		227,278	211,083	16,195	-	16,195
				B2	4,365,903	4,349,707	16,195	-	16,195
909	Informational & Instructional Adv								
		CUST	S		117,954	116,732	1,222	-	1,222
		CUST	CN		436,545	405,437	31,107	-	31,107
				B2	554,499	522,170	32,329	-	32,329
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		272	253	19	-	19
				B2	272	253	19	-	19
TOTAL CUSTOMER SERVICE EXPENSE				B2	**4,943,032**	**4,892,895**	**50,137**	**-**	**50,137**
Summary of Customer Service Exp by Factor									
	S				4,256,579	4,255,357	1,222	-	1,222
	CN				686,453	637,538	48,915	-	48,915
Total Customer Service Expense by Factor				B2	4,943,032	4,892,895	50,137	-	50,137
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**4,943,032**	**4,892,895**	**50,137**	**-**	**50,137**
920	Administrative & General Salaries								
		PTD	S		(591,434)	(618,370)	26,936	-	26,936
		CUST	CN		-	-	-	-	-
		PTD	SO		6,654,567	6,166,391	488,175	-	488,175
				B2	6,063,133	5,548,021	515,112	-	515,112
921	Office Supplies & expenses								
		PTD	S		(74,405)	(74,405)	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		751,138	696,035	55,103	-	55,103
				B2	676,733	621,630	55,103	-	55,103
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(1,873,859)	(1,736,393)	(137,465)	-	(137,465)
				B2	(1,873,859)	(1,736,393)	(137,465)	-	(137,465)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		953,009	883,097	69,912	-	69,912
				B2	953,009	883,097	69,912	-	69,912
924	Property Insurance								
		PTD	SO		2,574,539	2,385,672	188,867	-	188,867
				B2	2,574,539	2,385,672	188,867	-	188,867
925	Injuries & Damages								
		PTD	SO		(826,168)	(765,561)	(60,607)	-	(60,607)
				B2	(826,168)	(765,561)	(60,607)	-	(60,607)
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		863,810	816,935	46,875	-	46,875
		CUST	CN		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
		CUST	CAGW		155,887	122,533	33,354	-	33,354
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		139,488	128,258	11,230	-	11,230
				B2	1,159,185	1,067,726	91,459	-	91,459
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(371,870)	(344,590)	(27,280)	-	(27,280)
				B2	(371,870)	(344,590)	(27,280)	-	(27,280)
930	Misc General Expenses								
		PTD	S		446,481	446,481	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,170,303	1,084,450	85,853	-	85,853
				B2	1,616,784	1,530,931	85,853	-	85,853

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AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		78,955	78,955	-	-	-
		PTD	SO		429,363	397,865	31,498	-	31,498
				B2	508,319	476,821	31,498	-	31,498
935	Maintenance of General Plant								
		G	S		592	592	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		1,752,107	1,623,573	128,534	-	128,534
				B2	1,752,698	1,624,165	128,534	-	128,534
TOTAL ADMINISTRATIVE & GEN EXP				B2	**12,232,503**	**11,291,518**	**940,985**	**-**	**940,985**
Summary of A&G Expense by Factor									
	S				723,999	650,188	73,811	-	73,811
	SO				11,213,129	10,390,540	822,589	-	822,589
	SG				139,488	128,258	11,230	-	11,230
	CN				-	-	-	-	-
	CAGW				155,887	122,533	33,354	-	33,354
	CAGE				-	-	-	-	-
Total A&G Expense by Factor				B2	12,232,503	11,291,518	940,985	-	940,985
TOTAL O&M EXPENSE				B2	**137,457,268**	**121,510,411**	**15,946,857**	**-**	**15,946,857**

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		420,436	330,478	89,958	-	89,958
		P	CAGE		7,006,501	7,006,501	-	-	-
		P	JBG		1,570,702	1,248,814	321,888	-	321,888
		P	S		-	-	-	-	-
				B3	8,997,640	8,585,793	411,846	-	411,846
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		929,626	730,720	198,906	-	198,906
		P	CAGE		373,188	373,188	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,302,814	1,103,908	198,906	-	198,906
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,498,764	2,750,156	748,608	-	748,608
		P	CAGE		4,324,283	4,324,283	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	7,823,047	7,074,439	748,608	-	748,608
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,707,458	1,342,124	365,334	-	365,334
		T	CAGE		3,232,033	3,232,033	-	-	-
		T	JBG		72,080	57,309	14,772	-	14,772
		T	SG		110,874	101,947	8,927	-	8,927
				B3	5,122,445	4,733,413	389,032	-	389,032
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		24,883	24,518	365	-	365
361	Structures	DPW	S		83,057	79,831	3,226	-	3,226
362	Station Equipment	DPW	S		1,406,023	1,321,758	84,265	-	84,265
363	Storage Battery Eq	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,762,689	2,468,744	293,945	-	293,945
365	OH Conductors	DPW	S		1,561,717	1,424,032	137,685	-	137,685
366	UG Conduit	DPW	S		621,771	567,567	54,204	-	54,204
367	UG Conductor	DPW	S		1,441,445	1,392,563	48,882	-	48,882
368	Line Trans	DPW	S		2,212,045	1,993,245	218,800	-	218,800
369	Services	DPW	S		952,904	858,570	94,334	-	94,334
370	Meters	DPW	S		543,173	498,985	44,189	-	44,189
371	Inst Cust Prem	DPW	S		41,376	39,758	1,617	-	1,617
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		188,953	179,066	9,886	-	9,886
				B3	11,847,627	10,856,231	991,397	-	991,397
403GP	General Depreciation								
		G-SITUS	S		1,028,321	918,910	109,410	-	109,410
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		146,092	135,682	10,410	-	10,410
		G-SG	SG		154	142	12	-	12
		PTD	SO		1,214,008	1,124,949	89,059	-	89,059
		G-SG	CAGW		112,475	88,410	24,066	-	24,066
		G-SG	CAGE		390,261	390,261	-	-	-
		P	JBG		32,965	26,209	6,756	-	6,756
		P	JBE		83	66	17	-	17
		P	CAEE		2,136	2,136	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,926,495	2,686,765	239,730	-	239,730

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**38,020,067**	**35,040,548**	**2,979,520**	-	**2,979,520**
Summary of Depreciation Expense by Factor									
	S				12,875,948	11,775,141	1,100,807	-	1,100,807
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,028	102,089	8,939	-	8,939
	SO				1,214,008	1,124,949	89,059	-	89,059
	CN				146,092	135,682	10,410	-	10,410
	SE				-	-	-	-	-
	CAGW				6,668,760	5,241,888	1,426,872	-	1,426,872
	CAGE				15,326,266	15,326,266	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,136	2,136	-	-	-
	JBG				1,675,747	1,332,332	343,415	-	343,415
	JBE				83	66	17	-	17
Total Depreciation Expense By Factor				B3	38,020,067	35,040,548	2,979,520	-	2,979,520
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		109,280	100,990	8,290	-	8,290
		I-SG	SG		-	-	-	-	-
		PTD	SO		80,020	74,149	5,870	-	5,870
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		20,033	18,605	1,428	-	1,428
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	209,333	193,745	15,587	-	15,587
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		5,138	5,099	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		441,070	405,559	35,511	-	35,511
		PTD	SO		1,135,468	1,052,170	83,297	-	83,297
		CUST	CN		409,169	380,013	29,156	-	29,156
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		383,765	301,654	82,112	-	82,112
		I-SG	CAGE		110,456	110,456	-	-	-
		P	JBG		312	248	64	-	64
		P	CAEW		-	-	-	-	-
		P	CAEE		1,208	1,208	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,486,586	2,256,407	230,179	-	230,179
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		190	150	41	-	41
		P	CAGE		3,277	3,277	-	-	-
		P	SG		-	-	-	-	-
				B4	3,467	3,426	41	-	41
Total Amortization of Limited Term Plant				B4	2,699,385	2,453,578	245,807	-	245,807
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		456,613	456,613	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		15,414	38,394	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	227,948	62,049	-	62,049
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	131,912	35,898	-	35,898
				B4	473,221	398,254	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				B4	**3,629,219**	**3,308,445**	**320,774**	**-**	**320,774**
Summary of Amortization Expense by Factor									
	S				129,832	144,484	(14,652)	-	(14,652)
	SE				-	-	-	-	-
	TROJP				167,810	131,912	35,898	-	35,898
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,215,487	1,126,320	89,167	-	89,167
	JBG				312	248	64	-	64
	SSGCH				-	-	-	-	-
	CN				429,202	398,618	30,584	-	30,584
	CAGW				673,952	529,751	144,201	-	144,201
	CAGE				570,345	570,345	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,208	1,208	-	-	-
	SG				441,070	405,559	35,511	-	35,511
Total Amortization Expense by Factor				B4	3,629,219	3,308,445	320,774	-	320,774
408	Taxes Other Than Income								
		GP	S		3,334,765	2,164,508	1,170,257	-	1,170,257
		GP	GPS		6,329,915	5,865,556	464,359	-	464,359
		GP	SO		(34,158)	(31,653)	(2,506)	-	(2,506)
		P	SE		36,541	33,779	2,762	-	2,762
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		34,158	34,158	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	9,701,221	8,066,349	1,634,872	-	1,634,872

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		31,317,298	29,046,057	2,271,241	-	2,271,241
					31,317,298	29,046,057	2,271,241	-	2,271,241
428	Amortization of Debt Disc & Exp								
		GP	SNP		592,521	549,549	42,972	-	42,972
					592,521	549,549	42,972	-	42,972
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		952,673	883,581	69,091	-	69,091
					952,673	883,581	69,091	-	69,091
432	AFUDC - Borrowed								
		GP	SNP		(2,445,877)	(2,268,493)	(177,384)	-	(177,384)
					(2,445,877)	(2,268,493)	(177,384)	-	(177,384)
	Total Elec. Interest Deductions for Tax			B6	30,416,388	28,210,484	2,205,904	-	2,205,904
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				30,416,388	28,210,484	2,205,904	-	2,205,904
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(4,250,718)	(3,942,441)	(308,277)	-	(308,277)
	Total Operating Deductions for Tax				(4,250,718)	(3,942,441)	(308,277)	-	(308,277)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	JBG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

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71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1313	41110	Deferred Income Tax - Federal-CR								
1314			GP	S		-	-	-	-	-
1315			P	CIAC		-	-	-	-	-
1316			PT	SCHMDEXP		-	-	-	-	-
1317			GP	SNP		-	-	-	-	-
1318			PT	SG		-	-	-	-	-
1319			GP	SNPD		-	-	-	-	-
1320			LABOR	SO		-	-	-	-	-
1321			PT	IBT		-	-	-	-	-
1322			CUST	CN		-	-	-	-	-
1323			CUST	BADDEBT		-	-	-	-	-
1324			DITEXP	DITEXP		-	-	-	-	-
1325			P	TROJD		-	-	-	-	-
1326			P	JBE		-	-	-	-	-
1327			PT	CAGW		-	-	-	-	-
1328			PT	CAGE		-	-	-	-	-
1329			P	CAEW		-	-	-	-	-
1330			P	CAEE		-	-	-	-	-
1331					B7	-	-	-	-	-
1332										
1333	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1334	SCHMAF	Additions - Flow Through								
1335			SCHMAF	S		-	-	-	-	-
1336			SCHMAF	SNP		-	-	-	-	-
1337			SCHMAF	SO		-	-	-	-	-
1338			SCHMAF	SE		-	-	-	-	-
1339			SCHMAF	TROJP		-	-	-	-	-
1340			SCHMAF	DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344			P	S		-	-	-	-	-
1345			P	BADDEBT		-	-	-	-	-
1346			P	JBE		-	-	-	-	-
1347			P	SG		-	-	-	-	-
1348			P	CAEE		-	-	-	-	-
1349			P	CAGW		-	-	-	-	-
1350			P	CAGE		-	-	-	-	-
1351			LABOR	SNP		-	-	-	-	-
1352			SCHMAP-SO	SO		-	-	-	-	-
1353										
1354					B6	-	-	-	-	-
1355										
1356	SCHMAT	Additions - Temporary								
1357			SCHMAT-SITUS	S		-	-	-	-	-
1358			P	TROJP		-	-	-	-	-
1359			DPW	CIAC		-	-	-	-	-
1360			SCHMAT-SNP	SNP		-	-	-	-	-
1361			P	TROJD		-	-	-	-	-
1362			P	JBG		-	-	-	-	-
1363			SCHMAT-SE	JBE		-	-	-	-	-
1364			P	SG		-	-	-	-	-
1365			SCHMAT-GPS	GPS		-	-	-	-	-
1366			SCHMAT-SO	SO		-	-	-	-	-
1367			SCHMAT-SNP	SNPD		-	-	-	-	-
1368			CUST	CN		-	-	-	-	-
1369			DPW	BADDEBT		-	-	-	-	-
1370			P	CAGW		-	-	-	-	-
1371			P	CAGE		-	-	-	-	-
1372			SCHMAT-SE	CAEW		-	-	-	-	-
1373			SCHMAT-SE	CAEE		-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1375					B6	-	-	-	-	-
1376										
1377	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1378										
1379	SCHMDF	Deductions - Flow Through								
1380			SCHMDF	S		-	-	-	-	-
1381			SCHMDF	CAGW		-	-	-	-	-
1382			SCHMDF	CAGE		-	-	-	-	-
1383			SCHMDF	DGP		-	-	-	-	-
1384			SCHMDF	DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

APRIL 2009 West Control Area

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		3,659,762	3,659,762	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	3,659,762	3,659,762	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				294,428,019	271,629,161	22,798,858	-	22,798,858
	Operating Deductions:								
	O & M Expenses				137,457,268	121,510,411	15,946,857	-	15,946,857
	Depreciation Expense				38,020,067	35,040,548	2,979,520	-	2,979,520
	Amortization Expense				3,629,219	3,308,445	320,774	-	320,774
	Taxes Other Than Income				9,701,221	8,066,349	1,634,872	-	1,634,872
	Interest & Dividends (AFUDC-Equity)				(4,250,718)	(3,942,441)	(308,277)	-	(308,277)
	Misc Revenue & Expense				(1,189,224)	(1,176,137)	(13,087)	-	(13,087)
	Total Operating Deductions				183,367,834	162,807,175	20,560,659	-	20,560,659
	Other Deductions:								
	Interest Deductions				30,416,388	28,210,484	2,205,904	-	2,205,904
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				80,643,797	80,611,501	32,296	-	32,296
	State Income Taxes				3,659,762	3,659,762	-	-	-
Total Taxable Income					76,984,035	76,951,739	32,296	-	32,296
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					26,944,412	26,933,109	11,304	-	11,304
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					26,944,412	26,933,109	11,304	-	11,304
TOTAL OPERATING EXPENSES					**218,222,726**	**197,342,487**	**20,880,239**	**-**	**20,880,239**

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,065,750	290,103	-	290,103
		P	CAGE		93,361,172	93,361,172	-	-	-
		P	JBG		1,161,925	923,809	238,116	-	238,116
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,878,950	95,350,730	528,220	-	528,220
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,230,388	49,701,383	13,529,005	-	13,529,005
		P	CAGE		623,605,024	623,605,024	-	-	-
		P	JBG		136,694,437	108,681,278	28,013,159	-	28,013,159
		P	CAGE		-	-	-	-	-
				B8	823,529,850	781,987,685	41,542,165	-	41,542,165
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		117,072,402	92,023,163	25,049,240	-	25,049,240
		P	CAGE		2,302,756,525	2,302,756,525	-	-	-
		P	JBG		605,216,406	481,187,777	124,028,629	-	124,028,629
		P	S		-	-	-	-	-
				B8	3,025,045,334	2,875,967,465	149,077,869	-	149,077,869
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		51,088,151	40,157,143	10,931,008	-	10,931,008
		P	CAGE		612,751,528	612,751,528	-	-	-
		P	JBG		151,832,819	120,717,310	31,115,509	-	31,115,509
		P	CAGE		-	-	-	-	-
				B8	815,672,498	773,625,982	42,046,517	-	42,046,517
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE		296,260,675	296,260,675	-	-	-
		P	JBG		54,671,825	43,467,781	11,204,044	-	11,204,044
		P	CAGE		-	-	-	-	-
				B8	364,148,981	350,117,090	14,031,891	-	14,031,891
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,730,708	471,109	-	471,109
		P	CAGE		23,086,382	23,086,382	-	-	-
		P	JBG		3,352,654	2,665,586	687,068	-	687,068
		P	CAGE		-	-	-	-	-
				B8	28,640,853	27,482,676	1,158,177	-	1,158,177
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(9,519,953)	(7,483,029)	(2,036,924)	-	(2,036,924)
		P	CAGE		(7,568,055)	(7,568,055)	-	-	-
		P	SG		484,291	445,301	38,991	-	38,991
					(16,603,717)	(14,605,783)	(1,997,933)	-	(1,997,933)
Total Steam Production Plant				B8	**5,136,312,749**	**4,889,925,845**	**246,386,904**	-	**246,386,904**

APRIL 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				952,930,066	757,643,540	195,286,526	-	195,286,526
	JBE				-	-	-	-	-
	SG				484,291	445,301	38,991	-	38,991
	CAGW				238,645,139	187,583,752	51,061,388	-	51,061,388
	CAGE				3,944,253,252	3,944,253,252	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,136,312,749	4,889,925,845	246,386,904	-	246,386,904
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
		P	CAGE		5,949,305	5,949,305	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	19,687,078	16,747,694	2,939,384	-	2,939,384
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		77,620,859	61,012,816	16,608,043	-	16,608,043
		P	CAGE		13,492,065	13,492,065	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	91,112,924	74,504,880	16,608,043	-	16,608,043

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		235,093,647	184,792,149	50,301,497	-	50,301,497
		P	CAGE		60,629,444	60,629,444	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	295,723,091	245,421,593	50,301,497	-	50,301,497
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,401,172	52,979,771	14,421,402	-	14,421,402
		P	CAGE		35,065,634	35,065,634	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	102,466,806	88,045,405	14,421,402	-	14,421,402
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		43,967,558	34,560,099	9,407,460	-	9,407,460
		P	CAGE		10,359,348	10,359,348	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	54,326,907	44,919,447	9,407,460	-	9,407,460
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,207,350	1,735,057	472,293	-	472,293
		P	CAGE		200,570	200,570	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,407,920	1,935,627	472,293	-	472,293
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,583,226	10,676,910	2,906,317	-	2,906,317
		P	CAGE		1,668,890	1,668,890	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,252,116	12,345,799	2,906,317	-	2,906,317
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**580,976,841**	**483,920,445**	**97,056,395**	-	**97,056,395**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				453,611,585	356,555,190	97,056,395	-	97,056,395
	CAGE				127,365,256	127,365,256	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	580,976,841	483,920,445	97,056,395	-	97,056,395
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		842,245	662,035	180,210	-	180,210
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	21,542,917	21,362,707	180,210	-	180,210

70	**APRIL 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1694	341	Structures and Improvements								
1695			P	SG		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		33,330,687	26,199,131	7,131,556	-	7,131,556
1698			P	CAGE		75,135,933	75,135,933	-	-	-
1699			P	CAGE		-	-	-	-	-
1700					B8	108,466,619	101,335,064	7,131,556	-	7,131,556
1701										
1702	342	Fuel Holders, Producers & Accessories								
1703			P	SG		-	-	-	-	-
1704			P	DGU		-	-	-	-	-
1705			P	CAGW		25,322	19,904	5,418	-	5,418
1706			P	CAGE		9,168,942	9,168,942	-	-	-
1707			P	CAGE		-	-	-	-	-
1708					B8	9,194,264	9,188,846	5,418	-	5,418
1709										
1710	343	Prime Movers								
1711			P	S		-	-	-	-	-
1712			P	DGU		-	-	-	-	-
1713			P	SG		-	-	-	-	-
1714			P	CAGW		755,266,761	593,667,120	161,599,641	-	161,599,641
1715			P	CAGE		1,176,984,223	1,176,984,223	-	-	-
1716			P	CAGE		-	-	-	-	-
1717					B8	1,932,250,984	1,770,651,343	161,599,641	-	161,599,641
1718										
1719	344	Generators								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	SG		-	-	-	-	-
1723			P	CAGW		58,758,551	46,186,357	12,572,195	-	12,572,195
1724			P	CAGE		176,467,940	176,467,940	-	-	-
1725			P	CAGE		-	-	-	-	-
1726					B8	235,226,492	222,654,297	12,572,195	-	12,572,195
1727										
1728	345	Accessory Electric Plant								
1729			P	SG		-	-	-	-	-
1730			P	DGU		-	-	-	-	-
1731			P	CAGW		45,044,697	35,406,768	9,637,928	-	9,637,928
1732			P	CAGE		89,999,982	89,999,982	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	135,044,678	125,406,750	9,637,928	-	9,637,928
1735										
1736										
1737										
1738	346	Misc. Power Plant Equipment								
1739			P	SG		-	-	-	-	-
1740			P	DGU		-	-	-	-	-
1741			P	CAGW		1,085,076	852,909	232,167	-	232,167
1742			P	CAGE		6,098,943	6,098,943	-	-	-
1743					B8	7,184,019	6,951,852	232,167	-	232,167
1744										
1745	347	Other Production ARO								
1746			P	S		-	-	-	-	-
1747						-	-	-	-	-
1748										
1749	OP	Unclassified Other Prod Plant-Acct 300								
1750			P	S		-	-	-	-	-
1751			P	SG		-	-	-	-	-
1752			P	CAGW		311,998,334	245,242,029	66,756,306	-	66,756,306
1753			P	CAGE		-	-	-	-	-
1754						311,998,334	245,242,029	66,756,306	-	66,756,306
1755										
1756	**Total Other Production Plant**				B8	**2,760,908,308**	**2,502,792,888**	**258,115,420**	-	**258,115,420**
1757										
1758	Summary of Other Production Plant by Factor									
1759		S				-	-	-	-	-
1760		DGU				-	-	-	-	-
1761		SG				-	-	-	-	-
1762		CAGW				1,206,351,673	948,236,253	258,115,420	-	258,115,420
1763		CAGE				1,554,556,635	1,554,556,635	-	-	-
1764		SSGCT				-	-	-	-	-
1765	Total of Other Production Plant by Factor				B8	2,760,908,308	2,502,792,888	258,115,420	-	258,115,420
1766										
1767	Experimental Plant									
1768	103	Experimental Plant								
1769			P	DGP		-	-	-	-	-
1770	**Total Experimental Plant**					-	-	-	-	-
1771										
1772	**TOTAL PRODUCTION PLANT**				B8	**8,478,197,898**	**7,876,639,178**	**601,558,720**	-	**601,558,720**

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		26,852,506	21,107,046	5,745,461	-	5,745,461
		T	CAGE		68,902,458	68,902,458	-	-	-
		T	JBG		1,051,525	836,034	215,492	-	215,492
		T	SG		100,388	92,305	8,082	-	8,082
				B8	96,906,878	90,937,843	5,969,035	-	5,969,035
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		19,831,735	15,588,465	4,243,271	-	4,243,271
		T	CAGE		49,683,864	49,683,864	-	-	-
		T	JBG		1,182,513	940,178	242,336	-	242,336
		T	SG		3,167	2,912	255	-	255
				B8	70,701,280	66,215,419	4,485,861	-	4,485,861
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		327,770,353	257,639,408	70,130,945	-	70,130,945
		T	CAGE		778,145,312	778,145,312	-	-	-
		T	JBG		21,884,068	17,399,307	4,484,761	-	4,484,761
		T	SG		34,808,882	32,006,392	2,802,490	-	2,802,490
				B8	1,162,608,615	1,085,190,419	77,418,196	-	77,418,196
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,457,655	127,697,621	34,760,035	-	34,760,035
		T	CAGE		257,681,767	257,681,767	-	-	-
		T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
		T	SG		123,630	113,676	9,954	-	9,954
				B8	434,921,407	397,147,443	37,773,964	-	37,773,964
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		191,137,615	150,241,111	40,896,504	-	40,896,504
		T	CAGE		355,793,503	355,793,503	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		568,753	522,962	45,791	-	45,791
				B8	547,499,871	506,557,577	40,942,295	-	40,942,295
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		279,247,309	219,498,533	59,748,777	-	59,748,777
		T	CAGE		430,564,966	430,564,966	-	-	-
		T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
		T	SG		312,904	287,712	25,192	-	25,192
				B8	721,970,027	659,768,662	62,201,365	-	62,201,365
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	120,686	32,851	-	32,851
		T	CAGE		3,058,291	3,058,291	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,828	3,178,977	32,851	-	32,851
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	234,686	63,883	-	63,883
		T	CAGE		7,231,155	7,231,155	-	-	-
		T	SG		-	-	-	-	-
				B8	7,529,724	7,465,841	63,883	-	63,883

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE		4,850,017	4,850,017	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,453,447	10,042,672	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
		T	CAGW		135,680	106,650	29,031	-	29,031
		T	CAGE		23,690,387	23,690,387	-	-	-
					23,826,068	23,797,037	29,031	-	29,031
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,080,629,145**	**2,850,301,889**	**230,327,255**	-	**230,327,255**
Summary of Transmission Plant by Factor									
	JBG				50,621,309	40,247,348	10,373,961	-	10,373,961
	JBE				-	-	-	-	-
	CAGW				1,014,472,507	797,412,256	217,060,252	-	217,060,252
	CAGE				1,979,601,722	1,979,601,722	-	-	-
	SG				35,933,607	33,040,565	2,893,043	-	2,893,043
Total Transmission Plant by Factor				B8	3,080,629,145	2,850,301,889	230,327,255	-	230,327,255
360	Land and Land Rights								
		DPW	S		48,823,202	47,325,582	1,497,620	-	1,497,620
				B8	48,823,202	47,325,582	1,497,620	-	1,497,620
361	Structures and Improvements								
		DPW	S		60,497,169	58,258,402	2,238,767	-	2,238,767
				B8	60,497,169	58,258,402	2,238,767	-	2,238,767
362	Station Equipment								
		DPW	S		738,658,792	691,994,787	46,664,006	-	46,664,006
				B8	738,658,792	691,994,787	46,664,006	-	46,664,006
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		880,148,101	794,695,381	85,452,720	-	85,452,720
				B8	880,148,101	794,695,381	85,452,720	-	85,452,720
365	Overhead Conductors								
		DPW	S		624,221,720	568,213,976	56,007,743	-	56,007,743
				B8	624,221,720	568,213,976	56,007,743	-	56,007,743
366	Underground Conduit								
		DPW	S		283,943,202	269,050,476	14,892,726	-	14,892,726
				B8	283,943,202	269,050,476	14,892,726	-	14,892,726
367	Underground Conductors								
		DPW	S		685,043,311	665,038,730	20,004,581	-	20,004,581
				B8	685,043,311	665,038,730	20,004,581	-	20,004,581
368	Line Transformers								
		DPW	S		1,029,462,223	938,981,880	90,480,342	-	90,480,342
				B8	1,029,462,223	938,981,880	90,480,342	-	90,480,342
369	Services								
		DPW	S		543,657,592	497,914,233	45,743,359	-	45,743,359
				B8	543,657,592	497,914,233	45,743,359	-	45,743,359
370	Meters								
		DPW	S		187,609,851	173,851,321	13,758,531	-	13,758,531
				B8	187,609,851	173,851,321	13,758,531	-	13,758,531
371	Installations on Customers' Premises								
		DPW	S		8,811,127	8,285,554	525,573	-	525,573
				B8	8,811,127	8,285,554	525,573	-	525,573

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,224,977	58,456,877	3,768,100	-	3,768,100
				B8	62,224,977	58,456,877	3,768,100	-	3,768,100
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		16,295,242	15,373,430	921,812	-	921,812
					16,295,242	15,373,430	921,812	-	921,812
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,170,854,314**	**4,788,898,433**	**381,955,881**	**-**	**381,955,881**
Summary of Distribution Plant by Factor									
	S				5,170,854,314	4,788,898,433	381,955,881	-	381,955,881
Total Distribution Plant by Factor				B8	5,170,854,314	4,788,898,433	381,955,881	-	381,955,881
389	Land and Land Rights								
		G-SITUS	S		9,472,621	8,373,794	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	16,200,741	14,610,830	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		110,003,112	96,345,110	13,658,002	-	13,658,002
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,153,736	11,287,688	866,048	-	866,048
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,105,458	1,654,966	450,491	-	450,491
		G-SG	CAGE		3,476,484	3,476,484	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,242,457	93,815,365	7,427,092	-	7,427,092
				B8	229,000,438	206,594,871	22,405,566	-	22,405,566
391	Office Furniture & Equipment								
		G-SITUS	S		12,971,709	11,533,984	1,437,725	-	1,437,725
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,168,127	7,586,085	582,042	-	582,042
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		60,138,148	55,726,446	4,411,702	-	4,411,702
		G-SG	CAGW		448,343	352,414	95,929	-	95,929
		G-SG	CAGE		3,996,669	3,996,669	-	-	-
		P	JBG		540,798	429,971	110,827	-	110,827
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		99,531	99,531	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	86,368,309	79,729,063	6,639,246	-	6,639,246
392	Transportation Equipment								
		G-SITUS	S		75,929,169	70,785,854	5,143,315	-	5,143,315
		PTD	SO		8,302,136	7,693,095	609,040	-	609,040
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,638,703	2,860,153	778,550	-	778,550
		G-SG	CAGE		13,573,733	13,573,733	-	-	-
		P	JBG		1,478,291	1,175,341	302,950	-	302,950
		P	CAEW		-	-	-	-	-
		P	CAEE		611,163	611,163	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	103,533,195	96,699,340	6,833,855	-	6,833,855

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,671,499	8,163,961	507,537	-	507,537
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		361,848	335,303	26,545	-	26,545
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		144,092	113,262	30,831	-	30,831
		G-SG	CAGE		3,728,722	3,728,722	-	-	-
		G-DGU	JBG		591,589	470,353	121,236	-	121,236
		G-DGU	CAGE		-	-	-	-	-
				B8	13,497,750	12,811,601	686,148	-	686,148
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,493,553	28,899,256	2,594,297	-	2,594,297
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		4,013,043	3,718,648	294,395	-	294,395
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,198,701	1,728,259	470,442	-	470,442
		G-SG	CAGE		20,328,375	20,328,375	-	-	-
		P	JBG		3,589,568	2,853,948	735,620	-	735,620
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	61,630,347	57,535,593	4,094,754	-	4,094,754
395	Laboratory Equipment								
		G-SITUS	S		24,616,668	22,698,547	1,918,121	-	1,918,121
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,192,971	4,812,018	380,954	-	380,954
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,352,731	1,063,295	289,435	-	289,435
		G-SG	CAGE		4,765,734	4,765,734	-	-	-
		P	JBG		443,643	352,726	90,917	-	90,917
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	36,379,340	33,699,913	2,679,427	-	2,679,427
396	Power Operated Equipment								
		G-SITUS	S		94,116,626	87,576,211	6,540,415	-	6,540,415
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,574,391	1,458,895	115,497	-	115,497
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,272,297	1,786,108	486,189	-	486,189
		G-SG	CAGE		25,603,690	25,603,690	-	-	-
		P	JBG		6,194,499	4,925,044	1,269,455	-	1,269,455
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	129,835,328	121,423,771	8,411,556	-	8,411,556
397	Communication Equipment								
		COM_EQ	S		98,266,716	89,642,987	8,623,729	-	8,623,729
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		49,893,119	46,232,987	3,660,132	-	3,660,132
		COM_EQ	CN		4,552,456	4,228,059	324,398	-	324,398
		COM_EQ	SG		138,684	127,518	11,166	-	11,166
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		24,982,998	19,637,544	5,345,454	-	5,345,454
		COM_EQ	CAGE		57,459,634	57,459,634	-	-	-
		COM_EQ	JBG		1,906,555	1,515,839	390,715	-	390,715
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	237,313,269	218,957,675	18,355,594	-	18,355,594

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,308,551	1,187,837	120,714	-	120,714
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,530	14,235	-	14,235
		PTD	SO		3,349,093	3,103,405	245,688	-	245,688
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		331,169	260,311	70,858	-	70,858
		G-SG	CAGE		1,361,743	1,361,743	-	-	-
		P	JBG		120,931	96,148	24,783	-	24,783
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,672,921	6,196,643	476,277	-	476,277
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		273,118,302	273,118,302	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	273,118,302	273,118,302	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,568,643	971,405	-	971,405
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,902,451	11,955,934	946,517	-	946,517
				B9	48,838,399	46,920,477	1,917,922	-	1,917,922
	Remove Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		(2,125,374)	(1,969,458)	(155,916)	-	(155,916)
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					(2,125,374)	(1,969,458)	(155,916)	-	(155,916)
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,191,424,564**	**1,119,408,146**	**72,016,418**	**-**	**72,016,418**

APRIL 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of General Plant by Factor									
	S				485,834,379	444,191,698	41,642,681	-	41,642,681
	JBG				14,885,065	11,834,629	3,050,437	-	3,050,437
	JBE				4,984	3,964	1,020	-	1,020
	SG				138,684	127,518	11,166	-	11,166
	SO				250,442,337	232,070,022	18,372,315	-	18,372,315
	SE				-	-	-	-	-
	CN				26,202,590	24,335,453	1,867,137	-	1,867,137
	DEU				-	-	-	-	-
	CAGW				42,014,540	33,024,955	8,989,585	-	8,989,585
	CAGE				146,708,090	146,708,090	-	-	-
	CAEW				-	-	-	-	-
	CAEE				274,032,295	274,032,295	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
Total General Plant by Factor				B8	1,191,424,564	1,119,408,146	72,016,418	-	72,016,418
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,000,000	1,000,000	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		105,140,660	82,644,379	22,496,281	-	22,496,281
		I-SG	CAGE		13,415,223	13,415,223	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	119,555,883	97,059,602	22,496,281	-	22,496,281
303	Miscellaneous Intangible Plant								
		I-SITUS	S		2,131,658	2,129,342	2,316	-	2,316
		I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
		PTD	SO		364,274,792	337,551,790	26,723,003	-	26,723,003
		P	SE		-	-	-	-	-
		CUST	CN		116,045,684	107,776,530	8,269,154	-	8,269,154
		I-SG	CAGW		42,479,246	33,390,231	9,089,015	-	9,089,015
		I-SG	CAGE		31,232,634	31,232,634	-	-	-
		P	JBG		58,005	46,118	11,887	-	11,887
		P	CAEW		-	-	-	-	-
		P	CAEE		3,825,919	3,825,919	-	-	-
		P	CAGE		-	-	-	-	-
		I-DGP	CAGE		-	-	-	-	-
				B8	561,630,402	517,407,622	44,222,780	-	44,222,780
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	561,630,402	517,407,622	44,222,780	-	44,222,780
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**681,186,285**	**614,467,225**	**66,719,060**	-	**66,719,060**
Summary of Intangible Plant by Factor									
	S				3,131,658	3,129,342	2,316	-	2,316
	JBG				58,005	46,118	11,887	-	11,887
	JBE				-	-	-	-	-
	SG				1,582,463	1,455,058	127,405	-	127,405
	SO				364,274,792	337,551,790	26,723,003	-	26,723,003
	CN				116,045,684	107,776,530	8,269,154	-	8,269,154
	CAGW				147,619,906	116,034,610	31,585,295	-	31,585,295
	CAGE				44,647,857	44,647,857	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,825,919	3,825,919	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	681,186,285	614,467,225	66,719,060	-	66,719,060

APRIL 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				16,295,242	15,373,430	921,812	-	921,812
	DS0				-	-	-	-	-
	GP				(2,125,374)	(1,969,458)	(155,916)	-	(155,916)
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				311,998,334	245,242,029	66,756,306	-	66,756,306
	TP				23,826,068	23,797,037	29,031	-	29,031
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				(16,603,717)	(14,605,783)	(1,997,933)	-	(1,997,933)
Total Unclassified Plant by Factor					333,390,553	267,837,254	65,553,299	-	65,553,299
TOTAL ELECTRIC PLANT IN SERVICE				B8	**18,602,292,206**	**17,249,714,871**	**1,352,577,335**	-	**1,352,577,335**
Summary of Electric Plant by Factor									
	S				5,659,820,351	5,236,219,473	423,600,878	-	423,600,878
	SE				-	-	-	-	-
	JBG				1,018,494,445	809,771,634	208,722,811	-	208,722,811
	JBE				4,984	3,964	1,020	-	1,020
	SG				38,139,045	35,068,441	3,070,604	-	3,070,604
	SO				614,717,129	569,621,811	45,095,318	-	45,095,318
	CN				142,248,274	132,111,983	10,136,291	-	10,136,291
	DEU				-	-	-	-	-
	CAGW				3,102,715,350	2,438,847,015	663,868,335	-	663,868,335
	CAGE				7,797,132,811	7,797,132,811	-	-	-
	CAEW				-	-	-	-	-
	CAEE				277,858,214	277,858,214	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B8	18,602,292,206	17,249,714,871	1,352,577,335	-	1,352,577,335
105	Plant Held For Future Use								
		DPW	S		3,504,016	3,504,016	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	132,780	36,143	-	36,143
		G	CAGE		11,325,305	11,325,305	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	15,951,259	15,915,115	36,143	-	36,143
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(92,673,971)	(92,673,971)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(92,673,971)	(92,673,971)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		3,038,159	985,218	2,052,941	-	2,052,941
		DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
				B16	3,035,695	982,934	2,052,760	-	2,052,760
182W	Weatherization								
		DMSC	S		22,017,692	22,017,692	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	22,017,692	22,017,692	-	-	-

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					25,053,387	23,000,627	2,052,760	-	2,052,760
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,545,330	1,215,114	330,216	-	330,216
		P	CAEE		123,928,484	123,928,484	-	-	-
		P	JBE		18,480,063	14,697,800	3,782,263	-	3,782,263
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	143,953,876	139,841,398	4,112,479	-	4,112,479
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,379,000)	(1,379,000)	-	-	-
				B13	(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,758,544)	(1,758,544)	-	-	-
				B13	(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	140,816,332	136,703,854	4,112,479	-	4,112,479
154	Materials and Supplies								
		MSS	S		94,581,405	88,410,331	6,171,074	-	6,171,074
		MSS	SG		1,048,422	964,012	84,409	-	84,409
		MSS	SE		-	-	-	-	-
		MSS	SO		(51,830)	(48,028)	(3,802)	-	(3,802)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(4,276,464)	(3,986,930)	(289,534)	-	(289,534)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		3,688,099	2,898,980	789,119	-	789,119
		MSS	CAGE		71,859,933	71,859,933	-	-	-
		MSS	JBG		7,797,924	6,199,874	1,598,050	-	1,598,050
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		5,092,360	5,092,360	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	179,739,848	171,390,533	8,349,316	-	8,349,316
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	179,466,848	171,130,238	8,336,610	-	8,336,610

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
165	Prepayments								
		DMSC	S		4,106,100	4,106,100	-	-	-
		GP	GPS		3,117,886	2,889,160	228,726	-	228,726
		PT	SG		2,857,892	2,627,801	230,091	-	230,091
		PT	CAGW		1,656,150	1,301,794	354,356	-	354,356
		PT	CAGE		231,964	231,964	-	-	-
		P	CAEW		4,055	3,188	866	-	866
		P	CAEE		(1,119,052)	(1,119,052)	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		34,901,656	32,341,289	2,560,367	-	2,560,367
Total Prepayments				B15	45,756,651	42,382,244	3,374,407	-	3,374,407
182M	Misc Regulatory Assets								
		DDS2	S		70,669,906	69,879,706	790,200	-	790,200
		DEFSG	SG		(4,276,717)	(3,932,395)	(344,322)	-	(344,322)
		P	CAGE		-	-	-	-	-
		P	CAGE		9,260,007	9,260,007	-	-	-
		DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
		DEFSG	JBG		-	-	-	-	-
		P	SE		10,608,209	9,806,358	801,851	-	801,851
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		7,231,384	6,700,894	530,490	-	530,490
				B11	91,585,700	87,945,756	3,639,943	-	3,639,943
186M	Misc Deferred Debits								
		LABOR	S		22,594,413	22,492,708	101,705	-	101,705
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		24,673,419	22,686,943	1,986,476	-	1,986,476
		LABOR	SO		17,096	15,842	1,254	-	1,254
		P	SE		-	-	-	-	-
		DEFSG	CAGW		7,652,027	6,014,771	1,637,256	-	1,637,256
		DEFSG	CAGE		8,122,363	8,122,363	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		9,526,482	9,526,482	-	-	-
		P	SNPPS		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	72,585,800	68,859,109	3,726,691	-	3,726,691
Working Capital									
CWC	Cash Working Capital								
		CWC	S		2,426,595	2,134,021	292,575	-	292,575
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	2,426,595	2,134,021	292,575	-	292,575
OWC	Other Work. Cap.								
131	Cash	GP	SNP		10,798,942	10,015,765	783,177	-	783,177
135	Working Funds	GP	SG		2,001	1,840	161	-	161
141	Other A/R	GP	SO		282,367	261,653	20,714	-	20,714
143	Other A/R	GP	SO		35,228,026	32,643,717	2,584,309	-	2,584,309
232	A/P	PTD	S		-	-	-	-	-
232	A/P	PTD	SO		(5,717,308)	(5,297,890)	(419,419)	-	(419,419)
232	A/P	P	CAEE		(1,468,859)	(1,468,859)	-	-	-
232	A/P	T	SG		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE		(1,122,622)	(1,037,766)	(84,857)	-	(84,857)
2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE		(4,784,888)	(4,784,888)	-	-	-
230	Asset Retir. Oblig.	P	SE		2,167	2,003	164	-	164
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,444,300)	(2,444,300)	-	-	-
230	Asset Retir. Oblig.	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	SE		-	-	-	-	-
254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE		(579,204)	(579,204)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	30,176,519	27,292,268	2,884,250	-	2,884,250
Total Working Capital					32,603,114	29,426,289	3,176,825	-	3,176,825

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(601,509)	(118,919)	(482,590)	-	(482,590)
		P	TROJP		1,430,043	1,124,126	305,917	-	305,917
		P	TROJD		2,093,976	1,646,045	447,931	-	447,931
				B14	2,922,510	2,651,252	271,258	-	271,258
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					2,922,510	2,651,252	271,258	-	271,258
TOTAL RATE BASE ADDITIONS					**671,261,411**	**642,534,295**	**28,727,116**	-	**28,727,116**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(8,148,558)	(7,550,784)	(597,774)	-	(597,774)
2283	Pen & Ben	PTD	SO		(21,519,588)	(19,940,923)	(1,578,665)	-	(1,578,665)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(162,320)	(150,412)	(11,908)	-	(11,908)
				B15	(29,830,466)	(27,642,119)	(2,188,347)	-	(2,188,347)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
				B15	-	-	-	-	-
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(2,023,653)	(1,590,750)	(432,903)	-	(432,903)
254105	ARO	P	TROJP		(3,347,667)	(2,631,529)	(716,138)	-	(716,138)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		2,346,086	2,168,750	177,335	-	177,335
254		P	S		(1,975,571)	(1,975,504)	(66)	-	(66)
				B15	(9,847,972)	(8,876,200)	(971,772)	-	(971,772)
252	Customer Advances for Construction								
		DPW	S		(12,127,485)	(12,120,690)	(6,795)	-	(6,795)
		DPW	SG		-	-	-	-	-
		T	CAGE		(5,263,329)	(5,263,329)	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		(2,758,007)	(2,561,478)	(196,529)	-	(196,529)
Total Customer Advances for Constr.				B19	(20,148,820)	(19,945,496)	(203,324)	-	(203,324)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(3,037,220)	(2,780,102)	(257,118)	-	(257,118)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,200)	(943)	(257)	-	(257)
		P	CAGE		(889,078)	(889,078)	-	-	-
		P	SG		(11,627,693)	(10,691,539)	(936,155)	-	(936,155)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,706,136)	(1,706,136)	-	-	-
		P	SE		-	-	-	-	-
				B19	(17,261,326)	(16,067,797)	(1,193,529)	-	(1,193,529)

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		4,214,722	4,214,722	-	-	-
		P	CN		88,381	82,083	6,298	-	6,298
		LABOR	SO		40,584,137	37,606,907	2,977,230	-	2,977,230
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,174,265	2,768,123	406,142	-	406,142
		P	TROJD		735,881	578,466	157,415	-	157,415
		P	SG		1,572,079	1,445,510	126,569	-	126,569
		P	SE		6,641,888	6,139,842	502,046	-	502,046
		PTD	SNP		-	-	-	-	-
		P	CAGW		2,249,528	1,768,211	481,317	-	481,317
		P	CAGE		35,327,810	35,327,810	-	-	-
		P	CAEW		262,659	206,532	56,127	-	56,127
		P	CAEE		2,840,796	2,840,796	-	-	-
		DPW	JBE		288,962	229,821	59,141	-	59,141
		DPW	SNPD		703,232	655,620	47,612	-	47,612
Total Accum Deferred Income Taxes				B19	98,684,340	93,864,443	4,819,897	-	4,819,897
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		1,964,567	1,964,567	-	-	-
		ACCMDIT	DITBAL		(1,680,677,300)	(1,552,347,221)	(128,330,079)	-	(128,330,079)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(12,326,962)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(6,098,453)	(6,098,453)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(15,587,401)	(15,587,401)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(4,243,456)	(3,901,812)	(341,644)	-	(341,644)
				B19	(1,716,969,005)	(1,587,392,982)	(129,576,023)	-	(129,576,023)
283	Accumulated Deferred Income Taxes								
		GP	S		(36,025,585)	(33,994,286)	(2,031,299)	-	(2,031,299)
		P	SG		(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
		P	SE		(3,087,064)	(2,853,720)	(233,344)	-	(233,344)
		LABOR	SO		(458,781)	(425,125)	(33,656)	-	(33,656)
		GP	GPS		(15,874,138)	(14,709,620)	(1,164,518)	-	(1,164,518)
		PTD	SNP		(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
		P	CAGE		(2,616,630)	(2,616,630)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(14,505,658)	(14,505,658)	-	-	-
		P	JBE		2,343,435	1,863,811	479,624	-	479,624
		P	SGCT		-	-	-	-	-
				B19	(85,526,410)	(80,749,086)	(4,777,324)	-	(4,777,324)
TOTAL ACCUM DEF INCOME TAX				B19	(1,703,811,075)	(1,574,277,625)	(129,533,450)	-	(129,533,450)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(2,181,635)	(1,872,279)	(309,356)	-	(309,356)
		PTD	ITC85		(3,553,291)	(3,078,571)	(474,720)	-	(474,720)
		PTD	ITC86		(1,664,727)	(1,446,215)	(218,512)	-	(218,512)
		PTD	ITC88		(244,467)	(207,895)	(36,572)	-	(36,572)
		PTD	ITC89		(530,953)	(449,883)	(81,070)	-	(81,070)
		PTD	ITC90		(337,488)	(324,281)	(13,207)	-	(13,207)
		PTD	JBG		-	-	-	-	-
Total Accumulated ITC				B19	(8,512,561)	(7,379,124)	(1,133,437)	-	(1,133,437)
TOTAL RATE BASE DEDUCTIONS					**(1,789,412,220)**	**(1,654,188,362)**	**(135,223,859)**	**-**	**(135,223,859)**

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(138,337,531)	(108,738,327)	(29,599,205)	-	(29,599,205)
		P	CAGE		(1,832,603,960)	(1,832,603,960)	-	-	-
		P	JBG		(490,415,995)	(389,913,724)	(100,502,271)	-	(100,502,271)
		P	CAGE		-	-	-	-	-
				B17	(2,461,357,487)	(2,331,256,011)	(130,101,476)	-	(130,101,476)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(202,531,516)	(159,197,131)	(43,334,385)	-	(43,334,385)
		P	CAGE		(42,805,171)	(42,805,171)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(245,336,687)	(202,002,302)	(43,334,385)	-	(43,334,385)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(89,332,932)	(70,218,931)	(19,114,001)	-	(19,114,001)
		P	CAGE		(90,443,388)	(90,443,388)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(179,776,320)	(160,662,319)	(19,114,001)	-	(19,114,001)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(2,886,470,493)**	**(2,693,920,631)**	**(192,549,862)**	**-**	**(192,549,862)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(430,201,979)	(338,154,388)	(92,047,590)	-	(92,047,590)
	CAGE				(1,965,852,519)	(1,965,852,519)	-	-	-
	JBG				(490,415,995)	(389,913,724)	(100,502,271)	-	(100,502,271)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,886,470,493)	(2,693,920,631)	(192,549,862)	-	(192,549,862)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(409,183,539)	(321,633,131)	(87,550,408)	-	(87,550,408)
		T	CAGE		(639,678,079)	(639,678,079)	-	-	-
		T	JBG		(48,744,571)	(38,755,215)	(9,989,356)	-	(9,989,356)
		T	SG		(16,724,860)	(15,378,329)	(1,346,531)	-	(1,346,531)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,114,331,050)**	**(1,015,444,754)**	**(98,886,296)**	**-**	**(98,886,296)**
108360	Land and Land Rights								
		DPW	S		(5,533,805)	(5,402,723)	(131,082)	-	(131,082)
				B17	(5,533,805)	(5,402,723)	(131,082)	-	(131,082)
108361	Structures and Improvements								
		DPW	S		(12,892,021)	(12,320,611)	(571,410)	-	(571,410)
				B17	(12,892,021)	(12,320,611)	(571,410)	-	(571,410)
108362	Station Equipment								
		DPW	S		(201,029,852)	(187,081,670)	(13,948,182)	-	(13,948,182)
				B17	(201,029,852)	(187,081,670)	(13,948,182)	-	(13,948,182)

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(750,170)	(750,170)	-	-	-
				B17	(750,170)	(750,170)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(457,075,086)	(413,851,839)	(43,223,248)	-	(43,223,248)
				B17	(457,075,086)	(413,851,839)	(43,223,248)	-	(43,223,248)
108365	Overhead Conductors								
		DPW	S		(248,994,842)	(222,889,849)	(26,104,993)	-	(26,104,993)
				B17	(248,994,842)	(222,889,849)	(26,104,993)	-	(26,104,993)
108366	Underground Conduit								
		DPW	S		(116,725,406)	(107,436,773)	(9,288,633)	-	(9,288,633)
				B17	(116,725,406)	(107,436,773)	(9,288,633)	-	(9,288,633)
108367	Underground Conductors								
		DPW	S		(269,725,853)	(261,827,884)	(7,897,969)	-	(7,897,969)
				B17	(269,725,853)	(261,827,884)	(7,897,969)	-	(7,897,969)
108368	Line Transformers								
		DPW	S		(350,505,075)	(311,098,999)	(39,406,076)	-	(39,406,076)
				B17	(350,505,075)	(311,098,999)	(39,406,076)	-	(39,406,076)
108369	Services								
		DPW	S		(157,565,041)	(142,177,403)	(15,387,638)	-	(15,387,638)
				B17	(157,565,041)	(142,177,403)	(15,387,638)	-	(15,387,638)
108370	Meters								
		DPW	S		(85,746,141)	(78,044,573)	(7,701,568)	-	(7,701,568)
				B17	(85,746,141)	(78,044,573)	(7,701,568)	-	(7,701,568)
108371	Installations on Customers' Premises								
		DPW	S		(7,610,589)	(7,340,246)	(270,343)	-	(270,343)
				B17	(7,610,589)	(7,340,246)	(270,343)	-	(270,343)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,841,212)	(25,830,713)	(2,010,499)	-	(2,010,499)
				B17	(27,841,212)	(25,830,713)	(2,010,499)	-	(2,010,499)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		238,869	217,256	21,613	-	21,613
					238,869	217,256	21,613	-	21,613
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,941,756,223)**	**(1,775,836,197)**	**(165,920,027)**	-	**(165,920,027)**
Summary of Distribution Plant Depr by Factor									
	S				(1,941,756,223)	(1,775,836,197)	(165,920,027)	-	(165,920,027)
Total Distribution Depreciation by Factor				B17	(1,941,756,223)	(1,775,836,197)	(165,920,027)	-	(165,920,027)

APRIL 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(149,819,318)	(134,645,265)	(15,174,052)	-	(15,174,052)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,914,143)	(6,421,457)	(492,686)	-	(492,686)
		PTD	SO		(80,126,225)	(74,248,209)	(5,878,017)	-	(5,878,017)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,786,911)	(11,623,049)	(3,163,862)	-	(3,163,862)
		G-SG	CAGE		(46,346,720)	(46,346,720)	-	-	-
		P	JBG		(4,529,723)	(3,601,434)	(928,288)	-	(928,288)
		P	CAEW		-	-	-	-	-
		P	CAEE		(392,479)	(392,479)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(302,915,520)	(277,278,614)	(25,636,905)	-	(25,636,905)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(166,690,594)	(166,690,594)	-	-	-
		P	SE		-	-	-	-	-
				B17	(166,690,594)	(166,690,594)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(166,690,594)	(166,690,594)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(469,606,114)**	**(443,969,209)**	**(25,636,905)**	-	**(25,636,905)**
Summary of General Depreciation by Factor									
	S				(149,819,318)	(134,645,265)	(15,174,052)	-	(15,174,052)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(80,126,225)	(74,248,209)	(5,878,017)	-	(5,878,017)
	CN				(6,914,143)	(6,421,457)	(492,686)	-	(492,686)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,786,911)	(11,623,049)	(3,163,862)	-	(3,163,862)
	CAGE				(46,346,720)	(46,346,720)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(167,083,074)	(167,083,074)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,529,723)	(3,601,434)	(928,288)	-	(928,288)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(469,606,114)	(443,969,209)	(25,636,905)	-	(25,636,905)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,412,163,880)**	**(5,929,170,791)**	**(482,993,089)**	-	**(482,993,089)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

APRIL 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(14,863,443)	(13,499,032)	(1,364,411)	-	(1,364,411)
		CUST	CN		(2,283,845)	(2,121,104)	(162,742)	-	(162,742)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(9,501,472)	(8,804,449)	(697,023)	-	(697,023)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(26,648,760)	(24,424,585)	(2,224,176)	-	(2,224,176)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(351,775)	(276,508)	(75,267)	-	(75,267)
		P	CAGE		(363,352)	(363,352)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(715,127)	(639,860)	(75,267)	-	(75,267)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(794,640)	(793,493)	(1,147)	-	(1,147)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,189,383)	(1,189,383)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(19,674,003)	(18,090,034)	(1,583,969)	-	(1,583,969)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(86,134,191)	(79,996,463)	(6,137,728)	-	(6,137,728)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(27,166,803)	(21,354,094)	(5,812,709)	-	(5,812,709)
		I-SG	CAGE		(9,851,718)	(9,851,718)	-	-	-
		PTD	JBG		(21,242)	(16,889)	(4,353)	-	(4,353)
		PTD	SO		(245,409,493)	(227,406,385)	(18,003,108)	-	(18,003,108)
				B18	(390,241,474)	(358,698,460)	(31,543,014)	-	(31,543,014)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(390,241,474)	(358,698,460)	(31,543,014)	-	(31,543,014)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(1,922,870)	(1,922,870)	-	-	-
		P	CAGE		(1,100,788)	(1,100,788)	-	-	-
		P	CAGW		(26,474)	(20,809)	(5,664)	-	(5,664)
		PTD	SO		2,162,642	2,003,991	158,650	-	158,650
					(887,490)	(1,040,476)	152,986	-	152,986
	Remove Capital Lease Amtr				887,490	1,040,476	(152,986)	-	(152,986)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(417,605,361)**	**(383,762,904)**	**(33,842,457)**	**-**	**(33,842,457)**
AMA									
Summary of Amortization by Factor									
	S				(17,580,953)	(16,215,396)	(1,365,558)	-	(1,365,558)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(252,748,324)	(234,206,842)	(18,541,481)	-	(18,541,481)
	CN				(88,418,037)	(82,117,567)	(6,300,470)	-	(6,300,470)
	SSGCT				-	-	-	-	-
	JBG				(21,242)	(16,889)	(4,353)	-	(4,353)
	CAGW				(27,545,051)	(21,651,411)	(5,893,640)	-	(5,893,640)
	CAGE				(11,315,858)	(11,315,858)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(1,189,383)	(1,189,383)	-	-	-
	SG				(19,674,003)	(18,090,034)	(1,583,969)	-	(1,583,969)
	Less Capital Lease				887,490	1,040,476	(152,986)	-	(152,986)
Total Provision For Amortization by Factor				B18	(417,605,361)	(383,762,904)	(33,842,457)	-	(33,842,457)

Results of Operations

WASHINGTON

May 2009

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MAY 2009
FILE:	WA JAM May 2009
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2009
TIME:	10:55:19 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.610
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	100.00%		8.175%

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.

MAY 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	272,711,959	253,802,037	18,909,923	0	18,909,923
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	19,992,753	15,837,568	4,155,184	0	4,155,184
5	Other Operating Revenues	2.4	15,107,564	14,260,502	847,062	0	847,062
6	Total Operating Revenues	2.4	307,812,276	283,900,107	23,912,169	0	23,912,169
7							
8	Operating Expenses:						
9	Steam Production	2.7	35,265,365	31,720,254	3,545,111	0	3,545,111
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,981,738	2,586,284	395,454	0	395,454
12	Other Power Supply	2.10	36,983,290	29,563,550	7,419,741	0	7,419,741
13	Transmission	2.12	11,345,902	9,397,085	1,948,817	0	1,948,817
14	Distribution	2.13	17,539,747	16,414,027	1,125,720	0	1,125,720
15	Customer Accounts	2.14	7,749,381	7,069,150	680,231	0	680,231
16	Customer Service	2.14	4,520,406	4,481,770	38,637	0	38,637
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	13,107,343	12,141,670	965,673	0	965,673
19							
20	Total O & M Expenses	2.16	129,493,173	113,373,789	16,119,383	0	16,119,383
21							
22	Depreciation	2.18	38,270,690	35,262,083	3,008,607	0	3,008,607
23	Amortization Expense	2.19	3,618,696	3,292,876	325,820	0	325,820
24	Taxes Other Than Income	2.19	9,411,094	8,311,021	1,100,073	0	1,100,073
25	Income Taxes - Federal	2.22	34,049,029	33,520,166	528,863	0	528,863
26	Income Taxes - State	2.22	4,554,834	4,554,834	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	(290,158)	(290,158)	0	0	0
30							
31	Total Operating Expenses	2.22	219,107,358	198,024,611	21,082,747	0	21,082,747
32							
33	Operating Revenue for Return		88,704,918	85,875,496	2,829,422	0	2,829,422
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,748,356,411	17,380,205,615	1,368,150,797	0	1,368,150,797
37	Plant Held for Future Use	2.33	15,951,259	15,915,115	36,143	0	36,143
38	Misc Deferred Debits	2.35	157,492,985	150,197,110	7,295,874	0	7,295,874
39	Elec Plant Acq Adj	2.33	64,063,196	64,063,196	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	42,444,968	39,363,938	3,081,030	0	3,081,030
42	Fuel Stock	2.34	139,964,311	135,929,344	4,034,967	0	4,034,967
43	Material & Supplies	2.34	179,566,373	171,674,487	7,891,885	0	7,891,885
44	Working Capital	2.35	34,225,619	30,906,257	3,319,363	0	3,319,363
45	Weatherization Loans	2.34	30,508,732	28,458,567	2,050,164	0	2,050,164
46	Miscellaneous Rate Base	2.36	2,783,343	2,525,002	258,341	0	258,341
47							
48	Total Electric Plant		19,415,357,196	18,019,238,632	1,396,118,564	0	1,396,118,564
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,494,605,000)	(5,998,078,394)	(496,526,606)	0	(496,526,606)
52	Accum Prov For Amort	2.41	(418,291,369)	(384,097,216)	(34,194,153)	0	(34,194,153)
53	Accum Def Income Taxes	2.37	(1,703,811,075)	(1,574,277,625)	(129,533,450)	0	(129,533,450)
54	Unamortized ITC	2.37	(8,512,561)	(7,379,124)	(1,133,437)	0	(1,133,437)
55	Customer Adv for Const	2.36	(18,569,103)	(18,261,902)	(307,202)	0	(307,202)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(55,734,632)	(51,454,583)	(4,280,049)	0	(4,280,049)
58							
59	Total Rate Base Deductions		(8,699,523,740)	(8,033,548,844)	(665,974,896)	0	(665,974,896)
60							
61	Total Rate Base		10,715,833,456	9,985,689,787	730,143,669	0	730,143,669
62							
63							
64							
65							
66							
67							
68							
69							

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		89,278,345	83,245,845	6,032,500	-	6,032,500
				B1	89,278,345	83,245,845	6,032,500	-	6,032,500
442	Commercial & Industrial Sales								
		0	S		180,006,136	167,297,333	12,708,802	-	12,708,802
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	180,006,136	167,297,333	12,708,802	-	12,708,802
444	Public Street & Highway Lighting								
		0	S		1,784,925	1,616,304	168,620	-	168,620
		0	SO		-	-	-	-	-
				B1	1,784,925	1,616,304	168,620	-	168,620
445	Other Sales to Public Authority								
		0	S		1,642,554	1,642,554	-	-	-
				B1	1,642,554	1,642,554	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**272,711,959**	**253,802,037**	**18,909,923**	-	**18,909,923**
447	Sales for Resale								
		WSF	S		572,705	572,705	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		19,420,048	15,264,863	4,155,184	-	4,155,184
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	19,992,753	15,837,568	4,155,184	-	4,155,184
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**292,704,712**	**269,639,605**	**23,065,107**	-	**23,065,107**
450	Forfeited Discounts & Interest								
		CUST	S		572,722	522,998	49,724	-	49,724
		CUST	SO		-	-	-	-	-
				B1	572,722	522,998	49,724	-	49,724
451	Misc Electric Revenue								
		CUST	S		640,308	622,079	18,229	-	18,229
		GP	SG		-	-	-	-	-
		GP	SO		(14,969)	(13,871)	(1,098)	-	(1,098)
				B1	625,339	608,208	17,131	-	17,131
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		877,908	790,724	87,184	-	87,184
		T	CAGW		(108)	(85)	(23)	-	(23)
		T	CAGE		331,772	331,772	-	-	-
		T	JBG		2,520	2,004	516	-	516
		T	SG		25,223	23,192	2,031	-	2,031
		GP	SO		270,913	251,039	19,874	-	19,874
				B1	1,508,228	1,398,646	109,582	-	109,582

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		2,867,628	2,871,977	(4,349)	-	(4,349)
		CUST	CAGE		638,211	638,211	-	-	-
		OTHSE	CAGW		129,612	101,880	27,732	-	27,732
		OTHSO	SO		-	-	-	-	-
		OTHSGR	SG		3,083,976	2,835,683	248,293	-	248,293
		OTHSGR	JBG		88,388	70,275	18,114	-	18,114
		OTHSGR	WRG		4,437,440	4,135,233	302,207	-	302,207
		OTHSGR	WRE		1,156,019	1,077,391	78,627	-	78,627
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	12,401,275	11,730,650	670,625	-	670,625
	Total Other Electric Revenues				**15,107,564**	**14,260,502**	**847,062**	-	**847,062**
Total Electric Operating Revenues				**B1**	**307,812,276**	**283,900,107**	**23,912,169**	-	**23,912,169**
Summary of Revenues by Factor									
	S				278,243,231	259,182,520	19,060,710	-	19,060,710
	JBG				90,908	72,278	18,630	-	18,630
	SE				-	-	-	-	-
	SO				255,944	237,168	18,776	-	18,776
	SG				3,109,199	2,858,875	250,324	-	250,324
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				19,549,551	15,366,658	4,182,894	-	4,182,894
	CAGE				969,983	969,983	-	-	-
	WRG				4,437,440	4,135,233	302,207	-	302,207
	WRE				1,156,019	1,077,391	78,627	-	78,627
Total Electric Operating Revenues				B1	307,812,276	283,900,107	23,912,169	-	23,912,169
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(290,158)	(290,158)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	(290,158)	(290,158)	-	-	-
Total Miscellaneous Revenues					**(290,158)**	**(290,158)**	-	-	-

70 **MAY 2009 West Control Area**

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
227	Miscellaneous Expenses									
228	4311	Interest on Customer Deposits								
229			CUST	S		-	-	-	-	-
230						-	-	-	-	-
231	**Total Miscellaneous Expenses**					-	-	-	-	-
232										
233	**Net Misc Revenue and Expense**					(290,158)	(290,158)	-	-	-
234										

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		1,695	1,333	363	-	363
		P	CAGE		367,831	367,831	-	-	-
		P	JBG		1,444,723	1,148,652	296,071	-	296,071
		P	CAGE		-	-	-	-	-
				B2	1,814,249	1,517,815	296,434	-	296,434
501	Fuel Related								
		P	SE		(3,465)	(3,203)	(262)	-	(262)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		76,311	59,983	16,328	-	16,328
		P	CAGE		-	-	-	-	-
		P	CAEW		10,438,110	8,207,627	2,230,483	-	2,230,483
		P	CAEE		1,079,722	1,079,722	-	-	-
		P	JBE		131,793	104,819	26,974	-	26,974
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	11,722,471	9,448,949	2,273,522	-	2,273,522
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		76,653	60,252	16,401	-	16,401
		P	CAGE		2,470,681	2,470,681	-	-	-
		P	JBG		301,982	240,096	61,886	-	61,886
		P	CAGE		-	-	-	-	-
				B2	2,849,316	2,771,029	78,287	-	78,287
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		3,726	2,929	797	-	797
		P	CAGE		296,007	296,007	-	-	-
		P	JBG		4,544	3,613	931	-	931
		P	CAGE		-	-	-	-	-
				B2	304,277	302,549	1,729	-	1,729
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		176,681	138,877	37,803	-	37,803
		P	CAGE		4,520,910	4,520,910	-	-	-
		P	JBG		(2,392,142)	(1,901,914)	(490,228)	-	(490,228)
		P	CAGE		-	-	-	-	-
				B2	2,305,449	2,757,874	(452,425)	-	(452,425)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		904	711	193	-	193
		P	CAGE		12,535	12,535	-	-	-
		P	JBG		12,639	10,049	2,590	-	2,590
		P	CAGE		-	-	-	-	-
				B2	26,078	23,294	2,784	-	2,784
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		27,710	21,781	5,929	-	5,929
		P	CAGE		373,061	373,061	-	-	-
		P	JBG		53,650	42,655	10,995	-	10,995
		P	CAGE		-	-	-	-	-
				B2	454,421	437,498	16,924	-	16,924
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		25,669	20,177	5,492	-	5,492
		P	CAGE		1,102,477	1,102,477	-	-	-
		P	JBG		570,772	453,802	116,970	-	116,970
		P	CAGE		-	-	-	-	-
				B2	1,698,918	1,576,456	122,462	-	122,462

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		438,890	344,983	93,906	-	93,906
		P	CAGE		5,337,442	5,337,442	-	-	-
		P	JBG		3,657,322	2,907,817	749,505	-	749,505
		P	CAGE		-	-	-	-	-
				B2	9,433,654	8,590,243	843,411	-	843,411
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		76,921	60,463	16,458	-	16,458
		P	CAGE		2,113,414	2,113,414	-	-	-
		P	JBG		1,443,535	1,147,707	295,828	-	295,828
		P	CAGE		-	-	-	-	-
				B2	3,633,870	3,321,584	312,286	-	312,286
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		83,167	65,372	17,795	-	17,795
		P	CAGE		783,817	783,817	-	-	-
		P	JBG		155,678	123,774	31,904	-	31,904
		P	CAGE		-	-	-	-	-
				B2	1,022,662	972,963	49,698	-	49,698
Total Steam Power Generation				B2	**35,265,365**	**31,720,254**	**3,545,111**	**-**	**3,545,111**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		200,870	157,891	42,979	-	42,979
		P	CAGE		251,259	251,259	-	-	-
				B2	452,129	409,150	42,979	-	42,979
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		67,561	53,106	14,456	-	14,456
		P	CAGE		2,916	2,916	-	-	-
				B2	70,477	56,022	14,456	-	14,456
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		301,628	237,090	64,537	-	64,537
		P	CAGE		47,211	47,211	-	-	-
				B2	348,839	284,302	64,537	-	64,537
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		823,265	647,116	176,149	-	176,149
		P	CAGE		682,313	682,313	-	-	-
				B2	1,505,578	1,329,430	176,149	-	176,149
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(433)	(341)	(93)	-	(93)
		P	CAGE		111	111	-	-	-
				B2	(322)	(230)	(93)	-	(93)
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		471	370	101	-	101
		P	CAGE		-	-	-	-	-
				B2	471	370	101	-	101
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		107,042	84,139	22,903	-	22,903
		P	CAGE		7,595	7,595	-	-	-
				B2	114,637	91,734	22,903	-	22,903
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		56,026	44,039	11,988	-	11,988
		P	CAGE		48,535	48,535	-	-	-
				B2	104,561	92,574	11,988	-	11,988

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		68,675	53,981	14,694	-	14,694
		P	CAGE		36,097	36,097	-	-	-
				B2	104,773	90,079	14,694	-	14,694
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		223,125	175,384	47,741	-	47,741
		P	CAGE		57,470	57,470	-	-	-
				B2	280,595	232,854	47,741	-	47,741
Total Hydraulic Power Generation				B2	**2,981,738**	**2,586,284**	**395,454**	-	**395,454**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		12,906	12,906	-	-	-
		P	CAGE		-	-	-	-	-
				B2	12,906	12,906	-	-	-
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		8,305,333	6,530,595	1,774,737	-	1,774,737
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	8,305,333	6,530,595	1,774,737	-	1,774,737
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		1,950,876	1,533,460	417,417	-	417,417
		P	CAGE		494,782	494,782	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,445,658	2,028,241	417,417	-	417,417
549	Miscellaneous Other								
		P	SG		85,183	78,325	6,858	-	6,858
		P	CAGW		721,187	566,879	154,308	-	154,308
		P	CAGE		(562,565)	(562,565)	-	-	-
		P	CAGE		-	-	-	-	-
				B2	243,805	82,639	161,166	-	161,166
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		123,361	96,966	26,395	-	26,395
		P	CAGE		20,026	20,026	-	-	-
		P	CAGE		-	-	-	-	-
				B2	143,387	116,992	26,395	-	26,395
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		9,165	7,204	1,961	-	1,961
		P	CAGE		45,157	45,157	-	-	-
		P	CAGE		-	-	-	-	-
				B2	54,322	52,361	1,961	-	1,961
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		223,331	175,546	47,785	-	47,785
		P	CAGE		258,401	258,401	-	-	-
		P	CAGE		-	-	-	-	-
				B2	481,732	433,947	47,785	-	47,785

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		74,303	74,303	-	-	-
		P	CAGE		-	-	-	-	-
				B2	74,303	74,303	-	-	-
Total Other Power Generation				**B2**	**11,761,445**	**9,331,985**	**2,429,460**	**-**	**2,429,460**
555	Purchased Power								
		P	S		(1,480,789)	(1,331,180)	(149,609)	-	(149,609)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		20,581,245	16,177,607	4,403,639	-	4,403,639
		P	CAGE		-	-	-	-	-
		P	CAEW		2,210,871	1,738,438	472,433	-	472,433
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	21,311,327	16,584,864	4,726,463	-	4,726,463
556	System Control & Load Dispatch								
		P	SG		162,089	149,039	13,050	-	13,050
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	162,089	149,039	13,050	-	13,050
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,747,413	2,526,217	221,196	-	221,196
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		12,016	9,445	2,571	-	2,571
		P	CAGE		833,117	833,117	-	-	-
		P	JBG		171,199	136,115	35,084	-	35,084
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	3,748,429	3,497,661	250,768	-	250,768
Total Other Power Supply				B2	**25,221,845**	**20,231,565**	**4,990,280**	**-**	**4,990,280**
TOTAL PRODUCTION EXPENSE				B2	**75,230,393**	**63,870,087**	**11,360,306**	**-**	**11,360,306**

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(1,496,105)	(1,338,412)	(157,693)	-	(157,693)
	SG				2,994,685	2,753,581	241,104	-	241,104
	SE				(3,465)	(3,203)	(262)	-	(262)
	JBG				5,423,902	4,312,368	1,111,535	-	1,111,535
	TROJP				-	-	-	-	-
	JBE				131,793	104,819	26,974	-	26,974
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				26,457,738	20,796,744	5,660,995	-	5,660,995
	CAGE				19,687,808	19,687,808	-	-	-
	CAEW				20,954,313	16,476,660	4,477,653	-	4,477,653
	CAEE				1,079,722	1,079,722	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	75,230,393	63,870,087	11,360,306	-	11,360,306
560	Operation Supervision & Engineering								
		T	SG		445,529	409,659	35,870	-	35,870
		T	JBG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	445,529	409,659	35,870	-	35,870
561	Load Dispatching								
		T	SG		690,381	634,798	55,583	-	55,583
		T	CAGW		1,364	1,072	292	-	292
		T	CAGE		-	-	-	-	-
				B2	691,745	635,870	55,875	-	55,875
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		438	348	90	-	90
		T	CAGW		32,077	25,214	6,863	-	6,863
		T	CAGE		19,022	19,022	-	-	-
				B2	51,536	44,583	6,953	-	6,953
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		33,092	26,012	7,081	-	7,081
		T	CAGE		7,098	7,098	-	-	-
				B2	40,190	33,110	7,081	-	7,081
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		7,548,707	5,933,558	1,615,149	-	1,615,149
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	7,548,707	5,933,558	1,615,149	-	1,615,149
566	Misc. Transmission Expense								
		T	SG		49,554	45,565	3,990	-	3,990
		T	CAGW		11,825	9,295	2,530	-	2,530
		T	CAGE		9,289	9,289	-	-	-
				B2	70,669	64,149	6,520	-	6,520
567	Rents - Transmission								
		T	SG		(55)	(51)	(4)	-	(4)
		T	CAGW		18,294	14,380	3,914	-	3,914
		T	CAGE		21,478	21,478	-	-	-
				B2	39,717	35,807	3,910	-	3,910

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(457)	(421)	(37)	-	(37)
		T	CAGW		1,926	1,514	412	-	412
		T	CAGE		-	-	-	-	-
				B2	1,468	1,093	375	-	375
569	Maintenance of Structures								
		T	SG		312,401	287,249	25,152	-	25,152
		T	CAGW		1,392	1,094	298	-	298
		T	CAGE		-	-	-	-	-
				B2	313,793	288,344	25,450	-	25,450
570	Maintenance of Station Equipment								
		T	SG		2,186	2,010	176	-	176
		T	JBG		6,249	4,968	1,281	-	1,281
		T	CAGW		110,618	86,950	23,668	-	23,668
		T	CAGE		628,110	628,110	-	-	-
				B2	747,163	722,038	25,125	-	25,125
571	Maintenance of Overhead Lines								
		T	SG		(62,669)	(57,623)	(5,046)	-	(5,046)
		T	JBG		-	-	-	-	-
		T	CAGW		801,466	629,982	171,485	-	171,485
		T	CAGE		655,699	655,699	-	-	-
				B2	1,394,496	1,228,057	166,439	-	166,439
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		889	818	72	-	72
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	889	818	72	-	72
TOTAL TRANSMISSION EXPENSE				B2	**11,345,902**	**9,397,085**	**1,948,817**	-	**1,948,817**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,437,758	1,322,003	115,755	-	115,755
	CAGW				8,560,761	6,729,069	1,831,692	-	1,831,692
	CAGE				1,340,696	1,340,696	-	-	-
	JBG				6,687	5,316	1,370	-	1,370
Total Transmission Expense by Factor				B2	11,345,902	9,397,085	1,948,817	-	1,948,817
580	Operation Supervision & Engineering								
		DPW	S		134,872	133,034	1,838	-	1,838
		DPW	SNPD		1,808,682	1,686,227	122,455	-	122,455
				B2	1,943,554	1,819,261	124,293	-	124,293
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,065,069	992,959	72,110	-	72,110
				B2	1,065,069	992,959	72,110	-	72,110
582	Station Expense								
		DPW	S		245,601	222,063	23,538	-	23,538
		DPW	SNPD		2,301	2,145	156	-	156
				B2	247,901	224,208	23,693	-	23,693
583	Overhead Line Expenses								
		DPW	S		470,003	433,308	36,695	-	36,695
		DPW	SNPD		1,420	1,323	96	-	96
				B2	471,423	434,632	36,791	-	36,791
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		18,000	16,782	1,219	-	1,219
				B2	18,000	16,782	1,219	-	1,219

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		495,873	456,888	38,985	-	38,985
		DPW	SNPD		95,336	88,881	6,455	-	6,455
				B2	591,209	545,769	45,440	-	45,440
587	Customer Installation Expenses								
		DPW	S		901,092	835,258	65,834	-	65,834
		DPW	SNPD		-	-	-	-	-
				B2	901,092	835,258	65,834	-	65,834
588	Misc. Distribution Expenses								
		DPW	S		103,825	94,263	9,561	-	9,561
		DPW	SNPD		543,235	506,456	36,779	-	36,779
				B2	647,060	600,719	46,341	-	46,341
589	Rents								
		DPW	S		203,932	197,437	6,495	-	6,495
		DPW	SNPD		12,285	11,453	832	-	832
				B2	216,217	208,890	7,327	-	7,327
590	Maint Supervision & Engineering								
		DPW	S		73,026	71,523	1,502	-	1,502
		DPW	SNPD		633,191	590,322	42,870	-	42,870
				B2	706,217	661,845	44,372	-	44,372
591	Maintenance of Structures								
		DPW	S		179,918	168,657	11,261	-	11,261
		DPW	SNPD		11,112	10,359	752	-	752
				B2	191,030	179,017	12,014	-	12,014
592	Maintenance of Station Equipment								
		DPW	S		925,156	878,330	46,826	-	46,826
		DPW	SNPD		125,443	116,950	8,493	-	8,493
				B2	1,050,599	995,280	55,319	-	55,319
593	Maintenance of Overhead Lines								
		DPW	S		6,227,511	5,784,256	443,254	-	443,254
		DPW	SNPD		137,520	128,209	9,311	-	9,311
				B2	6,365,031	5,912,466	452,565	-	452,565
594	Maintenance of Underground Lines								
		DPW	S		1,835,824	1,775,597	60,227	-	60,227
		DPW	SNPD		-	-	-	-	-
				B2	1,835,824	1,775,597	60,227	-	60,227
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		77,270	72,039	5,232	-	5,232
				B2	77,270	72,039	5,232	-	5,232
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		319,712	312,493	7,219	-	7,219
		DPW	SNPD		-	-	-	-	-
				B2	319,712	312,493	7,219	-	7,219
597	Maintenance of Meters								
		DPW	S		297,690	273,575	24,116	-	24,116
		DPW	SNPD		72,429	67,526	4,904	-	4,904
				B2	370,120	341,100	29,019	-	29,019
598	Maint of Misc. Distribution Plant								
		DPW	S		213,853	198,038	15,815	-	15,815
		DPW	SNPD		308,564	287,673	20,891	-	20,891
				B2	522,418	485,712	36,706	-	36,706
TOTAL DISTRIBUTION EXPENSE				B2	**17,539,747**	**16,414,027**	**1,125,720**	-	**1,125,720**
Summary of Distribution Expense by Factor									
	S				12,627,889	11,834,722	793,167	-	793,167
	SNPD				4,911,858	4,579,305	332,553	-	332,553
Total Distribution Expense by Factor				B2	17,539,747	16,414,027	1,125,720	-	1,125,720
901	Supervision								
		CUST	S		7,571	5,103	2,468	-	2,468
		CUST	CN		207,784	192,978	14,806	-	14,806
				B2	215,355	198,081	17,274	-	17,274

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,634,197	1,433,670	200,528	-	200,528
		CUST	CN		153,876	142,911	10,965	-	10,965
				B2	1,788,073	1,576,581	211,493	-	211,493
903	Customer Receipts & Collections								
		CUST	S		615,888	527,361	88,527	-	88,527
		CUST	CN		4,165,686	3,868,848	296,837	-	296,837
				B2	4,781,573	4,396,209	385,364	-	385,364
904	Uncollectible Accounts								
		CUST	S		943,877	879,095	64,783	-	64,783
		P	SG		-	-	-	-	-
		CUST	CN		10	9	1	-	1
				B2	943,887	879,104	64,783	-	64,783
905	Misc. Customer Accounts Expense								
		CUST	S		2,023	2,023	-	-	-
		CUST	CN		18,470	17,154	1,316	-	1,316
				B2	20,493	19,176	1,316	-	1,316
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,749,381**	**7,069,150**	**680,231**	**-**	**680,231**
Summary of Customer Accts Exp by Factor									
	S				3,203,556	2,847,250	356,305	-	356,305
	CN				4,545,825	4,221,900	323,925	-	323,925
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,749,381	7,069,150	680,231	-	680,231
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		21,598	20,059	1,539	-	1,539
				B2	21,598	20,059	1,539	-	1,539
908	Customer Assistance								
		CUST	S		3,993,775	3,993,775	-	-	-
		CUST	CN		226,126	210,013	16,113	-	16,113
				B2	4,219,902	4,203,788	16,113	-	16,113
909	Informational & Instructional Adv								
		CUST	S		6,124	4,578	1,546	-	1,546
		CUST	CN		270,996	251,685	19,311	-	19,311
				B2	277,120	256,263	20,857	-	20,857
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		1,787	1,659	127	-	127
				B2	1,787	1,659	127	-	127
TOTAL CUSTOMER SERVICE EXPENSE				B2	**4,520,406**	**4,481,770**	**38,637**	**-**	**38,637**
Summary of Customer Service Exp by Factor									
	S				3,999,899	3,998,353	1,546	-	1,546
	CN				520,507	483,417	37,090	-	37,090
Total Customer Service Expense by Factor				B2	4,520,406	4,481,770	38,637	-	38,637
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**4,520,406**	**4,481,770**	**38,637**	**-**	**38,637**
920	Administrative & General Salaries								
		PTD	S		(267,252)	(294,188)	26,936	-	26,936
		CUST	CN		-	-	-	-	-
		PTD	SO		6,397,515	5,928,196	469,318	-	469,318
				B2	6,130,262	5,634,008	496,254	-	496,254
921	Office Supplies & expenses								
		PTD	S		(73,698)	(73,698)	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		895,245	829,571	65,675	-	65,675
				B2	821,547	755,872	65,675	-	65,675
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(1,903,279)	(1,763,656)	(139,624)	-	(139,624)
				B2	(1,903,279)	(1,763,656)	(139,624)	-	(139,624)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		748,544	693,632	54,913	-	54,913
				B2	748,544	693,632	54,913	-	54,913
924	Property Insurance								
		PTD	SO		2,305,561	2,136,426	169,135	-	169,135
				B2	2,305,561	2,136,426	169,135	-	169,135
925	Injuries & Damages								
		PTD	SO		570,608	528,748	41,859	-	41,859
				B2	570,608	528,748	41,859	-	41,859
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		822,346	775,471	46,875	-	46,875
		CUST	CN		-	-	-	-	-
		DMSC	SO		37,167	34,440	2,727	-	2,727
		CUST	CAGW		30,131	23,684	6,447	-	6,447
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		146,992	135,157	11,834	-	11,834
				B2	1,036,636	968,753	67,883	-	67,883
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(368,705)	(341,657)	(27,048)	-	(27,048)
				B2	(368,705)	(341,657)	(27,048)	-	(27,048)
930	Misc General Expenses								
		PTD	S		459,766	459,766	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,143,576	1,059,684	83,892	-	83,892
				B2	1,603,341	1,519,449	83,892	-	83,892

MAY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		79,301	79,301	-	-	-
		PTD	SO		424,204	393,085	31,119	-	31,119
				B2	503,505	472,386	31,119	-	31,119
935	Maintenance of General Plant								
		G	S		1,539	1,539	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		1,657,785	1,536,170	121,614	-	121,614
				B2	1,659,323	1,537,709	121,614	-	121,614
TOTAL ADMINISTRATIVE & GEN EXP				B2	**13,107,343**	**12,141,670**	**965,673**	**-**	**965,673**
Summary of A&G Expense by Factor									
	S				1,022,001	948,190	73,811	-	73,811
	SO				11,908,220	11,034,639	873,581	-	873,581
	SG				146,992	135,157	11,834	-	11,834
	CN				-	-	-	-	-
	CAGW				30,131	23,684	6,447	-	6,447
	CAGE				-	-	-	-	-
Total A&G Expense by Factor				B2	13,107,343	12,141,670	965,673	-	965,673
TOTAL O&M EXPENSE				B2	**129,493,173**	**113,373,789**	**16,119,383**	**-**	**16,119,383**

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		420,393	330,444	89,949	-	89,949
		P	CAGE		7,052,264	7,052,264	-	-	-
		P	JBG		1,569,767	1,248,071	321,697	-	321,697
		P	S		-	-	-	-	-
				B3	9,042,425	8,630,779	411,645	-	411,645
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		934,389	734,464	199,925	-	199,925
		P	CAGE		373,931	373,931	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,308,320	1,108,395	199,925	-	199,925
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,630,795	2,853,937	776,858	-	776,858
		P	CAGE		4,367,375	4,367,375	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	7,998,170	7,221,312	776,858	-	776,858
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,684,618	1,324,171	360,447	-	360,447
		T	CAGE		3,231,931	3,231,931	-	-	-
		T	JBG		71,936	57,194	14,742	-	14,742
		T	SG		110,929	101,998	8,931	-	8,931
				B3	5,099,414	4,715,294	384,120	-	384,120
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		24,455	24,081	374	-	374
361	Structures	DPW	S		83,086	79,861	3,226	-	3,226
362	Station Equipment	DPW	S		1,414,688	1,331,357	83,331	-	83,331
363	Storage Battery Eqt	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,766,462	2,471,439	295,024	-	295,024
365	OH Conductors	DPW	S		1,566,665	1,428,655	138,011	-	138,011
366	UG Conduit	DPW	S		626,072	571,290	54,782	-	54,782
367	UG Conductor	DPW	S		1,449,543	1,400,338	49,205	-	49,205
368	Line Trans	DPW	S		2,217,588	1,998,231	219,357	-	219,357
369	Services	DPW	S		955,622	860,951	94,672	-	94,672
370	Meters	DPW	S		541,894	497,895	43,999	-	43,999
371	Inst Cust Prem	DPW	S		41,354	39,737	1,617	-	1,617
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		187,826	177,943	9,883	-	9,883
				B3	11,882,848	10,889,370	993,479	-	993,479
403GP	General Depreciation								
		G-SITUS	S		1,015,245	905,761	109,484	-	109,484
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		148,521	137,937	10,583	-	10,583
		G-SG	SG		154	142	12	-	12
		PTD	SO		1,234,939	1,144,344	90,594	-	90,594
		G-SG	CAGW		117,364	92,253	25,112	-	25,112
		G-SG	CAGE		388,007	388,007	-	-	-
		P	JBG		33,064	26,288	6,776	-	6,776
		P	JBE		83	66	17	-	17
		P	CAEE		2,136	2,136	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,939,513	2,696,934	242,579	-	242,579

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**38,270,690**	**35,262,083**	**3,008,607**	**-**	**3,008,607**
Summary of Depreciation Expense by Factor									
	S				12,898,093	11,795,130	1,102,963	-	1,102,963
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,083	102,140	8,943	-	8,943
	SO				1,234,939	1,144,344	90,594	-	90,594
	CN				148,521	137,937	10,583	-	10,583
	SE				-	-	-	-	-
	CAGW				6,787,560	5,335,269	1,452,291	-	1,452,291
	CAGE				15,413,508	15,413,508	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,136	2,136	-	-	-
	JBG				1,674,768	1,331,553	343,215	-	343,215
	JBE				83	66	17	-	17
Total Depreciation Expense By Factor				B3	38,270,690	35,262,083	3,008,607	-	3,008,607
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		109,828	101,536	8,292	-	8,292
		I-SG	SG		-	-	-	-	-
		PTD	SO		69,149	64,077	5,073	-	5,073
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		20,033	18,606	1,428	-	1,428
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	199,010	184,218	14,792	-	14,792
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		5,107	5,069	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		457,158	420,351	36,806	-	36,806
		PTD	SO		1,143,688	1,059,787	83,900	-	83,900
		CUST	CN		409,751	380,553	29,198	-	29,198
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		402,006	315,991	86,015	-	86,015
		I-SG	CAGE		110,408	110,408	-	-	-
		P	JBG		312	248	64	-	64
		P	CAEW		-	-	-	-	-
		P	CAEE		1,208	1,208	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,529,637	2,293,616	236,021	-	236,021
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		190	150	41	-	41
		P	CAGE		3,277	3,277	-	-	-
		P	SG		-	-	-	-	-
				B4	3,467	3,426	41	-	41
Total Amortization of Limited Term Plant				B4	2,732,115	2,481,261	250,854	-	250,854
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		456,613	456,613	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(27,838)	(4,858)	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	227,948	62,049	-	62,049
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	131,912	35,898	-	35,898
				B4	429,969	355,002	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				B4	**3,618,696**	**3,292,876**	**325,820**	**-**	**325,820**
Summary of Amortization Expense by Factor									
	S				87,097	101,747	(14,650)	-	(14,650)
	SE				-	-	-	-	-
	TROJP				167,810	131,912	35,898	-	35,898
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,212,837	1,123,864	88,973	-	88,973
	JBG				312	248	64	-	64
	SSGCH				-	-	-	-	-
	CN				429,784	399,159	30,625	-	30,625
	CAGW				692,193	544,088	148,104	-	148,104
	CAGE				570,298	570,298	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,208	1,208	-	-	-
	SG				457,158	420,351	36,806	-	36,806
Total Amortization Expense by Factor				B4	3,618,696	3,292,876	325,820	-	325,820
408	Taxes Other Than Income								
		GP	S		2,594,333	1,992,143	602,190	-	602,190
		GP	GPS		6,779,992	6,282,616	497,377	-	497,377
		GP	SO		(30,974)	(28,701)	(2,272)	-	(2,272)
		P	SE		36,769	33,990	2,779	-	2,779
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		30,974	30,974	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	9,411,094	8,311,021	1,100,073	-	1,100,073

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		31,305,816	29,035,408	2,270,408	-	2,270,408
					31,305,816	29,035,408	2,270,408	-	2,270,408
428	Amortization of Debt Disc & Exp								
		GP	SNP		535,744	496,890	38,854	-	38,854
					535,744	496,890	38,854	-	38,854
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		905,122	839,479	65,643	-	65,643
					905,122	839,479	65,643	-	65,643
432	AFUDC - Borrowed								
		GP	SNP		(2,642,156)	(2,450,538)	(191,618)	-	(191,618)
					(2,642,156)	(2,450,538)	(191,618)	-	(191,618)
	Total Elec. Interest Deductions for Tax			B6	30,104,299	27,921,029	2,183,270	-	2,183,270
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				30,104,299	27,921,029	2,183,270	-	2,183,270
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(4,633,293)	(4,297,270)	(336,023)	-	(336,023)
	Total Operating Deductions for Tax				(4,633,293)	(4,297,270)	(336,023)	-	(336,023)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	JBG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1313	41110	Deferred Income Tax - Federal-CR								
1314			GP	S			-	-	-	-
1315			P	CIAC			-	-	-	-
1316			PT	SCHMDEXP			-	-	-	-
1317			GP	SNP			-	-	-	-
1318			PT	SG			-	-	-	-
1319			GP	SNPD			-	-	-	-
1320			LABOR	SO			-	-	-	-
1321			PT	IBT			-	-	-	-
1322			CUST	CN			-	-	-	-
1323			CUST	BADDEBT			-	-	-	-
1324			DITEXP	DITEXP			-	-	-	-
1325			P	TROJD			-	-	-	-
1326			P	JBE			-	-	-	-
1327			PT	CAGW			-	-	-	-
1328			PT	CAGE			-	-	-	-
1329			P	CAEW			-	-	-	-
1330			P	CAEE			-	-	-	-
1331					B7		-	-	-	-
1332										
1333	**TOTAL DEFERRED INCOME TAXES**				B7		-	-	-	-
1334	SCHMAF	Additions - Flow Through								
1335			SCHMAF	S			-	-	-	-
1336			SCHMAF	SNP			-	-	-	-
1337			SCHMAF	SO			-	-	-	-
1338			SCHMAF	SE			-	-	-	-
1339			SCHMAF	TROJP			-	-	-	-
1340			SCHMAF	DGP			-	-	-	-
1341					B6		-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344			P	S			-	-	-	-
1345			P	BADDEBT			-	-	-	-
1346			P	JBE			-	-	-	-
1347			P	SG			-	-	-	-
1348			P	CAEE			-	-	-	-
1349			P	CAGW			-	-	-	-
1350			P	CAGE			-	-	-	-
1351			LABOR	SNP			-	-	-	-
1352			SCHMAP-SO	SO			-	-	-	-
1353										
1354					B6		-	-	-	-
1355										
1356	SCHMAT	Additions - Temporary								
1357			SCHMAT-SITUS	S			-	-	-	-
1358			P	TROJP			-	-	-	-
1359			DPW	CIAC			-	-	-	-
1360			SCHMAT-SNP	SNP			-	-	-	-
1361			P	TROJD			-	-	-	-
1362			P	JBG			-	-	-	-
1363			SCHMAT-SE	JBE			-	-	-	-
1364			P	SG			-	-	-	-
1365			SCHMAT-GPS	GPS			-	-	-	-
1366			SCHMAT-SO	SO			-	-	-	-
1367			SCHMAT-SNP	SNPD			-	-	-	-
1368			CUST	CN			-	-	-	-
1369			DPW	BADDEBT			-	-	-	-
1370			P	CAGW			-	-	-	-
1371			P	CAGE			-	-	-	-
1372			SCHMAT-SE	CAEW			-	-	-	-
1373			SCHMAT-SE	CAEE			-	-	-	-
1374			BOOKDEPR	SCHMDEXP			-	-	-	-
1375					B6		-	-	-	-
1376										
1377	TOTAL SCHEDULE - M ADDITIONS				B6		-	-	-	-
1378										
1379	SCHMDF	Deductions - Flow Through								
1380			SCHMDF	S			-	-	-	-
1381			SCHMDF	CAGW			-	-	-	-
1382			SCHMDF	CAGE			-	-	-	-
1383			SCHMDF	DGP			-	-	-	-
1384			SCHMDF	DGU			-	-	-	-
1385					B6		-	-	-	-

MAY 2009 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		4,554,834	4,554,834	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	4,554,834	4,554,834	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				307,812,276	283,900,107	23,912,169	-	23,912,169
	Operating Deductions:								
	O & M Expenses				129,493,173	113,373,789	16,119,383	-	16,119,383
	Depreciation Expense				38,270,690	35,262,083	3,008,607	-	3,008,607
	Amortization Expense				3,618,696	3,292,876	325,820	-	325,820
	Taxes Other Than Income				9,411,094	8,311,021	1,100,073	-	1,100,073
	Interest & Dividends (AFUDC-Equity)				(4,633,293)	(4,297,270)	(336,023)	-	(336,023)
	Misc Revenue & Expense				(290,158)	(290,158)	-	-	-
	Total Operating Deductions				175,870,203	155,652,341	20,217,862	-	20,217,862
	Other Deductions:								
	Interest Deductions				30,104,299	27,921,029	2,183,270	-	2,183,270
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				101,837,773	100,326,736	1,511,037	-	1,511,037
	State Income Taxes				4,554,834	4,554,834	-	-	-
Total Taxable Income					97,282,940	95,771,902	1,511,037	-	1,511,037
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					34,049,029	33,520,166	528,863	-	528,863
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					34,049,029	33,520,166	528,863	-	528,863
TOTAL OPERATING EXPENSES					**219,107,358**	**198,024,611**	**21,082,747**	**-**	**21,082,747**

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,065,750	290,103	-	290,103
		P	CAGE		93,361,218	93,361,218	-	-	-
		P	JBG		1,161,925	923,809	238,116	-	238,116
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,878,996	95,350,776	528,220	-	528,220
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,203,100	49,679,933	13,523,167	-	13,523,167
		P	CAGE		623,613,706	623,613,706	-	-	-
		P	JBG		136,724,728	108,705,361	28,019,367	-	28,019,367
		P	CAGE		-	-	-	-	-
				B8	823,541,534	781,999,000	41,542,533	-	41,542,533
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		117,072,563	92,023,289	25,049,274	-	25,049,274
		P	CAGE		2,306,227,175	2,306,227,175	-	-	-
		P	JBG		605,134,814	481,122,906	124,011,908	-	124,011,908
		P	S		-	-	-	-	-
				B8	3,028,434,552	2,879,373,370	149,061,182	-	149,061,182
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		51,077,889	40,149,077	10,928,812	-	10,928,812
		P	CAGE		616,204,023	616,204,023	-	-	-
		P	JBG		151,820,566	120,707,569	31,112,998	-	31,112,998
		P	CAGE		-	-	-	-	-
				B8	819,102,479	777,060,669	42,041,810	-	42,041,810
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE		296,329,809	296,329,809	-	-	-
		P	JBG		54,671,825	43,467,781	11,204,044	-	11,204,044
		P	CAGE		-	-	-	-	-
				B8	364,218,116	350,186,224	14,031,891	-	14,031,891
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,730,708	471,109	-	471,109
		P	CAGE		22,654,547	22,654,547	-	-	-
		P	JBG		3,352,654	2,665,586	687,068	-	687,068
		P	CAGE		-	-	-	-	-
				B8	28,209,017	27,050,840	1,158,177	-	1,158,177
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	CAGE		(7,568,055)	(7,568,055)	-	-	-
		P	SG		371,938	341,993	29,945	-	29,945
					(7,196,117)	(7,226,062)	29,945	-	29,945
Total Steam Production Plant				B8	**5,152,188,576**	**4,903,794,818**	**248,393,758**	-	**248,393,758**

70	MAY 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1541	Summary of Steam Production Plant by Factor									
1542		S				-	-	-	-	-
1543		JBG				952,866,512	757,593,010	195,273,502	-	195,273,502
1544		JBE				-	-	-	-	-
1545		SG				371,938	341,993	29,945	-	29,945
1546		CAGW				248,127,703	195,037,392	53,090,312	-	53,090,312
1547		CAGE				3,950,822,424	3,950,822,424	-	-	-
1548		SSGCH				-	-	-	-	-
1549	Total Steam Production Plant by Factor				B8	5,152,188,576	4,903,794,818	248,393,758	-	248,393,758
1550	320	Land and Land Rights								
1551			P	DGP		-	-	-	-	-
1552			P	SG		-	-	-	-	-
1553						-	-	-	-	-
1554										
1555	321	Structures and Improvements								
1556			P	DGP		-	-	-	-	-
1557			P	SG		-	-	-	-	-
1558						-	-	-	-	-
1559										
1560	322	Reactor Plant Equipment								
1561			P	DGP		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563						-	-	-	-	-
1564										
1565	323	Turbogenerator Units								
1566			P	DGP		-	-	-	-	-
1567			P	SG		-	-	-	-	-
1568						-	-	-	-	-
1569										
1570	324	Land and Land Rights								
1571			P	DGP		-	-	-	-	-
1572			P	SG		-	-	-	-	-
1573						-	-	-	-	-
1574										
1575	325	Misc. Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
1577			P	SG		-	-	-	-	-
1578						-	-	-	-	-
1579										
1580										
1581	NP	Unclassified Nuclear Plant - Acct 300								
1582			P	SG		-	-	-	-	-
1583						-	-	-	-	-
1584										
1585										
1586	**Total Nuclear Production Plant**					-	-	-	-	-
1587										
1588										
1589										
1590	Summary of Nuclear Production Plant by Factor									
1591		DGP				-	-	-	-	-
1592		DGU				-	-	-	-	-
1593		SG				-	-	-	-	-
1594										
1595	Total Nuclear Plant by Factor					-	-	-	-	-
1596										
1597	330	Land and Land Rights								
1598			P	DGP		-	-	-	-	-
1599			P	DGU		-	-	-	-	-
1600			P	CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
1601			P	CAGE		5,949,305	5,949,305	-	-	-
1602			P	CAGW		-	-	-	-	-
1603			P	CAGE		-	-	-	-	-
1604					B8	19,687,078	16,747,694	2,939,384	-	2,939,384
1605										
1606	331	Structures and Improvements								
1607			P	DGP		-	-	-	-	-
1608			P	DGU		-	-	-	-	-
1609			P	CAGW		78,942,101	62,051,360	16,890,741	-	16,890,741
1610			P	CAGE		13,492,065	13,492,065	-	-	-
1611			P	CAGW		-	-	-	-	-
1612			P	CAGE		-	-	-	-	-
1613					B8	92,434,166	75,543,425	16,890,741	-	16,890,741
1614										

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		239,607,216	188,339,979	51,267,237	-	51,267,237
		P	CAGE		61,081,096	61,081,096	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	300,688,312	249,421,075	51,267,237	-	51,267,237
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,430,416	53,002,757	14,427,659	-	14,427,659
		P	CAGE		35,068,225	35,068,225	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	102,498,640	88,070,982	14,427,659	-	14,427,659
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		44,063,144	34,635,233	9,427,912	-	9,427,912
		P	CAGE		10,407,085	10,407,085	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	54,470,229	45,042,318	9,427,912	-	9,427,912
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,207,350	1,735,057	472,293	-	472,293
		P	CAGE		200,570	200,570	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,407,920	1,935,627	472,293	-	472,293
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,516,176	10,624,205	2,891,970	-	2,891,970
		P	CAGE		1,668,890	1,668,890	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,185,066	12,293,095	2,891,970	-	2,891,970
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**587,371,411**	**489,054,215**	**98,317,196**	**-**	**98,317,196**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				459,504,175	361,186,980	98,317,196	-	98,317,196
	CAGE				127,867,236	127,867,236	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	587,371,411	489,054,215	98,317,196	-	98,317,196
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,213,506	602,529	-	602,529
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,516,708	22,914,178	602,529	-	602,529

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
341	Structures and Improvements								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		55,746,247	43,818,576	11,927,671	-	11,927,671
		P	CAGE		75,301,533	75,301,533	-	-	-
		P	CAGE		-	-	-	-	-
				B8	131,047,780	119,120,109	11,927,671	-	11,927,671
342	Fuel Holders, Producers & Accessories								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,622,667	1,275,475	347,192	-	347,192
		P	CAGE		9,189,007	9,189,007	-	-	-
		P	CAGE		-	-	-	-	-
				B8	10,811,674	10,464,482	347,192	-	347,192
343	Prime Movers								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		940,881,976	739,567,424	201,314,552	-	201,314,552
		P	CAGE		1,176,922,023	1,176,922,023	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,117,803,999	1,916,489,447	201,314,552	-	201,314,552
344	Generators								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		140,992,681	110,825,371	30,167,310	-	30,167,310
		P	CAGE		176,929,428	176,929,428	-	-	-
		P	CAGE		-	-	-	-	-
				B8	317,922,108	287,754,798	30,167,310	-	30,167,310
345	Accessory Electric Plant								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		82,731,057	65,029,617	17,701,440	-	17,701,440
		P	CAGE		90,217,332	90,217,332	-	-	-
		P	CAGE		-	-	-	-	-
				B8	172,948,389	155,246,949	17,701,440	-	17,701,440
346	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		4,302,528	3,381,943	920,585	-	920,585
		P	CAGE		6,116,997	6,116,997	-	-	-
				B8	10,419,525	9,498,940	920,585	-	920,585
347	Other Production ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Other Production Plant				B8	**2,784,470,184**	**2,521,488,905**	**262,981,279**	**-**	**262,981,279**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				1,229,093,191	966,111,912	262,981,279	-	262,981,279
	CAGE				1,555,376,993	1,555,376,993	-	-	-
	SSGCT				-	-	-	-	-
Total of Other Production Plant by Factor				B8	2,784,470,184	2,521,488,905	262,981,279	-	262,981,279
Experimental Plant									
103	Experimental Plant								
		P	DGP		-	-	-	-	-
Total Experimental Plant					-	-	-	-	-
TOTAL PRODUCTION PLANT				B8	**8,524,030,171**	**7,914,337,938**	**609,692,233**	**-**	**609,692,233**

70 **MAY 2009 West Control Area**

71 AMA						UNADJUSTED RESULTS			WASHINGTON	
72 FERC		BUS	WCA							
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1773 350	Land and Land Rights								
1774		T	DGP		-	-	-	-	-
1775		T	DGU		-	-	-	-	-
1776		T	CAGW		26,857,544	21,111,006	5,746,539	-	5,746,539
1777		T	CAGE		68,899,691	68,899,691	-	-	-
1778		T	JBG		1,051,525	836,034	215,492	-	215,492
1779		T	SG		100,388	92,305	8,082	-	8,082
1780				B8	96,909,149	90,939,036	5,970,113	-	5,970,113
1781									
1782 352	Structures and Improvements								
1783		T	S		-	-	-	-	-
1784		T	DGP		-	-	-	-	-
1785		T	DGU		-	-	-	-	-
1786		T	CAGW		19,831,786	15,588,504	4,243,281	-	4,243,281
1787		T	CAGE		50,607,408	50,607,408	-	-	-
1788		T	JBG		1,182,513	940,178	242,336	-	242,336
1789		T	SG		3,167	2,912	255	-	255
1790				B8	71,624,875	67,139,003	4,485,872	-	4,485,872
1791									
1792 353	Station Equipment								
1793		T	DGP		-	-	-	-	-
1794		T	DGU		-	-	-	-	-
1795		T	CAGW		341,562,163	268,480,272	73,081,891	-	73,081,891
1796		T	CAGE		777,382,070	777,382,070	-	-	-
1797		T	JBG		21,802,299	17,334,295	4,468,004	-	4,468,004
1798		T	SG		34,814,777	32,011,812	2,802,965	-	2,802,965
1799				B8	1,175,561,308	1,095,208,449	80,352,859	-	80,352,859
1800									
1801 354	Towers and Fixtures								
1802		T	DGP		-	-	-	-	-
1803		T	DGU		-	-	-	-	-
1804		T	CAGW		162,520,566	127,747,070	34,773,495	-	34,773,495
1805		T	CAGE		257,692,299	257,692,299	-	-	-
1806		T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
1807		T	SG		123,630	113,676	9,954	-	9,954
1808				B8	434,994,850	397,207,425	37,787,425	-	37,787,425
1809									
1810 355	Poles and Fixtures								
1811		T	DGP		-	-	-	-	-
1812		T	DGU		-	-	-	-	-
1813		T	CAGW		192,327,830	151,176,663	41,151,167	-	41,151,167
1814		T	CAGE		356,092,758	356,092,758	-	-	-
1815		T	JBG		-	-	-	-	-
1816		T	SG		568,753	522,962	45,791	-	45,791
1817				B8	548,989,341	507,792,384	41,196,957	-	41,196,957
1818									
1819 356	Clearing and Grading								
1820		T	DGP		-	-	-	-	-
1821		T	DGU		-	-	-	-	-
1822		T	CAGW		279,610,600	219,784,092	59,826,508	-	59,826,508
1823		T	CAGE		430,803,125	430,803,125	-	-	-
1824		T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
1825		T	SG		403,757	371,251	32,507	-	32,507
1826				B8	722,662,330	660,375,919	62,286,411	-	62,286,411
1827									
1828 357	Underground Conduit								
1829		T	DGP		-	-	-	-	-
1830		T	DGU		-	-	-	-	-
1831		T	CAGW		153,537	120,686	32,851	-	32,851
1832		T	CAGE		3,058,291	3,058,291	-	-	-
1833		T	SG		-	-	-	-	-
1834				B8	3,211,828	3,178,977	32,851	-	32,851
1835									
1836 358	Underground Conductors								
1837		T	DGP		-	-	-	-	-
1838		T	DGU		-	-	-	-	-
1839		T	CAGW		298,568	234,686	63,883	-	63,883
1840		T	CAGE		7,231,155	7,231,155	-	-	-
1841		T	SG		-	-	-	-	-
1842				B8	7,529,724	7,465,841	63,883	-	63,883
1843									

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE		4,850,017	4,850,017	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,453,447	10,042,672	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
		T	CAGW		594,610	467,385	127,225	-	127,225
		T	CAGE		68,266,556	68,266,556	-	-	-
					68,861,166	68,733,941	127,225	-	127,225
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,141,798,017**	**2,908,083,646**	**233,714,371**	-	**233,714,371**
Summary of Transmission Plant by Factor									
	JBG				50,539,540	40,182,336	10,357,204	-	10,357,204
	JBE				-	-	-	-	-
	CAGW				1,030,344,751	809,888,416	220,456,335	-	220,456,335
	CAGE				2,024,883,372	2,024,883,372	-	-	-
	SG				36,030,355	33,129,523	2,900,832	-	2,900,832
Total Transmission Plant by Factor				B8	3,141,798,017	2,908,083,646	233,714,371	-	233,714,371
360	Land and Land Rights								
		DPW	S		50,019,310	48,521,690	1,497,620	-	1,497,620
				B8	50,019,310	48,521,690	1,497,620	-	1,497,620
361	Structures and Improvements								
		DPW	S		60,566,213	58,328,121	2,238,092	-	2,238,092
				B8	60,566,213	58,328,121	2,238,092	-	2,238,092
362	Station Equipment								
		DPW	S		750,307,421	703,658,138	46,649,283	-	46,649,283
				B8	750,307,421	703,658,138	46,649,283	-	46,649,283
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		882,345,412	796,778,990	85,566,422	-	85,566,422
				B8	882,345,412	796,778,990	85,566,422	-	85,566,422
365	Overhead Conductors								
		DPW	S		625,349,248	569,298,667	56,050,581	-	56,050,581
				B8	625,349,248	569,298,667	56,050,581	-	56,050,581
366	Underground Conduit								
		DPW	S		284,631,002	269,729,037	14,901,965	-	14,901,965
				B8	284,631,002	269,729,037	14,901,965	-	14,901,965
367	Underground Conductors								
		DPW	S		686,846,941	666,799,617	20,047,323	-	20,047,323
				B8	686,846,941	666,799,617	20,047,323	-	20,047,323
368	Line Transformers								
		DPW	S		1,031,757,192	941,095,851	90,661,341	-	90,661,341
				B8	1,031,757,192	941,095,851	90,661,341	-	90,661,341
369	Services								
		DPW	S		545,471,121	499,575,589	45,895,532	-	45,895,532
				B8	545,471,121	499,575,589	45,895,532	-	45,895,532
370	Meters								
		DPW	S		187,197,789	173,412,922	13,784,867	-	13,784,867
				B8	187,197,789	173,412,922	13,784,867	-	13,784,867
371	Installations on Customers' Premises								
		DPW	S		8,807,678	8,282,384	525,294	-	525,294
				B8	8,807,678	8,282,384	525,294	-	525,294

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,236,235	58,474,008	3,762,227	-	3,762,227
				B8	62,236,235	58,474,008	3,762,227	-	3,762,227
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		18,802,146	17,429,510	1,372,637	-	1,372,637
					18,802,146	17,429,510	1,372,637	-	1,372,637
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,195,795,514**	**4,812,842,328**	**382,953,186**	**-**	**382,953,186**
Summary of Distribution Plant by Factor									
	S				5,195,795,514	4,812,842,328	382,953,186	-	382,953,186
Total Distribution Plant by Factor				B8	5,195,795,514	4,812,842,328	382,953,186	-	382,953,186
389	Land and Land Rights								
		G-SITUS	S		9,472,621	8,373,794	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	16,200,741	14,610,830	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		110,165,496	96,508,358	13,657,138	-	13,657,138
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,153,736	11,287,688	866,048	-	866,048
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,105,458	1,654,966	450,491	-	450,491
		G-SG	CAGE		3,432,842	3,432,842	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,257,565	93,829,364	7,428,201	-	7,428,201
				B8	229,134,288	206,728,477	22,405,811	-	22,405,811
391	Office Furniture & Equipment								
		G-SITUS	S		12,886,518	11,436,468	1,450,050	-	1,450,050
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,467,700	7,864,311	603,389	-	603,389
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		60,039,068	55,634,634	4,404,434	-	4,404,434
		G-SG	CAGW		444,933	349,734	95,200	-	95,200
		G-SG	CAGE		3,876,110	3,876,110	-	-	-
		P	JBG		528,457	420,159	108,298	-	108,298
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		99,531	99,531	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	86,347,301	79,684,910	6,662,391	-	6,662,391
392	Transportation Equipment								
		G-SITUS	S		74,575,746	69,655,860	4,919,887	-	4,919,887
		PTD	SO		8,249,981	7,644,766	605,214	-	605,214
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,410,709	2,680,941	729,768	-	729,768
		G-SG	CAGE		13,714,549	13,714,549	-	-	-
		P	JBG		1,472,941	1,171,087	301,854	-	301,854
		P	CAEW		-	-	-	-	-
		P	CAEE		611,163	611,163	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	102,035,089	95,478,366	6,556,722	-	6,556,722

MAY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,673,922	8,166,384	507,537	-	507,537
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		361,848	335,303	26,545	-	26,545
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		145,116	114,066	31,050	-	31,050
		G-SG	CAGE		3,732,185	3,732,185	-	-	-
		G-DGU	JBG		591,589	470,353	121,236	-	121,236
		G-DGU	CAGE		-	-	-	-	-
				B8	13,504,659	12,818,292	686,367	-	686,367
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,531,347	28,937,050	2,594,297	-	2,594,297
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,986,288	3,693,856	292,432	-	292,432
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,223,918	1,748,081	475,838	-	475,838
		G-SG	CAGE		20,342,366	20,342,366	-	-	-
		P	JBG		3,589,568	2,853,948	735,620	-	735,620
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	61,680,594	57,582,408	4,098,187	-	4,098,187
395	Laboratory Equipment								
		G-SITUS	S		24,633,631	22,715,511	1,918,121	-	1,918,121
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,197,970	4,816,649	381,320	-	381,320
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,304,829	1,025,643	279,186	-	279,186
		G-SG	CAGE		4,765,734	4,765,734	-	-	-
		P	JBG		443,643	352,726	90,917	-	90,917
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	36,353,401	33,683,856	2,669,544	-	2,669,544
396	Power Operated Equipment								
		G-SITUS	S		93,292,195	86,925,284	6,366,912	-	6,366,912
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,574,391	1,458,895	115,497	-	115,497
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,272,297	1,786,108	486,189	-	486,189
		G-SG	CAGE		25,626,370	25,626,370	-	-	-
		P	JBG		6,576,094	5,228,438	1,347,657	-	1,347,657
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	129,415,171	121,098,917	8,316,254	-	8,316,254
397	Communication Equipment								
		COM_EQ	S		98,045,122	89,421,379	8,623,743	-	8,623,743
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		50,973,056	47,233,700	3,739,356	-	3,739,356
		COM_EQ	CN		4,552,456	4,228,059	324,398	-	324,398
		COM_EQ	SG		138,684	127,518	11,166	-	11,166
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		25,446,406	20,001,800	5,444,606	-	5,444,606
		COM_EQ	CAGE		57,379,424	57,379,424	-	-	-
		COM_EQ	JBG		1,906,555	1,515,839	390,715	-	390,715
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	238,554,811	220,020,828	18,533,984	-	18,533,984

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,313,378	1,192,664	120,714	-	120,714
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,530	14,235	-	14,235
		PTD	SO		3,349,273	3,103,572	245,701	-	245,701
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		335,430	263,660	71,770	-	71,770
		G-SG	CAGE		1,362,327	1,362,327	-	-	-
		P	JBG		120,931	96,148	24,783	-	24,783
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,682,771	6,205,569	477,202	-	477,202
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		273,240,147	273,240,147	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	273,240,147	273,240,147	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,568,643	971,405	-	971,405
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,902,451	11,955,934	946,517	-	946,517
				B9	48,838,399	46,920,477	1,917,922	-	1,917,922
	Remove Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		(2,618,812)	(2,426,698)	(192,115)	-	(192,115)
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					(2,618,812)	(2,426,698)	(192,115)	-	(192,115)
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,190,530,162**	**1,118,725,902**	**71,804,259**	**-**	**71,804,259**

70	**MAY 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2142	Summary of General Plant by Factor									
2143		S				483,574,131	442,316,906	41,257,225	-	41,257,225
2144		JBG				15,248,969	12,123,957	3,125,012	-	3,125,012
2145		JBE				4,984	3,964	1,020	-	1,020
2146		SG				138,684	127,518	11,166	-	11,166
2147		SO				250,871,132	232,467,361	18,403,771	-	18,403,771
2148		SE				-	-	-	-	-
2149		CN				26,502,164	24,613,679	1,888,484	-	1,888,484
2150		DEU				-	-	-	-	-
2151		CAGW				42,229,145	33,193,642	9,035,502	-	9,035,502
2152		CAGE				146,645,213	146,645,213	-	-	-
2153		CAEW				-	-	-	-	-
2154		CAEE				274,154,140	274,154,140	-	-	-
2155		SSGCT				-	-	-	-	-
2156		SSGCH				-	-	-	-	-
2157		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2158	Total General Plant by Factor				B8	1,190,530,162	1,118,725,902	71,804,259	-	71,804,259
2159	301	Organization								
2160			I-SITUS	S		-	-	-	-	-
2161			PTD	SO		-	-	-	-	-
2162			I-SG	CAGW		-	-	-	-	-
2163			I-SG	CAGE		-	-	-	-	-
2164			I-SG	SG		-	-	-	-	-
2165					B8	-	-	-	-	-
2166	302	Franchise & Consent								
2167			I-SITUS	S		1,000,000	1,000,000	-	-	-
2168			I-SG	SG		-	-	-	-	-
2169			I-SG	CAGW		-	-	-	-	-
2170			I-SG	CAGE		-	-	-	-	-
2171			I-SG	CAGW		105,140,660	82,644,379	22,496,281	-	22,496,281
2172			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP		-	-	-	-	-
2174			I-DGU	DGU		-	-	-	-	-
2175					B8	119,555,883	97,059,602	22,496,281	-	22,496,281
2176										
2177	303	Miscellaneous Intangible Plant								
2178			I-SITUS	S		2,131,658	2,129,342	2,316	-	2,316
2179			I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO		363,905,721	337,209,793	26,695,928	-	26,695,928
2181			P	SE		-	-	-	-	-
2182			CUST	CN		116,044,294	107,775,239	8,269,055	-	8,269,055
2183			I-SG	CAGW		57,878,410	45,494,534	12,383,877	-	12,383,877
2184			I-SG	CAGE		31,228,984	31,228,984	-	-	-
2185			P	JBG		58,005	46,118	11,887	-	11,887
2186			P	CAEW		-	-	-	-	-
2187			P	CAEE		3,817,129	3,817,129	-	-	-
2188			P	CAGE		-	-	-	-	-
2189			I-DGP	CAGE		-	-	-	-	-
2190					B8	576,646,665	529,156,197	47,490,467	-	47,490,467
2191	303	Less Non-Utility Plant								
2192			I-SITUS	S		-	-	-	-	-
2193					B8	576,646,665	529,156,197	47,490,467	-	47,490,467
2194	IP	Unclassified Intangible Plant - Acct 300								
2195			I-SITUS	S		-	-	-	-	-
2196			I-SG	SG		-	-	-	-	-
2197			I-DGU	DGU		-	-	-	-	-
2198			PTD	SO		-	-	-	-	-
2199						-	-	-	-	-
2200										
2201	**TOTAL INTANGIBLE PLANT**				B8	**696,202,548**	**626,215,800**	**69,986,748**	**-**	**69,986,748**
2202										
2203	Summary of Intangible Plant by Factor									
2204		S				3,131,658	3,129,342	2,316	-	2,316
2205		JBG				58,005	46,118	11,887	-	11,887
2206		JBE				-	-	-	-	-
2207		SG				1,582,463	1,455,058	127,405	-	127,405
2208		SO				363,905,721	337,209,793	26,695,928	-	26,695,928
2209		CN				116,044,294	107,775,239	8,269,055	-	8,269,055
2210		CAGW				163,019,070	128,138,913	34,880,157	-	34,880,157
2211		CAGE				44,644,207	44,644,207	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				3,817,129	3,817,129	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		SE				-	-	-	-	-
2217	Total Intangible Plant by Factor				B8	696,202,548	626,215,800	69,986,748	-	69,986,748

MAY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				18,802,146	17,429,510	1,372,637	-	1,372,637
	DS0				-	-	-	-	-
	GP				(2,618,812)	(2,426,698)	(192,115)	-	(192,115)
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				68,861,166	68,733,941	127,225	-	127,225
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				(7,196,117)	(7,226,062)	29,945	-	29,945
Total Unclassified Plant by Factor					77,848,383	76,510,691	1,337,692	-	1,337,692
TOTAL ELECTRIC PLANT IN SERVICE				B8	**18,748,356,411**	**17,380,205,615**	**1,368,150,797**	-	**1,368,150,797**
Summary of Electric Plant by Factor									
	S				5,682,501,303	5,258,288,576	424,212,727	-	424,212,727
	SE				-	-	-	-	-
	JBG				1,018,713,025	809,945,420	208,767,605	-	208,767,605
	JBE				4,984	3,964	1,020	-	1,020
	SG				38,123,439	35,054,092	3,069,348	-	3,069,348
	SO				614,776,853	569,677,154	45,099,699	-	45,099,699
	CN				142,546,458	132,388,919	10,157,539	-	10,157,539
	DEU				-	-	-	-	-
	CAGW				3,172,318,036	2,493,557,255	678,760,781	-	678,760,781
	CAGE				7,850,239,444	7,850,239,444	-	-	-
	CAEW				-	-	-	-	-
	CAEE				277,971,269	277,971,269	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B8	18,748,356,411	17,380,205,615	1,368,150,797	-	1,368,150,797
105	Plant Held For Future Use								
		DPW	S		3,504,016	3,504,016	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	132,780	36,143	-	36,143
		G	CAGE		11,325,305	11,325,305	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	15,951,259	15,915,115	36,143	-	36,143
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(93,130,584)	(93,130,584)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(93,130,584)	(93,130,584)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,979,727	929,382	2,050,345	-	2,050,345
		DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
				B16	2,977,263	927,098	2,050,164	-	2,050,164
182W	Weatherization								
		DMSC	S		27,531,469	27,531,469	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	27,531,469	27,531,469	-	-	-

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					30,508,732	28,458,567	2,050,164	-	2,050,164
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,511,981	1,188,891	323,090	-	323,090
		P	CAEE		123,453,713	123,453,713	-	-	-
		P	JBE		18,136,161	14,424,283	3,711,877	-	3,711,877
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	143,101,855	139,066,888	4,034,967	-	4,034,967
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,379,000)	(1,379,000)	-	-	-
				B13	(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,758,544)	(1,758,544)	-	-	-
				B13	(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	139,964,311	135,929,344	4,034,967	-	4,034,967
154	Materials and Supplies								
		MSS	S		92,100,072	86,502,531	5,597,540	-	5,597,540
		MSS	SG		1,048,422	964,012	84,409	-	84,409
		MSS	SE		-	-	-	-	-
		MSS	SO		105,060	97,353	7,707	-	7,707
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(4,214,350)	(3,929,022)	(285,329)	-	(285,329)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		4,218,214	3,315,669	902,544	-	902,544
		MSS	CAGE		73,734,476	73,734,476	-	-	-
		MSS	JBG		7,796,311	6,198,592	1,597,719	-	1,597,719
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		5,051,169	5,051,169	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	179,839,373	171,934,781	7,904,591	-	7,904,591
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	179,566,373	171,674,487	7,891,885	-	7,891,885

70	MAY 2009 West Control Area									
71	AMA					UNADJUSTED RESULTS			WASHINGTON	
72	FERC		BUS	WCA						
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2374	165	Prepayments								
2375			DMSC	S		3,466,505	3,466,505	-	-	-
2376			GP	GPS		1,649,711	1,528,689	121,022	-	121,022
2377			PT	SG		3,161,384	2,906,859	254,525	-	254,525
2378			PT	CAGW		1,266,150	995,240	270,910	-	270,910
2379			PT	CAGE		120,388	120,388	-	-	-
2380			P	CAEW		4,055	3,188	866	-	866
2381			P	CAEE		(398,299)	(398,299)	-	-	-
2382			P	SE		-	-	-	-	-
2383			PTD	SO		33,175,073	30,741,368	2,433,706	-	2,433,706
2384	**Total Prepayments**				B15	42,444,968	39,363,938	3,081,030	-	3,081,030
2385										
2386	182M	Misc Regulatory Assets								
2387			DDS2	S		64,352,994	63,618,371	734,623	-	734,623
2388			DEFSG	SG		(4,497,937)	(4,135,805)	(362,132)	-	(362,132)
2389			P	CAGE		-	-	-	-	-
2390			P	CAGE		9,166,471	9,166,471	-	-	-
2391			DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
2392			DEFSG	JBG		-	-	-	-	-
2393			P	SE		10,608,209	9,806,358	801,851	-	801,851
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2396			DDSO2	SO		7,199,612	6,671,452	528,160	-	528,160
2397					B11	84,922,260	81,358,034	3,564,225	-	3,564,225
2398										
2399	186M	Misc Deferred Debits								
2400			LABOR	S		22,330,187	22,232,393	97,794	-	97,794
2401			P	CAEW		-	-	-	-	-
2402			P	CAEE		-	-	-	-	-
2403			DEFSG	SG		24,600,739	22,620,114	1,980,625	-	1,980,625
2404			LABOR	SO		50,698	46,979	3,719	-	3,719
2405			P	SE		-	-	-	-	-
2406			DEFSG	CAGW		7,709,309	6,059,797	1,649,512	-	1,649,512
2407			DEFSG	CAGE		8,555,298	8,555,298	-	-	-
2408			P	CAEW		-	-	-	-	-
2409			P	CAEE		9,324,494	9,324,494	-	-	-
2410			P	SNPPS		-	-	-	-	-
2411			GP	EXCTAX		-	-	-	-	-
2412	**Total Misc. Deferred Debits**				B11	72,570,725	68,839,076	3,731,649	-	3,731,649
2413										
2414	Working Capital									
2415	CWC	Cash Working Capital								
2416			CWC	S		2,422,012	2,126,855	295,157	-	295,157
2417			CWC	SO		-	-	-	-	-
2418			CWC	SE		-	-	-	-	-
2419					B14	2,422,012	2,126,855	295,157	-	295,157
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash	GP	SNP		10,613,336	9,843,619	769,717	-	769,717
2423	135	Working Funds	GP	SG		1,993	1,832	160	-	160
2424	141	Other A/R	GP	SO		316,278	293,076	23,202	-	23,202
2425	143	Other A/R	GP	SO		37,228,206	34,497,165	2,731,041	-	2,731,041
2426	232	A/P	PTD	S		-	-	-	-	-
2427	232	A/P	PTD	SO		(5,661,855)	(5,246,504)	(415,351)	-	(415,351)
2428	232	A/P	P	CAEE		(1,717,369)	(1,717,369)	-	-	-
2429	232	A/P	T	SG		-	-	-	-	-
2430	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd.	P	SE		(1,121,458)	(1,036,689)	(84,769)	-	(84,769)
2432	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd.	P	CAEE		(4,805,427)	(4,805,427)	-	-	-
2434	230	Asset Retir. Oblig.	P	SE		2,708	2,504	205	-	205
2435	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2436	230	Asset Retir. Oblig.	P	CAEE		(2,440,173)	(2,440,173)	-	-	-
2437	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2438	254105	ARO Reg Liability	P	S		-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE		(592,828)	(592,828)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2443					B14	31,803,607	28,779,402	3,024,206	-	3,024,206
2444										
2445	**Total Working Capital**					34,225,619	30,906,257	3,319,363	-	3,319,363

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(572,866)	(113,256)	(459,610)	-	(459,610)
		P	TROJP		1,361,946	1,070,596	291,350	-	291,350
		P	TROJD		1,994,263	1,567,662	426,601	-	426,601
				B14	2,783,343	2,525,002	258,341	-	258,341
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					2,783,343	2,525,002	258,341	-	258,341
TOTAL RATE BASE ADDITIONS					**667,000,785**	**639,033,017**	**27,967,768**	-	**27,967,768**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(8,056,638)	(7,465,607)	(591,031)	-	(591,031)
2283	Pen & Ben	PTD	SO		(21,720,556)	(20,127,148)	(1,593,408)	-	(1,593,408)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(389,526)	(360,951)	(28,575)	-	(28,575)
				B15	(30,166,720)	(27,953,705)	(2,213,014)	-	(2,213,014)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
				B15	-	-	-	-	-
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(2,015,071)	(1,584,004)	(431,067)	-	(431,067)
254105	ARO	P	TROJP		(3,347,667)	(2,631,529)	(716,138)	-	(716,138)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		2,471,394	2,284,587	186,807	-	186,807
254		P	S		(1,806,700)	(1,806,691)	(9)	-	(9)
				B15	(9,545,211)	(8,584,804)	(960,407)	-	(960,407)
252	Customer Advances for Construction								
		DPW	S		(9,906,152)	(9,889,864)	(16,288)	-	(16,288)
		DPW	SG		-	-	-	-	-
		T	CAGE		(4,580,396)	(4,580,396)	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		(4,082,555)	(3,791,641)	(290,914)	-	(290,914)
Total Customer Advances for Constr.				B19	(18,569,103)	(18,261,902)	(307,202)	-	(307,202)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(2,319,192)	(2,144,363)	(174,829)	-	(174,829)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,200)	(943)	(257)	-	(257)
		P	CAGE		(488,686)	(488,686)	-	-	-
		P	SG		(11,570,390)	(10,638,849)	(931,541)	-	(931,541)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,643,232)	(1,643,232)	-	-	-
		P	SE		-	-	-	-	-
				B19	(16,022,701)	(14,916,074)	(1,106,627)	-	(1,106,627)

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		4,214,722	4,214,722	-	-	-
		P	CN		88,381	82,083	6,298	-	6,298
		LABOR	SO		40,584,137	37,606,907	2,977,230	-	2,977,230
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,174,265	2,768,123	406,142	-	406,142
		P	TROJD		735,881	578,466	157,415	-	157,415
		P	SG		1,572,079	1,445,510	126,569	-	126,569
		P	SE		6,641,888	6,139,842	502,046	-	502,046
		PTD	SNP		-	-	-	-	-
		P	CAGW		2,249,528	1,768,211	481,317	-	481,317
		P	CAGE		35,327,810	35,327,810	-	-	-
		P	CAEW		262,659	206,532	56,127	-	56,127
		P	CAEE		2,840,796	2,840,796	-	-	-
		DPW	JBE		288,962	229,821	59,141	-	59,141
		DPW	SNPD		703,232	655,620	47,612	-	47,612
Total Accum Deferred Income Taxes				B19	98,684,340	93,864,443	4,819,897	-	4,819,897
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		1,964,567	1,964,567	-	-	-
		ACCMDIT	DITBAL		(1,680,677,300)	(1,552,347,221)	(128,330,079)	-	(128,330,079)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(12,326,962)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(6,098,453)	(6,098,453)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(15,587,401)	(15,587,401)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(4,243,456)	(3,901,812)	(341,644)	-	(341,644)
				B19	(1,716,969,005)	(1,587,392,982)	(129,576,023)	-	(129,576,023)
283	Accumulated Deferred Income Taxes								
		GP	S		(36,025,585)	(33,994,286)	(2,031,299)	-	(2,031,299)
		P	SG		(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
		P	SE		(3,087,064)	(2,853,720)	(233,344)	-	(233,344)
		LABOR	SO		(458,781)	(425,125)	(33,656)	-	(33,656)
		GP	GPS		(15,874,138)	(14,709,620)	(1,164,518)	-	(1,164,518)
		PTD	SNP		(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
		P	CAGE		(2,616,630)	(2,616,630)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(14,505,658)	(14,505,658)	-	-	-
		P	JBE		2,343,435	1,863,811	479,624	-	479,624
		P	SGCT		-	-	-	-	-
				B19	(85,526,410)	(80,749,086)	(4,777,324)	-	(4,777,324)
TOTAL ACCUM DEF INCOME TAX				B19	(1,703,811,075)	(1,574,277,625)	(129,533,450)	-	(129,533,450)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(2,181,635)	(1,872,279)	(309,356)	-	(309,356)
		PTD	ITC85		(3,553,291)	(3,078,571)	(474,720)	-	(474,720)
		PTD	ITC86		(1,664,727)	(1,446,215)	(218,512)	-	(218,512)
		PTD	ITC88		(244,467)	(207,895)	(36,572)	-	(36,572)
		PTD	ITC89		(530,953)	(449,883)	(81,070)	-	(81,070)
		PTD	ITC90		(337,488)	(324,281)	(13,207)	-	(13,207)
		PTD	JBG		-	-	-	-	-
Total Accumulated ITC				B19	(8,512,561)	(7,379,124)	(1,133,437)	-	(1,133,437)
TOTAL RATE BASE DEDUCTIONS					**(1,786,627,371)**	**(1,651,373,234)**	**(135,254,137)**	**-**	**(135,254,137)**

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(133,711,823)	(105,102,352)	(28,609,471)	-	(28,609,471)
		P	CAGE		(1,838,442,745)	(1,838,442,745)	-	-	-
		P	JBG		(491,856,126)	(391,058,725)	(100,797,401)	-	(100,797,401)
		P	CAGE		-	-	-	-	-
				B17	(2,464,010,694)	(2,334,603,821)	(129,406,872)	-	(129,406,872)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(203,304,022)	(159,804,349)	(43,499,673)	-	(43,499,673)
		P	CAGE		(43,158,773)	(43,158,773)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(246,462,796)	(202,963,123)	(43,499,673)	-	(43,499,673)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(150,006,209)	(117,910,332)	(32,095,878)	-	(32,095,878)
		P	CAGE		(94,801,941)	(94,801,941)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(244,808,150)	(212,712,272)	(32,095,878)	-	(32,095,878)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(2,955,281,640)**	**(2,750,279,217)**	**(205,002,423)**	**-**	**(205,002,423)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(487,022,054)	(382,817,032)	(104,205,022)	-	(104,205,022)
	CAGE				(1,976,403,459)	(1,976,403,459)	-	-	-
	JBG				(491,856,126)	(391,058,725)	(100,797,401)	-	(100,797,401)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,955,281,640)	(2,750,279,217)	(205,002,423)	-	(205,002,423)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(411,558,881)	(323,500,236)	(88,058,645)	-	(88,058,645)
		T	CAGE		(642,781,966)	(642,781,966)	-	-	-
		T	JBG		(48,863,832)	(38,850,035)	(10,013,797)	-	(10,013,797)
		T	SG		(16,835,789)	(15,480,326)	(1,355,462)	-	(1,355,462)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,120,040,468)**	**(1,020,612,564)**	**(99,427,904)**	**-**	**(99,427,904)**
108360	Land and Land Rights								
		DPW	S		(5,558,260)	(5,426,804)	(131,456)	-	(131,456)
				B17	(5,558,260)	(5,426,804)	(131,456)	-	(131,456)
108361	Structures and Improvements								
		DPW	S		(12,976,936)	(12,402,569)	(574,366)	-	(574,366)
				B17	(12,976,936)	(12,402,569)	(574,366)	-	(574,366)
108362	Station Equipment								
		DPW	S		(202,375,989)	(188,352,662)	(14,023,327)	-	(14,023,327)
				B17	(202,375,989)	(188,352,662)	(14,023,327)	-	(14,023,327)

MAY 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(757,763)	(757,763)	-	-	-
				B17	(757,763)	(757,763)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(459,645,869)	(416,137,859)	(43,508,010)	-	(43,508,010)
				B17	(459,645,869)	(416,137,859)	(43,508,010)	-	(43,508,010)
108365	Overhead Conductors								
		DPW	S		(250,505,768)	(224,266,021)	(26,239,747)	-	(26,239,747)
				B17	(250,505,768)	(224,266,021)	(26,239,747)	-	(26,239,747)
108366	Underground Conduit								
		DPW	S		(117,329,647)	(107,987,027)	(9,342,620)	-	(9,342,620)
				B17	(117,329,647)	(107,987,027)	(9,342,620)	-	(9,342,620)
108367	Underground Conductors								
		DPW	S		(271,124,506)	(263,177,960)	(7,946,546)	-	(7,946,546)
				B17	(271,124,506)	(263,177,960)	(7,946,546)	-	(7,946,546)
108368	Line Transformers								
		DPW	S		(352,474,873)	(312,888,000)	(39,586,874)	-	(39,586,874)
				B17	(352,474,873)	(312,888,000)	(39,586,874)	-	(39,586,874)
108369	Services								
		DPW	S		(158,489,693)	(143,011,171)	(15,478,522)	-	(15,478,522)
				B17	(158,489,693)	(143,011,171)	(15,478,522)	-	(15,478,522)
108370	Meters								
		DPW	S		(85,785,094)	(78,058,868)	(7,726,226)	-	(7,726,226)
				B17	(85,785,094)	(78,058,868)	(7,726,226)	-	(7,726,226)
108371	Installations on Customers' Premises								
		DPW	S		(7,646,596)	(7,374,816)	(271,780)	-	(271,780)
				B17	(7,646,596)	(7,374,816)	(271,780)	-	(271,780)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,984,238)	(25,968,003)	(2,016,235)	-	(2,016,235)
				B17	(27,984,238)	(25,968,003)	(2,016,235)	-	(2,016,235)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		201,152	182,016	19,136	-	19,136
					201,152	182,016	19,136	-	19,136
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,952,454,080)**	**(1,785,627,507)**	**(166,826,573)**	**-**	**(166,826,573)**
Summary of Distribution Plant Depr by Factor									
	S				(1,952,454,080)	(1,785,627,507)	(166,826,573)	-	(166,826,573)
Total Distribution Depreciation by Factor				B17	(1,952,454,080)	(1,785,627,507)	(166,826,573)	-	(166,826,573)

MAY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(150,200,322)	(135,073,999)	(15,126,323)	-	(15,126,323)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(7,062,119)	(6,558,889)	(503,231)	-	(503,231)
		PTD	SO		(75,703,374)	(70,149,816)	(5,553,559)	-	(5,553,559)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,707,090)	(11,560,307)	(3,146,783)	-	(3,146,783)
		G-SG	CAGE		(46,719,665)	(46,719,665)	-	-	-
		P	JBG		(4,585,950)	(3,646,139)	(939,811)	-	(939,811)
		P	CAEW		-	-	-	-	-
		P	CAEE		(398,173)	(398,173)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(299,376,694)	(274,106,988)	(25,269,706)	-	(25,269,706)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(167,452,118)	(167,452,118)	-	-	-
		P	SE		-	-	-	-	-
				B17	(167,452,118)	(167,452,118)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(167,452,118)	(167,452,118)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(466,828,812)**	**(441,559,106)**	**(25,269,706)**	-	**(25,269,706)**
Summary of General Depreciation by Factor									
	S				(150,200,322)	(135,073,999)	(15,126,323)	-	(15,126,323)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(75,703,374)	(70,149,816)	(5,553,559)	-	(5,553,559)
	CN				(7,062,119)	(6,558,889)	(503,231)	-	(503,231)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,707,090)	(11,560,307)	(3,146,783)	-	(3,146,783)
	CAGE				(46,719,665)	(46,719,665)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(167,850,291)	(167,850,291)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,585,950)	(3,646,139)	(939,811)	-	(939,811)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(466,828,812)	(441,559,106)	(25,269,706)	-	(25,269,706)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,494,605,000)**	**(5,998,078,394)**	**(496,526,606)**	-	**(496,526,606)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

MAY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(14,972,698)	(13,599,996)	(1,372,703)	-	(1,372,703)
		CUST	CN		(2,303,878)	(2,139,709)	(164,169)	-	(164,169)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(9,557,978)	(8,856,810)	(701,168)	-	(701,168)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(26,834,555)	(24,596,515)	(2,238,040)	-	(2,238,040)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(351,965)	(276,657)	(75,308)	-	(75,308)
		P	CAGE		(366,629)	(366,629)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(718,594)	(643,286)	(75,308)	-	(75,308)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(796,089)	(794,904)	(1,185)	-	(1,185)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,211,653)	(1,211,653)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(15,959,094)	(14,674,215)	(1,284,879)	-	(1,284,879)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(86,543,942)	(80,377,016)	(6,166,926)	-	(6,166,926)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(29,614,899)	(23,278,386)	(6,336,512)	-	(6,336,512)
		I-SG	CAGE		(10,039,489)	(10,039,489)	-	-	-
		PTD	JBG		(21,554)	(17,137)	(4,417)	-	(4,417)
		PTD	SO		(246,551,501)	(228,464,615)	(18,086,886)	-	(18,086,886)
				B18	(390,738,221)	(358,857,416)	(31,880,805)	-	(31,880,805)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(390,738,221)	(358,857,416)	(31,880,805)	-	(31,880,805)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(2,276,217)	(2,276,217)	-	-	-
		P	CAGE		(1,128,918)	(1,128,918)	-	-	-
		P	CAGW		(30,189)	(23,730)	(6,459)	-	(6,459)
		PTD	SO		2,137,910	1,981,074	156,836	-	156,836
					(1,297,414)	(1,447,790)	150,377	-	150,377
	Remove Capital Lease Amtr				1,297,414	1,447,790	(150,377)	-	(150,377)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(418,291,369)**	**(384,097,216)**	**(34,194,153)**	**-**	**(34,194,153)**

AMA

Summary of Amortization by Factor

S	(18,045,004)	(16,671,116)	(1,373,888)	-	(1,373,888)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	-	-	-	-	-
SO	(253,971,569)	(235,340,351)	(18,631,218)	-	(18,631,218)
CN	(88,847,821)	(82,516,725)	(6,331,095)	-	(6,331,095)
SSGCT	-	-	-	-	-
JBG	(21,554)	(17,137)	(4,417)	-	(4,417)
CAGW	(29,997,052)	(23,578,773)	(6,418,279)	-	(6,418,279)
CAGE	(11,535,036)	(11,535,036)	-	-	-
CAEW	-	-	-	-	-
CAEE	(1,211,653)	(1,211,653)	-	-	-
SG	(15,959,094)	(14,674,215)	(1,284,879)	-	(1,284,879)
Less Capital Lease	1,297,414	1,447,790	(150,377)	-	(150,377)
Total Provision For Amortization by Factor B18	(418,291,369)	(384,097,216)	(34,194,153)	-	(34,194,153)

Results of Operations

WASHINGTON

June 2009

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2009
FILE:	WA JAM JUNE 2009
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2009
TIME:	10:49:06 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	100.00%		8.175%

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.

JUNE 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	273,692,879	253,581,070	20,111,809	0	20,111,809
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	17,173,712	13,644,520	3,529,192	0	3,529,192
5	Other Operating Revenues	2.4	16,346,803	15,442,124	904,680	0	904,680
6	Total Operating Revenues	2.4	307,213,394	282,667,714	24,545,681	0	24,545,681
7							
8	Operating Expenses:						
9	Steam Production	2.7	33,726,876	30,593,475	3,133,401	0	3,133,401
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,970,315	2,537,833	432,481	0	432,481
12	Other Power Supply	2.10	35,259,839	29,298,966	5,960,873	0	5,960,873
13	Transmission	2.12	12,075,194	10,037,839	2,037,355	0	2,037,355
14	Distribution	2.13	16,707,628	15,544,401	1,163,227	0	1,163,227
15	Customer Accounts	2.14	7,726,743	7,099,540	627,202	0	627,202
16	Customer Service	2.14	4,974,723	4,932,259	42,464	0	42,464
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	14,102,929	13,032,290	1,070,639	0	1,070,639
19							
20	Total O & M Expenses	2.16	127,544,246	113,076,604	14,467,642	0	14,467,642
21							
22	Depreciation	2.18	38,471,281	35,469,242	3,002,040	0	3,002,040
23	Amortization Expense	2.19	3,850,084	3,487,435	362,650	0	362,650
24	Taxes Other Than Income	2.19	9,716,415	8,427,938	1,288,477	0	1,288,477
25	Income Taxes - Federal	2.22	-26,929,700	-21,732,126	(5,197,574)	0	(5,197,574)
26	Income Taxes - State	2.22	-2,953,035	-2,953,035	0	0	-
27	Income Taxes - Def Net	2.21	57,039,049	52,283,031	4,756,018	0	4,756,018
28	Investment Tax Credit Adj.	2.20	(468,551)	(468,551)	0	0	0
29	Misc Revenue & Expense	2.5	(1,017,310)	(940,400)	(76,911)	0	(76,911)
30							
31	Total Operating Expenses	2.22	205,252,480	186,650,138	18,602,342	0	18,602,342
32							
33	Operating Revenue for Return		101,960,915	96,017,575	5,943,339	0	5,943,339
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,872,000,478	17,499,491,378	1,372,509,099	0	1,372,509,099
37	Plant Held for Future Use	2.33	13,705,360	13,669,217	36,143	0	36,143
38	Misc Deferred Debits	2.35	142,836,629	137,321,701	5,514,928	0	5,514,928
39	Elec Plant Acq Adj	2.33	63,606,583	63,606,583	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	42,925,178	39,954,882	2,970,296	0	2,970,296
42	Fuel Stock	2.34	144,601,284	140,577,780	4,023,504	0	4,023,504
43	Material & Supplies	2.34	179,144,252	171,379,615	7,764,638	0	7,764,638
44	Working Capital	2.35	33,994,772	30,746,701	3,248,072	0	3,248,072
45	Weatherization Loans	2.34	35,846,785	33,799,802	2,046,983	0	2,046,983
46	Miscellaneous Rate Base	2.36	2,644,176	2,398,752	245,424	0	245,424
47							
48	Total Electric Plant		19,531,305,498	18,132,946,410	1,398,359,087	0	1,398,359,087
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,494,602,164)	(5,998,922,277)	(495,679,887)	0	(495,679,887)
52	Accum Prov For Amort	2.41	(419,560,712)	(385,207,351)	(34,353,361)	0	(34,353,361)
53	Accum Def Income Taxes	2.37	(1,794,276,358)	(1,657,600,690)	(136,675,668)	0	(136,675,668)
54	Unamortized ITC	2.37	(8,106,448)	(7,028,037)	(1,078,411)	0	(1,078,411)
55	Customer Adv for Const	2.36	(18,985,583)	(18,697,584)	(287,999)	0	(287,999)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(55,082,228)	(50,874,069)	(4,208,159)	0	(4,208,159)
58							
59	Total Rate Base Deductions		(8,790,613,493)	(8,118,330,007)	(672,283,485)	0	(672,283,485)
60							
61	Total Rate Base		10,740,692,005	10,014,616,403	726,075,602	0	726,075,602
62							
63							
64							
65							
66							
67							
68							
69							

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		86,067,865	79,496,391	6,571,473	-	6,571,473
				B1	86,067,865	79,496,391	6,571,473	-	6,571,473
442	Commercial & Industrial Sales								
		0	S		183,780,563	170,461,769	13,318,793	-	13,318,793
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	183,780,563	170,461,769	13,318,793	-	13,318,793
444	Public Street & Highway Lighting								
		0	S		1,681,891	1,460,348	221,542	-	221,542
		0	SO		-	-	-	-	-
				B1	1,681,891	1,460,348	221,542	-	221,542
445	Other Sales to Public Authority								
		0	S		2,162,561	2,162,561	-	-	-
				B1	2,162,561	2,162,561	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**273,692,879**	**253,581,070**	**20,111,809**	**-**	**20,111,809**
447	Sales for Resale								
		WSF	S		679,358	679,358	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		16,494,354	12,965,162	3,529,192	-	3,529,192
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	17,173,712	13,644,520	3,529,192	-	3,529,192
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**290,866,591**	**267,225,590**	**23,641,001**	**-**	**23,641,001**
450	Forfeited Discounts & Interest								
		CUST	S		524,883	479,852	45,030	-	45,030
		CUST	SO		-	-	-	-	-
				B1	524,883	479,852	45,030	-	45,030
451	Misc Electric Revenue								
		CUST	S		524,844	497,612	27,231	-	27,231
		GP	SG		-	-	-	-	-
		GP	SO		43	40	3	-	3
				B1	524,886	497,652	27,234	-	27,234
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		904,663	825,945	78,718	-	78,718
		T	CAGW		15,717	12,354	3,363	-	3,363
		T	CAGE		352,141	352,141	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		46,258	42,534	3,724	-	3,724
		GP	SO		280,245	259,686	20,559	-	20,559
				B1	1,599,024	1,492,660	106,363	-	106,363

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		3,392,056	3,396,405	(4,349)	-	(4,349)
		CUST	CAGE		626,128	626,128	-	-	-
		OTHSE	CAGW		115,980	91,164	24,815	-	24,815
		OTHSO	SO		64,464	59,735	4,729	-	4,729
		OTHSGR	SG		3,292,628	3,027,536	265,092	-	265,092
		OTHSGR	JBG		96,134	76,433	19,701	-	19,701
		OTHSGR	WRG		5,035,621	4,692,675	342,946	-	342,946
		OTHSGR	WRE		1,075,000	1,001,883	73,117	-	73,117
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	13,698,011	12,971,959	726,051	-	726,051
	Total Other Electric Revenues				**16,346,803**	**15,442,124**	**904,680**	-	**904,680**
Total Electric Operating Revenues				**B1**	**307,213,394**	**282,667,714**	**24,545,681**	-	**24,545,681**
Summary of Revenues by Factor									
	S				279,718,682	259,460,243	20,258,439	-	20,258,439
	JBG				96,134	76,433	19,701	-	19,701
	SE				-	-	-	-	-
	SO				344,752	319,461	25,291	-	25,291
	SG				3,338,886	3,070,070	268,816	-	268,816
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				16,626,051	13,068,680	3,557,371	-	3,557,371
	CAGE				978,268	978,268	-	-	-
	WRG				5,035,621	4,692,675	342,946	-	342,946
	WRE				1,075,000	1,001,883	73,117	-	73,117
Total Electric Operating Revenues				B1	307,213,394	282,667,714	24,545,681	-	24,545,681
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(1,017,500)	(940,589)	(76,911)	-	(76,911)
				B1	(1,017,500)	(940,589)	(76,911)	-	(76,911)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		190	190	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	190	190	-	-	-
Total Miscellaneous Revenues					**(1,017,310)**	**(940,400)**	**(76,911)**	-	**(76,911)**

70 **JUNE 2009 West Control Area**

71 AMA						UNADJUSTED RESULTS			WASHINGTON	
72 FERC		BUS	WCA							
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
227	Miscellaneous Expenses								
228	4311	Interest on Customer Deposits							
229		CUST	S		-	-	-	-	-
230					-	-	-	-	-
231	**Total Miscellaneous Expenses**				-	-	-	-	-
232									
233	**Net Misc Revenue and Expense**				**(1,017,310)**	**(940,400)**	**(76,911)**	**-**	**(76,911)**

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JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		(1,340)	(1,053)	(287)	-	(287)
		P	CAGE		219,339	219,339	-	-	-
		P	JBG		1,512,834	1,202,805	310,029	-	310,029
		P	CAGE		-	-	-	-	-
				B2	1,730,833	1,421,091	309,743	-	309,743
501	Fuel Related								
		P	SE		3,998	3,696	302	-	302
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		35,463	27,875	7,588	-	7,588
		P	CAGE		-	-	-	-	-
		P	CAEW		10,016,989	7,876,494	2,140,495	-	2,140,495
		P	CAEE		1,544,156	1,544,156	-	-	-
		P	JBE		348,055	276,819	71,235	-	71,235
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	11,948,661	9,729,040	2,219,620	-	2,219,620
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		22,208	17,457	4,752	-	4,752
		P	CAGE		2,583,571	2,583,571	-	-	-
		P	JBG		313,475	249,234	64,241	-	64,241
		P	CAGE		-	-	-	-	-
				B2	2,919,254	2,850,261	68,993	-	68,993
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		(2,183)	(1,716)	(467)	-	(467)
		P	CAGE		350,132	350,132	-	-	-
		P	JBG		1,108	881	227	-	227
		P	CAGE		-	-	-	-	-
				B2	349,056	349,296	(240)	-	(240)
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		38,139	29,979	8,160	-	8,160
		P	CAGE		4,177,027	4,177,027	-	-	-
		P	JBG		(1,849,399)	(1,470,397)	(379,002)	-	(379,002)
		P	CAGE		-	-	-	-	-
				B2	2,365,767	2,736,609	(370,842)	-	(370,842)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		5,164	4,059	1,105	-	1,105
		P	CAGE		10,911	10,911	-	-	-
		P	JBG		12,639	10,049	2,590	-	2,590
		P	CAGE		-	-	-	-	-
				B2	28,713	25,018	3,695	-	3,695
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		7,325	5,758	1,567	-	1,567
		P	CAGE		467,138	467,138	-	-	-
		P	JBG		61,739	49,087	12,652	-	12,652
		P	CAGE		-	-	-	-	-
				B2	536,202	521,983	14,220	-	14,220
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		11,402	8,962	2,440	-	2,440
		P	CAGE		1,195,549	1,195,549	-	-	-
		P	JBG		783,042	622,571	160,471	-	160,471
		P	CAGE		-	-	-	-	-
				B2	1,989,993	1,827,083	162,910	-	162,910

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		313,235	246,214	67,021	-	67,021
		P	CAGE		5,786,007	5,786,007	-	-	-
		P	JBG		2,016,148	1,602,973	413,175	-	413,175
		P	CAGE		-	-	-	-	-
				B2	8,115,390	7,635,194	480,196	-	480,196
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		28,879	22,700	6,179	-	6,179
		P	CAGE		1,919,020	1,919,020	-	-	-
		P	JBG		826,904	657,444	169,460	-	169,460
		P	CAGE		-	-	-	-	-
				B2	2,774,802	2,599,164	175,639	-	175,639
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		48,479	38,106	10,373	-	10,373
		P	CAGE		631,362	631,362	-	-	-
		P	JBG		288,362	229,267	59,095	-	59,095
		P	CAGE		-	-	-	-	-
				B2	968,203	898,736	69,468	-	69,468
Total Steam Power Generation				B2	**33,726,876**	**30,593,475**	**3,133,401**	-	**3,133,401**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		341,112	268,126	72,986	-	72,986
		P	CAGE		289,866	289,866	-	-	-
				B2	630,977	557,992	72,986	-	72,986
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		9,769	7,679	2,090	-	2,090
		P	CAGE		(1,444)	(1,444)	-	-	-
				B2	8,325	6,235	2,090	-	2,090
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		322,180	253,245	68,935	-	68,935
		P	CAGE		26,134	26,134	-	-	-
				B2	348,315	279,380	68,935	-	68,935
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		813,673	639,577	174,096	-	174,096
		P	CAGE		467,549	467,549	-	-	-
				B2	1,281,222	1,107,125	174,096	-	174,096
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		5,728	4,503	1,226	-	1,226
		P	CAGE		531	531	-	-	-
				B2	6,260	5,034	1,226	-	1,226
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		82,539	64,879	17,660	-	17,660
		P	CAGE		-	-	-	-	-
				B2	82,539	64,879	17,660	-	17,660
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		60,448	47,515	12,934	-	12,934
		P	CAGE		35,521	35,521	-	-	-
				B2	95,970	83,036	12,934	-	12,934
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		96,973	76,224	20,749	-	20,749
		P	CAGE		43,967	43,967	-	-	-
				B2	140,941	120,192	20,749	-	20,749

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		81,960	64,424	17,536	-	17,536
		P	CAGE		46,701	46,701	-	-	-
				B2	128,661	111,124	17,536	-	17,536
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		206,901	162,632	44,269	-	44,269
		P	CAGE		40,205	40,205	-	-	-
				B2	247,106	202,837	44,269	-	44,269
Total Hydraulic Power Generation				B2	**2,970,315**	**2,537,833**	**432,481**	**-**	**432,481**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		14,349	14,349	-	-	-
		P	CAGE		-	-	-	-	-
				B2	14,349	14,349	-	-	-
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		5,712,676	4,491,955	1,220,722	-	1,220,722
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	5,712,676	4,491,955	1,220,722	-	1,220,722
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		(129,973)	(102,164)	(27,810)	-	(27,810)
		P	CAGE		555,322	555,322	-	-	-
		P	CAGE		-	-	-	-	-
				B2	425,349	453,158	(27,810)	-	(27,810)
549	Miscellaneous Other								
		P	SG		100,492	92,401	8,091	-	8,091
		P	CAGW		860,318	676,241	184,077	-	184,077
		P	CAGE		415,345	415,345	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,376,155	1,183,988	192,167	-	192,167
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		132,459	104,118	28,341	-	28,341
		P	CAGE		8,233	8,233	-	-	-
		P	CAGE		-	-	-	-	-
				B2	140,692	112,351	28,341	-	28,341
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		314	246	67	-	67
		P	CAGE		122,631	122,631	-	-	-
		P	CAGE		-	-	-	-	-
				B2	122,945	122,878	67	-	67
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		1,496,103	1,175,992	320,112	-	320,112
		P	CAGE		1,814,957	1,814,957	-	-	-
		P	CAGE		-	-	-	-	-
				B2	3,311,061	2,990,949	320,112	-	320,112

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		32,254	32,254	-	-	-
		P	CAGE		-	-	-	-	-
				B2	32,254	32,254	-	-	-
Total Other Power Generation				**B2**	**11,135,481**	**9,401,881**	**1,733,600**	**-**	**1,733,600**
555	Purchased Power								
		P	S		(5,401,018)	(4,405,311)	(995,707)	-	(995,707)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		20,713,223	16,281,346	4,431,877	-	4,431,877
		P	CAGE		-	-	-	-	-
		P	CAEW		2,430,874	1,911,429	519,445	-	519,445
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	17,743,080	13,787,465	3,955,615	-	3,955,615
556	System Control & Load Dispatch								
		P	SG		133,299	122,567	10,732	-	10,732
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	133,299	122,567	10,732	-	10,732
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,903,529	2,669,764	233,765	-	233,765
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		11,225	8,823	2,402	-	2,402
		P	CAGE		3,188,280	3,188,280	-	-	-
		P	JBG		160,261	127,418	32,843	-	32,843
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	6,247,979	5,987,053	260,926	-	260,926
Total Other Power Supply				B2	**24,124,358**	**19,897,085**	**4,227,273**	**-**	**4,227,273**
TOTAL PRODUCTION EXPENSE				B2	**71,957,030**	**62,430,275**	**9,526,755**	**-**	**9,526,755**

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Production Expense by Factor									
	S				(5,416,334)	(4,412,543)	(1,003,791)	-	(1,003,791)
	SG				3,137,321	2,884,732	252,588	-	252,588
	SE				3,998	3,696	302	-	302
	JBG				4,127,112	3,281,332	845,780	-	845,780
	TROJP				-	-	-	-	-
	JBE				348,055	276,819	71,235	-	71,235
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				25,611,724	20,131,746	5,479,978	-	5,479,978
	CAGE				24,440,459	24,440,459	-	-	-
	CAEW				18,160,540	14,279,878	3,880,661	-	3,880,661
	CAEE				1,544,156	1,544,156	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	71,957,030	62,430,275	9,526,755	-	9,526,755
560	Operation Supervision & Engineering								
		T	SG		270,967	249,151	21,816	-	21,816
		T	JBG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	270,967	249,151	21,816	-	21,816
561	Load Dispatching								
		T	SG		664,102	610,635	53,467	-	53,467
		T	CAGW		1,380	1,085	295	-	295
		T	CAGE		-	-	-	-	-
				B2	665,482	611,719	53,763	-	53,763
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		6,943	5,520	1,423	-	1,423
		T	CAGW		30,593	24,047	6,546	-	6,546
		T	CAGE		65,687	65,687	-	-	-
				B2	103,224	95,255	7,969	-	7,969
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		4,857	3,818	1,039	-	1,039
		T	CAGE		7,047	7,047	-	-	-
				B2	11,904	10,865	1,039	-	1,039
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		7,687,680	6,042,795	1,644,884	-	1,644,884
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	7,687,680	6,042,795	1,644,884	-	1,644,884
566	Misc. Transmission Expense								
		T	SG		16,145	14,845	1,300	-	1,300
		T	CAGW		11,728	9,219	2,509	-	2,509
		T	CAGE		7,925	7,925	-	-	-
				B2	35,798	31,989	3,809	-	3,809
567	Rents - Transmission								
		T	SG		16,945	15,581	1,364	-	1,364
		T	CAGW		17,480	13,740	3,740	-	3,740
		T	CAGE		20,210	20,210	-	-	-
				B2	54,635	49,530	5,104	-	5,104

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(3,284)	(3,019)	(264)	-	(264)
		T	CAGW		2,094	1,646	448	-	448
		T	CAGE		-	-	-	-	-
				B2	(1,190)	(1,374)	184	-	184
569	Maintenance of Structures								
		T	SG		339,636	312,291	27,344	-	27,344
		T	CAGW		514	404	110	-	110
		T	CAGE		-	-	-	-	-
				B2	340,150	312,696	27,454	-	27,454
570	Maintenance of Station Equipment								
		T	SG		-	-	-	-	-
		T	JBG		4,585	3,645	940	-	940
		T	CAGW		217,660	171,089	46,571	-	46,571
		T	CAGE		497,155	497,155	-	-	-
				B2	719,400	671,889	47,511	-	47,511
571	Maintenance of Overhead Lines								
		T	SG		(27,822)	(25,582)	(2,240)	-	(2,240)
		T	JBG		-	-	-	-	-
		T	CAGW		1,052,740	827,492	225,248	-	225,248
		T	CAGE		1,152,121	1,152,121	-	-	-
				B2	2,177,039	1,954,031	223,008	-	223,008
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		10,106	9,292	814	-	814
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	10,106	9,292	814	-	814
TOTAL TRANSMISSION EXPENSE				B2	**12,075,194**	**10,037,839**	**2,037,355**	**-**	**2,037,355**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,286,794	1,183,193	103,601	-	103,601
	CAGW				9,026,726	7,095,335	1,931,391	-	1,931,391
	CAGE				1,750,145	1,750,145	-	-	-
	JBG				11,528	9,166	2,362	-	2,362
Total Transmission Expense by Factor				B2	12,075,194	10,037,839	2,037,355	-	2,037,355
580	Operation Supervision & Engineering								
		DPW	S		127,158	125,030	2,128	-	2,128
		DPW	SNPD		1,488,627	1,387,841	100,786	-	100,786
				B2	1,615,785	1,512,871	102,914	-	102,914
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,096,472	1,022,236	74,236	-	74,236
				B2	1,096,472	1,022,236	74,236	-	74,236
582	Station Expense								
		DPW	S		292,581	266,164	26,417	-	26,417
		DPW	SNPD		3,193	2,976	216	-	216
				B2	295,774	269,140	26,634	-	26,634
583	Overhead Line Expenses								
		DPW	S		557,865	525,530	32,336	-	32,336
		DPW	SNPD		3,601	3,357	244	-	244
				B2	561,466	528,887	32,579	-	32,579
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		14,387	13,413	974	-	974
				B2	14,387	13,413	974	-	974

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		509,677	463,138	46,538	-	46,538
		DPW	SNPD		98,569	91,895	6,674	-	6,674
				B2	608,245	555,034	53,212	-	53,212
587	Customer Installation Expenses								
		DPW	S		1,111,400	1,042,354	69,046	-	69,046
		DPW	SNPD		-	-	-	-	-
				B2	1,111,400	1,042,354	69,046	-	69,046
588	Misc. Distribution Expenses								
		DPW	S		195,639	195,355	284	-	284
		DPW	SNPD		347,999	324,438	23,561	-	23,561
				B2	543,638	519,794	23,845	-	23,845
589	Rents								
		DPW	S		213,378	206,432	6,946	-	6,946
		DPW	SNPD		16,982	15,832	1,150	-	1,150
				B2	230,360	222,264	8,095	-	8,095
590	Maint Supervision & Engineering								
		DPW	S		73,070	72,105	966	-	966
		DPW	SNPD		334,907	312,232	22,675	-	22,675
				B2	407,977	384,337	23,640	-	23,640
591	Maintenance of Structures								
		DPW	S		196,351	181,995	14,356	-	14,356
		DPW	SNPD		10,722	9,996	726	-	726
				B2	207,072	191,991	15,082	-	15,082
592	Maintenance of Station Equipment								
		DPW	S		913,351	753,996	159,356	-	159,356
		DPW	SNPD		136,029	126,819	9,210	-	9,210
				B2	1,049,381	880,815	168,565	-	168,565
593	Maintenance of Overhead Lines								
		DPW	S		5,697,100	5,318,962	378,138	-	378,138
		DPW	SNPD		75,593	70,475	5,118	-	5,118
				B2	5,772,693	5,389,437	383,256	-	383,256
594	Maintenance of Underground Lines								
		DPW	S		2,029,336	1,909,653	119,684	-	119,684
		DPW	SNPD		1,080	1,006	73	-	73
				B2	2,030,416	1,910,659	119,757	-	119,757
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		74,968	69,892	5,076	-	5,076
				B2	74,968	69,892	5,076	-	5,076
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		292,620	283,774	8,846	-	8,846
		DPW	SNPD		-	-	-	-	-
				B2	292,620	283,774	8,846	-	8,846
597	Maintenance of Meters								
		DPW	S		368,603	336,764	31,838	-	31,838
		DPW	SNPD		59,347	55,329	4,018	-	4,018
				B2	427,949	392,093	35,856	-	35,856
598	Maint of Misc. Distribution Plant								
		DPW	S		186,197	186,826	(629)	-	(629)
		DPW	SNPD		180,827	168,585	12,243	-	12,243
				B2	367,024	355,410	11,614	-	11,614
TOTAL DISTRIBUTION EXPENSE				B2	**16,707,628**	**15,544,401**	**1,163,227**	-	**1,163,227**
Summary of Distribution Expense by Factor									
	S				12,764,327	11,868,078	896,249	-	896,249
	SNPD				3,943,301	3,676,323	266,978	-	266,978
Total Distribution Expense by Factor				B2	16,707,628	15,544,401	1,163,227	-	1,163,227
901	Supervision								
		CUST	S		9,150	6,194	2,955	-	2,955
		CUST	CN		141,243	131,178	10,065	-	10,065
				B2	150,393	137,372	13,020	-	13,020

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,666,200	1,486,530	179,670	-	179,670
		CUST	CN		133,731	124,202	9,529	-	9,529
				B2	1,799,931	1,610,732	189,199	-	189,199
903	Customer Receipts & Collections								
		CUST	S		587,508	555,553	31,955	-	31,955
		CUST	CN		4,050,469	3,761,842	288,627	-	288,627
				B2	4,637,977	4,317,395	320,582	-	320,582
904	Uncollectible Accounts								
		CUST	S		1,090,873	989,873	101,001	-	101,001
		P	SG		-	-	-	-	-
		CUST	CN		(2,198)	(2,041)	(157)	-	(157)
				B2	1,088,675	987,831	100,844	-	100,844
905	Misc. Customer Accounts Expense								
		CUST	S		(155)	(155)	-	-	-
		CUST	CN		49,922	46,365	3,557	-	3,557
				B2	49,767	46,209	3,557	-	3,557
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,726,743**	**7,099,540**	**627,202**	-	**627,202**
Summary of Customer Accts Exp by Factor									
	S				3,353,576	3,037,995	315,580	-	315,580
	CN				4,373,167	4,061,545	311,622	-	311,622
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,726,743	7,099,540	627,202	-	627,202
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		20,843	19,358	1,485	-	1,485
				B2	20,843	19,358	1,485	-	1,485
908	Customer Assistance								
		CUST	S		4,368,558	4,368,558	-	-	-
		CUST	CN		239,366	222,310	17,057	-	17,057
				B2	4,607,924	4,590,868	17,057	-	17,057
909	Informational & Instructional Adv								
		CUST	S		10,242	10,242	-	-	-
		CUST	CN		334,153	310,342	23,811	-	23,811
				B2	344,395	320,584	23,811	-	23,811
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		1,561	1,450	111	-	111
				B2	1,561	1,450	111	-	111
TOTAL CUSTOMER SERVICE EXPENSE				B2	**4,974,723**	**4,932,259**	**42,464**	-	**42,464**
Summary of Customer Service Exp by Factor									
	S				4,378,800	4,378,800	-	-	-
	CN				595,923	553,459	42,464	-	42,464
Total Customer Service Expense by Factor				B2	4,974,723	4,932,259	42,464	-	42,464
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**4,974,723**	**4,932,259**	**42,464**	-	**42,464**
920	Administrative & General Salaries								
		PTD	S		(373,095)	(400,031)	26,936	-	26,936
		CUST	CN		-	-	-	-	-
		PTD	SO		6,121,805	5,672,712	449,092	-	449,092
				B2	5,748,710	5,272,681	476,028	-	476,028
921	Office Supplies & expenses								
		PTD	S		(75,604)	(75,634)	30	-	30
		CUST	CN		-	-	-	-	-
		PTD	SO		1,153,159	1,068,563	84,595	-	84,595
				B2	1,077,555	992,930	84,625	-	84,625
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(1,898,847)	(1,759,549)	(139,298)	-	(139,298)
				B2	(1,898,847)	(1,759,549)	(139,298)	-	(139,298)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		157,264	145,727	11,537	-	11,537
				B2	157,264	145,727	11,537	-	11,537
924	Property Insurance								
		PTD	SO		2,124,159	1,968,332	155,827	-	155,827
				B2	2,124,159	1,968,332	155,827	-	155,827
925	Injuries & Damages								
		PTD	SO		1,152,244	1,067,716	84,528	-	84,528
				B2	1,152,244	1,067,716	84,528	-	84,528
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		822,961	775,325	47,636	-	47,636
		CUST	CN		-	-	-	-	-
		DMSC	SO		681,610	631,607	50,003	-	50,003
		CUST	CAGW		161,931	127,284	34,647	-	34,647
		DMSC	CAGE		22,758	22,758	-	-	-
		FERC	SG		79,870	73,439	6,430	-	6,430
				B2	1,769,130	1,630,414	138,716	-	138,716
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(156,538)	(145,055)	(11,484)	-	(11,484)
				B2	(156,538)	(145,055)	(11,484)	-	(11,484)
930	Misc General Expenses								
		PTD	S		458,266	451,266	7,000	-	7,000
		CUST	CN		4,500	4,179	321	-	321
		LABOR	SO		1,212,179	1,123,254	88,925	-	88,925
				B2	1,674,944	1,578,699	96,245	-	96,245

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
931	Rents								
		PTD	S		80,108	80,108	-	-	-
		PTD	SO		424,055	392,947	31,108	-	31,108
				B2	504,163	473,055	31,108	-	31,108
935	Maintenance of General Plant								
		G	S		3,492	3,492	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		1,946,655	1,803,850	142,806	-	142,806
				B2	1,950,147	1,807,341	142,806	-	142,806
TOTAL ADMINISTRATIVE & GEN EXP				B2	**14,102,929**	**13,032,290**	**1,070,639**	-	**1,070,639**
Summary of A&G Expense by Factor									
	S				916,128	834,526	81,602	-	81,602
	SO				12,917,742	11,970,104	947,639	-	947,639
	SG				79,870	73,439	6,430	-	6,430
	CN				4,500	4,179	321	-	321
	CAGW				161,931	127,284	34,647	-	34,647
	CAGE				22,758	22,758	-	-	-
Total A&G Expense by Factor				B2	14,102,929	13,032,290	1,070,639	-	1,070,639
TOTAL O&M EXPENSE				B2	**127,544,246**	**113,076,604**	**14,467,642**	-	**14,467,642**

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		420,789	330,755	90,034	-	90,034
		P	CAGE		7,103,480	7,103,480	-	-	-
		P	JBG		1,577,544	1,254,253	323,290	-	323,290
		P	S		-	-	-	-	-
				B3	9,101,813	8,688,489	413,324	-	413,324
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		940,546	739,303	201,243	-	201,243
		P	CAGE		377,432	377,432	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,317,977	1,116,735	201,243	-	201,243
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,533,715	2,777,629	756,087	-	756,087
		P	CAGE		4,371,245	4,371,245	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	7,904,960	7,148,874	756,087	-	756,087
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,712,984	1,346,467	366,516	-	366,516
		T	CAGE		3,364,920	3,364,920	-	-	-
		T	JBG		71,994	57,240	14,754	-	14,754
		T	SG		110,939	102,007	8,932	-	8,932
				B3	5,260,836	4,870,634	390,202	-	390,202
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		24,538	24,162	376	-	376
361	Structures	DPW	S		83,579	80,354	3,225	-	3,225
362	Station Equipment	DPW	S		1,427,196	1,342,702	84,494	-	84,494
363	Storage Battery Eq	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,773,457	2,477,506	295,951	-	295,951
365	OH Conductors	DPW	S		1,565,931	1,427,840	138,091	-	138,091
366	UG Conduit	DPW	S		626,069	571,272	54,797	-	54,797
367	UG Conductor	DPW	S		1,448,530	1,399,207	49,323	-	49,323
368	Line Trans	DPW	S		2,223,756	2,003,390	220,366	-	220,366
369	Services	DPW	S		958,912	863,905	95,007	-	95,007
370	Meters	DPW	S		542,142	498,113	44,030	-	44,030
371	Inst Cust Prem	DPW	S		41,361	39,743	1,617	-	1,617
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		187,803	177,921	9,882	-	9,882
				B3	11,910,866	10,913,707	997,159	-	997,159
403GP	General Depreciation								
		G-SITUS	S		1,025,135	915,489	109,646	-	109,646
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		148,968	138,353	10,615	-	10,615
		G-SG	SG		154	142	12	-	12
		PTD	SO		1,259,179	1,166,806	92,373	-	92,373
		G-SG	CAGW		114,882	90,301	24,580	-	24,580
		G-SG	CAGE		391,198	391,198	-	-	-
		P	JBG		33,093	26,311	6,782	-	6,782
		P	JBE		83	66	17	-	17
		P	CAEE		2,136	2,136	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,974,829	2,730,803	244,026	-	244,026

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AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**38,471,281**	**35,469,242**	**3,002,040**	**-**	**3,002,040**
Summary of Depreciation Expense by Factor									
	S				12,936,002	11,829,197	1,106,805	-	1,106,805
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,093	102,149	8,944	-	8,944
	SO				1,259,179	1,166,806	92,373	-	92,373
	CN				148,968	138,353	10,615	-	10,615
	SE				-	-	-	-	-
	CAGW				6,722,915	5,284,456	1,438,460	-	1,438,460
	CAGE				15,608,275	15,608,275	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,136	2,136	-	-	-
	JBG				1,682,631	1,337,805	344,826	-	344,826
	JBE				83	66	17	-	17
Total Depreciation Expense By Factor				B3	38,471,281	35,469,242	3,002,040	-	3,002,040
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		110,823	102,491	8,333	-	8,333
		I-SG	SG		-	-	-	-	-
		PTD	SO		68,476	63,453	5,023	-	5,023
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		20,033	18,606	1,428	-	1,428
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	199,333	184,549	14,784	-	14,784
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		7,607	7,568	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		466,493	428,936	37,558	-	37,558
		PTD	SO		1,190,934	1,103,568	87,366	-	87,366
		CUST	CN		409,781	380,581	29,200	-	29,200
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		554,450	435,818	118,632	-	118,632
		I-SG	CAGE		114,433	114,433	-	-	-
		P	JBG		312	248	64	-	64
		P	CAEW		-	-	-	-	-
		P	CAEE		1,208	1,208	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,745,218	2,472,359	272,859	-	272,859
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		190	150	41	-	41
		P	CAGE		3,277	3,277	-	-	-
		P	SG		-	-	-	-	-
				B4	3,467	3,426	41	-	41
Total Amortization of Limited Term Plant				B4	2,948,018	2,660,334	287,683	-	287,683
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		456,613	456,613	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(12,353)	10,627	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	227,948	62,049	-	62,049
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	131,912	35,898	-	35,898
				B4	445,454	370,487	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				B4	**3,850,084**	**3,487,435**	**362,650**	-	**362,650**
Summary of Amortization Expense by Factor									
	S				106,077	120,686	(14,609)	-	(14,609)
	SE				-	-	-	-	-
	TROJP				167,810	131,912	35,898	-	35,898
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,259,410	1,167,020	92,390	-	92,390
	JBG				312	248	64	-	64
	SSGCH				-	-	-	-	-
	CN				429,814	399,186	30,628	-	30,628
	CAGW				844,637	663,915	180,722	-	180,722
	CAGE				574,323	574,323	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,208	1,208	-	-	-
	SG				466,493	428,936	37,558	-	37,558
Total Amortization Expense by Factor				B4	3,850,084	3,487,435	362,650	-	362,650
408	Taxes Other Than Income								
		GP	S		2,134,920	1,400,334	734,586	-	734,586
		GP	GPS		7,544,831	6,991,346	553,485	-	553,485
		GP	SO		(32,234)	(29,870)	(2,365)	-	(2,365)
		P	SE		36,664	33,893	2,771	-	2,771
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		32,234	32,234	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	9,716,415	8,427,938	1,288,477	-	1,288,477

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(468,551)	(468,551)	-	-	-
				B7	(468,551)	(468,551)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(468,551)	(468,551)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		31,238,569	28,973,037	2,265,531	-	2,265,531
					31,238,569	28,973,037	2,265,531	-	2,265,531
428	Amortization of Debt Disc & Exp								
		GP	SNP		535,976	497,105	38,871	-	38,871
					535,976	497,105	38,871	-	38,871
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		1,087,987	1,009,083	78,905	-	78,905
					1,087,987	1,009,083	78,905	-	78,905
432	AFUDC - Borrowed								
		GP	SNP		(2,883,466)	(2,674,347)	(209,119)	-	(209,119)
					(2,883,466)	(2,674,347)	(209,119)	-	(209,119)
	Total Elec. Interest Deductions for Tax			B6	29,978,839	27,804,668	2,174,171	-	2,174,171
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				29,978,839	27,804,668	2,174,171	-	2,174,171
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(5,100,417)	(4,730,516)	(369,900)	-	(369,900)
	Total Operating Deductions for Tax				(5,100,417)	(4,730,516)	(369,900)	-	(369,900)
41010	Deferred Income Tax - Federal-DR								
		P	S		130,449,767	121,427,898	9,021,869	-	9,021,869
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		733,867	680,031	53,836	-	53,836
		GP	JBG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		4,355,139	4,355,139	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	135,538,773	126,463,068	9,075,705	-	9,075,705

70	JUNE 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1313	41110	Deferred Income Tax - Federal-CR								
1314			GP	S		(67,208,203)	(63,375,629)	(3,832,574)	-	(3,832,574)
1315			P	CIAC		-	-	-	-	-
1316			PT	SCHMDEXP		-	-	-	-	-
1317			GP	SNP		-	-	-	-	-
1318			PT	SG		-	-	-	-	-
1319			GP	SNPD		-	-	-	-	-
1320			LABOR	SO		(6,640,082)	(6,152,969)	(487,113)	-	(487,113)
1321			PT	IBT		(186,840)	(186,840)	-	-	-
1322			CUST	CN		-	-	-	-	-
1323			CUST	BADDEBT		-	-	-	-	-
1324			DITEXP	DITEXP		-	-	-	-	-
1325			P	TROJD		-	-	-	-	-
1326			P	JBE		-	-	-	-	-
1327			PT	CAGW		-	-	-	-	-
1328			PT	CAGE		(109,460)	(109,460)	-	-	-
1329			P	CAEW		-	-	-	-	-
1330			P	CAEE		(4,355,139)	(4,355,139)	-	-	-
1331					B7	(78,499,724)	(74,180,037)	(4,319,687)	-	(4,319,687)
1332										
1333	TOTAL DEFERRED INCOME TAXES				B7	57,039,049	52,283,031	4,756,018	-	4,756,018
1334	SCHMAF	Additions - Flow Through								
1335			SCHMAF	S		-	-	-	-	-
1336			SCHMAF	SNP		-	-	-	-	-
1337			SCHMAF	SO		-	-	-	-	-
1338			SCHMAF	SE		-	-	-	-	-
1339			SCHMAF	TROJP		-	-	-	-	-
1340			SCHMAF	DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344			P	S		-	-	-	-	-
1345			P	BADDEBT		-	-	-	-	-
1346			P	JBE		2,012	1,601	412	-	412
1347			P	SG		-	-	-	-	-
1348			P	CAEE		21,216	21,216	-	-	-
1349			P	CAGW		-	-	-	-	-
1350			P	CAGE		-	-	-	-	-
1351			LABOR	SNP		-	-	-	-	-
1352			SCHMAP-SO	SO		2,089,353	1,936,080	153,274	-	153,274
1353										
1354					B6	2,112,581	1,958,896	153,686	-	153,686
1355										
1356	SCHMAT	Additions - Temporary								
1357			SCHMAT-SITUS	S		-	-	-	-	-
1358			P	TROJP		-	-	-	-	-
1359			DPW	CIAC		7,728,884	7,205,606	523,277	-	523,277
1360			SCHMAT-SNP	SNP		16,839,899	15,618,610	1,221,289	-	1,221,289
1361			P	TROJD		-	-	-	-	-
1362			P	JBG		-	-	-	-	-
1363			SCHMAT-SE	JBE		-	-	-	-	-
1364			P	SG		-	-	-	-	-
1365			SCHMAT-GPS	GPS		-	-	-	-	-
1366			SCHMAT-SO	SO		17,496,461	16,212,930	1,283,531	-	1,283,531
1367			SCHMAT-SNP	SNPD		-	-	-	-	-
1368			CUST	CN		-	-	-	-	-
1369			DPW	BADDEBT		-	-	-	-	-
1370			P	CAGW		-	-	-	-	-
1371			P	CAGE		-	-	-	-	-
1372			SCHMAT-SE	CAEW		-	-	-	-	-
1373			SCHMAT-SE	CAEE		-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP		123,337,466	113,384,828	9,952,638	-	9,952,638
1375					B6	165,402,710	152,421,975	12,980,735	-	12,980,735
1376										
1377	TOTAL SCHEDULE - M ADDITIONS				B6	167,515,291	154,380,871	13,134,421	-	13,134,421
1378										
1379	SCHMDF	Deductions - Flow Through								
1380			SCHMDF	S		-	-	-	-	-
1381			SCHMDF	CAGW		-	-	-	-	-
1382			SCHMDF	CAGE		-	-	-	-	-
1383			SCHMDF	DGP		-	-	-	-	-
1384			SCHMDF	DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		153,832	142,204	11,628	-	11,628
		P	CAEW		-	-	-	-	-
		P	CAEE		183,914	183,914	-	-	-
		PTD	SNP		77,477	71,858	5,619	-	5,619
		SCHMDP	JBE		10,772	8,567	2,205	-	2,205
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		2,711,441	2,512,532	198,910	-	198,910
				B6	3,137,436	2,919,075	218,361	-	218,361
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		16,671,827	15,462,727	1,209,100	-	1,209,100
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		706,711	653,292	53,419	-	53,419
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		5,509,239	5,105,084	404,155	-	404,155
		SCHMDT-SO	SO		1,933,722	1,791,865	141,857	-	141,857
		TAXDEPR	TAXDEPR		323,221,646	293,566,392	29,655,254	-	29,655,254
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	348,043,145	316,579,362	31,463,784	-	31,463,784
TOTAL SCHEDULE - M DEDUCTIONS				B6	351,180,581	319,498,436	31,682,145	-	31,682,145
TOTAL SCHEDULE - M ADJUSTMENTS				B6	(183,665,290)	(165,117,566)	(18,547,724)	-	(18,547,724)
40911	State Income Taxes								
		IBT	IBT		(2,953,035)	(2,953,035)	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	(2,953,035)	(2,953,035)	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				307,213,394	282,667,714	24,545,681	-	24,545,681
	Operating Deductions:								
	O & M Expenses				127,544,246	113,076,604	14,467,642	-	14,467,642
	Depreciation Expense				38,471,281	35,469,242	3,002,040	-	3,002,040
	Amortization Expense				3,850,084	3,487,435	362,650	-	362,650
	Taxes Other Than Income				9,716,415	8,427,938	1,288,477	-	1,288,477
	Interest & Dividends (AFUDC-Equity)				(5,100,417)	(4,730,516)	(369,900)	-	(369,900)
	Misc Revenue & Expense				(1,017,310)	(940,400)	(76,911)	-	(76,911)
	Total Operating Deductions				173,464,300	154,790,302	18,673,998	-	18,673,998
	Other Deductions:								
	Interest Deductions				29,978,839	27,804,668	2,174,171	-	2,174,171
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				(183,665,290)	(165,117,566)	(18,547,724)	-	(18,547,724)
	Income Before State Taxes				(79,895,035)	(65,044,823)	(14,850,212)	-	(14,850,212)
	State Income Taxes				(2,953,035)	(2,953,035)	-	-	-
Total Taxable Income					(76,942,000)	(62,091,788)	(14,850,212)	-	(14,850,212)
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					(26,929,700)	(21,732,126)	(5,197,574)	-	(5,197,574)
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					(26,929,700)	(21,732,126)	(5,197,574)	-	(5,197,574)
TOTAL OPERATING EXPENSES					**205,252,480**	**186,650,138**	**18,602,342**	**-**	**18,602,342**

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,065,750	290,103	-	290,103
		P	CAGE		93,361,822	93,361,822	-	-	-
		P	JBG		1,161,925	923,809	238,116	-	238,116
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,600	95,351,380	528,220	-	528,220
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,931,623	50,252,579	13,679,044	-	13,679,044
		P	CAGE		625,263,702	625,263,702	-	-	-
		P	JBG		136,862,709	108,815,065	28,047,644	-	28,047,644
		P	CAGE		-	-	-	-	-
				B8	826,058,034	784,331,347	41,726,688	-	41,726,688
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		117,072,578	92,023,300	25,049,277	-	25,049,277
		P	CAGE		2,337,116,955	2,337,116,955	-	-	-
		P	JBG		609,969,329	484,966,671	125,002,658	-	125,002,658
		P	S		-	-	-	-	-
				B8	3,064,158,862	2,914,106,927	150,051,935	-	150,051,935
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		51,077,889	40,149,077	10,928,812	-	10,928,812
		P	CAGE		616,106,911	616,106,911	-	-	-
		P	JBG		155,435,871	123,581,979	31,853,892	-	31,853,892
		P	CAGE		-	-	-	-	-
				B8	822,620,671	779,837,967	42,782,704	-	42,782,704
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE		297,201,646	297,201,646	-	-	-
		P	JBG		54,865,300	43,621,607	11,243,694	-	11,243,694
		P	CAGE		-	-	-	-	-
				B8	365,283,428	351,211,887	14,071,541	-	14,071,541
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,730,708	471,109	-	471,109
		P	CAGE		23,404,892	23,404,892	-	-	-
		P	JBG		3,352,654	2,665,586	687,068	-	687,068
		P	CAGE		-	-	-	-	-
				B8	28,959,362	27,801,185	1,158,177	-	1,158,177
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(5,437,477)	(4,274,055)	(1,163,422)	-	(1,163,422)
		P	CAGE		(199,613)	(199,613)	-	-	-
		P	SG		13,444,420	12,361,999	1,082,421	-	1,082,421
					7,807,330	7,888,332	(81,002)	-	(81,002)
Total Steam Production Plant				B8	**5,210,767,288**	**4,960,529,025**	**250,238,263**	**-**	**250,238,263**

70 **JUNE 2009 West Control Area**

71 AMA						UNADJUSTED RESULTS		WASHINGTON	
72 FERC		BUS	WCA						
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1541 Summary of Steam Production Plant by Factor									
1542	S				-	-	-	-	-
1543	JBG				961,647,789	764,574,716	197,073,072	-	197,073,072
1544	JBE				-	-	-	-	-
1545	SG				13,444,420	12,361,999	1,082,421	-	1,082,421
1546	CAGW				243,418,764	191,335,994	52,082,770	-	52,082,770
1547	CAGE				3,992,256,315	3,992,256,315	-	-	-
1548	SSGCH				-	-	-	-	-
1549 Total Steam Production Plant by Factor				B8	5,210,767,288	4,960,529,025	250,238,263	-	250,238,263
1550 320	Land and Land Rights								
1551		P	DGP		-	-	-	-	-
1552		P	SG		-	-	-	-	-
1553					-	-	-	-	-
1554									
1555 321	Structures and Improvements								
1556		P	DGP		-	-	-	-	-
1557		P	SG		-	-	-	-	-
1558					-	-	-	-	-
1559									
1560 322	Reactor Plant Equipment								
1561		P	DGP		-	-	-	-	-
1562		P	SG		-	-	-	-	-
1563					-	-	-	-	-
1564									
1565 323	Turbogenerator Units								
1566		P	DGP		-	-	-	-	-
1567		P	SG		-	-	-	-	-
1568					-	-	-	-	-
1569									
1570 324	Land and Land Rights								
1571		P	DGP		-	-	-	-	-
1572		P	SG		-	-	-	-	-
1573					-	-	-	-	-
1574									
1575 325	Misc. Power Plant Equipment								
1576		P	DGP		-	-	-	-	-
1577		P	SG		-	-	-	-	-
1578					-	-	-	-	-
1579									
1580									
1581 NP	Unclassified Nuclear Plant - Acct 300								
1582		P	SG		-	-	-	-	-
1583					-	-	-	-	-
1584									
1585									
1586 **Total Nuclear Production Plant**					-	-	-	-	-
1587									
1588									
1589									
1590 Summary of Nuclear Production Plant by Factor									
1591	DGP				-	-	-	-	-
1592	DGU				-	-	-	-	-
1593	SG				-	-	-	-	-
1594									
1595 Total Nuclear Plant by Factor					-	-	-	-	-
1596									
1597 330	Land and Land Rights								
1598		P	DGP		-	-	-	-	-
1599		P	DGU		-	-	-	-	-
1600		P	CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
1601		P	CAGE		5,949,305	5,949,305	-	-	-
1602		P	CAGW		-	-	-	-	-
1603		P	CAGE		-	-	-	-	-
1604				B8	19,687,078	16,747,694	2,939,384	-	2,939,384
1605									
1606 331	Structures and Improvements								
1607		P	DGP		-	-	-	-	-
1608		P	DGU		-	-	-	-	-
1609		P	CAGW		78,894,230	62,013,732	16,880,498	-	16,880,498
1610		P	CAGE		13,492,065	13,492,065	-	-	-
1611		P	CAGW		-	-	-	-	-
1612		P	CAGE		-	-	-	-	-
1613				B8	92,386,295	75,505,796	16,880,498	-	16,880,498
1614									

70 **JUNE 2009 West Control Area**

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1615	332	Reservoirs, Dams & Waterways								
1616			P	DGP		-	-	-	-	-
1617			P	DGU		-	-	-	-	-
1618			P	CAGW		239,504,083	188,258,913	51,245,170	-	51,245,170
1619			P	CAGE		60,809,681	60,809,681	-	-	-
1620			P	CAGW		-	-	-	-	-
1621			P	CAGE		-	-	-	-	-
1622					B8	300,313,764	249,068,594	51,245,170	-	51,245,170
1623										
1624	333	Water Wheel, Turbines, & Generators								
1625			P	DGP		-	-	-	-	-
1626			P	DGU		-	-	-	-	-
1627			P	CAGW		67,422,927	52,996,871	14,426,056	-	14,426,056
1628			P	CAGE		37,116,542	37,116,542	-	-	-
1629			P	CAGW		-	-	-	-	-
1630			P	CAGE		-	-	-	-	-
1631					B8	104,539,469	90,113,413	14,426,056	-	14,426,056
1632										
1633	334	Accessory Electric Equipment								
1634			P	DGP		-	-	-	-	-
1635			P	DGU		-	-	-	-	-
1636			P	CAGW		43,891,259	34,500,124	9,391,134	-	9,391,134
1637			P	CAGE		10,848,862	10,848,862	-	-	-
1638			P	CAGW		-	-	-	-	-
1639			P	CAGE		-	-	-	-	-
1640					B8	54,740,121	45,348,986	9,391,134	-	9,391,134
1641										
1642										
1643										
1644	335	Misc. Power Plant Equipment								
1645			P	DGP		-	-	-	-	-
1646			P	DGU		-	-	-	-	-
1647			P	CAGW		2,207,350	1,735,057	472,293	-	472,293
1648			P	CAGE		197,547	197,547	-	-	-
1649			P	CAGW		-	-	-	-	-
1650			P	CAGE		-	-	-	-	-
1651					B8	2,404,897	1,932,605	472,293	-	472,293
1652										
1653	336	Roads, Railroads & Bridges								
1654			P	DGP		-	-	-	-	-
1655			P	DGU		-	-	-	-	-
1656			P	CAGW		13,492,775	10,605,811	2,886,964	-	2,886,964
1657			P	CAGE		1,668,890	1,668,890	-	-	-
1658			P	CAGW		-	-	-	-	-
1659			P	CAGE		-	-	-	-	-
1660					B8	15,161,665	12,274,701	2,886,964	-	2,886,964
1661										
1662	337	Hydro Plant ARO								
1663			P	S		-	-	-	-	-
1664						-	-	-	-	-
1665										
1666	HP	Unclassified Hydro Plant - Acct 300								
1667			P	S		-	-	-	-	-
1668			P	DGU		-	-	-	-	-
1669			P	CAGW		-	-	-	-	-
1670			P	CAGE		-	-	-	-	-
1671			P	CAGW		-	-	-	-	-
1672			P	CAGE		-	-	-	-	-
1673						-	-	-	-	-
1674										
1675	**Total Hydraulic Plant**				B8	**589,233,289**	**490,991,789**	**98,241,500**	-	**98,241,500**
1676										
1677	Summary of Hydraulic Plant by Factor									
1678		S				-	-	-	-	-
1679		SG				-	-	-	-	-
1680		CAGW				459,150,397	360,908,897	98,241,500	-	98,241,500
1681		CAGE				130,082,892	130,082,892	-	-	-
1682		DGP				-	-	-	-	-
1683		DGU				-	-	-	-	-
1684	Total Hydraulic Plant by Factor				B8	589,233,289	490,991,789	98,241,500	-	98,241,500
1685										
1686	340	Land and Land Rights								
1687			P	SG		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		2,816,036	2,213,506	602,529	-	602,529
1690			P	CAGE		20,700,672	20,700,672	-	-	-
1691			P	CAGE		-	-	-	-	-
1692					B8	23,516,708	22,914,178	602,529	-	602,529
1693										

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
341	Structures and Improvements								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		55,746,247	43,818,576	11,927,671	-	11,927,671
		P	CAGE		75,267,022	75,267,022	-	-	-
		P	CAGE		-	-	-	-	-
				B8	131,013,269	119,085,598	11,927,671	-	11,927,671
342	Fuel Holders, Producers & Accessories								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,622,667	1,275,475	347,192	-	347,192
		P	CAGE		9,189,007	9,189,007	-	-	-
		P	CAGE		-	-	-	-	-
				B8	10,811,674	10,464,482	347,192	-	347,192
343	Prime Movers								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		941,814,117	740,300,121	201,513,996	-	201,513,996
		P	CAGE		1,178,580,462	1,178,580,462	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,120,394,579	1,918,880,583	201,513,996	-	201,513,996
344	Generators								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		141,817,061	111,473,363	30,343,698	-	30,343,698
		P	CAGE		176,929,428	176,929,428	-	-	-
		P	CAGE		-	-	-	-	-
				B8	318,746,489	288,402,791	30,343,698	-	30,343,698
345	Accessory Electric Plant								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		82,731,057	65,029,617	17,701,440	-	17,701,440
		P	CAGE		90,217,332	90,217,332	-	-	-
		P	CAGE		-	-	-	-	-
				B8	172,948,389	155,246,949	17,701,440	-	17,701,440
346	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		4,302,528	3,381,943	920,585	-	920,585
		P	CAGE		6,116,997	6,116,997	-	-	-
				B8	10,419,525	9,498,940	920,585	-	920,585
347	Other Production ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Other Production Plant				B8	**2,787,850,633**	**2,524,493,523**	**263,357,110**	-	**263,357,110**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				1,230,849,712	967,492,602	263,357,110	-	263,357,110
	CAGE				1,557,000,921	1,557,000,921	-	-	-
	SSGCT				-	-	-	-	-
Total of Other Production Plant by Factor				B8	2,787,850,633	2,524,493,523	263,357,110	-	263,357,110
Experimental Plant									
103	Experimental Plant								
		P	DGP		-	-	-	-	-
Total Experimental Plant					-	-	-	-	-
TOTAL PRODUCTION PLANT				B8	**8,587,851,210**	**7,976,014,337**	**611,836,873**	-	**611,836,873**

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		26,857,599	21,111,049	5,746,550	-	5,746,550
		T	CAGE		71,463,832	71,463,832	-	-	-
		T	JBG		1,051,525	836,034	215,492	-	215,492
		T	SG		100,388	92,305	8,082	-	8,082
				B8	99,473,345	93,503,220	5,970,125	-	5,970,125
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		20,942,842	16,461,835	4,481,007	-	4,481,007
		T	CAGE		50,588,966	50,588,966	-	-	-
		T	JBG		1,182,513	940,178	242,336	-	242,336
		T	SG		3,167	2,912	255	-	255
				B8	72,717,489	67,993,891	4,723,598	-	4,723,598
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		342,867,693	269,506,466	73,361,227	-	73,361,227
		T	CAGE		847,471,724	847,471,724	-	-	-
		T	JBG		21,803,147	17,334,969	4,468,178	-	4,468,178
		T	SG		34,814,788	32,011,822	2,802,965	-	2,802,965
				B8	1,246,957,351	1,166,324,981	80,632,370	-	80,632,370
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,530,459	127,754,847	34,775,612	-	34,775,612
		T	CAGE		258,347,350	258,347,350	-	-	-
		T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
		T	SG		123,630	113,676	9,954	-	9,954
				B8	435,659,794	397,870,253	37,789,542	-	37,789,542
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		192,460,035	151,280,582	41,179,454	-	41,179,454
		T	CAGE		356,145,464	356,145,464	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		568,753	522,962	45,791	-	45,791
				B8	549,174,252	507,949,008	41,225,244	-	41,225,244
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		279,676,866	219,836,180	59,840,686	-	59,840,686
		T	CAGE		431,044,615	431,044,615	-	-	-
		T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
		T	SG		408,348	375,472	32,876	-	32,876
				B8	722,974,677	660,673,717	62,300,959	-	62,300,959
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	120,686	32,851	-	32,851
		T	CAGE		3,058,291	3,058,291	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,828	3,178,977	32,851	-	32,851
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	234,686	63,883	-	63,883
		T	CAGE		7,231,155	7,231,155	-	-	-
		T	SG		-	-	-	-	-
				B8	7,529,724	7,465,841	63,883	-	63,883

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,455,113	10,044,339	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
		T	CAGW		1,062,232	834,953	227,279	-	227,279
		T	CAGE		28,007,547	28,007,547	-	-	-
					29,069,779	28,842,500	227,279	-	227,279
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,178,223,352**	**2,943,846,727**	**234,376,625**	-	**234,376,625**
Summary of Transmission Plant by Factor									
	JBG				50,540,388	40,183,010	10,357,378	-	10,357,378
	JBE				-	-	-	-	-
	CAGW				1,033,437,379	812,319,334	221,118,045	-	221,118,045
	CAGE				2,058,210,628	2,058,210,628	-	-	-
	SG				36,034,957	33,133,754	2,901,202	-	2,901,202
Total Transmission Plant by Factor				B8	3,178,223,352	2,943,846,727	234,376,625	-	234,376,625
360	Land and Land Rights								
		DPW	S		49,623,596	48,123,264	1,500,332	-	1,500,332
				B8	49,623,596	48,123,264	1,500,332	-	1,500,332
361	Structures and Improvements								
		DPW	S		61,205,638	58,968,192	2,237,446	-	2,237,446
				B8	61,205,638	58,968,192	2,237,446	-	2,237,446
362	Station Equipment								
		DPW	S		755,759,213	709,118,980	46,640,233	-	46,640,233
				B8	755,759,213	709,118,980	46,640,233	-	46,640,233
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		884,965,999	799,175,747	85,790,252	-	85,790,252
				B8	884,965,999	799,175,747	85,790,252	-	85,790,252
365	Overhead Conductors								
		DPW	S		626,153,685	570,046,141	56,107,544	-	56,107,544
				B8	626,153,685	570,046,141	56,107,544	-	56,107,544
366	Underground Conduit								
		DPW	S		285,602,408	270,695,670	14,906,738	-	14,906,738
				B8	285,602,408	270,695,670	14,906,738	-	14,906,738
367	Underground Conductors								
		DPW	S		688,939,292	668,843,249	20,096,044	-	20,096,044
				B8	688,939,292	668,843,249	20,096,044	-	20,096,044
368	Line Transformers								
		DPW	S		1,035,468,398	944,464,969	91,003,429	-	91,003,429
				B8	1,035,468,398	944,464,969	91,003,429	-	91,003,429
369	Services								
		DPW	S		547,600,974	501,491,275	46,109,699	-	46,109,699
				B8	547,600,974	501,491,275	46,109,699	-	46,109,699
370	Meters								
		DPW	S		187,771,581	173,988,906	13,782,675	-	13,782,675
				B8	187,771,581	173,988,906	13,782,675	-	13,782,675
371	Installations on Customers' Premises								
		DPW	S		8,813,032	8,287,419	525,613	-	525,613
				B8	8,813,032	8,287,419	525,613	-	525,613

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,375,977	58,609,137	3,766,840	-	3,766,840
				B8	62,375,977	58,609,137	3,766,840	-	3,766,840
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		20,830,084	19,543,740	1,286,344	-	1,286,344
					20,830,084	19,543,740	1,286,344	-	1,286,344
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,216,567,682**	**4,832,814,494**	**383,753,188**	**-**	**383,753,188**
Summary of Distribution Plant by Factor									
	S				5,216,567,682	4,832,814,494	383,753,188	-	383,753,188
Total Distribution Plant by Factor				B8	5,216,567,682	4,832,814,494	383,753,188	-	383,753,188
389	Land and Land Rights								
		G-SITUS	S		9,472,621	8,373,794	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	16,200,741	14,610,830	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		110,288,823	96,610,984	13,677,839	-	13,677,839
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,153,736	11,287,688	866,048	-	866,048
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,107,760	1,656,776	450,984	-	450,984
		G-SG	CAGE		3,432,842	3,432,842	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,267,139	93,838,236	7,428,903	-	7,428,903
				B8	229,269,491	206,841,785	22,427,707	-	22,427,707
391	Office Furniture & Equipment								
		G-SITUS	S		12,956,080	11,500,584	1,455,497	-	1,455,497
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,634,045	8,018,803	615,243	-	615,243
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		60,123,436	55,712,813	4,410,623	-	4,410,623
		G-SG	CAGW		448,316	352,393	95,923	-	95,923
		G-SG	CAGE		3,883,757	3,883,757	-	-	-
		P	JBG		530,631	421,888	108,744	-	108,744
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		99,531	99,531	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	86,680,781	79,993,732	6,687,049	-	6,687,049
392	Transportation Equipment								
		G-SITUS	S		72,792,624	67,900,133	4,892,491	-	4,892,491
		PTD	SO		8,137,454	7,540,495	596,959	-	596,959
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,444,589	2,707,572	737,017	-	737,017
		G-SG	CAGE		13,517,708	13,517,708	-	-	-
		P	JBG		1,458,289	1,159,438	298,851	-	298,851
		P	CAEW		-	-	-	-	-
		P	CAEE		559,482	559,482	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	99,910,147	93,384,829	6,525,318	-	6,525,318

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,740,403	8,232,866	507,537	-	507,537
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		361,848	335,303	26,545	-	26,545
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		146,771	115,368	31,404	-	31,404
		G-SG	CAGE		3,732,631	3,732,631	-	-	-
		G-DGU	JBG		591,589	470,353	121,236	-	121,236
		G-DGU	CAGE		-	-	-	-	-
				B8	13,573,242	12,886,520	686,722	-	686,722
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,574,481	28,970,605	2,603,876	-	2,603,876
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,986,288	3,693,856	292,432	-	292,432
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,223,918	1,748,081	475,838	-	475,838
		G-SG	CAGE		20,580,274	20,580,274	-	-	-
		P	JBG		3,589,568	2,853,948	735,620	-	735,620
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	61,961,636	57,853,870	4,107,766	-	4,107,766
395	Laboratory Equipment								
		G-SITUS	S		24,872,224	22,936,313	1,935,910	-	1,935,910
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,197,970	4,816,649	381,320	-	381,320
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,307,167	1,027,481	279,686	-	279,686
		G-SG	CAGE		4,765,734	4,765,734	-	-	-
		P	JBG		443,643	352,726	90,917	-	90,917
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	36,594,331	33,906,497	2,687,834	-	2,687,834
396	Power Operated Equipment								
		G-SITUS	S		92,432,538	86,065,626	6,366,912	-	6,366,912
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,415,674	1,311,821	103,853	-	103,853
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,272,297	1,786,108	486,189	-	486,189
		G-SG	CAGE		25,365,648	25,365,648	-	-	-
		P	JBG		6,576,094	5,228,438	1,347,657	-	1,347,657
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	128,136,075	119,831,464	8,304,611	-	8,304,611
397	Communication Equipment								
		COM_EQ	S		98,402,644	89,784,537	8,618,107	-	8,618,107
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		51,086,477	47,338,800	3,747,676	-	3,747,676
		COM_EQ	CN		2,522,598	2,342,843	179,755	-	179,755
		COM_EQ	SG		138,684	127,518	11,166	-	11,166
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		25,509,371	20,051,293	5,458,078	-	5,458,078
		COM_EQ	CAGE		57,585,802	57,585,802	-	-	-
		COM_EQ	JBG		1,906,555	1,515,839	390,715	-	390,715
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	237,265,238	218,859,740	18,405,498	-	18,405,498

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,314,937	1,194,223	120,714	-	120,714
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,530	14,235	-	14,235
		PTD	SO		3,352,086	3,106,179	245,907	-	245,907
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		335,430	263,660	71,770	-	71,770
		G-SG	CAGE		1,371,464	1,371,464	-	-	-
		P	JBG		120,931	96,148	24,783	-	24,783
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,696,281	6,218,872	477,409	-	477,409
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		271,600,375	271,600,375	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	271,600,375	271,600,375	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,568,643	971,405	-	971,405
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,902,451	11,955,934	946,517	-	946,517
				B9	48,838,399	46,920,477	1,917,922	-	1,917,922
	Remove Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		45,859	42,495	3,364	-	3,364
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					45,859	42,495	3,364	-	3,364
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,187,934,197**	**1,116,031,009**	**71,903,188**	-	**71,903,188**

70	**JUNE 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2142	Summary of General Plant by Factor									
2143		S				481,831,531	440,553,822	41,277,709	-	41,277,709
2144		JBG				15,236,491	12,114,036	3,122,455	-	3,122,455
2145		JBE				4,984	3,964	1,020	-	1,020
2146		SG				138,684	127,518	11,166	-	11,166
2147		SO				253,474,736	234,879,966	18,594,770	-	18,594,770
2148		SE				-	-	-	-	-
2149		CN				24,638,650	22,882,955	1,755,695	-	1,755,695
2150		DEU				-	-	-	-	-
2151		CAGW				42,335,668	33,277,374	9,058,295	-	9,058,295
2152		CAGE				146,649,165	146,649,165	-	-	-
2153		CAEW				-	-	-	-	-
2154		CAEE				272,462,687	272,462,687	-	-	-
2155		SSGCT				-	-	-	-	-
2156		SSGCH				-	-	-	-	-
2157		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2158	Total General Plant by Factor				B8	1,187,934,197	1,116,031,009	71,903,188	-	71,903,188
2159	301	Organization								
2160			I-SITUS	S		-	-	-	-	-
2161			PTD	SO		-	-	-	-	-
2162			I-SG	CAGW		-	-	-	-	-
2163			I-SG	CAGE		-	-	-	-	-
2164			I-SG	SG		-	-	-	-	-
2165					B8	-	-	-	-	-
2166	302	Franchise & Consent								
2167			I-SITUS	S		1,000,000	1,000,000	-	-	-
2168			I-SG	SG		-	-	-	-	-
2169			I-SG	CAGW		-	-	-	-	-
2170			I-SG	CAGE		-	-	-	-	-
2171			I-SG	CAGW		105,147,940	82,650,102	22,497,838	-	22,497,838
2172			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP		-	-	-	-	-
2174			I-DGU	DGU		-	-	-	-	-
2175					B8	119,563,163	97,065,325	22,497,838	-	22,497,838
2176										
2177	303	Miscellaneous Intangible Plant								
2178			I-SITUS	S		2,529,876	2,527,560	2,316	-	2,316
2179			I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO		362,994,229	336,365,167	26,629,061	-	26,629,061
2181			P	SE		-	-	-	-	-
2182			CUST	CN		116,044,294	107,775,239	8,269,055	-	8,269,055
2183			I-SG	CAGW		61,246,232	48,141,764	13,104,468	-	13,104,468
2184			I-SG	CAGE		33,602,333	33,602,333	-	-	-
2185			P	JBG		44,318	35,235	9,082	-	9,082
2186			P	CAEW		-	-	-	-	-
2187			P	CAEE		3,817,129	3,817,129	-	-	-
2188			P	CAGE		-	-	-	-	-
2189			I-DGP	CAGE		-	-	-	-	-
2190					B8	581,860,874	533,719,487	48,141,387	-	48,141,387
2191	303	Less Non-Utility Plant								
2192			I-SITUS	S		-	-	-	-	-
2193					B8	581,860,874	533,719,487	48,141,387	-	48,141,387
2194	IP	Unclassified Intangible Plant - Acct 300								
2195			I-SITUS	S		-	-	-	-	-
2196			I-SG	SG		-	-	-	-	-
2197			I-DGU	DGU		-	-	-	-	-
2198			PTD	SO		-	-	-	-	-
2199						-	-	-	-	-
2200										
2201	**TOTAL INTANGIBLE PLANT**				B8	**701,424,037**	**630,784,812**	**70,639,226**	**-**	**70,639,226**
2202										
2203	Summary of Intangible Plant by Factor									
2204		S				3,529,876	3,527,560	2,316	-	2,316
2205		JBG				44,318	35,235	9,082	-	9,082
2206		JBE				-	-	-	-	-
2207		SG				1,582,463	1,455,058	127,405	-	127,405
2208		SO				362,994,229	336,365,167	26,629,061	-	26,629,061
2209		CN				116,044,294	107,775,239	8,269,055	-	8,269,055
2210		CAGW				166,394,173	130,791,866	35,602,306	-	35,602,306
2211		CAGE				47,017,556	47,017,556	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				3,817,129	3,817,129	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		SE				-	-	-	-	-
2217	Total Intangible Plant by Factor				B8	701,424,037	630,784,812	70,639,226	-	70,639,226

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				20,830,084	19,543,740	1,286,344	-	1,286,344
	DS0				-	-	-	-	-
	GP				45,859	42,495	3,364	-	3,364
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				29,069,779	28,842,500	227,279	-	227,279
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				7,807,330	7,888,332	(81,002)	-	(81,002)
Total Unclassified Plant by Factor					57,753,052	56,317,066	1,435,985	-	1,435,985
TOTAL ELECTRIC PLANT IN SERVICE				B8	**18,872,000,478**	**17,499,491,378**	**1,372,509,099**	-	**1,372,509,099**
Summary of Electric Plant by Factor									
	S				5,701,929,089	5,276,895,876	425,033,213	-	425,033,213
	SE				-	-	-	-	-
	JBG				1,027,468,986	816,906,998	210,561,988	-	210,561,988
	JBE				4,984	3,964	1,020	-	1,020
	SG				51,200,523	47,078,329	4,122,194	-	4,122,194
	SO				616,468,965	571,245,133	45,223,832	-	45,223,832
	CN				140,682,944	130,658,195	10,024,749	-	10,024,749
	DEU				-	-	-	-	-
	CAGW				3,175,586,093	2,496,126,067	679,460,026	-	679,460,026
	CAGE				7,931,217,478	7,931,217,478	-	-	-
	CAEW				-	-	-	-	-
	CAEE				276,279,816	276,279,816	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B8	18,872,000,478	17,499,491,378	1,372,509,099	-	1,372,509,099
105	Plant Held For Future Use								
		DPW	S		3,504,016	3,504,016	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	132,780	36,143	-	36,143
		G	CAGE		9,079,407	9,079,407	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	13,705,360	13,669,217	36,143	-	36,143
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(93,587,196)	(93,587,196)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(93,587,196)	(93,587,196)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,919,807	872,642	2,047,164	-	2,047,164
		DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
				B16	2,917,342	870,359	2,046,983	-	2,046,983
182W	Weatherization								
		DMSC	S		32,929,443	32,929,443	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	32,929,443	32,929,443	-	-	-

JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					35,846,785	33,799,802	2,046,983	-	2,046,983
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,253,693	985,796	267,897	-	267,897
		P	CAEE		128,135,312	128,135,312	-	-	-
		P	JBE		18,349,823	14,594,216	3,755,607	-	3,755,607
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	147,738,828	143,715,324	4,023,504	-	4,023,504
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,379,000)	(1,379,000)	-	-	-
				B13	(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,758,544)	(1,758,544)	-	-	-
				B13	(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	144,601,284	140,577,780	4,023,504	-	4,023,504
154	Materials and Supplies								
		MSS	S		90,874,112	85,422,731	5,451,381	-	5,451,381
		MSS	SG		837,019	769,630	67,389	-	67,389
		MSS	SE		-	-	-	-	-
		MSS	SO		(44,257)	(41,010)	(3,247)	-	(3,247)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,676,282)	(3,427,383)	(248,899)	-	(248,899)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		4,379,166	3,442,184	936,982	-	936,982
		MSS	CAGE		74,663,628	74,663,628	-	-	-
		MSS	JBG		7,679,288	6,105,551	1,573,737	-	1,573,737
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,704,577	4,704,577	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	179,417,252	171,639,909	7,777,344	-	7,777,344
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	179,144,252	171,379,615	7,764,638	-	7,764,638

70	**JUNE 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2374	165	Prepayments								
2375			DMSC	S		6,599,294	6,599,294	-	-	-
2376			GP	GPS		172,576	159,916	12,660	-	12,660
2377			PT	SG		2,802,322	2,576,705	225,617	-	225,617
2378			PT	CAGW		2,046,150	1,608,348	437,802	-	437,802
2379			PT	CAGE		8,812	8,812	-	-	-
2380			P	CAEW		4,055	3,188	866	-	866
2381			P	CAEE		30,144	30,144	-	-	-
2382			P	SE		-	-	-	-	-
2383			PTD	SO		31,261,825	28,968,474	2,293,351	-	2,293,351
2384	**Total Prepayments**				B15	42,925,178	39,954,882	2,970,296	-	2,970,296
2385										
2386	182M	Misc Regulatory Assets								
2387			DDS2	S		58,223,966	57,568,100	655,866	-	655,866
2388			DEFSG	SG		(4,719,157)	(4,339,214)	(379,943)	-	(379,943)
2389			P	CAGE		-	-	-	-	-
2390			P	CAGE		9,072,936	9,072,936	-	-	-
2391			DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
2392			DEFSG	JBG		-	-	-	-	-
2393			P	SE		10,608,209	9,806,358	801,851	-	801,851
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2396			DDSO2	SO		7,464,211	6,916,640	547,570	-	547,570
2397					B11	78,743,075	75,256,007	3,487,068	-	3,487,068
2398										
2399	186M	Misc Deferred Debits								
2400			LABOR	S		22,146,124	22,052,242	93,882	-	93,882
2401			P	CAEW		-	-	-	-	-
2402			P	CAEE		-	-	-	-	-
2403			DEFSG	SG		23,975,324	22,045,052	1,930,272	-	1,930,272
2404			LABOR	SO		50,528	46,822	3,707	-	3,707
2405			P	SE		-	-	-	-	-
2406			DEFSG	CAGW		(1)	(1)	(0)	-	(0)
2407			DEFSG	CAGE		8,869,513	8,869,513	-	-	-
2408			P	CAEW		-	-	-	-	-
2409			P	CAEE		9,052,066	9,052,066	-	-	-
2410			P	SNPPS		-	-	-	-	-
2411			GP	EXCTAX		-	-	-	-	-
2412	**Total Misc. Deferred Debits**				B11	64,093,554	62,065,694	2,027,860	-	2,027,860
2413										
2414	Working Capital									
2415	CWC	Cash Working Capital								
2416			CWC	S		1,425,333	1,249,743	175,590	-	175,590
2417			CWC	SO		-	-	-	-	-
2418			CWC	SE		-	-	-	-	-
2419					B14	1,425,333	1,249,743	175,590	-	175,590
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash	GP	SNP		10,130,990	9,396,255	734,735	-	734,735
2423	135	Working Funds	GP	SG		1,984	1,824	160	-	160
2424	141	Other A/R	GP	SO		358,248	331,967	26,281	-	26,281
2425	143	Other A/R	GP	SO		38,149,816	35,351,166	2,798,650	-	2,798,650
2426	232	A/P	PTD	S		-	-	-	-	-
2427	232	A/P	PTD	SO		(5,493,906)	(5,090,876)	(403,030)	-	(403,030)
2428	232	A/P	P	CAEE		(1,573,088)	(1,573,088)	-	-	-
2429	232	A/P	T	SG		-	-	-	-	-
2430	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd.	P	SE		(1,119,240)	(1,034,639)	(84,601)	-	(84,601)
2432	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd.	P	CAEE		(4,825,892)	(4,825,892)	-	-	-
2434	230	Asset Retir. Oblig.	P	SE		3,792	3,505	287	-	287
2435	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2436	230	Asset Retir. Oblig.	P	CAEE		(2,436,045)	(2,436,045)	-	-	-
2437	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2438	254105	ARO Reg Liabilty	P	S		-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE		(607,417)	(607,417)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2443					B14	32,569,440	29,496,958	3,072,481	-	3,072,481
2444										
2445	**Total Working Capital**					33,994,772	30,746,701	3,248,072	-	3,248,072

JUNE 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(544,222)	(107,593)	(436,629)	-	(436,629)
		P	TROJP		1,293,849	1,017,066	276,782	-	276,782
		P	TROJD		1,894,550	1,489,279	405,271	-	405,271
				B14	2,644,176	2,398,752	245,424	-	245,424
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					2,644,176	2,398,752	245,424	-	245,424
TOTAL RATE BASE ADDITIONS					**659,305,020**	**633,455,032**	**25,849,988**	-	**25,849,988**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(8,547,536)	(7,920,493)	(627,043)	-	(627,043)
2283	Pen & Ben	PTD	SO		(21,922,842)	(20,314,594)	(1,608,248)	-	(1,608,248)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(104,549)	(96,879)	(7,670)	-	(7,670)
				B15	(30,574,927)	(28,331,967)	(2,242,960)	-	(2,242,960)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
				B15	-	-	-	-	-
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(2,030,741)	(1,596,322)	(434,419)	-	(434,419)
254105	ARO	P	TROJP		(3,321,990)	(2,611,345)	(710,645)	-	(710,645)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		2,640,289	2,440,715	199,574	-	199,574
254		P	S		(1,892,265)	(1,892,282)	17	-	17
				B15	(9,451,875)	(8,506,401)	(945,474)	-	(945,474)
252	Customer Advances for Construction								
		DPW	S		(9,390,517)	(9,375,721)	(14,796)	-	(14,796)
		DPW	SG		-	-	-	-	-
		T	CAGE		(5,761,059)	(5,761,059)	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		(3,834,007)	(3,560,804)	(273,203)	-	(273,203)
Total Customer Advances for Constr.				B19	(18,985,583)	(18,697,584)	(287,999)	-	(287,999)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(1,601,166)	(1,508,625)	(92,541)	-	(92,541)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,200)	(943)	(257)	-	(257)
		P	CAGE		(359,645)	(359,645)	-	-	-
		P	SG		(11,513,087)	(10,586,160)	(926,928)	-	(926,928)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,580,329)	(1,580,329)	-	-	-
		P	SE		-	-	-	-	-
				B19	(15,055,426)	(14,035,701)	(1,019,725)	-	(1,019,725)

JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		4,214,722	4,214,722	-	-	-
		P	CN		88,381	82,083	6,298	-	6,298
		LABOR	SO		47,119,141	43,662,506	3,456,635	-	3,456,635
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,174,265	2,768,123	406,142	-	406,142
		P	TROJD		735,881	578,466	157,415	-	157,415
		P	SG		1,572,079	1,445,510	126,569	-	126,569
		P	SE		5,946,447	5,496,968	449,479	-	449,479
		PTD	SNP		-	-	-	-	-
		P	CAGW		2,249,528	1,768,211	481,317	-	481,317
		P	CAGE		35,327,810	35,327,810	-	-	-
		P	CAEW		262,659	206,532	56,127	-	56,127
		P	CAEE		3,881,196	3,881,196	-	-	-
		DPW	JBE		288,962	229,821	59,141	-	59,141
		DPW	SNPD		703,232	655,620	47,612	-	47,612
Total Accum Deferred Income Taxes				B19	105,564,303	100,317,568	5,246,735	-	5,246,735
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		1,964,567	1,964,567	-	-	-
		ACCMDIT	DITBAL		(1,784,234,178)	(1,647,996,892)	(136,237,286)	-	(136,237,286)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(12,326,962)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(5,988,993)	(5,988,993)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(15,161,018)	(15,161,018)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(4,229,108)	(3,888,619)	(340,489)	-	(340,489)
				B19	(1,819,975,692)	(1,682,493,618)	(137,482,074)	-	(137,482,074)
283	Accumulated Deferred Income Taxes								
		GP	S		(36,025,584)	(33,994,285)	(2,031,299)	-	(2,031,299)
		P	SG		(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
		P	SE		(2,391,623)	(2,210,846)	(180,777)	-	(180,777)
		LABOR	SO		6,181,301	5,727,844	453,457	-	453,457
		GP	GPS		(16,696,800)	(15,471,932)	(1,224,868)	-	(1,224,868)
		PTD	SNP		(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
		P	CAGE		(2,616,630)	(2,616,630)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(14,661,637)	(14,661,637)	-	-	-
		P	JBE		1,647,993	1,310,703	337,290	-	337,290
		P	SGCT		-	-	-	-	-
				B19	(79,864,969)	(75,424,640)	(4,440,329)	-	(4,440,329)
TOTAL ACCUM DEF INCOME TAX				B19	(1,794,276,358)	(1,657,600,690)	(136,675,668)	-	(136,675,668)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(2,036,189)	(1,747,457)	(288,732)	-	(288,732)
		PTD	ITC85		(3,383,608)	(2,931,558)	(452,050)	-	(452,050)
		PTD	ITC86		(1,603,071)	(1,392,652)	(210,419)	-	(210,419)
		PTD	ITC88		(237,060)	(201,596)	(35,464)	-	(35,464)
		PTD	ITC89		(516,226)	(437,404)	(78,822)	-	(78,822)
		PTD	ITC90		(330,294)	(317,369)	(12,925)	-	(12,925)
		PTD	JBG		-	-	-	-	-
Total Accumulated ITC				B19	(8,106,448)	(7,028,037)	(1,078,411)	-	(1,078,411)
TOTAL RATE BASE DEDUCTIONS					**(1,876,450,617)**	**(1,734,200,380)**	**(142,250,237)**	**-**	**(142,250,237)**

JUNE 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(128,668,537)	(101,138,146)	(27,530,391)	-	(27,530,391)
		P	CAGE		(1,841,664,685)	(1,841,664,685)	-	-	-
		P	JBG		(492,926,454)	(391,909,708)	(101,016,746)	-	(101,016,746)
		P	CAGE		-	-	-	-	-
				B17	(2,463,259,676)	(2,334,712,539)	(128,547,138)	-	(128,547,138)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(203,815,764)	(160,206,597)	(43,609,167)	-	(43,609,167)
		P	CAGE		(43,227,529)	(43,227,529)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(247,043,293)	(203,434,126)	(43,609,167)	-	(43,609,167)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(146,395,280)	(115,072,010)	(31,323,270)	-	(31,323,270)
		P	CAGE		(98,961,696)	(98,961,696)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(245,356,976)	(214,033,706)	(31,323,270)	-	(31,323,270)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(2,955,659,946)**	**(2,752,180,371)**	**(203,479,575)**	**-**	**(203,479,575)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(478,879,581)	(376,416,753)	(102,462,828)	-	(102,462,828)
	CAGE				(1,983,853,910)	(1,983,853,910)	-	-	-
	JBG				(492,926,454)	(391,909,708)	(101,016,746)	-	(101,016,746)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(2,955,659,946)	(2,752,180,371)	(203,479,575)	-	(203,479,575)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(412,706,043)	(324,401,947)	(88,304,096)	-	(88,304,096)
		T	CAGE		(643,979,902)	(643,979,902)	-	-	-
		T	JBG		(49,125,629)	(39,058,182)	(10,067,448)	-	(10,067,448)
		T	SG		(16,794,119)	(15,442,012)	(1,352,108)	-	(1,352,108)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,122,605,693)**	**(1,022,882,042)**	**(99,723,651)**	**-**	**(99,723,651)**
108360	Land and Land Rights								
		DPW	S		(5,582,798)	(5,450,965)	(131,833)	-	(131,833)
				B17	(5,582,798)	(5,450,965)	(131,833)	-	(131,833)
108361	Structures and Improvements								
		DPW	S		(13,019,424)	(12,443,776)	(575,649)	-	(575,649)
				B17	(13,019,424)	(12,443,776)	(575,649)	-	(575,649)
108362	Station Equipment								
		DPW	S		(202,448,982)	(188,381,917)	(14,067,064)	-	(14,067,064)
				B17	(202,448,982)	(188,381,917)	(14,067,064)	-	(14,067,064)

70	JUNE 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2670	108363	Storage Battery Equipment								
2671			DPW	S		(753,617)	(753,617)	-	-	-
2672					B17	(753,617)	(753,617)	-	-	-
2673										
2674	108364	Poles, Towers & Fixtures								
2675			DPW	S		(460,441,086)	(416,903,727)	(43,537,359)	-	(43,537,359)
2676					B17	(460,441,086)	(416,903,727)	(43,537,359)	-	(43,537,359)
2677										
2678	108365	Overhead Conductors								
2679			DPW	S		(250,783,314)	(224,446,039)	(26,337,276)	-	(26,337,276)
2680					B17	(250,783,314)	(224,446,039)	(26,337,276)	-	(26,337,276)
2681										
2682	108366	Underground Conduit								
2683			DPW	S		(117,757,497)	(108,391,186)	(9,366,311)	-	(9,366,311)
2684					B17	(117,757,497)	(108,391,186)	(9,366,311)	-	(9,366,311)
2685										
2686	108367	Underground Conductors								
2687			DPW	S		(272,081,947)	(264,118,197)	(7,963,749)	-	(7,963,749)
2688					B17	(272,081,947)	(264,118,197)	(7,963,749)	-	(7,963,749)
2689										
2690	108368	Line Transformers								
2691			DPW	S		(352,802,689)	(313,111,022)	(39,691,667)	-	(39,691,667)
2692					B17	(352,802,689)	(313,111,022)	(39,691,667)	-	(39,691,667)
2693										
2694	108369	Services								
2695			DPW	S		(158,811,962)	(143,304,007)	(15,507,955)	-	(15,507,955)
2696					B17	(158,811,962)	(143,304,007)	(15,507,955)	-	(15,507,955)
2697										
2698	108370	Meters								
2699			DPW	S		(83,977,254)	(76,242,281)	(7,734,972)	-	(7,734,972)
2700					B17	(83,977,254)	(76,242,281)	(7,734,972)	-	(7,734,972)
2701										
2702										
2703										
2704	108371	Installations on Customers' Premises								
2705			DPW	S		(7,666,580)	(7,394,281)	(272,299)	-	(272,299)
2706					B17	(7,666,580)	(7,394,281)	(272,299)	-	(272,299)
2707										
2708	108372	Leased Property								
2709			DPW	S		-	-	-	-	-
2710					B17	-	-	-	-	-
2711										
2712	108373	Street Lights								
2713			DPW	S		(27,987,660)	(25,962,985)	(2,024,675)	-	(2,024,675)
2714					B17	(27,987,660)	(25,962,985)	(2,024,675)	-	(2,024,675)
2715										
2716	108D00	Unclassified Dist Plant - Acct 300								
2717			DPW	S		-	-	-	-	-
2718						-	-	-	-	-
2719										
2720	108DS	Unclassified Dist Sub Plant - Acct 300								
2721			DPW	S		-	-	-	-	-
2722						-	-	-	-	-
2723										
2724	108DP	Unclassified Dist Sub Plant - Acct 300								
2725			DPW	S		214,325	173,325	41,000	-	41,000
2726						214,325	173,325	41,000	-	41,000
2727										
2728										
2729	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(1,953,900,484)**	**(1,786,730,676)**	**(167,169,809)**	**-**	**(167,169,809)**
2730										
2731	Summary of Distribution Plant Depr by Factor									
2732		S				(1,953,900,484)	(1,786,730,676)	(167,169,809)	-	(167,169,809)
2733										
2734	Total Distribution Depreciation by Factor				B17	(1,953,900,484)	(1,786,730,676)	(167,169,809)	-	(167,169,809)

JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(147,922,763)	(132,717,913)	(15,204,850)	-	(15,204,850)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,431,234)	(5,972,959)	(458,275)	-	(458,275)
		PTD	SO		(76,037,094)	(70,459,054)	(5,578,040)	-	(5,578,040)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,627,370)	(11,497,644)	(3,129,726)	-	(3,129,726)
		G-SG	CAGE		(45,993,457)	(45,993,457)	-	-	-
		P	JBG		(4,567,164)	(3,631,203)	(935,961)	-	(935,961)
		P	CAEW		-	-	-	-	-
		P	CAEE		(377,148)	(377,148)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(295,956,230)	(270,649,377)	(25,306,852)	-	(25,306,852)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(166,479,811)	(166,479,811)	-	-	-
		P	SE		-	-	-	-	-
				B17	(166,479,811)	(166,479,811)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(166,479,811)	(166,479,811)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(462,436,041)**	**(437,129,188)**	**(25,306,852)**	**-**	**(25,306,852)**
Summary of General Depreciation by Factor									
	S				(147,922,763)	(132,717,913)	(15,204,850)	-	(15,204,850)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(76,037,094)	(70,459,054)	(5,578,040)	-	(5,578,040)
	CN				(6,431,234)	(5,972,959)	(458,275)	-	(458,275)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,627,370)	(11,497,644)	(3,129,726)	-	(3,129,726)
	CAGE				(45,993,457)	(45,993,457)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(166,856,959)	(166,856,959)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,567,164)	(3,631,203)	(935,961)	-	(935,961)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(462,436,041)	(437,129,188)	(25,306,852)	-	(25,306,852)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,494,602,164)**	**(5,998,922,277)**	**(495,679,887)**	**-**	**(495,679,887)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

JUNE 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(15,081,567)	(13,700,532)	(1,381,036)	-	(1,381,036)
		CUST	CN		(2,323,912)	(2,158,315)	(165,597)	-	(165,597)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(9,625,075)	(8,918,985)	(706,090)	-	(706,090)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(27,030,554)	(24,777,831)	(2,252,723)	-	(2,252,723)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(352,155)	(276,807)	(75,348)	-	(75,348)
		P	CAGE		(369,906)	(369,906)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(722,061)	(646,712)	(75,348)	-	(75,348)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(803,696)	(802,472)	(1,224)	-	(1,224)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,233,948)	(1,233,948)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(16,305,317)	(14,992,563)	(1,312,754)	-	(1,312,754)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(86,953,723)	(80,757,597)	(6,196,126)	-	(6,196,126)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(30,197,414)	(23,736,265)	(6,461,149)	-	(6,461,149)
		I-SG	CAGE		(10,224,937)	(10,224,937)	-	-	-
		PTD	JBG		(8,178)	(6,502)	(1,676)	-	(1,676)
		PTD	SO		(246,080,884)	(228,028,523)	(18,052,361)	-	(18,052,361)
				B18	(391,808,097)	(359,782,807)	(32,025,290)	-	(32,025,290)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(391,808,097)	(359,782,807)	(32,025,290)	-	(32,025,290)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(2,787,362)	(2,787,362)	-	-	-
		P	CAGE		(1,157,312)	(1,157,312)	-	-	-
		P	CAGW		(33,950)	(26,686)	(7,264)	-	(7,264)
		PTD	SO		2,101,348	1,947,194	154,154	-	154,154
					(1,877,276)	(2,024,166)	146,890	-	146,890
	Remove Capital Lease Amtr				1,877,276	2,024,166	(146,890)	-	(146,890)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(419,560,712)**	**(385,207,351)**	**(34,353,361)**	**-**	**(34,353,361)**
AMA									

Summary of Amortization by Factor

S	(18,672,626)	(17,290,366)	(1,382,259)	-	(1,382,259)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	-	-	-	-	-
SO	(253,604,611)	(235,000,313)	(18,604,298)	-	(18,604,298)
CN	(89,277,635)	(82,915,912)	(6,361,723)	-	(6,361,723)
SSGCT	-	-	-	-	-
JBG	(8,178)	(6,502)	(1,676)	-	(1,676)
CAGW	(30,583,519)	(24,039,757)	(6,543,762)	-	(6,543,762)
CAGE	(11,752,155)	(11,752,155)	-	-	-
CAEW	-	-	-	-	-
CAEE	(1,233,948)	(1,233,948)	-	-	-
SG	(16,305,317)	(14,992,563)	(1,312,754)	-	(1,312,754)
Less Capital Lease	1,877,276	2,024,166	(146,890)	-	(146,890)
Total Provision For Amortization by Factor B18	(419,560,712)	(385,207,351)	(34,353,361)	-	(34,353,361)