

March 31, 2014

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

Attn: Steven V. King
Executive Director and Secretary

RE: Actual Results for the Quarter Ended December 31, 2013

Dear Mr. King:

In compliance with WAC 480-100-275, Pacific Power & Light Company (Pacific Power or Company) submits for filing an original and one copy of the actual results for Washington operations, for the quarter ended December 31, 2013. These results are based on unadjusted data and do not reflect normalized results or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area inter-jurisdictional allocation methodology. In docket UE-072123, Order 02, PacifiCorp was granted a 30-day extension of time to file these reports changing the due date from 60 to 90 days following the end of each quarter through the quarter ending June 30, 2017.

Also enclosed is an original and one copy of the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ended December 31, 2013.

If you have any informal inquiries regarding this matter, please contact Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

Sincerely,



R. Bryce Dalley
Vice President, Regulation

Enclosures

**AVERAGE CUSTOMER COUNT
AND KWH
THREE MONTHS ENDED
December 31, 2013**

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 4th Quarter of Calendar Year 2013

Washington Only	Oct-13	Nov-13	Dec-13
<i>Average Customer Count</i>			
Residential Sales	105,088	105,189	105,294
Commercial Sales	16,766	16,705	16,728
Industrial Sales	564	559	561
Irrigation Sales	5,196	5,160	5,136
Public Street & Highway Lighting	252	248	248
<i>KWH</i>			
Residential Sales	110,167,080	145,482,217	237,050,630
Commercial Sales	133,497,452	124,926,630	129,562,956
Industrial Sales	73,606,115	76,750,365	52,675,914
Irrigation Sales	4,126,565	5,611,650	(1,000,073)
Public Street & Highway Lighting	1,027,208	(48,144)	554,902

Washington Jurisdiction
RESULTS OF OPERATIONS

**For 12 Month Period Ended
December 2013**

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME DECEMBER 2013
FILE:	WA JAM 12 ME December 2013
PREPARED BY:	Revenue Requirement Department
DATE:	March 25, 2014
TIME:	12:55:58 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

12 ME DECEMBER 2013 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,644,073,132	4,326,372,953	317,700,180	0	317,700,180
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	261,795,988	205,448,385	56,347,602	0	56,347,602
5 Other Operating Revenues	2.4	183,500,845	171,929,092	11,571,753	0	11,571,753
6 Total Operating Revenues	2.4	5,089,369,965	4,703,750,429	385,619,535	0	385,619,535
7						
8 Operating Expenses:						
9 Steam Production	2.6	526,651,299	466,506,031	60,145,268	0	60,145,268
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	40,607,575	33,427,859	7,179,716	0	7,179,716
12 Other Power Supply	2.10	670,896,819	537,138,595	133,758,224	0	133,758,224
13 Transmission	2.12	156,537,192	129,719,708	26,817,483	0	26,817,483
14 Distribution	2.13	208,439,397	196,169,951	12,269,446	0	12,269,446
15 Customer Accounts	2.14	87,534,326	81,180,959	6,353,367	0	6,353,367
16 Customer Service	2.14	116,604,669	105,158,402	11,446,266	0	11,446,266
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	176,108,355	162,923,488	13,184,867	0	13,184,867
19						
20 Total O & M Expenses	2.16	1,983,379,631	1,712,224,994	271,154,637	0	271,154,637
21						
22 Depreciation	2.18	581,390,974	539,568,129	41,822,845	0	41,822,845
23 Amortization Expense	2.19	53,011,726	48,860,337	4,151,389	0	4,151,389
24 Taxes Other Than Income	2.19	169,647,183	147,974,104	21,673,079	0	21,673,079
25 Income Taxes - Federal	2.22	405,104,408	407,706,851	(2,602,443)	0	(2,602,443)
26 Income Taxes - State	2.22	64,113,678	64,113,678	0	0	0
27 Income Taxes - Def Net	2.21	221,276,245	212,440,224	8,836,021	0	8,836,021
28 Investment Tax Credit Adj.	2.20	(1,812,064)	(1,812,064)	0	0	0
29 Misc Revenue & Expense	2.6	72,571	55,579	16,992	0	16,992
30						
31 Total Operating Expenses	2.22	3,476,184,351	3,131,131,831	345,052,520	0	345,052,520
32						
33 Operating Revenue for Return		1,613,185,614	1,572,618,599	40,567,015	0	40,567,015
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,044,251,876	22,430,546,847	1,613,705,029	0	1,613,705,029
37 Plant Held for Future Use	2.33	51,195,004	50,961,847	233,157	0	233,157
38 Misc Deferred Debits	2.35	323,331,154	309,697,870	13,633,284	0	13,633,284
39 Elec Plant Acq Adj	2.33	43,594,768	43,594,768	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	36,114,665	34,378,449	1,736,216	0	1,736,216
42 Fuel Stock	2.34	259,269,758	252,383,977	6,885,780	0	6,885,780
43 Material & Supplies	2.34	209,824,297	202,968,930	6,855,367	0	6,855,367
44 Working Capital	2.35	20,020,400	17,506,053	2,514,347	0	2,514,347
45 Weatherization Loans	2.34	(6,830,993)	(8,763,310)	1,932,317	0	1,932,317
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		24,980,770,930	23,333,275,433	1,647,495,497	0	1,647,495,497
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,586,608,274)	(6,986,384,185)	(600,224,089)	0	(600,224,089)
52 Accum Prov For Amort	2.41	(507,613,708)	(463,791,784)	(43,821,924)	0	(43,821,924)
53 Accum Def Income Taxes	2.37	(3,767,311,557)	(3,531,439,580)	(235,871,977)	0	(235,871,977)
54 Unamortized ITC	2.37	(1,971,761)	(1,723,331)	(248,430)	0	(248,430)
55 Customer Adv for Const	2.36	(22,257,345)	(22,250,267)	(7,078)	0	(7,078)
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(125,308,011)	(118,885,620)	(6,422,391)	0	(6,422,391)
58						
59 Total Rate Base Deductions		(12,011,070,657)	(11,124,474,768)	(886,595,889)	0	(886,595,889)
60						
61 Total Rate Base		12,969,700,273	12,208,800,664	760,899,609	0	760,899,609
62						
63						
64						
65						
66						
67						
68						
69						

12 ME DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
238	500	Operation Supervision & Engineering								
239		P	SG		28,134	25,871	2,263	-	2,263	
240		P	CAGW		42,090	32,605	9,484	-	9,484	
241		P	CAGE		3,402,402	3,402,402	-	-	-	
242		P	JBG		14,619,097	11,343,585	3,275,512	-	3,275,512	
243		P	CAGE		-	-	-	-	-	
244				B2	18,091,723	14,804,464	3,287,259	-	3,287,259	
245										
246	501	Fuel Related								
247		P	SE		106,198	98,158	8,040	-	8,040	
248		P	SE		-	-	-	-	-	
249		P	SE		-	-	-	-	-	
250		P	CAGW		1,697,750	1,315,186	382,564	-	382,564	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		15,974,568	15,974,568	-	-	-	
254		P	JBE		(99,849)	(77,363)	(22,485)	-	(22,485)	
255		P	CAEE		-	-	-	-	-	
256		P	JBG		-	-	-	-	-	
257				B2	17,678,667	17,310,549	368,118	-	368,118	
258										
259	501NPC	Fuel Related								
260			SE		-	-	-	-	-	
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			CAGW		-	-	-	-	-	
264			CAGE		-	-	-	-	-	
265			CAEW		201,097,903	155,553,114	45,544,788	-	45,544,788	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	201,097,903	155,553,114	45,544,788	-	45,544,788	
271										
272		Total Fuel Related			218,776,570	172,863,663	45,912,907	-	45,912,907	
273										
274	502	Steam Expenses								
275		P	SG		-	-	-	-	-	
276		P	CAGW		868,394	672,714	195,680	-	195,680	
277		P	CAGE		38,853,097	38,853,097	-	-	-	
278		P	JBG		4,195,088	3,255,149	939,939	-	939,939	
279		P	CAGE		-	-	-	-	-	
280				B2	43,916,579	42,780,960	1,135,619	-	1,135,619	
281										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE	B2	-	-	-	-	-	
292					-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		46,461	35,992	10,469	-	10,469	
297		P	CAGE		3,899,694	3,899,694	-	-	-	
298		P	JBG		2,941	2,282	659	-	659	
299		P	CAGE		-	-	-	-	-	
300				B2	3,949,096	3,937,967	11,128	-	11,128	
301										
302	506	Misc. Steam Expense								
303		P	SG		-	-	-	-	-	
304		P	SE		-	-	-	-	-	
305		P	CAGW		1,171,506	907,524	263,982	-	263,982	
306		P	CAGE		64,703,432	64,703,432	-	-	-	
307		P	JBG		(10,856,643)	(8,424,136)	(2,432,508)	-	(2,432,508)	
308		P	CAGE		-	-	-	-	-	
309				B2	55,018,295	57,186,820	(2,168,525)	-	(2,168,525)	

12 ME DECEMBER 2013 West Control Area									
AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR						
310									
311	507	Rents							
312		P	SG		-	-	-	-	-
313		P	CAGW		20,596	15,955	4,641	-	4,641
314		P	CAGE		113,197	113,197	-	-	-
315		P	JBG		362,252	281,087	81,165	-	81,165
316		P	CAGE		-	-	-	-	-
317				B2	496,045	410,239	85,806	-	85,806
318									
319	510	Maint Supervision & Engineering							
320		P	SG		-	-	-	-	-
321		P	CAGW		247,232	191,522	55,710	-	55,710
322		P	CAGE		6,461,485	6,461,485	-	-	-
323		P	JBG		622,763	483,229	139,534	-	139,534
324		P	CAGE		-	-	-	-	-
325				B2	7,331,480	7,136,235	195,245	-	195,245
326									
327									
328									
329	511	Maintenance of Structures							
330		P	SG		-	-	-	-	-
331		P	CAGW		370,814	287,257	83,558	-	83,558
332		P	CAGE		18,580,401	18,580,401	-	-	-
333		P	JBG		11,044,905	8,570,216	2,474,689	-	2,474,689
334		P	CAGE		-	-	-	-	-
335				B2	29,996,120	27,437,874	2,558,247	-	2,558,247
336									
337	512	Maintenance of Boiler Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		2,694,697	2,087,485	607,212	-	607,212
340		P	CAGE		73,858,928	73,858,928	-	-	-
341		P	JBG		26,652,581	20,680,882	5,971,699	-	5,971,699
342		P	CAGE		-	-	-	-	-
343				B2	103,206,206	96,627,296	6,578,911	-	6,578,911
344									
345	513	Maintenance of Electric Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		538,267	416,976	121,291	-	121,291
348		P	CAGE		22,635,728	22,635,728	-	-	-
349		P	JBG		7,917,751	6,143,723	1,774,028	-	1,774,028
350		P	CAGE		-	-	-	-	-
351				B2	31,091,746	29,196,427	1,895,319	-	1,895,319
352									
353	514	Maintenance of Misc. Steam Plant							
354		P	SG		-	-	-	-	-
355		P	CAGW		347,859	269,474	78,385	-	78,385
356		P	CAGE		11,863,410	11,863,410	-	-	-
357		P	JBG		2,566,169	1,991,201	574,968	-	574,968
358		P	CAGE		-	-	-	-	-
359				B2	14,777,438	14,124,085	653,353	-	653,353
360									
361		Total Steam Power Generation		B2	526,651,299	466,506,031	60,145,268	-	60,145,268

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
362	517	Operation Super & Engineering								
363		P	SG		-	-	-	-	-	
364					-	-	-	-	-	
365					-	-	-	-	-	
366	518	Nuclear Fuel Expense								
367		P	SE		-	-	-	-	-	
368					-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371	519	Coolants and Water								
372		P	SG		-	-	-	-	-	
373					-	-	-	-	-	
374					-	-	-	-	-	
375	520	Steam Expenses								
376		P	SG		-	-	-	-	-	
377					-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	523	Electric Expenses								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	524	Misc. Nuclear Expenses								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	528	Maintenance Super & Engineering								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	529	Maintenance of Structures								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	530	Maintenance of Reactor Plant								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	531	Maintenance of Electric Plant								
402		P	SG		-	-	-	-	-	
403					-	-	-	-	-	
404					-	-	-	-	-	
405	532	Maintenance of Misc Nuclear								
406		P	SG		-	-	-	-	-	
407					-	-	-	-	-	
408					-	-	-	-	-	
409		Total Nuclear Power Generation			-	-	-	-	-	
410					-	-	-	-	-	

12 ME DECEMBER 2013 West Control Area								
AMA								
FERC	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
954	916	Misc. Sales Expense						
955		CUST	S	-	-	-	-	-
956		CUST	CN	-	-	-	-	-
957				-	-	-	-	-
958				-	-	-	-	-
959		TOTAL SALES EXPENSE		-	-	-	-	-
960				-	-	-	-	-
961				-	-	-	-	-
962		Total Sales Expense by Factor		-	-	-	-	-
963		S		-	-	-	-	-
964		CN		-	-	-	-	-
965		Total Sales Expense by Factor	B2	-	-	-	-	-
966				-	-	-	-	-
967		Total Customer Service Exp Including Sales		116,604,669	105,158,402	11,446,266	-	11,446,266
968	920	Administrative & General Salaries						
969		PTD	S	(334,204)	(334,204)	0	-	0
970		CUST	CN	-	-	-	-	-
971		PTD	SO	77,089,087	71,822,783	5,266,304	-	5,266,304
972				76,754,883	71,488,579	5,266,304	-	5,266,304
973				-	-	-	-	-
974	921	Office Supplies & expenses						
975		PTD	S	198,891	197,730	1,161	-	1,161
976		CUST	CN	184,263	171,494	12,770	-	12,770
977		PTD	SO	7,980,589	7,435,399	545,190	-	545,190
978				8,363,743	7,804,622	559,121	-	559,121
979				-	-	-	-	-
980	922	A&G Expenses Transferred						
981		PTD	S	-	-	-	-	-
982		CUST	CN	-	-	-	-	-
983		PTD	SO	(29,238,955)	(27,241,509)	(1,997,445)	-	(1,997,445)
984				(29,238,955)	(27,241,509)	(1,997,445)	-	(1,997,445)
985				-	-	-	-	-
986	923	Outside Services						
987		PTD	S	1,005,003	899,667	105,336	-	105,336
988		P	CAGW	-	-	-	-	-
989		PTD	SO	15,477,851	14,420,489	1,057,362	-	1,057,362
990				16,482,854	15,320,156	1,162,698	-	1,162,698
991				-	-	-	-	-
992	924	Property Insurance						
993			S	7,835,293	7,835,293	-	-	-
994			CAGW	-	-	-	-	-
995		PTD	SO	5,983,471	5,574,713	408,758	-	408,758
996				13,818,764	13,410,006	408,758	-	408,758
997				-	-	-	-	-
998	925	Injuries & Damages						
999		PTD	SO	36,423,361	33,935,117	2,488,244	-	2,488,244
1000				36,423,361	33,935,117	2,488,244	-	2,488,244
1001				-	-	-	-	-
1002	926	Employee Pensions & Benefits						
1003		LABOR	S	-	-	-	-	-
1004		CUST	CN	-	-	-	-	-
1005		LABOR	SO	-	-	-	-	-
1006				-	-	-	-	-
1007				-	-	-	-	-
1008	927	Franchise Requirements						
1009		DMSC	S	-	-	-	-	-
1010		DMSC	SO	-	-	-	-	-
1011				-	-	-	-	-
1012				-	-	-	-	-
1013	928	Regulatory Commission Expense						
1014		DMSC	S	16,239,266	13,749,323	2,489,943	-	2,489,943
1015		CUST	CN	-	-	-	-	-
1016		DMSC	SO	2,295,094	2,138,306	156,788	-	156,788
1017		CUST	CAGW	2,102,059	1,628,390	473,669	-	473,669
1018		DMSC	CAGE	176,225	176,225	-	-	-
1019		FERC	SG	1,955,593	1,798,297	157,296	-	157,296
1020				22,768,237	19,490,541	3,277,696	-	3,277,696
1021				-	-	-	-	-
1022	929	Duplicate Charges						
1023		LABOR	S	-	-	-	-	-
1024		LABOR	SO	(4,312,840)	(4,018,210)	(294,630)	-	(294,630)
1025				(4,312,840)	(4,018,210)	(294,630)	-	(294,630)
1026				-	-	-	-	-
1027	930	Misc General Expenses						
1028		PTD	S	202,046	195,546	6,500	-	6,500
1029		CUST	CAGE	-	-	-	-	-
1030		LABOR	SO	7,325,575	6,825,132	500,443	-	500,443
1031				7,527,621	7,020,678	506,943	-	506,943
1032				-	-	-	-	-
1033	931	Rents						
1034		PTD	S	942,874	942,619	256	-	256
1035		PTD	SO	5,375,725	5,008,485	367,240	-	367,240
1036				6,318,600	5,951,104	367,496	-	367,496
1037				-	-	-	-	-
1038	935	Maintenance of General Plant						
1039		G	S	135,860	135,364	496	-	496
1040		CUST	CN	56,126	52,236	3,890	-	3,890
1041		G	SO	21,010,099	19,574,804	1,435,295	-	1,435,295
1042				21,202,085	19,762,404	1,439,680	-	1,439,680
1043				-	-	-	-	-
1044		TOTAL ADMINISTRATIVE & GEN EXP	B2	176,108,355	162,923,488	13,184,867	-	13,184,867
1045				-	-	-	-	-
1046		Summary of A&G Expense by Factor						
1047		S		25,953,274	23,349,582	2,603,693	2,488,244	5,091,937
1048		SO		145,409,059	135,475,509	9,933,550	-	9,933,550
1049		SG		1,955,593	1,798,297	157,296	-	157,296
1050		CN		240,389	223,730	16,659	-	16,659
1051		CAGW		2,102,059	1,628,390	473,669	-	473,669
1052		CAGE		176,225	176,225	-	-	-
1053		Total A&G Expense by Factor	B2	175,836,600	162,651,733	13,184,867	2,488,244	15,673,111
1054				-	-	-	-	-
1055		TOTAL O&M EXPENSE	B2	1,983,379,631	1,712,224,994	271,154,637	-	271,154,637

12 ME DECEMBER 2013 West Control Area										
AMA										
1056	403SP	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1056	403SP	Steam Depreciation								
1057		P		DGP		-	-	-	-	-
1058		P		DGU		-	-	-	-	-
1059		P		SG		-	-	-	-	-
1060		P		CAGW		5,184,016	4,015,872	1,168,144	-	1,168,144
1061		P		CAGE		119,400,065	119,400,065	-	-	-
1062		P		JBG		21,568,918	16,736,250	4,832,668	-	4,832,668
1063		P		S		-	-	-	-	-
1064					B3	146,152,999	140,152,187	6,000,813	-	6,000,813
1065						-	-	-	-	-
1066	403NP	Nuclear Depreciation								
1067		P		DGP		-	-	-	-	-
1068						-	-	-	-	-
1069						-	-	-	-	-
1070	403HP	Hydro Depreciation								
1071		P		DGP		-	-	-	-	-
1072		P		DGU		-	-	-	-	-
1073		P		CAGW		19,333,378	14,976,877	4,356,501	-	4,356,501
1074		P		CAGE		6,252,401	6,252,401	-	-	-
1075		P		CAGW		-	-	-	-	-
1076		P		CAGE		-	-	-	-	-
1077					B3	25,585,779	21,229,278	4,356,501	-	4,356,501
1078						-	-	-	-	-
1079	403OP	Other Production Depreciation								
1080		P		DGU		-	-	-	-	-
1081		P		SG		-	-	-	-	-
1082		P		CAGW		42,831,021	33,179,660	9,651,360	-	9,651,360
1083		P		CAGE		73,259,937	73,259,937	-	-	-
1084		P		CAGE		-	-	-	-	-
1085		P		CAGE		-	-	-	-	-
1086					B3	116,090,957	106,439,597	9,651,360	-	9,651,360
1087						-	-	-	-	-
1088	403TP	Transmission Depreciation								
1089		T		DGP		-	-	-	-	-
1090		T		DGU		-	-	-	-	-
1091		T		CAGW		24,030,995	18,615,953	5,415,042	-	5,415,042
1092		T		CAGE		69,869,549	69,869,549	-	-	-
1093		T		JBG		882,716	684,937	197,779	-	197,779
1094		T		SG		54,213	49,853	4,361	-	4,361
1095					B3	94,837,473	89,220,291	5,617,182	-	5,617,182
1096						-	-	-	-	-
1097						-	-	-	-	-
1098						-	-	-	-	-
1099	403	Distribution Depreciation								
1100	360	Land & Land Right	DPW	S		428,899	423,854	5,044	-	5,044
1101	361	Structures	DPW	S		1,545,348	1,502,287	43,061	-	43,061
1102	362	Station Equipment	DPW	S		20,145,509	19,085,766	1,059,743	-	1,059,743
1103	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1104	364	Poles & Towers	DPW	S		38,065,674	34,153,925	3,911,750	-	3,911,750
1105	365	OH Conductors	DPW	S		20,559,746	18,786,180	1,773,566	-	1,773,566
1106	366	UG Conduit	DPW	S		8,499,834	7,768,889	730,945	-	730,945
1107	367	UG Conductor	DPW	S		18,796,764	18,113,579	683,185	-	683,185
1108	368	Line Trans	DPW	S		29,985,430	27,037,851	2,947,580	-	2,947,580
1109	369	Services	DPW	S		13,019,982	11,685,003	1,334,979	-	1,334,979
1110	370	Meters	DPW	S		6,155,942	5,715,869	440,073	-	440,073
1111	371	Inst Cust Prem	DPW	S		485,649	466,635	19,015	-	19,015
1112	372	Leased Property	DPW	S		-	-	-	-	-
1113	373	Street Lighting	DPW	S		2,132,618	2,002,397	130,221	-	130,221
1114					B3	159,821,396	146,742,235	13,079,161	-	13,079,161
1115						-	-	-	-	-
1116	403GP	General Depreciation								
1117		G-SITUS		S		14,691,674	13,184,983	1,506,691	-	1,506,691
1118		G-DGP		DGP		-	-	-	-	-
1119		G-DGU		DGU		-	-	-	-	-
1120		P		SE		-	-	-	-	-
1121		CUST		CN		1,471,484	1,369,508	101,975	-	101,975
1122		G-SG		SG		1,493	1,373	120	-	120
1123		PTD		SO		14,591,752	13,594,924	996,829	-	996,829
1124		G-SG		CAGW		1,824,832	1,413,632	411,200	-	411,200
1125		G-SG		CAGE		5,844,899	5,844,899	-	-	-
1126		P		JBG		450,619	349,655	100,964	-	100,964
1127		P		JBE		214	166	48	-	48
1128		P		CAEE		25,402	25,402	-	-	-
1129		G-SG		CAGE		-	-	-	-	-
1130		G-SG		CAGE		-	-	-	-	-
1131					B3	38,902,369	35,784,542	3,117,828	-	3,117,828
1132						-	-	-	-	-

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1133	403GV0	General Vehicles			-	-	-	-	-	
1134		G-SG	SG		-	-	-	-	-	
1135					-	-	-	-	-	
1136					-	-	-	-	-	
1137	403MP	Mining Depreciation			-	-	-	-	-	
1138		P	CAEE		-	-	-	-	-	
1139				B3	-	-	-	-	-	
1140					-	-	-	-	-	
1141	403EP	Experimental Plant Depreciation			-	-	-	-	-	
1142		P	DGP		-	-	-	-	-	
1143		P	SG		-	-	-	-	-	
1144					-	-	-	-	-	
1145	4031	ARO Depreciation			-	-	-	-	-	
1146			S		-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150					-	-	-	-	-	
1150		TOTAL DEPRECIATION EXPENSE		B3	581,390,974	539,568,129	41,822,845	-	41,822,845	
1151					-	-	-	-	-	
1152		Summary of Depreciation Expense by Factor			-	-	-	-	-	
1153		S			174,513,070	159,927,218	14,585,852	-	14,585,852	
1154		DGP			-	-	-	-	-	
1155		DGU			-	-	-	-	-	
1156		SG			55,706	51,225	4,481	-	4,481	
1157		SO			14,591,752	13,594,924	996,829	-	996,829	
1158		CN			1,471,484	1,369,508	101,975	-	101,975	
1159		SE			-	-	-	-	-	
1160		CAGW			93,204,243	72,201,994	21,002,248	-	21,002,248	
1161		CAGE			274,626,850	274,626,850	-	-	-	
1162		CAEW			-	-	-	-	-	
1163		CAEE			25,402	25,402	-	-	-	
1164		JBG			22,902,253	17,770,841	5,131,411	-	5,131,411	
1165		JBE			214	166	48	-	48	
1166		Total Depreciation Expense By Factor		B3	581,390,974	539,568,129	41,822,845	-	41,822,845	
1167					-	-	-	-	-	
1168	404GP	Amort of LT Plant - Capital Lease Gen			-	-	-	-	-	
1169		I-SITUS	S		806,165	733,867	72,298	-	72,298	
1170		I-SG	SG		-	-	-	-	-	
1171		PTD	SO		743,700	692,894	50,806	-	50,806	
1172		I-DGU	DGU		-	-	-	-	-	
1173		CUST	CN		72,112	67,114	4,997	-	4,997	
1174		I-SG	CAGW		-	-	-	-	-	
1175		I-SG	CAGE		-	-	-	-	-	
1176		I-DGP	DGP		-	-	-	-	-	
1177				B4	1,621,977	1,493,876	128,101	-	128,101	
1178					-	-	-	-	-	
1179	404SP	Amort of LT Plant - Cap Lease Steam			-	-	-	-	-	
1180		P	SG		-	-	-	-	-	
1181		P	DGP		-	-	-	-	-	
1182					-	-	-	-	-	
1183					-	-	-	-	-	
1184	404IP	Amort of LT Plant - Intangible Plant			-	-	-	-	-	
1185		I-SITUS	S		4,701,542	4,701,542	-	-	-	
1186		P	SE		-	-	-	-	-	
1187		I-SG	SG		4,956,611	4,557,931	398,680	-	398,680	
1188		PTD	SO		16,434,797	15,312,062	1,122,735	-	1,122,735	
1189		CUST	CN		3,802,204	3,538,708	263,497	-	263,497	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193		I-SG	CAGE		-	-	-	-	-	
1194		I-SG	CAGE		-	-	-	-	-	
1195		I-SG	CAGW		9,657,473	7,481,299	2,176,174	-	2,176,174	
1196		I-SG	CAGE		3,933,864	3,933,864	-	-	-	
1197		P	JBG		1,919	1,489	430	-	430	
1198		P	CAEW		-	-	-	-	-	
1199		P	CAEE		50,367	50,367	-	-	-	
1200		I-DGU	DGU		-	-	-	-	-	
1201				B4	43,538,777	39,577,261	3,961,516	-	3,961,516	
1202					-	-	-	-	-	
1203	404MP	Amort of LT Plant - Mining Plant			-	-	-	-	-	
1204		P	SE		-	-	-	-	-	
1205					-	-	-	-	-	
1206					-	-	-	-	-	

12 ME DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1363	41110	Deferred Income Tax - Federal-CR								
1364		GP	S		(1,941,603)	(1,704,809)	(236,794)	-	(236,794)	
1365		DPW	CIAC		(18,522,494)	(17,324,866)	(1,197,628)	-	(1,197,628)	
1366		GP	SCHMDEXP		(255,836,257)	(237,078,617)	(18,757,640)	-	(18,757,640)	
1367		GP	SNP		(20,221,043)	(18,955,335)	(1,265,708)	-	(1,265,708)	
1368		PT	SG		123	113	10	-	10	
1369		PT	SNPD		(574,059)	(536,941)	(37,118)	-	(37,118)	
1370		LABOR	SO		3,514,141	3,274,074	240,067	-	240,067	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	-	-	
1373		CUST	BADDEBT		708,014	609,320	98,694	-	98,694	
1374		GP	GPS		642,537	598,642	43,895	-	43,895	
1375		P	TROJD		-	-	-	-	-	
1376		P	JBE		(7,092,764)	(5,495,506)	(1,597,258)	-	(1,597,258)	
1377		PT	CAGW		(117,297)	(90,866)	(26,431)	-	(26,431)	
1378		PT	CAGE		(970,212)	(970,212)	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		(2,452,245)	(2,452,245)	-	-	-	
1381				B7	(302,863,159)	(280,127,248)	(22,735,911)	-	(22,735,911)	
1382										
1383										
		TOTAL DEFERRED INCOME TAXES			B7	221,276,245	212,440,224	8,836,021	-	8,836,021
1384		SCHMAF Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392										
1393		SCHMAP Additions - Permanent								
1394		P	S		1,561	1,561	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		62,389	48,339	14,050	-	14,050	
1397		P	SCHMDEXP		31,811	29,479	2,332	-	2,332	
1398		P	CAEE		(786,386)	(786,386)	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		978,697	911,838	66,859	-	66,859	
1403										
1404				B6	288,072	204,831	83,241	-	83,241	
1405										
1406		SCHMAT Additions - Temporary								
1407		SCHMAT-SITUS	S		(2,736,682)	(6,549,930)	3,813,248	-	3,813,248	
1408		P	JBE		18,814,368	14,577,457	4,236,911	-	4,236,911	
1409		DPW	CIAC		48,806,340	45,650,618	3,155,722	-	3,155,722	
1410		SCHMAT-SNP	SNP		53,281,974	49,946,864	3,335,110	-	3,335,110	
1411		P	TROJD		-	-	-	-	-	
1412		P	CN		-	-	-	-	-	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		(324)	(298)	(26)	-	(26)	
1415		SCHMAT-GPS	GPS		(1,693,070)	(1,577,409)	(115,661)	-	(115,661)	
1416		SCHMAT-SO	SO		(9,259,685)	(8,627,114)	(632,571)	-	(632,571)	
1417		SCHMAT-SNP	SNPD		1,512,633	1,414,829	97,804	-	97,804	
1418		P	JBG		-	-	-	-	-	
1419		CUST	BADDEBT		(1,865,600)	(1,605,542)	(260,058)	-	(260,058)	
1420		P	CAGW		309,074	239,429	69,645	-	69,645	
1421		P	CAGE		3,177,899	3,177,899	-	-	-	
1422		SCHMAT-SE	CAEW		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		4,296,512	4,296,512	-	-	-	
1424		BOOKDEPR	SCHMDEXP		674,122,571	624,696,627	49,425,944	-	49,425,944	
1425				B6	788,766,010	725,639,942	63,126,068	-	63,126,068	
1426										
1427		TOTAL SCHEDULE - M ADDITIONS			B6	789,054,082	725,844,773	63,209,309	-	63,209,309
1428										
1429		SCHMDF Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDP	Deductions - Permanent								
1437		SCHMDP	S		-	-	-	-	-	
1438		P	SE		-	-	-	-	-	
1439		P	CAEW		-	-	-	-	-	
1440		P	CAEE		475,313	475,313	-	-	-	
1441		PTD	SNP		353,861	331,712	22,149	-	22,149	
1442		P	JBE		-	-	-	-	-	
1443		P	SCHMDEXP		(24,404)	(22,614)	(1,789)	-	(1,789)	
1444		SCHMDP-SO	SO		(129,360)	(120,542)	(8,839)	-	(8,839)	
1445				B6	675,390	663,868	11,522	-	11,522	
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S		51,378,067	51,093,033	285,034	-	285,034	
1449		CUST	BADDEBT		-	-	-	-	-	
1450		CUST	CN		28,090	26,143	1,947	-	1,947	
1451		SCHMDT-SNP	SNP		86,409,730	81,001,035	5,408,695	-	5,408,695	
1452		DPW	SNPD		(576,968)	(539,662)	(37,306)	-	(37,306)	
1453		P	JBE		16,378,346	12,690,017	3,688,329	-	3,688,329	
1454		P	SE		1,424,809	1,316,939	107,870	-	107,870	
1455		SCHMDT-SG	SG		101,464,811	93,303,594	8,161,217	-	8,161,217	
1456		SCHMDT-GPS	GPS		45,324,335	42,228,025	3,096,310	-	3,096,310	
1457		SCHMDT-SO	SO		(11,027,089)	(10,273,779)	(753,310)	-	(753,310)	
1458		TAXDEPR	TAXDEPR		1,090,720,929	1,027,487,052	63,233,877	-	63,233,877	
1459		SCHMDT-SG	CAGW		714,700	553,653	161,047	-	161,047	
1460		SCHMDT-SG	CAGE		371,948	371,948	-	-	-	
1461		P	JBG		-	-	-	-	-	
1462		P	CAEE		(1,488,508)	(1,488,508)	-	-	-	
1463		P	TROJD		-	-	-	-	-	
1464				B6	1,381,123,200	1,297,769,490	83,353,710	-	83,353,710	
1465										
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,381,798,590	1,298,433,359	83,365,231	-	83,365,231	
1467										
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(592,744,508)	(572,588,586)	(20,155,922)	-	(20,155,922)	
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT		64,113,678	64,113,678	-	-	-	
1473		Credits	IBT		-	-	-	-	-	
1474			CAGE		-	-	-	-	-	
1475			IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES		B6	64,113,678	64,113,678	-	-	-	
1477										
1478										
1479		Calculation of Taxable Income:								
1480		Operating Revenues			5,089,369,965	4,703,750,429	385,619,535	-	385,619,535	
1481		Operating Deductions:								
1482		O & M Expenses			1,983,379,631	1,712,224,994	271,154,637	-	271,154,637	
1483		Depreciation Expense			581,390,974	539,568,129	41,822,845	-	41,822,845	
1484		Amortization Expense			53,011,726	48,860,337	4,151,389	-	4,151,389	
1485		Taxes Other Than Income			169,647,183	147,974,104	21,673,079	-	21,673,079	
1486		Interest & Dividends (AFUDC-Equity)			(57,244,026)	(53,660,917)	(3,583,109)	-	(3,583,109)	
1487		Misc Revenue & Expense			72,571	55,579	16,992	-	16,992	
1488		Total Operating Deductions			2,730,258,059	2,395,022,225	335,235,833	-	335,235,833	
1489		Other Deductions:								
1490		Interest Deductions			345,380,918	323,762,288	21,618,630	-	21,618,630	
1491		Interest on PCRBS			-	-	-	-	-	
1492		Schedule M Adjustments			(592,744,508)	(572,588,586)	(20,155,922)	-	(20,155,922)	
1493										
1494		Income Before State Taxes			1,420,986,481	1,412,377,330	8,609,150	-	8,609,150	
1495										
1496		State Income Taxes			64,113,678	64,113,678	-	-	-	
1497										
1498		Total Taxable Income			1,356,872,802	1,348,263,652	8,609,150	-	8,609,150	
1499										
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1501										
1502		Federal Income Tax - Calculated			474,905,481	471,892,278	3,013,203	-	3,013,203	
1503										
1504		Adjustments to Calculated Tax:								
1505	40910	Fed. Credit	P	SE	(13,961)	(12,904)	(1,057)	-	(1,057)	
1506	40910	Fed. Credit	P	JBE	(37,540)	(29,086)	(8,454)	-	(8,454)	
1507	40910	Fed. Credit	P	SO	(1,561)	(1,454)	(107)	-	(107)	
1508	40910	Fed. Credit	P	SG	(69,697,276)	(64,091,248)	(5,606,028)	-	(5,606,028)	
1509	40910	Fed. Credit	P	CAGW	-	-	-	-	-	
1510	40910	Fed. Credit	P	CAEE	(50,735)	(50,735)	-	-	-	
1511		FEDERAL INCOME TAX			405,104,408	407,706,851	(2,602,443)	-	(2,602,443)	
1512										
1513		TOTAL OPERATING EXPENSES			3,476,184,351	3,131,131,831	345,052,520	-	345,052,520	

12 ME DECEMBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
1591	Summary of Steam Production Plant by Factor										
1592	S					-	-	-	-	-	
1593	JBG					1,083,823,019	840,984,820	242,838,199	-	242,838,199	
1594	JBE					-	-	-	-	-	
1595	SG					1,382,648	1,271,436	111,212	-	111,212	
1596	CAGW					257,059,749	199,134,996	57,924,753	-	57,924,753	
1597	CAGE					5,353,711,822	5,353,711,822	-	-	-	
1598	SSGCH					-	-	-	-	-	
1599	Total Steam Production Plant by Factor					B8	6,695,977,238	6,395,103,074	300,874,164	-	300,874,164
1600	320	Land and Land Rights									
1601		P	DGP			-	-	-	-	-	
1602		P	SG			-	-	-	-	-	
1603						-	-	-	-	-	
1604						-	-	-	-	-	
1605	321	Structures and Improvements									
1606		P	DGP			-	-	-	-	-	
1607		P	SG			-	-	-	-	-	
1608						-	-	-	-	-	
1609						-	-	-	-	-	
1610	322	Reactor Plant Equipment									
1611		P	DGP			-	-	-	-	-	
1612		P	SG			-	-	-	-	-	
1613						-	-	-	-	-	
1614						-	-	-	-	-	
1615	323	Turbogenerator Units									
1616		P	DGP			-	-	-	-	-	
1617		P	SG			-	-	-	-	-	
1618						-	-	-	-	-	
1619						-	-	-	-	-	
1620	324	Land and Land Rights									
1621		P	DGP			-	-	-	-	-	
1622		P	SG			-	-	-	-	-	
1623						-	-	-	-	-	
1624						-	-	-	-	-	
1625	325	Misc. Power Plant Equipment									
1626		P	DGP			-	-	-	-	-	
1627		P	SG			-	-	-	-	-	
1628						-	-	-	-	-	
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631	NP	Unclassified Nuclear Plant - Acct 300									
1632		P	SG			-	-	-	-	-	
1633						-	-	-	-	-	
1634						-	-	-	-	-	
1635						-	-	-	-	-	
1636	Total Nuclear Production Plant										
1637						-	-	-	-	-	
1638						-	-	-	-	-	
1639						-	-	-	-	-	
1640	Summary of Nuclear Production Plant by Factor										
1641		DGP				-	-	-	-	-	
1642		DGU				-	-	-	-	-	
1643		SG				-	-	-	-	-	
1644						-	-	-	-	-	
1645	Total Nuclear Plant by Factor										
1646						-	-	-	-	-	
1647	330	Land and Land Rights									
1648		P	DGP			-	-	-	-	-	
1649		P	DGU			-	-	-	-	-	
1650		P	CAGW			25,372,749	19,655,361	5,717,388	-	5,717,388	
1651		P	CAGE			5,952,224	5,952,224	-	-	-	
1652		P	CAGW			-	-	-	-	-	
1653		P	CAGE			-	-	-	-	-	
1654					B8	31,324,973	25,607,586	5,717,388	-	5,717,388	
1655						-	-	-	-	-	
1656	331	Structures and Improvements									
1657		P	DGP			-	-	-	-	-	
1658		P	DGU			-	-	-	-	-	
1659		P	CAGW			171,445,567	132,812,750	38,632,816	-	38,632,816	
1660		P	CAGE			15,109,476	15,109,476	-	-	-	
1661		P	CAGW			-	-	-	-	-	
1662		P	CAGE			-	-	-	-	-	
1663					B8	186,555,042	147,922,226	38,632,816	-	38,632,816	
1664						-	-	-	-	-	

12 ME DECEMBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1744	341	Structures and Improvements							
1745		P	CAGW		-	-	-	-	-
1746		P	DGU		-	-	-	-	-
1747		P	CAGW		57,107,502	44,239,140	12,868,362	-	12,868,362
1748		P	CAGE		107,543,110	107,543,110	-	-	-
1749		P	CAGE		-	-	-	-	-
1750				B8	164,650,612	151,782,250	12,868,362	-	12,868,362
1751									
1752	342	Fuel Holders, Producers & Accessories							
1753		P	CAGW		-	-	-	-	-
1754		P	DGU		-	-	-	-	-
1755		P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1756		P	CAGE		9,158,637	9,158,637	-	-	-
1757		P	CAGE		-	-	-	-	-
1758				B8	10,781,304	10,415,659	365,645	-	365,645
1759									
1760	343	Prime Movers							
1761		P	S		-	-	-	-	-
1762		P	DGU		-	-	-	-	-
1763		P	SG		-	-	-	-	-
1764		P	CAGW		945,432,827	732,393,006	213,039,821	-	213,039,821
1765		P	CAGE		1,586,942,771	1,586,942,771	-	-	-
1766		P	CAGE		-	-	-	-	-
1767				B8	2,532,375,597	2,319,335,776	213,039,821	-	213,039,821
1768									
1769	344	Generators							
1770		P	S		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	SG		-	-	-	-	-
1773		P	CAGW		138,805,022	107,527,288	31,277,735	-	31,277,735
1774		P	CAGE		198,625,119	198,625,119	-	-	-
1775		P	CAGE		-	-	-	-	-
1776				B8	337,430,141	306,152,406	31,277,735	-	31,277,735
1777									
1778	345	Accessory Electric Plant							
1779		P	CAGW		-	-	-	-	-
1780		P	DGU		-	-	-	-	-
1781		P	CAGW		87,007,305	67,401,449	19,605,857	-	19,605,857
1782		P	CAGE		162,373,518	162,373,518	-	-	-
1783		P	CAGE		-	-	-	-	-
1784				B8	249,380,824	229,774,967	19,605,857	-	19,605,857
1785									
1786									
1787									
1788	346	Misc. Power Plant Equipment							
1789		P	SG		-	-	-	-	-
1790		P	DGU		-	-	-	-	-
1791		P	CAGW		4,129,459	3,198,944	930,515	-	930,515
1792		P	CAGE		8,086,592	8,086,592	-	-	-
1793				B8	12,216,051	11,285,536	930,515	-	930,515
1794									
1795	347	Other Production ARO							
1796		P	S		-	-	-	-	-
1797					-	-	-	-	-
1798					-	-	-	-	-
1799	OP	Unclassified Other Prod Plant-Acct 300							
1800		P	S		-	-	-	-	-
1801		P	SG		(135)	(124)	(11)	-	(11)
1802		P	CAGW		-	-	-	-	-
1803		P	CAGE		25,833	25,833	-	-	-
1804					25,698	25,709	(11)	-	(11)
1805									
1806		Total Other Production Plant		B8	3,335,881,468	3,057,158,992	278,722,477	-	278,722,477
1807									
1808		Summary of Other Production Plant by Factor							
1809		S			-	-	-	-	-
1810		DGU			-	-	-	-	-
1811		SG			(135)	(124)	(11)	-	(11)
1812		CAGW			1,236,920,817	958,198,330	278,722,488	-	278,722,488
1813		CAGE			2,098,960,786	2,098,960,786	-	-	-
1814		SSGCT			-	-	-	-	-
1815		Total of Other Production Plant by Factor		B8	3,335,881,468	3,057,158,992	278,722,477	-	278,722,477
1816									
1817		Experimental Plant							
1818	103	Experimental Plant							
1819		P	DGP		-	-	-	-	-
1820		Total Experimental Plant			-	-	-	-	-
1821									
1822		TOTAL PRODUCTION PLANT		B8	10,922,374,989	10,179,557,322	742,817,667	-	742,817,667

12 ME DECEMBER 2013 West Control Area

AMA		WCA			UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2192	Summary of General Plant by Factor								
2193	S				566,285,595	520,119,684	46,165,911	-	46,165,911
2194	JBG				19,615,373	15,220,410	4,394,963	-	4,394,963
2195	JBE				1,277	990	288	-	288
2196	SG				138,684	127,529	11,155	-	11,155
2197	SO				259,604,545	241,869,786	17,734,760	-	17,734,760
2198	SE				-	-	-	-	-
2199	CN				23,492,030	21,864,009	1,628,022	-	1,628,022
2200	DEU				-	-	-	-	-
2201	CAGW				55,000,962	42,607,279	12,393,683	-	12,393,683
2202	CAGE				194,753,831	194,753,831	-	-	-
2203	CAEW				-	-	-	-	-
2204	CAEE				301,027,178	301,027,178	-	-	-
2205	SSGCT				-	-	-	-	-
2206	SSGCH				-	-	-	-	-
2207	Less Capital Leases				(42,633,178)	(41,492,883)	(1,140,295)	-	(1,140,295)
2208	Total General Plant by Factor			B8	1,377,286,299	1,296,097,812	81,188,487	-	81,188,487
2209	301 Organization				-	-	-	-	-
2210	I-SITUS	S			-	-	-	-	-
2211	PTD	SO			-	-	-	-	-
2212	I-SG	CAGW			-	-	-	-	-
2213	I-SG	CAGE			-	-	-	-	-
2214	I-SG	SG			-	-	-	-	-
2215				B8	-	-	-	-	-
2216	302 Franchise & Consent				-	-	-	-	-
2217	I-SITUS	S			1,000,000	1,000,000	-	-	-
2218	I-SG	SG			-	-	-	-	-
2219	I-SG	CAGW			-	-	-	-	-
2220	I-SG	CAGE			-	-	-	-	-
2221	I-SG	CAGW			147,442,495	114,218,429	33,224,066	-	33,224,066
2222	I-SG	CAGE			14,386,054	14,386,054	-	-	-
2223	I-DGP	DGP			-	-	-	-	-
2224	I-DGU	DGU			-	-	-	-	-
2225				B8	162,828,549	129,604,483	33,224,066	-	33,224,066
2226					-	-	-	-	-
2227	303 Miscellaneous Intangible Plant				-	-	-	-	-
2228	I-SITUS	S			13,788,102	12,283,447	1,504,655	-	1,504,655
2229	I-SG	SG			1,581,458	1,454,255	127,203	-	127,203
2230	PTD	SO			359,480,215	334,922,497	24,557,718	-	24,557,718
2231	P	SE			-	-	-	-	-
2232	CUST	CN			123,570,796	115,007,212	8,563,584	-	8,563,584
2233	I-SG	CAGW			77,347,614	59,918,431	17,429,183	-	17,429,183
2234	I-SG	CAGE			68,936,168	68,936,168	-	-	-
2235	P	JBG			38,851	30,146	8,705	-	8,705
2236	P	CAEW			-	-	-	-	-
2237	P	CAEE			3,679,668	3,679,668	-	-	-
2238	I-SG	CAGE			-	-	-	-	-
2239	I-SG	CAGE			-	-	-	-	-
2240				B8	648,422,871	596,231,823	52,191,048	-	52,191,048
2241	303 Less Non-Utility Plant				-	-	-	-	-
2242	I-SITUS	S			-	-	-	-	-
2243				B8	648,422,871	596,231,823	52,191,048	-	52,191,048
2244	IP Unclassified Intangible Plant - Acct 300				-	-	-	-	-
2245	I-SITUS	S			-	-	-	-	-
2246	I-SG	SG			-	-	-	-	-
2247	I-DGU	DGU			-	-	-	-	-
2248	PTD	SO			(105,010)	(97,837)	(7,174)	-	(7,174)
2249					(105,010)	(97,837)	(7,174)	-	(7,174)
2250					-	-	-	-	-
2251	TOTAL INTANGIBLE PLANT			B8	811,146,409	725,738,469	85,407,940	-	85,407,940
2252					-	-	-	-	-
2253	Summary of Intangible Plant by Factor								
2254	S				14,788,102	13,283,447	1,504,655	-	1,504,655
2255	JBG				38,851	30,146	8,705	-	8,705
2256	JBE				-	-	-	-	-
2257	SG				1,581,458	1,454,255	127,203	-	127,203
2258	SO				359,375,205	334,824,660	24,550,544	-	24,550,544
2259	CN				123,570,796	115,007,212	8,563,584	-	8,563,584
2260	CAGW				224,790,108	174,136,859	50,653,249	-	50,653,249
2261	CAGE				83,322,222	83,322,222	-	-	-
2262	CAEW				-	-	-	-	-
2263	CAEE				3,679,668	3,679,668	-	-	-
2264	SSGCT				-	-	-	-	-
2265	SSGCH				-	-	-	-	-
2266	SE				-	-	-	-	-
2267	Total Intangible Plant by Factor			B8	811,146,409	725,738,469	85,407,940	-	85,407,940
2268	Summary of Unclassified Plant (Account 106)								
2269	DP				15,803,466	14,548,525	1,254,941	-	1,254,941
2270	DS0				-	-	-	-	-
2271	GP				4,814,072	4,485,201	328,871	-	328,871
2272	HP				-	-	-	-	-
2273	NP				-	-	-	-	-
2274	OP				25,698	25,709	(11)	-	(11)
2275	TP				135,972,639	135,025,855	946,784	-	946,784
2276	TS0				-	-	-	-	-
2277	IP				(105,010)	(97,837)	(7,174)	-	(7,174)
2278	MP				-	-	-	-	-
2279	SP				249,476	136,264	111,212	-	111,212
2280	Total Unclassified Plant by Factor				156,760,341	154,125,718	2,634,623	-	2,634,623
2281					-	-	-	-	-
2282	TOTAL ELECTRIC PLANT IN SERVICE			B8	24,044,251,876	22,430,546,847	1,613,705,029	-	1,613,705,029

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2283	Summary of Electric Plant by Factor									
2284	S				6,506,698,999	6,039,527,135	467,171,864	-	467,171,864	
2285	SE				-	-	-	-	-	
2286	JBG				1,159,297,160	899,548,447	259,748,714	-	259,748,714	
2287	JBE				1,277	990	288	-	288	
2288	SG				6,578,893	6,049,727	529,166	-	529,166	
2289	SO				618,979,750	576,694,446	42,285,304	-	42,285,304	
2290	CN				147,062,827	136,871,221	10,191,606	-	10,191,606	
2291	DEU				-	-	-	-	-	
2292	CAGW				3,705,219,253	2,870,300,871	834,918,382	-	834,918,382	
2293	CAGE				11,638,415,034	11,638,415,034	-	-	-	
2294	CAEW				-	-	-	-	-	
2295	CAEE				304,706,846	304,706,846	-	-	-	
2296	SSGCH				-	-	-	-	-	
2297	SSGCT				-	-	-	-	-	
2298	Less Capital Leases				(42,633,178)	(41,492,883)	(1,140,295)	-	(1,140,295)	
2299				B8	24,044,326,862	22,430,621,833	1,613,705,029	-	1,613,705,029	
2300	105	Plant Held For Future Use								
2301		DPW	S		9,784,752	9,784,752	-	-	-	
2302		P	SG		-	-	-	-	-	
2303		T	SG		-	-	-	-	-	
2304		P	SG		-	-	-	-	-	
2305		P	SE		2,576,901	2,381,809	195,092	-	195,092	
2306		P	SG		-	-	-	-	-	
2307		P	CAGW		168,923	130,859	38,064	-	38,064	
2308		P	CAGE		12,336,163	12,336,163	-	-	-	
2309		P	CAEW		-	-	-	-	-	
2310		P	CAEE		26,328,265	26,328,265	-	-	-	
2311		Total Plant Held For Future Use			51,195,004	50,961,847	233,157	-	233,157	
2312				B10						
2313	114	Electric Plant Acquisition Adjustments								
2314		P	S		-	-	-	-	-	
2315		P	SG		-	-	-	-	-	
2316		P	CAGW		-	-	-	-	-	
2317		P	CAGE		159,175,508	159,175,508	-	-	-	
2318		P	DGP		-	-	-	-	-	
2319		Total Electric Plant Acquisition Adjustments			159,175,508	159,175,508	-	-	-	
2320				B15						
2321	115	Accum Provision for Asset Acquisition Adjustments								
2322		P	S		-	-	-	-	-	
2323		P	SG		-	-	-	-	-	
2324		P	CAGW		-	-	-	-	-	
2325		P	CAGE		(115,580,740)	(115,580,740)	-	-	-	
2326		P	DGP		-	-	-	-	-	
2327		Total Electric Plant Acquisition Adjustments			(115,580,740)	(115,580,740)	-	-	-	
2328				B15						
2329	120	Nuclear Fuel								
2330		P	SE		-	-	-	-	-	
2331		Total Nuclear Fuel			-	-	-	-	-	
2332										
2333	124	Weatherization								
2334		DMSC	S		1,560,361	(372,260)	1,932,622	-	1,932,622	
2335		DMSC	SO		(4,454)	(4,149)	(304)	-	(304)	
2336		Total Weatherization			1,555,907	(376,410)	1,932,317	-	1,932,317	
2337				B16						
2338	182W	Weatherization								
2339		DMSC	S		(8,386,900)	(8,386,900)	-	-	-	
2340		DMSC	SG		-	-	-	-	-	
2341		DMSC	SGCT		-	-	-	-	-	
2342		DMSC	SO		-	-	-	-	-	
2343		Total Weatherization			(8,386,900)	(8,386,900)	-	-	-	
2344				B16						

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2424	165	Prepayments								
2425		DMSC	S		9,115,783	9,115,783	-	-	-	
2426		GP	GPS		4,703,258	4,381,958	321,301	-	321,301	
2427		PT	SG		1,711,837	1,574,148	137,690	-	137,690	
2428		PT	CAGW		871,363	675,014	196,349	-	196,349	
2429		PT	CAGE		451,530	451,530	-	-	-	
2430		P	CAEW		4,055	3,136	918	-	918	
2431		P	CAEE		3,448,227	3,448,227	-	-	-	
2432		P	SE		-	-	-	-	-	
2433		PTD	SO		15,808,611	14,728,653	1,079,958	-	1,079,958	
2434		Total Prepayments		B15	36,114,665	34,378,449	1,736,216	-	1,736,216	
2435										
2436	182M	Misc Regulatory Assets								
2437		P	S		218,018,515	210,906,664	7,111,851	-	7,111,851	
2438		DEFSG	SG		-	-	-	-	-	
2439		P	CAGE		-	-	-	-	-	
2440		P	CAGE		4,583,236	4,583,236	-	-	-	
2441		P	CAGW		-	-	-	-	-	
2442		P	JBG		-	-	-	-	-	
2443		P	SE		10,608,209	9,805,081	803,128	-	803,128	
2444		P	CAEW		-	-	-	-	-	
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2446		T	SO		12,931,800	12,048,370	883,430	-	883,430	
2447				B11	235,533,550	226,735,142	8,798,408	-	8,798,408	
2448										
2449	186M	Misc Deferred Debits								
2450		T	S		16,919,224	16,919,224	-	-	-	
2451		P	CAEW		-	-	-	-	-	
2452		P	CAEE		-	-	-	-	-	
2453		DEFSG	SG		17,229,599	15,843,754	1,385,845	-	1,385,845	
2454		LABOR	SO		146,720	136,697	10,023	-	10,023	
2455		P	SE		-	-	-	-	-	
2456		P	CAGW		15,261,705	11,822,697	3,439,008	-	3,439,008	
2457		DEFSG	CAGE		23,095,834	23,095,834	-	-	-	
2458		P	CAEW		-	-	-	-	-	
2459		P	CAEE		15,144,522	15,144,522	-	-	-	
2460		P	JBE		-	-	-	-	-	
2461		GP	EXCTAX		-	-	-	-	-	
2462		Total Misc. Deferred Debits		B11	87,797,604	82,962,728	4,834,876	-	4,834,876	
2463										
2464		Working Capital								
2465	CWC	Cash Working Capital								
2466		CWC	S		-	-	-	-	-	
2467		CWC	SO		-	-	-	-	-	
2468		CWC	SE		-	-	-	-	-	
2469				B14	-	-	-	-	-	
2470										
2471	OWC	Other Work. Cap.								
2472	131	Cash	GP	SNP	-	-	-	-	-	
2473	135	Working Funds	GP	SG	-	-	-	-	-	
2474	141	Other A/R	GP	SO	-	-	-	-	-	
2475	143	Other A/R	GP	SO	42,209,225	39,325,722	2,883,503	-	2,883,503	
2476	232	A/P	PTD	SE	0	0	0	-	0	
2477	232	A/P	PTD	SO	(6,628,149)	(6,175,351)	(452,799)	-	(452,799)	
2478	232	A/P	P	CAEE	(2,354,376)	(2,354,376)	-	-	-	
2479	232	A/P	T	CAGE	(77,171)	(77,171)	-	-	-	
2480	232	A/P	P	S	(63,788)	(63,788)	-	-	-	
2481	2533	Other Misc. Df. Crd	P	SE	-	-	-	-	-	
2482	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-	
2483	2533	Other Misc. Df. Crd	P	CAEE	(5,847,337)	(5,847,337)	-	-	-	
2484	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-	
2485	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-	
2486	230	Asset Retr. Oblig.	P	CAEE	(6,288,130)	(6,288,130)	-	-	-	
2487	230	Asset Retr. Oblig.	P	S	-	-	-	-	-	
2488	254105	ARO Reg Liability	P	S	83,643	-	83,643	-	83,643	
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2490	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2491	254105	ARO Reg Liability	P	CAEE	(993,714)	(993,714)	-	-	-	
2492	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2493				B14	20,020,400	17,506,053	2,514,347	-	2,514,347	
2494										
2495		Total Working Capital			20,020,400	17,506,053	2,514,347	-	2,514,347	

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2720	108363	Storage Battery Equipment								
2721		DPW	S		-	-	-	-	-	
2722				B17	-	-	-	-	-	
2723										
2724	108364	Poles, Towers & Fixtures								
2725		DPW	S		(594,799,166)	(541,684,442)	(53,114,724)	-	(53,114,724)	
2726				B17	(594,799,166)	(541,684,442)	(53,114,724)	-	(53,114,724)	
2727										
2728	108365	Overhead Conductors								
2729		DPW	S		(319,686,591)	(289,145,520)	(30,541,071)	-	(30,541,071)	
2730				B17	(319,686,591)	(289,145,520)	(30,541,071)	-	(30,541,071)	
2731										
2732	108366	Underground Conduit								
2733		DPW	S		(136,124,156)	(124,608,372)	(11,515,783)	-	(11,515,783)	
2734				B17	(136,124,156)	(124,608,372)	(11,515,783)	-	(11,515,783)	
2735										
2736	108367	Underground Conductors								
2737		DPW	S		(311,987,142)	(301,823,473)	(10,163,669)	-	(10,163,669)	
2738				B17	(311,987,142)	(301,823,473)	(10,163,669)	-	(10,163,669)	
2739										
2740	108368	Line Transformers								
2741		DPW	S		(409,045,783)	(362,188,933)	(46,856,850)	-	(46,856,850)	
2742				B17	(409,045,783)	(362,188,933)	(46,856,850)	-	(46,856,850)	
2743										
2744	108369	Services								
2745		DPW	S		(200,629,122)	(180,881,375)	(19,747,747)	-	(19,747,747)	
2746				B17	(200,629,122)	(180,881,375)	(19,747,747)	-	(19,747,747)	
2747										
2748	108370	Meters								
2749		DPW	S		(73,995,610)	(71,727,615)	(2,267,995)	-	(2,267,995)	
2750				B17	(73,995,610)	(71,727,615)	(2,267,995)	-	(2,267,995)	
2751										
2752										
2753										
2754	108371	Installations on Customers' Premises								
2755		DPW	S		(7,696,192)	(7,405,092)	(291,099)	-	(291,099)	
2756				B17	(7,696,192)	(7,405,092)	(291,099)	-	(291,099)	
2757										
2758	108372	Leased Property								
2759		DPW	S		-	-	-	-	-	
2760				B17	-	-	-	-	-	
2761										
2762	108373	Street Lights								
2763		DPW	S		(27,762,613)	(25,480,628)	(2,281,985)	-	(2,281,985)	
2764				B17	(27,762,613)	(25,480,628)	(2,281,985)	-	(2,281,985)	
2765										
2766	108D00	Unclassified Dist Plant - Acct 300								
2767		DPW	S		-	-	-	-	-	
2768										
2769										
2770	108DS	Unclassified Dist Sub Plant - Acct 300								
2771		DPW	S		-	-	-	-	-	
2772										
2773										
2774	108DP	Unclassified Dist Sub Plant - Acct 300								
2775		DPW	S		4,512,239	4,378,016	134,223	-	134,223	
2776					4,512,239	4,378,016	134,223	-	134,223	
2777										
2778										
2779		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	-	(193,745,614)	
2780										
2781		Summary of Distribution Plant Depr by Factor								
2782		S			(2,330,903,923)	(2,137,158,309)	(193,745,614)	-	(193,745,614)	
2783										
2784		Total Distribution Depreciation by Factor		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	-	(193,745,614)	

12 ME DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2861	111GP	Accum Prov for Amort-General								
2862		G-SITUS	S		(10,079,156)	(8,832,671)	(1,246,485)	-	(1,246,485)	
2863		CUST	CN		(3,124,068)	(2,907,567)	(216,501)	-	(216,501)	
2864		I-SG	SG		-	-	-	-	-	
2865		PTD	SO		(12,569,650)	(11,710,961)	(858,690)	-	(858,690)	
2866		I-SG	CAGW		(23,670)	(18,337)	(5,334)	-	(5,334)	
2867		I-SG	CAGE		-	-	-	-	-	
2868		P	CAEW		-	-	-	-	-	
2869		P	CAEE		-	-	-	-	-	
2870		P	SE		-	-	-	-	-	
2871				B18	(25,796,544)	(23,469,535)	(2,327,009)	-	(2,327,009)	
2872										
2873										
2874	111HP	Accum Prov for Amort-Hydro								
2875		P	DGP		-	-	-	-	-	
2876		P	DGU		-	-	-	-	-	
2877		P	SG		-	-	-	-	-	
2878		P	CAGW		(747,929)	(579,394)	(168,535)	-	(168,535)	
2879		P	CAGE		-	-	-	-	-	
2880		P	CAGE		-	-	-	-	-	
2881				B18	(747,929)	(579,394)	(168,535)	-	(168,535)	
2882										
2883										
2884	111IP	Accum Prov for Amort-Intangible Plant								
2885		I-SITUS	S		(1,460,312)	(1,460,312)	-	-	-	
2886		I-DGP	DGP		-	-	-	-	-	
2887		I-DGU	DGU		-	-	-	-	-	
2888		P	CAEW		-	-	-	-	-	
2889		P	CAEE		(2,110,285)	(2,110,285)	-	-	-	
2890		P	SE		-	-	-	-	-	
2891		I-SG	SG		(15,731,562)	(14,466,210)	(1,265,352)	-	(1,265,352)	
2892		I-SG	CAGW		-	-	-	-	-	
2893		I-SG	CAGE		-	-	-	-	-	
2894		CUST	CN		(109,355,585)	(101,777,130)	(7,578,455)	-	(7,578,455)	
2895		P	CAGE		-	-	-	-	-	
2896		P	CAGE		-	-	-	-	-	
2897		I-SG	CAGW		(61,677,574)	(47,779,411)	(13,898,163)	-	(13,898,163)	
2898		I-SG	CAGE		(18,718,439)	(18,718,439)	-	-	-	
2899		PTD	JBG		(11,579)	(8,985)	(2,594)	-	(2,594)	
2900		PTD	SO		(272,003,898)	(253,422,083)	(18,581,815)	-	(18,581,815)	
2901				B18	(481,069,235)	(439,742,855)	(41,326,379)	-	(41,326,379)	
2902	111IP	Less Non-Utility Plant								
2903		NUTIL	OTH		-	-	-	-	-	
2904				B18	(481,069,235)	(439,742,855)	(41,326,379)	-	(41,326,379)	
2905										
2906	111390	Accum Amtr - Capital Lease								
2907		G-SITUS	S		178,986	178,986	-	-	-	
2908		P	SG		910,304	837,085	73,219	-	73,219	
2909		PTD	CAGW		(9,526)	(7,380)	(2,147)	-	(2,147)	
2910		PTD	CAGE		(218,515)	(218,515)	-	-	-	
2911		PTD	SO		8,702,866	8,108,334	594,532	-	594,532	
2912					9,564,115	8,898,510	665,605	-	665,605	
2913										
2914		Remove Capital Lease Amtr			(9,564,115)	(8,898,510)	(665,605)	-	(665,605)	
2915										
2916										
2917				B18	(507,613,708)	(463,791,784)	(43,821,924)	-	(43,821,924)	
2918										
2919										
2920										
2921		Summary of Amortization by Factor								
2922		S			(11,360,482)	(10,113,997)	(1,246,485)	-	(1,246,485)	
2923		DGP			-	-	-	-	-	
2924		DGU			-	-	-	-	-	
2925		SE			-	-	-	-	-	
2926		SO			(275,870,682)	(257,024,709)	(18,845,973)	-	(18,845,973)	
2927		CN			(112,479,653)	(104,684,697)	(7,794,956)	-	(7,794,956)	
2928		SSGCT			-	-	-	-	-	
2929		JBG			(11,579)	(8,985)	(2,594)	-	(2,594)	
2930		CAGW			(62,458,700)	(48,384,522)	(14,074,178)	-	(14,074,178)	
2931		CAGE			(18,936,954)	(18,936,954)	-	-	-	
2932		CAEW			-	-	-	-	-	
2933		CAEE			(2,110,285)	(2,110,285)	-	-	-	
2934		SG			(14,821,258)	(13,629,126)	(1,192,132)	-	(1,192,132)	
2935		Less Capital Lease			(9,564,115)	(8,898,510)	(665,605)	-	(665,605)	
2936		Total Provision For Amortization by Factor		B18	(507,613,708)	(463,791,784)	(43,821,924)	-	(43,821,924)	

**RESULTS OF OPERATIONS
WASHINGTON**

October 2013

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2013
FILE:	WA JAM October 2013
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2014
TIME:	8:39:23 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.607
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:	
Total Company results only include West Control Area net power costs.	
The overall rate of return above has been rounded to two decimals.	

OCTOBER 2013 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	368,898,766	344,499,180	24,399,586	0	24,399,586
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	16,219,816	12,823,000	3,396,816	0	3,396,816
5 Other Operating Revenues	2.4	15,629,512	14,780,927	848,585	0	848,585
6 Total Operating Revenues	2.4	400,748,094	372,103,107	28,644,987	0	28,644,987
7						
8 Operating Expenses:						
9 Steam Production	2.6	47,649,769	41,992,947	5,656,821	0	5,656,821
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	4,435,501	3,660,774	774,726	0	774,726
12 Other Power Supply	2.10	42,963,750	34,307,277	8,656,473	0	8,656,473
13 Transmission	2.12	13,701,233	11,233,476	2,467,757	0	2,467,757
14 Distribution	2.13	18,085,447	16,804,557	1,280,890	0	1,280,890
15 Customer Accounts	2.14	7,080,352	6,603,700	476,652	0	476,652
16 Customer Service	2.14	10,599,417	9,695,380	904,037	0	904,037
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	12,784,336	11,802,049	982,287	0	982,287
19						
20 Total O & M Expenses	2.16	157,299,805	136,100,161	21,199,644	0	21,199,644
21						
22 Depreciation	2.18	48,448,414	44,932,691	3,515,723	0	3,515,723
23 Amortization Expense	2.19	4,211,138	3,875,757	335,381	0	335,381
24 Taxes Other Than Income	2.19	14,771,957	13,015,354	1,756,602	0	1,756,602
25 Income Taxes - Federal	2.22	50,949,846	50,822,940	126,907	0	126,907
26 Income Taxes - State	2.22	6,904,379	6,904,379	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(151,008)	(151,008)	0	0	0
29 Misc Revenue & Expense	2.6	(24,043)	(24,043)	(0)	0	(0)
30						
31 Total Operating Expenses	2.22	282,410,488	255,476,231	26,934,257	0	26,934,257
32						
33 Operating Revenue for Return		118,337,607	116,626,877	1,710,730	0	1,710,730
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,310,487,949	22,685,506,369	1,624,981,580	0	1,624,981,580
37 Plant Held for Future Use	2.33	51,760,605	51,494,695	265,911	0	265,911
38 Misc Deferred Debits	2.35	332,930,880	320,088,640	12,842,240	0	12,842,240
39 Elec Plant Acq Adj	2.33	41,881,544	41,881,544	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	36,581,558	34,910,959	1,670,599	0	1,670,599
42 Fuel Stock	2.34	252,332,205	245,284,934	7,047,271	0	7,047,271
43 Material & Supplies	2.34	212,565,591	205,825,646	6,739,945	0	6,739,945
44 Working Capital	2.35	30,647,582	27,730,543	2,917,049	0	2,917,049
45 Weatherization Loans	2.34	(7,841,320)	(9,768,213)	1,926,893	0	1,926,893
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,261,346,604	23,602,955,117	1,658,391,487	0	1,658,391,487
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,732,093,548)	(7,121,360,138)	(610,733,411)	0	(610,733,411)
52 Accum Prov For Amort	2.41	(518,075,723)	(473,034,003)	(45,041,720)	0	(45,041,720)
53 Accum Def Income Taxes	2.37	(3,845,477,433)	(3,604,568,655)	(240,908,778)	0	(240,908,778)
54 Unamortized ITC	2.37	(1,552,046)	(1,358,646)	(193,400)	0	(193,400)
55 Customer Adv for Const	2.36	(23,361,768)	(23,387,700)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(132,129,932)	(125,332,912)	(6,797,019)	0	(6,797,019)
58						
59 Total Rate Base Deductions		(12,252,690,450)	(11,349,042,055)	(903,648,395)	0	(903,648,395)
60						
61 Total Rate Base		13,008,656,154	12,253,913,063	754,743,091	0	754,743,091
62						
63						
64						
65						
66						
67						
68						
69						

OCTOBER 2013 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
238	500	Operation Supervision & Engineering								
239		P		SG		-	-	-	-	-
240		P		CAGW		2,335	1,809	526	-	526
241		P		CAGE		278,748	278,748	-	-	-
242		P		JBG		965,462	749,144	216,319	-	216,319
243		P		CAGE		-	-	-	-	-
244					B2	1,246,545	1,029,701	216,845	-	216,845
245										
246	501	Fuel Related								
247		P		SE		20,701	19,134	1,567	-	1,567
248		P		SE		-	-	-	-	-
249		P		SE		-	-	-	-	-
250		P		CAGW		160,934	124,670	36,264	-	36,264
251		P		CAGE		-	-	-	-	-
252		P		CAEW		-	-	-	-	-
253		P		CAEE		1,446,392	1,446,392	-	-	-
254		P		JBE		(31,803)	(24,641)	(7,162)	-	(7,162)
255		P		CAEE		-	-	-	-	-
256		P		JBG		-	-	-	-	-
257					B2	1,596,224	1,565,555	30,669	-	30,669
258										
259	501NPC	Fuel Related								
260				SE		-	-	-	-	-
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				CAGW		-	-	-	-	-
264				CAGE		-	-	-	-	-
265				CAEW		19,824,602	15,334,713	4,489,889	-	4,489,889
266				CAEE		-	-	-	-	-
267				JBE		-	-	-	-	-
268				CAEE		-	-	-	-	-
269				JBG		-	-	-	-	-
270					B2	19,824,602	15,334,713	4,489,889	-	4,489,889
271										
272		Total Fuel Related				21,420,827	16,900,268	4,520,559	-	4,520,559
273										
274	502	Steam Expenses								
275		P		SG		-	-	-	-	-
276		P		CAGW		55,277	42,821	12,456	-	12,456
277		P		CAGE		3,565,207	3,565,207	-	-	-
278		P		JBG		333,980	259,150	74,831	-	74,831
279		P		CAGE		-	-	-	-	-
280					B2	3,954,463	3,867,177	87,286	-	87,286
281										
282	503	Steam From Other Sources								
283		P		SE		-	-	-	-	-
284		P		CAEW		-	-	-	-	-
285		P		CAEE		-	-	-	-	-
286					B2	-	-	-	-	-
287										
288	503NPC	Steam From Other Sources-NPC								
289				SE		-	-	-	-	-
290				CAEW		-	-	-	-	-
291				CAEE		-	-	-	-	-
292					B2	-	-	-	-	-
293										
294	505	Electric Expenses								
295		P		SG		-	-	-	-	-
296		P		CAGW		(1,630)	(1,262)	(367)	-	(367)
297		P		CAGE		300,360	300,360	-	-	-
298		P		JBG		-	-	-	-	-
299		P		CAGE		-	-	-	-	-
300					B2	298,731	299,098	(367)	-	(367)
301										
302	506	Misc. Steam Expense								
303		P		SG		-	-	-	-	-
304		P		SE		-	-	-	-	-
305		P		CAGW		53,438	41,397	12,042	-	12,042
306		P		CAGE		5,639,026	5,639,026	-	-	-
307		P		JBG		(600,354)	(465,841)	(134,514)	-	(134,514)
308		P		CAGE		-	-	-	-	-
309					B2	5,092,110	5,214,582	(122,472)	-	(122,472)

OCTOBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		5,058	3,919	1,140	-	1,140	
314		P	CAGE		12,256	12,256	-	-	-	
315		P	JBG		19,494	15,126	4,368	-	4,368	
316		P	CAGE		-	-	-	-	-	
317				B2	36,808	31,300	5,508	-	5,508	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		15,142	11,730	3,412	-	3,412	
322		P	CAGE		660,895	660,895	-	-	-	
323		P	JBG		56,582	43,904	12,677	-	12,677	
324		P	CAGE		-	-	-	-	-	
325				B2	732,618	716,529	16,090	-	16,090	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		28,913	22,398	6,515	-	6,515	
332		P	CAGE		1,711,141	1,711,141	-	-	-	
333		P	JBG		1,189,139	922,704	266,435	-	266,435	
334		P	CAGE		-	-	-	-	-	
335				B2	2,929,192	2,656,242	272,950	-	272,950	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		207,512	160,752	46,760	-	46,760	
340		P	CAGE		6,620,005	6,620,005	-	-	-	
341		P	JBG		1,920,740	1,490,385	430,355	-	430,355	
342		P	CAGE		-	-	-	-	-	
343				B2	8,748,257	8,271,142	477,115	-	477,115	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		11,546	8,944	2,602	-	2,602	
348		P	CAGE		1,643,496	1,643,496	-	-	-	
349		P	JBG		631,841	490,273	141,568	-	141,568	
350		P	CAGE		-	-	-	-	-	
351				B2	2,286,883	2,142,713	144,170	-	144,170	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		19,388	15,019	4,369	-	4,369	
356		P	CAGE		728,765	728,765	-	-	-	
357		P	JBG		155,181	120,411	34,769	-	34,769	
358		P	CAGE		-	-	-	-	-	
359				B2	903,334	864,195	39,138	-	39,138	
360										
361		Total Steam Power Generation		B2	47,649,769	41,992,947	5,656,821	-	5,656,821	

OCTOBER 2013 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
							OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
362	517	Operation Super & Engineering		SG		-	-	-	-	-
363		P				-	-	-	-	-
364						-	-	-	-	-
365						-	-	-	-	-
366	518	Nuclear Fuel Expense		SE		-	-	-	-	-
367		P				-	-	-	-	-
368						-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371	519	Coolants and Water		SG		-	-	-	-	-
372		P				-	-	-	-	-
373						-	-	-	-	-
374						-	-	-	-	-
375	520	Steam Expenses		SG		-	-	-	-	-
376		P				-	-	-	-	-
377						-	-	-	-	-
378						-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	523	Electric Expenses		SG		-	-	-	-	-
382		P				-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385	524	Misc. Nuclear Expenses		SG		-	-	-	-	-
386		P				-	-	-	-	-
387						-	-	-	-	-
388						-	-	-	-	-
389	528	Maintenance Super & Engineering		SG		-	-	-	-	-
390		P				-	-	-	-	-
391						-	-	-	-	-
392						-	-	-	-	-
393	529	Maintenance of Structures		SG		-	-	-	-	-
394		P				-	-	-	-	-
395						-	-	-	-	-
396						-	-	-	-	-
397	530	Maintenance of Reactor Plant		SG		-	-	-	-	-
398		P				-	-	-	-	-
399						-	-	-	-	-
400						-	-	-	-	-
401	531	Maintenance of Electric Plant		SG		-	-	-	-	-
402		P				-	-	-	-	-
403						-	-	-	-	-
404						-	-	-	-	-
405	532	Maintenance of Misc Nuclear		SG		-	-	-	-	-
406		P				-	-	-	-	-
407						-	-	-	-	-
408						-	-	-	-	-
409		Total Nuclear Power Generation				-	-	-	-	-
410						-	-	-	-	-

OCTOBER 2013 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON		
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	
ACCT	FUNC	FACTOR	Ref				ADJ TOTAL	
637	Summary of Production Expense by Factor							
638	S			39,323	27,089	12,235	30 12,264	
639	SG			2,554,478	2,349,011	205,467	- 205,467	
640	SE			20,701	19,134	1,567	- 1,567	
641	JBG			4,860,434	3,771,419	1,089,015	- 1,089,015	
642	TROJP			-	-	-	- -	
643	JBE			(31,105)	(24,100)	(7,005)	- (7,005)	
644	DGP			-	-	-	- -	
645	DEU			-	-	-	- -	
646	DEP			-	-	-	- -	
647	CAGW			26,216,314	20,308,841	5,907,473	- 5,907,473	
648	CAGE			25,182,068	25,182,068	-	- -	
649	CAEW			34,790,029	26,910,760	7,879,269	- 7,879,269	
650	CAEE			1,446,392	1,446,392	-	- -	
651	SNPPS			-	-	-	- -	
652	SNPPO			-	-	-	- -	
653	DGU			-	-	-	- -	
654	MC			-	-	-	- -	
655	SSGCT			-	-	-	- -	
656	SSECT			-	-	-	- -	
657	SSGC			-	-	-	- -	
658	SSGCH			-	-	-	- -	
659	SSECH			-	-	-	- -	
660	Total Production Expense by Factor			B2 95,078,635	79,990,614	15,088,021	30 15,088,050	
661	560	Operation Supervision & Engineering						
662	T	SG		500,368	460,121	40,247	- 40,247	
663	T	JBG		-	-	-	- -	
664	T	CAGW		54,470	42,196	12,274	- 12,274	
665	T	CAGE		57,143	57,143	-	- -	
666				B2 611,980	559,459	52,520	- 52,520	
667								
668	561	Load Dispatching						
669	T	SG		774,120	711,854	62,266	- 62,266	
670	T	CAGW		47,165	36,537	10,628	- 10,628	
671	T	CAGE		69,156	69,156	-	- -	
672				B2 890,442	817,548	72,894	- 72,894	
673	562	Station Expense						
674	T	SG		82,182	75,571	6,610	- 6,610	
675	T	JBG		5,865	4,551	1,314	- 1,314	
676	T	CAGW		54,339	42,094	12,244	- 12,244	
677	T	CAGE		92,677	92,677	-	- -	
678				B2 235,062	214,894	20,169	- 20,169	
679								
680	563	Overhead Line Expense						
681	T	SG		-	-	-	- -	
682	T	CAGW		6,006	4,653	1,353	- 1,353	
683	T	CAGE		24,959	24,959	-	- -	
684				B2 30,965	29,611	1,353	- 1,353	
685								
686	564	Underground Line Expense						
687	T	SG		-	-	-	- -	
688	T	CAGW		-	-	-	- -	
689	T	CAGE		-	-	-	- -	
690				B2 -	-	-	- -	
691								
692	565	Transmission of Electricity by Others						
693	T	SG		-	-	-	- -	
694	T	SE		-	-	-	- -	
695	T	CAGW		-	-	-	- -	
696	T	CAGE		-	-	-	- -	
697	T	CAEW		-	-	-	- -	
698	T	CAEE		-	-	-	- -	
699				B2 -	-	-	- -	
700								
701	565NPC	Transmission of Electricity by Others-NPC						
702	T	SG		-	-	-	- -	
703	T	SE		-	-	-	- -	
704	T	CAGW		8,796,143	6,814,057	1,982,086	- 1,982,086	
705	T	CAGE		-	-	-	- -	
706	T	CAEW		-	-	-	- -	
707	T	CAEE		-	-	-	- -	
708				8,796,143	6,814,057	1,982,086	- 1,982,086	
709								
710	Total Transmission of Electricity by Others			8,796,143	6,814,057	1,982,086	- 1,982,086	
711								
712	566	Misc. Transmission Expense						
713	T	SG		306,487	281,835	24,652	- 24,652	
714	T	CAGW		20,197	15,646	4,551	- 4,551	
715	T	CAGE		27,125	27,125	-	- -	
716				B2 353,809	324,606	29,203	- 29,203	
717								
718	567	Rents - Transmission						
719	T	SG		(55)	(51)	(4)	- (4)	
720	T	CAGW		56,361	43,661	12,700	- 12,700	
721	T	CAGE		46,851	46,851	-	- -	
722				B2 103,156	90,461	12,696	- 12,696	
723								

OCTOBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
879	902	Meter Reading Expense								
880		CUST	S		1,423,920	1,356,917	67,003	-	67,003	
881		CUST	CN		137,586	128,052	9,535	-	9,535	
882				B2	1,561,506	1,484,969	76,538	-	76,538	
883										
884	903	Customer Receipts & Collections								
885		CUST	S		739,776	681,504	58,273	-	58,273	
886		CUST	CN		3,931,687	3,659,217	272,470	-	272,470	
887				B2	4,671,463	4,340,721	330,743	-	330,743	
888										
889	904	Uncollectible Accounts								
890		CUST	S		604,391	551,846	52,545	-	52,545	
891		P	SG		-	-	-	-	-	
892		CUST	CN		0	0	0	-	0	
893				B2	604,391	551,846	52,545	-	52,545	
894										
895	905	Misc. Customer Accounts Expense								
896		CUST	S		-	-	-	-	-	
897		CUST	CN		(3,085)	(2,871)	(214)	-	(214)	
898				B2	(3,085)	(2,871)	(214)	-	(214)	
899										
900		TOTAL CUSTOMER ACCOUNTS EXP		B2	7,080,352	6,603,700	476,652	-	476,652	
901										
902		Summary of Customer Accts Exp by Factor								
903		S			2,768,273	2,590,452	177,821	-	177,821	
904		CN			4,312,079	4,013,247	298,832	-	298,832	
905		SG			-	-	-	-	-	
906		Total Customer Accounts Expense by Factor		B2	7,080,352	6,603,700	476,652	-	476,652	
907										
908	907	Supervision								
909		CUST	S		-	-	-	-	-	
910		CUST	CN		29,007	26,997	2,010	-	2,010	
911				B2	29,007	26,997	2,010	-	2,010	
912										
913	908	Customer Assistance								
914		CUST	S		10,067,057	9,219,782	847,275	-	847,275	
915		CUST	CN		163,981	152,617	11,364	-	11,364	
916				B2	10,231,039	9,372,399	858,639	-	858,639	
917										
918	909	Informational & Instructional Adv								
919		CUST	S		120,971	92,719	28,252	-	28,252	
920		CUST	CN		190,884	177,655	13,228	-	13,228	
921				B2	311,854	270,374	41,481	-	41,481	
922										
923	910	Misc. Customer Service								
924		CUST	S		-	-	-	-	-	
925		CUST	CN		27,517	25,610	1,907	-	1,907	
926										
927				B2	27,517	25,610	1,907	-	1,907	
928										
929		TOTAL CUSTOMER SERVICE EXPENSE		B2	10,599,417	9,695,380	904,037	-	904,037	
930										
931										
932		Summary of Customer Service Exp by Factor								
933		S			10,188,028	9,312,501	875,527	-	875,527	
934		CN			411,389	382,879	28,510	-	28,510	
935										
936		Total Customer Service Expense by Factor		B2	10,599,417	9,695,380	904,037	-	904,037	
937										
938										
939	911	Supervision								
940		CUST	S		-	-	-	-	-	
941		CUST	CN		-	-	-	-	-	
942					-	-	-	-	-	
943					-	-	-	-	-	
944	912	Demonstration & Selling Expense								
945		CUST	S		-	-	-	-	-	
946		CUST	CN		-	-	-	-	-	
947					-	-	-	-	-	
948					-	-	-	-	-	
949	913	Advertising Expense								
950		CUST	S		-	-	-	-	-	
951		CUST	CN		-	-	-	-	-	
952					-	-	-	-	-	
953					-	-	-	-	-	

OCTOBER 2013 West Control Area											
AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
954	916	Misc. Sales Expense									
955		CUST	S		-	-	-	-	-		
956		CUST	CN		-	-	-	-	-		
957				B2	-	-	-	-	-		
958											
959		TOTAL SALES EXPENSE			-	-	-	-	-		
960											
961											
962		Total Sales Expense by Factor									
963		S			-	-	-	-	-		
964		CN			-	-	-	-	-		
965		Total Sales Expense by Factor		B2	-	-	-	-	-		
966											
967		Total Customer Service Exp Including Sales			10,599,417	9,695,380	904,037	-	904,037		
968	920	Administrative & General Salaries									
969		PTD	S		(27,851)	(27,851)	-	-	-		
970		CUST	CN		-	-	-	-	-		
971		PTD	SO		6,751,051	6,289,856	461,195	-	461,195		
972				B2	6,723,200	6,262,005	461,195	-	461,195		
973											
974	921	Office Supplies & expenses									
975		PTD	S		16,161	16,109	52	-	52		
976		CUST	CN		16,368	15,234	1,134	-	1,134		
977		PTD	SO		697,313	649,676	47,637	-	47,637		
978				B2	729,841	681,019	48,822	-	48,822		
979											
980	922	A&G Expenses Transferred									
981		PTD	S		-	-	-	-	-		
982		CUST	CN		-	-	-	-	-		
983		PTD	SO		(2,598,261)	(2,420,762)	(177,499)	-	(177,499)		
984				B2	(2,598,261)	(2,420,762)	(177,499)	-	(177,499)		
985											
986	923	Outside Services									
987		PTD	S		96,845	63,691	33,154	-	33,154		
988		P	CAGW		-	-	-	-	-		
989		PTD	SO		1,091,389	1,016,832	74,556	-	74,556		
990				B2	1,188,235	1,080,523	107,712	-	107,712		
991											
992	924	Property Insurance									
993			S		646,588	646,588	-	-	-		
994			CAGW		-	-	-	-	-		
995		PTD	SO		641,685	597,848	43,836	-	43,836		
996				B2	1,288,273	1,244,437	43,836	-	43,836		
997											
998	925	Injuries & Damages									
999		PTD	SO		858,004	799,390	58,614	-	58,614		
1000				B2	858,004	799,390	58,614	-	58,614		
1001											
1002	926	Employee Pensions & Benefits									
1003		LABOR	S		-	-	-	-	-		
1004		CUST	CN		-	-	-	-	-		
1005		LABOR	SO		-	-	-	-	-		
1006				B2	-	-	-	-	-		
1007											
1008	927	Franchise Requirements									
1009		DMSC	S		-	-	-	-	-		
1010		DMSC	SO		-	-	-	-	-		
1011				B2	-	-	-	-	-		
1012											
1013	928	Regulatory Commission Expense									
1014		DMSC	S		1,254,905	1,071,722	183,183	-	183,183		
1015		CUST	CN		-	-	-	-	-		
1016		DMSC	SO		124,051	115,577	8,474	-	8,474		
1017		CUST	CAGW		196,118	151,926	44,192	-	44,192		
1018		DMSC	CAGE		15,011	15,011	-	-	-		
1019		FERC	SG		163,236	150,107	13,130	-	13,130		
1020				B2	1,753,321	1,504,342	248,980	-	248,980		
1021											
1022	929	Duplicate Charges									
1023		LABOR	S		-	-	-	-	-		
1024		LABOR	SO		(380,944)	(354,920)	(26,024)	-	(26,024)		
1025				B2	(380,944)	(354,920)	(26,024)	-	(26,024)		
1026											
1027	930	Misc General Expenses									
1028		PTD	S		11,048	7,048	4,000	-	4,000		
1029		CUST	CAGE		-	-	-	-	-		
1030		LABOR	SO		586,020	545,986	40,034	-	40,034		
1031				B2	597,068	553,034	44,034	-	44,034		
1032											
1033	931	Rents									
1034		PTD	S		80,194	80,172	21	-	21		
1035		PTD	SO		379,977	354,019	25,958	-	25,958		
1036				B2	460,170	434,191	25,979	-	25,979		
1037											
1038	935	Maintenance of General Plant									
1039		G	S		19,732	19,680	52	-	52		
1040		CUST	CN		3,706	3,449	257	-	257		
1041		G	SO		2,141,990	1,995,661	146,329	-	146,329		
1042				B2	2,165,427	2,018,790	146,637	-	146,637		
1043											
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	12,784,336	11,802,049	982,287	-	982,287		
1045											
1046		Summary of A&G Expense by Factor									
1047		S			2,101,956	1,881,495	220,462	58,614	279,076		
1048		SO			10,292,274	9,589,163	703,112	-	703,112		
1049		SG			163,236	150,107	13,130	-	13,130		
1050		CN			20,073	18,682	1,391	-	1,391		
1051		CAGW			196,118	151,926	44,192	-	44,192		
1052		CAGE			15,011	15,011	-	-	-		
1053		Total A&G Expense by Factor		B2	12,788,670	11,806,383	982,287	58,614	1,040,901		
1054											
1055		TOTAL O&M EXPENSE		B2	157,299,805	136,100,161	21,199,644	-	21,199,644		

OCTOBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT		
1133	403GV0	General Vehicles								
1134		G-SG	SG		-	-	-	-	-	
1135					-	-	-	-	-	
1136					-	-	-	-	-	
1137	403MP	Mining Depreciation								
1138		P	CAEE		-	-	-	-	-	
1139				B3	-	-	-	-	-	
1140					-	-	-	-	-	
1141	403EP	Experimental Plant Depreciation								
1142		P	DGP		-	-	-	-	-	
1143		P	SG		-	-	-	-	-	
1144					-	-	-	-	-	
1145	4031	ARO Depreciation								
1146			S		-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150	TOTAL DEPRECIATION EXPENSE			B3	48,448,414	44,932,691	3,515,723	-	3,515,723	
1151										
1152	Summary of Depreciation Expense by Factor									
1153		S			14,646,598	13,426,340	1,220,258	-	1,220,258	
1154		DGP			-	-	-	-	-	
1155		DGU			-	-	-	-	-	
1156		SG			4,642	4,269	373	-	373	
1157		SO			1,221,662	1,138,204	83,457	-	83,457	
1158		CN			104,062	96,851	7,212	-	7,212	
1159		SE			-	-	-	-	-	
1160		CAGW			7,864,816	6,092,591	1,772,224	-	1,772,224	
1161		CAGE			22,675,362	22,675,362	-	-	-	
1162		CAEW			-	-	-	-	-	
1163		CAEE			2,306	2,306	-	-	-	
1164		JBG			1,928,948	1,496,754	432,194	-	432,194	
1165		JBE			18	14	4	-	4	
1166	Total Depreciation Expense By Factor			B3	48,448,414	44,932,691	3,515,723	-	3,515,723	
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS	S		38,216	32,176	6,040	-	6,040	
1170		I-SG	SG		-	-	-	-	-	
1171		PTD	SO		68,517	63,837	4,681	-	4,681	
1172		I-DGU	DGU		-	-	-	-	-	
1173		CUST	CN		4,703	4,377	326	-	326	
1174		I-SG	CAGW		-	-	-	-	-	
1175		I-SG	CAGE		-	-	-	-	-	
1176		I-DGP	DGP		-	-	-	-	-	
1177				B4	111,437	100,390	11,047	-	11,047	
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P	SG		-	-	-	-	-	
1181		P	DGP		-	-	-	-	-	
1182					-	-	-	-	-	
1183					-	-	-	-	-	
1184	404IP	Amort of LT Plant - Intangible Plant								
1185		I-SITUS	S		392,759	392,759	-	-	-	
1186		P	SE		-	-	-	-	-	
1187		I-SG	SG		392,701	361,114	31,586	-	31,586	
1188		PTD	SO		1,429,859	1,332,179	97,680	-	97,680	
1189		CUST	CN		120,818	112,446	8,373	-	8,373	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193		I-SG	CAGE		-	-	-	-	-	
1194		I-SG	CAGE		-	-	-	-	-	
1195		I-SG	CAGW		805,300	623,837	181,463	-	181,463	
1196		I-SG	CAGE		329,311	329,311	-	-	-	
1197		P	JBG		160	124	36	-	36	
1198		P	CAEW		-	-	-	-	-	
1199		P	CAEE		3,835	3,835	-	-	-	
1200		I-DGU	DGU		-	-	-	-	-	
1201				B4	3,474,744	3,155,605	319,138	-	319,138	
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P	SE		-	-	-	-	-	
1205					-	-	-	-	-	
1206					-	-	-	-	-	

OCTOBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS		WASHINGTON			
ACCT	FERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1363	41110	Deferred Income Tax - Federal-CR									
1364		GP		S		-	-	-	-	-	
1365		DPW		CIAC		-	-	-	-	-	
1366		GP		SCHMDEXP		-	-	-	-	-	
1367		GP		SNP		-	-	-	-	-	
1368		PT		SG		-	-	-	-	-	
1369		PT		SNPD		-	-	-	-	-	
1370		LABOR		SO		-	-	-	-	-	
1371		IBT		TAXDEPR		-	-	-	-	-	
1372		CUST		JBG		-	-	-	-	-	
1373		CUST		BADDEBT		-	-	-	-	-	
1374		GP		GPS		-	-	-	-	-	
1375		P		TROJD		-	-	-	-	-	
1376		P		JBE		-	-	-	-	-	
1377		PT		CAGW		-	-	-	-	-	
1378		PT		CAGE		-	-	-	-	-	
1379		P		SE		-	-	-	-	-	
1380		P		CAEE		-	-	-	-	-	
1381					B7	-	-	-	-	-	
1382						-	-	-	-	-	
1383		TOTAL DEFERRED INCOME TAXES				B7	-	-	-	-	-
1384	SCHMAF	Additions - Flow Through									
1385		SCHMAF		S		-	-	-	-	-	
1386		SCHMAF		SNP		-	-	-	-	-	
1387		SCHMAF		SO		-	-	-	-	-	
1388		SCHMAF		SE		-	-	-	-	-	
1389		SCHMAF		TROJP		-	-	-	-	-	
1390		SCHMAF		DGP		-	-	-	-	-	
1391					B6	-	-	-	-	-	
1392						-	-	-	-	-	
1393	SCHMAP	Additions - Permanent									
1394		P		S		-	-	-	-	-	
1395		P		BADDEBT		-	-	-	-	-	
1396		P		JBE		-	-	-	-	-	
1397		P		SCHMDEXP		-	-	-	-	-	
1398		P		CAEE		-	-	-	-	-	
1399		P		CAGW		-	-	-	-	-	
1400		P		CAGE		-	-	-	-	-	
1401		LABOR		SNP		-	-	-	-	-	
1402		SCHMAP-SO		SO		-	-	-	-	-	
1403						-	-	-	-	-	
1404					B6	-	-	-	-	-	
1405						-	-	-	-	-	
1406	SCHMAT	Additions - Temporary									
1407		SCHMAT-SITUS		S		-	-	-	-	-	
1408		P		JBE		-	-	-	-	-	
1409		DPW		CIAC		-	-	-	-	-	
1410		SCHMAT-SNP		SNP		-	-	-	-	-	
1411		P		TROJD		-	-	-	-	-	
1412		P		CN		-	-	-	-	-	
1413		SCHMAT-SE		SE		-	-	-	-	-	
1414		P		SG		-	-	-	-	-	
1415		SCHMAT-GPS		GPS		-	-	-	-	-	
1416		SCHMAT-SO		SO		-	-	-	-	-	
1417		SCHMAT-SNP		SNPD		-	-	-	-	-	
1418		P		JBG		-	-	-	-	-	
1419		CUST		BADDEBT		-	-	-	-	-	
1420		P		CAGW		-	-	-	-	-	
1421		P		CAGE		-	-	-	-	-	
1422		SCHMAT-SE		CAEW		-	-	-	-	-	
1423		SCHMAT-SE		CAEE		-	-	-	-	-	
1424		BOOKDEPR		SCHMDEXP		-	-	-	-	-	
1425					B6	-	-	-	-	-	
1426						-	-	-	-	-	
1427		TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1428						-	-	-	-	-	
1429	SCHMDF	Deductions - Flow Through									
1430		SCHMDF		S		-	-	-	-	-	
1431		SCHMDF		CAGW		-	-	-	-	-	
1432		SCHMDF		CAGE		-	-	-	-	-	
1433		SCHMDF		DGP		-	-	-	-	-	
1434		SCHMDF		DGU		-	-	-	-	-	
1435					B6	-	-	-	-	-	

OCTOBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
ACCT	FERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDF	Deductions - Permanent									
1437			SCHMDP	S		-	-	-	-	-	
1438		P		SE		-	-	-	-	-	
1439		P		CAEW		-	-	-	-	-	
1440		P		CAEE		-	-	-	-	-	
1441		PTD		SNP		-	-	-	-	-	
1442		P		JBE		-	-	-	-	-	
1443		P		SCHMDEXP		-	-	-	-	-	
1444			SCHMDP-SO	SO		-	-	-	-	-	
1445					B6	-	-	-	-	-	
1446						-	-	-	-	-	
1447	SCHMDT	Deductions - Temporary									
1448			GP	S		-	-	-	-	-	
1449			CUST	BADDEBT		-	-	-	-	-	
1450			CUST	CN		-	-	-	-	-	
1451			SCHMDT-SNP	SNP		-	-	-	-	-	
1452			DPW	SNPD		-	-	-	-	-	
1453		P		JBE		-	-	-	-	-	
1454		P		SE		-	-	-	-	-	
1455			SCHMDT-SG	SG		-	-	-	-	-	
1456			SCHMDT-GPS	GPS		-	-	-	-	-	
1457			SCHMDT-SO	SO		-	-	-	-	-	
1458			TAXDEPR	TAXDEPR		-	-	-	-	-	
1459			SCHMDT-SG	CAGW		-	-	-	-	-	
1460			SCHMDT-SG	CAGE		-	-	-	-	-	
1461		P		JBG		-	-	-	-	-	
1462		P		CAEE		-	-	-	-	-	
1463		P		TROJD		-	-	-	-	-	
1464					B6	-	-	-	-	-	
1465						-	-	-	-	-	
1466		TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1467						-	-	-	-	-	
1468		TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1469						-	-	-	-	-	
1470						-	-	-	-	-	
1471	40911	State Income Taxes									
1472			IBT	IBT		6,904,379	6,904,379	-	-	-	
1473		Credits	IBT	IBT		-	-	-	-	-	
1474				CAGE		-	-	-	-	-	
1475			IBT	IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES				B6	6,904,379	6,904,379	-	-	-
1477						-	-	-	-	-	
1478						-	-	-	-	-	
1479		Calculation of Taxable Income:									
1480		Operating Revenues					400,748,094	372,103,107	28,644,987	-	28,644,987
1481		Operating Deductions:									
1482		O & M Expenses					157,299,805	136,100,161	21,199,644	-	21,199,644
1483		Depreciation Expense					48,448,414	44,932,691	3,515,723	-	3,515,723
1484		Amortization Expense					4,211,138	3,875,757	335,381	-	335,381
1485		Taxes Other Than Income					14,771,957	13,015,354	1,756,602	-	1,756,602
1486		Interest & Dividends (AFUDC-Equity)					(4,921,194)	(4,613,159)	(308,035)	-	(308,035)
1487		Misc Revenue & Expense					(24,043)	(24,043)	(0)	-	(0)
1488		Total Operating Deductions					219,786,077	193,286,761	26,499,315	-	26,499,315
1489		Other Deductions:									
1490		Interest Deductions					28,486,649	26,703,568	1,783,081	-	1,783,081
1491		Interest on PCRBS					-	-	-	-	-
1492		Schedule M Adjustments					-	-	-	-	-
1493						-	-	-	-	-	
1494		Income Before State Taxes					152,475,368	152,112,778	362,590	-	362,590
1495						-	-	-	-	-	
1496		State Income Taxes					6,904,379	6,904,379	-	-	-
1497						-	-	-	-	-	
1498		Total Taxable Income					145,570,990	145,208,399	362,590	-	362,590
1499						-	-	-	-	-	
1500		Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1501						-	-	-	-	-	
1502		Federal Income Tax - Calculated					50,949,846	50,822,940	126,907	-	126,907
1503						-	-	-	-	-	
1504		Adjustments to Calculated Tax:									
1505		40910	Fed. Credit	P	SE	-	-	-	-	-	
1506		40910	Fed. Credit	P	JBE	-	-	-	-	-	
1507		40910	Fed. Credit	P	SO	-	-	-	-	-	
1508		40910	Fed. Credit	P	SG	-	-	-	-	-	
1509		40910	Fed. Credit		CAGW	-	-	-	-	-	
1510		40910	Fed. Credit		CAEE	-	-	-	-	-	
1511		FEDERAL INCOME TAX					50,949,846	50,822,940	126,907	-	126,907
1512						-	-	-	-	-	
1513		TOTAL OPERATING EXPENSES					282,410,488	255,476,231	26,934,257	-	26,934,257

OCTOBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1744	341	Structures and Improvements							
1745		P	CAGW		-	-	-	-	-
1746		P	DGU		-	-	-	-	-
1747		P	CAGW		57,409,900	44,473,397	12,936,503	-	12,936,503
1748		P	CAGE		107,486,374	107,486,374	-	-	-
1749		P	CAGE		-	-	-	-	-
1750				B8	164,896,273	151,959,770	12,936,503	-	12,936,503
1751									
1752	342	Fuel Holders, Producers & Accessories							
1753		P	CAGW		-	-	-	-	-
1754		P	DGU		-	-	-	-	-
1755		P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1756		P	CAGE		9,142,411	9,142,411	-	-	-
1757		P	CAGE		-	-	-	-	-
1758				B8	10,765,078	10,399,433	365,645	-	365,645
1759									
1760	343	Prime Movers							
1761		P	S		-	-	-	-	-
1762		P	DGU		-	-	-	-	-
1763		P	SG		-	-	-	-	-
1764		P	CAGW		954,386,241	739,328,896	215,057,345	-	215,057,345
1765		P	CAGE		1,605,945,258	1,605,945,258	-	-	-
1766		P	CAGE		-	-	-	-	-
1767				B8	2,560,331,499	2,345,274,153	215,057,345	-	215,057,345
1768									
1769	344	Generators							
1770		P	S		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	SG		-	-	-	-	-
1773		P	CAGW		129,922,444	100,646,272	29,276,172	-	29,276,172
1774		P	CAGE		182,778,313	182,778,313	-	-	-
1775		P	CAGE		-	-	-	-	-
1776				B8	312,700,757	283,424,585	29,276,172	-	29,276,172
1777									
1778	345	Accessory Electric Plant							
1779		P	CAGW		-	-	-	-	-
1780		P	DGU		-	-	-	-	-
1781		P	CAGW		87,097,103	67,471,011	19,626,092	-	19,626,092
1782		P	CAGE		162,371,265	162,371,265	-	-	-
1783		P	CAGE		-	-	-	-	-
1784				B8	249,468,368	229,842,277	19,626,092	-	19,626,092
1785									
1786									
1787									
1788	346	Misc. Power Plant Equipment							
1789		P	SG		-	-	-	-	-
1790		P	DGU		-	-	-	-	-
1791		P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1792		P	CAGE		8,113,155	8,113,155	-	-	-
1793				B8	12,141,534	11,233,796	907,738	-	907,738
1794									
1795	347	Other Production ARO							
1796		P	S		-	-	-	-	-
1797					-	-	-	-	-
1798					-	-	-	-	-
1799	OP	Unclassified Other Prod Plant-Acct 300							
1800		P	S		-	-	-	-	-
1801		P	SG		-	-	-	-	-
1802		P	CAGW		-	-	-	-	-
1803		P	CAGE		-	-	-	-	-
1804					-	-	-	-	-
1805					-	-	-	-	-
1806				B8	3,339,324,460	3,060,520,411	278,804,049	-	278,804,049
1807									
1808		Summary of Other Production Plant by Factor							
1809		S			-	-	-	-	-
1810		DGU			-	-	-	-	-
1811		SG			-	-	-	-	-
1812		CAGW			1,237,282,770	958,478,721	278,804,049	-	278,804,049
1813		CAGE			2,102,041,690	2,102,041,690	-	-	-
1814		SSGCT			-	-	-	-	-
1815		Total of Other Production Plant by Factor		B8	3,339,324,460	3,060,520,411	278,804,049	-	278,804,049
1816									
1817		Experimental Plant							
1818	103	Experimental Plant							
1819		P	DGP		-	-	-	-	-
1820		Total Experimental Plant			-	-	-	-	-
1821					-	-	-	-	-
1822		TOTAL PRODUCTION PLANT		B8	10,944,614,820	10,197,124,814	747,490,006	-	747,490,006

OCTOBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2192		Summary of General Plant by Factor									
2193		S				569,189,557	523,611,004	45,578,553	-	45,578,553	
2194		JBG				20,114,900	15,608,015	4,506,885	-	4,506,885	
2195		JBE				1,070	829	241	-	241	
2196		SG				138,684	127,529	11,155	-	11,155	
2197		SO				263,776,953	245,757,157	18,019,796	-	18,019,796	
2198		SE				-	-	-	-	-	
2199		CN				21,925,370	20,405,919	1,519,451	-	1,519,451	
2200		DEU				-	-	-	-	-	
2201		CAGW				57,509,214	44,550,332	12,958,882	-	12,958,882	
2202		CAGE				196,652,051	196,652,051	-	-	-	
2203		CAEW				-	-	-	-	-	
2204		CAEE				302,854,977	302,854,977	-	-	-	
2205		SSGCT				-	-	-	-	-	
2206		SSGCH				-	-	-	-	-	
2207		Less Capital Leases									
2208		Total General Plant by Factor				B8	(39,952,227)	(38,837,903)	(1,114,324)	-	(1,114,324)
2209	301	Organization					1,392,210,548	1,310,729,909	81,480,639	-	81,480,639
2210		I-SITUS		S		-	-	-	-	-	
2211		PTD		SO		-	-	-	-	-	
2212		I-SG		CAGW		-	-	-	-	-	
2213		I-SG		CAGE		-	-	-	-	-	
2214		I-SG		SG		-	-	-	-	-	
2215					B8	-	-	-	-	-	
2216	302	Franchise & Consent									
2217		I-SITUS		S		1,000,000	1,000,000	-	-	-	
2218		I-SG		SG		-	-	-	-	-	
2219		I-SG		CAGW		-	-	-	-	-	
2220		I-SG		CAGE		-	-	-	-	-	
2221		I-SG		CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758	
2222		I-SG		CAGE		14,386,245	14,386,245	-	-	-	
2223		I-DGP		DGP		-	-	-	-	-	
2224		I-DGU		DGU		-	-	-	-	-	
2225					B8	162,831,812	129,607,054	33,224,758	-	33,224,758	
2226						-	-	-	-	-	
2227	303	Miscellaneous Intangible Plant									
2228		I-SITUS		S		13,796,545	12,289,450	1,507,095	-	1,507,095	
2229		I-SG		SG		1,581,299	1,454,109	127,190	-	127,190	
2230		PTD		SO		358,810,258	334,298,308	24,511,950	-	24,511,950	
2231		P		SE		-	-	-	-	-	
2232		CUST		CN		124,143,271	115,540,014	8,603,257	-	8,603,257	
2233		I-SG		CAGW		78,011,287	60,432,555	17,578,732	-	17,578,732	
2234		I-SG		CAGE		68,807,936	68,807,936	-	-	-	
2235		P		JBG		38,851	30,146	8,705	-	8,705	
2236		P		CAEW		-	-	-	-	-	
2237		P		CAEE		3,672,909	3,672,909	-	-	-	
2238		I-SG		CAGE		-	-	-	-	-	
2239		I-SG		CAGE		-	-	-	-	-	
2240					B8	648,862,357	596,525,427	52,336,930	-	52,336,930	
2241	303	Less Non-Utility Plant									
2242		I-SITUS		S		-	-	-	-	-	
2243					B8	648,862,357	596,525,427	52,336,930	-	52,336,930	
2244	IP	Unclassified Intangible Plant - Acct 300									
2245		I-SITUS		S		-	-	-	-	-	
2246		I-SG		SG		-	-	-	-	-	
2247		I-DGU		DGU		-	-	-	-	-	
2248		PTD		SO		-	-	-	-	-	
2249						-	-	-	-	-	
2250						-	-	-	-	-	
2251		TOTAL INTANGIBLE PLANT				B8	811,694,169	726,132,481	85,561,688	-	85,561,688
2252											
2253		Summary of Intangible Plant by Factor									
2254		S				14,796,545	13,289,450	1,507,095	-	1,507,095	
2255		JBG				38,851	30,146	8,705	-	8,705	
2256		JBE				-	-	-	-	-	
2257		SG				1,581,299	1,454,109	127,190	-	127,190	
2258		SO				358,810,258	334,298,308	24,511,950	-	24,511,950	
2259		CN				124,143,271	115,540,014	8,603,257	-	8,603,257	
2260		CAGW				225,456,855	174,653,364	50,803,491	-	50,803,491	
2261		CAGE				63,194,180	63,194,180	-	-	-	
2262		CAEW				-	-	-	-	-	
2263		CAEE				3,672,909	3,672,909	-	-	-	
2264		SSGCT				-	-	-	-	-	
2265		SSGCH				-	-	-	-	-	
2266		SE				-	-	-	-	-	
2267		Total Intangible Plant by Factor				B8	811,694,169	726,132,481	85,561,688	-	85,561,688
2268		Summary of Unclassified Plant (Account 106)									
2269		DP				25,440,014	23,866,975	1,573,039	-	1,573,039	
2270		DS0				-	-	-	-	-	
2271		GP				4,126,230	3,844,348	281,881	-	281,881	
2272		HP				-	-	-	-	-	
2273		NP				-	-	-	-	-	
2274		OP				-	-	-	-	-	
2275		TP				32,257,379	30,649,338	1,608,041	-	1,608,041	
2276		TS0				-	-	-	-	-	
2277		IP				-	-	-	-	-	
2278		MP				-	-	-	-	-	
2279		SP				814,806	745,973	68,833	-	68,833	
2280		Total Unclassified Plant by Factor					62,638,429	59,106,634	3,531,795	-	3,531,795
2281						-	-	-	-	-	
2282		TOTAL ELECTRIC PLANT IN SERVICE				B8	24,310,487,949	22,685,506,369	1,624,981,580	-	1,624,981,580

OCTOBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2424	165	Prepayments							
2425		DMSC	S		11,844,990	11,844,990	-	-	-
2426		GP	GPS		187,016	174,240	12,776	-	12,776
2427		PT	SG		860,581	791,361	69,220	-	69,220
2428		PT	CAGW		863,304	668,771	194,533	-	194,533
2429		PT	CAGE		874,457	874,457	-	-	-
2430		P	CAEW		4,055	3,136	918	-	918
2431		P	CAEE		1,553,960	1,553,960	-	-	-
2432		P	SE		-	-	-	-	-
2433		PTD	SO		20,393,196	19,000,044	1,393,151	-	1,393,151
2434		Total Prepayments		B15	36,581,558	34,910,959	1,670,599	-	1,670,599
2435									
2436	182M	Misc Regulatory Assets							
2437		P	S		224,991,881	219,091,837	5,900,044	-	5,900,044
2438		DEFSG	SG		-	-	-	-	-
2439		P	CAGE		-	-	-	-	-
2440		P	CAGE		4,209,094	4,209,094	-	-	-
2441		P	CAGW		-	-	-	-	-
2442		P	JBG		-	-	-	-	-
2443		P	SE		10,608,209	9,805,081	803,128	-	803,128
2444		P	CAEW		-	-	-	-	-
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2446		T	SO		14,280,016	13,304,484	975,532	-	975,532
2447				B11	243,480,991	235,802,287	7,678,704	-	7,678,704
2448									
2449	186M	Misc Deferred Debits							
2450		T	S		16,469,982	16,469,982	-	-	-
2451		P	CAEW		-	-	-	-	-
2452		P	CAEE		-	-	-	-	-
2453		DEFSG	SG		16,457,073	15,133,366	1,323,708	-	1,323,708
2454		LABOR	SO		35,497	33,072	2,425	-	2,425
2455		P	SE		-	-	-	-	-
2456		P	CAGW		17,029,713	13,192,310	3,837,403	-	3,837,403
2457		DEFSG	CAGE		25,000,109	25,000,109	-	-	-
2458		P	CAEW		-	-	-	-	-
2459		P	CAEE		14,457,515	14,457,515	-	-	-
2460		P	JBE		-	-	-	-	-
2461		GP	EXCTAX		-	-	-	-	-
2462		Total Misc. Deferred Debits		B11	89,449,889	84,286,353	5,163,536	-	5,163,536
2463									
2464		Working Capital							
2465	CWC	Cash Working Capital							
2466		CWC	S		-	-	-	-	-
2467		CWC	SO		-	-	-	-	-
2468		CWC	SE		-	-	-	-	-
2469				B14	-	-	-	-	-
2470									
2471	OWC	Other Work. Cap.							
2472	131	Cash	GP		-	-	-	-	-
2473	135	Working Funds	GP		-	-	-	-	-
2474	141	Other A/R	GP		-	-	-	-	-
2475	143	Other A/R	GP		44,669,589	41,618,008	3,051,581	-	3,051,581
2476	232	A/P	PTD		0	0	0	-	0
2477	232	A/P	PTD		(6,171,423)	(5,749,825)	(421,598)	-	(421,598)
2478	232	A/P	P		(2,223,661)	(2,223,661)	-	-	-
2479	232	A/P	T		(78,759)	(78,759)	-	-	-
2480	232	A/P	P		(37,333)	(37,333)	-	-	-
2481	2533	Other Misc. Dt. Crd	P		-	-	-	-	-
2482	2533	Other Misc. Dt. Crd	P		-	-	-	-	-
2483	2533	Other Misc. Dt. Crd	P		-	-	-	-	-
2484	230	Asset Retr. Oblig.	P		-	-	-	-	-
2485	230	Asset Retr. Oblig.	P		-	-	-	-	-
2486	230	Asset Retr. Oblig.	P		(5,797,886)	(5,797,886)	-	-	-
2487	230	Asset Retr. Oblig.	P		-	-	-	-	-
2488	254105	ARO Reg Liability	P		287,065	-	287,065	-	287,065
2489	254105	ARO Reg Liability	P		-	-	-	-	-
2490	254105	ARO Reg Liability	P		-	-	-	-	-
2491	254105	ARO Reg Liability	P		-	-	-	-	-
2492	2533	Cholla Reclamation	P		-	-	-	-	-
2493				B14	30,647,592	27,730,543	2,917,049	-	2,917,049
2494									
2495		Total Working Capital			30,647,592	27,730,543	2,917,049	-	2,917,049

OCTOBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2496	Miscellaneous Rate Base									
2497	18221	Unrec Plant & Reg Study Costs								
2498		P	S		-	-	-	-	-	
2499					-	-	-	-	-	
2500					-	-	-	-	-	
2501					-	-	-	-	-	
2502	18222	Nuclear Plant - Trojan								
2503		P	S		-	-	-	-	-	
2504		P	TROJP		-	-	-	-	-	
2505		P	TROJD		-	-	-	-	-	
2506				B14	-	-	-	-	-	
2507					-	-	-	-	-	
2508					-	-	-	-	-	
2509					-	-	-	-	-	
2510	1869	Misc Deferred Debits-Trojan								
2511		P	S		-	-	-	-	-	
2512		P	SNPPN		-	-	-	-	-	
2513					-	-	-	-	-	
2514					-	-	-	-	-	
2515	TOTAL MISCELLANEOUS RATE BASE									
2516					-	-	-	-	-	
2517	TOTAL RATE BASE ADDITIONS									
2518	235	Customer Service Deposits			950,858,655	917,448,748	33,409,907	-	33,409,907	
2519		CUST	S		-	-	-	-	-	
2520		CUST	CN		-	-	-	-	-	
2521	Total Customer Service Deposits									
2522				B15	-	-	-	-	-	
2523	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2524	2282	Inj & Dam	PTD	SO	(52,426,748)	(48,845,240)	(3,581,508)	-	(3,581,508)	
2525	2283	Pen & Ben	PTD	SO	(3,030,935)	(2,823,878)	(207,057)	-	(207,057)	
2526	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2527	254	Ins Prov	PTD	SO	-	-	-	-	-	
2528				B15	(55,457,683)	(51,669,119)	(3,788,565)	-	(3,788,565)	
2529					-	-	-	-	-	
2530	22841	Accum Misc Oper Provisions - Other								
2531		P	S		-	-	-	-	-	
2532		P	CAGW		(1,470,404)	(1,139,070)	(331,335)	-	(331,335)	
2533				B15	(1,470,404)	(1,139,070)	(331,335)	-	(331,335)	
2534					-	-	-	-	-	
2535	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2536	230	ARO	P	TROJP	-	-	-	-	-	
2537	254105	ARO	P	TROJP	-	-	-	-	-	
2538	254	Regulatory Liabil	P	CAEE	(1,240,255)	(1,240,255)	-	-	-	
2539	254	Regulatory Liabil	P	CAGE	(19,803)	(19,803)	-	-	-	
2540	254		P	S	(43,212,204)	(43,212,290)	86	-	86	
2541				B15	(44,472,263)	(44,472,348)	86	-	86	
2542					-	-	-	-	-	
2543	252	Customer Advances for Construction								
2544		DPW	S		(7,198,884)	(7,198,884)	-	-	-	
2545		T	SG		322,409	296,476	25,933	-	25,933	
2546		T	CAGE		(16,485,293)	(16,485,293)	-	-	-	
2547		DPW	CAGW		-	-	-	-	-	
2548		CUST	CN		-	-	-	-	-	
2549	Total Customer Advances for Constr.									
2550				B19	(23,361,768)	(23,387,700)	25,933	-	25,933	
2551	25398	SO2 Emissions								
2552		P	S		-	-	-	-	-	
2553					-	-	-	-	-	
2554					-	-	-	-	-	
2555	25399	Other Deferred Credits								
2556		P	S		(5,542,951)	(5,005,841)	(537,110)	-	(537,110)	
2557		GP	GPS		-	-	-	-	-	
2558		GP	SO		(21,813,825)	(20,323,624)	(1,490,201)	-	(1,490,201)	
2559		P	CAGW		(1,100)	(852)	(248)	-	(248)	
2560		P	CAGE		4,705,058	4,705,058	-	-	-	
2561		P	SG		(8,076,764)	(7,427,118)	(649,646)	-	(649,646)	
2562		P	CAEW		-	-	-	-	-	
2563		P	CAEE		-	-	-	-	-	
2564		P	SE		-	-	-	-	-	
2565				B19	(30,729,581)	(28,052,376)	(2,677,205)	-	(2,677,205)	
2566					-	-	-	-	-	

OCTOBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(183,749,795)	(163,570,270)	(20,179,525)	-	(20,179,525)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	-	-	
2790		CUST	CN		(6,514,103)	(6,062,669)	(451,434)	-	(451,434)	
2791		PTD	SO		(87,907,687)	(81,902,316)	(6,005,371)	-	(6,005,371)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(19,128,375)	(14,818,068)	(4,310,307)	-	(4,310,307)	
2794		G-SG	CAGE		(54,425,729)	(54,425,729)	-	-	-	
2795		P	JBG		(5,444,860)	(4,224,900)	(1,219,959)	-	(1,219,959)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(340,115)	(340,115)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(357,510,664)	(325,344,067)	(32,166,597)	-	(32,166,597)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(170,222,355)	(170,222,355)	-	-	-	
2807		P	JBE		-	-	-	-	-	
2808				B17	(170,222,355)	(170,222,355)	-	-	-	
2809	108MP	Less Centralia Situs Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(170,222,355)	(170,222,355)	-	-	-	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases								
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases								
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829		TOTAL GENERAL PLANT ACCUM DEPR			B17	(527,733,019)	(495,566,422)	(32,166,597)	-	(32,166,597)
2830										
2831										
2832										
2833		Summary of General Depreciation by Factor								
2834		S			(183,749,795)	(163,570,270)	(20,179,525)	-	(20,179,525)	
2835		DGP			-	-	-	-	-	
2836		DGU			-	-	-	-	-	
2837		SE			-	-	-	-	-	
2838		SO			(87,907,687)	(81,902,316)	(6,005,371)	-	(6,005,371)	
2839		CN			(6,514,103)	(6,062,669)	(451,434)	-	(451,434)	
2840		SG			-	-	-	-	-	
2841		DEU			-	-	-	-	-	
2842		CAGW			(19,128,375)	(14,818,068)	(4,310,307)	-	(4,310,307)	
2843		CAGE			(54,425,729)	(54,425,729)	-	-	-	
2844		CAEW			-	-	-	-	-	
2845		CAEE			(170,562,469)	(170,562,469)	-	-	-	
2846		SSGCT			-	-	-	-	-	
2847		JBG			(5,444,860)	(4,224,900)	(1,219,959)	-	(1,219,959)	
2848		Remove Capital Leases								
2849		Total General Depreciation by Factor			B17	(527,733,019)	(495,566,422)	(32,166,597)	-	(32,166,597)
2850										
2851										
2852		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(7,732,093,548)	(7,121,360,138)	(610,733,411)	-	(610,733,411)
2853	111SP	Accum Prov for Amort-Steam								
2854		P	CAGW		-	-	-	-	-	
2855		P	CAGW		-	-	-	-	-	
2856		P	CAGE		-	-	-	-	-	
2857		P	SG		-	-	-	-	-	
2858					-	-	-	-	-	
2859					-	-	-	-	-	
2860					-	-	-	-	-	

OCTOBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2861	111GP	Accum Prov for Amort-General								
2862		G-SITUS	S		(10,355,983)	(9,082,753)	(1,273,231)	-	(1,273,231)	
2863		CUST	CN		(2,928,958)	(2,725,978)	(202,980)	-	(202,980)	
2864		I-SG	SG		-	-	-	-	-	
2865		PTD	SO		(12,652,635)	(11,788,277)	(864,359)	-	(864,359)	
2866		I-SG	CAGW		(44,192)	(34,234)	(9,958)	-	(9,958)	
2867		I-SG	CAGE		-	-	-	-	-	
2868		P	CAEW		-	-	-	-	-	
2869		P	CAEE		-	-	-	-	-	
2870		P	SE		-	-	-	-	-	
2871				B18	(25,981,769)	(23,631,242)	(2,350,527)	-	(2,350,527)	
2872										
2873										
2874	111HP	Accum Prov for Amort-Hydro								
2875		P	DGP		-	-	-	-	-	
2876		P	DGU		-	-	-	-	-	
2877		P	SG		-	-	-	-	-	
2878		P	CAGW		(839,250)	(650,137)	(189,113)	-	(189,113)	
2879		P	CAGE		-	-	-	-	-	
2880		P	CAGE		-	-	-	-	-	
2881				B18	(839,250)	(650,137)	(189,113)	-	(189,113)	
2882										
2883										
2884	111IP	Accum Prov for Amort-Intangible Plant								
2885		I-SITUS	S		(1,532,598)	(1,532,598)	-	-	-	
2886		I-DGP	DGP		-	-	-	-	-	
2887		I-DGU	DGU		-	-	-	-	-	
2888		P	CAEW		-	-	-	-	-	
2889		P	CAEE		(2,201,409)	(2,201,409)	-	-	-	
2890		P	SE		-	-	-	-	-	
2891		I-SG	SG		(14,856,094)	(13,661,160)	(1,194,935)	-	(1,194,935)	
2892		I-SG	CAGW		-	-	-	-	-	
2893		I-SG	CAGE		-	-	-	-	-	
2894		CUST	CN		(110,440,436)	(102,786,800)	(7,653,636)	-	(7,653,636)	
2895		P	CAGE		-	-	-	-	-	
2896		P	CAGE		-	-	-	-	-	
2897		I-SG	CAGW		(65,394,693)	(50,658,930)	(14,735,763)	-	(14,735,763)	
2898		I-SG	CAGE		(19,936,023)	(19,936,023)	-	-	-	
2899		PTD	JBG		(12,220)	(9,482)	(2,738)	-	(2,738)	
2900		PTD	SO		(276,881,230)	(257,966,222)	(18,915,008)	-	(18,915,008)	
2901				B18	(491,254,704)	(448,752,624)	(42,502,079)	-	(42,502,079)	
2902	111IP	Less Non-Utility Plant								
2903		NUTIL	OTH		-	-	-	-	-	
2904				B18	(491,254,704)	(448,752,624)	(42,502,079)	-	(42,502,079)	
2905										
2906	111390	Accum Amtr - Capital Lease								
2907		G-SITUS	S		396,357	396,357	-	-	-	
2908		P	SG		910,304	837,085	73,219	-	73,219	
2909		PTD	CAGW		-	-	-	592,511	592,511	
2910		PTD	SO		8,673,284	8,080,773	592,511	-	592,511	
2911					9,979,946	9,314,215	665,731	592,511	1,258,242	
2912										
2913		Remove Capital Lease Amtr			(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2914										
2915				B18	(518,075,723)	(473,034,003)	(45,041,720)	-	(45,041,720)	
2916										
2917										
2918										
2919										
2920		Summary of Amortization by Factor								
2921		S			(11,492,224)	(10,218,994)	(1,273,231)	-	(1,273,231)	
2922		DGP			-	-	-	-	-	
2923		DGU			-	-	-	-	-	
2924		SE			-	-	-	-	-	
2925		SO			(280,860,582)	(261,673,726)	(19,186,856)	-	(19,186,856)	
2926		CN			(113,369,394)	(105,512,778)	(7,856,616)	-	(7,856,616)	
2927		SSGCT			-	-	-	-	-	
2928		JBG			(12,220)	(9,482)	(2,738)	-	(2,738)	
2929		CAGW			(66,278,135)	(51,343,302)	(14,934,834)	592,511	(14,342,323)	
2930		CAGE			(19,936,023)	(19,936,023)	-	-	-	
2931		CAEW			-	-	-	-	-	
2932		CAEE			(2,201,409)	(2,201,409)	-	-	-	
2933		SG			(13,945,790)	(12,824,075)	(1,121,715)	-	(1,121,715)	
2934		Less Capital Lease			(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2935		Total Provision For Amortization by Factor		B18	(518,075,723)	(473,034,003)	(45,041,720)	-	(45,041,720)	

**RESULTS OF OPERATIONS
WASHINGTON**

November 2013

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2013
FILE:	WA JAM November 2013
PREPARED BY:	Revenue Requirement Department
DATE:	March 25, 2014
TIME:	12:56:26 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.608
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

NOVEMBER 2013 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	361,465,238	333,849,547	27,615,691	0	27,615,691
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	18,973,640	14,883,976	4,089,664	0	4,089,664
5 Other Operating Revenues	2.4	12,907,059	12,118,667	788,392	0	788,392
6 Total Operating Revenues	2.4	393,345,937	360,852,190	32,493,747	0	32,493,747
7						
8 Operating Expenses:						
9 Steam Production	2.6	47,607,010	41,806,984	5,800,027	0	5,800,027
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	4,053,005	3,377,185	675,820	0	675,820
12 Other Power Supply	2.10	50,112,907	39,804,656	10,308,251	0	10,308,251
13 Transmission	2.12	14,077,327	11,631,347	2,445,980	0	2,445,980
14 Distribution	2.13	16,941,004	15,896,627	1,044,377	0	1,044,377
15 Customer Accounts	2.14	7,253,157	6,776,865	476,292	0	476,292
16 Customer Service	2.14	10,060,779	9,442,400	618,379	0	618,379
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	13,673,706	12,690,335	983,371	0	983,371
19						
20 Total O & M Expenses	2.16	163,778,896	141,426,399	22,352,497	0	22,352,497
21						
22 Depreciation	2.18	48,677,918	45,197,670	3,480,248	0	3,480,248
23 Amortization Expense	2.19	4,195,843	3,863,026	332,817	0	332,817
24 Taxes Other Than Income	2.19	14,511,780	12,809,697	1,702,083	0	1,702,083
25 Income Taxes - Federal	2.22	46,451,230	45,343,955	1,107,275	0	1,107,275
26 Income Taxes - State	2.22	6,160,634	6,160,634	0	0	0
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(151,008)	(151,008)	0	0	0
29 Misc Revenue & Expense	2.6	0	(3,836)	3,836	0	3,836
30						
31 Total Operating Expenses	2.22	283,625,293	254,646,537	28,978,756	0	28,978,756
32						
33 Operating Revenue for Return		109,720,643	106,205,653	3,514,990	0	3,514,990
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,367,262,226	22,739,132,304	1,628,129,922	0	1,628,129,922
37 Plant Held for Future Use	2.33	51,763,605	51,497,468	266,138	0	266,138
38 Misc Deferred Debits	2.35	332,207,571	319,567,925	12,639,646	0	12,639,646
39 Elec Plant Acq Adj	2.33	41,476,367	41,476,367	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	46,711,206	44,274,878	2,436,329	0	2,436,329
42 Fuel Stock	2.34	242,880,297	235,911,813	6,968,483	0	6,968,483
43 Material & Supplies	2.34	212,860,250	206,040,444	6,819,806	0	6,819,806
44 Working Capital	2.35	28,831,770	26,016,690	2,815,079	0	2,815,079
45 Weatherization Loans	2.34	(7,359,374)	(9,285,656)	1,926,282	0	1,926,282
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,316,633,919	23,654,632,234	1,662,001,685	0	1,662,001,685
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,778,975,710)	(7,164,846,743)	(614,128,967)	0	(614,128,967)
52 Accum Prov For Amort	2.41	(521,077,929)	(475,701,506)	(45,376,422)	0	(45,376,422)
53 Accum Def Income Taxes	2.37	(3,879,612,101)	(3,636,620,348)	(242,991,752)	0	(242,991,752)
54 Unamortized ITC	2.37	(1,465,158)	(1,283,224)	(181,934)	0	(181,934)
55 Customer Adv for Const	2.36	(23,362,240)	(23,388,173)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(127,393,982)	(120,877,157)	(6,516,825)	0	(6,516,825)
58						
59 Total Rate Base Deductions		(12,331,887,120)	(11,422,717,152)	(909,169,968)	0	(909,169,968)
60						
61 Total Rate Base		12,984,746,799	12,231,915,082	752,831,716	0	752,831,716
62						
63						
64						
65						
66						
67						
68						
69						

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
156										
157	456	Other Electric Revenue								
158		DMSC	S		163,037	167,386	(4,349)	-	(4,349)	
159		CUST	CAGE		1,620,032	1,620,032	-	-	-	
160		OTHSGR	CAGW		849,162	657,815	191,347	-	191,347	
161		OTHSGR	SO		97,835	91,151	6,684	-	6,684	
162		OTHSGR	SG		1,263,012	1,161,423	101,589	-	101,589	
163		OTHSGR	JBG		117,568	91,226	26,342	-	26,342	
164		OTHSGR	WRG		5,419,234	5,150,209	269,025	-	269,025	
165		OTHSE	WRE		546,898	519,611	27,287	-	27,287	
166		P	CAEW		-	-	-	-	-	
167		P	SE		-	-	-	-	-	
168				B1	10,076,777	9,458,853	617,924	-	617,924	
169										
170		Total Other Electric Revenues			12,907,059	12,118,667	788,392	-	788,392	
171										
172		Total Electric Operating Revenues		B1	393,345,937	360,852,190	32,493,747	-	32,493,747	
173										
174		Summary of Revenues by Factor								
175		S			364,510,314	336,760,715	27,749,600	-	27,749,600	
176		JBG			117,568	91,226	26,342	-	26,342	
177		SE			-	-	-	-	-	
178		SO			424,389	395,397	28,992	-	28,992	
179		SG			1,380,387	1,269,357	111,030	-	111,030	
180		CAEW			-	-	-	-	-	
181		CAEE			-	-	-	-	-	
182		CAGW			19,000,405	14,718,934	4,281,471	-	4,281,471	
183		CAGE			1,946,742	1,946,742	-	-	-	
184		WRG			5,419,234	5,150,209	269,025	-	269,025	
185		WRE			546,898	519,611	27,287	-	27,287	
186		Total Electric Operating Revenues		B1	393,345,937	360,852,190	32,493,747	-	32,493,747	
187		Miscellaneous Revenues								
188	41160	Gain on Sale of Utility Plant - CR								
189		DPW	S		-	-	-	-	-	
190		T	SG		-	-	-	-	-	
191		G	SO		-	-	-	-	-	
192		T	DGU		-	-	-	-	-	
193		P	DGP		-	-	-	-	-	
194					-	-	-	-	-	
195					-	-	-	-	-	
196	41170	Loss on Sale of Utility Plant								
197		DPW	S		-	-	-	-	-	
198		T	CAGW		-	-	-	-	-	
199		T	CAGE		-	-	-	-	-	
200		T	SG		-	-	-	-	-	
201					-	-	-	-	-	
202					-	-	-	-	-	
203	4118	Gain from Emission Allowances								
204		P	S		-	-	-	-	-	
205		P	CAEW		-	-	-	-	-	
206		P	CAEE		-	-	-	-	-	
207		P	SE		-	-	-	-	-	
208				B1	-	-	-	-	-	
209					-	-	-	-	-	
210	41181	Gain from Disposition of NOX Credits								
211		P	SE		-	-	-	-	-	
212					-	-	-	-	-	
213					-	-	-	-	-	
214	4194	Impact Housing Interest Income								
215		P	DGU		-	-	-	-	-	
216					-	-	-	-	-	
217					-	-	-	-	-	
218	421	(Gain) / Loss on Sale of Utility Plant								
219		DPW	S		-	-	-	-	-	
220		T	DGP		-	-	-	-	-	
221		T	DGU		-	-	-	-	-	
222		CUST	CN		-	-	-	-	-	
223		PTD	SO		(24,429)	(22,761)	(1,669)	-	(1,669)	
224		P	CAGW		24,429	18,925	5,505	-	5,505	
225		P	CAGE		-	-	-	-	-	
226		P	SG		-	-	-	-	-	
227				B1	-	(3,836)	3,836	-	3,836	
228					-	(3,836)	3,836	-	3,836	
229		Total Miscellaneous Revenues			-	(3,836)	3,836	-	3,836	
230		Miscellaneous Expenses								
231	4311	Interest on Customer Deposits								
232		CUST	S		-	-	-	-	-	
233					-	-	-	-	-	
234		Total Miscellaneous Expenses			-	-	-	-	-	
235					-	-	-	-	-	
236		Net Misc Revenue and Expense			-	(3,836)	3,836	-	3,836	
237					-	(3,836)	3,836	-	3,836	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
238	500	Operation Supervision & Engineering								
239		P	SG		-	-	-	-	-	
240		P	CAGW		2,216	1,717	499	-	499	
241		P	CAGE		305,638	305,638	-	-	-	
242		P	JBG		1,190,525	923,780	266,746	-	266,746	
243		P	CAGE		-	-	-	-	-	
244				B2	1,498,380	1,231,135	267,245	-	267,245	
245										
246	501	Fuel Related								
247		P	SE		19,263	17,804	1,458	-	1,458	
248		P	SE		-	-	-	-	-	
249		P	SE		-	-	-	-	-	
250		P	CAGW		126,885	98,293	28,592	-	28,592	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		1,894,183	1,894,183	-	-	-	
254		P	JBE		(91,136)	(70,612)	(20,523)	-	(20,523)	
255		P	CAEE		-	-	-	-	-	
256		P	JBG		-	-	-	-	-	
257				B2	1,949,195	1,939,668	9,527	-	9,527	
258										
259	501NPC	Fuel Related								
260			SE		-	-	-	-	-	
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			CAGW		-	-	-	-	-	
264			CAGE		-	-	-	-	-	
265			CAEW		20,968,600	16,219,617	4,748,983	-	4,748,983	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	20,968,600	16,219,617	4,748,983	-	4,748,983	
271										
272		Total Fuel Related			22,917,794	18,159,285	4,758,509	-	4,758,509	
273										
274	502	Steam Expenses								
275		P	SG		-	-	-	-	-	
276		P	CAGW		54,491	42,212	12,279	-	12,279	
277		P	CAGE		3,545,704	3,545,704	-	-	-	
278		P	JBG		446,164	346,198	99,966	-	99,966	
279		P	CAGE		-	-	-	-	-	
280				B2	4,046,359	3,934,114	112,245	-	112,245	
281										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE	B2	-	-	-	-	-	
292					-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		8,101	6,275	1,825	-	1,825	
297		P	CAGE		357,646	357,646	-	-	-	
298		P	JBG		-	-	-	-	-	
299		P	CAGE		-	-	-	-	-	
300				B2	365,747	363,922	1,825	-	1,825	
301										
302	506	Misc. Steam Expense								
303		P	SG		-	-	-	-	-	
304		P	SE		-	-	-	-	-	
305		P	CAGW		197,251	152,803	44,448	-	44,448	
306		P	CAGE		5,075,095	5,075,095	-	-	-	
307		P	JBG		(347,066)	(269,304)	(77,763)	-	(77,763)	
308		P	CAGE		-	-	-	-	-	
309				B2	4,925,279	4,958,594	(33,315)	-	(33,315)	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		1,713	1,327	386	-	386	
314		P	CAGE		7,488	7,488	-	-	-	
315		P	JBG		19,718	15,300	4,418	-	4,418	
316		P	CAGE		-	-	-	-	-	
317				B2	28,919	24,115	4,804	-	4,804	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		16,809	13,021	3,788	-	3,788	
322		P	CAGE		415,772	415,772	-	-	-	
323		P	JBG		48,357	37,522	10,835	-	10,835	
324		P	CAGE		-	-	-	-	-	
325				B2	480,938	466,316	14,622	-	14,622	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		22,813	17,673	5,141	-	5,141	
332		P	CAGE		1,745,991	1,745,991	-	-	-	
333		P	JBG		815,683	632,923	182,760	-	182,760	
334		P	CAGE		-	-	-	-	-	
335				B2	2,584,487	2,396,587	187,900	-	187,900	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		144,530	111,962	32,568	-	32,568	
340		P	CAGE		6,128,127	6,128,127	-	-	-	
341		P	JBG		1,397,218	1,084,161	313,057	-	313,057	
342		P	CAGE		-	-	-	-	-	
343				B2	7,669,875	7,324,251	345,624	-	345,624	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		25,348	19,636	5,712	-	5,712	
348		P	CAGE		1,655,919	1,655,919	-	-	-	
349		P	JBG		387,446	300,636	86,810	-	86,810	
350		P	CAGE		-	-	-	-	-	
351				B2	2,068,713	1,976,191	92,522	-	92,522	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		21,773	16,867	4,906	-	4,906	
356		P	CAGE		806,215	806,215	-	-	-	
357		P	JBG		192,531	149,393	43,138	-	43,138	
358		P	CAGE		-	-	-	-	-	
359				B2	1,020,519	972,474	48,044	-	48,044	
360										
361		Total Steam Power Generation		B2	47,607,010	41,806,984	5,800,027	-	5,800,027	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS		WASHINGTON		
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
362	517	Operation Super & Engineering								
363		P	SG		-	-	-	-	-	
364					-	-	-	-	-	
365					-	-	-	-	-	
366	518	Nuclear Fuel Expense								
367		P	SE		-	-	-	-	-	
368					-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371	519	Coolants and Water								
372		P	SG		-	-	-	-	-	
373					-	-	-	-	-	
374					-	-	-	-	-	
375	520	Steam Expenses								
376		P	SG		-	-	-	-	-	
377					-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	523	Electric Expenses								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	524	Misc. Nuclear Expenses								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	528	Maintenance Super & Engineering								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	529	Maintenance of Structures								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	530	Maintenance of Reactor Plant								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	531	Maintenance of Electric Plant								
402		P	SG		-	-	-	-	-	
403					-	-	-	-	-	
404					-	-	-	-	-	
405	532	Maintenance of Misc Nuclear								
406		P	SG		-	-	-	-	-	
407					-	-	-	-	-	
408					-	-	-	-	-	
409		Total Nuclear Power Generation			-	-	-	-	-	
410					-	-	-	-	-	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
879	902	Meter Reading Expense								
880		CUST	S		1,396,037	1,330,297	65,739	-	65,739	
881		CUST	CN		176,525	164,291	12,233	-	12,233	
882				B2	1,572,561	1,494,589	77,973	-	77,973	
883										
884	903	Customer Receipts & Collections								
885		CUST	S		675,939	619,832	56,107	-	56,107	
886		CUST	CN		3,635,821	3,383,855	251,966	-	251,966	
887				B2	4,311,760	4,003,687	308,073	-	308,073	
888										
889	904	Uncollectible Accounts								
890		CUST	S		1,167,000	1,090,734	76,266	-	76,266	
891		P	SG		-	-	-	-	-	
892		CUST	CN		15,861	14,762	1,099	-	1,099	
893				B2	1,182,862	1,105,496	77,365	-	77,365	
894										
895	905	Misc. Customer Accounts Expense								
896		CUST	S		-	-	-	-	-	
897		CUST	CN		1,248	1,161	86	-	86	
898				B2	1,248	1,161	86	-	86	
899										
900		TOTAL CUSTOMER ACCOUNTS EXP		B2	7,253,157	6,776,865	476,292	-	476,292	
901										
902		Summary of Customer Accts Exp by Factor								
903		S			3,239,084	3,040,971	198,113	-	198,113	
904		CN			4,014,073	3,735,894	278,179	-	278,179	
905		SG			-	-	-	-	-	
906		Total Customer Accounts Expense by Factor		B2	7,253,157	6,776,865	476,292	-	476,292	
907										
908	907	Supervision								
909		CUST	S		-	-	-	-	-	
910		CUST	CN		29,254	27,226	2,027	-	2,027	
911				B2	29,254	27,226	2,027	-	2,027	
912										
913	908	Customer Assistance								
914		CUST	S		9,561,262	8,995,000	566,262	-	566,262	
915		CUST	CN		74,314	69,164	5,150	-	5,150	
916				B2	9,635,576	9,064,165	571,412	-	571,412	
917										
918	909	Informational & Instructional Adv								
919		CUST	S		153,224	125,105	28,119	-	28,119	
920		CUST	CN		234,321	218,082	16,239	-	16,239	
921				B2	387,546	343,188	44,358	-	44,358	
922										
923	910	Misc. Customer Service								
924		CUST	S		-	-	-	-	-	
925		CUST	CN		8,404	7,821	582	-	582	
926										
927				B2	8,404	7,821	582	-	582	
928										
929		TOTAL CUSTOMER SERVICE EXPENSE		B2	10,060,779	9,442,400	618,379	-	618,379	
930										
931										
932		Summary of Customer Service Exp by Factor								
933		S			9,714,487	9,120,106	594,381	-	594,381	
934		CN			346,293	322,294	23,998	-	23,998	
935										
936		Total Customer Service Expense by Factor		B2	10,060,779	9,442,400	618,379	-	618,379	
937										
938										
939	911	Supervision								
940		CUST	S		-	-	-	-	-	
941		CUST	CN		-	-	-	-	-	
942					-	-	-	-	-	
943					-	-	-	-	-	
944	912	Demonstration & Selling Expense								
945		CUST	S		-	-	-	-	-	
946		CUST	CN		-	-	-	-	-	
947					-	-	-	-	-	
948					-	-	-	-	-	
949	913	Advertising Expense								
950		CUST	S		-	-	-	-	-	
951		CUST	CN		-	-	-	-	-	
952					-	-	-	-	-	
953					-	-	-	-	-	

NOVEMBER 2013 West Control Area AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
954	916	Misc. Sales Expense							
955		CUST	S		-	-	-	-	-
956		CUST	CN		-	-	-	-	-
957				B2	-	-	-	-	-
958					-	-	-	-	-
959		TOTAL SALES EXPENSE			-	-	-	-	-
960					-	-	-	-	-
961					-	-	-	-	-
962		Total Sales Expense by Factor			-	-	-	-	-
963		S			-	-	-	-	-
964		CN			-	-	-	-	-
965		Total Sales Expense by Factor		B2	-	-	-	-	-
966					-	-	-	-	-
967		Total Customer Service Exp Including Sales			10,060,779	9,442,400	618,379	-	618,379
968	920	Administrative & General Salaries							
969		PTD	S		(27,851)	(27,851)	-	-	-
970		CUST	CN		-	-	-	-	-
971		PTD	SO		6,354,162	5,920,081	434,082	-	434,082
972				B2	6,326,312	5,892,230	434,082	-	434,082
973					-	-	-	-	-
974	921	Office Supplies & expenses							
975		PTD	S		15,392	15,341	52	-	52
976		CUST	CN		13,781	12,826	955	-	955
977		PTD	SO		689,767	642,646	47,121	-	47,121
978				B2	718,940	670,813	48,128	-	48,128
979					-	-	-	-	-
980	922	A&G Expenses Transferred							
981		PTD	S		-	-	-	-	-
982		CUST	CN		-	-	-	-	-
983		PTD	SO		(2,622,950)	(2,443,765)	(179,186)	-	(179,186)
984				B2	(2,622,950)	(2,443,765)	(179,186)	-	(179,186)
985					-	-	-	-	-
986	923	Outside Services							
987		PTD	S		93,339	67,671	25,668	-	25,668
988		P	CAGW		-	-	-	-	-
989		PTD	SO		2,798,701	2,607,509	191,192	-	191,192
990				B2	2,892,040	2,675,180	216,860	-	216,860
991					-	-	-	-	-
992	924	Property Insurance							
993			S		657,745	657,745	-	-	-
994			CAGW		-	-	-	-	-
995		PTD	SO		632,907	589,670	43,237	-	43,237
996				B2	1,290,652	1,247,415	43,237	-	43,237
997					-	-	-	-	-
998	925	Injuries & Damages							
999		PTD	SO		613,176	571,287	41,889	-	41,889
1000				B2	613,176	571,287	41,889	-	41,889
1001					-	-	-	-	-
1002	926	Employee Pensions & Benefits							
1003		LABOR	S		-	-	-	-	-
1004		CUST	CN		-	-	-	-	-
1005		LABOR	SO		-	-	-	-	-
1006				B2	-	-	-	-	-
1007					-	-	-	-	-
1008	927	Franchise Requirements							
1009		DMSC	S		-	-	-	-	-
1010		DMSC	SO		-	-	-	-	-
1011				B2	-	-	-	-	-
1012					-	-	-	-	-
1013	928	Regulatory Commission Expense							
1014		DMSC	S		1,540,295	1,390,055	150,240	-	150,240
1015		CUST	CN		-	-	-	-	-
1016		DMSC	SO		84,287	78,529	5,758	-	5,758
1017		CUST	CAGW		196,118	151,926	44,192	-	44,192
1018		DMSC	CAGE		15,011	15,011	-	-	-
1019		FERC	SG		163,236	150,107	13,130	-	13,130
1020				B2	1,998,947	1,785,627	213,320	-	213,320
1021					-	-	-	-	-
1022	929	Duplicate Charges							
1023		LABOR	S		-	-	-	-	-
1024		LABOR	SO		(357,198)	(332,797)	(24,402)	-	(24,402)
1025				B2	(357,198)	(332,797)	(24,402)	-	(24,402)
1026					-	-	-	-	-
1027	930	Misc General Expenses							
1028		PTD	S		5,373	5,373	-	-	-
1029		CUST	CAGE		-	-	-	-	-
1030		LABOR	SO		545,443	508,181	37,262	-	37,262
1031				B2	550,816	513,554	37,262	-	37,262
1032					-	-	-	-	-
1033	931	Rents							
1034		PTD	S		29,291	29,270	21	-	21
1035		PTD	SO		435,147	405,420	29,727	-	29,727
1036				B2	464,438	434,690	29,748	-	29,748
1037					-	-	-	-	-
1038	935	Maintenance of General Plant							
1039		G	S		6,439	6,434	5	-	5
1040		CUST	CN		3,643	3,391	252	-	252
1041		G	SO		1,788,452	1,666,275	122,177	-	122,177
1042				B2	1,798,534	1,676,099	122,434	-	122,434
1043					-	-	-	-	-
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	13,673,706	12,690,335	983,371	-	983,371
1045					-	-	-	-	-
1046		Summary of A&G Expense by Factor							
1047		S			2,310,979	2,134,994	175,985	41,889	217,874
1048		SO			10,961,893	10,213,036	748,856	-	748,856
1049		SG			163,236	150,107	13,130	-	13,130
1050		CN			17,424	16,217	1,208	-	1,208
1051		CAGW			196,118	151,926	44,192	-	44,192
1052		CAGE			15,011	15,011	-	-	-
1053		Total A&G Expense by Factor		B2	13,664,661	12,681,290	983,371	41,889	1,025,260
1054					-	-	-	-	-
1055		TOTAL O&M EXPENSE		B2	163,778,896	141,426,399	22,352,497	-	22,352,497

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1133	403GV0	General Vehicles			-	-	-	-	-	
1134		G-SG	SG		-	-	-	-	-	
1135					-	-	-	-	-	
1136					-	-	-	-	-	
1137	403MP	Mining Depreciation			-	-	-	-	-	
1138		P	CAEE		-	-	-	-	-	
1139				B3	-	-	-	-	-	
1140					-	-	-	-	-	
1141	403EP	Experimental Plant Depreciation			-	-	-	-	-	
1142		P	DGP		-	-	-	-	-	
1143		P	SG		-	-	-	-	-	
1144					-	-	-	-	-	
1145	4031	ARO Depreciation			-	-	-	-	-	
1146			S		-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150		TOTAL DEPRECIATION EXPENSE		B3	48,677,918	45,197,670	3,480,248	-	3,480,248	
1151										
1152		Summary of Depreciation Expense by Factor								
1153		S			14,647,084	13,422,823	1,224,261	-	1,224,261	
1154		DGP			-	-	-	-	-	
1155		DGU			-	-	-	-	-	
1156		SG			4,642	4,269	373	-	373	
1157		SO			1,219,789	1,136,460	83,329	-	83,329	
1158		CN			106,081	98,730	7,352	-	7,352	
1159		SE			-	-	-	-	-	
1160		CAGW			7,689,141	5,956,503	1,732,638	-	1,732,638	
1161		CAGE			23,079,481	23,079,481	-	-	-	
1162		CAEW			-	-	-	-	-	
1163		CAEE			2,306	2,306	-	-	-	
1164		JBG			1,929,376	1,497,085	432,290	-	432,290	
1165		JBE			18	14	4	-	4	
1166		Total Depreciation Expense By Factor		B3	48,677,918	45,197,670	3,480,248	-	3,480,248	
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS	S		51,671	45,630	6,041	-	6,041	
1170		I-SG	SG		-	-	-	-	-	
1171		PTD	SO		64,675	60,257	4,418	-	4,418	
1172		I-DGU	DGU		-	-	-	-	-	
1173		CUST	CN		2,591	2,412	180	-	180	
1174		I-SG	CAGW		-	-	-	-	-	
1175		I-SG	CAGE		-	-	-	-	-	
1176		I-DGP	DGP		-	-	-	-	-	
1177				B4	118,937	108,298	10,639	-	10,639	
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P	SG		-	-	-	-	-	
1181		P	DGP		-	-	-	-	-	
1182					-	-	-	-	-	
1183					-	-	-	-	-	
1184	404IP	Amort of LT Plant - intangible Plant								
1185		I-SITUS	S		392,759	392,759	-	-	-	
1186		P	SE		-	-	-	-	-	
1187		I-SG	SG		380,698	350,077	30,621	-	30,621	
1188		PTD	SO		1,419,827	1,322,832	96,995	-	96,995	
1189		CUST	CN		120,818	112,446	8,373	-	8,373	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193		I-SG	CAGE		-	-	-	-	-	
1194		I-SG	CAGE		-	-	-	-	-	
1195		I-SG	CAGW		803,264	622,260	181,004	-	181,004	
1196		I-SG	CAGE		330,520	330,520	-	-	-	
1197		P	JBG		160	124	36	-	36	
1198		P	CAEW		-	-	-	-	-	
1199		P	CAEE		3,887	3,887	-	-	-	
1200		I-DGU	DGU		-	-	-	-	-	
1201				B4	3,451,934	3,134,905	317,029	-	317,029	
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P	SE		-	-	-	-	-	
1205					-	-	-	-	-	
1206					-	-	-	-	-	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1363	41110	Deferred Income Tax - Federal-CR								
1364		GP	S		-	-	-	-	-	
1365		DPW	CIAC		-	-	-	-	-	
1366		GP	SCHMDEXP		-	-	-	-	-	
1367		GP	SNP		-	-	-	-	-	
1368		PT	SG		-	-	-	-	-	
1369		PT	SNPD		-	-	-	-	-	
1370		LABOR	SO		-	-	-	-	-	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	-	-	
1373		CUST	BADDEBT		-	-	-	-	-	
1374		GP	GPS		-	-	-	-	-	
1375		P	TROJD		-	-	-	-	-	
1376		P	JBE		-	-	-	-	-	
1377		PT	CAGW		-	-	-	-	-	
1378		PT	CAGE		-	-	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		-	-	-	-	-	
1381				B7	-	-	-	-	-	
1382					-	-	-	-	-	
1383				B7	-	-	-	-	-	
1384	SCHMAF	Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392					-	-	-	-	-	
1393	SCHMAP	Additions - Permanent								
1394		P	S		-	-	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		-	-	-	-	-	
1397		P	SCHMDEXP		-	-	-	-	-	
1398		P	CAEE		-	-	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		-	-	-	-	-	
1403					-	-	-	-	-	
1404				B6	-	-	-	-	-	
1405					-	-	-	-	-	
1406	SCHMAT	Additions - Temporary								
1407		SCHMAT-SITUS	S		-	-	-	-	-	
1408		P	JBE		-	-	-	-	-	
1409		DPW	CIAC		-	-	-	-	-	
1410		SCHMAT-SNP	SNP		-	-	-	-	-	
1411		P	TROJD		-	-	-	-	-	
1412		P	CN		-	-	-	-	-	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		-	-	-	-	-	
1415		SCHMAT-GPS	GPS		-	-	-	-	-	
1416		SCHMAT-SO	SO		-	-	-	-	-	
1417		SCHMAT-SNP	SNPD		-	-	-	-	-	
1418		P	JBG		-	-	-	-	-	
1419		CUST	BADDEBT		-	-	-	-	-	
1420		P	CAGW		-	-	-	-	-	
1421		P	CAGE		-	-	-	-	-	
1422		SCHMAT-SE	CAEW		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		-	-	-	-	-	
1424		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1425				B6	-	-	-	-	-	
1426					-	-	-	-	-	
1427				B6	-	-	-	-	-	
1428					-	-	-	-	-	
1429	SCHMDF	Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

NOVEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDF	Deductions - Permanent								
1437		SCHMDP	S		-	-	-	-	-	
1438		P	SE		-	-	-	-	-	
1439		P	CAEW		-	-	-	-	-	
1440		P	CAEE		-	-	-	-	-	
1441		PTD	SNP		-	-	-	-	-	
1442		P	JBE		-	-	-	-	-	
1443		P	SCHMDEXP		-	-	-	-	-	
1444		SCHMDP-SO	SO		-	-	-	-	-	
1445				B6	-	-	-	-	-	
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S		-	-	-	-	-	
1449		CUST	BADDEBT		-	-	-	-	-	
1450		CUST	CN		-	-	-	-	-	
1451		SCHMDT-SNP	SNP		-	-	-	-	-	
1452		DPW	SNPD		-	-	-	-	-	
1453		P	JBE		-	-	-	-	-	
1454		P	SE		-	-	-	-	-	
1455		SCHMDT-SG	SG		-	-	-	-	-	
1456		SCHMDT-GPS	GPS		-	-	-	-	-	
1457		SCHMDT-SO	SO		-	-	-	-	-	
1458		TAXDEPR	TAXDEPR		-	-	-	-	-	
1459		SCHMDT-SG	CAGW		-	-	-	-	-	
1460		SCHMDT-SG	CAGE		-	-	-	-	-	
1461		P	JBG		-	-	-	-	-	
1462		P	CAEE		-	-	-	-	-	
1463		P	TROJD		-	-	-	-	-	
1464				B6	-	-	-	-	-	
1465										
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	-	-	-	-	-	
1467										
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	-	-	-	-	-	
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT		6,160,634	6,160,634	-	-	-	
1473		Credits	IBT		-	-	-	-	-	
1474			CAGE		-	-	-	-	-	
1475			IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES		B6	6,160,634	6,160,634	-	-	-	
1477										
1478										
1479		Calculation of Taxable Income:								
1480		Operating Revenues			393,345,937	360,852,190	32,493,747	-	32,493,747	
1481		Operating Deductions:								
1482		O & M Expenses			163,778,896	141,426,399	22,352,497	-	22,352,497	
1483		Depreciation Expense			46,677,918	45,197,670	3,480,248	-	3,480,248	
1484		Amortization Expense			4,195,843	3,863,026	332,817	-	332,817	
1485		Taxes Other Than Income			14,511,780	12,809,697	1,702,083	-	1,702,083	
1486		Interest & Dividends (AFUDC-Equity)			(4,955,256)	(4,645,089)	(310,167)	-	(310,167)	
1487		Misc Revenue & Expense			-	(3,836)	3,836	-	3,836	
1488		Total Operating Deductions			226,209,182	198,647,867	27,561,314	-	27,561,314	
1489		Other Deductions:								
1490		Interest Deductions			28,258,322	26,489,532	1,768,790	-	1,768,790	
1491		Interest on PCRBS			-	-	-	-	-	
1492		Schedule M Adjustments			-	-	-	-	-	
1493										
1494		Income Before State Taxes			138,878,433	135,714,791	3,163,643	-	3,163,643	
1495										
1496		State Income Taxes			6,160,634	6,160,634	-	-	-	
1497										
1498		Total Taxable Income			132,717,799	129,554,157	3,163,643	-	3,163,643	
1499										
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1501										
1502		Federal Income Tax - Calculated			46,451,230	45,343,955	1,107,275	-	1,107,275	
1503										
1504		Adjustments to Calculated Tax:								
1505	40910	Fed. Credit	P	SE	-	-	-	-	-	
1506	40910	Fed. Credit	P	JBE	-	-	-	-	-	
1507	40910	Fed. Credit	P	SO	-	-	-	-	-	
1508	40910	Fed. Credit	P	SG	-	-	-	-	-	
1509	40910	Fed. Credit		CAGW	-	-	-	-	-	
1510	40910	Fed. Credit		CAEE	-	-	-	-	-	
1511		FEDERAL INCOME TAX			46,451,230	45,343,955	1,107,275	-	1,107,275	
1512										
1513		TOTAL OPERATING EXPENSES			283,625,293	254,646,537	28,978,756	-	28,978,756	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1591	Summary of Steam Production Plant by Factor									
1592	S				-	-	-	-	-	
1593	JBG				1,095,949,122	850,393,984	245,555,138	-	245,555,138	
1594	JBE				-	-	-	-	-	
1595	SG				1,258,880	1,157,623	101,257	-	101,257	
1596	CAGW				257,363,175	199,370,050	57,993,126	-	57,993,126	
1597	CAGE				5,355,897,299	5,355,897,299	-	-	-	
1598	SSGCH				-	-	-	-	-	
1599	Total Steam Production Plant by Factor				B8	6,710,468,476	6,406,818,956	303,649,521	-	303,649,521
1600	320	Land and Land Rights								
1601	P		DGP		-	-	-	-	-	
1602	P		SG		-	-	-	-	-	
1603					-	-	-	-	-	
1604					-	-	-	-	-	
1605	321	Structures and Improvements								
1606	P		DGP		-	-	-	-	-	
1607	P		SG		-	-	-	-	-	
1608					-	-	-	-	-	
1609					-	-	-	-	-	
1610	322	Reactor Plant Equipment								
1611	P		DGP		-	-	-	-	-	
1612	P		SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	323	Turbogenerator Units								
1616	P		DGP		-	-	-	-	-	
1617	P		SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	324	Land and Land Rights								
1621	P		DGP		-	-	-	-	-	
1622	P		SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	325	Misc. Power Plant Equipment								
1626	P		DGP		-	-	-	-	-	
1627	P		SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	NP	Unclassified Nuclear Plant - Acct 300								
1632	P		SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	Total Nuclear Production Plant					-	-	-	-	
1637					-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640	Summary of Nuclear Production Plant by Factor									
1641	DGP				-	-	-	-	-	
1642	DGU				-	-	-	-	-	
1643	SG				-	-	-	-	-	
1644					-	-	-	-	-	
1645	Total Nuclear Plant by Factor									
1646					-	-	-	-	-	
1647	330	Land and Land Rights								
1648	P		DGP		-	-	-	-	-	
1649	P		DGU		-	-	-	-	-	
1650	P		CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1651	P		CAGE		5,949,945	5,949,945	-	-	-	
1652	P		CAGW		-	-	-	-	-	
1653	P		CAGE		-	-	-	-	-	
1654				B8	31,319,965	25,603,192	5,716,773	-	5,716,773	
1655					-	-	-	-	-	
1656	331	Structures and Improvements								
1657	P		DGP		-	-	-	-	-	
1658	P		DGU		-	-	-	-	-	
1659	P		CAGW		176,368,866	136,626,654	39,742,212	-	39,742,212	
1660	P		CAGE		15,452,087	15,452,087	-	-	-	
1661	P		CAGW		-	-	-	-	-	
1662	P		CAGE		-	-	-	-	-	
1663				B8	191,820,953	152,078,742	39,742,212	-	39,742,212	
1664					-	-	-	-	-	

NOVEMBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1744	341	Structures and Improvements							
1745		P	CAGW		-	-	-	-	-
1746		P	DGU		-	-	-	-	-
1747		P	CAGW		57,410,796	44,474,091	12,936,705	-	12,936,705
1748		P	CAGE		107,880,027	107,880,027	-	-	-
1749		P	CAGE		-	-	-	-	-
1750				B8	165,290,823	152,354,118	12,936,705	-	12,936,705
1751									
1752	342	Fuel Holders, Producers & Accessories							
1753		P	CAGW		-	-	-	-	-
1754		P	DGU		-	-	-	-	-
1755		P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1756		P	CAGE		9,142,411	9,142,411	-	-	-
1757		P	CAGE		-	-	-	-	-
1758				B8	10,765,078	10,399,433	365,645	-	365,645
1759									
1760	343	Prime Movers							
1761		P	S		-	-	-	-	-
1762		P	DGU		-	-	-	-	-
1763		P	SG		-	-	-	-	-
1764		P	CAGW		954,502,288	739,418,793	215,083,495	-	215,083,495
1765		P	CAGE		1,606,057,815	1,606,057,815	-	-	-
1766		P	CAGE		-	-	-	-	-
1767				B8	2,560,560,103	2,345,476,608	215,083,495	-	215,083,495
1768									
1769	344	Generators							
1770		P	S		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	SG		-	-	-	-	-
1773		P	CAGW		130,013,603	100,716,889	29,296,714	-	29,296,714
1774		P	CAGE		182,778,730	182,778,730	-	-	-
1775		P	CAGE		-	-	-	-	-
1776				B8	312,792,333	283,495,619	29,296,714	-	29,296,714
1777									
1778	345	Accessory Electric Plant							
1779		P	CAGW		-	-	-	-	-
1780		P	DGU		-	-	-	-	-
1781		P	CAGW		87,115,049	67,484,914	19,630,136	-	19,630,136
1782		P	CAGE		162,348,304	162,348,304	-	-	-
1783		P	CAGE		-	-	-	-	-
1784				B8	249,463,353	229,833,218	19,630,136	-	19,630,136
1785									
1786									
1787									
1788	346	Misc. Power Plant Equipment							
1789		P	SG		-	-	-	-	-
1790		P	DGU		-	-	-	-	-
1791		P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1792		P	CAGE		8,113,155	8,113,155	-	-	-
1793				B8	12,141,534	11,233,796	907,738	-	907,738
1794									
1795	347	Other Production ARO							
1796		P	S		-	-	-	-	-
1797					-	-	-	-	-
1798					-	-	-	-	-
1799	OP	Unclassified Other Prod Plant-Acct 300							
1800		P	S		-	-	-	-	-
1801		P	SG		-	-	-	-	-
1802		P	CAGW		-	-	-	-	-
1803		P	CAGE		-	-	-	-	-
1804					-	-	-	-	-
1805					-	-	-	-	-
1806				B8	3,340,034,175	3,061,179,189	278,854,985	-	278,854,985
1807									
1808									
1809		S			-	-	-	-	-
1810		DGU			-	-	-	-	-
1811		SG			-	-	-	-	-
1812		CAGW			1,237,508,818	958,653,833	278,854,985	-	278,854,985
1813		CAGE			2,102,525,357	2,102,525,357	-	-	-
1814		SSGCT			-	-	-	-	-
1815				B8	3,340,034,175	3,061,179,189	278,854,985	-	278,854,985
1816									
1817		Experimental Plant							
1818	103	Experimental Plant							
1819		P	DGP		-	-	-	-	-
1820					-	-	-	-	-
1821					-	-	-	-	-
1822				B8	10,953,623,628	10,204,980,354	748,643,274	-	748,643,274

NOVEMBER 2013 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2192	Summary of General Plant by Factor									
2193	S				572,538,229	526,945,509	45,592,719	-	45,592,719	
2194	JBG				20,131,767	15,621,102	4,510,665	-	4,510,665	
2195	JBE				1,070	829	241	-	241	
2196	SG				138,684	127,529	11,155	-	11,155	
2197	SO				267,941,785	249,637,471	18,304,314	-	18,304,314	
2198	SE				-	-	-	-	-	
2199	CN				22,018,997	20,493,058	1,525,939	-	1,525,939	
2200	DEU				-	-	-	-	-	
2201	CAGW				57,779,754	44,759,910	13,019,845	-	13,019,845	
2202	CAGE				197,128,655	197,128,655	-	-	-	
2203	CAEW				-	-	-	-	-	
2204	CAEE				303,113,283	303,113,283	-	-	-	
2205	SSGCT				-	-	-	-	-	
2206	SSGCH				-	-	-	-	-	
2207	Less Capital Leases				(39,428,220)	(38,320,629)	(1,107,591)	-	(1,107,591)	
2208	Total General Plant by Factor				B8 1,401,364,002	1,319,506,716	81,857,286	-	81,857,286	
2209	301	Organization								
2210		I-SITUS	S		-	-	-	-	-	
2211		PTD	SO		-	-	-	-	-	
2212		I-SG	CAGW		-	-	-	-	-	
2213		I-SG	CAGE		-	-	-	-	-	
2214		I-SG	SG		-	-	-	-	-	
2215				B8	-	-	-	-	-	
2216	302	Franchise & Consent								
2217		I-SITUS	S		1,000,000	1,000,000	-	-	-	
2218		I-SG	SG		-	-	-	-	-	
2219		I-SG	CAGW		-	-	-	-	-	
2220		I-SG	CAGE		-	-	-	-	-	
2221		I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758	
2222		I-SG	CAGE		14,386,245	14,386,245	-	-	-	
2223		I-DGP	DGP		-	-	-	-	-	
2224		I-DGU	DGU		-	-	-	-	-	
2225				B8	162,831,812	129,607,054	33,224,758	-	33,224,758	
2226										
2227	303	Miscellaneous Intangible Plant								
2228		I-SITUS	S		13,796,545	12,289,450	1,507,095	-	1,507,095	
2229		I-SG	SG		1,581,299	1,454,109	127,190	-	127,190	
2230		PTD	SO		357,860,324	333,413,268	24,447,056	-	24,447,056	
2231		P	SE		-	-	-	-	-	
2232		CUST	CN		124,143,271	115,540,014	8,603,257	-	8,603,257	
2233		I-SG	CAGW		78,823,899	61,062,056	17,761,843	-	17,761,843	
2234		I-SG	CAGE		68,826,508	68,826,508	-	-	-	
2235		P	JBG		38,851	30,146	8,705	-	8,705	
2236		P	CAEW		-	-	-	-	-	
2237		P	CAEE		3,679,146	3,679,146	-	-	-	
2238		I-SG	CAGE		-	-	-	-	-	
2239		I-SG	CAGE		-	-	-	-	-	
2240				B8	648,749,843	596,294,697	52,455,146	-	52,455,146	
2241	303	Less Non-Utility Plant								
2242		I-SITUS	S		-	-	-	-	-	
2243				B8	648,749,843	596,294,697	52,455,146	-	52,455,146	
2244	IP	Unclassified Intangible Plant - Acct 300								
2245		I-SITUS	S		-	-	-	-	-	
2246		I-SG	SG		-	-	-	-	-	
2247		I-DGU	DGU		-	-	-	-	-	
2248		PTD	SO		-	-	-	-	-	
2249					-	-	-	-	-	
2250					-	-	-	-	-	
2251	TOTAL INTANGIBLE PLANT				B8 811,581,655	725,901,751	85,679,904	-	85,679,904	
2252										
2253	Summary of Intangible Plant by Factor									
2254	S				14,796,545	13,289,450	1,507,095	-	1,507,095	
2255	JBG				38,851	30,146	8,705	-	8,705	
2256	JBE				-	-	-	-	-	
2257	SG				1,581,299	1,454,109	127,190	-	127,190	
2258	SO				357,860,324	333,413,268	24,447,056	-	24,447,056	
2259	CN				124,143,271	115,540,014	8,603,257	-	8,603,257	
2260	CAGW				226,269,467	175,282,865	50,986,601	-	50,986,601	
2261	CAGE				83,212,752	83,212,752	-	-	-	
2262	CAEW				-	-	-	-	-	
2263	CAEE				3,679,146	3,679,146	-	-	-	
2264	SSGCT				-	-	-	-	-	
2265	SSGCH				-	-	-	-	-	
2266	SE				-	-	-	-	-	
2267	Total Intangible Plant by Factor				B8 811,581,655	725,901,751	85,679,904	-	85,679,904	
2268	Summary of Unclassified Plant (Account 106)									
2269	DP				24,682,953	23,510,067	1,172,886	-	1,172,886	
2270	DS0				-	-	-	-	-	
2271	GP				7,988,217	7,442,506	545,711	-	545,711	
2272	HP				-	-	-	-	-	
2273	NP				-	-	-	-	-	
2274	OP				-	-	-	-	-	
2275	TP				41,890,768	39,437,698	2,453,070	-	2,453,070	
2276	TS0				-	-	-	-	-	
2277	IP				-	-	-	-	-	
2278	MP				-	-	-	-	-	
2279	SP				1,217,910	1,116,653	101,257	-	101,257	
2280	Total Unclassified Plant by Factor				75,779,848	71,506,924	4,272,924	-	4,272,924	
2281										
2282	TOTAL ELECTRIC PLANT IN SERVICE				B8 24,367,262,226	22,739,132,304	1,628,129,922	-	1,628,129,922	

NOVEMBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2424	165	Prepayments							
2425			DMSC	S	11,236,214	11,236,214	-	-	-
2426			GP	GPS	13,591,673	12,663,164	928,509	-	928,509
2427			PT	SG	548,898	504,748	44,150	-	44,150
2428			PT	CAGW	863,304	668,771	194,533	-	194,533
2429			PT	CAGE	765,603	765,603	-	-	-
2430			P	CAEW	4,055	3,136	918	-	918
2431			P	CAEE	1,137,054	1,137,054	-	-	-
2432			P	SE	-	-	-	-	-
2433			PTD	SO	18,564,406	17,296,187	1,268,218	-	1,268,218
2434		Total Prepayments			46,711,206	44,274,878	2,436,329	-	2,436,329
2435									
2436	182M	Misc Regulatory Assets							
2437			P	S	223,957,017	218,309,296	5,647,720	-	5,647,720
2438			DEFSG	SG	-	-	-	-	-
2439			P	CAGE	-	-	-	-	-
2440			P	CAGE	4,115,558	4,115,558	-	-	-
2441			P	CAGW	-	-	-	-	-
2442			P	JBG	-	-	-	-	-
2443			P	SE	10,608,209	9,805,081	803,128	-	803,128
2444			P	CAEW	-	-	-	-	-
2445			P	CAEE	(10,608,209)	(10,608,209)	-	-	-
2446			T	SO	13,971,284	13,016,842	954,442	-	954,442
2447					242,043,859	234,638,569	7,405,290	-	7,405,290
2448									
2449	186M	Misc Deferred Debits							
2450			T	S	16,371,562	16,371,562	-	-	-
2451			P	CAEW	-	-	-	-	-
2452			P	CAEE	-	-	-	-	-
2453			DEFSG	SG	16,323,408	15,010,452	1,312,956	-	1,312,956
2454			LABOR	SO	-	-	-	-	-
2455			P	SE	-	-	-	-	-
2456			P	CAGW	17,402,474	13,481,075	3,921,400	-	3,921,400
2457			DEFSG	CAGE	26,024,708	26,024,708	-	-	-
2458			P	CAEW	-	-	-	-	-
2459			P	CAEE	14,041,560	14,041,560	-	-	-
2460			P	JBE	-	-	-	-	-
2461			GP	EXCTAX	-	-	-	-	-
2462		Total Misc. Deferred Debits			90,163,712	84,929,356	5,234,356	-	5,234,356
2463									
2464		Working Capital							
2465	CWC	Cash Working Capital							
2466			CWC	S	-	-	-	-	-
2467			CWC	SO	-	-	-	-	-
2468			CWC	SE	-	-	-	-	-
2469					-	-	-	-	-
2470									
2471	OWC	Other Work. Cap.							
2472	131	Cash	GP	SNP	-	-	-	-	-
2473	135	Working Funds	GP	SG	-	-	-	-	-
2474	141	Other A/R	GP	SO	-	-	-	-	-
2475	143	Other A/R	GP	SO	43,407,212	40,441,870	2,965,343	-	2,965,343
2476	232	A/P	PTD	SE	0	0	0	-	0
2477	232	A/P	PTD	SO	(6,401,690)	(5,964,362)	(437,328)	-	(437,328)
2478	232	A/P	P	CAEE	(2,284,908)	(2,284,908)	-	-	-
2479	232	A/P	T	CAGE	(77,965)	(77,965)	-	-	-
2480	232	A/P	P	S	(50,560)	(50,560)	-	-	-
2481	2533	Other Misc. Dt. Crd	P	SE	-	-	-	-	-
2482	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-
2483	2533	Other Misc. Dt. Crd	P	CAEE	-	-	-	-	-
2484	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-
2485	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-
2486	230	Asset Retr. Oblig.	P	CAEE	(6,047,384)	(6,047,384)	-	-	-
2487	230	Asset Retr. Oblig.	P	S	-	-	-	-	-
2488	254105	ARO Reg Liability	P	S	287,065	-	287,065	-	287,065
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2490	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-
2491	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-
2492	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2493					28,831,770	26,016,690	2,815,079	-	2,815,079
2494									
2495		Total Working Capital			28,831,770	26,016,690	2,815,079	-	2,815,079

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2496	Miscellaneous Rate Base									
2497	18221	Unrec Plant & Reg Study Costs								
2498		P	S		-	-	-	-	-	
2499					-	-	-	-	-	
2500					-	-	-	-	-	
2501					-	-	-	-	-	
2502	18222	Nuclear Plant - Trojan								
2503		P	S		-	-	-	-	-	
2504		P	TROJP		-	-	-	-	-	
2505		P	TROJD		-	-	-	-	-	
2506				B14	-	-	-	-	-	
2507					-	-	-	-	-	
2508					-	-	-	-	-	
2509					-	-	-	-	-	
2510	1869	Misc Deferred Debits-Trojan								
2511		P	S		-	-	-	-	-	
2512		P	SNPPN		-	-	-	-	-	
2513					-	-	-	-	-	
2514					-	-	-	-	-	
2515	TOTAL MISCELLANEOUS RATE BASE									
2516					-	-	-	-	-	
2517	TOTAL RATE BASE ADDITIONS									
2518	235	Customer Service Deposits			949,371,693	915,499,930	33,871,763	-	33,871,763	
2519		CUST	S		-	-	-	-	-	
2520		CUST	CN		-	-	-	-	-	
2521	Total Customer Service Deposits									
2522				B15	-	-	-	-	-	
2523	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2524	2282	Inj & Dam	PTD	SO	(49,559,519)	(46,173,884)	(3,385,635)	-	(3,385,635)	
2525	2283	Pen & Ben	PTD	SO	(2,999,231)	(2,794,340)	(204,891)	-	(204,891)	
2526	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2527	254	Ins Prov	PTD	SO	-	-	-	-	-	
2528				B15	(52,558,750)	(48,968,224)	(3,590,526)	-	(3,590,526)	
2529					-	-	-	-	-	
2530	22841	Accum Misc Oper Provisions - Other								
2531		P	S		-	-	-	-	-	
2532		P	CAGW		(1,470,404)	(1,139,070)	(331,335)	-	(331,335)	
2533				B15	(1,470,404)	(1,139,070)	(331,335)	-	(331,335)	
2534					-	-	-	-	-	
2535	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2536	230	ARO	P	TROJP	-	-	-	-	-	
2537	254105	ARO	P	TROJP	-	-	-	-	-	
2538	254	Regulatory Liabil	P	CAEE	(1,117,274)	(1,117,274)	-	-	-	
2539	254	Regulatory Liabil	P	CAGE	(19,803)	(19,803)	-	-	-	
2540	254		P	S	(42,178,013)	(42,178,098)	86	-	86	
2541				B15	(43,315,090)	(43,315,176)	86	-	86	
2542					-	-	-	-	-	
2543	252	Customer Advances for Construction								
2544		DPW	S		(7,059,055)	(7,059,055)	-	-	-	
2545		T	SG		322,409	296,476	25,933	-	25,933	
2546		T	CAGE		(16,625,594)	(16,625,594)	-	-	-	
2547		DPW	CAGW		-	-	-	-	-	
2548		CUST	CN		-	-	-	-	-	
2549	Total Customer Advances for Constr.									
2550				B19	(23,362,240)	(23,388,173)	25,933	-	25,933	
2551	25398	SO2 Emissions								
2552		P	S		-	-	-	-	-	
2553					-	-	-	-	-	
2554					-	-	-	-	-	
2555	25399	Other Deferred Credits								
2556		P	S		(5,053,046)	(4,586,113)	(466,934)	-	(466,934)	
2557		GP	GPS		-	-	-	-	-	
2558		GP	SO		(22,020,885)	(20,516,539)	(1,504,346)	-	(1,504,346)	
2559		P	CAGW		(1,100)	(852)	(248)	-	(248)	
2560		P	CAGE		4,777,278	4,777,278	-	-	-	
2561		P	SG		(7,751,985)	(7,128,463)	(623,523)	-	(623,523)	
2562		P	CAEW		-	-	-	-	-	
2563		P	CAEE		-	-	-	-	-	
2564		P	SE		-	-	-	-	-	
2565				B19	(30,049,739)	(27,454,688)	(2,595,051)	-	(2,595,051)	
2566					-	-	-	-	-	

NOVEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(185,769,244)	(165,396,325)	(20,372,920)	-	(20,372,920)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	-	-	
2790		CUST	CN		(6,620,184)	(6,161,399)	(458,786)	-	(458,786)	
2791		PTD	SO		(88,625,642)	(82,571,224)	(6,054,418)	-	(6,054,418)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(19,415,186)	(15,040,250)	(4,374,936)	-	(4,374,936)	
2794		G-SG	CAGE		(55,161,188)	(55,161,188)	-	-	-	
2795		P	JBG		(5,584,222)	(4,333,038)	(1,251,184)	-	(1,251,184)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(344,817)	(344,817)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(361,520,484)	(329,008,240)	(32,512,243)	-	(32,512,243)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(170,242,661)	(170,242,661)	-	-	-	
2807		P	JBE		-	-	-	-	-	
2808				B17	(170,242,661)	(170,242,661)	-	-	-	
2809	108MP	Less Centralia Sitis Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(170,242,661)	(170,242,661)	-	-	-	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases								
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases								
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829		TOTAL GENERAL PLANT ACCUM DEPR			B17	(531,763,144)	(499,250,901)	(32,512,243)	-	(32,512,243)
2830										
2831										
2832										
2833		Summary of General Depreciation by Factor								
2834		S			(185,769,244)	(165,396,325)	(20,372,920)	-	(20,372,920)	
2835		DGP			-	-	-	-	-	
2836		DGU			-	-	-	-	-	
2837		SE			-	-	-	-	-	
2838		SO			(88,625,642)	(82,571,224)	(6,054,418)	-	(6,054,418)	
2839		CN			(6,620,184)	(6,161,399)	(458,786)	-	(458,786)	
2840		SG			-	-	-	-	-	
2841		DEU			-	-	-	-	-	
2842		CAGW			(19,415,186)	(15,040,250)	(4,374,936)	-	(4,374,936)	
2843		CAGE			(55,161,188)	(55,161,188)	-	-	-	
2844		CAEW			-	-	-	-	-	
2845		CAEE			(170,587,477)	(170,587,477)	-	-	-	
2846		SSGCT			-	-	-	-	-	
2847		JBG			(5,584,222)	(4,333,038)	(1,251,184)	-	(1,251,184)	
2848		Remove Capital Leases								
2849		Total General Depreciation by Factor			B17	(531,763,144)	(499,250,901)	(32,512,243)	-	(32,512,243)
2850										
2851										
2852		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(7,778,975,710)	(7,164,846,743)	(614,128,967)	-	(614,128,967)
2853	111SP	Accum Prov for Amort-Steam								
2854		P	CAGW		-	-	-	-	-	
2855		P	CAGV		-	-	-	-	-	
2856		P	CAGE		-	-	-	-	-	
2857		P	SG		-	-	-	-	-	
2858					-	-	-	-	-	
2859					-	-	-	-	-	
2860					-	-	-	-	-	

NOVEMBER 2013 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2861	111GP	Accum Prov for Amort-General								
2862		G-SITUS	S			(10,407,655)	(9,128,383)	(1,279,272)	-	(1,279,272)
2863		CUST	CN			(2,931,549)	(2,728,390)	(203,159)	-	(203,159)
2864		I-SG	SG			-	-	-	-	-
2865		PTD	SO			(12,712,168)	(11,843,742)	(868,426)	-	(868,426)
2866		I-SG	CAGW			(49,334)	(38,218)	(11,117)	-	(11,117)
2867		I-SG	CAGE			-	-	-	-	-
2868		P	CAEW			-	-	-	-	-
2869		P	CAEE			-	-	-	-	-
2870		P	SE			-	-	-	-	-
2871					B18	(26,100,706)	(23,738,733)	(2,361,974)	-	(2,361,974)
2872										
2873										
2874	111HP	Accum Prov for Amort-Hydro								
2875		P	DGP			-	-	-	-	-
2876		P	DGU			-	-	-	-	-
2877		P	SG			-	-	-	-	-
2878		P	CAGW			(862,103)	(667,841)	(194,263)	-	(194,263)
2879		P	CAGE			-	-	-	-	-
2880		P	CAGE			-	-	-	-	-
2881					B18	(862,103)	(667,841)	(194,263)	-	(194,263)
2882										
2883										
2884	111IP	Accum Prov for Amort-Intangible Plant								
2885		I-SITUS	S			(1,551,737)	(1,551,737)	-	-	-
2886		I-DGP	DGP			-	-	-	-	-
2887		I-DGU	DGU			-	-	-	-	-
2888		P	CAEW			-	-	-	-	-
2889		P	CAEE			(2,230,206)	(2,230,206)	-	-	-
2890		P	SE			-	-	-	-	-
2891		I-SG	SG			(14,970,204)	(13,766,091)	(1,204,113)	-	(1,204,113)
2892		I-SG	CAGW			-	-	-	-	-
2893		I-SG	CAGE			-	-	-	-	-
2894		CUST	CN			(110,561,254)	(102,899,245)	(7,662,009)	-	(7,662,009)
2895		P	CAGE			-	-	-	-	-
2896		P	CAGE			-	-	-	-	-
2897		I-SG	CAGW			(66,342,774)	(51,393,375)	(14,949,399)	-	(14,949,399)
2898		I-SG	CAGE			(20,293,525)	(20,293,525)	-	-	-
2899		PTD	JBG			(12,380)	(9,606)	(2,774)	-	(2,774)
2900		PTD	SO			(278,153,039)	(259,151,148)	(19,001,891)	-	(19,001,891)
2901					B18	(494,115,119)	(451,294,933)	(42,820,186)	-	(42,820,186)
2902	111IP	Less Non-Utility Plant								
2903		NUTIL	OTH			-	-	-	-	-
2904					B18	(494,115,119)	(451,294,933)	(42,820,186)	-	(42,820,186)
2905										
2906	111390	Accum Amtr - Capital Lease								
2907		G-SITUS	S			396,357	396,357	-	-	-
2908		P	SG			910,304	837,085	73,219	-	73,219
2909		PTD	CAGW			-	-	-	592,511	592,511
2910		PTD	SO			8,673,284	8,080,773	592,511	-	592,511
2911						9,979,946	9,314,215	665,731	592,511	1,258,242
2912										
2913		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2914										
2915		TOTAL ACCUM PROV FOR AMORTIZ			B18	(521,077,929)	(475,701,506)	(45,376,422)	-	(45,376,422)
2916		AMA								
2917										
2918										
2919										
2920		Summary of Amortization by Factor								
2921		S				(11,563,034)	(10,283,762)	(1,279,272)	-	(1,279,272)
2922		DGP				-	-	-	-	-
2923		DGU				-	-	-	-	-
2924		SE				-	-	-	-	-
2925		SO				(282,191,923)	(262,914,117)	(19,277,805)	-	(19,277,805)
2926		CN				(113,492,804)	(105,627,635)	(7,865,168)	-	(7,865,168)
2927		SSGCT				-	-	-	-	-
2928		JBG				(12,380)	(9,606)	(2,774)	-	(2,774)
2929		CAGW				(67,254,212)	(52,099,433)	(15,154,779)	592,511	(14,562,267)
2930		CAGE				(20,293,525)	(20,293,525)	-	-	-
2931		CAEW				-	-	-	-	-
2932		CAEE				(2,230,206)	(2,230,206)	-	-	-
2933		SG				(14,059,900)	(12,929,007)	(1,130,893)	-	(1,130,893)
2934		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2935		Total Provision For Amortization by Factor			B18	(521,077,929)	(475,701,506)	(45,376,422)	-	(45,376,422)

**RESULTS OF OPERATIONS
WASHINGTON**

December 2013

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2013
FILE:	WA JAM December 2013
PREPARED BY:	Revenue Requirement Department
DATE:	March 25, 2014
TIME:	12:55:41 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

DECEMBER 2013 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	431,731,054	397,798,668	33,932,386	0	33,932,386
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	27,234,841	21,283,281	5,951,561	0	5,951,561
5 Other Operating Revenues	2.4	15,618,035	14,704,221	913,813	0	913,813
6 Total Operating Revenues	2.4	474,583,930	433,786,170	40,797,760	0	40,797,760
7						
8 Operating Expenses:						
9 Steam Production	2.6	51,673,283	45,959,058	5,714,225	0	5,714,225
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	4,149,812	3,276,884	872,928	0	872,928
12 Other Power Supply	2.10	95,591,296	76,405,622	19,185,675	0	19,185,675
13 Transmission	2.12	14,452,214	11,952,263	2,499,950	0	2,499,950
14 Distribution	2.13	18,979,010	18,072,997	906,013	0	906,013
15 Customer Accounts	2.14	9,032,322	8,375,324	656,997	0	656,997
16 Customer Service	2.14	14,569,467	13,584,193	985,274	0	985,274
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	23,883,421	22,007,613	1,875,808	0	1,875,808
19						
20 Total O & M Expenses	2.16	232,330,824	199,633,954	32,696,870	0	32,696,870
21						
22 Depreciation	2.18	49,114,352	45,579,164	3,535,188	0	3,535,188
23 Amortization Expense	2.19	4,184,105	3,852,317	331,788	0	331,788
24 Taxes Other Than Income	2.19	14,507,531	12,522,695	1,984,836	0	1,984,836
25 Income Taxes - Federal	2.22	50,646,215	50,364,567	281,648	0	281,648
26 Income Taxes - State	2.22	6,849,047	6,849,047	0	0	0
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(151,009)	(151,009)	0	0	0
29 Misc Revenue & Expense	2.6	332,282	300,168	32,115	0	32,115
30						
31 Total Operating Expenses	2.22	357,813,348	318,950,904	38,862,443	0	38,862,443
32						
33 Operating Revenue for Return		116,770,583	114,835,266	1,935,317	0	1,935,317
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,461,303,498	22,825,464,428	1,635,839,070	0	1,635,839,070
37 Plant Held for Future Use	2.33	51,879,635	51,612,208	267,427	0	267,427
38 Misc Deferred Debits	2.35	335,941,717	323,539,873	12,401,845	0	12,401,845
39 Elec Plant Acq Adj	2.33	41,071,191	41,071,191	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	46,513,772	44,128,003	2,385,769	0	2,385,769
42 Fuel Stock	2.34	234,566,950	227,259,752	7,307,198	0	7,307,198
43 Material & Supplies	2.34	212,271,115	205,535,173	6,735,942	0	6,735,942
44 Working Capital	2.35	27,082,644	24,366,906	2,715,738	0	2,715,738
45 Weatherization Loans	2.34	(4,222,887)	(6,148,737)	1,925,850	0	1,925,850
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,406,407,636	23,736,828,798	1,669,578,839	0	1,669,578,839
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,806,701,387)	(7,190,239,756)	(616,461,631)	0	(616,461,631)
52 Accum Prov For Amort	2.41	(517,874,252)	(472,584,996)	(45,289,256)	0	(45,289,256)
53 Accum Def Income Taxes	2.37	(3,894,695,686)	(3,651,526,989)	(243,168,718)	0	(243,168,718)
54 Unamortized ITC	2.37	(1,546,284)	(1,362,303)	(183,981)	0	(183,981)
55 Customer Adv for Const	2.36	(24,865,342)	(24,891,274)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(137,069,400)	(129,883,889)	(7,185,510)	0	(7,185,510)
58						
59 Total Rate Base Deductions		(12,382,752,351)	(11,470,489,189)	(912,263,162)	0	(912,263,162)
60						
61 Total Rate Base		13,023,655,285	12,266,339,609	757,315,676	0	757,315,676
62						
63						
64						
65						
66						
67						
68						
69						

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
238	500	Operation Supervision & Engineering								
239		P	SG	28,134	25,871	2,263	-	2,263		
240		P	CAGW	12,318	9,542	2,776	-	2,776		
241		P	CAGE	265,986	265,986	-	-	-		
242		P	JBG	974,184	755,911	218,273	-	218,273		
243		P	CAGE	-	-	-	-	-		
244										
				B2	1,280,622	1,057,311	223,311	-	223,311	
245										
246	501	Fuel Related								
247		P	SE	931	861	71	-	71		
248		P	SE	-	-	-	-	-		
249		P	SE	-	-	-	-	-		
250		P	CAGW	78,975	61,179	17,796	-	17,796		
251		P	CAGE	-	-	-	-	-		
252		P	CAEW	-	-	-	-	-		
253		P	CAEE	1,769,034	1,769,034	-	-	-		
254		P	JBE	(30,533)	(23,657)	(6,876)	-	(6,876)		
255		P	CAEE	-	-	-	-	-		
256		P	JBG	-	-	-	-	-		
257										
				B2	1,818,407	1,807,416	10,991	-	10,991	
258										
259	501NPC	Fuel Related								
260			SE	-	-	-	-	-		
261			SE	-	-	-	-	-		
262			SE	-	-	-	-	-		
263			CAGW	-	-	-	-	-		
264			CAGE	-	-	-	-	-		
265			CAEW	20,016,873	15,483,438	4,533,435	-	4,533,435		
266			CAEE	-	-	-	-	-		
267			JBE	-	-	-	-	-		
268			CAEE	-	-	-	-	-		
269			JBG	-	-	-	-	-		
270										
				B2	20,016,873	15,483,438	4,533,435	-	4,533,435	
271										
272		Total Fuel Related								
					21,835,280	17,290,854	4,544,425	-	4,544,425	
273										
274	502	Steam Expenses								
275		P	SG	-	-	-	-	-		
276		P	CAGW	107,725	83,451	24,274	-	24,274		
277		P	CAGE	3,613,990	3,613,990	-	-	-		
278		P	JBG	377,527	292,939	84,588	-	84,588		
279		P	CAGE	-	-	-	-	-		
280										
				B2	4,099,242	3,990,380	108,862	-	108,862	
281										
282	503	Steam From Other Sources								
283		P	SE	-	-	-	-	-		
284		P	CAEW	-	-	-	-	-		
285		P	CAEE	-	-	-	-	-		
286										
				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE	-	-	-	-	-		
290			CAEW	-	-	-	-	-		
291			CAEE	-	-	-	-	-		
292										
				B2	-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG	-	-	-	-	-		
296		P	CAGW	5,671	4,393	1,278	-	1,278		
297		P	CAGE	369,094	369,094	-	-	-		
298		P	JBG	-	-	-	-	-		
299		P	CAGE	-	-	-	-	-		
300										
				B2	374,765	373,488	1,278	-	1,278	
301										
302	506	Misc. Steam Expense								
303		P	SG	-	-	-	-	-		
304		P	SE	-	-	-	-	-		
305		P	CAGW	(223,175)	(172,886)	(50,289)	-	(50,289)		
306		P	CAGE	7,689,118	7,689,118	-	-	-		
307		P	JBG	(356,695)	(276,775)	(79,920)	-	(79,920)		
308		P	CAGE	-	-	-	-	-		
309										
				B2	7,109,248	7,239,457	(130,209)	-	(130,209)	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				WASHINGTON	
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT			FUNC	FACTOR							
310											
311	507	Rents									
312		P	SG			-	-	-	-	-	
313		P	CAGW			1,166	903	263	-	263	
314		P	CAGE			3,002	3,002	-	-	-	
315		P	JBG			106,206	82,410	23,796	-	23,796	
316		P	CAGE			-	-	-	-	-	
317					B2	110,374	86,315	24,059	-	24,059	
318											
319	510	Maint Supervision & Engineering									
320		P	SG			-	-	-	-	-	
321		P	CAGW			26,217	20,310	5,908	-	5,908	
322		P	CAGE			503,252	503,252	-	-	-	
323		P	JBG			35,492	27,540	7,952	-	7,952	
324		P	CAGE			-	-	-	-	-	
325					B2	564,962	551,102	13,860	-	13,860	
326											
327											
328											
329	511	Maintenance of Structures									
330		P	SG			-	-	-	-	-	
331		P	CAGW			64,179	49,717	14,462	-	14,462	
332		P	CAGE			2,133,757	2,133,757	-	-	-	
333		P	JBG			959,890	744,820	215,070	-	215,070	
334		P	CAGE			-	-	-	-	-	
335					B2	3,157,826	2,928,294	229,532	-	229,532	
336											
337	512	Maintenance of Boiler Plant									
338		P	SG			-	-	-	-	-	
339		P	CAGW			251,293	194,668	56,625	-	56,625	
340		P	CAGE			7,009,743	7,009,743	-	-	-	
341		P	JBG			1,812,562	1,406,445	406,117	-	406,117	
342		P	CAGE			-	-	-	-	-	
343					B2	9,073,598	8,610,855	462,743	-	462,743	
344											
345	513	Maintenance of Electric Plant									
346		P	SG			-	-	-	-	-	
347		P	CAGW			41,265	31,967	9,298	-	9,298	
348		P	CAGE			1,905,728	1,905,728	-	-	-	
349		P	JBG			649,881	504,271	145,610	-	145,610	
350		P	CAGE			-	-	-	-	-	
351					B2	2,596,874	2,441,966	154,909	-	154,909	
352											
353	514	Maintenance of Misc. Steam Plant									
354		P	SG			-	-	-	-	-	
355		P	CAGW			30,023	23,258	6,765	-	6,765	
356		P	CAGE			1,107,117	1,107,117	-	-	-	
357		P	JBG			333,353	258,663	74,690	-	74,690	
358		P	CAGE			-	-	-	-	-	
359					B2	1,470,492	1,389,037	81,455	-	81,455	
360											
361		Total Steam Power Generation			B2	51,673,283	45,959,058	5,714,225	-	5,714,225	

DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
362	517	Operation Super & Engineering								
363		P	SG		-	-	-	-	-	
364					-	-	-	-	-	
365					-	-	-	-	-	
366	518	Nuclear Fuel Expense								
367		P	SE		-	-	-	-	-	
368					-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371	519	Coolants and Water								
372		P	SG		-	-	-	-	-	
373					-	-	-	-	-	
374					-	-	-	-	-	
375	520	Steam Expenses								
376		P	SG		-	-	-	-	-	
377					-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	523	Electric Expenses								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	524	Misc. Nuclear Expenses								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	528	Maintenance Super & Engineering								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	529	Maintenance of Structures								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	530	Maintenance of Reactor Plant								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	531	Maintenance of Electric Plant								
402		P	SG		-	-	-	-	-	
403					-	-	-	-	-	
404					-	-	-	-	-	
405	532	Maintenance of Misc Nuclear								
406		P	SG		-	-	-	-	-	
407					-	-	-	-	-	
408					-	-	-	-	-	
409		Total Nuclear Power Generation			-	-	-	-	-	
410					-	-	-	-	-	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
879	902	Meter Reading Expense								
880			CUST	S		1,815,279	1,754,536	60,743	-	60,743
881			CUST	CN		251,804	234,353	17,450	-	17,450
882					B2	2,067,083	1,988,889	78,193	-	78,193
883										
884	903	Customer Receipts & Collections								
885			CUST	S		740,636	683,682	56,954	-	56,954
886			CUST	CN		3,949,610	3,675,898	273,712	-	273,712
887					B2	4,690,246	4,359,580	330,666	-	330,666
888										
889	904	Uncollectible Accounts								
890			CUST	S		1,950,630	1,724,957	225,673	-	225,673
891			P	SG		-	-	-	-	-
892			CUST	CN		(639)	(594)	(44)	-	(44)
893					B2	1,949,991	1,724,362	225,629	-	225,629
894										
895	905	Misc. Customer Accounts Expense								
896			CUST	S		22	22	-	-	-
897			CUST	CN		41,249	38,391	2,859	-	2,859
898					B2	41,271	38,413	2,859	-	2,859
899										
900		TOTAL CUSTOMER ACCOUNTS EXP			B2	9,032,322	8,375,324	656,997	-	656,997
901										
902		Summary of Customer Accts Exp by Factor								
903			S			4,506,745	4,163,375	343,370	-	343,370
904			CN			4,525,577	4,211,950	313,627	-	313,627
905			SG			-	-	-	-	-
906		Total Customer Accounts Expense by Factor			B2	9,032,322	8,375,324	656,997	-	656,997
907										
908	907	Supervision								
909			CUST	S		-	-	-	-	-
910			CUST	CN		34,611	32,213	2,399	-	2,399
911					B2	34,611	32,213	2,399	-	2,399
912										
913	908	Customer Assistance								
914			CUST	S		13,678,800	12,731,262	947,538	-	947,538
915			CUST	CN		185,926	173,041	12,885	-	12,885
916					B2	13,864,726	12,904,304	960,422	-	960,422
917										
918	909	Informational & Instructional Adv								
919			CUST	S		420,731	415,561	5,170	-	5,170
920			CUST	CN		219,061	203,880	15,181	-	15,181
921					B2	639,792	619,441	20,351	-	20,351
922										
923	910	Misc. Customer Service								
924			CUST	S		-	-	-	-	-
925			CUST	CN		30,338	28,235	2,102	-	2,102
926										
927					B2	30,338	28,235	2,102	-	2,102
928										
929		TOTAL CUSTOMER SERVICE EXPENSE			B2	14,569,467	13,584,193	985,274	-	985,274
930										
931										
932		Summary of Customer Service Exp by Factor								
933			S			14,099,531	13,146,824	952,707	-	952,707
934			CN			469,936	437,369	32,567	-	32,567
935										
936		Total Customer Service Expense by Factor			B2	14,569,467	13,584,193	985,274	-	985,274
937										
938										
939	911	Supervision								
940			CUST	S		-	-	-	-	-
941			CUST	CN		-	-	-	-	-
942						-	-	-	-	-
943						-	-	-	-	-
944	912	Demonstration & Selling Expense								
945			CUST	S		-	-	-	-	-
946			CUST	CN		-	-	-	-	-
947						-	-	-	-	-
948						-	-	-	-	-
949	913	Advertising Expense								
950			CUST	S		-	-	-	-	-
951			CUST	CN		-	-	-	-	-
952						-	-	-	-	-
953						-	-	-	-	-

DECEMBER 2013 West Control Area							UNADJUSTED RESULTS				
AMA							WASHINGTON				
FERC	BUS	WCA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref							
954	916	Misc. Sales Expense									
955		CUST	S			-	-	-	-	-	
956		CUST	CN			-	-	-	-	-	
957				B2		-	-	-	-	-	
958						-	-	-	-	-	
959		TOTAL SALES EXPENSE				-	-	-	-	-	
960											
961											
962		Total Sales Expense by Factor									
963		S				-	-	-	-	-	
964		CN				-	-	-	-	-	
965		Total Sales Expense by Factor		B2		-	-	-	-	-	
966											
967		Total Customer Service Exp Including Sales				14,569,467	13,584,193	985,274	-	985,274	
968	920	Administrative & General Salaries									
969		PTD	S			(27,849)	(27,849)	-	-	-	
970		CUST	CN			-	-	-	-	-	
971		PTD	SO			6,296,658	5,866,505	430,153	-	430,153	
972				B2		6,268,810	5,838,657	430,153	-	430,153	
973											
974	921	Office Supplies & expenses									
975		PTD	S			31,539	31,380	159	-	159	
976		CUST	CN			14,844	13,815	1,029	-	1,029	
977		PTD	SO			907,060	845,095	61,965	-	61,965	
978				B2		953,443	890,290	63,153	-	63,153	
979											
980	922	A&G Expenses Transferred									
981		PTD	S			-	-	-	-	-	
982		CUST	CN			-	-	-	-	-	
983		PTD	SO			(2,587,964)	(2,411,168)	(176,796)	-	(176,796)	
984				B2		(2,587,964)	(2,411,168)	(176,796)	-	(176,796)	
985											
986	923	Outside Services									
987		PTD	S			160,891	139,252	21,639	-	21,639	
988		P	CAGW			-	-	-	-	-	
989		PTD	SO			1,173,860	1,093,669	80,192	-	80,192	
990				B2		1,334,751	1,232,921	101,831	-	101,831	
991											
992	924	Property Insurance									
993			S			657,745	657,745	-	-	-	
994			CAGW			-	-	-	-	-	
995		PTD	SO			50,673	47,211	3,462	-	3,462	
996				B2		708,418	704,956	3,462	-	3,462	
997											
998	925	Injuries & Damages									
999		PTD	SO			10,911,561	10,166,143	745,418	-	745,418	
1000				B2		10,911,561	10,166,143	745,418	-	745,418	
1001											
1002	926	Employee Pensions & Benefits									
1003		LABOR	S			-	-	-	-	-	
1004		CUST	CN			-	-	-	-	-	
1005		LABOR	SO			-	-	-	-	-	
1006				B2		-	-	-	-	-	
1007											
1008	927	Franchise Requirements									
1009		DMSC	S			-	-	-	-	-	
1010		DMSC	SO			-	-	-	-	-	
1011				B2		-	-	-	-	-	
1012											
1013	928	Regulatory Commission Expense									
1014		DMSC	S			1,673,841	1,306,357	367,484	-	367,484	
1015		CUST	CN			-	-	-	-	-	
1016		DMSC	SO			972,823	906,365	66,458	-	66,458	
1017		CUST	CAGW			196,118	151,926	44,192	-	44,192	
1018		DMSC	CAGE			15,011	15,011	-	-	-	
1019		FERC	SG			163,236	150,107	13,130	-	13,130	
1020				B2		3,021,030	2,529,766	491,264	-	491,264	
1021											
1022	929	Duplicate Charges									
1023		LABOR	S			-	-	-	-	-	
1024		LABOR	SO			(438,376)	(408,428)	(29,947)	-	(29,947)	
1025				B2		(438,376)	(408,428)	(29,947)	-	(29,947)	
1026											
1027	930	Misc General Expenses									
1028		PTD	S			55,493	55,493	-	-	-	
1029		CUST	CAGE			-	-	-	-	-	
1030		LABOR	SO			780,304	726,998	53,306	-	53,306	
1031				B2		835,798	782,492	53,306	-	53,306	
1032											
1033	931	Rents									
1034		PTD	S			3,524	3,503	21	-	21	
1035		PTD	SO			580,150	540,517	39,633	-	39,633	
1036				B2		583,674	544,020	39,654	-	39,654	
1037											
1038	935	Maintenance of General Plant									
1039		G	S			34,614	34,540	75	-	75	
1040		CUST	CN			4,754	4,425	329	-	329	
1041		G	SO			2,252,908	2,099,001	153,906	-	153,906	
1042				B2		2,292,276	2,137,966	154,310	-	154,310	
1043											
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2		23,883,421	22,007,613	1,875,808	-	1,875,808	
1045											
1046		Summary of A&G Expense by Factor									
1047		S				2,383,439	1,994,061	389,378	745,418	1,134,796	
1048		SO				20,899,658	19,471,908	1,427,750	-	1,427,750	
1049		SG				163,236	150,107	13,130	-	13,130	
1050		CN				19,598	18,240	1,358	-	1,358	
1051		CAGW				196,118	151,926	44,192	-	44,192	
1052		CAGE				15,011	15,011	-	-	-	
1053		Total A&G Expense by Factor		B2		23,677,061	21,801,252	1,875,808	745,418	2,621,226	
1054											
1055		TOTAL O&M EXPENSE		B2		232,330,824	199,633,954	32,696,870	-	32,696,870	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
1133	403GV0	General Vehicles								
1134			G-SG	SG		-	-	-	-	-
1135						-	-	-	-	-
1136						-	-	-	-	-
1137	403MP	Mining Depreciation								
1138			P	CAEE		-	-	-	-	-
1139					B3	-	-	-	-	-
1140						-	-	-	-	-
1141	403EP	Experimental Plant Depreciation								
1142			P	DGP		-	-	-	-	-
1143			P	SG		-	-	-	-	-
1144						-	-	-	-	-
1145	4031	ARO Depreciation								
1146				S		-	-	-	-	-
1147						-	-	-	-	-
1148						-	-	-	-	-
1149						-	-	-	-	-
1150		TOTAL DEPRECIATION EXPENSE			B3	49,114,352	45,579,164	3,535,188	-	3,535,188
1151										
1152		Summary of Depreciation Expense by Factor								
1153		S				14,732,195	13,507,981	1,224,214	-	1,224,214
1154		DGP				-	-	-	-	-
1155		DGU				-	-	-	-	-
1156		SG				4,642	4,269	373	-	373
1157		SO				1,260,065	1,173,984	86,081	-	86,081
1158		CN				108,886	101,341	7,546	-	7,546
1159		SE				-	-	-	-	-
1160		CAGW				7,917,233	6,133,197	1,784,036	-	1,784,036
1161		CAGE				23,156,756	23,156,756	-	-	-
1162		CAEW				-	-	-	-	-
1163		CAEE				2,306	2,306	-	-	-
1164		JBG				1,932,251	1,499,317	432,934	-	432,934
1165		JBE				18	14	4	-	4
1166		Total Depreciation Expense By Factor			B3	49,114,352	45,579,164	3,535,188	-	3,535,188
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS		S		52,585	46,545	6,040	-	6,040
1170		I-SG		SG		-	-	-	-	-
1171		PTD		SO		60,082	55,978	4,104	-	4,104
1172		I-DGU		DGU		-	-	-	-	-
1173		CUST		CN		4,511	4,198	313	-	313
1174		I-SG		CAGW		-	-	-	-	-
1175		I-SG		CAGE		-	-	-	-	-
1176		I-DGP		DGP		-	-	-	-	-
1177					B4	117,178	106,721	10,457	-	10,457
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P		SG		-	-	-	-	-
1181		P		DGP		-	-	-	-	-
1182						-	-	-	-	-
1183						-	-	-	-	-
1184	404IP	Amort of LT Plant - Intangible Plant								
1185		I-SITUS		S		392,759	392,759	-	-	-
1186		P		SE		-	-	-	-	-
1187		I-SG		SG		385,286	354,296	30,990	-	30,990
1188		PTD		SO		1,404,615	1,308,659	95,956	-	95,956
1189		CUST		CN		122,054	113,596	8,458	-	8,458
1190		I-SG		CAGW		-	-	-	-	-
1191		I-SG		CAGE		-	-	-	-	-
1192		I-DGP		DGP		-	-	-	-	-
1193		I-SG		CAGE		-	-	-	-	-
1194		I-SG		CAGE		-	-	-	-	-
1195		I-SG		CAGW		802,082	621,344	180,738	-	180,738
1196		I-SG		CAGE		330,976	330,976	-	-	-
1197		P		JBG		160	124	36	-	36
1198		P		CAEW		-	-	-	-	-
1199		P		CAEE		4,009	4,009	-	-	-
1200		I-DGU		DGU		-	-	-	-	-
1201					B4	3,441,941	3,125,763	316,178	-	316,178
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P		SE		-	-	-	-	-
1205						-	-	-	-	-
1206						-	-	-	-	-

DECEMBER 2013 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	WASHINGTON
			FUNC	FACTOR			OTHER		ADJUSTMENT	ADJ TOTAL
1363	41110	Deferred Income Tax - Federal-CR								
1364			GP	S		-	-	-	-	-
1365			DPW	CIAC		-	-	-	-	-
1366			GP	SCHMDEXP		-	-	-	-	-
1367			GP	SNP		-	-	-	-	-
1368			PT	SG		-	-	-	-	-
1369			PT	SNPD		-	-	-	-	-
1370			LABOR	SO		-	-	-	-	-
1371			IBT	TAXDEPR		-	-	-	-	-
1372			CUST	JBG		-	-	-	-	-
1373			CUST	BADDEBT		-	-	-	-	-
1374			GP	GPS		-	-	-	-	-
1375			P	TROJD		-	-	-	-	-
1376			P	JBE		-	-	-	-	-
1377			PT	CAGW		-	-	-	-	-
1378			PT	CAGE		-	-	-	-	-
1379			P	SE		-	-	-	-	-
1380			P	CAEE		-	-	-	-	-
1381					B7	-	-	-	-	-
1382						-	-	-	-	-
1383		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-
1384	SCHMAF	Additions - Flow Through								
1385			SCHMAF	S		-	-	-	-	-
1386			SCHMAF	SNP		-	-	-	-	-
1387			SCHMAF	SO		-	-	-	-	-
1388			SCHMAF	SE		-	-	-	-	-
1389			SCHMAF	TROJP		-	-	-	-	-
1390			SCHMAF	DGP		-	-	-	-	-
1391					B6	-	-	-	-	-
1392						-	-	-	-	-
1393	SCHMAP	Additions - Permanent								
1394			P	S		-	-	-	-	-
1395			P	BADDEBT		-	-	-	-	-
1396			P	JBE		-	-	-	-	-
1397			P	SCHMDEXP		-	-	-	-	-
1398			P	CAEE		-	-	-	-	-
1399			P	CAGW		-	-	-	-	-
1400			P	CAGE		-	-	-	-	-
1401			LABOR	SNP		-	-	-	-	-
1402			SCHMAP-SO	SO		-	-	-	-	-
1403					B6	-	-	-	-	-
1404						-	-	-	-	-
1405						-	-	-	-	-
1406	SCHMAT	Additions - Temporary								
1407			SCHMAT-SITUS	S		-	-	-	-	-
1408			P	JBE		-	-	-	-	-
1409			DPW	CIAC		-	-	-	-	-
1410			SCHMAT-SNP	SNP		-	-	-	-	-
1411			P	TROJD		-	-	-	-	-
1412			P	CN		-	-	-	-	-
1413			SCHMAT-SE	SE		-	-	-	-	-
1414			P	SG		-	-	-	-	-
1415			SCHMAT-GPS	GPS		-	-	-	-	-
1416			SCHMAT-SO	SO		-	-	-	-	-
1417			SCHMAT-SNP	SNPD		-	-	-	-	-
1418			P	JBG		-	-	-	-	-
1419			CUST	BADDEBT		-	-	-	-	-
1420			P	CAGW		-	-	-	-	-
1421			P	CAGE		-	-	-	-	-
1422			SCHMAT-SE	CAEW		-	-	-	-	-
1423			SCHMAT-SE	CAEE		-	-	-	-	-
1424			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1425					B6	-	-	-	-	-
1426						-	-	-	-	-
1427		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1428						-	-	-	-	-
1429	SCHMDF	Deductions - Flow Through								
1430			SCHMDF	S		-	-	-	-	-
1431			SCHMDF	CAGW		-	-	-	-	-
1432			SCHMDF	CAGE		-	-	-	-	-
1433			SCHMDF	DGP		-	-	-	-	-
1434			SCHMDF	DGU		-	-	-	-	-
1435					B6	-	-	-	-	-

DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDF	Deductions - Permanent								
1437		SCHMDP	S		-	-	-	-	-	
1438		P	SE		-	-	-	-	-	
1439		P	CAEW		-	-	-	-	-	
1440		P	CAEE		-	-	-	-	-	
1441		PTD	SNP		-	-	-	-	-	
1442		P	JBE		-	-	-	-	-	
1443		P	SCHMDEXP		-	-	-	-	-	
1444		SCHMDP-SO	SO		-	-	-	-	-	
1445				B6	-	-	-	-	-	
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S		-	-	-	-	-	
1449		CUST	BADDEBT		-	-	-	-	-	
1450		CUST	CN		-	-	-	-	-	
1451		SCHMDT-SNP	SNP		-	-	-	-	-	
1452		DPW	SNPD		-	-	-	-	-	
1453		P	JBE		-	-	-	-	-	
1454		P	SE		-	-	-	-	-	
1455		SCHMDT-SG	SG		-	-	-	-	-	
1456		SCHMDT-GPS	GPS		-	-	-	-	-	
1457		SCHMDT-SO	SO		-	-	-	-	-	
1458		TAXDEPR	TAXDEPR		-	-	-	-	-	
1459		SCHMDT-SG	CAGW		-	-	-	-	-	
1460		SCHMDT-SG	CAGE		-	-	-	-	-	
1461		P	JBG		-	-	-	-	-	
1462		P	CAEE		-	-	-	-	-	
1463		P	TROJD		-	-	-	-	-	
1464				B6	-	-	-	-	-	
1465										
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	-	-	-	-	-	
1467										
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	-	-	-	-	-	
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT		6,849,047	6,849,047	-	-	-	
1473		Credits	IBT		-	-	-	-	-	
1474			CAGE		-	-	-	-	-	
1475			IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES		B6	6,849,047	6,849,047	-	-	-	
1477										
1478										
1479		Calculation of Taxable Income:								
1480		Operating Revenues			474,583,930	433,786,170	40,797,760	-	40,797,760	
1481		Operating Deductions:								
1482		O & M Expenses			232,330,824	199,633,954	32,696,870	-	32,696,870	
1483		Depreciation Expense			49,114,352	45,579,164	3,535,188	-	3,535,188	
1484		Amortization Expense			4,184,105	3,852,317	331,788	-	331,788	
1485		Taxes Other Than Income			14,507,531	12,522,695	1,984,836	-	1,984,836	
1486		Interest & Dividends (AFUDC-Equity)			(5,365,221)	(5,029,393)	(335,828)	-	(335,828)	
1487		Misc Revenue & Expense			332,282	300,168	32,115	-	32,115	
1488		Total Operating Deductions			295,103,873	256,858,906	38,244,967	-	38,244,967	
1489		Other Deductions:								
1490		Interest Deductions			27,927,539	26,179,454	1,748,085	-	1,748,085	
1491		Interest on PCRBS			-	-	-	-	-	
1492		Schedule M Adjustments			-	-	-	-	-	
1493										
1494		Income Before State Taxes			151,552,518	150,747,810	804,708	-	804,708	
1495										
1496		State Income Taxes			6,849,047	6,849,047	-	-	-	
1497										
1498		Total Taxable Income			144,703,472	143,898,764	804,708	-	804,708	
1499										
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1501										
1502		Federal Income Tax - Calculated			50,646,215	50,364,567	281,648	-	281,648	
1503										
1504		Adjustments to Calculated Tax:								
1505		40910	Fed. Credit	P	-	-	-	-	-	
1506		40910	Fed. Credit	P	-	-	-	-	-	
1507		40910	Fed. Credit	P	-	-	-	-	-	
1508		40910	Fed. Credit	P	-	-	-	-	-	
1509		40910	Fed. Credit	P	-	-	-	-	-	
1510		40910	Fed. Credit	P	-	-	-	-	-	
1511		FEDERAL INCOME TAX			50,646,215	50,364,567	281,648	-	281,648	
1512										
1513		TOTAL OPERATING EXPENSES			357,813,348	318,950,904	38,862,443	-	38,862,443	

DECEMBER 2013 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1514	310	Land and Land Rights								
1515		P	DGP		-	-	-	-	-	
1516		P	DGU		-	-	-	-	-	
1517		P	SG		-	-	-	-	-	
1518		P	CAGW		1,788,103	1,385,179	402,924	-	402,924	
1519		P	CAGE		90,654,504	90,654,504	-	-	-	
1520		P	JBG		1,161,925	901,587	260,337	-	260,337	
1521		P	S		-	-	-	-	-	
1522		P	CAGE		-	-	-	-	-	
1523				B8	93,604,532	92,941,271	663,261	-	663,261	
1524										
1525	311	Structures and Improvements								
1526		P	DGP		-	-	-	-	-	
1527		P	DGU		-	-	-	-	-	
1528		P	SG		-	-	-	-	-	
1529		P	CAGW		66,334,039	51,386,608	14,947,431	-	14,947,431	
1530		P	CAGE		804,940,796	804,940,796	-	-	-	
1531		P	JBG		138,628,322	107,567,668	31,060,654	-	31,060,654	
1532		P	CAGE		-	-	-	-	-	
1533				B8	1,009,903,157	963,895,072	46,008,085	-	46,008,085	
1534										
1535	312	Boiler Plant Equipment								
1536		P	DGP		-	-	-	-	-	
1537		P	DGU		-	-	-	-	-	
1538		P	SG		-	-	-	-	-	
1539		P	CAGW		121,641,916	94,231,643	27,410,273	-	27,410,273	
1540		P	CAGE		3,298,358,450	3,298,358,450	-	-	-	
1541		P	JBG		693,943,796	538,460,789	155,483,007	-	155,483,007	
1542		P	S		-	-	-	-	-	
1543				B8	4,113,944,162	3,931,050,882	182,893,280	-	182,893,280	
1544										
1545	314	Turbogenerator Units								
1546		P	DGP		-	-	-	-	-	
1547		P	DGU		-	-	-	-	-	
1548		P	SG		-	-	-	-	-	
1549		P	CAGW		54,962,990	42,577,863	12,385,127	-	12,385,127	
1550		P	CAGE		734,823,807	734,823,807	-	-	-	
1551		P	JBG		199,019,038	154,427,417	44,591,620	-	44,591,620	
1552		P	CAGE		-	-	-	-	-	
1553				B8	988,805,834	931,829,087	56,976,747	-	56,976,747	
1554										
1555	315	Accessory Electric Equipment								
1556		P	DGP		-	-	-	-	-	
1557		P	DGU		-	-	-	-	-	
1558		P	SG		-	-	-	-	-	
1559		P	CAGW		13,308,168	10,309,362	2,998,806	-	2,998,806	
1560		P	CAGE		406,833,538	406,833,538	-	-	-	
1561		P	JBG		60,305,617	46,793,718	13,511,899	-	13,511,899	
1562		P	CAGE		-	-	-	-	-	
1563				B8	480,447,323	463,936,618	16,510,705	-	16,510,705	
1564										
1565										
1566										
1567	316	Misc Power Plant Equipment								
1568		P	DGP		-	-	-	-	-	
1569		P	DGU		-	-	-	-	-	
1570		P	SG		-	-	-	-	-	
1571		P	CAGW		321,990	249,434	72,556	-	72,556	
1572		P	CAGE		26,656,674	26,656,674	-	-	-	
1573		P	JBG		4,154,588	3,223,723	930,865	-	930,865	
1574		P	CAGE		-	-	-	-	-	
1575				B8	31,133,252	30,129,831	1,003,421	-	1,003,421	
1576										
1577	317	Steam Plant ARO								
1578		P	S		-	-	-	-	-	
1579					-	-	-	-	-	
1580					-	-	-	-	-	
1581	SP	Unclassified Steam Plant - Account 300								
1582		P	CAGW		-	-	-	-	-	
1583		P	CAGE		(1,213,005)	(1,213,005)	-	-	-	
1584		P	SG		5,132,763	4,719,915	412,848	-	412,848	
1585					3,919,758	3,506,910	412,848	-	412,848	
1586										
1587										
1588										
1589										
1590										
		Total Steam Production Plant		B8	6,721,758,019	6,417,289,671	304,468,348	-	304,468,348	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1591	Summary of Steam Production Plant by Factor									
1592	S				-	-	-	-	-	
1593	JBG				1,097,213,285	851,374,902	245,838,383	-	245,838,383	
1594	JBE				-	-	-	-	-	
1595	SG				5,132,763	4,719,915	412,848	-	412,848	
1596	CAGW				258,357,207	200,140,090	58,217,117	-	58,217,117	
1597	CAGE				5,361,054,764	5,361,054,764	-	-	-	
1598	SSGCH				-	-	-	-	-	
1599	Total Steam Production Plant by Factor				B8	6,721,758,019	6,417,289,671	304,468,348	-	304,468,348
1600	320	Land and Land Rights								
1601		P	DGP		-	-	-	-	-	
1602		P	SG		-	-	-	-	-	
1603					-	-	-	-	-	
1604					-	-	-	-	-	
1605	321	Structures and Improvements								
1606		P	DGP		-	-	-	-	-	
1607		P	SG		-	-	-	-	-	
1608					-	-	-	-	-	
1609					-	-	-	-	-	
1610	322	Reactor Plant Equipment								
1611		P	DGP		-	-	-	-	-	
1612		P	SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	323	Turbogenerator Units								
1616		P	DGP		-	-	-	-	-	
1617		P	SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	324	Land and Land Rights								
1621		P	DGP		-	-	-	-	-	
1622		P	SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	325	Misc. Power Plant Equipment								
1626		P	DGP		-	-	-	-	-	
1627		P	SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	NP	Unclassified Nuclear Plant - Acct 300								
1632		P	SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	Total Nuclear Production Plant									
1637					-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640	Summary of Nuclear Production Plant by Factor									
1641	DGP				-	-	-	-	-	
1642	DGU				-	-	-	-	-	
1643	SG				-	-	-	-	-	
1644					-	-	-	-	-	
1645	Total Nuclear Plant by Factor									
1646					-	-	-	-	-	
1647	330	Land and Land Rights								
1648		P	DGP		-	-	-	-	-	
1649		P	DGU		-	-	-	-	-	
1650		P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1651		P	CAGE		5,946,696	5,946,696	-	-	-	
1652		P	CAGW		-	-	-	-	-	
1653		P	CAGE		-	-	-	-	-	
1654				B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1655					-	-	-	-	-	
1656	331	Structures and Improvements								
1657		P	DGP		-	-	-	-	-	
1658		P	DGU		-	-	-	-	-	
1659		P	CAGW		176,785,874	136,949,695	39,836,179	-	39,836,179	
1660		P	CAGE		15,453,181	15,453,181	-	-	-	
1661		P	CAGW		-	-	-	-	-	
1662		P	CAGE		-	-	-	-	-	
1663				B8	192,239,055	152,402,877	39,836,179	-	39,836,179	
1664					-	-	-	-	-	

DECEMBER 2013 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1744	341	Structures and Improvements								
1745		P	CAGW		-	-	-	-	-	
1746		P	DGU		-	-	-	-	-	
1747		P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790	
1748		P	CAGE		107,978,257	107,978,257	-	-	-	
1749		P	CAGE		-	-	-	-	-	
1750				B8	165,389,431	152,452,641	12,936,790	-	12,936,790	
1751										
1752	342	Fuel Holders, Producers & Accessories								
1753		P	CAGW		-	-	-	-	-	
1754		P	DGU		-	-	-	-	-	
1755		P	CAGW		1,622,667	1,257,022	365,645	-	365,645	
1756		P	CAGE		9,494,674	9,494,674	-	-	-	
1757		P	CAGE		-	-	-	-	-	
1758				B8	11,117,341	10,751,696	365,645	-	365,645	
1759										
1760	343	Prime Movers								
1761		P	S		-	-	-	-	-	
1762		P	DGU		-	-	-	-	-	
1763		P	SG		-	-	-	-	-	
1764		P	CAGW		955,225,652	739,979,158	215,246,495	-	215,246,495	
1765		P	CAGE		1,610,211,273	1,610,211,273	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767				B8	2,565,436,926	2,350,190,431	215,246,495	-	215,246,495	
1768										
1769	344	Generators								
1770		P	S		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	SG		-	-	-	-	-	
1773		P	CAGW		130,132,811	100,809,236	29,323,575	-	29,323,575	
1774		P	CAGE		182,794,791	182,794,791	-	-	-	
1775		P	CAGE		-	-	-	-	-	
1776				B8	312,927,602	283,604,027	29,323,575	-	29,323,575	
1777										
1778	345	Accessory Electric Plant								
1779		P	CAGW		-	-	-	-	-	
1780		P	DGU		-	-	-	-	-	
1781		P	CAGW		87,295,356	67,624,591	19,670,765	-	19,670,765	
1782		P	CAGE		162,359,087	162,359,087	-	-	-	
1783		P	CAGE		-	-	-	-	-	
1784				B8	249,654,442	229,983,677	19,670,765	-	19,670,765	
1785										
1786										
1787										
1788	346	Misc. Power Plant Equipment								
1789		P	SG		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	CAGW		4,028,379	3,120,641	907,738	-	907,738	
1792		P	CAGE		8,113,155	8,113,155	-	-	-	
1793				B8	12,141,534	11,233,796	907,738	-	907,738	
1794										
1795	347	Other Production ARO								
1796		P	S		-	-	-	-	-	
1797					-	-	-	-	-	
1798					-	-	-	-	-	
1799	OP	Unclassified Other Prod Plant-Acct 300								
1800		P	S		-	-	-	-	-	
1801		P	SG		(3,249)	(2,988)	(261)	-	(261)	
1802		P	CAGW		-	-	-	-	-	
1803		P	CAGE		-	-	-	-	-	
1804					(3,249)	(2,988)	(261)	-	(261)	
1805										
1806		Total Other Production Plant		B8	3,345,684,978	3,066,599,677	279,085,301	-	279,085,301	
1807										
1808		Summary of Other Production Plant by Factor								
1809		S			-	-	-	-	-	
1810		DGU			-	-	-	-	-	
1811		SG			(3,249)	(2,988)	(261)	-	(261)	
1812		CAGW			1,238,532,076	959,446,514	279,085,562	-	279,085,562	
1813		CAGE			2,107,156,151	2,107,156,151	-	-	-	
1814		SSGCT			-	-	-	-	-	
1815		Total of Other Production Plant by Factor		B8	3,345,684,978	3,066,599,677	279,085,301	-	279,085,301	
1816										
1817		Experimental Plant								
1818	103	Experimental Plant								
1819		P	DGP		-	-	-	-	-	
1820		Total Experimental Plant			-	-	-	-	-	
1821										
1822		TOTAL PRODUCTION PLANT		B8	10,981,703,445	10,229,527,940	752,175,504	-	752,175,504	

DECEMBER 2013 West Control Area												
AMA												
2126	398	Misc. Equipment	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
								TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2127		G-SITUS		S				2,530,455	2,320,932	209,523	-	209,523
2128		G-DGP		DGP				-	-	-	-	-
2129		G-DGU		DGU				-	-	-	-	-
2130		CUST		CN				216,484	201,482	15,003	-	15,003
2131		PTD		SO				2,889,987	2,692,559	197,428	-	197,428
2132		P		SE				-	-	-	-	-
2133		G-SG		SG				-	-	-	-	-
2134		G-SG		CAGW				394,109	305,302	88,807	-	88,807
2135		G-SG		CAGE				1,857,894	1,857,894	-	-	-
2136		P		JBG				118,219	91,731	26,488	-	26,488
2137		P		CAEW				-	-	-	-	-
2138		P		CAEE				1,668	1,668	-	-	-
2139		G-SG		CAGE				-	-	-	-	-
2140							B8	8,008,816	7,471,568	537,248	-	537,248
2141								-	-	-	-	-
2142	399	Coal Mine						-	-	-	-	-
2143		P		SE				-	-	-	-	-
2144		P		CAEW				-	-	-	-	-
2145		P		CAEE				302,211,757	302,211,757	-	-	-
2146	MP	P		JBE				-	-	-	-	-
2147							B8	302,211,757	302,211,757	-	-	-
2148								-	-	-	-	-
2149	399L	WIDCO Capital Lease						-	-	-	-	-
2150		P		SE				-	-	-	-	-
2151								-	-	-	-	-
2152								-	-	-	-	-
2153		Remove Capital Leases						-	-	-	-	-
2154								-	-	-	-	-
2155								-	-	-	-	-
2156	1011390	General Capital Leases						-	-	-	-	-
2157		G-SITUS		S				8,641,076	8,641,076	-	-	-
2158		P		CAGW				3,761,941	2,914,241	847,700	-	847,700
2159		P		CAGE				22,620,732	22,620,732	-	-	-
2160		PTD		SO				3,704,763	3,451,674	253,089	-	253,089
2161							B9	38,728,512	37,627,723	1,100,789	-	1,100,789
2162		Remove Capital Leases						(38,728,512)	(37,627,723)	(1,100,789)	-	(1,100,789)
2163							B9	-	-	-	-	-
2164								-	-	-	-	-
2165								-	-	-	-	-
2166	1011392	General Vehicles Capital Leases						-	-	-	-	-
2167		LABOR		SO				-	-	-	-	-
2168							B9	-	-	-	-	-
2169								-	-	-	-	-
2170		Remove Capital Leases						-	-	-	-	-
2171							B9	-	-	-	-	-
2172								-	-	-	-	-
2173	GP	Unclassified Gen Plant - Acct 300						-	-	-	-	-
2174		G-SITUS		S				-	-	-	-	-
2175		PTD		SO				5,225,619	4,868,633	356,986	-	356,986
2176		CUST		CN				-	-	-	-	-
2177		G-SG		SG				-	-	-	-	-
2178		G-SG		CAGE				-	-	-	-	-
2179		G-DGU		CAGW				-	-	-	-	-
2180								5,225,619	4,868,633	356,986	-	356,986
2181								-	-	-	-	-
2182	399G	Unclassified Gen Plant - Acct 300						-	-	-	-	-
2183		G-SITUS		S				-	-	-	-	-
2184		PTD		SO				-	-	-	-	-
2185		G-SG		SG				-	-	-	-	-
2186		G-DGP		DGP				-	-	-	-	-
2187		G-DGU		DGU				-	-	-	-	-
2188								-	-	-	-	-
2189								-	-	-	-	-
2190		TOTAL GENERAL PLANT					B8	1,414,267,569	1,331,479,646	82,787,923	-	82,787,923
2191								-	-	-	-	-

DECEMBER 2013 West Control Area											
AMA											
FERC		BUS		WCA		UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2192	Summary of General Plant by Factor										
2193	S				575,945,479	529,780,505	46,164,975	-	46,164,975		
2194	JBG				20,033,380	15,544,760	4,488,620	-	4,488,620		
2195	JBE				1,070	829	241	-	241		
2196	SG				138,684	127,529	11,155	-	11,155		
2197	SO				272,215,397	253,619,133	18,596,264	-	18,596,264		
2198	SE				-	-	-	-	-		
2199	CN				22,708,393	21,134,678	1,573,715	-	1,573,715		
2200	DEU				-	-	-	-	-		
2201	CAGW				57,930,185	44,876,443	13,053,742	-	13,053,742		
2202	CAGE				200,955,012	200,955,012	-	-	-		
2203	CAEW				-	-	-	-	-		
2204	CAEE				303,068,482	303,068,482	-	-	-		
2205	SSGCT				-	-	-	-	-		
2206	SSGCH				-	-	-	-	-		
2207	Less Capital Leases										
2208	Total General Plant by Factor					B8	1,414,267,569	1,331,479,646	82,787,923	-	82,787,923
2209	301	Organization									
2210		I-SITUS	S		-	-	-	-	-	-	
2211		PTD	SO		-	-	-	-	-	-	
2212		I-SG	CAGW		-	-	-	-	-	-	
2213		I-SG	CAGE		-	-	-	-	-	-	
2214		I-SG	SG		-	-	-	-	-	-	
2215				B8	-	-	-	-	-	-	
2216	302	Franchise & Consent									
2217		I-SITUS	S		1,000,000	1,000,000	-	-	-	-	
2218		I-SG	SG		-	-	-	-	-	-	
2219		I-SG	CAGW		-	-	-	-	-	-	
2220		I-SG	CAGE		-	-	-	-	-	-	
2221		I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758		
2222		I-SG	CAGE		14,386,245	14,386,245	-	-	-		
2223		I-DGP	DGP		-	-	-	-	-		
2224		I-DGU	DGU		-	-	-	-	-		
2225				B8	162,831,812	129,607,054	33,224,758	-	33,224,758		
2226											
2227	303	Miscellaneous Intangible Plant									
2228		I-SITUS	S		13,800,088	12,292,040	1,508,049	-	1,508,049		
2229		I-SG	SG		1,581,299	1,454,109	127,190	-	127,190		
2230		PTD	SO		357,856,529	333,409,732	24,446,797	-	24,446,797		
2231		P	SE		-	-	-	-	-		
2232		CUST	CN		124,442,327	115,818,345	8,623,982	-	8,623,982		
2233		I-SG	CAGW		79,369,421	61,484,652	17,884,768	-	17,884,768		
2234		I-SG	CAGE		68,857,363	68,857,363	-	-	-		
2235		P	JBG		38,851	30,146	8,705	-	8,705		
2236		P	CAEW		-	-	-	-	-		
2237		P	CAEE		3,687,563	3,687,563	-	-	-		
2238		I-SG	CAGE		-	-	-	-	-		
2239		I-SG	CAGE		-	-	-	-	-		
2240				B8	649,633,440	597,033,949	52,599,490	-	52,599,490		
2241	303	Less Non-Utility Plant									
2242		I-SITUS	S		-	-	-	-	-		
2243				B8	649,633,440	597,033,949	52,599,490	-	52,599,490		
2244	IP	Unclassified Intangible Plant - Acct 300									
2245		I-SITUS	S		-	-	-	-	-		
2246		I-SG	SG		-	-	-	-	-		
2247		I-DGU	DGU		-	-	-	-	-		
2248		PTD	SO		-	-	-	-	-		
2249											
2250											
2251	TOTAL INTANGIBLE PLANT					B8	812,465,252	726,641,003	85,824,249	-	85,824,249
2252											
2253	Summary of Intangible Plant by Factor										
2254	S				14,800,088	13,292,040	1,508,049	-	1,508,049		
2255	JBG				38,851	30,146	8,705	-	8,705		
2256	JBE				-	-	-	-	-		
2257	SG				1,581,299	1,454,109	127,190	-	127,190		
2258	SO				357,856,529	333,409,732	24,446,797	-	24,446,797		
2259	CN				124,442,327	115,818,345	8,623,982	-	8,623,982		
2260	CAGW				226,814,988	175,705,461	51,109,527	-	51,109,527		
2261	CAGE				83,243,607	83,243,607	-	-	-		
2262	CAEW				-	-	-	-	-		
2263	CAEE				3,687,563	3,687,563	-	-	-		
2264	SSGCT				-	-	-	-	-		
2265	SSGCH				-	-	-	-	-		
2266	SE				-	-	-	-	-		
2267	Total Intangible Plant by Factor					B8	812,465,252	726,641,003	85,824,249	-	85,824,249
2268	Summary of Unclassified Plant (Account 106)										
2269	DP				27,033,777	24,938,817	2,094,960	-	2,094,960		
2270	DS0				-	-	-	-	-		
2271	GP				5,225,619	4,868,633	356,986	-	356,986		
2272	HP				-	-	-	-	-		
2273	NP				-	-	-	-	-		
2274	OP				(3,249)	(2,988)	(261)	-	(261)		
2275	TP				50,448,446	47,897,056	2,551,390	-	2,551,390		
2276	TS0				-	-	-	-	-		
2277	IP				-	-	-	-	-		
2278	MP				-	-	-	-	-		
2279	SP				3,919,758	3,506,910	412,848	-	412,848		
2280	Total Unclassified Plant by Factor						86,624,351	81,208,428	5,415,923	-	5,415,923
2281											
2282	TOTAL ELECTRIC PLANT IN SERVICE					B8	24,461,303,498	22,825,464,428	1,635,839,070	-	1,635,839,070

DECEMBER 2013 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2283	Summary of Electric Plant by Factor									
2284	S				6,612,581,532	6,139,189,300	473,392,232	-	473,392,232	
2285	SE				-	-	-	-	-	
2286	JBG				1,173,303,206	910,416,339	262,886,867	-	262,886,867	
2287	JBE				1,070	829	241	-	241	
2288	SG				10,205,293	9,384,441	820,852	-	820,852	
2289	SO				630,071,926	587,028,866	43,043,061	-	43,043,061	
2290	CN				147,150,720	136,953,023	10,197,697	-	10,197,697	
2291	DEU				-	-	-	-	-	
2292	CAGW				3,757,055,357	2,910,456,447	846,598,910	-	846,598,910	
2293	CAGE				11,862,981,848	11,862,981,848	-	-	-	
2294	CAEW				-	-	-	-	-	
2295	CAEE				306,756,044	306,756,044	-	-	-	
2296	SSGCH				-	-	-	-	-	
2297	SSGCT				-	-	-	-	-	
2298	Less Capital Leases									
2299					(38,728,512)	(37,627,723)	(1,100,789)	-	(1,100,789)	
				B8	<u>24,461,378,484</u>	<u>22,825,539,414</u>	<u>1,635,839,070</u>	-	<u>1,635,839,070</u>	
2300	105	Plant Held For Future Use								
2301		DPW	S		9,784,767	9,784,767	-	-	-	
2302		P	SG		-	-	-	-	-	
2303		T	SG		-	-	-	-	-	
2304		P	SG		-	-	-	-	-	
2305		P	SE		3,029,558	2,800,196	229,362	-	229,362	
2306		P	SG		-	-	-	-	-	
2307		P	CAGW		168,923	130,859	38,064	-	38,064	
2308		P	CAGE		12,462,107	12,462,107	-	-	-	
2309		P	CAEW		-	-	-	-	-	
2310		P	CAEE		26,434,280	26,434,280	-	-	-	
2311		Total Plant Held For Future Use			B10	<u>51,879,635</u>	<u>51,612,208</u>	<u>267,427</u>	-	<u>267,427</u>
2312										
2313	114	Electric Plant Acquisition Adjustments								
2314		P	S		-	-	-	-	-	
2315		P	SG		-	-	-	-	-	
2316		P	CAGW		-	-	-	-	-	
2317		P	CAGE		159,175,508	159,175,508	-	-	-	
2318		P	DGP		-	-	-	-	-	
2319		Total Electric Plant Acquisition Adjustments			B15	<u>159,175,508</u>	<u>159,175,508</u>	-	-	
2320										
2321	115	Accum Provision for Asset Acquisition Adjustments								
2322		P	S		-	-	-	-	-	
2323		P	SG		-	-	-	-	-	
2324		P	CAGW		-	-	-	-	-	
2325		P	CAGE		(118,104,317)	(118,104,317)	-	-	-	
2326		P	DGP		-	-	-	-	-	
2327										
2328										
2329	120	Nuclear Fuel								
2330		P	SE		-	-	-	-	-	
2331		Total Nuclear Fuel								
2332										
2333	124	Weatherization								
2334		DMSC	S		1,523,692	(402,463)	1,926,155	-	1,926,155	
2335		DMSC	SO		(4,454)	(4,149)	(304)	-	(304)	
2336										
2337										
2338										
2339	182W	Weatherization								
2340		DMSC	S		(5,742,124)	(5,742,124)	-	-	-	
2341		DMSC	SG		-	-	-	-	-	
2342		DMSC	SGCT		-	-	-	-	-	
2343		DMSC	SO		-	-	-	-	-	
2344										
				B16	<u>(5,742,124)</u>	<u>(5,742,124)</u>	-	-	-	

DECEMBER 2013 West Control Area									
AMA									
FERC									
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2424	165	Prepayments							
2425			DMSC	S	10,412,202	10,412,202	-	-	-
2426			GP	GPS	11,639,218	10,844,090	795,128	-	795,128
2427			PT	SG	1,948,850	1,792,097	156,754	-	156,754
2428			PT	CAGW	863,304	668,771	194,533	-	194,533
2429			PT	CAGE	656,750	656,750	-	-	-
2430			P	CAEW	4,055	3,136	918	-	918
2431			P	CAEE	2,860,947	2,860,947	-	-	-
2432			P	SE	-	-	-	-	-
2433			PTD	SO	18,128,448	16,890,011	1,238,436	-	1,238,436
2434		Total Prepayments			46,513,772	44,128,003	2,385,769	-	2,385,769
2435									
2436	182M	Misc Regulatory Assets							
2437			P	S	228,577,749	223,204,155	5,373,595	-	5,373,595
2438			DEFSG	SG	-	-	-	-	-
2439			P	CAGE	-	-	-	-	-
2440			P	CAGE	4,022,023	4,022,023	-	-	-
2441			P	CAGW	-	-	-	-	-
2442			P	JBG	-	-	-	-	-
2443			P	SE	10,608,209	9,805,081	803,128	-	803,128
2444			P	CAEW	-	-	-	-	-
2445			P	CAEE	(10,608,209)	(10,608,209)	-	-	-
2446			T	SO	13,948,315	12,995,442	952,872	-	952,872
2447					246,548,087	239,418,492	7,129,595	-	7,129,595
2448									
2449	186M	Misc Deferred Debits							
2450			T	S	16,243,097	16,243,097	-	-	-
2451			P	CAEW	-	-	-	-	-
2452			P	CAEE	-	-	-	-	-
2453			DEFSG	SG	16,216,325	14,911,981	1,304,343	-	1,304,343
2454			LABOR	SO	47,025	43,812	3,212	-	3,212
2455			P	SE	-	-	-	-	-
2456			P	CAGW	17,594,608	13,629,913	3,964,694	-	3,964,694
2457			DEFSG	CAGE	27,540,579	27,540,579	-	-	-
2458			P	CAEW	-	-	-	-	-
2459			P	CAEE	11,751,997	11,751,997	-	-	-
2460			P	JBE	-	-	-	-	-
2461			GP	EXCTAX	-	-	-	-	-
2462		Total Misc. Deferred Debits			89,393,631	84,121,381	5,272,250	-	5,272,250
2463									
2464		Working Capital							
2465	CWC	Cash Working Capital							
2466			CWC	S	-	-	-	-	-
2467			CWC	SO	-	-	-	-	-
2468			CWC	SE	-	-	-	-	-
2469					-	-	-	-	-
2470									
2471	OWC	Other Work. Cap.							
2472	131	Cash	GP	SNP	-	-	-	-	-
2473	135	Working Funds	GP	SG	-	-	-	-	-
2474	141	Other A/R	GP	SO	-	-	-	-	-
2475	143	Other A/R	GP	SO	42,209,225	39,325,722	2,883,503	-	2,883,503
2476	232	A/P	PTD	SE	0	0	0	-	0
2477	232	A/P	PTD	SO	(6,628,149)	(6,175,351)	(452,799)	-	(452,799)
2478	232	A/P	P	CAEE	(2,354,376)	(2,354,376)	-	-	-
2479	232	A/P	T	CAGE	(77,171)	(77,171)	-	-	-
2480	232	A/P	P	S	(63,788)	(63,788)	-	-	-
2481	2533	Other Misc. Dt. Crd	P	SE	-	-	-	-	-
2482	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-
2483	2533	Other Misc. Dt. Crd	P	CAEE	-	-	-	-	-
2484	230	Asset Retir. Oblig	P	SE	-	-	-	-	-
2485	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-
2486	230	Asset Retir. Oblig	P	CAEE	(6,288,130)	(6,288,130)	-	-	-
2487	230	Asset Retir. Oblig	P	S	-	-	-	-	-
2488	254105	ARO Reg Liability	P	S	285,034	-	285,034	-	285,034
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2490	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-
2491	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-
2492	2533	Choila Reclamation	P	CAEE	-	-	-	-	-
2493					27,082,644	24,366,906	2,715,738	-	2,715,738
2494									
2495		Total Working Capital			27,082,644	24,366,906	2,715,738	-	2,715,738

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA										
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT		FUNC	FACTOR					ADJUSTMENT		
2720	108363	Storage Battery Equipment								
2721		DPW	S		-	-	-	-	-	
2722				B17	-	-	-	-	-	
2723										
2724	108364	Poles, Towers & Fixtures								
2725		DPW	S		(543,311,233)	(487,109,915)	(56,201,318)	-	(56,201,318)	
2726				B17	(543,311,233)	(487,109,915)	(56,201,318)	-	(56,201,318)	
2727										
2728	108365	Overhead Conductors								
2729		DPW	S		(288,559,230)	(260,030,288)	(28,528,943)	-	(28,528,943)	
2730				B17	(288,559,230)	(260,030,288)	(28,528,943)	-	(28,528,943)	
2731										
2732	108366	Underground Conduit								
2733		DPW	S		(140,557,595)	(131,841,576)	(8,716,020)	-	(8,716,020)	
2734				B17	(140,557,595)	(131,841,576)	(8,716,020)	-	(8,716,020)	
2735										
2736	108367	Underground Conductors								
2737		DPW	S		(333,600,493)	(323,406,085)	(10,194,409)	-	(10,194,409)	
2738				B17	(333,600,493)	(323,406,085)	(10,194,409)	-	(10,194,409)	
2739										
2740	108368	Line Transformers								
2741		DPW	S		(454,798,295)	(404,857,542)	(49,940,754)	-	(49,940,754)	
2742				B17	(454,798,295)	(404,857,542)	(49,940,754)	-	(49,940,754)	
2743										
2744	108369	Services								
2745		DPW	S		(246,085,246)	(224,287,025)	(21,798,221)	-	(21,798,221)	
2746				B17	(246,085,246)	(224,287,025)	(21,798,221)	-	(21,798,221)	
2747										
2748	108370	Meters								
2749		DPW	S		(82,726,474)	(79,949,118)	(2,777,356)	-	(2,777,356)	
2750				B17	(82,726,474)	(79,949,118)	(2,777,356)	-	(2,777,356)	
2751										
2752										
2753										
2754	108371	Installations on Customers' Premises								
2755		DPW	S		(7,239,262)	(6,881,079)	(358,184)	-	(358,184)	
2756				B17	(7,239,262)	(6,881,079)	(358,184)	-	(358,184)	
2757										
2758	108372	Leased Property								
2759		DPW	S		-	-	-	-	-	
2760				B17	-	-	-	-	-	
2761										
2762	108373	Street Lights								
2763		DPW	S		(28,808,976)	(26,953,178)	(1,855,798)	-	(1,855,798)	
2764				B17	(28,808,976)	(26,953,178)	(1,855,798)	-	(1,855,798)	
2765										
2766	108D00	Unclassified Dist Plant - Acct 300								
2767		DPW	S		-	-	-	-	-	
2768					-	-	-	-	-	
2769					-	-	-	-	-	
2770	108DS	Unclassified Dist Sub Plant - Acct 300								
2771		DPW	S		-	-	-	-	-	
2772					-	-	-	-	-	
2773					-	-	-	-	-	
2774	108DP	Unclassified Dist Sub Plant - Acct 300								
2775		DPW	S		4,334,295	4,139,740	194,555	-	194,555	
2776					4,334,295	4,139,740	194,555	-	194,555	
2777										
2778										
2779	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,387,454,291)	(2,188,156,540)	(199,297,751)	-	(199,297,751)	
2780										
2781	Summary of Distribution Plant Depr by Factor									
2782	S				(2,387,454,291)	(2,188,156,540)	(199,297,751)	-	(199,297,751)	
2783										
2784	Total Distribution Depreciation by Factor			B17	(2,387,454,291)	(2,188,156,540)	(199,297,751)	-	(199,297,751)	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
2785	108GP	General Plant Accumulated Depr								
2786		G-SITUS	S		(189,968,064)	(169,184,644)	(20,783,420)	-	(20,783,420)	
2787		G-DGP	DGP		-	-	-	-	-	
2788		G-DGU	DGU		-	-	-	-	-	
2789		G-SG	SG		-	-	-	-	-	
2790		CUST	CN		(6,597,309)	(6,140,109)	(457,200)	-	(457,200)	
2791		PTD	SO		(93,366,063)	(86,987,805)	(6,378,258)	-	(6,378,258)	
2792		P	SE		-	-	-	-	-	
2793		G-SG	CAGW		(18,495,259)	(14,327,616)	(4,167,643)	-	(4,167,643)	
2794		G-SG	CAGE		(54,310,595)	(54,310,595)	-	-	-	
2795		P	JBG		(5,422,344)	(4,207,429)	(1,214,914)	-	(1,214,914)	
2796		P	CAEW		-	-	-	-	-	
2797		P	CAEE		(366,396)	(366,396)	-	-	-	
2798		G-SG	CAGE		-	-	-	-	-	
2799		G-SG	CAGE		-	-	-	-	-	
2800				B17	(368,526,030)	(335,524,594)	(33,001,436)	-	(33,001,436)	
2801										
2802										
2803	108MP	Mining Plant Accumulated Depr.								
2804		P	S		-	-	-	-	-	
2805		P	CAEW		-	-	-	-	-	
2806		P	CAEE		(170,369,081)	(170,369,081)	-	-	-	
2807		P	JBE		-	-	-	-	-	
2808				B17	(170,369,081)	(170,369,081)	-	-	-	
2809	108MP	Less Centralia Sitis Depreciation								
2810		P	S		-	-	-	-	-	
2811				B17	(170,369,081)	(170,369,081)	-	-	-	
2812										
2813	1081390	Accum Depr - Capital Lease								
2814		PTD	SO		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases			-	-	-	-	-	
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820	1081399	Accum Depr - Capital Lease								
2821		P	S		-	-	-	-	-	
2822		P	SE		-	-	-	-	-	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Remove Capital Leases			-	-	-	-	-	
2826					-	-	-	-	-	
2827					-	-	-	-	-	
2828					-	-	-	-	-	
2829					-	-	-	-	-	
2830					-	-	-	-	-	
2831					-	-	-	-	-	
2832					-	-	-	-	-	
2833					-	-	-	-	-	
2834		Summary of General Depreciation by Factor								
2835		S			(189,968,064)	(169,184,644)	(20,783,420)	-	(20,783,420)	
2836		DGP			-	-	-	-	-	
2837		DGU			-	-	-	-	-	
2838		SE			-	-	-	-	-	
2839		SO			(93,366,063)	(86,987,805)	(6,378,258)	-	(6,378,258)	
2840		CN			(6,597,309)	(6,140,109)	(457,200)	-	(457,200)	
2841		SG			-	-	-	-	-	
2842		DEU			-	-	-	-	-	
2843		CAGW			(18,495,259)	(14,327,616)	(4,167,643)	-	(4,167,643)	
2844		CAGE			(54,310,595)	(54,310,595)	-	-	-	
2845		CAEW			-	-	-	-	-	
2846		CAEE			(170,735,477)	(170,735,477)	-	-	-	
2847		SSGCT			-	-	-	-	-	
2848		JBG			(5,422,344)	(4,207,429)	(1,214,914)	-	(1,214,914)	
2849		Remove Capital Leases			-	-	-	-	-	
2850		Total General Depreciation by Factor		B17	(538,895,111)	(505,893,675)	(33,001,436)	-	(33,001,436)	
2851										
2852										
2853										
2854		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(7,806,701,387)	(7,190,239,756)	(616,461,631)	-	(616,461,631)	
2855	111SP	Accum Prov for Amort-Steam								
2856		P	CAGW		-	-	-	-	-	
2857		P	CAGW		-	-	-	-	-	
2858		P	CAGE		-	-	-	-	-	
2859		P	SG		-	-	-	-	-	
2860					-	-	-	-	-	

DECEMBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL			
ACCT	DESCRIP	FUNC	FACTOR								
2861	111GP	Accum Prov for Amort-General									
2862		G-SITUS	S	(10,458,592)	(9,173,280)	(1,285,312)	-	(1,285,312)			
2863		CUST	CN	(2,936,060)	(2,732,588)	(203,472)	-	(203,472)			
2864		I-SG	SG	-	-	-	-	-			
2865		PTD	SO	(6,441,849)	(6,001,777)	(440,072)	-	(440,072)			
2866		I-SG	CAGW	(54,532)	(42,244)	(12,288)	-	(12,288)			
2867		I-SG	CAGE	-	-	-	-	-			
2868		P	CAEW	-	-	-	-	-			
2869		P	CAEE	-	-	-	-	-			
2870		P	SE	-	-	-	-	-			
2871											
2872											
2873											
2874	111HP	Accum Prov for Amort-Hydro									
2875		P	DGP	-	-	-	-	-			
2876		P	DGU	-	-	-	-	-			
2877		P	SG	-	-	-	-	-			
2878		P	CAGW	(684,970)	(685,555)	(199,415)	-	(199,415)			
2879		P	CAGE	-	-	-	-	-			
2880		P	CAGE	-	-	-	-	-			
2881											
2882											
2883											
2884	111IP	Accum Prov for Amort-Intangible Plant									
2885		I-SITUS	S	(1,570,876)	(1,570,876)	-	-	-			
2886		I-DGP	DGP	-	-	-	-	-			
2887		I-DGU	DGU	-	-	-	-	-			
2888		P	CAEW	-	-	-	-	-			
2889		P	CAEE	(2,259,125)	(2,259,125)	-	-	-			
2890		P	SE	-	-	-	-	-			
2891		I-SG	SG	(15,219,103)	(13,994,970)	(1,224,133)	-	(1,224,133)			
2892		I-SG	CAGW	-	-	-	-	-			
2893		I-SG	CAGE	-	-	-	-	-			
2894		CUST	CN	(110,683,308)	(103,012,841)	(7,670,468)	-	(7,670,468)			
2895		P	CAGE	-	-	-	-	-			
2896		P	CAGE	-	-	-	-	-			
2897		I-SG	CAGW	(67,293,563)	(52,129,917)	(15,163,646)	-	(15,163,646)			
2898		I-SG	CAGE	(20,651,481)	(20,651,481)	-	-	-			
2899		PTD	JBG	(12,540)	(9,730)	(2,810)	-	(2,810)			
2900		PTD	SO	(279,408,250)	(260,320,610)	(19,087,640)	-	(19,087,640)			
2901											
2902	111IP	Less Non-Utility Plant									
2903		NUTIL	OTH	-	-	-	-	-			
2904											
2905											
2906	111390	Accum Amtr - Capital Lease									
2907		G-SITUS	S	396,357	396,357	-	-	-			
2908		P	SG	910,304	837,085	73,219	-	73,219			
2909		PTD	CAGW	-	-	-	592,511	592,511			
2910		PTD	SO	8,673,284	8,080,773	592,511	-	592,511			
2911				9,979,946	9,314,215	665,731	592,511	1,258,242			
2912											
2913		Remove Capital Lease Amtr									
2914				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)			
2915											
2916											
2917											
2918											
2919											
2920		Summary of Amortization by Factor									
2921		S		(11,633,111)	(10,347,799)	(1,285,312)	-	(1,285,312)			
2922		DGP		-	-	-	-	-			
2923		DGU		-	-	-	-	-			
2924		SE		-	-	-	-	-			
2925		SO		(277,176,815)	(258,241,615)	(18,935,201)	-	(18,935,201)			
2926		CN		(113,619,369)	(105,745,429)	(7,873,940)	-	(7,873,940)			
2927		SSGCT		-	-	-	-	-			
2928		JBG		(12,540)	(9,730)	(2,810)	-	(2,810)			
2929		CAGW		(68,233,066)	(52,857,716)	(15,375,349)	592,511	(14,782,838)			
2930		CAGE		(20,651,481)	(20,651,481)	-	-	-			
2931		CAEW		-	-	-	-	-			
2932		CAEE		(2,259,125)	(2,259,125)	-	-	-			
2933		SG		(14,308,799)	(13,157,885)	(1,150,913)	-	(1,150,913)			
2934		Less Capital Lease									
2935				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)			
2936		Total Provision For Amortization by Factor									
2937				(517,874,252)	(472,584,996)	(45,289,256)	-	(45,289,256)			