Washington Jurisdiction
RESULTS OF OPERATIONS

February 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	FEBRUARY 2024
FILE:	WA JAM - February 2024
PREPARED BY:	Revenue Requirement Department
DATE:	June 24, 2024
TIME:	12:07:51 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.17%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 09/07/12 in UE-191024 issued 12-14-2020.

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	459,948,540	426,074,669	33,873,871	0	33,873,871
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,433,039	1,357,741	75,297	0	75,297
5	Other Operating Revenues	2.4	20,570,720	19,299,233	1,271,487	0	1,271,487
6	Total Operating Revenues	2.4	481,952,299	446,731,642	35,220,656	0	35,220,656
7							
8	Operating Expenses:						
9	Steam Production	2.6	31,418,628	26,824,261	4,594,367	0	4,594,367
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	3,797,379	3,500,762	296,617	0	296,617
12	Other Power Supply	2.9 & 2.10	(23,743,624)	(37,084,037)	13,340,413	0	13,340,413
13	Transmission	2.12	6,708,849	5,265,077	1,443,772	0	1,443,772
14	Distribution	2.13	36,867,018	35,164,688	1,702,330	0	1,702,330
15	Customer Accounts	2.14	6,492,596	5,816,376	676,219	0	676,219
16	Customer Service	2.14	17,404,947	17,319,352	85,596	0	85,596
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	29,969,384	27,934,431	2,034,954	0	2,034,954
19							
20	Total O & M Expenses	2.16	108,915,178	84,740,910	24,174,268	0	24,174,268
21							
22	Depreciation	2.17	85,188,403	79,442,552	5,745,851	0	5,745,851
23	Amortization Expense	2.19	6,709,812	6,276,335	433,477	0	433,477
24	Taxes Other Than Income	2.19	17,378,512	14,929,249	2,449,263	0	2,449,263
25	Income Taxes - Federal	2.23	45,199,343	45,223,222	(23,879)	0	(23,879)
26	Income Taxes - State	2.22	10,241,808	10,241,808	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(547,007)	(508,765)	(38,242)	0	(38,242)
30							
31	Total Operating Expenses	2.23	273,046,775	240,306,037	32,740,738	0	32,740,738
32							
33	Operating Revenue for Return		208,905,524	206,425,606	2,479,919	0	2,479,919
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,195,569,927	30,888,971,840	2,306,598,087	0	2,306,598,087
37	Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38	Misc Deferred Debits	2.35	1,796,946,313	1,787,051,329	9,894,984	0	9,894,984
39	Elec Plant Acq Adj	2.33 & 2.34	10,417,116	10,311,257	105,859	0	105,859
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	196,242,159	189,014,212	7,227,947	0	7,227,947
42	Fuel Stock	2.34	123,882,311	118,077,402	5,804,908	0	5,804,908
43	Material & Supplies	2.35	462,186,980	437,529,073	24,657,908	0	24,657,908
44	Working Capital	2.36	82,204,535	75,402,850	6,801,684	0	6,801,684
45	Weatherization Loans	2.34	245,168,012	245,164,700	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,126,791,928	33,765,532,257	2,361,259,671	0	2,361,259,671
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,525,900,007)	(10,649,508,959)	(876,391,048)	0	(876,391,048)
52	Accum Prov For Amort	2.42	(763,775,487)	(707,624,906)	(56,150,581)	0	(56,150,581)
53	Accum Def Income Taxes	2.38	(2,803,690,157)	(2,651,586,967)	(152,103,190)	0	(152,103,190)
54	Unamortized ITC	2.38	(2,139,249)	(2,126,599)	(12,650)	0	(12,650)
55	Customer Adv for Const	2.37	(262,498,065)	(253,092,447)	(9,405,618)	0	(9,405,618)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,312,408,552)	(3,086,759,277)	(225,649,274)	0	(225,649,274)
58							
59	Total Rate Base Deductions		(18,670,411,516)	(17,350,699,154)	(1,319,712,361)	0	(1,319,712,361)
60							
61	Total Rate Base		17,456,380,412	16,414,833,102	1,041,547,310	0	1,041,547,310
62							

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		199,884,948	181,397,223	18,487,725	-	18,487,725
65									
66				B1	199,884,948	181,397,223	18,487,725	-	18,487,725
67									
68	442	Commercial & Industrial Sales							
69			S		258,794,486	243,459,718	15,334,768	-	15,334,768
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	258,794,486	243,459,718	15,334,768	-	15,334,768
75									
76	444	Public Street & Highway Lighting							
77			S		1,269,106	1,217,728	51,378	-	51,378
78			SO		-	-	-	-	-
79				B1	1,269,106	1,217,728	51,378	-	51,378
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**459,948,540**	**426,074,669**	**33,873,871**	**-**	**33,873,871**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,357,741	1,357,741	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,357,741	1,357,741	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		75,297	-	75,297	-	75,297
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	75,297	-	75,297	-	75,297
110									
111		Total Sales for Resale			1,433,039	1,357,741	75,297	-	75,297
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**461,381,579**	**427,432,410**	**33,949,169**	**-**	**33,949,169**
121	450	Forfeited Discounts & Interest							
122			S		1,258,420	1,255,846	2,574	-	2,574
123			SO		-	-	-	-	-
124				B1	1,258,420	1,255,846	2,574	-	2,574
125									
126	451	Misc Electric Revenue							
127			S		651,862	638,074	13,789	-	13,789
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	651,862	638,074	13,789	-	13,789
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,039,850	969,531	70,319	-	70,319
141			CAGW		-	-	-	-	-
142			CAGE		47,980	47,980	-	-	-
143			JBG		3,420	2,682	738	-	738
144			SG		83,169	76,673	6,496	-	6,496
145			SO		288,012	267,875	20,138	-	20,138
146				B1	1,462,433	1,364,742	97,691	-	97,691
147									
148									
149									
150	456	Other Electric Revenue							
151			S		2,279,705	2,279,705	-	-	-
152			CAGE		60,708	60,708	-	-	-
153			CAGW		-	-	-	-	-
154			SO		-	-	-	-	-
155			SG		12,320,058	11,357,726	962,333	-	962,333
156			JBG		45,224	35,466	9,758	-	9,758
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,492,310	2,306,967	185,343	-	185,343
161				B1	17,198,006	16,040,572	1,157,434	-	1,157,434
162									
163		**Total Other Electric Revenues**			**20,570,720**	**19,299,233**	**1,271,487**	**-**	**1,271,487**
164									
165	**Total Electric Operating Revenues**			**B1**	**481,952,299**	**446,731,642**	**35,220,656**	**-**	**35,220,656**
166									
167	Summary of Revenues by Factor								
168			S		466,611,416	432,575,565	34,035,850	-	34,035,850
169			JBG		48,644	38,148	10,496	-	10,496
170			SE		2,492,310	2,306,967	185,343	-	185,343
171			SO		288,012	267,875	20,138	-	20,138
172			SG		12,403,228	11,434,399	968,829	-	968,829
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		-	-	-	-	-
176			CAGE		108,688	108,688	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	481,952,299	446,731,642	35,220,656	-	35,220,656
180	Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(546,950)	(508,708)	(38,242)	-	(38,242)
217			CAGW		-	-	-	-	-
218			CAGE		(57)	(57)	-	-	-
219			SG		-	-	-	-	-
220				B1	(547,007)	(508,765)	(38,242)	-	(38,242)
221									
222	**Total Miscellaneous Revenues**				**(547,007)**	**(508,765)**	**(38,242)**	**-**	**(38,242)**

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(547,007)**	**(508,765)**	**(38,242)**	**-**	**(38,242)**
230									
231	500	Operation Supervision & Engineering							
232			SG		179	165	14	-	14
233			CAGW		3,113	2,442	672	-	672
234			CAGE		56,734	56,734	-	-	-
235			JBG		1,544,800	1,211,476	333,324	-	333,324
236			JBE		-	-	-	-	-
237				B2	1,604,826	1,270,816	334,010	-	334,010
238									
239	501	Fuel Related							
240			SE		(25,204)	(23,330)	(1,874)	-	(1,874)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		107,021	83,929	23,092	-	23,092
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,089,657	1,089,657	-	-	-
247			JBE		247,724	191,759	55,965	-	55,965
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,419,198	1,342,015	77,183	-	77,183
251									
252	501NPC	Fuel Related							
253			S		2,725,162	-	2,725,162	-	2,725,162
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	2,725,162	-	2,725,162	-	2,725,162
265									
266		Total Fuel Related			4,144,360	1,342,015	2,802,345	-	2,802,345
267									
268	502	Steam Expenses							
269			SG		(1,372)	(1,265)	(107)	-	(107)
270			CAGW		73,537	57,670	15,867	-	15,867
271			CAGE		4,454,461	4,454,461	-	-	-
272			JBG		1,309,564	1,026,997	282,567	-	282,567
273			CAGE		-	-	-	-	-
274				B2	5,836,191	5,537,863	298,327	-	298,327
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		27,769	-	27,769	-	27,769
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					27,769	-	27,769	-	27,769
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(1,960)	(1,537)	(423)	-	(423)
291			CAGE		61,573	61,573	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	59,613	60,036	(423)	-	(423)
295									
296	506	Misc. Steam Expense							
297			SG		157,502	145,199	12,303	-	12,303
298			SE		-	-	-	-	-
299			CAGW		553,791	434,298	119,493	-	119,493
300			CAGE		4,271,442	4,271,442	-	-	-
301			JBG		(3,185,726)	(2,498,336)	(687,390)	-	(687,390)
302			CAGE		-	-	-	-	-
303				B2	1,797,009	2,352,604	(555,595)	-	(555,595)

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
304									
305	507	Rents							
306			SG		3,024	2,788	236	-	236
307			CAGW		-	-	-	-	-
308			CAGE		30,395	30,395	-	-	-
309			JBG		-	-	-	-	-
310			CAGE		-	-	-	-	-
311				B2	33,419	33,183	236	-	236
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		19,494	15,288	4,206	-	4,206
316			CAGE		312,516	312,516	-	-	-
317			JBG		30,174	23,663	6,511	-	6,511
318			CAGE		-	-	-	-	-
319				B2	362,183	351,466	10,717	-	10,717
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		71,301	65,732	5,569	-	5,569
325			CAGW		35,750	28,036	7,714	-	7,714
326			CAGE		1,652,212	1,652,212	-	-	-
327			JBG		1,002,670	786,322	216,348	-	216,348
328			CAGE		-	-	-	-	-
329				B2	2,761,933	2,532,302	229,631	-	229,631
330									
331	512	Maintenance of Boiler Plant							
332			SG		5,780	5,328	451	-	451
333			CAGW		319,815	250,808	69,007	-	69,007
334			CAGE		4,677,602	4,677,602	-	-	-
335			JBG		3,635,979	2,851,437	784,542	-	784,542
336			SG-U		-	-	-	-	-
337				B2	8,639,176	7,785,175	854,001	-	854,001
338									
339	513	Maintenance of Electric Plant							
340			SG		29,176	26,897	2,279	-	2,279
341			CAGW		37,809	29,651	8,158	-	8,158
342			CAGE		2,679,314	2,679,314	-	-	-
343			JBG		2,462,392	1,931,077	531,315	-	531,315
344			CAGE		-	-	-	-	-
345				B2	5,208,692	4,666,939	541,752	-	541,752
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		5,208	4,801	407	-	407
349			CAGW		29,049	22,781	6,268	-	6,268
350			CAGE		701,010	701,010	-	-	-
351			JBG		208,191	163,269	44,922	-	44,922
352			CAGE		-	-	-	-	-
353				B2	943,458	891,862	51,597	-	51,597
354									
355	**Total Steam Power Generation**			B2	**31,418,628**	**26,824,261**	**4,594,367**	**-**	**4,594,367**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									

FEBRUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		670,483	618,111	52,372	-	52,372
410			SG-U		345,450	318,467	26,983	-	26,983
411				B2	1,015,933	936,577	79,356	-	79,356
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		82,864	76,392	6,473	-	6,473
418			CAGE		-	-	-	-	-
419				B2	82,864	76,392	6,473	-	6,473
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		439,396	405,074	34,322	-	34,322
424			SG-U		14,895	13,732	1,164	-	1,164
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	454,292	418,806	35,485	-	35,485
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		920,239	848,358	71,881	-	71,881
440			SG-U		831,343	766,406	64,937	-	64,937
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,751,582	1,614,764	136,818	-	136,818
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		(59,042)	(54,431)	(4,612)	-	(4,612)
448			SG-U		(63,508)	(58,547)	(4,961)	-	(4,961)
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	(122,550)	(112,977)	(9,573)	-	(9,573)
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		856	789	67	-	67
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	856	789	67	-	67
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		47,323	43,627	3,696	-	3,696
464			SG-U		3,165	2,918	247	-	247
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	50,489	46,545	3,944	-	3,944
468									
469									
470									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		60,659	55,921	4,738	-	4,738
475			SG-U		17,352	15,997	1,355	-	1,355
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	78,011	71,918	6,094	-	6,094
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		70,499	64,992	5,507	-	5,507
483			SG-U		8,489	7,826	663	-	663
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	78,987	72,818	6,170	-	6,170
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		375,936	346,571	29,365	-	29,365
491			SG-U		30,979	28,559	2,420	-	2,420
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	406,915	375,131	31,785	-	31,785
495									
496	**Total Hydraulic Power Generation**			B2	**3,797,379**	**3,500,762**	**296,617**	**-**	**296,617**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		50,853	39,880	10,973	-	10,973
502			CAGE		13,040	13,040	-	-	-
503			CAGE		-	-	-	-	-
504				B2	63,893	52,920	10,973	-	10,973
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		3,450,265	-	3,450,265	-	3,450,265
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,450,265	-	3,450,265	-	3,450,265
519									
520	548	Generation Expense							
521			SG		8,067	7,437	630	-	630
522			CAGW		504,631	395,746	108,885	-	108,885
523			CAGE		1,778,086	1,778,086	-	-	-
524			S		-	-	-	-	-
525				B2	2,290,784	2,181,269	109,515	-	109,515
526									
527	549	Miscellaneous Other							
528			S		429	429	-	-	-
529			SG		702,600	647,719	54,881	-	54,881
530			CAGW		66,971	52,520	14,450	-	14,450
531			CAGE		143,531	143,531	-	-	-
532			CAGE		-	-	-	-	-
533				B2	913,530	844,199	69,331	-	69,331
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		381,885	352,056	29,829	-	29,829
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	412,837	383,007	29,829	-	29,829
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		(24,194)	(18,974)	(5,220)	-	(5,220)
555			CAGE		182,040	182,040	-	-	-
556			CAGE		-	-	-	-	-
557				B2	157,846	163,066	(5,220)	-	(5,220)
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,902,673	1,754,053	148,620	-	148,620
561			CAGW		(1,762,224)	(1,381,985)	(380,238)	-	(380,238)
562			CAGE		(19,316)	(19,316)	-	-	-
563			CAGE		-	-	-	-	-
564				B2	121,133	352,752	(231,619)	-	(231,619)
565									
566	554	Maintenance of Misc. Other							
567			SG		129,899	119,752	10,147	-	10,147
568			CAGW		-	-	-	-	-
569			CAGE		(1,691)	(1,691)	-	-	-
570			CAGE		-	-	-	-	-
571				B2	128,208	118,061	10,147	-	10,147
572									
573	**Total Other Power Generation**			**B2**	**7,538,495**	**4,095,274**	**3,443,221**	**-**	**3,443,221**
574									
575									
576	555	Purchased Power							
577			S		(46,217,328)	(46,217,328)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(46,217,328)	(46,217,328)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		9,658,381	-	9,658,381	-	9,658,381
591					9,658,381	-	9,658,381	-	9,658,381
592									
593		Total Purchased Power		B2	(36,558,947)	(46,217,328)	9,658,381	-	9,658,381
594									
595	556	System Control & Load Dispatch							
596			SG		296,046	272,922	23,124	-	23,124
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	296,046	272,922	23,124	-	23,124
601									
602									
603									
604	557	Other Expenses							
605			S		1,982,827	1,982,827	-	-	-
606			SG		2,366,497	2,181,647	184,850	-	184,850
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		29,184	22,887	6,297	-	6,297
612			CAGE		488,579	488,579	-	-	-
613			JBG		112,950	88,578	24,371	-	24,371
614			CAEW		-	-	-	-	-
615			JBE		744	576	168	-	168
616				B2	4,980,782	4,765,096	215,686	-	215,686
617									
618									
619	**Total Other Power Supply**			B2	**(31,282,120)**	**(41,179,311)**	**9,897,191**	**-**	**9,897,191**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**11,472,383**	**(6,759,014)**	**18,231,397**	**-**	**18,231,397**
622									
623									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(28,341,543)	(44,203,120)	15,861,577	-	15,861,577
626		SG			6,058,465	5,585,232	473,233	-	473,233
627		SE			(25,204)	(23,330)	(1,874)	-	(1,874)
628		JBG			7,120,994	5,584,484	1,536,511	-	1,536,511
629		TROJP			-	-	-	-	-
630		JBE			248,468	192,335	56,133	-	56,133
631		SG-P			2,609,213	2,405,405	203,808	-	203,808
632		SG-U			1,188,166	1,095,357	92,809	-	92,809
633		DEP			-	-	-	-	-
634		CAGW			42,640	33,440	9,201	-	9,201
635		CAGE			21,481,527	21,481,527	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,089,657	1,089,657	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647	Total Production Expense by Factor			B2	11,472,383	(6,759,014)	18,231,397	-	18,231,397
648	560	Operation Supervision & Engineering							
649			SG		438,026	403,811	34,215	-	34,215
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	438,026	403,811	34,215	-	34,215
654									
655	561	Load Dispatching							
656			SG		1,855,139	1,710,232	144,907	-	144,907
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,855,139	1,710,232	144,907	-	144,907
661	562	Station Expense							
662			SG		432,656	398,861	33,795	-	33,795
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	432,656	398,861	33,795	-	33,795
667									
668	563	Overhead Line Expense							
669			SG		62,990	58,069	4,920	-	4,920
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	62,990	58,069	4,920	-	4,920
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		997,665	-	997,665	-	997,665
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					997,665	-	997,665	-	997,665
697									
698		Total Transmission of Electricity by Others			997,665	-	997,665	-	997,665

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
699									
700	566	Misc. Transmission Expense							
701			SG		272,592	251,299	21,292	-	21,292
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	272,592	251,299	21,292	-	21,292
706									
707	567	Rents - Transmission							
708			SG		244,432	225,339	19,093	-	19,093
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	244,432	225,339	19,093	-	19,093
713									
714	568	Maint Supervision & Engineering							
715			SG		106,756	98,417	8,339	-	8,339
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	106,756	98,417	8,339	-	8,339
719									
720	569	Maintenance of Structures							
721			SG		264,885	244,195	20,690	-	20,690
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	264,885	244,195	20,690	-	20,690
725									
726	570	Maintenance of Station Equipment							
727			SG		1,068,717	985,238	83,479	-	83,479
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,068,717	985,238	83,479	-	83,479
732									
733	571	Maintenance of Overhead Lines							
734			SG		943,012	869,353	73,660	-	73,660
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	943,012	869,353	73,660	-	73,660
739									
740	572	Maintenance of Underground Lines							
741			SG		16,879	15,561	1,318	-	1,318
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	16,879	15,561	1,318	-	1,318
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		5,101	4,702	398	-	398
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	5,101	4,702	398	-	398
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**6,708,849**	**5,265,077**	**1,443,772**	**-**	**1,443,772**
753									
754	Summary of Transmission Expense by Factor								
755			S		997,665	-	997,665	-	997,665
756			SG		5,711,184	5,265,077	446,107	-	446,107
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	6,708,849	5,265,077	1,443,772	-	1,443,772
761	580	Operation Supervision & Engineering							
762			S		501,874	481,529	20,344	-	20,344
763			SNPD		1,645,233	1,543,484	101,748	-	101,748
764				B2	2,147,106	2,025,014	122,093	-	122,093
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,546,106	1,450,488	95,618	-	95,618
769				B2	1,546,106	1,450,488	95,618	-	95,618
770									
771	582	Station Expense							
772			S		587,520	550,511	37,009	-	37,009
773			SNPD		-	-	-	-	-
774				B2	587,520	550,511	37,009	-	37,009
775									
776	583	Overhead Line Expenses							
777			S		1,215,536	970,496	245,039	-	245,039
778			SNPD		-	-	-	-	-
779				B2	1,215,536	970,496	245,039	-	245,039
780									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		43,454	40,766	2,687	-	2,687
789				B2	43,454	40,766	2,687	-	2,687
790									
791	586	Meter Expenses							
792			S		378,026	348,028	29,998	-	29,998
793			SNPD		182	171	11	-	11
794				B2	378,208	348,199	30,009	-	30,009
795									
796	587	Customer Installation Expenses							
797			S		1,619,167	1,483,494	135,673	-	135,673
798			SNPD		-	-	-	-	-
799				B2	1,619,167	1,483,494	135,673	-	135,673
800									
801	588	Misc. Distribution Expenses							
802			S		(20,114)	(21,747)	1,634	-	1,634
803			SG		-	-	-	-	-
804			SNPD		225,043	211,125	13,918	-	13,918
805				B2	204,929	189,378	15,551	-	15,551
806									
807	589	Rents							
808			S		148,901	141,937	6,963	-	6,963
809			SNPD		59,390	55,717	3,673	-	3,673
810				B2	208,291	197,655	10,636	-	10,636
811									
812	590	Maint Supervision & Engineering							
813			S		340,672	325,570	15,101	-	15,101
814			SNPD		335,291	314,555	20,736	-	20,736
815				B2	675,963	640,126	35,837	-	35,837
816									
817	591	Maintenance of Structures							
818			S		236,223	230,361	5,862	-	5,862
819			SNPD		4,616	4,330	285	-	285
820				B2	240,839	234,692	6,147	-	6,147
821									
822	592	Maintenance of Station Equipment							
823			S		616,223	522,833	93,390	-	93,390
824			SNPD		(107,263)	(100,630)	(6,634)	-	(6,634)
825				B2	508,959	422,203	86,756	-	86,756
826	593	Maintenance of Overhead Lines							
827			S		23,351,897	22,647,709	704,188	-	704,188
828			SNPD		294,201	276,006	18,195	-	18,195
829				B2	23,646,098	22,923,715	722,383	-	722,383
830									
831	594	Maintenance of Underground Lines							
832			S		3,089,530	2,892,284	197,245	-	197,245
833			SNPD		-	-	-	-	-
834				B2	3,089,530	2,892,284	197,245	-	197,245
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		94,360	88,524	5,836	-	5,836
839				B2	94,360	88,524	5,836	-	5,836
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		264,278	257,959	6,318	-	6,318
843			SNPD		-	-	-	-	-
844				B2	264,278	257,959	6,318	-	6,318
845									
846	597	Maintenance of Meters							
847			S		61,168	59,610	1,558	-	1,558
848			SNPD		5,711	5,358	353	-	353
849				B2	66,879	64,968	1,911	-	1,911
850									
851	598	Maint of Misc. Distribution Plant							
852			S		(24,676)	51,666	(76,343)	-	(76,343)
853			SNPD		354,472	332,550	21,922	-	21,922
854				B2	329,796	384,217	(54,420)	-	(54,420)
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**36,867,018**	**35,164,688**	**1,702,330**	**-**	**1,702,330**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		32,366,224	30,942,242	1,423,981	-	1,423,981
861			SNPD		4,500,795	4,222,446	278,349	-	278,349
862									
863	Total Distribution Expense by Factor			B2	36,867,018	35,164,688	1,702,330	-	1,702,330
864									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		307,787	286,438	21,348	-	21,348
868				B2	307,787	286,438	21,348	-	21,348
869									
870	902	Meter Reading Expense							
871			S		673,502	585,356	88,147	-	88,147
872			CN		100,438	93,472	6,966	-	6,966
873				B2	773,941	678,827	95,113	-	95,113
874									
875	903	Customer Receipts & Collections							
876			S		604,408	490,843	113,566	-	113,566
877			CN		3,601,658	3,351,843	249,814	-	249,814
878				B2	4,206,066	3,842,686	363,380	-	363,380
879									
880	904	Uncollectible Accounts							
881			S		1,182,272	987,451	194,821	-	194,821
882			SG		-	-	-	-	-
883			CN		22,448	20,891	1,557	-	1,557
884				B2	1,204,720	1,008,342	196,378	-	196,378
885									
886	905	Misc. Customer Accounts Expense							
887			S		82	82	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	82	82	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**6,492,596**	**5,816,376**	**676,219**	**-**	**676,219**
894									
895	Summary of Customer Accts Exp by Factor								
896		S			2,460,265	2,063,732	396,533	-	396,533
897		CN			4,032,331	3,752,645	279,686	-	279,686
898		SG			-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	6,492,596	5,816,376	676,219	-	676,219
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		16,705,400	16,683,989	21,411	-	21,411
908			CN		256,394	238,610	17,784	-	17,784
909				B2	16,961,794	16,922,599	39,195	-	39,195
910									
911	909	Informational & Instructional Adv							
912			S		175,571	147,730	27,841	-	27,841
913			CN		267,518	248,963	18,555	-	18,555
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	443,089	396,693	46,396	-	46,396
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		64	60	4	-	4
921									
922				B2	64	60	4	-	4
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**17,404,947**	**17,319,352**	**85,596**	**-**	**85,596**
925									
926									
927	Summary of Customer Service Exp by Factor								
928		S			16,880,971	16,831,719	49,252	-	49,252
929		CN			523,976	487,633	36,343	-	36,343
930		CAGW			-	-	-	-	-
931		CAGE			-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	17,404,947	17,319,352	85,596	-	85,596
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									
958									
959	Total Sales Expense by Factor								
960		S			-	-	-	-	-
961		CN			-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**17,404,947**	**17,319,352**	**85,596**	**-**	**85,596**
965	920	Administrative & General Salaries							
966			S		23,495	23,495	-	-	-
967			CN		-	-	-	-	-
968			SO		7,532,864	7,006,173	526,691	-	526,691
969				B2	7,556,359	7,029,668	526,691	-	526,691
970									
971	921	Office Supplies & expenses							
972			S		14,401	14,049	351	-	351
973			CN		13,784	12,828	956	-	956
974			SO		469,127	436,327	32,801	-	32,801
975				B2	497,312	463,203	34,108	-	34,108
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,387,567)	(4,080,792)	(306,774)	-	(306,774)
981				B2	(4,387,567)	(4,080,792)	(306,774)	-	(306,774)
982									
983	923	Outside Services							
984			S		110,100	110,100	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,740,223	4,408,791	331,432	-	331,432
989			SG		-	-	-	-	-
990				B2	4,850,324	4,518,892	331,432	-	331,432
991									
992	924	Property Insurance							
993			S		1,406,214	1,313,961	92,253	-	92,253
994			CAGW		-	-	-	-	-
995			SO		544,044	506,005	38,039	-	38,039
996				B2	1,950,258	1,819,966	130,292	-	130,292
997									
998	925	Injuries & Damages							
999			S		113,255	113,255	-	-	-
1000			SO		13,471,697	12,529,769	941,928	-	941,928
1001				B2	13,584,952	12,643,024	941,928	-	941,928
1002									
1003	926	Employee Pensions & Benefits							
1004			S		543,851	524,204	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(764,237)	(57,452)	-	(57,452)
1007				B2	(277,838)	(240,033)	(37,805)	-	(37,805)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,413,286	2,274,445	138,841	-	138,841
1016			CAEE		-	-	-	-	-
1017			SO		36,482	33,932	2,551	-	2,551
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	554,457	46,979	-	46,979
1021				B2	3,051,204	2,862,833	188,371	-	188,371
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(753,712)	(701,013)	(52,699)	-	(52,699)
1031				B2	(753,712)	(701,013)	(52,699)	-	(52,699)
1032									
1033	930	Misc General Expenses							
1034			S		50,105	50,105	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		221,987	206,466	15,521	-	15,521
1038				B2	272,092	256,571	15,521	-	15,521
1039									
1040	931	Rents							
1041			S		39,283	39,064	219	-	219
1042			SO		(378,971)	(352,474)	(26,497)	-	(26,497)
1043				B2	(339,688)	(313,410)	(26,278)	-	(26,278)
1044									
1045	935	Maintenance of General Plant							
1046			S		69,613	51,839	17,774	-	17,774
1047			CN		30,034	27,951	2,083	-	2,083
1048			SO		3,866,043	3,595,733	270,310	-	270,310
1049				B2	3,965,690	3,675,523	290,168	-	290,168
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**29,969,384**	**27,934,431**	**2,034,954**	**-**	**2,034,954**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		4,783,603	4,514,517	269,086	-	269,086
1055			SO		24,540,528	22,824,678	1,715,850	-	1,715,850
1056			SG		601,435	554,457	46,979	-	46,979
1057			CN		43,818	40,779	3,039	-	3,039
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	29,969,384	27,934,431	2,034,954	-	2,034,954
1062									
1063	**TOTAL O&M EXPENSE**			B2	**108,915,178**	**84,740,910**	**24,174,268**	**-**	**24,174,268**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,066	416,755	35,311	-	35,311
1068			CAGW		1,689,874	1,325,247	364,627	-	364,627
1069			CAGE		21,826,997	21,826,997	-	-	-
1070			JBG		5,456,780	4,279,360	1,177,420	-	1,177,420
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	28,863,306	27,285,947	1,577,359	-	1,577,359
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,845,734	1,701,562	144,172	-	144,172
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		776,605	715,944	60,661	-	60,661
1085				B3	2,622,339	2,417,506	204,834	-	204,834
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,931	1,931	-	-	-
1089			SG		28,004	25,817	2,187	-	2,187
1090			CAGW		1,869,699	1,466,270	403,428	-	403,428
1091			CAGE		4,671,275	4,671,275	-	-	-
1092			SG		12,230,703	11,275,350	955,353	-	955,353
1093			CAGE		-	-	-	-	-
1094				B3	18,801,611	17,440,643	1,360,969	-	1,360,969
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,829,195	10,905,204	923,991	-	923,991
1103				B3	11,832,740	10,907,984	924,756	-	924,756
1104									
1105									
1106									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		44,262	43,424	838	-	838
1109	361	Structures	S		218,916	206,859	12,057	-	12,057
1110	362	Station Equipment	S		2,654,484	2,471,528	182,956	-	182,956
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,630,370	4,240,718	389,652	-	389,652
1113	365	OH Conductors	S		2,069,107	1,866,968	202,140	-	202,140
1114	366	UG Conduit	S		952,160	902,459	49,701	-	49,701
1115	367	UG Conductor	S		1,915,953	1,848,639	67,314	-	67,314
1116	368	Line Trans	S		3,305,711	3,044,581	261,130	-	261,130
1117	369	Services	S		2,016,454	1,854,626	161,828	-	161,828
1118	370	Meters	S		1,099,784	1,031,066	68,718	-	68,718
1119	371	Inst Cust Prem	S		38,587	36,858	1,729	-	1,729
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		191,742	182,246	9,496	-	9,496
1122				B3	19,137,531	17,729,973	1,407,559	-	1,407,559
1123									
1124	403GP	General Depreciation							
1125			S		1,369,759	1,277,127	92,633	-	92,633
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		64,636	60,153	4,483	-	4,483
1130			SG		680,142	627,015	53,127	-	53,127
1131			SO		1,580,494	1,469,988	110,507	-	110,507
1132			CAGW		12,895	10,113	2,782	-	2,782
1133			CAGE		182,625	182,625	-	-	-
1134			JBG		31,721	24,876	6,844	-	6,844
1135			JBE		-	-	-	-	-
1136			CAEE		8,603	8,603	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	3,930,875	3,660,499	270,376	-	270,376
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**85,188,403**	**79,442,552**	**5,745,851**	**-**	**5,745,851**
1159									
1160	Summary of Depreciation Expense by Factor								
1161			S		19,946,810	18,446,618	1,500,191	-	1,500,191
1162			SG-P		1,845,734	1,701,562	144,172	-	144,172
1163			SG-U		776,605	715,944	60,661	-	60,661
1164			SG		25,220,111	23,250,142	1,969,969	-	1,969,969
1165			SO		1,580,494	1,469,988	110,507	-	110,507
1166			CN		64,636	60,153	4,483	-	4,483
1167			SE		-	-	-	-	-
1168			CAGW		3,576,013	2,804,410	771,603	-	771,603
1169			CAGE		26,680,897	26,680,897	-	-	-
1170			CAEW		-	-	-	-	-
1171			CAEE		8,603	8,603	-	-	-
1172			JBG		5,488,501	4,304,236	1,184,264	-	1,184,264
1173			JBE		-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	85,188,403	79,442,552	5,745,851	-	5,745,851
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,922	6,934	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,298	1,225	-	1,225
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,445	23,232	10,214	-	10,214
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		818,799	754,841	63,957	-	63,957
1196			SO		2,786,274	2,591,461	194,814	-	194,814
1197			CN		1,396,030	1,299,200	96,830	-	96,830
1198			CAGW		224,809	176,302	48,508	-	48,508
1199			CAGE		28,070	28,070	-	-	-
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,950	25,056	6,894	-	6,894
1204			CAGE		113,961	113,961	-	-	-
1205			JBG		8,190	6,423	1,767	-	1,767
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,423,394	5,010,614	412,780	-	412,780
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		6,688	6,688	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	6,688	6,688	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,156	24,113	2,043	-	2,043
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,156	24,113	2,043	-	2,043
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,489,684	5,064,647	425,037	-	425,037
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		1,088,620	1,088,620	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		99,589	91,810	7,779	-	7,779
1256			TROJP		-	-	-	-	-
1257				B4	1,191,274	1,182,834	8,440	-	8,440
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,709,812**	**6,276,335**	**433,477**	**-**	**433,477**
1260									
1261									
1262									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1263	Summary of Amortization Expense by Factor								
1264		S			1,151,525	1,142,526	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			26,156	24,113	2,043	-	2,043
1268		SG-U			-	-	-	-	-
1269		SO			2,803,797	2,607,759	196,039	-	196,039
1270		JBG			8,190	6,423	1,767	-	1,767
1271		SSGCH			-	-	-	-	-
1272		CN			1,396,030	1,299,200	96,830	-	96,830
1273		CAGW			259,824	203,762	56,063	-	56,063
1274		CAGE			145,749	145,749	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			918,388	846,652	71,736	-	71,736
1278	Total Amortization Expense by Factor			B4	6,709,812	6,276,335	433,477	-	433,477
1279	408	Taxes Other Than Income							
1280			S		5,389,162	3,761,252	1,627,910	-	1,627,910
1281			GPS		11,646,881	10,832,543	814,339	-	814,339
1282			SO		(7,143)	(6,643)	(499)	-	(499)
1283			SE		101,045	93,530	7,514	-	7,514
1284			CAGE		248,567	248,567	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**17,378,512**	**14,929,249**	**2,449,263**	**-**	**2,449,263**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		59,300,291	55,375,893	3,924,399	-	3,924,399
1310					59,300,291	55,375,893	3,924,399	-	3,924,399
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		642,107	599,613	42,494	-	42,494
1314					642,107	599,613	42,494	-	42,494
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		3,628,658	3,388,519	240,139	-	240,139
1324					3,628,658	3,388,519	240,139	-	240,139
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(8,752,407)	(8,173,187)	(579,220)	-	(579,220)
1328					(8,752,407)	(8,173,187)	(579,220)	-	(579,220)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	54,818,649	51,190,838	3,627,811	-	3,627,811
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338		Total Non-utility Interest			-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			54,818,649	51,190,838	3,627,811	-	3,627,811
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(15,988,023)	(14,929,961)	(1,058,062)	-	(1,058,062)
1346		Total Operating Deductions for Tax		B6	(15,988,023)	(14,929,961)	(1,058,062)	-	(1,058,062)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		10,241,808	10,241,808	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**10,241,808**	**10,241,808**	**-**	**-**	**-**
1485									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			481,952,299	446,731,642	35,220,656	-	35,220,656
1489		Operating Deductions:							
1490		O & M Expenses			108,915,178	84,740,910	24,174,268	-	24,174,268
1491		Depreciation Expense			85,188,403	79,442,552	5,745,851	-	5,745,851
1492		Amortization Expense			6,709,812	6,276,335	433,477	-	433,477
1493		Taxes Other Than Income			17,378,512	14,929,249	2,449,263	-	2,449,263
1494		Interest & Dividends (AFUDC-Equity)			(15,988,023)	(14,929,961)	(1,058,062)	-	(1,058,062)
1495		Misc Revenue & Expense			(547,007)	(508,765)	(38,242)	-	(38,242)
1496		Total Operating Deductions			201,656,875	169,950,320	31,706,555	-	31,706,555
1497		Other Deductions:							
1498		Interest Deductions			54,818,649	51,190,838	3,627,811	-	3,627,811
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			225,476,775	225,590,484	(113,709)	-	(113,709)
1503									
1504		State Income Taxes			10,241,808	10,241,808	-	-	-
1505									
1506	Total Taxable Income				215,234,967	215,348,677	(113,709)	-	(113,709)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				45,199,343	45,223,222	(23,879)	-	(23,879)
1511									
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**45,199,343**	**45,223,222**	**(23,879)**	**-**	**(23,879)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**273,046,775**	**240,306,037**	**32,740,738**	**-**	**32,740,738**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	936,181	257,580	-	257,580
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,906,043	669,874	-	669,874
1537			CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			CAGE		780,345,034	780,345,034	-	-	-
1539			JBG		192,099,681	150,649,963	41,449,718	-	41,449,718
1540			CAGE		-	-	-	-	-
1541				B8	1,051,322,585	994,033,805	57,288,780	-	57,288,780
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			CAGE		3,239,952,299	3,239,952,299	-	-	-
1549			JBG		954,241,401	748,342,894	205,898,506	-	205,898,506
1550			S		-	-	-	-	-
1551				B8	4,385,337,578	4,146,617,923	238,719,655	-	238,719,655
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,161,251	2,809,731	-	2,809,731
1557			CAGW		40,722,661	31,935,854	8,786,807	-	8,786,807
1558			CAGE		707,784,452	707,784,452	-	-	-
1559			JBG		210,678,127	165,219,701	45,458,426	-	45,458,426
1560			CAGE		-	-	-	-	-
1561				B8	995,156,223	938,101,259	57,054,964	-	57,054,964
1562									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,886,942	668,255	-	668,255
1567			CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			CAGE		347,322,552	347,322,552	-	-	-
1569			JBG		63,348,652	49,679,791	13,668,861	-	13,668,861
1570			CAGE		-	-	-	-	-
1571				B8	429,142,703	412,665,927	16,476,776	-	16,476,776
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,314,884	111,409	-	111,409
1579			CAGW		478,845	375,524	103,321	-	103,321
1580			CAGE		25,855,451	25,855,451	-	-	-
1581			JBG		6,359,373	4,987,199	1,372,174	-	1,372,174
1582			CAGE		-	-	-	-	-
1583				B8	34,119,962	32,533,057	1,586,905	-	1,586,905
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		-	-	-	-	-
1592			SG		-	-	-	-	-
1593					-	-	-	-	-
1594									
1595									
1596	**Total Steam Production Plant**			B8	**6,986,794,002**	**6,611,805,573**	**374,988,429**	**-**	**374,988,429**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,427,920,994	1,119,815,729	308,105,265	-	308,105,265
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,649,669	12,256,071	-	12,256,071
1604			CAGW		253,170,528	198,543,436	54,627,093	-	54,627,093
1605			CAGE		5,148,796,739	5,148,796,739	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	6,986,794,002	6,611,805,573	374,988,429	-	374,988,429
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1648	Summary of Nuclear Production Plant by Factor								
1649		DGP			-	-	-	-	-
1650		DGU			-	-	-	-	-
1651		SG			-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663									
1664	331	Structures and Improvements							
1665			SG-P		261,767,176	241,320,269	20,446,907	-	20,446,907
1666			SG-U		22,690,004	20,917,664	1,772,340	-	1,772,340
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	284,457,180	262,237,933	22,219,247	-	22,219,247
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		413,666,697	381,354,760	32,311,936	-	32,311,936
1675			SG-U		107,265,573	98,886,947	8,378,626	-	8,378,626
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	520,932,270	480,241,708	40,690,562	-	40,690,562
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,323,449	73,127,412	6,196,037	-	6,196,037
1684			SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,607,971	120,406,046	10,201,925	-	10,201,925
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,426,053	53,862,333	4,563,720	-	4,563,720
1693			SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,146,055	67,432,541	5,713,515	-	5,713,515
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,267,055	3,011,862	255,193	-	255,193
1704			SG-U		211,143	194,650	16,493	-	16,493
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,478,198	3,206,512	271,686	-	271,686
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,474,635	21,641,007	1,833,628	-	1,833,628
1713			SG-U		4,306,897	3,970,481	336,416	-	336,416
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,781,532	25,611,488	2,170,044	-	2,170,044
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,078,874,304**	**994,602,309**	**84,271,995**	**-**	**84,271,995**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			871,797,819	803,700,783	68,097,036	-	68,097,036
1741		SG-U			207,076,485	190,901,525	16,174,960	-	16,174,960
1742	Total Hydraulic Plant by Factor			B8	1,078,874,304	994,602,309	84,271,995	-	84,271,995
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,208,122	1,373,303	-	1,373,303
1751				B8	56,914,044	54,563,843	2,350,201	-	2,350,201
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,103,936	95,050,380	8,053,556	-	8,053,556
1759				B8	278,715,447	262,550,027	16,165,420	-	16,165,420
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,047,299	392,054	-	392,054
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		338,702,388	265,619,921	73,082,467	-	73,082,467
1774			CAGE		824,604,789	824,604,789	-	-	-
1775			SG		2,951,061,010	2,720,550,561	230,510,449	-	230,510,449
1776				B8	4,114,368,187	3,810,775,271	303,592,916	-	303,592,916
1777									
1778	344	Generators							
1779			S		418,593	418,593	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,923	4,399	-	4,399
1782			CAGW		116,839,365	91,628,710	25,210,655	-	25,210,655
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,074,489	155,867,904	13,206,584	-	13,206,584
1785				B8	598,188,409	559,766,771	38,421,639	-	38,421,639
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		590,815	590,815	-	-	-
1790			CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		250,923,694	231,323,783	19,599,911	-	19,599,911
1793				B8	466,279,595	436,248,158	30,031,437	-	30,031,437
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,888,775	11,882,019	1,006,756	-	1,006,756
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,866,652	24,091,906	1,774,747	-	1,774,747
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,556,771,688**	**5,164,043,274**	**392,728,414**	**-**	**392,728,414**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,157,631	1,157,631	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,504,689,650	3,230,934,692	273,754,958	-	273,754,958
1821			CAGW		551,385,237	432,411,782	118,973,455	-	118,973,455
1822			CAGE		1,499,539,169	1,499,539,169	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,556,771,688	5,164,043,274	392,728,414	-	392,728,414
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				-	-	-	-	-
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,622,439,994**	**12,770,451,155**	**851,988,838**	**-**	**851,988,838**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,835,059	319,743,411	27,091,648	-	27,091,648
1839				B8	346,835,059	319,743,411	27,091,648	-	27,091,648
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		387,175,111	356,932,460	30,242,651	-	30,242,651
1849				B8	387,175,111	356,932,460	30,242,651	-	30,242,651
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,737,773,023	2,523,922,721	213,850,302	-	213,850,302
1858				B8	2,740,162,758	2,525,796,818	214,365,940	-	214,365,940
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,533,240,735	1,413,477,705	119,763,031	-	119,763,031
1867				B8	1,533,240,735	1,413,477,705	119,763,031	-	119,763,031
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,316,478,570	1,213,647,058	102,831,512	-	102,831,512
1876				B8	1,316,478,570	1,213,647,058	102,831,512	-	102,831,512
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,700,593,558	1,567,758,424	132,835,134	-	132,835,134
1885				B8	1,700,593,558	1,567,758,424	132,835,134	-	132,835,134
1886									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,902,953	3,598,089	304,864	-	304,864
1893				B8	3,902,953	3,598,089	304,864	-	304,864
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,374,106	709,532	-	709,532
1901				B8	9,083,639	8,374,106	709,532	-	709,532
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,193,086	948,383	-	948,383
1909				B8	12,141,468	11,193,086	948,383	-	948,383
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,049,613,850**	**7,420,521,157**	**629,092,694**	**-**	**629,092,694**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,874,097	515,638	-	515,638
1926			CAGE		-	-	-	-	-
1927			SG		8,047,224,116	7,418,647,060	628,577,056	-	628,577,056
1928	Total Transmission Plant by Factor			B8	8,049,613,850	7,420,521,157	629,092,694	-	629,092,694
1929	360	Land and Land Rights							
1930			S		78,695,499	75,862,357	2,833,143	-	2,833,143
1931				B8	78,695,499	75,862,357	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		154,197,316	144,678,747	9,518,569	-	9,518,569
1935				B8	154,197,316	144,678,747	9,518,569	-	9,518,569
1936									
1937	362	Station Equipment							
1938			S		1,288,762,936	1,194,343,069	94,419,867	-	94,419,867
1939				B8	1,288,762,936	1,194,343,069	94,419,867	-	94,419,867
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,628,563,112	1,488,997,186	139,565,926	-	139,565,926
1947				B8	1,628,563,112	1,488,997,186	139,565,926	-	139,565,926
1948									
1949	365	Overhead Conductors							
1950			S		1,048,699,570	947,994,626	100,704,944	-	100,704,944
1951				B8	1,048,699,570	947,994,626	100,704,944	-	100,704,944
1952									
1953	366	Underground Conduit							
1954			S		511,578,804	485,866,698	25,712,106	-	25,712,106
1955				B8	511,578,804	485,866,698	25,712,106	-	25,712,106
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,165,406,194	1,127,063,584	38,342,610	-	38,342,610
1962				B8	1,165,406,194	1,127,063,584	38,342,610	-	38,342,610
1963									
1964	368	Line Transformers							
1965			S		1,665,059,863	1,531,284,472	133,775,391	-	133,775,391
1966				B8	1,665,059,863	1,531,284,472	133,775,391	-	133,775,391
1967									
1968	369	Services							
1969			S		1,070,589,969	988,079,507	82,510,462	-	82,510,462
1970				B8	1,070,589,969	988,079,507	82,510,462	-	82,510,462
1971									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1972	370	Meters							
1973			S		312,166,563	295,905,922	16,260,641	-	16,260,641
1974				B8	312,166,563	295,905,922	16,260,641	-	16,260,641
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,919,870	8,388,091	531,779	-	531,779
1978				B8	8,919,870	8,388,091	531,779	-	531,779
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		64,028,955	60,142,777	3,886,178	-	3,886,178
1986				B8	64,028,955	60,142,777	3,886,178	-	3,886,178
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		-	-	-	-	-
1990					-	-	-	-	-
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**8,996,668,651**	**8,348,607,036**	**648,061,615**	**-**	**648,061,615**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		8,996,668,651	8,348,607,036	648,061,615	-	648,061,615
2001									
2002	Total Distribution Plant by Factor			B8	8,996,668,651	8,348,607,036	648,061,615	-	648,061,615
2003	389	Land and Land Rights							
2004			S		16,138,160	15,039,334	1,098,826	-	1,098,826
2005			CN		1,128,506	1,050,232	78,274	-	78,274
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,132	96	-	96
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,079,420	532,197	-	532,197
2011				B8	24,879,843	23,170,450	1,709,393	-	1,709,393
2012									
2013	390	Structures and Improvements							
2014			S		151,574,472	137,072,536	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,648,764	570,065	-	570,065
2018			SG		11,515,090	10,615,634	899,456	-	899,456
2019			CAGW		10,644	8,347	2,297	-	2,297
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,080,624	108,894,459	8,186,166	-	8,186,166
2023				B8	289,838,397	265,678,478	24,159,919	-	24,159,919
2024									
2025	391	Office Furniture & Equipment							
2026			S		6,982,075	6,617,247	364,828	-	364,828
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,531,478	2,355,893	175,586	-	175,586
2030			SG		1,125,576	1,037,656	87,920	-	87,920
2031			SE		-	-	-	-	-
2032			SO		72,930,688	67,831,444	5,099,244	-	5,099,244
2033			CAGW		137,532	107,856	29,675	-	29,675
2034			CAGE		2,252,432	2,252,432	-	-	-
2035			JBG		274,976	215,644	59,332	-	59,332
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	86,261,340	80,444,755	5,816,585	-	5,816,585
2041									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	392	Transportation Equipment							
2043			S		123,074,677	115,933,354	7,141,324	-	7,141,324
2044			SO		6,530,088	6,073,511	456,578	-	456,578
2045			SG		12,746,445	11,750,807	995,638	-	995,638
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,355,203	9,355,203	-	-	-
2052			JBG		2,833,940	2,222,456	611,485	-	611,485
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	155,011,308	145,760,157	9,251,151	-	9,251,151
2058									
2059	393	Stores Equipment							
2060			S		11,976,623	10,946,572	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,659	19,821	-	19,821
2064			SG		2,919,648	2,691,591	228,057	-	228,057
2065			CAGW		181,719	142,509	39,210	-	39,210
2066			CAGE		3,456,042	3,456,042	-	-	-
2067			JBG		968,180	759,274	208,906	-	208,906
2068			CAGE		-	-	-	-	-
2069				B8	19,785,691	18,259,647	1,526,044	-	1,526,044
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,415,376	35,440,611	2,974,765	-	2,974,765
2073			DGP		-	-	-	-	-
2074			SG		4,121,494	3,799,560	321,934	-	321,934
2075			SO		1,772,153	1,648,245	123,907	-	123,907
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	563,912	155,154	-	155,154
2079			CAGE		15,323,221	15,323,221	-	-	-
2080			JBG		2,539,092	1,991,227	547,865	-	547,865
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,016,093	58,892,467	4,123,625	-	4,123,625
2086									
2087	395	Laboratory Equipment							
2088			S		28,148,681	26,675,773	1,472,908	-	1,472,908
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,748,912	4,416,873	332,039	-	332,039
2092			SE		-	-	-	-	-
2093			SG		2,585,280	2,383,341	201,939	-	201,939
2094			CAGW		220,133	172,634	47,498	-	47,498
2095			CAGE		3,774,585	3,774,585	-	-	-
2096			JBG		595,909	467,328	128,580	-	128,580
2097			CAEW		-	-	-	-	-
2098			CAEE		1,321,026	1,321,026	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,394,526	39,211,561	2,182,965	-	2,182,965
2102									
2103	396	Power Operated Equipment							
2104			S		190,721,333	178,047,792	12,673,540	-	12,673,540
2105			DGP		-	-	-	-	-
2106			SG		7,677,512	7,077,814	599,698	-	599,698
2107			SO		5,699,908	5,301,376	398,532	-	398,532
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,618,389	30,618,389	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	245,717,795	229,688,531	16,029,265	-	16,029,265

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment							
2119			S		204,210,920	190,655,375	13,555,545	-	13,555,545
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,212,700	88,555,519	6,657,181	-	6,657,181
2123			CN		3,440,878	3,202,216	238,662	-	238,662
2124			SG		171,276,640	157,898,043	13,378,597	-	13,378,597
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	804,752	221,419	-	221,419
2127			CAGE		26,528,144	26,528,144	-	-	-
2128			JBG		3,754,505	2,944,388	810,117	-	810,117
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	505,729,594	470,868,074	34,861,521	-	34,861,521
2134									
2135	398	Misc. Equipment							
2136			S		3,850,390	3,640,785	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,786	6,394	-	6,394
2140			SO		1,620,744	1,507,423	113,321	-	113,321
2141			SE		-	-	-	-	-
2142			SG		956,310	881,612	74,698	-	74,698
2143			CAGW		28,776	22,567	6,209	-	6,209
2144			CAGE		1,821,089	1,821,089	-	-	-
2145			JBG		310,804	243,741	67,063	-	67,063
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,684,259	8,206,970	477,289	-	477,289
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		2,547,400	2,547,400	-	-	-
2167			CAGW		1,596,610	1,252,106	344,504	-	344,504
2168			CAGE		5,853,940	5,853,940	-	-	-
2169			SO		-	-	-	-	-
2170				B9	9,997,950	9,653,446	344,504	-	344,504
2171									
2172		Remove Capital Leases			(9,997,950)	(9,653,446)	(344,504)	-	(344,504)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		-	-	-	-	-
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					-	-	-	-	-
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,442,141,748**	**1,342,003,990**	**100,137,758**	**-**	**100,137,758**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2200									
2201	Summary of General Plant by Factor								
2202		S			777,640,107	722,616,780	55,023,327	-	55,023,327
2203		JBG			22,011,621	17,262,131	4,749,490	-	4,749,490
2204		JBE			-	-	-	-	-
2205		SG			214,925,222	198,137,190	16,788,033	-	16,788,033
2206		SO			313,490,915	291,571,929	21,918,986	-	21,918,986
2207		SE			-	-	-	-	-
2208		CN			15,411,871	14,342,890	1,068,981	-	1,068,981
2209		DEU			-	-	-	-	-
2210		CAGW			4,326,073	3,392,628	933,445	-	933,445
2211		CAGE			99,481,162	99,481,162	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			4,852,726	4,852,726	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(9,997,950)	(9,653,446)	(344,504)	-	(344,504)
2217	Total General Plant by Factor			B8	1,442,141,748	1,342,003,990	100,137,758	-	100,137,758
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		101,047,119	93,154,223	7,892,896	-	7,892,896
2239			SO		507,009,339	471,559,730	35,449,610	-	35,449,610
2240			SE		-	-	-	-	-
2241			CN		233,090,378	216,923,023	16,167,355	-	16,167,355
2242			CAGW		25,608,349	20,082,786	5,525,563	-	5,525,563
2243			CAGE		64,994,252	64,994,252	-	-	-
2244			JBG		1,546,542	1,212,842	333,700	-	333,700
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			CAGE		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	956,627,742	889,236,751	67,390,992	-	67,390,992
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	956,627,742	889,236,751	67,390,992	-	67,390,992
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,084,705,685**	**1,007,388,502**	**77,317,182**	**-**	**77,317,182**
2261									
2262	Summary of Intangible Plant by Factor								
2263		S			24,322,658	22,300,789	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			114,168,173	105,250,378	8,917,795	-	8,917,795
2267		SO			507,009,339	471,559,730	35,449,610	-	35,449,610
2268		CN			233,090,378	216,923,023	16,167,355	-	16,167,355
2269		CAGW			25,608,349	20,082,786	5,525,563	-	5,525,563
2270		CAGE			64,994,252	64,994,252	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,084,705,685	1,007,388,502	77,317,182	-	77,317,182

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			-	-	-	-	-
2279		DS0			-	-	-	-	-
2280		GP			-	-	-	-	-
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			-	-	-	-	-
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,195,569,927**	**30,888,971,840**	**2,306,598,087**	**-**	**2,306,598,087**
2292	Summary of Electric Plant by Factor								
2293		S			9,799,789,047	9,094,682,237	705,106,810	-	705,106,810
2294		SE			-	-	-	-	-
2295		JBG			1,451,479,157	1,138,290,701	313,188,455	-	313,188,455
2296		JBE			-	-	-	-	-
2297		SG			12,037,912,902	11,097,618,989	940,293,913	-	940,293,913
2298		SO			820,500,254	763,131,659	57,368,595	-	57,368,595
2299		CN			248,502,249	231,265,913	17,236,336	-	17,236,336
2300		DEU			-	-	-	-	-
2301		CAGW			836,879,922	656,304,728	180,575,194	-	180,575,194
2302		CAGE			6,812,811,322	6,812,811,322	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			4,861,832	4,861,832	-	-	-
2305		SG-P			975,252,894	899,074,875	76,178,019	-	76,178,019
2306		SG-U			217,578,298	200,583,031	16,995,267	-	16,995,267
2307		Less Capital Leases			(9,997,950)	(9,653,446)	(344,504)	-	(344,504)
2308				B8	33,195,569,927	30,888,971,840	2,306,598,087	-	2,306,598,087
2309	105	Plant Held For Future Use							
2310			S		12,062,430	12,062,430	-	-	-
2311			SG		2,112,145	1,947,163	164,982	-	164,982
2312			SG-P		-	-	-	-	-
2313			SG-U		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,174,575**	**14,009,593**	**164,982**	**-**	**164,982**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,826,933	154,795	-	154,795
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**			B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329									
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,701,903)	(2,701,903)	-	-	-
2332			SG		(626,494)	(577,558)	(48,936)	-	(48,936)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,514,639)**	**(144,465,703)**	**(48,936)**	**-**	**(48,936)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		489,285	485,973	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	489,285	485,973	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		244,678,727	244,678,727	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	244,678,727	244,678,727	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**245,168,012**	**245,164,700**	**3,312**	**-**	**3,312**
2363									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,237,639	1,732,121	505,518	-	505,518
2368			CAEE		98,187,296	98,187,296	-	-	-
2369			JBE		23,457,375	18,157,985	5,299,390	-	5,299,390
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	123,882,311	118,077,402	5,804,908	-	5,804,908
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**123,882,311**	**118,077,402**	**5,804,908**	**-**	**5,804,908**
2399	154	Materials and Supplies							
2400			S		313,838,978	291,883,271	21,955,706	-	21,955,706
2401			SG		2,952,729	2,722,088	230,641	-	230,641
2402			SE		-	-	-	-	-
2403			SO		(716,295)	(666,212)	(50,083)	-	(50,083)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,385,864)	(1,300,156)	(85,708)	-	(85,708)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,139,105	8,735,599	2,403,506	-	2,403,506
2413			CAGE		135,487,684	135,487,684	-	-	-
2414			JBG		870,644	682,783	187,861	-	187,861
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	462,186,980	437,545,057	24,641,923	-	24,641,923
2419									
2420	158	Allowance Inventory							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	257,016	15,984	-	15,984
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(15,984)	15,984	-	15,984
2430									
2431	**Total Materials & Supplies (Net)**			B13	**462,186,980**	**437,529,073**	**24,657,908**	**-**	**24,657,908**
2432									
2433	165	Prepayments							
2434			S		91,849,646	91,849,646	-	-	-
2435			GPS		16,118,253	14,991,280	1,126,973	-	1,126,973
2436			SG		2,571,747	2,370,865	200,882	-	200,882
2437			CAGW		-	-	-	-	-
2438			CAGE		1,445,855	1,445,855	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		(118,922)	(118,922)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		84,371,525	78,472,348	5,899,177	-	5,899,177
2443	**Total Prepayments**			B15	**196,242,159**	**189,014,212**	**7,227,947**	**-**	**7,227,947**
2444									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2445	182M	Misc Regulatory Assets							
2446			S		1,493,687,015	1,493,428,112	258,904	-	258,904
2447			SG		4,531,316	4,177,371	353,946	-	353,946
2448			CAGE		-	-	-	-	-
2449			CAGE		5,156,035	5,156,035	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		155,488,060	155,488,060	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,658,862,427**	**1,658,249,577**	**612,850**	**-**	**612,850**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,604,986	3,604,986	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		67,837,344	62,538,498	5,298,846	-	5,298,846
2463			SO		-	-	-	-	-
2464			SE		-	-	-	-	-
2465			CAGW		18,458,587	14,475,742	3,982,845	-	3,982,845
2466			CAGE		47,874,493	47,874,493	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		1,966	1,522	444	-	444
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**138,083,887**	**128,801,752**	**9,282,135**	**-**	**9,282,135**
2472									
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		110,329,344	102,615,222	7,714,123	-	7,714,123
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,438,640)	(6,918,537)	(520,103)	-	(520,103)
2487	232	A/P	CAEE		(3,501,302)	(3,501,302)	-	-	-
2488	232	A/P	SG		(5,022,792)	(4,630,456)	(392,335)	-	(392,335)
2489	232	A/P	S		(36,649)	(36,649)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(10,329,588)	(10,329,588)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,795,839)	(1,795,839)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	82,204,535	75,402,850	6,801,684	-	6,801,684
2503									
2504	**Total Working Capital**				**82,204,535**	**75,402,850**	**6,801,684**	**-**	**6,801,684**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**2,931,222,001**	**2,876,560,416**	**54,661,584**	**-**	**54,661,584**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2532	2281	Prop Ins	S		8,372,004	7,670,480	701,524	-	701,524
2533	2281	Prop Ins	SO		(9,297,000)	(8,646,963)	(650,037)	-	(650,037)
2534	2282	Inj & Dam	SO		(1,563,926,477)	(1,454,578,229)	(109,348,248)	-	(109,348,248)
2535	2283	Pen & Ben	SO		(1,006,623)	(936,241)	(70,382)	-	(70,382)
2536	2282	Inj & Dam	S		(2,794,056)	(2,794,056)	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,568,652,153)	(1,459,285,009)	(109,367,144)	-	(109,367,144)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543				B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544									
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. D	S		(1,405,965,879)	(1,308,338,358)	(97,627,521)	-	(97,627,521)
2551				B15	(1,485,822,838)	(1,388,195,318)	(97,627,521)	-	(97,627,521)
2552									
2553	252	Customer Advances for Construction							
2554			S		(69,780,353)	(69,773,653)	(6,700)	-	(6,700)
2555			SG		(120,317,097)	(110,919,003)	(9,398,094)	-	(9,398,094)
2556			CAGE		(72,396,795)	(72,396,795)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(262,498,065)**	**(253,092,447)**	**(9,405,618)**	**-**	**(9,405,618)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(3,484,754)	(3,215,422)	(269,332)	-	(269,332)
2567			GPS		-	-	-	-	-
2568			SO		(9,577,837)	(8,908,164)	(669,673)	-	(669,673)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,361,440)	(2,361,440)	-	-	-
2571			SG		(226,151,409)	(208,486,486)	(17,664,922)	-	(17,664,922)
2572			CAEW		-	-	-	-	-
2573			CAEE		(16,123,232)	(16,123,232)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(257,698,672)	(239,094,745)	(18,603,927)	-	(18,603,927)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		348,545,693	324,714,886	23,830,807	-	23,830,807
2579			CN		-	-	-	-	-
2580			SO		396,847,152	369,099,978	27,747,175	-	27,747,175
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,876,815	5,903,240	973,575	-	973,575
2583			TROJD		-	-	-	-	-
2584			SG		1,145,876	1,056,370	89,506	-	89,506
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,779,216	2,779,216	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		29,897,361	29,897,361	-	-	-
2591			JBE		(3,836,989)	(2,970,153)	(866,836)	-	(866,836)
2592			SNPD		1,227,292	1,151,391	75,901	-	75,901
2593									
2594	Total Accum Deferred Income Taxes			B19	783,540,168	731,677,580	51,862,588	-	51,862,588
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		59,255,794	60,179,097	(923,302)	-	(923,302)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,046,418,083)	(2,856,615,878)	(189,802,205)	-	(189,802,205)
2608			JBE		(1,332,569)	(1,031,521)	(301,048)	-	(301,048)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(302,952)	(282,904)	(20,049)	-	(20,049)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,881	52,881	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,988,744,929)	(2,797,698,324)	(191,046,605)	-	(191,046,605)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(404,703,244)	(404,639,588)	(63,656)	-	(63,656)
2623			SG		(1,482,107)	(1,366,338)	(115,769)	-	(115,769)
2624			SE		-	-	-	-	-
2625			SO		(36,281,074)	(33,744,335)	(2,536,738)	-	(2,536,738)
2626			GPS		(6,470,234)	(6,017,841)	(452,393)	-	(452,393)
2627			SNP		(477,283)	(445,697)	(31,586)	-	(31,586)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(524,152)	(411,054)	(113,097)	-	(113,097)
2631			CAGE		(323,125)	(323,125)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,246,239)	(25,246,239)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(475,507,457)	(472,194,219)	(3,313,238)	-	(3,313,238)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,803,690,157)**	**(2,651,586,967)**	**(152,103,190)**	**-**	**(152,103,190)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,977,301)	(1,977,301)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(161,948)	(149,298)	(12,650)	-	(12,650)
2649	**Total Accumulated ITC**			B19	**(2,139,249)**	**(2,126,599)**	**(12,650)**	**-**	**(12,650)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,380,736,022)**	**(5,993,565,290)**	**(387,170,732)**	**-**	**(387,170,732)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(77,600,127)	(74,785,927)	(2,814,201)	-	(2,814,201)
2657			SG-P		(44,204)	(40,751)	(3,453)	-	(3,453)
2658			SG-U		-	-	-	-	-
2659			SG		(94,130,305)	(86,777,689)	(7,352,616)	-	(7,352,616)
2660			CAGW		(189,941,991)	(148,957,842)	(40,984,150)	-	(40,984,150)
2661			CAGE		(3,048,361,169)	(3,048,361,169)	-	-	-
2662			JBG		(779,424,758)	(611,246,776)	(168,177,983)	-	(168,177,983)
2663			CAGE		-	-	-	-	-
2664				B17	(4,189,502,555)	(3,970,170,154)	(219,332,402)	-	(219,332,402)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(357,373,083)	(280,262,004)	(77,111,079)	-	(77,111,079)
2680			CAGE		(114,798,603)	(114,798,603)	-	-	-
2681				B17	(472,171,685)	(395,060,606)	(77,111,079)	-	(77,111,079)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(58,376)	(58,376)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(62,003)	(5,253)	-	(5,253)
2688			CAGW		(263,277,434)	(206,469,555)	(56,807,879)	-	(56,807,879)
2689			CAGE		(379,312,895)	(379,312,895)	-	-	-
2690			SG		24,088,630	22,207,042	1,881,588	-	1,881,588
2691				B17	(618,627,332)	(563,695,787)	(54,931,545)	-	(54,931,545)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,280,301,572)**	**(4,928,926,547)**	**(351,375,026)**	**-**	**(351,375,026)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(77,658,503)	(74,844,302)	(2,814,201)	-	(2,814,201)
2702			SG-P		(44,204)	(40,751)	(3,453)	-	(3,453)
2703			SG-U		-	-	-	-	-
2704			SG		(70,108,932)	(64,632,650)	(5,476,282)	-	(5,476,282)
2705			CAGW		(810,592,508)	(635,689,400)	(174,903,108)	-	(174,903,108)
2706			CAGE		(3,542,472,667)	(3,542,472,667)	-	-	-
2707			JBG		(779,424,758)	(611,246,776)	(168,177,983)	-	(168,177,983)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,280,301,572)	(4,928,926,547)	(351,375,026)	-	(351,375,026)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(797,975)	(625,794)	(172,181)	-	(172,181)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,279,856,434)	(2,101,774,474)	(178,081,960)	-	(178,081,960)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,280,654,409)**	**(2,102,400,268)**	**(178,254,141)**	**-**	**(178,254,141)**
2720	108360	Land and Land Rights							
2721			S		(10,669,203)	(10,445,895)	(223,308)	-	(223,308)
2722				B17	(10,669,203)	(10,445,895)	(223,308)	-	(223,308)
2723									
2724	108361	Structures and Improvements							
2725			S		(38,203,037)	(36,506,637)	(1,696,400)	-	(1,696,400)
2726				B17	(38,203,037)	(36,506,637)	(1,696,400)	-	(1,696,400)
2727									
2728	108362	Station Equipment							
2729			S		(390,752,187)	(359,943,697)	(30,808,490)	-	(30,808,490)
2730				B17	(390,752,187)	(359,943,697)	(30,808,490)	-	(30,808,490)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(739,206,341)	(656,628,878)	(82,577,463)	-	(82,577,463)
2738				B17	(739,206,341)	(656,628,878)	(82,577,463)	-	(82,577,463)
2739									
2740	108365	Overhead Conductors							
2741			S		(372,133,980)	(331,556,121)	(40,577,859)	-	(40,577,859)
2742				B17	(372,133,980)	(331,556,121)	(40,577,859)	-	(40,577,859)
2743									
2744	108366	Underground Conduit							
2745			S		(195,203,438)	(182,879,851)	(12,323,587)	-	(12,323,587)
2746				B17	(195,203,438)	(182,879,851)	(12,323,587)	-	(12,323,587)
2747									
2748	108367	Underground Conductors							
2749			S		(416,914,907)	(401,612,690)	(15,302,217)	-	(15,302,217)
2750				B17	(416,914,907)	(401,612,690)	(15,302,217)	-	(15,302,217)
2751									
2752	108368	Line Transformers							
2753			S		(652,821,523)	(582,960,712)	(69,860,811)	-	(69,860,811)
2754				B17	(652,821,523)	(582,960,712)	(69,860,811)	-	(69,860,811)
2755									
2756	108369	Services							
2757			S		(408,973,767)	(372,080,840)	(36,892,927)	-	(36,892,927)
2758				B17	(408,973,767)	(372,080,840)	(36,892,927)	-	(36,892,927)
2759									
2760	108370	Meters							
2761			S		(113,188,858)	(103,684,374)	(9,504,484)	-	(9,504,484)
2762				B17	(113,188,858)	(103,684,374)	(9,504,484)	-	(9,504,484)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,448,299)	(7,013,438)	(434,862)	-	(434,862)
2768				B17	(7,448,299)	(7,013,438)	(434,862)	-	(434,862)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(34,464,746)	(32,788,379)	(1,676,367)	-	(1,676,367)
2776				B17	(34,464,746)	(32,788,379)	(1,676,367)	-	(1,676,367)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		4,440,530	3,831,219	609,311	-	609,311
2788					4,440,530	3,831,219	609,311	-	609,311
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,375,539,756)**	**(3,074,270,293)**	**(301,269,463)**	**-**	**(301,269,463)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,375,539,756)	(3,074,270,293)	(301,269,463)	-	(301,269,463)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,375,539,756)	(3,074,270,293)	(301,269,463)	-	(301,269,463)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2797	108GP	General Plant Accumulated Depr							
2798			S		(312,181,599)	(284,835,028)	(27,346,571)	-	(27,346,571)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(90,429,763)	(83,366,200)	(7,063,563)	-	(7,063,563)
2802			CN		(6,518,181)	(6,066,075)	(452,107)	-	(452,107)
2803			SO		(120,424,187)	(112,004,243)	(8,419,944)	-	(8,419,944)
2804			SE		-	-	-	-	-
2805			CAGW		(1,741,622)	(1,365,829)	(375,793)	-	(375,793)
2806			CAGE		(47,947,231)	(47,947,231)	-	-	-
2807			JBG		(8,501,754)	(6,667,314)	(1,834,440)	-	(1,834,440)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,659,931)	(1,659,931)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(589,404,269)	(543,911,851)	(45,492,418)	-	(45,492,418)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(589,404,269)**	**(543,911,851)**	**(45,492,418)**	**-**	**(45,492,418)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846			S		(312,181,599)	(284,835,028)	(27,346,571)	-	(27,346,571)
2847			SG-P		-	-	-	-	-
2848			SG-U		-	-	-	-	-
2849			SE		-	-	-	-	-
2850			SO		(120,424,187)	(112,004,243)	(8,419,944)	-	(8,419,944)
2851			CN		(6,518,181)	(6,066,075)	(452,107)	-	(452,107)
2852			SG		(90,429,763)	(83,366,200)	(7,063,563)	-	(7,063,563)
2853			DEU		-	-	-	-	-
2854			CAGW		(1,741,622)	(1,365,829)	(375,793)	-	(375,793)
2855			CAGE		(47,947,231)	(47,947,231)	-	-	-
2856			CAEW		-	-	-	-	-
2857			CAEE		(1,659,931)	(1,659,931)	-	-	-
2858			SSGCT		-	-	-	-	-
2859			JBG		(8,501,754)	(6,667,314)	(1,834,440)	-	(1,834,440)
2860			Remove Capital Leases		-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(589,404,269)	(543,911,851)	(45,492,418)	-	(45,492,418)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,525,900,007)**	**(10,649,508,959)**	**(876,391,048)**	**-**	**(876,391,048)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(145,806)	(145,806)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(145,806)	(145,806)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,881,348)	(10,760,432)	(2,120,916)	-	(2,120,916)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,616,956)	(1,503,900)	(113,056)	-	(113,056)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,498,304)	(12,264,333)	(2,233,972)	-	(2,233,972)
2884									
2885									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,974,000)	(3,663,587)	(310,413)	-	(310,413)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,974,000)	(3,663,587)	(310,413)	-	(310,413)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,772,317)	(1,771,875)	(442)	-	(442)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(6,754)	(6,754)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(58,400,268)	(53,838,562)	(4,561,706)	-	(4,561,706)
2904			SG-P		(47,625,786)	(43,905,687)	(3,720,100)	-	(3,720,100)
2905			SG-U		(7,050,458)	(6,499,739)	(550,719)	-	(550,719)
2906			CN		(196,545,149)	(182,912,604)	(13,632,546)	-	(13,632,546)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,153,616)	(14,236,575)	(3,917,041)	-	(3,917,041)
2910			CAGE		(28,898,679)	(28,898,679)	-	-	-
2911			JBG		(1,272,820)	(998,181)	(274,639)	-	(274,639)
2912			SO		(385,431,529)	(358,482,524)	(26,949,005)	-	(26,949,005)
2913				B18	(745,157,376)	(691,551,180)	(53,606,196)	-	(53,606,196)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(745,157,376)	(691,551,180)	(53,606,196)	-	(53,606,196)
2917									
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(763,775,487)**	**(707,624,906)**	**(56,150,581)**	**-**	**(56,150,581)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934			S		(14,799,471)	(12,678,114)	(2,121,357)	-	(2,121,357)
2935			SG-P		(51,599,787)	(47,569,274)	(4,030,513)	-	(4,030,513)
2936			SG-U		(7,050,458)	(6,499,739)	(550,719)	-	(550,719)
2937			SE		-	-	-	-	-
2938			SO		(387,048,485)	(359,986,424)	(27,062,061)	-	(27,062,061)
2939			CN		(196,545,149)	(182,912,604)	(13,632,546)	-	(13,632,546)
2940			SSGCT		-	-	-	-	-
2941			JBG		(1,272,820)	(998,181)	(274,639)	-	(274,639)
2942			CAGW		(18,153,616)	(14,236,575)	(3,917,041)	-	(3,917,041)
2943			CAGE		(28,898,679)	(28,898,679)	-	-	-
2944			CAEW		-	-	-	-	-
2945			CAEE		(6,754)	(6,754)	-	-	-
2946			SG		(58,400,268)	(53,838,562)	(4,561,706)	-	(4,561,706)
2947			Less Capital Lease		-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(763,775,487)	(707,624,906)	(56,150,581)	-	(56,150,581)