Washington Jurisdiction
RESULTS OF OPERATIONS

For the 12 Month Period Ended
September 30, 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2024
FILE:	WA JAM - 12 ME September 2024
PREPARED BY:	Revenue Requirement Department
DATE:	December 13, 2024
TIME:	8:27:09 AM
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	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

SEPTEMBER 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 Revenue	2.3	5,969,140,949	5,558,409,497	410,731,451	0	410,731,451
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	18,382,188	16,654,467	1,727,721	0	1,727,721
5	Other Operating Revenues	2.4	297,000,328	277,518,608	19,481,720	0	19,481,720
6	Total Operating Revenues	2.4	6,284,523,465	5,852,582,572	431,940,893	0	431,940,893
7							
8	Operating Expenses:						
9	Steam Production	2.6	348,089,834	299,291,880	48,797,953	0	48,797,953
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	65,004,901	59,818,304	5,186,596	0	5,186,596
12	Other Power Supply	2.9 & 2.10	72,024,550	(131,767,849)	203,792,399	0	203,792,399
13	Transmission	2.12	112,818,228	91,905,586	20,912,642	0	20,912,642
14	Distribution	2.13	428,931,039	406,617,332	22,313,707	0	22,313,707
15	Customer Accounts	2.14	90,472,725	82,828,764	7,643,961	0	7,643,961
16	Customer Service	2.14	193,281,720	190,278,540	3,003,180	0	3,003,180
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	606,575,550	562,490,776	44,084,775	0	44,084,775
19							
20	Total O & M Expenses	2.16	1,917,198,547	1,561,463,333	355,735,214	0	355,735,214
21							
22	Depreciation	2.17	1,027,449,778	956,247,084	71,202,694	0	71,202,694
23	Amortization Expense	2.19	72,088,593	67,004,078	5,084,515	0	5,084,515
24	Taxes Other Than Income	2.19	218,996,120	191,719,930	27,276,190	0	27,276,190
25	Income Taxes - Federal	2.23	323,140,451	345,754,632	(22,614,180)	0	(22,614,180)
26	Income Taxes - State	2.22	103,207,839	103,207,839	0	0	-
27	Income Taxes - Def Net	2.21	36,580,933	44,043,481	(7,462,548)	0	(7,462,548)
28	Investment Tax Credit Adj.	2.19	(544,695)	(544,695)	0	0	0
29	Misc Revenue & Expense	2.5	(1,801,391)	(1,657,623)	(143,768)	0	(143,768)
30							
31	Total Operating Expenses	2.23	3,696,316,176	3,267,238,059	429,078,117	0	429,078,117
32							
33	Operating Revenue for Return		2,588,207,289	2,585,344,513	2,862,776	0	2,862,776
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,822,079,964	31,427,421,287	2,394,658,678	0	2,394,658,678
37	Plant Held for Future Use	2.33	14,394,767	14,226,428	168,340	0	168,340
38	Misc Deferred Debits	2.35	1,770,641,018	1,760,151,297	10,489,721	0	10,489,721
39	Elec Plant Acq Adj	2.33 & 2.34	10,388,261	10,280,427	107,834	0	107,834
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	214,880,428	205,438,620	9,441,808	0	9,441,808
42	Fuel Stock	2.34	150,033,304	142,954,097	7,079,208	0	7,079,208
43	Material & Supplies	2.35	472,752,760	448,068,866	24,683,893	0	24,683,893
44	Working Capital	2.36	98,748,081	90,209,480	8,538,601	0	8,538,601
45	Weatherization Loans	2.34	245,089,827	245,086,515	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,799,008,411	34,343,837,017	2,455,171,394	0	2,455,171,394
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,584,081,278)	(10,731,368,080)	(852,713,198)	0	(852,713,198)
52	Accum Prov For Amort	2.42	(772,037,842)	(714,895,630)	(57,142,211)	0	(57,142,211)
53	Accum Def Income Taxes	2.38	(2,799,622,355)	(2,630,491,541)	(169,130,814)	0	(169,130,814)
54	Unamortized ITC	2.38	(2,126,441)	(2,113,598)	(12,844)	0	(12,844)
55	Customer Adv for Const	2.37	(255,023,271)	(244,945,757)	(10,077,514)	0	(10,077,514)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,214,860,129)	(2,984,160,506)	(230,699,623)	0	(230,699,623)
58							
59	Total Rate Base Deductions		(18,627,751,316)	(17,307,975,112)	(1,319,776,204)	0	(1,319,776,204)
60							
61	Total Rate Base		18,171,257,095	17,035,861,905	1,135,395,190	0	1,135,395,190

SEPTEMBER 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		2,393,625,308	2,191,909,067	201,716,241	-	201,716,241
65									
66				B1	2,393,625,308	2,191,909,067	201,716,241	-	201,716,241
67									
68	442	Commercial & Industrial Sales							
69			S		3,559,744,843	3,351,386,582	208,358,261	-	208,358,261
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	3,559,744,843	3,351,386,582	208,358,261	-	208,358,261
75									
76	444	Public Street & Highway Lighting							
77			S		15,770,797	15,113,848	656,949	-	656,949
78			SO		-	-	-	-	-
79				B1	15,770,797	15,113,848	656,949	-	656,949
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**				**5,969,140,949**	**5,558,409,497**	**410,731,451**	**-**	**410,731,451**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		16,654,467	16,654,467	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					16,654,467	16,654,467	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		1,727,721	-	1,727,721	-	1,727,721
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	1,727,721	-	1,727,721	-	1,727,721
110									
111		Total Sales for Resale			18,382,188	16,654,467	1,727,721	-	1,727,721
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**5,987,523,137**	**5,575,063,964**	**412,459,172**	**-**	**412,459,172**
121	450	Forfeited Discounts & Interest							
122			S		14,439,239	14,413,039	26,201	-	26,201
123			SO		-	-	-	-	-
124				B1	14,439,239	14,413,039	26,201	-	26,201
125									
126	451	Misc Electric Revenue							
127			S		7,359,315	7,186,783	172,532	-	172,532
128			SG		-	-	-	-	-
129			SO		1,500	1,394	106	-	106
130				B1	7,360,815	7,188,176	172,638	-	172,638
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

SEPTEMBER 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		13,323,522	12,379,973	943,549	-	943,549
141			CAGW		-	-	-	-	-
142			CAGE		708,377	708,377	-	-	-
143			JBG		3,970	3,090	880	-	880
144			SG		1,482,896	1,364,579	118,317	-	118,317
145			SO		3,851,041	3,578,211	272,830	-	272,830
146				B1	19,369,806	18,034,231	1,335,576	-	1,335,576
147									
148									
149									
150	456	Other Electric Revenue							
151			S		46,699,947	46,699,947	-	-	-
152			CAGE		876,978	876,978	-	-	-
153			CAGW		1,066,432	830,079	236,353	-	236,353
154			SO		11,933	11,087	845	-	845
155			SG		165,745,947	152,521,447	13,224,500	-	13,224,500
156			JBG		9,144,436	7,117,757	2,026,680	-	2,026,680
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		32,284,795	29,825,868	2,458,928	-	2,458,928
161				B1	255,830,468	237,883,162	17,947,306	-	17,947,306
162									
163		**Total Other Electric Revenues**			**297,000,328**	**277,518,608**	**19,481,720**	**-**	**19,481,720**
164									
165	**Total Electric Operating Revenues**			**B1**	**6,284,523,465**	**5,852,582,572**	**431,940,893**	**-**	**431,940,893**
166									
167	Summary of Revenues by Factor								
168			S		6,069,345,159	5,655,743,706	413,601,453	-	413,601,453
169			JBG		9,148,406	7,120,847	2,027,560	-	2,027,560
170			SE		32,284,795	29,825,868	2,458,928	-	2,458,928
171			SO		3,864,474	3,590,692	273,782	-	273,782
172			SG		167,228,844	153,886,026	13,342,817	-	13,342,817
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		1,066,432	830,079	236,353	-	236,353
176			CAGE		1,585,355	1,585,355	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	6,284,523,465	5,852,582,572	431,940,893	-	431,940,893
180	Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		(18,357)	(17,057)	(1,301)	-	(1,301)
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					(18,357)	(17,057)	(1,301)	-	(1,301)
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		(83)	(76)	(6)	-	(6)
201				B1	(83)	(76)	(6)	-	(6)
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									

SEPTEMBER 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
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		230,599	230,599	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(2,034,864)	(1,890,703)	(144,162)	-	(144,162)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		21,315	19,614	1,701	-	1,701
220				B1	(1,782,951)	(1,640,490)	(142,461)	-	(142,461)
221									
222	**Total Miscellaneous Revenues**				**(1,801,391)**	**(1,657,623)**	**(143,768)**	**-**	**(143,768)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(1,801,391)**	**(1,657,623)**	**(143,768)**	**-**	**(143,768)**
230									
231	500	Operation Supervision & Engineering							
232			SG		2,531	2,329	202	-	202
233			CAGW		35,192	27,393	7,800	-	7,800
234			CAGE		1,206,167	1,206,167	-	-	-
235			JBG		15,072,717	11,732,154	3,340,564	-	3,340,564
236			JBE		-	-	-	-	-
237				B2	16,316,608	12,968,043	3,348,565	-	3,348,565
238									
239	501	Fuel Related							
240			SE		(152,056)	(140,475)	(11,581)	-	(11,581)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		1,752,996	1,364,480	388,516	-	388,516
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		16,087,972	16,087,972	-	-	-
247			JBE		3,430,089	2,654,431	775,658	-	775,658
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	21,119,001	19,966,408	1,152,593	-	1,152,593
251									
252	501NPC	Fuel Related							
253			S		31,639,610	-	31,639,610	-	31,639,610
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	31,639,610	-	31,639,610	-	31,639,610
265									
266		Total Fuel Related			52,758,612	19,966,408	32,792,203	-	32,792,203
267									
268	502	Steam Expenses							
269			SG		(61,236)	(56,351)	(4,886)	-	(4,886)
270			CAGW		1,038,979	808,711	230,269	-	230,269
271			CAGE		51,269,616	51,269,616	-	-	-
272			JBG		15,920,333	12,391,913	3,528,421	-	3,528,421
273			CAGE		-	-	-	-	-
274				B2	68,167,692	64,413,889	3,753,804	-	3,753,804
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		438,279	-	438,279	-	438,279
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					438,279	-	438,279	-	438,279

SEPTEMBER 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
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(58,320)	(45,394)	(12,925)	-	(12,925)
291			CAGE		1,017,304	1,017,304	-	-	-
292			JBG		1,183	921	262	-	262
293			CAGE		-	-	-	-	-
294				B2	960,167	972,830	(12,663)	-	(12,663)
295									
296	506	Misc. Steam Expense							
297			SG		746,605	687,035	59,570	-	59,570
298			SE		-	-	-	-	-
299			CAGW		5,275,942	4,106,636	1,169,306	-	1,169,306
300			CAGE		57,748,361	57,748,361	-	-	-
301			JBG		(21,107,202)	(16,429,216)	(4,677,985)	-	(4,677,985)
302			CAGE		-	-	-	-	-
303				B2	42,663,706	46,112,815	(3,449,109)	-	(3,449,109)
304									
305	507	Rents							
306			SG		6,926	6,373	553	-	553
307			CAGW		-	-	-	-	-
308			CAGE		67,128	67,128	-	-	-
309			JBG		297,176	231,313	65,863	-	65,863
310			CAGE		-	-	-	-	-
311				B2	371,230	304,814	66,416	-	66,416
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		249,539	194,233	55,305	-	55,305
316			CAGE		4,106,848	4,106,848	-	-	-
317			JBG		414,588	322,703	91,885	-	91,885
318			CAGE		-	-	-	-	-
319				B2	4,770,974	4,623,784	147,190	-	147,190
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		641,307	590,139	51,168	-	51,168
325			CAGW		522,228	406,487	115,741	-	115,741
326			CAGE		15,850,843	15,850,843	-	-	-
327			JBG		11,122,539	8,657,452	2,465,086	-	2,465,086
328			CAGE		-	-	-	-	-
329				B2	28,136,916	25,504,920	2,631,996	-	2,631,996
330									
331	512	Maintenance of Boiler Plant							
332			SG		251,388	231,330	20,058	-	20,058
333			CAGW		4,697,055	3,656,048	1,041,008	-	1,041,008
334			CAGE		57,485,065	57,485,065	-	-	-
335			JBG		21,607,751	16,818,829	4,788,922	-	4,788,922
336			SG-U		-	-	-	-	-
337				B2	84,041,259	78,191,272	5,849,987	-	5,849,987
338									
339	513	Maintenance of Electric Plant							
340			SG		499,403	459,556	39,846	-	39,846
341			CAGW		777,243	604,983	172,260	-	172,260
342			CAGE		26,534,531	26,534,531	-	-	-
343			JBG		10,510,332	8,180,929	2,329,403	-	2,329,403
344			CAGE		-	-	-	-	-
345				B2	38,321,508	35,779,999	2,541,510	-	2,541,510
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		81,385	74,892	6,494	-	6,494
349			CAGW		356,617	277,580	79,037	-	79,037
350			CAGE		7,978,509	7,978,509	-	-	-
351			JBG		2,726,372	2,122,127	604,245	-	604,245
352			CAGE		-	-	-	-	-
353				B2	11,142,883	10,453,107	689,776	-	689,776
354									
355	**Total Steam Power Generation**			B2	**348,089,834**	**299,291,880**	**48,797,953**	**-**	**48,797,953**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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		9,023,291	8,303,343	719,948	-	719,948
410			SG-U		4,642,172	4,271,783	370,389	-	370,389
411				B2	13,665,463	12,575,126	1,090,337	-	1,090,337
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		103,701	95,427	8,274	-	8,274
418			CAGE		-	-	-	-	-
419				B2	103,701	95,427	8,274	-	8,274
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		5,886,869	5,417,169	469,700	-	469,700
424			SG-U		337,972	311,006	26,966	-	26,966
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	6,224,841	5,728,175	496,666	-	496,666
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		15,694,831	14,442,575	1,252,256	-	1,252,256
440			SG-U		8,017,991	7,378,254	639,738	-	639,738
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	23,712,822	21,820,829	1,891,993	-	1,891,993
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		1,980,545	1,822,521	158,023	-	158,023
448			SG-U		176,383	162,310	14,073	-	14,073
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	2,156,928	1,984,831	172,096	-	172,096
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		4,675	4,302	373	-	373
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	4,675	4,302	373	-	373
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		637,758	586,873	50,885	-	50,885
464			SG-U		62,700	57,697	5,003	-	5,003
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	700,458	644,570	55,888	-	55,888
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		715,003	657,954	57,048	-	57,048
475			SG-U		583,463	536,910	46,553	-	46,553
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	1,298,466	1,194,864	103,602	-	103,602
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		1,035,236	952,637	82,599	-	82,599
483			SG-U		421,910	388,247	33,663	-	33,663
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	1,457,147	1,340,884	116,263	-	116,263
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		10,935,915	10,063,363	872,552	-	872,552
490			SG-P		3,876,992	3,567,655	309,337	-	309,337
491			SG-U		867,493	798,278	69,215	-	69,215
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	15,680,400	14,429,295	1,251,104	-	1,251,104
495									
496	**Total Hydraulic Power Generation**			B2	**65,004,901**	**59,818,304**	**5,186,596**	**-**	**5,186,596**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		221,560	172,456	49,104	-	49,104
502			CAGE		392,237	392,237	-	-	-
503			CAGE		-	-	-	-	-
504				B2	613,797	564,693	49,104	-	49,104
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		37,388,811	-	37,388,811	-	37,388,811
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	37,388,811	-	37,388,811	-	37,388,811
519									
520	548	Generation Expense							
521			SG		9,433,032	8,680,391	752,641	-	752,641
522			CAGW		9,020,101	7,020,978	1,999,123	-	1,999,123
523			CAGE		11,234,822	11,234,822	-	-	-
524			S		-	-	-	-	-
525				B2	29,687,955	26,936,191	2,751,764	-	2,751,764
526									
527	549	Miscellaneous Other							
528			S		52,224	52,224	-	-	-
529			SG		7,988,701	7,351,300	637,401	-	637,401
530			CAGW		852,530	663,584	188,946	-	188,946
531			CAGE		1,653,194	1,653,194	-	-	-
532			CAGE		-	-	-	-	-
533				B2	10,546,649	9,720,302	826,347	-	826,347
534									
535									
536									
537									
538	550	Rents							
539			S		371,027	371,027	-	-	-
540			SG		11,233,440	10,337,148	896,291	-	896,291
541			CAGW		-	-	-	-	-
542			CAGE		500	500	-	-	-
543			CAGE		-	-	-	-	-
544				B2	11,604,966	10,708,675	896,291	-	896,291
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		69,931	54,432	15,499	-	15,499
555			CAGE		4,915,273	4,915,273	-	-	-
556			CAGE		-	-	-	-	-
557				B2	4,985,203	4,969,705	15,499	-	15,499
558									
559	553	Maint of Generation & Electric Plant							
560			SG		19,392,678	17,845,379	1,547,299	-	1,547,299
561			CAGW		914,787	712,043	202,744	-	202,744
562			CAGE		7,114,734	7,114,734	-	-	-
563			CAGE		-	-	-	-	-
564				B2	27,422,199	25,672,156	1,750,043	-	1,750,043
565									
566	554	Maintenance of Misc. Other							
567			SG		2,435,008	2,240,724	194,284	-	194,284
568			CAGW		-	-	-	-	-
569			CAGE		179,924	179,924	-	-	-
570			CAGE		-	-	-	-	-
571				B2	2,614,932	2,420,648	194,284	-	194,284
572									
573	**Total Other Power Generation**			**B2**	**124,864,513**	**80,992,370**	**43,872,143**	**-**	**43,872,143**
574									
575									
576	555	Purchased Power							
577			S		(269,677,264)	(269,677,264)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(269,677,264)	(269,677,264)	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		156,639,115	-	156,639,115	-	156,639,115
591					156,639,115	-	156,639,115	-	156,639,115
592									
593		Total Purchased Power		B2	(113,038,149)	(269,677,264)	156,639,115	-	156,639,115
594									
595	556	System Control & Load Dispatch							
596			SG		3,716,908	3,420,344	296,564	-	296,564
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	3,716,908	3,420,344	296,564	-	296,564
601									
602									
603									
604	557	Other Expenses							
605			S		15,275,651	15,275,651	-	-	-
606			SG		31,931,965	29,384,184	2,547,780	-	2,547,780
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		464,224	361,338	102,886	-	102,886
612			CAGE		7,302,980	7,302,980	-	-	-
613			JBG		1,498,570	1,166,443	332,128	-	332,128
614			CAEW		-	-	-	-	-
615			JBE		7,887	6,104	1,784	-	1,784
616				B2	56,481,278	53,496,700	2,984,578	-	2,984,578
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**(52,839,963)**	**(212,760,220)**	**159,920,256**	**-**	**159,920,256**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**485,119,284**	**227,342,335**	**257,776,949**	**-**	**257,776,949**
622									
623									
624	Summary of Production Expense by Factor								
625			S		(27,872,547)	(253,978,362)	226,105,815	-	226,105,815
626			SG		99,235,954	91,318,138	7,917,816	-	7,917,816
627			SE		(152,056)	(140,475)	(11,581)	-	(11,581)
628			JBG		58,064,359	45,195,565	12,868,794	-	12,868,794
629			TROJP		-	-	-	-	-
630			JBE		3,437,976	2,660,534	777,442	-	777,442
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		26,190,605	20,385,986	5,804,619	-	5,804,619
635			CAGE		256,058,035	256,058,035	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		16,087,972	16,087,972	-	-	-
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	431,050,299	177,587,394	253,462,905	-	253,462,905

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		11,923,669	10,972,306	951,363	-	951,363
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	11,923,669	10,972,306	951,363	-	951,363
654									
655	561	Load Dispatching							
656			SG		20,710,546	19,058,098	1,652,448	-	1,652,448
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	20,710,546	19,058,098	1,652,448	-	1,652,448
661	562	Station Expense							
662			SG		3,646,897	3,355,920	290,978	-	290,978
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	3,646,897	3,355,920	290,978	-	290,978
667									
668	563	Overhead Line Expense							
669			SG		1,498,155	1,378,621	119,534	-	119,534
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	1,498,155	1,378,621	119,534	-	119,534
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		12,943,891	-	12,943,891	-	12,943,891
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					12,943,891	-	12,943,891	-	12,943,891
697									
698		Total Transmission of Electricity by Others			12,943,891	-	12,943,891	-	12,943,891
699									
700	566	Misc. Transmission Expense							
701			SG		3,986,490	3,668,417	318,073	-	318,073
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	3,986,490	3,668,417	318,073	-	318,073
706									
707	567	Rents - Transmission							
708			SG		2,306,239	2,122,229	184,010	-	184,010
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	2,306,239	2,122,229	184,010	-	184,010
713									
714	568	Maint Supervision & Engineering							
715			SG		1,087,973	1,001,166	86,807	-	86,807
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	1,087,973	1,001,166	86,807	-	86,807
719									
720	569	Maintenance of Structures							
721			SG		5,986,643	5,508,982	477,661	-	477,661
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	5,986,643	5,508,982	477,661	-	477,661

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		14,244,920	13,108,350	1,136,570	-	1,136,570
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	14,244,920	13,108,350	1,136,570	-	1,136,570
732									
733	571	Maintenance of Overhead Lines							
734			SG		33,918,992	31,212,671	2,706,321	-	2,706,321
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	33,918,992	31,212,671	2,706,321	-	2,706,321
739									
740	572	Maintenance of Underground Lines							
741			SG		160,815	147,984	12,831	-	12,831
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	160,815	147,984	12,831	-	12,831
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		402,999	370,844	32,154	-	32,154
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	402,999	370,844	32,154	-	32,154
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**112,818,228**	**91,905,586**	**20,912,642**	**-**	**20,912,642**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		99,874,337	91,905,586	7,968,751	-	7,968,751
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	99,874,337	91,905,586	7,968,751	-	7,968,751
761	580	Operation Supervision & Engineering							
762			S		5,525,790	5,165,506	360,283	-	360,283
763			SNPD		22,470,197	21,062,658	1,407,539	-	1,407,539
764				B2	27,995,987	26,228,164	1,767,823	-	1,767,823
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		17,551,966	16,452,506	1,099,460	-	1,099,460
769				B2	17,551,966	16,452,506	1,099,460	-	1,099,460
770									
771	582	Station Expense							
772			S		6,136,931	5,932,665	204,266	-	204,266
773			SNPD		476	446	30	-	30
774				B2	6,137,407	5,933,111	204,296	-	204,296
775									
776	583	Overhead Line Expenses							
777			S		15,522,185	14,747,449	774,736	-	774,736
778			SNPD		-	-	-	-	-
779				B2	15,522,185	14,747,449	774,736	-	774,736
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		270,707	253,750	16,957	-	16,957
789				B2	270,707	253,750	16,957	-	16,957
790									
791	586	Meter Expenses							
792			S		3,695,876	3,379,735	316,141	-	316,141
793			SNPD		15,208	14,255	953	-	953
794				B2	3,711,084	3,393,990	317,094	-	317,094
795									
796	587	Customer Installation Expenses							
797			S		21,124,897	19,452,472	1,672,425	-	1,672,425
798			SNPD		-	-	-	-	-
799				B2	21,124,897	19,452,472	1,672,425	-	1,672,425
800									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		287,186	317,234	(30,048)	-	(30,048)
803			SG		-	-	-	-	-
804			SNPD		844,194	791,313	52,881	-	52,881
805				B2	1,131,380	1,108,548	22,832	-	22,832
806									
807	589	Rents							
808			S		3,297,203	3,169,493	127,710	-	127,710
809			SNPD		630,515	591,019	39,496	-	39,496
810				B2	3,927,718	3,760,512	167,206	-	167,206
811									
812	590	Maint Supervision & Engineering							
813			S		20,211,565	20,013,967	197,598	-	197,598
814			SNPD		3,936,308	3,689,736	246,571	-	246,571
815				B2	24,147,872	23,703,703	444,169	-	444,169
816									
817	591	Maintenance of Structures							
818			S		2,938,156	2,796,277	141,879	-	141,879
819			SNPD		83,125	77,918	5,207	-	5,207
820				B2	3,021,281	2,874,195	147,086	-	147,086
821									
822	592	Maintenance of Station Equipment							
823			S		9,776,488	8,751,628	1,024,861	-	1,024,861
824			SNPD		759,504	711,929	47,576	-	47,576
825				B2	10,535,993	9,463,556	1,072,436	-	1,072,436
826	593	Maintenance of Overhead Lines							
827			S		226,250,926	215,522,833	10,728,093	-	10,728,093
828			SNPD		3,745,142	3,510,545	234,597	-	234,597
829				B2	229,996,068	219,033,378	10,962,690	-	10,962,690
830									
831	594	Maintenance of Underground Lines							
832			S		42,115,768	39,734,838	2,380,929	-	2,380,929
833			SNPD		2,172	2,036	136	-	136
834				B2	42,117,939	39,736,874	2,381,065	-	2,381,065
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		1,047,350	981,744	65,606	-	65,606
839				B2	1,047,350	981,744	65,606	-	65,606
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		2,432,834	2,338,753	94,081	-	94,081
843			SNPD		-	-	-	-	-
844				B2	2,432,834	2,338,753	94,081	-	94,081
845									
846	597	Maintenance of Meters							
847			S		596,838	557,797	39,041	-	39,041
848			SNPD		(28,463)	(26,680)	(1,783)	-	(1,783)
849				B2	568,375	531,117	37,258	-	37,258
850									
851	598	Maint of Misc. Distribution Plant							
852			S		4,359,025	4,127,594	231,431	-	231,431
853			SNPD		13,330,972	12,495,916	835,056	-	835,056
854				B2	17,689,997	16,623,510	1,066,487	-	1,066,487
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**428,931,039**	**406,617,332**	**22,313,707**	**-**	**22,313,707**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		364,271,668	346,008,241	18,263,426	-	18,263,426
861			SNPD		64,659,372	60,609,091	4,050,281	-	4,050,281
862									
863	Total Distribution Expense by Factor			B2	428,931,039	406,617,332	22,313,707	-	22,313,707
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		5,101,689	4,757,683	344,006	-	344,006
868				B2	5,101,689	4,757,683	344,006	-	344,006
869									
870	902	Meter Reading Expense							
871			S		8,344,553	7,313,514	1,031,039	-	1,031,039
872			CN		1,206,287	1,124,947	81,340	-	81,340
873				B2	9,550,839	8,438,460	1,112,379	-	1,112,379
874									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		6,256,978	5,028,808	1,228,170	-	1,228,170
877			CN		40,419,990	37,694,477	2,725,512	-	2,725,512
878				B2	46,676,967	42,723,285	3,953,682	-	3,953,682
879									
880	904	Uncollectible Accounts							
881			S		29,128,565	26,895,654	2,232,911	-	2,232,911
882			SG		-	-	-	-	-
883			CN		14,584	13,601	983	-	983
884				B2	29,143,149	26,909,255	2,233,894	-	2,233,894
885									
886	905	Misc. Customer Accounts Expense							
887			S		80	80	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	80	80	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**90,472,725**	**82,828,764**	**7,643,961**	**-**	**7,643,961**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		43,730,176	39,238,056	4,492,120	-	4,492,120
897			CN		46,742,549	43,590,708	3,151,841	-	3,151,841
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	90,472,725	82,828,764	7,643,961	-	7,643,961
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		184,705,565	182,472,613	2,232,952	-	2,232,952
908			CN		2,578,537	2,404,667	173,870	-	173,870
909				B2	187,284,102	184,877,279	2,406,823	-	2,406,823
910									
911	909	Informational & Instructional Adv							
912			S		2,357,025	2,006,153	350,873	-	350,873
913			CN		3,632,516	3,387,576	244,940	-	244,940
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	5,989,541	5,393,729	595,812	-	595,812
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		8,077	7,532	545	-	545
921									
922				B2	8,077	7,532	545	-	545
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**193,281,720**	**190,278,540**	**3,003,180**	**-**	**3,003,180**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		187,062,590	184,478,765	2,583,825	-	2,583,825
929			CN		6,219,130	5,799,775	419,355	-	419,355
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	193,281,720	190,278,540	3,003,180	-	3,003,180
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**193,281,720**	**190,278,540**	**3,003,180**	**-**	**3,003,180**
965	920	Administrative & General Salaries							
966			S		(271,454)	(271,454)	-	-	-
967			CN		-	-	-	-	-
968			SO		88,865,244	82,569,514	6,295,730	-	6,295,730
969				B2	88,593,790	82,298,059	6,295,730	-	6,295,730
970									
971	921	Office Supplies & expenses							
972			S		168,371	162,534	5,836	-	5,836
973			CN		156,725	146,157	10,568	-	10,568
974			SO		10,993,283	10,214,455	778,828	-	778,828
975				B2	11,318,378	10,523,146	795,232	-	795,232
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(52,106,008)	(48,414,516)	(3,691,492)	-	(3,691,492)
981				B2	(52,106,008)	(48,414,516)	(3,691,492)	-	(3,691,492)
982									
983	923	Outside Services							
984			S		2,346,710	1,737,388	609,322	-	609,322
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		45,987,418	42,729,402	3,258,016	-	3,258,016
989			SG		-	-	-	-	-
990				B2	48,334,128	44,466,790	3,867,338	-	3,867,338
991									
992	924	Property Insurance							
993			S		12,540,635	11,664,483	876,151	-	876,151
994			CAGW		-	-	-	-	-
995			SO		5,791,897	5,381,565	410,332	-	410,332
996				B2	18,332,532	17,046,049	1,286,483	-	1,286,483
997									
998	925	Injuries & Damages							
999			S		(3,310,147)	(3,310,147)	-	-	-
1000			SO		439,935,985	408,768,363	31,167,621	-	31,167,621
1001				B2	436,625,838	405,458,217	31,167,621	-	31,167,621
1002									
1003	926	Employee Pensions & Benefits							
1004			S		5,033,618	4,797,852	235,766	-	235,766
1005			CN		-	-	-	-	-
1006			SO		127,933,089	118,869,566	9,063,523	-	9,063,523
1007				B2	132,966,707	123,667,418	9,299,289	-	9,299,289
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		28,355,094	26,020,464	2,334,630	-	2,334,630
1016			CAEE		-	-	-	-	-
1017			SO		1,675,100	1,556,426	118,674	-	118,674
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		5,419,002	4,986,632	432,370	-	432,370
1021				B2	35,449,196	32,563,522	2,885,674	-	2,885,674
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		(160,477,792)	(149,108,613)	(11,369,179)	-	(11,369,179)
1031				B2	(160,477,792)	(149,108,613)	(11,369,179)	-	(11,369,179)
1032									
1033	930	Misc General Expenses							
1034			S		115,785	115,785	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		3,028,358	2,813,812	214,547	-	214,547
1038				B2	3,144,144	2,929,597	214,547	-	214,547
1039									
1040	931	Rents							
1041			S		380,263	364,096	16,167	-	16,167
1042			SO		7,392,985	6,869,223	523,762	-	523,762
1043				B2	7,773,249	7,233,320	539,929	-	539,929
1044									
1045	935	Maintenance of General Plant							
1046			S		770,395	516,316	254,079	-	254,079
1047			CN		108,073	100,786	7,287	-	7,287
1048			SO		35,742,922	33,210,685	2,532,236	-	2,532,236
1049				B2	36,621,390	33,827,787	2,793,603	-	2,793,603
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**606,575,550**	**562,490,776**	**44,084,775**	**-**	**44,084,775**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		46,129,269	41,797,318	4,331,952	-	4,331,952
1055			SO		554,762,481	515,459,883	39,302,597	-	39,302,597
1056			SG		5,419,002	4,986,632	432,370	-	432,370
1057			CN		264,798	246,943	17,855	-	17,855
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	606,575,550	562,490,776	44,084,775	-	44,084,775
1062									
1063	**TOTAL O&M EXPENSE**			B2	**1,917,198,547**	**1,561,463,333**	**355,735,214**	**-**	**355,735,214**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		5,425,148	4,992,287	432,860	-	432,860
1068			CAGW		20,289,961	15,793,100	4,496,861	-	4,496,861
1069			CAGE		262,040,745	262,040,745	-	-	-
1070			JBG		67,615,839	52,630,152	14,985,687	-	14,985,687
1071			S		(6,748,935)	(6,748,935)	-	-	-
1072				B3	348,622,757	328,707,349	19,915,408	-	19,915,408
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		23,639,661	21,753,505	1,886,156	-	1,886,156
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		9,310,844	8,567,953	742,892	-	742,892
1085				B3	32,950,505	30,321,458	2,629,047	-	2,629,047
1086									
1087	403OP	Other Production Depreciation							
1088			S		23,753	23,753	-	-	-
1089			SG		638,132	587,217	50,915	-	50,915
1090			CAGW		22,351,710	17,397,904	4,953,806	-	4,953,806
1091			CAGE		56,013,346	56,013,346	-	-	-
1092			SG		146,314,837	134,640,702	11,674,135	-	11,674,135
1093			CAGE		-	-	-	-	-
1094				B3	225,341,778	208,662,922	16,678,856	-	16,678,856
1095									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		42,537	33,110	9,428	-	9,428
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		142,536,099	131,163,461	11,372,638	-	11,372,638
1103				B3	142,578,636	131,196,571	11,382,066	-	11,382,066
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		539,731	529,675	10,056	-	10,056
1109	361	Structures	S		2,641,552	2,496,589	144,963	-	144,963
1110	362	Station Equipment	S		31,267,491	28,952,695	2,314,797	-	2,314,797
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		55,908,721	51,096,785	4,811,936	-	4,811,936
1113	365	OH Conductors	S		25,129,283	22,616,112	2,513,172	-	2,513,172
1114	366	UG Conduit	S		11,465,204	10,868,804	596,400	-	596,400
1115	367	UG Conductor	S		23,061,850	22,251,190	810,660	-	810,660
1116	368	Line Trans	S		39,758,931	36,605,403	3,153,528	-	3,153,528
1117	369	Services	S		24,423,054	22,459,679	1,963,375	-	1,963,375
1118	370	Meters	S		13,341,277	12,511,301	829,976	-	829,976
1119	371	Inst Cust Prem	S		463,080	442,136	20,944	-	20,944
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		2,294,374	2,180,243	114,131	-	114,131
1122				B3	230,294,548	213,010,612	17,283,936	-	17,283,936
1123									
1124	403GP	General Depreciation							
1125			S		16,590,430	15,469,144	1,121,286	-	1,121,286
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		828,131	772,291	55,841	-	55,841
1130			SG		8,291,646	7,630,074	661,572	-	661,572
1131			SO		19,118,909	17,764,414	1,354,495	-	1,354,495
1132			CAGW		155,390	120,951	34,439	-	34,439
1133			CAGE		2,186,858	2,186,858	-	-	-
1134			JBG		386,899	301,151	85,748	-	85,748
1135			JBE		-	-	-	-	-
1136			CAEE		103,290	103,290	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	47,661,554	44,348,174	3,313,380	-	3,313,380
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	**1,027,449,778**	**956,247,084**	**71,202,694**	**-**	**71,202,694**
1159									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			240,159,795	221,754,573	18,405,222	-	18,405,222
1162		JBG			68,002,738	52,931,303	15,071,435	-	15,071,435
1163		DGU			-	-	-	-	-
1164		SG			303,205,862	279,013,741	24,192,121	-	24,192,121
1165		SO			19,118,909	17,764,414	1,354,495	-	1,354,495
1166		CN			828,131	772,291	55,841	-	55,841
1167		SE			-	-	-	-	-
1168		CAGW			42,839,598	33,345,066	9,494,533	-	9,494,533
1169		CAGE			320,240,949	320,240,949	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			103,290	103,290	-	-	-
1172		SG-P			23,639,661	21,753,505	1,886,156	-	1,886,156
1173		SG-U			9,310,844	8,567,953	742,892	-	742,892
1174	Total Depreciation Expense By Factor			B3	1,027,449,778	956,247,084	71,202,694	-	71,202,694
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		254,662	146,801	107,861	-	107,861
1178			SG		-	-	-	-	-
1179			SO		225,718	209,727	15,991	-	15,991
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	480,380	356,528	123,852	-	123,852
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		182,569	182,444	125	-	125
1194			SE		-	-	-	-	-
1195			SG		10,021,986	9,222,354	799,632	-	799,632
1196			SO		36,928,865	34,312,610	2,616,255	-	2,616,255
1197			CN		15,817,668	14,751,085	1,066,582	-	1,066,582
1198			SG-P		2,697,714	2,482,469	215,245	-	215,245
1199			SG-U		300,562	276,581	23,981	-	23,981
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		379,725	295,566	84,158	-	84,158
1204			CAGE		1,378,429	1,378,429	-	-	-
1205			JBG		98,223	76,454	21,769	-	21,769
1206			CAEW		-	-	-	-	-
1207			CAEE		1,821	1,821	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	67,807,561	62,979,814	4,827,748	-	4,827,748
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		90,297	90,297	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	90,297	90,297	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		314,519	289,424	25,095	-	25,095
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	314,519	289,424	25,095	-	25,095
1228									
1229	**Total Amortization of Limited Term Plant**			B4	68,692,758	63,716,063	4,976,695	-	4,976,695
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj							
1238			S		301,635	301,635	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		44,617	44,617	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	346,252	346,252	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		1,763,617	1,763,617	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		36,774	28,624	8,150	-	8,150
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		1,249,192	1,149,522	99,670	-	99,670
1256			TROJP		-	-	-	-	-
1257				B4	3,049,583	2,941,763	107,821	-	107,821
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**72,088,593**	**67,004,078**	**5,084,515**	**-**	**5,084,515**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		2,592,780	2,484,794	107,986	-	107,986
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		3,012,233	2,771,893	240,339	-	240,339
1268			DGU		-	-	-	-	-
1269			SO		37,154,583	34,522,337	2,632,247	-	2,632,247
1270			JBG		98,223	76,454	21,769	-	21,769
1271			SSGCH		-	-	-	-	-
1272			CN		15,817,668	14,751,085	1,066,582	-	1,066,582
1273			CAGW		416,499	324,190	92,309	-	92,309
1274			CAGE		1,423,045	1,423,045	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		1,821	1,821	-	-	-
1277			SG		11,271,178	10,371,876	899,302	-	899,302
1278	Total Amortization Expense by Factor			B4	71,788,031	66,727,497	5,060,534	-	5,060,534
1279	408	Taxes Other Than Income							
1280			S		60,467,335	44,162,671	16,304,664	-	16,304,664
1281			GPS		150,027,975	139,399,121	10,628,853	-	10,628,853
1282			SO		3,571,104	3,318,106	252,998	-	252,998
1283			SE		1,177,393	1,087,719	89,675	-	89,675
1284			CAGE		3,752,313	3,752,313	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**218,996,120**	**191,719,930**	**27,276,190**	**-**	**27,276,190**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(544,695)	(544,695)	-	-	-
1296									
1297				B7	(544,695)	(544,695)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(544,695)**	**(544,695)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		649,948,930	605,205,503	44,743,427	-	44,743,427
1310					649,948,930	605,205,503	44,743,427	-	44,743,427
1311									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		7,014,548	6,531,656	482,892	-	482,892
1314					7,014,548	6,531,656	482,892	-	482,892
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		59,301,511	55,219,109	4,082,402	-	4,082,402
1324					59,301,511	55,219,109	4,082,402	-	4,082,402
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(114,157,321)	(106,298,565)	(7,858,756)	-	(7,858,756)
1328					(114,157,321)	(106,298,565)	(7,858,756)	-	(7,858,756)
1329									
1330		Total Elec. Interest Deductions for		B6	602,107,668	560,657,703	41,449,965	-	41,449,965
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			602,107,668	560,657,703	41,449,965	-	41,449,965
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(198,594,864)	(184,923,306)	(13,671,559)	-	(13,671,559)
1346		Total Operating Deductions for Ta		B6	(198,594,864)	(184,923,306)	(13,671,559)	-	(13,671,559)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		38,972,697	38,988,611	(15,914)	-	(15,914)
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		9,890,416	9,189,721	700,695	-	700,695
1354			SNP		55,059,078	51,268,731	3,790,347	-	3,790,347
1355			SE		-	-	-	-	-
1356			SG		37,387,573	34,404,502	2,983,071	-	2,983,071
1357			GPS		18,386,240	17,083,652	1,302,588	-	1,302,588
1358			TAXDEPR		210,296,045	197,633,986	12,662,059	-	12,662,059
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		4,860,309	3,761,230	1,099,079	-	1,099,079
1362			CAGW		-	-	-	-	-
1363			CAGE		24,534	24,534	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		192,280	192,280	-	-	-
1366			SNPD		1,202,935	1,127,583	75,352	-	75,352
1367				B7	376,272,107	353,674,830	22,597,277	-	22,597,277
1368									
1369									
1370									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		(43,069,180)	(34,600,874)	(8,468,306)	-	(8,468,306)
1373			CIAC		(40,256,282)	(37,734,617)	(2,521,665)	-	(2,521,665)
1374			SCHMDEXP		(205,214,442)	(190,960,030)	(14,254,412)	-	(14,254,412)
1375			SNP		(39,525,633)	(36,804,631)	(2,721,002)	-	(2,721,002)
1376			SG		(7,978,093)	(7,341,538)	(636,554)	-	(636,554)
1377			SNPD		(749,967)	(702,989)	(46,978)	-	(46,978)
1378			SO		(927,494)	(861,785)	(65,709)	-	(65,709)
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		(391,499)	(338,149)	(53,350)	-	(53,350)
1382			GPS		439,480	408,345	31,135	-	31,135
1383			CN		-	-	-	-	-
1384			JBE		(6,051,470)	(4,683,030)	(1,368,440)	-	(1,368,440)
1385			CAGW		205,102	159,645	45,457	-	45,457
1386			CAGE		683,078	683,078	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		3,145,226	3,145,226	-	-	-
1389				B7	(339,691,174)	(309,631,350)	(30,059,824)	-	(30,059,824)
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**36,580,933**	**44,043,481**	**(7,462,548)**	**-**	**(7,462,548)**
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		(40,403)	(31,266)	(9,136)	-	(9,136)
1405			SCHMDEXP		102,970	95,817	7,152	-	7,152
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		1,854,564	1,723,176	131,388	-	131,388
1411									
1412				B6	1,917,131	1,787,727	129,404	-	129,404
1413									
1414	SCHMAT	Additions - Temporary							
1415			S		(94,172,034)	(92,680,824)	(1,491,210)	-	(1,491,210)
1416			JBE		24,612,880	19,047,083	5,565,797	-	5,565,797
1417			CIAC		163,732,607	153,476,352	10,256,256	-	10,256,256
1418			SNP		160,760,876	149,693,864	11,067,012	-	11,067,012
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		681,242	626,888	54,355	-	54,355
1423			GPS		(1,787,473)	(1,660,838)	(126,635)	-	(126,635)
1424			SO		2,563,000	2,381,422	181,578	-	181,578
1425			SNPD		3,050,309	2,859,237	191,072	-	191,072
1426			JBG		-	-	-	-	-
1427			BADDEBT		1,592,327	1,375,337	216,990	-	216,990
1428			CAGW		128,770	100,231	28,539	-	28,539
1429			CAGE		2,677,212	2,677,212	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		(12,792,439)	(12,792,439)	-	-	-
1432			SCHMDEXP		834,659,705	776,683,361	57,976,344	-	57,976,344
1433				B6	1,085,706,982	1,001,786,884	83,920,098	-	83,920,098
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	1,087,624,113	1,003,574,611	84,049,502	-	84,049,502
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		(252,520)	(252,520)	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		(215,603)	(166,848)	(48,755)	-	(48,755)
1449			SNP		71,010	66,122	4,888	-	4,888
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	(397,113)	(353,246)	(43,867)	-	(43,867)
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		158,511,941	158,576,667	(64,726)	-	(64,726)
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		223,939,376	208,523,064	15,416,311	-	15,416,311
1460			SNPD		4,892,645	4,586,169	306,477	-	306,477
1461			JBE		19,768,124	15,297,889	4,470,235	-	4,470,235
1462			SE		-	-	-	-	-
1463			SG		152,064,847	139,931,932	12,132,916	-	12,132,916
1464			GPS		74,781,550	69,483,591	5,297,960	-	5,297,960
1465			SO		40,226,851	37,376,947	2,849,904	-	2,849,904
1466			TAXDEPR		855,327,879	803,828,042	51,499,837	-	51,499,837
1467			CAGW		-	-	-	-	-
1468			CAGE		99,790	99,790	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		782,053	782,053	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	1,530,395,058	1,438,486,144	91,908,914	-	91,908,914
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,529,997,945	1,438,132,898	91,865,047	-	91,865,047
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(442,373,832)	(434,558,287)	(7,815,545)	-	(7,815,545)
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		103,207,839	103,207,839	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**103,207,839**	**103,207,839**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			6,284,523,465	5,852,582,572	431,940,893	-	431,940,893
1489		Operating Deductions:							
1490		O & M Expenses			1,917,198,547	1,561,463,333	355,735,214	-	355,735,214
1491		Depreciation Expense			1,027,449,778	956,247,084	71,202,694	-	71,202,694
1492		Amortization Expense			72,088,593	67,004,078	5,084,515	-	5,084,515
1493		Taxes Other Than Income			218,996,120	191,719,930	27,276,190	-	27,276,190
1494		Interest & Dividends (AFUDC-Equity)			(198,594,864)	(184,923,306)	(13,671,559)	-	(13,671,559)
1495		Misc Revenue & Expense			(1,801,391)	(1,657,623)	(143,768)	-	(143,768)
1496		Total Operating Deductions			3,035,336,784	2,589,853,497	445,483,287	-	445,483,287
1497		Other Deductions:							
1498		Interest Deductions			602,107,668	560,657,703	41,449,965	-	41,449,965
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			(442,373,832)	(434,558,287)	(7,815,545)	-	(7,815,545)
1501									
1502		Income Before State Taxes			2,204,705,181	2,267,513,085	(62,807,904)	-	(62,807,904)
1503									
1504		State Income Taxes			103,207,839	103,207,839	-	-	-
1505									
1506	Total Taxable Income				2,101,497,342	2,164,305,247	(62,807,904)	-	(62,807,904)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				441,314,442	454,504,102	(13,189,660)	-	(13,189,660)
1511									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	34,372	26,599	7,773	-	7,773
1515	40910	Fed. Credit	SO	B6	79,485	73,854	5,631	-	5,631
1516	40910	Fed. Credit	SG		(118,287,847)	(108,849,923)	(9,437,924)	-	(9,437,924)
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**323,140,451**	**345,754,632**	**(22,614,180)**	**-**	**(22,614,180)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**3,696,316,176**	**3,267,238,059**	**429,078,117**	**-**	**429,078,117**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		780,519,176	780,519,176	-	-	-
1539			JBG		187,569,528	145,998,526	41,571,002	-	41,571,002
1540			CAGE		-	-	-	-	-
1541				B8	1,046,966,574	989,130,308	57,836,266	-	57,836,266
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		129,962,123	101,158,640	28,803,483	-	28,803,483
1548			CAGE		3,241,747,178	3,241,747,178	-	-	-
1549			JBG		991,297,477	771,596,387	219,701,091	-	219,701,091
1550			S		-	-	-	-	-
1551				B8	4,424,188,534	4,170,802,404	253,386,130	-	253,386,130
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,973,856	33,103,583	2,870,274	-	2,870,274
1557			CAGW		40,672,144	31,657,984	9,014,160	-	9,014,160
1558			CAGE		708,576,086	708,576,086	-	-	-
1559			JBG		210,727,250	164,023,806	46,703,444	-	46,703,444
1560			CAGE		-	-	-	-	-
1561				B8	995,949,337	937,361,458	58,587,879	-	58,587,879
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,110,346	347,110,346	-	-	-
1569			JBG		63,383,526	49,335,846	14,047,680	-	14,047,680
1570			CAGE		-	-	-	-	-
1571				B8	428,965,371	412,037,342	16,928,028	-	16,928,028
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,865,138	25,865,138	-	-	-
1581			JBG		6,371,421	4,959,324	1,412,097	-	1,412,097
1582			CAGE		-	-	-	-	-
1583				B8	34,141,696	32,509,672	1,632,024	-	1,632,024
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(17,851,563)	(17,851,563)	-	-	-
1592			SG		81,654,726	75,139,677	6,515,049	-	6,515,049
1593					63,803,164	57,288,115	6,515,049	-	6,515,049
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,085,729,627**	**6,686,896,357**	**398,833,270**	**-**	**398,833,270**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,460,542,962	1,136,843,075	323,699,887	-	323,699,887
1602			JBE		-	-	-	-	-
1603			SG		238,563,341	219,528,903	19,034,438	-	19,034,438
1604			CAGW		253,120,011	197,021,067	56,098,945	-	56,098,945
1605			CAGE		5,133,503,312	5,133,503,312	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,085,729,627	6,686,896,357	398,833,270	-	398,833,270
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									
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		31,832,766	29,292,900	2,539,866	-	2,539,866
1657			SG-U		6,598,336	6,071,869	526,467	-	526,467
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,431,101	35,364,769	3,066,332	-	3,066,332
1663									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		274,752,427	252,830,542	21,921,885	-	21,921,885
1666			SG-U		22,530,795	20,733,113	1,797,682	-	1,797,682
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	297,283,222	273,563,655	23,719,567	-	23,719,567
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		414,399,380	381,335,376	33,064,004	-	33,064,004
1675			SG-U		106,862,126	98,335,835	8,526,291	-	8,526,291
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	521,261,506	479,671,211	41,590,296	-	41,590,296
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,391,826	73,057,329	6,334,497	-	6,334,497
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,676,348	120,249,973	10,426,375	-	10,426,375
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,554,721	53,882,770	4,671,951	-	4,671,951
1693			SG-U		14,719,330	13,544,907	1,174,423	-	1,174,423
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,274,050	67,427,677	5,846,373	-	5,846,373
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,033,370	2,791,344	242,026	-	242,026
1704			SG-U		212,930	195,941	16,989	-	16,989
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,246,300	2,987,285	259,015	-	259,015
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,315,972	21,455,643	1,860,330	-	1,860,330
1713			SG-U		4,372,132	4,023,289	348,843	-	348,843
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,688,104	25,478,932	2,209,172	-	2,209,172
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
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	**1,091,860,632**	**1,004,743,502**	**87,117,130**	**-**	**87,117,130**
1734									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			885,280,462	814,645,904	70,634,558	-	70,634,558
1741		SG-U			206,580,170	190,097,598	16,482,572	-	16,482,572
1742	Total Hydraulic Plant by Factor			B8	1,091,860,632	1,004,743,502	87,117,130	-	87,117,130
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		16,738,068	15,402,575	1,335,493	-	1,335,493
1751				B8	56,070,688	53,731,775	2,338,912	-	2,338,912
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		102,761,239	94,562,148	8,199,091	-	8,199,091
1759				B8	278,372,750	261,841,570	16,531,180	-	16,531,180
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		339,132,947	263,970,970	75,161,977	-	75,161,977
1774			CAGE		821,073,454	821,073,454	-	-	-
1775			SG		2,939,552,799	2,705,012,424	234,540,376	-	234,540,376
1776				B8	4,099,759,200	3,790,056,847	309,702,353	-	309,702,353
1777									
1778	344	Generators							
1779			S		364,347	364,347	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		58,617	53,940	4,677	-	4,677
1782			CAGW		120,489,246	93,785,235	26,704,011	-	26,704,011
1783			CAGE		311,751,778	311,751,778	-	-	-
1784			SG		168,338,437	154,907,087	13,431,349	-	13,431,349
1785				B8	601,002,424	560,862,387	40,140,037	-	40,140,037
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		635,159	635,159	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,516,305	166,516,305	-	-	-
1792			SG		250,332,442	230,358,973	19,973,468	-	19,973,468
1793				B8	465,829,056	435,140,860	30,688,196	-	30,688,196
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,678,175	11,666,611	1,011,563	-	1,011,563
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,422,828	9,422,828	-	-	-
1802				B8	25,660,275	23,859,871	1,800,404	-	1,800,404
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		7,694	7,080	614	-	614
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					7,694	7,080	614	-	614
1814									
1815	**Total Other Production Plant**			B8	**5,543,141,440**	**5,141,537,045**	**401,604,394**	**-**	**401,604,394**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,147,729	1,147,729	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,490,467,470	3,211,970,839	278,496,631	-	278,496,631
1821			CAGW		555,465,677	432,357,914	123,107,763	-	123,107,763
1822			CAGE		1,496,060,563	1,496,060,563	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,543,141,440	5,141,537,045	401,604,394	-	401,604,394
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,720,731,699**	**12,833,176,904**	**887,554,795**	**-**	**887,554,795**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,051,523	319,361,054	27,690,469	-	27,690,469
1839				B8	347,051,523	319,361,054	27,690,469	-	27,690,469
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		390,617,912	359,451,378	31,166,534	-	31,166,534
1849				B8	390,617,912	359,451,378	31,166,534	-	31,166,534
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,744,907,101	2,525,897,073	219,010,029	-	219,010,029
1858				B8	2,747,296,836	2,527,757,171	219,539,665	-	219,539,665
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,541,276,667	1,418,301,632	122,975,035	-	122,975,035
1867				B8	1,541,276,667	1,418,301,632	122,975,035	-	122,975,035
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,318,191,193	1,213,015,651	105,175,542	-	105,175,542
1876				B8	1,318,191,193	1,213,015,651	105,175,542	-	105,175,542
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,711,361,505	1,574,815,779	136,545,726	-	136,545,726
1885				B8	1,711,361,505	1,574,815,779	136,545,726	-	136,545,726
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,904,231	3,592,721	311,510	-	311,510
1893				B8	3,904,231	3,592,721	311,510	-	311,510
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,508	8,358,755	724,753	-	724,753
1901				B8	9,083,508	8,358,755	724,753	-	724,753
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		195,803,122	180,180,427	15,622,695	-	15,622,695
1913			CAGW		-	-	-	-	-
1914			CAGE		(28,661)	(28,661)	-	-	-
1915					195,774,461	180,151,766	15,622,695	-	15,622,695
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,276,699,305**	**7,615,978,635**	**660,720,669**	**-**	**660,720,669**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		(28,661)	(28,661)	-	-	-
1927			SG		8,274,338,231	7,614,147,198	660,191,033	-	660,191,033
1928	Total Transmission Plant by Factor			B8	8,276,699,305	7,615,978,635	660,720,669	-	660,720,669
1929	360	Land and Land Rights							
1930			S		79,713,707	76,880,565	2,833,143	-	2,833,143
1931				B8	79,713,707	76,880,565	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		153,546,935	144,008,501	9,538,434	-	9,538,434
1935				B8	153,546,935	144,008,501	9,538,434	-	9,538,434
1936									
1937	362	Station Equipment							
1938			S		1,285,954,509	1,191,446,688	94,507,822	-	94,507,822
1939				B8	1,285,954,509	1,191,446,688	94,507,822	-	94,507,822
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,641,084,202	1,499,802,879	141,281,323	-	141,281,323
1947				B8	1,641,084,202	1,499,802,879	141,281,323	-	141,281,323
1948									
1949	365	Overhead Conductors							
1950			S		1,062,772,291	960,699,826	102,072,464	-	102,072,464
1951				B8	1,062,772,291	960,699,826	102,072,464	-	102,072,464
1952									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		514,505,464	488,765,740	25,739,724	-	25,739,724
1955				B8	514,505,464	488,765,740	25,739,724	-	25,739,724
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,171,434,684	1,133,025,071	38,409,613	-	38,409,613
1962				B8	1,171,434,684	1,133,025,071	38,409,613	-	38,409,613
1963									
1964	368	Line Transformers							
1965			S		1,672,687,689	1,538,572,720	134,114,970	-	134,114,970
1966				B8	1,672,687,689	1,538,572,720	134,114,970	-	134,114,970
1967									
1968	369	Services							
1969			S		1,074,802,229	992,049,338	82,752,891	-	82,752,891
1970				B8	1,074,802,229	992,049,338	82,752,891	-	82,752,891
1971									
1972	370	Meters							
1973			S		312,935,662	296,621,068	16,314,594	-	16,314,594
1974				B8	312,935,662	296,621,068	16,314,594	-	16,314,594
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,925,103	8,388,032	537,071	-	537,071
1978				B8	8,925,103	8,388,032	537,071	-	537,071
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		64,643,480	60,758,626	3,884,854	-	3,884,854
1986				B8	64,643,480	60,758,626	3,884,854	-	3,884,854
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		136,075,774	128,178,840	7,896,934	-	7,896,934
1990					136,075,774	128,178,840	7,896,934	-	7,896,934
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,179,081,730**	**8,519,197,893**	**659,883,837**	**-**	**659,883,837**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,179,081,730	8,519,197,893	659,883,837	-	659,883,837
2001									
2002	Total Distribution Plant by Factor			B8	9,179,081,730	8,519,197,893	659,883,837	-	659,883,837
2003	389	Land and Land Rights							
2004			S		16,272,166	15,173,340	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	25,013,849	23,299,578	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,574,291	137,072,355	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		116,235,943	108,001,113	8,234,830	-	8,234,830
2023				B8	288,993,535	264,781,453	24,212,082	-	24,212,082
2024									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		7,019,517	6,607,835	411,682	-	411,682
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,748,891	2,563,534	185,357	-	185,357
2030			SG		1,117,640	1,028,466	89,174	-	89,174
2031			SE		-	-	-	-	-
2032			SO		73,597,842	68,383,743	5,214,099	-	5,214,099
2033			CAGW		139,967	108,946	31,021	-	31,021
2034			CAGE		2,311,578	2,311,578	-	-	-
2035			JBG		286,519	223,018	63,501	-	63,501
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	87,248,536	81,253,702	5,994,834	-	5,994,834
2041									
2042	392	Transportation Equipment							
2043			S		122,394,441	115,336,375	7,058,066	-	7,058,066
2044			SO		6,537,800	6,074,624	463,176	-	463,176
2045			SG		12,905,776	11,876,053	1,029,723	-	1,029,723
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,297,649	9,297,649	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		267,742	267,742	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	154,451,126	145,224,696	9,226,430	-	9,226,430
2058									
2059	393	Stores Equipment							
2060			S		11,610,709	10,664,777	945,932	-	945,932
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		268,277	249,271	19,006	-	19,006
2064			SG		2,842,446	2,615,654	226,792	-	226,792
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,453,162	3,453,162	-	-	-
2067			JBG		968,421	753,790	214,631	-	214,631
2068			CAGE		-	-	-	-	-
2069				B8	19,324,734	17,878,098	1,446,636	-	1,446,636
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,243,169	35,282,992	2,960,177	-	2,960,177
2073			DGP		-	-	-	-	-
2074			SG		4,158,406	3,826,616	331,790	-	331,790
2075			SO		1,777,535	1,651,604	125,931	-	125,931
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,711	560,202	159,510	-	159,510
2079			CAGE		15,313,183	15,313,183	-	-	-
2080			JBG		2,608,692	2,030,528	578,164	-	578,164
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,946,387	58,790,816	4,155,571	-	4,155,571
2086									
2087	395	Laboratory Equipment							
2088			S		28,069,487	26,603,846	1,465,641	-	1,465,641
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,745,891	4,409,664	336,226	-	336,226
2092			SE		-	-	-	-	-
2093			SG		2,656,431	2,444,481	211,951	-	211,951
2094			CAGW		220,423	171,570	48,852	-	48,852
2095			CAGE		3,732,764	3,732,764	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,305,410	1,305,410	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,326,315	39,131,573	2,194,741	-	2,194,741

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		187,491,309	175,589,218	11,902,091	-	11,902,091
2105			DGP		-	-	-	-	-
2106			SG		7,602,580	6,995,987	606,593	-	606,593
2107			SO		5,337,270	4,959,147	378,123	-	378,123
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,625,932	30,625,932	-	-	-
2112			JBG		10,739,321	8,359,167	2,380,154	-	2,380,154
2113			CAEW		-	-	-	-	-
2114			CAEE		108,521	108,521	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	242,096,577	226,787,142	15,309,435	-	15,309,435
2118	397	Communication Equipment							
2119			S		206,623,159	193,192,390	13,430,770	-	13,430,770
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,383,402	88,625,887	6,757,514	-	6,757,514
2123			CN		3,405,505	3,175,872	229,633	-	229,633
2124			SG		172,341,646	158,590,890	13,750,756	-	13,750,756
2125			SE		-	-	-	-	-
2126			CAGW		1,035,841	806,268	229,573	-	229,573
2127			CAGE		26,398,740	26,398,740	-	-	-
2128			JBG		3,846,400	2,993,923	852,477	-	852,477
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	509,314,329	474,063,606	35,250,723	-	35,250,723
2134									
2135	398	Misc. Equipment							
2136			S		3,822,347	3,613,129	209,217	-	209,217
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		83,624	77,985	5,639	-	5,639
2140			SO		1,592,717	1,479,879	112,837	-	112,837
2141			SE		-	-	-	-	-
2142			SG		942,529	867,326	75,202	-	75,202
2143			CAGW		27,795	21,635	6,160	-	6,160
2144			CAGE		1,791,043	1,791,043	-	-	-
2145			JBG		305,201	237,559	67,642	-	67,642
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,569,221	8,092,523	476,697	-	476,697
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		2,909,553	2,851,349	58,205	-	58,205
2167			CAGW		1,564,678	1,217,899	346,779	-	346,779
2168			CAGE		5,809,925	5,809,925	-	-	-
2169			SO		-	-	-	-	-
2170				B9	10,284,156	9,879,172	404,984	-	404,984
2171									
2172		Remove Capital Leases			(10,284,156)	(9,879,172)	(404,984)	-	(404,984)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		112,335,411	104,376,918	7,958,493	-	7,958,493
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					112,335,411	104,376,918	7,958,493	-	7,958,493
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	**1,553,442,921**	**1,445,503,006**	**107,939,914**	**-**	**107,939,914**
2200									
2201	Summary of General Plant by Factor								
2202			S		776,030,148	721,987,605	54,042,543	-	54,042,543
2203			JBG		22,184,402	17,267,677	4,916,725	-	4,916,725
2204			JBE		-	-	-	-	-
2205			SG		216,083,772	198,842,928	17,240,843	-	17,240,843
2206			SO		425,423,704	395,284,217	30,139,487	-	30,139,487
2207			SE		-	-	-	-	-
2208			CN		15,585,355	14,534,437	1,050,918	-	1,050,918
2209			DEU		-	-	-	-	-
2210			CAGW		4,306,200	3,351,818	954,382	-	954,382
2211			CAGE		99,232,094	99,232,094	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,881,403	4,881,403	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(10,284,156)	(9,879,172)	(404,984)	-	(404,984)
2217	Total General Plant by Factor			B8	1,553,442,921	1,445,503,006	107,939,914	-	107,939,914
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		15,503,139	14,266,178	1,236,961	-	1,236,961
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	130,460,027	120,130,700	10,329,327	-	10,329,327
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,327,056	21,305,188	2,021,868	-	2,021,868
2238			SG		103,691,845	95,418,503	8,273,342	-	8,273,342
2239			SO		509,135,461	473,065,347	36,070,114	-	36,070,114
2240			SE		-	-	-	-	-
2241			CN		232,817,387	217,118,555	15,698,833	-	15,698,833
2242			CAGW		26,275,777	20,452,281	5,823,496	-	5,823,496
2243			CAGE		64,862,362	64,862,362	-	-	-
2244			JBG		1,545,288	1,202,806	342,482	-	342,482
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	961,664,283	893,434,148	68,230,135	-	68,230,135
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	961,664,283	893,434,148	68,230,135	-	68,230,135

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,092,124,310**	**1,013,564,848**	**78,559,462**	**-**	**78,559,462**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,327,056	22,305,188	2,021,868	-	2,021,868
2264			JBG		1,545,288	1,202,806	342,482	-	342,482
2265			JBE		-	-	-	-	-
2266			SG		119,194,984	109,684,682	9,510,303	-	9,510,303
2267			SO		509,135,461	473,065,347	36,070,114	-	36,070,114
2268			CN		232,817,387	217,118,555	15,698,833	-	15,698,833
2269			CAGW		26,275,777	20,452,281	5,823,496	-	5,823,496
2270			CAGE		64,862,362	64,862,362	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,092,124,310	1,013,564,848	78,559,462	-	78,559,462
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		136,075,774	128,178,840	7,896,934	-	7,896,934
2279			DS0		-	-	-	-	-
2280			GP		112,335,411	104,376,918	7,958,493	-	7,958,493
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		7,694	7,080	614	-	614
2284			TP		195,774,461	180,151,766	15,622,695	-	15,622,695
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		63,803,164	57,288,115	6,515,049	-	6,515,049
2289	Total Unclassified Plant by Factor				507,996,504	470,002,718	37,993,786	-	37,993,786
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,822,079,964**	**31,427,421,287**	**2,394,658,678**	**-**	**2,394,658,678**
2292	Summary of Electric Plant by Factor								
2293			S		9,980,586,663	9,264,638,415	715,948,248	-	715,948,248
2294			SE		-	-	-	-	-
2295			JBG		1,484,272,652	1,155,313,558	328,959,094	-	328,959,094
2296			JBE		-	-	-	-	-
2297			SG		12,338,647,798	11,354,174,550	984,473,248	-	984,473,248
2298			SO		934,559,165	868,349,564	66,209,601	-	66,209,601
2299			CN		248,402,742	231,652,992	16,749,750	-	16,749,750
2300			DEU		-	-	-	-	-
2301			CAGW		841,557,400	655,043,177	186,514,223	-	186,514,223
2302			CAGE		6,793,629,671	6,793,629,671	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,890,509	4,890,509	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(10,284,156)	(9,879,172)	(404,984)	-	(404,984)
2308				B8	32,616,262,444	30,317,813,263	2,298,449,181	-	2,298,449,181
2309	105	Plant Held For Future Use							
2310			S		12,284,924	12,284,924	-	-	-
2311			SG		2,109,843	1,941,503	168,340	-	168,340
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,394,767**	**14,226,428**	**168,340**	**-**	**168,340**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,727,039)	(2,727,039)	-	-	-
2332			SG		(630,212)	(579,929)	(50,283)	-	(50,283)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,543,493)**	**(144,493,210)**	**(50,283)**	**-**	**(50,283)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		494,976	491,664	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	494,976	491,664	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		244,594,851	244,594,851	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	244,594,851	244,594,851	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**245,089,827**	**245,086,515**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,244,512	1,736,953	507,559	-	507,559
2368			CAEE		118,727,872	118,727,872	-	-	-
2369			JBE		29,060,920	22,489,272	6,571,648	-	6,571,648
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	150,033,304	142,954,097	7,079,208	-	7,079,208
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	**150,033,304**	**142,954,097**	**7,079,208**	**-**	**7,079,208**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		318,504,009	296,377,343	22,126,667	-	22,126,667
2401			SG		2,792,450	2,569,647	222,803	-	222,803
2402			SE		-	-	-	-	-
2403			SO		(2,864,657)	(2,661,708)	(202,949)	-	(202,949)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,393,722)	(1,306,419)	(87,303)	-	(87,303)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,088,412	8,630,889	2,457,523	-	2,457,523
2413			CAGE		138,514,946	138,514,946	-	-	-
2414			JBG		681,837	530,721	151,115	-	151,115
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	467,323,276	442,655,420	24,667,856	-	24,667,856
2419									
2420	163	Stores Expense Undistributed							
2421			S		5,429,484	5,429,484	-	-	-
2422									
2423				B13	5,429,484	5,429,484	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**472,752,760**	**448,068,866**	**24,683,893**	**-**	**24,683,893**
2432									
2433	165	Prepayments							
2434			S		89,649,430	89,649,430	-	-	-
2435			GPS		9,433,437	8,765,118	668,320	-	668,320
2436			SG		3,947,380	3,632,427	314,953	-	314,953
2437			CAGW		-	-	-	-	-
2438			CAGE		1,160,686	1,160,686	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(8,695,205)	(8,695,205)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		119,380,645	110,923,026	8,457,619	-	8,457,619
2443	**Total Prepayments**			B15	**214,880,428**	**205,438,620**	**9,441,808**	**-**	**9,441,808**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,452,099,509	1,451,872,968	226,541	-	226,541
2447			SG		6,635,122	6,105,720	529,402	-	529,402
2448			CAGE		-	-	-	-	-
2449			CAGE		5,206,158	5,206,158	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		163,042,825	163,042,825	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,626,983,614**	**1,626,227,672**	**755,942**	**-**	**755,942**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,339,112	3,339,112	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		69,686,474	64,126,346	5,560,129	-	5,560,129
2463			SO		24,259	22,540	1,719	-	1,719
2464			SE		-	-	-	-	-
2465			CAGW		18,822,771	14,651,083	4,171,687	-	4,171,687
2466			CAGE		51,477,201	51,477,201	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		1,076	833	243	-	243
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**143,657,404**	**133,923,625**	**9,733,778**	**-**	**9,733,778**
2472									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		132,603,500	123,209,098	9,394,402	-	9,394,402
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(8,017,897)	(7,449,862)	(568,034)	-	(568,034)
2487	232	A/P	CAEE		(9,219,469)	(9,219,469)	-	-	-
2488	232	A/P	SG		(3,606,656)	(3,318,889)	(287,767)	-	(287,767)
2489	232	A/P	S		(259,015)	(259,015)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,548,413)	(10,548,413)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,203,970)	(2,203,970)	-	-	-
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	98,748,081	90,209,480	8,538,601	-	8,538,601
2503									
2504	**Total Working Capital**				**98,748,081**	**90,209,480**	**8,538,601**	**-**	**8,538,601**
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**				**2,976,928,446**	**2,916,415,730**	**60,512,716**	**-**	**60,512,716**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		7,490,581	7,150,268	340,313	-	340,313
2533	2281	Prop Ins	SO		(8,682,281)	(8,067,178)	(615,103)	-	(615,103)
2534	2282	Inj & Dam	SO		(1,584,415,730)	(1,472,166,514)	(112,249,216)	-	(112,249,216)
2535	2283	Pen & Ben	SO		(1,043,836)	(969,885)	(73,951)	-	(73,951)
2536	2282	Inj & Dam	S		137,522,265	137,522,265	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,449,129,001)	(1,336,531,043)	(112,597,958)	-	(112,597,958)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(87,203,239)	(87,203,239)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,401,147,134)	(1,302,920,823)	(98,226,311)	-	(98,226,311)
2551				B15	(1,488,350,372)	(1,390,124,061)	(98,226,311)	-	(98,226,311)
2552									
2553	252	Customer Advances for Construction							
2554			S		(60,266,748)	(60,257,706)	(9,042)	-	(9,042)
2555			SG		(126,180,046)	(116,112,421)	(10,067,625)	-	(10,067,625)
2556			CAGE		(68,572,657)	(68,572,657)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(255,023,271)**	**(244,945,757)**	**(10,077,514)**	**-**	**(10,077,514)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(18,616,998)	(18,234,137)	(382,862)	-	(382,862)
2567			GPS		-	-	-	-	-
2568			SO		(8,621,840)	(8,011,019)	(610,821)	-	(610,821)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,217,699)	(2,217,699)	-	-	-
2571			SG		(235,996,222)	(217,166,609)	(18,829,613)	-	(18,829,613)
2572			CAEW		-	-	-	-	-
2573			CAEE		(11,693,109)	(11,693,109)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(277,145,868)	(257,322,572)	(19,823,296)	-	(19,823,296)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		347,323,354	323,256,515	24,066,839	-	24,066,839
2579			CN		-	-	-	-	-
2580			SO		395,670,154	367,638,581	28,031,573	-	28,031,573
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,455,172	5,575,510	879,662	-	879,662
2583			TROJD		-	-	-	-	-
2584			SG		1,291,074	1,188,062	103,012	-	103,012
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		2,852,353	2,852,353	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		30,552,080	30,552,080	-	-	-
2591			JBE		(4,237,153)	(3,278,991)	(958,162)	-	(958,162)
2592			SNPD		1,470,861	1,378,726	92,135	-	92,135
2593									
2594	Total Accum Deferred Income Taxes			B19	781,435,646	729,207,789	52,227,857	-	52,227,857
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(120,061,387)	(110,481,956)	(9,579,431)	-	(9,579,431)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(120,061,387)	(110,481,956)	(9,579,431)	-	(9,579,431)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		59,681,956	60,669,627	(987,671)	-	(987,671)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,048,764,653)	(2,841,782,140)	(206,982,513)	-	(206,982,513)
2608			JBE		(1,322,565)	(1,023,489)	(299,076)	-	(299,076)
2609			SO		90	84	6	-	6
2610			SNPD		-	-	-	-	-
2611			SNP		(323,261)	(301,008)	(22,254)	-	(22,254)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		46,861	46,861	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,990,681,572)	(2,782,390,064)	(208,291,508)	-	(208,291,508)
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		(396,445,255)	(396,389,557)	(55,699)	-	(55,699)
2623			SG		(2,367,860)	(2,178,934)	(188,926)	-	(188,926)
2624			SE		-	-	-	-	-
2625			SO		(36,309,773)	(33,737,378)	(2,572,395)	-	(2,572,395)
2626			GPS		(6,593,561)	(6,126,434)	(467,126)	-	(467,126)
2627			SNP		(470,384)	(438,002)	(32,382)	-	(32,382)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(520,634)	(405,246)	(115,388)	-	(115,388)
2631			CAGE		(231,132)	(231,132)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(27,129,615)	(27,129,615)	-	-	-
2634			JBE		(246,829)	(191,012)	(55,816)	-	(55,816)
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(470,315,042)	(466,827,309)	(3,487,732)	-	(3,487,732)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,799,622,355)**	**(2,630,491,541)**	**(169,130,814)**	**-**	**(169,130,814)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,965,468)	(1,965,468)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(160,973)	(148,130)	(12,844)	-	(12,844)
2649	**Total Accumulated ITC**			B19	**(2,126,441)**	**(2,113,598)**	**(12,844)**	**-**	**(12,844)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,271,632,197)**	**(5,861,711,402)**	**(409,920,795)**	**-**	**(409,920,795)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(79,729,348)	(76,841,090)	(2,888,258)	-	(2,888,258)
2657			SG-P		(163,044)	(150,035)	(13,009)	-	(13,009)
2658			SG-U		-	-	-	-	-
2659			SG		(94,564,973)	(87,019,844)	(7,545,129)	-	(7,545,129)
2660			CAGW		(191,536,891)	(149,086,603)	(42,450,288)	-	(42,450,288)
2661			CAGE		(3,055,372,754)	(3,055,372,754)	-	-	-
2662			JBG		(782,036,174)	(608,713,631)	(173,322,544)	-	(173,322,544)
2663			CAGE		-	-	-	-	-
2664				B17	(4,203,403,185)	(3,977,183,957)	(226,219,228)	-	(226,219,228)
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			SG-P		(358,585,402)	(329,974,670)	(28,610,731)	-	(28,610,731)
2680			SG-U		(115,551,637)	(106,332,029)	(9,219,608)	-	(9,219,608)
2681				B17	(474,137,038)	(436,306,699)	(37,830,339)	-	(37,830,339)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(60,956)	(60,956)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(69,552)	(64,003)	(5,549)	-	(5,549)
2688			CAGW		(263,599,811)	(205,178,230)	(58,421,581)	-	(58,421,581)
2689			CAGE		(387,987,909)	(387,987,909)	-	-	-
2690			SG		15,221,631	14,007,131	1,214,500	-	1,214,500
2691				B17	(636,496,597)	(579,283,967)	(57,212,630)	-	(57,212,630)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,314,036,820)**	**(4,992,774,622)**	**(321,262,198)**	**-**	**(321,262,198)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(79,790,304)	(76,902,046)	(2,888,258)	-	(2,888,258)
2702			SG-P		(358,748,446)	(330,124,706)	(28,623,740)	-	(28,623,740)
2703			SG-U		(115,551,637)	(106,332,029)	(9,219,608)	-	(9,219,608)
2704			SG		(79,412,894)	(73,076,716)	(6,336,178)	-	(6,336,178)
2705			CAGW		(455,136,702)	(354,264,832)	(100,871,870)	-	(100,871,870)
2706			CAGE		(3,443,360,664)	(3,443,360,664)	-	-	-
2707			JBG		(782,036,174)	(608,713,631)	(173,322,544)	-	(173,322,544)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,314,036,820)	(4,992,774,622)	(321,262,198)	-	(321,262,198)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(793,731)	(617,816)	(175,914)	-	(175,914)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,287,910,570)	(2,105,363,277)	(182,547,293)	-	(182,547,293)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,288,704,300)**	**(2,105,981,093)**	**(182,723,207)**	**-**	**(182,723,207)**
2720	108360	Land and Land Rights							
2721			S		(10,710,635)	(10,486,781)	(223,853)	-	(223,853)
2722				B17	(10,710,635)	(10,486,781)	(223,853)	-	(223,853)
2723									
2724	108361	Structures and Improvements							
2725			S		(38,430,919)	(36,696,554)	(1,734,365)	-	(1,734,365)
2726				B17	(38,430,919)	(36,696,554)	(1,734,365)	-	(1,734,365)
2727									
2728	108362	Station Equipment							
2729			S		(391,094,805)	(360,134,261)	(30,960,543)	-	(30,960,543)
2730				B17	(391,094,805)	(360,134,261)	(30,960,543)	-	(30,960,543)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(739,518,732)	(656,686,817)	(82,831,915)	-	(82,831,915)
2738				B17	(739,518,732)	(656,686,817)	(82,831,915)	-	(82,831,915)
2739									
2740	108365	Overhead Conductors							
2741			S		(371,820,287)	(331,141,403)	(40,678,883)	-	(40,678,883)
2742				B17	(371,820,287)	(331,141,403)	(40,678,883)	-	(40,678,883)
2743									
2744	108366	Underground Conduit							
2745			S		(195,952,194)	(183,571,425)	(12,380,769)	-	(12,380,769)
2746				B17	(195,952,194)	(183,571,425)	(12,380,769)	-	(12,380,769)
2747									
2748	108367	Underground Conductors							
2749			S		(417,679,036)	(402,275,405)	(15,403,630)	-	(15,403,630)
2750				B17	(417,679,036)	(402,275,405)	(15,403,630)	-	(15,403,630)
2751									
2752	108368	Line Transformers							
2753			S		(651,514,993)	(581,691,941)	(69,823,052)	-	(69,823,052)
2754				B17	(651,514,993)	(581,691,941)	(69,823,052)	-	(69,823,052)
2755									
2756	108369	Services							
2757			S		(410,608,768)	(373,535,425)	(37,073,343)	-	(37,073,343)
2758				B17	(410,608,768)	(373,535,425)	(37,073,343)	-	(37,073,343)
2759									
2760	108370	Meters							
2761			S		(117,996,214)	(108,380,013)	(9,616,201)	-	(9,616,201)
2762				B17	(117,996,214)	(108,380,013)	(9,616,201)	-	(9,616,201)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,331,189)	(6,902,432)	(428,757)	-	(428,757)
2768				B17	(7,331,189)	(6,902,432)	(428,757)	-	(428,757)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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2773									
2774	108373	Street Lights							
2775			S		(33,968,540)	(32,294,664)	(1,673,875)	-	(1,673,875)
2776				B17	(33,968,540)	(32,294,664)	(1,673,875)	-	(1,673,875)
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		3,373,142	3,046,200	326,942	-	326,942
2788					3,373,142	3,046,200	326,942	-	326,942
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,383,253,170)**	**(3,080,750,923)**	**(302,502,247)**	**-**	**(302,502,247)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,383,253,170)	(3,080,750,923)	(302,502,247)	-	(302,502,247)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,383,253,170)	(3,080,750,923)	(302,502,247)	-	(302,502,247)
2797	108GP	General Plant Accumulated Depr							
2798			S		(316,929,745)	(289,471,785)	(27,457,960)	-	(27,457,960)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(91,700,904)	(84,384,293)	(7,316,611)	-	(7,316,611)
2802			CN		(6,580,766)	(6,137,026)	(443,740)	-	(443,740)
2803			SO		(122,609,627)	(113,923,249)	(8,686,378)	-	(8,686,378)
2804			SE		-	-	-	-	-
2805			CAGW		(1,768,621)	(1,376,642)	(391,979)	-	(391,979)
2806			CAGE		(48,118,509)	(48,118,509)	-	-	-
2807			JBG		(8,703,149)	(6,774,271)	(1,928,877)	-	(1,928,877)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,675,667)	(1,675,667)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(598,086,987)	(551,861,441)	(46,225,546)	-	(46,225,546)
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	**(598,086,987)**	**(551,861,441)**	**(46,225,546)**	**-**	**(46,225,546)**
2842									
2843									
2844									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(316,929,745)	(289,471,785)	(27,457,960)	-	(27,457,960)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(122,609,627)	(113,923,249)	(8,686,378)	-	(8,686,378)
2851		CN			(6,580,766)	(6,137,026)	(443,740)	-	(443,740)
2852		SG			(91,700,904)	(84,384,293)	(7,316,611)	-	(7,316,611)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,768,621)	(1,376,642)	(391,979)	-	(391,979)
2855		CAGE			(48,118,509)	(48,118,509)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,675,667)	(1,675,667)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,703,149)	(6,774,271)	(1,928,877)	-	(1,928,877)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(598,086,987)	(551,861,441)	(46,225,546)	-	(46,225,546)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,584,081,278)**	**(10,731,368,080)**	**(852,713,198)**	**-**	**(852,713,198)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(154,695)	(154,695)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(154,695)	(154,695)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,888,885)	(10,758,981)	(2,129,904)	-	(2,129,904)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,632,807)	(1,517,129)	(115,678)	-	(115,678)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,521,692)	(12,276,111)	(2,245,582)	-	(2,245,582)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,000,308)	(3,681,133)	(319,176)	-	(319,176)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,000,308)	(3,681,133)	(319,176)	-	(319,176)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,791,776)	(1,791,324)	(452)	-	(452)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(6,906)	(6,906)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(60,435,486)	(55,613,473)	(4,822,013)	-	(4,822,013)
2904			SG-P		(47,850,596)	(44,032,703)	(3,817,893)	-	(3,817,893)
2905			SG-U		(7,069,458)	(6,505,402)	(564,056)	-	(564,056)
2906			CN		(197,963,113)	(184,614,498)	(13,348,615)	-	(13,348,615)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,852,936)	(14,674,563)	(4,178,373)	-	(4,178,373)
2910			CAGE		(29,063,021)	(29,063,021)	-	-	-
2911			JBG		(1,279,704)	(996,083)	(283,621)	-	(283,621)
2912			SO		(389,048,150)	(361,485,718)	(27,562,431)	-	(27,562,431)
2913				B18	(753,361,146)	(698,783,692)	(54,577,454)	-	(54,577,454)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(753,361,146)	(698,783,692)	(54,577,454)	-	(54,577,454)
2917									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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	**(772,037,842)**	**(714,895,630)**	**(57,142,211)**	**-**	**(57,142,211)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,835,357)	(12,705,001)	(2,130,356)	-	(2,130,356)
2935		SG-P			(51,850,904)	(47,713,836)	(4,137,068)	-	(4,137,068)
2936		SG-U			(7,069,458)	(6,505,402)	(564,056)	-	(564,056)
2937		SE			-	-	-	-	-
2938		SO			(390,680,957)	(363,002,848)	(27,678,109)	-	(27,678,109)
2939		CN			(197,963,113)	(184,614,498)	(13,348,615)	-	(13,348,615)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,279,704)	(996,083)	(283,621)	-	(283,621)
2942		CAGW			(18,852,936)	(14,674,563)	(4,178,373)	-	(4,178,373)
2943		CAGE			(29,063,021)	(29,063,021)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(6,906)	(6,906)	-	-	-
2946		SG			(60,435,486)	(55,613,473)	(4,822,013)	-	(4,822,013)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(772,037,842)	(714,895,630)	(57,142,211)	-	(57,142,211)