AVERAGE CUSTOMER COUNT AND KWH

Pacificorp
Average Customer Count and KWH
Washington Jurisdiction
For the 1st Quarter of Calendar Year 2009

Washington Only	Jan-09	Feb-09	Mar-09
Average Customer Count			
Residential Sales	102,730	102,826	102,865
Commercial Sales	17,519	17,540	17,560
Industrial Sales	619	617	620
Irrigation Sales	5,209	5,182	5,187
Public Street & Highway Lighting	261	261	261
KWH			
Residential Sales	232,029,177	157,124,665	157,005,973
Commercial Sales	133,619,167	114,695,630	110,278,737
Industrial Sales	66,634,101	71,767,407	71,727,657
Irrigation Sales	533,039	501,741	424,131
Public Street & Highway Lighting	1,195,362	998,328	715,102

PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For Period Ending
March 2009

Washington Jurisdictions
RESULTS OF OERATIONS

For 12 Month Period Ending
March 31, 2009

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED MARCH 2009
FILE:	WA JAM 12 ME MARCH 2009
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2009
TIME:	8:59:15 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues					
2	General Business Revenues	3,450,501,784	3,198,466,919	252,034,864	0	252,034,864
3	Interdepartmental	0	0	0	0	0
4	Special Sales	615,907,203	485,883,310	130,023,893	0	130,023,893
5	Other Operating Revenues	191,025,471	179,861,466	11,164,006	0	11,164,006
6	Total Operating Revenues	4,257,434,458	3,864,211,695	393,222,763	0	393,222,763
7						
8	Operating Expenses:					
9	Steam Production	438,953,498	393,478,591	45,474,907	0	45,474,907
10	Nuclear Production	0	0	0	0	0
11	Hydro Production	36,848,924	31,721,784	5,127,140	0	5,127,140
12	Other Power Supply	876,721,083	701,576,548	175,144,535	0	175,144,535
13	Transmission	141,093,597	118,066,634	23,026,962	0	23,026,962
14	Distribution	215,420,991	201,293,713	14,127,279	0	14,127,279
15	Customer Accounts	98,800,190	90,278,188	8,522,002	0	8,522,002
16	Customer Service	14,248,790	13,724,704	524,086	0	524,086
17	Sales	0	0	0	0	0
18	Administrative & General	168,212,871	155,950,955	12,261,916	0	12,261,916
19						
20	Total O & M Expenses	1,990,299,945	1,706,091,117	284,208,827	0	284,208,827
21						
22	Depreciation	424,866,042	390,473,532	34,392,510	0	34,392,510
23	Amortization Expense	60,889,410	55,915,464	4,973,947	0	4,973,947
24	Taxes Other Than Income	112,977,645	97,786,018	15,191,627	0	15,191,627
25	Income Taxes - Federal	217,306,275	232,493,717	(15,187,442)	0	(15,187,442)
26	Income Taxes - State	31,592,035	31,592,035	0	0	-
27	Income Taxes - Def Net	269,715,040	236,594,980	33,120,060	0	33,120,060
28	Investment Tax Credit Adj.	(1,857,992)	(1,857,992)	0	0	0
29	Misc Revenue & Expense	(6,524,150)	(6,138,898)	(385,252)	0	(385,252)
30						
31	Total Operating Expenses	3,099,264,251	2,742,949,973	356,314,278	0	356,314,278
32						
33	Operating Revenue for Return	1,158,170,207	1,121,261,722	36,908,485	0	36,908,485
34						
35	Rate Base:					
36	Electric Plant in Service	17,469,250,358	16,179,740,926	1,289,509,432	0	1,289,509,432
37	Plant Held for Future Use	15,199,805	15,163,661	36,143	0	36,143
38	Misc Deferred Debits	169,799,341	162,716,105	7,083,236	0	7,083,236
39	Elec Plant Acq Adj	67,716,098	67,716,098	0	0	0
40	Nuclear Fuel	0	0	0	0	0
41	Prepayments	38,832,416	36,235,481	2,596,935	0	2,596,935
42	Fuel Stock	106,037,016	103,207,642	2,829,374	0	2,829,374
43	Material & Supplies	164,281,813	157,201,275	7,080,538	0	7,080,538
44	Working Capital	61,393,765	53,911,371	7,482,394	0	7,482,394
45	Weatherization Loans	16,258,209	14,185,176	2,073,033	0	2,073,033
46	Miscellaneous Rate Base	3,896,681	3,535,003	361,677	0	361,677
47						
48	Total Electric Plant	18,112,665,500	16,793,612,738	1,319,052,763	0	1,319,052,763
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	(6,305,706,745)	(5,835,372,237)	(470,334,508)	0	(470,334,508)
52	Accum Prov For Amort	(410,502,067)	(377,299,330)	(33,202,737)	0	(33,202,737)
53	Accum Def Income Taxes	(1,520,931,507)	(1,405,590,324)	(115,341,183)	0	(115,341,183)
54	Unamortized ITC	(9,869,706)	(8,552,197)	(1,317,509)	0	(1,317,509)
55	Customer Adv for Const	(19,736,343)	(19,540,616)	(195,727)	0	(195,727)
56	Customer Service Deposits	0	0	0	0	0
57	Misc. Rate Base Deductions	(64,588,234)	(60,216,130)	(4,372,105)	0	(4,372,105)
58						
59	Total Rate Base Deductions	(8,331,334,603)	(7,706,570,833)	(624,763,769)	0	(624,763,769)
60						
61	Total Rate Base	9,781,330,898	9,087,041,904	694,288,993	0	694,288,993
62						
63						
64						
65						
66						
67						
68						
69						

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers								
440	Residential Sales							
		0	S	1,341,271,271	1,228,570,235	112,701,036	-	112,701,036
				1,341,271,271	1,228,570,235	112,701,036	-	112,701,036
442	Commercial & Industrial Sales							
		0	S	2,070,803,299	1,932,590,931	138,212,368	-	138,212,368
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
				2,070,803,299	1,932,590,931	138,212,368	-	138,212,368
444	Public Street & Highway Lighting							
		0	S	19,980,533	18,859,073	1,121,460	-	1,121,460
		0	SO	-	-	-	-	-
				19,980,533	18,859,073	1,121,460	-	1,121,460
445	Other Sales to Public Authority							
		0	S	18,446,681	18,446,681	-	-	-
				18,446,681	18,446,681	-	-	-
448	Interdepartmental							
		DPW	S	-	-	-	-	-
		GP	SO	-	-	-	-	-
				-	-	-	-	-
Total Sales to Ultimate Customers				**3,450,501,784**	**3,198,466,919**	**252,034,864**	**-**	**252,034,864**
447	Sales for Resale							
		WSF	S	8,215,727	8,215,727	-	-	-
		WSF	SG	-	-	-	-	-
		WSF	SE	-	-	-	-	-
		WSF	DGP	-	-	-	-	-
		WSF	CAGW	607,691,476	477,667,583	130,023,893	-	130,023,893
		WSF	CAGE	-	-	-	-	-
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				615,907,203	485,883,310	130,023,893	-	130,023,893
449	Provision for Rate Refund							
		WSF	S	-	-	-	-	-
		WSF	SG	-	-	-	-	-
				-	-	-	-	-
Total Sales from Electricity				**4,066,408,986**	**3,684,350,229**	**382,058,757**	**-**	**382,058,757**
450	Forfeited Discounts & Interest							
		CUST	S	7,426,701	6,905,729	520,973	-	520,973
		CUST	SO	-	-	-	-	-
				7,426,701	6,905,729	520,973	-	520,973
451	Misc Electric Revenue							
		CUST	S	7,273,734	7,006,081	267,653	-	267,653
		GP	SG	-	-	-	-	-
		GP	SO	33,340	30,894	2,446	-	2,446
				7,307,074	7,036,975	270,099	-	270,099
453	Water Sales							
		P	CAGW	-	-	-	-	-
		P	CAGE	26,939	26,939	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	-	-	-	-	-
				26,939	26,939	-	-	-
454	Rent of Electric Property							
		DPW	S	10,565,409	9,436,203	1,129,206	-	1,129,206
		T	CAGW	722,884	568,213	154,671	-	154,671
		T	CAGE	3,663,105	3,663,105	-	-	-
		T	JBG	(1,287)	(1,023)	(264)	-	(264)
		T	SG	1,053,106	968,320	84,786	-	84,786
		GP	SO	4,064,805	3,766,613	298,192	-	298,192
				20,068,022	18,401,431	1,666,591	-	1,666,591

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue							
		DMSC	S	39,573,579	39,638,418	(64,838)	-	(64,838)
		CUST	CAGE	11,286,401	11,286,401	-	-	-
		OTHSE	CAGW	7,811,625	6,140,221	1,671,404	-	1,671,404
		OTHSO	SO	763,073	707,094	55,979	-	55,979
		OTHSGR	SG	20,476,677	18,828,084	1,648,593	-	1,648,593
		OTHSGR	JBG	1,471,150	1,169,664	301,487	-	301,487
		OTHSGR	WRG	58,624,165	54,631,626	3,992,539	-	3,992,539
		OTHSGR	WRE	16,190,064	15,088,885	1,101,179	-	1,101,179
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				156,196,735	147,490,392	8,706,343	-	8,706,343
	Total Other Electric Revenues			**191,025,471**	**179,861,466**	**11,164,006**	**-**	**11,164,006**
Total Electric Operating Revenues				**4,257,434,458**	**3,864,211,695**	**393,222,763**	**-**	**393,222,763**
Summary of Revenues by Factor								
	S			3,523,556,934	3,269,669,076	253,887,857	-	253,887,857
	JBG			1,469,863	1,168,640	301,223	-	301,223
	SE			-	-	-	-	-
	SO			4,861,219	4,504,602	356,616	-	356,616
	SG			21,529,783	19,796,404	1,733,380	-	1,733,380
	CAEW			-	-	-	-	-
	CAEE			-	-	-	-	-
	CAGW			616,225,984	484,376,017	131,849,968	-	131,849,968
	CAGE			14,976,444	14,976,444	-	-	-
	WRG			58,624,165	54,631,626	3,992,539	-	3,992,539
	WRE			16,190,064	15,088,885	1,101,179	-	1,101,179
Total Electric Operating Revenues				4,257,434,458	3,864,211,695	393,222,763	-	393,222,763
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		DPW	S	-	-	-	-	-
		T	SG	-	-	-	-	-
		G	SO	-	-	-	-	-
		T	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		DPW	S	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
		T	SG	-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	(5,083,527)	(4,699,275)	(384,253)	-	(384,253)
				(5,083,527)	(4,699,275)	(384,253)	-	(384,253)
41181	Gain from Disposition of NOX Credits							
		P	SE	-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		P	DGU	-	-	-	-	-
				-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant							
		DPW	S	(352,458)	(366,356)	13,899	-	13,899
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		PTD	CN	1,500	1,393	107	-	107
		PTD	SO	232,225	215,189	17,036	-	17,036
		P	CAGW	(149,748)	(117,707)	(32,041)	-	(32,041)
		P	CAGE	(1,172,142)	(1,172,142)	-	-	-
		P	SG	-	-	-	-	-
				(1,440,622)	(1,439,623)	(999)	-	(999)
Total Miscellaneous Revenues				**(6,524,150)**	**(6,138,898)**	**(385,252)**	**-**	**(385,252)**

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
Miscellaneous Expenses								
4311	Interest on Customer Deposits							
		CUST	S	-	-	-	-	-
				-	-	-	-	-
Total Miscellaneous Expenses				**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense				**(6,524,150)**	**(6,138,898)**	**(385,252)**	**-**	**(385,252)**

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	17,652	13,875	3,777	-	3,777
		P	CAGE	3,248,342	3,248,342	-	-	-
		P	JBG	19,589,994	15,575,364	4,014,630	-	4,014,630
		P	CAGE	-	-	-	-	-
				22,855,988	18,837,581	4,018,407	-	4,018,407
501	Fuel Related							
		P	SE	(54,201)	(50,104)	(4,097)	-	(4,097)
		P	SE	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	1,006,654	791,266	215,387	-	215,387
		P	CAGE	-	-	-	-	-
		P	CAEW	155,404,391	122,196,576	33,207,815	-	33,207,815
		P	CAEE	12,892,663	12,892,663	-	-	-
		P	JBE	(339,385)	(269,924)	(69,461)	-	(69,461)
		P	CAEE	-	-	-	-	-
		P	JBG	-	-	-	-	-
				168,910,121	135,560,477	33,349,644	-	33,349,644
502	Steam Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	788,194	619,549	168,645	-	168,645
		P	CAGE	32,930,490	32,930,490	-	-	-
		P	JBG	3,616,967	2,875,732	741,235	-	741,235
		P	CAGE	-	-	-	-	-
				37,335,650	36,425,771	909,879	-	909,879
503	Steam From Other Sources							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
505	Electric Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	26,743	21,021	5,722	-	5,722
		P	CAGE	4,077,537	4,077,537	-	-	-
		P	JBG	1,702	1,354	349	-	349
		P	CAGE	-	-	-	-	-
				4,105,983	4,099,912	6,071	-	6,071
506	Misc. Steam Expense							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	2,500,064	1,965,141	534,923	-	534,923
		P	CAGE	55,599,771	55,599,771	-	-	-
		P	JBG	(14,847,886)	(11,805,069)	(3,042,817)	-	(3,042,817)
		P	CAGE	-	-	-	-	-
				43,251,948	45,759,843	(2,507,895)	-	(2,507,895)
507	Rents							
		P	SG	-	-	-	-	-
		P	CAGW	19,946	15,678	4,268	-	4,268
		P	CAGE	136,317	136,317	-	-	-
		P	JBG	181,713	144,474	37,239	-	37,239
		P	CAGE	-	-	-	-	-
				337,976	296,469	41,507	-	41,507
510	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	236,449	185,857	50,591	-	50,591
		P	CAGE	4,690,685	4,690,685	-	-	-
		P	JBG	543,335	431,988	111,347	-	111,347
		P	CAGE	-	-	-	-	-
				5,470,469	5,308,530	161,939	-	161,939
511	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	319,897	251,451	68,446	-	68,446
		P	CAGE	13,583,599	13,583,599	-	-	-
		P	JBG	10,328,575	8,211,912	2,116,663	-	2,116,663
		P	CAGE	-	-	-	-	-
				24,232,071	22,046,962	2,185,109	-	2,185,109

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant							
		P	SG	-	-	-	-	-
		P	CAGW	1,775,645	1,395,721	379,923	-	379,923
		P	CAGE	64,036,657	64,036,657	-	-	-
		P	JBG	22,831,822	18,152,835	4,678,987	-	4,678,987
		P	CAGE	-	-	-	-	-
				88,644,124	83,585,214	5,058,910	-	5,058,910
513	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	185,319	145,667	39,651	-	39,651
		P	CAGE	22,859,652	22,859,652	-	-	-
		P	JBG	7,717,155	6,135,658	1,581,497	-	1,581,497
		P	CAGE	-	-	-	-	-
				30,762,126	29,140,977	1,621,149	-	1,621,149
514	Maintenance of Misc. Steam Plant							
		P	SG	-	-	-	-	-
		P	CAGW	313,103	246,110	66,993	-	66,993
		P	CAGE	9,985,747	9,985,747	-	-	-
		P	JBG	2,748,192	2,184,997	563,194	-	563,194
		P	CAGE	-	-	-	-	-
				13,047,042	12,416,855	630,187	-	630,187
Total Steam Power Generation				**438,953,498**	**393,478,591**	**45,474,907**	**-**	**45,474,907**
517	Operation Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		P	SE	-	-	-	-	-
				-	-	-	-	-
519	Coolants and Water							
		P	SG	-	-	-	-	-
				-	-	-	-	-
520	Steam Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
523	Electric Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
524	Misc. Nuclear Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
528	Maintenance Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
529	Maintenance of Structures							
		P	SG	-	-	-	-	-
				-	-	-	-	-
530	Maintenance of Reactor Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
531	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
532	Maintenance of Misc Nuclear							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Power Generation				**-**	**-**	**-**	**-**	**-**

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	4,729,730	3,717,740	1,011,990	-	1,011,990
		P	CAGE	3,928,460	3,928,460	-	-	-
				8,658,190	7,646,200	1,011,990	-	1,011,990
536	Water For Power							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	202,976	159,547	43,430	-	43,430
		P	CAGE	80,596	80,596	-	-	-
				283,572	240,143	43,430	-	43,430
537	Hydraulic Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	3,597,088	2,827,442	769,646	-	769,646
		P	CAGE	446,681	446,681	-	-	-
				4,043,769	3,274,123	769,646	-	769,646
538	Electric Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
539	Misc. Hydro Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	11,013,177	8,656,757	2,356,420	-	2,356,420
		P	CAGE	6,803,828	6,803,828	-	-	-
				17,817,005	15,460,585	2,356,420	-	2,356,420
540	Rents (Hydro Generation)							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	131,704	103,524	28,180	-	28,180
		P	CAGE	1,111	1,111	-	-	-
				132,815	104,635	28,180	-	28,180
541	Maint Supervision & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	3,075	2,417	658	-	658
		P	CAGE	-	-	-	-	-
				3,075	2,417	658	-	658
542	Maintenance of Structures							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	1,131,699	889,557	242,143	-	242,143
		P	CAGE	86,718	86,718	-	-	-
				1,218,417	976,274	242,143	-	242,143
543	Maintenance of Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	833,136	654,875	178,261	-	178,261
		P	CAGE	364,758	364,758	-	-	-
				1,197,894	1,019,633	178,261	-	178,261

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	998,698	785,013	213,685	-	213,685
		P	CAGE	428,258	428,258	-	-	-
				1,426,956	1,213,271	213,685	-	213,685
545	Maintenance of Misc. Hydro Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	1,321,386	1,038,658	282,729	-	282,729
		P	CAGE	745,844	745,844	-	-	-
				2,067,231	1,784,502	282,729	-	282,729
Total Hydraulic Power Generation				**36,848,924**	**31,721,784**	**5,127,140**	**-**	**5,127,140**
546	Operation Super & Engineering							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	2,993	2,993	-	-	-
		P	CAGE	-	-	-	-	-
				2,993	2,993	-	-	-
547	Fuel							
		P	SE	-	-	-	-	-
		P	CAEW	127,999,287	100,647,572	27,351,715	-	27,351,715
		P	CAEE	-	-	-	-	-
		P	SSECT	-	-	-	-	-
				127,999,287	100,647,572	27,351,715	-	27,351,715
548	Generation Expense							
		P	SG	(6,686)	(6,147)	(538)	-	(538)
		P	CAGW	9,023,620	7,092,893	1,930,727	-	1,930,727
		P	CAGE	7,846,749	7,846,749	-	-	-
		P	CAGE	-	-	-	-	-
				16,863,684	14,933,495	1,930,189	-	1,930,189
549	Miscellaneous Other							
		P	SG	657,583	604,641	52,943	-	52,943
		P	CAGW	7,472,107	5,873,348	1,598,759	-	1,598,759
		P	CAGE	4,235,197	4,235,197	-	-	-
		P	CAGE	-	-	-	-	-
				12,364,888	10,713,186	1,651,702	-	1,651,702
550	Maint Supervision & Engineering							
		P	SG	(9,760)	(8,974)	(786)	-	(786)
		P	CAGW	1,711,964	1,345,666	366,298	-	366,298
		P	CAGE	2,135,380	2,135,380	-	-	-
		P	CAGE	-	-	-	-	-
				3,837,584	3,472,071	365,512	-	365,512
551	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
552	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	10,671	8,388	2,283	-	2,283
		P	CAGE	1,202,985	1,202,985	-	-	-
		P	CAGE	-	-	-	-	-
				1,213,657	1,211,373	2,283	-	2,283
553	Maint of Generation & Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	839,548	659,915	179,633	-	179,633
		P	CAGE	7,180,472	7,180,472	-	-	-
		P	CAGE	-	-	-	-	-
				8,020,020	7,840,387	179,633	-	179,633

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other							
		P	SG	-	-	-	-	-
		P	CAGW	7	5	1	-	1
		P	CAGE	406,681	406,681	-	-	-
		P	CAGE	-	-	-	-	-
				406,688	406,686	1	-	1
Total Other Power Generation				**170,708,801**	**139,227,765**	**31,481,035**	**-**	**31,481,035**
555	Purchased Power							
		P	S	(10,136,129)	(9,044,763)	(1,091,366)	-	(1,091,366)
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGW	620,756,567	487,937,219	132,819,348	-	132,819,348
		P	CAGE	-	-	-	-	-
		P	CAEW	36,970,557	29,070,450	7,900,108	-	7,900,108
		P	CAEE	-	-	-	-	-
			DGP	-	-	-	-	-
				647,590,995	507,962,906	139,628,089	-	139,628,089
556	System Control & Load Dispatch							
		P	SG	1,943,998	1,787,486	156,513	-	156,513
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				1,943,998	1,787,486	156,513	-	156,513
557	Other Expenses							
		P	S	(183,792)	(86,786)	(97,006)	-	(97,006)
		P	SG	43,557,175	40,050,353	3,506,822	-	3,506,822
		P	SGCT	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	TROJP	-	-	-	-	-
		P	CAGW	39,506	31,054	8,453	-	8,453
		P	CAGE	10,816,692	10,816,692	-	-	-
		P	JBG	2,247,707	1,787,078	460,629	-	460,629
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				56,477,288	52,598,391	3,878,897	-	3,878,897
Total Other Power Supply				**706,012,282**	**562,348,783**	**143,663,499**	**-**	**143,663,499**
TOTAL PRODUCTION EXPENSE				**1,352,523,505**	**1,126,776,923**	**225,746,582**	**-**	**225,746,582**

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor								
	S			(10,319,922)	(9,131,549)	(1,188,372)	-	(1,188,372)
	SG			46,142,311	42,427,358	3,714,953	-	3,714,953
	SE			(54,201)	(50,104)	(4,097)	-	(4,097)
	JBG			54,959,276	43,696,324	11,262,953	-	11,262,953
	TROJP			-	-	-	-	-
	JBE			(339,385)	(269,924)	(69,461)	-	(69,461)
	DGP			-	-	-	-	-
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	CAGW			671,006,325	527,435,355	143,570,970	-	143,570,970
	CAGE			257,862,203	257,862,203	-	-	-
	CAEW			320,374,236	251,914,598	68,459,637	-	68,459,637
	CAEE			12,892,663	12,892,663	-	-	-
	SNPPS			-	-	-	-	-
	SNPPO			-	-	-	-	-
	DGU			-	-	-	-	-
	MC			-	-	-	-	-
	SSGCT			-	-	-	-	-
	SSECT			-	-	-	-	-
	SSGC			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SSECH			-	-	-	-	-
Total Production Expense by Factor				1,352,523,505	1,126,776,923	225,746,582	-	225,746,582
560	Operation Supervision & Engineering							
		T	SG	8,628,768	7,934,059	694,709	-	694,709
		T	JBG	-	-	-	-	-
		T	CAGW	116	91	25	-	25
		T	CAGE	-	-	-	-	-
				8,628,884	7,934,150	694,734	-	694,734
561	Load Dispatching							
		T	SG	8,416,658	7,739,026	677,632	-	677,632
		T	CAGW	15,204	11,951	3,253	-	3,253
		T	CAGE	33,617	33,617	-	-	-
				8,465,479	7,784,594	680,885	-	680,885
562	Station Expense							
		T	SG	-	-	-	-	-
		T	JBG	14,846	11,804	3,042	-	3,042
		T	CAGW	466,160	366,418	99,741	-	99,741
		T	CAGE	1,228,795	1,228,795	-	-	-
				1,709,801	1,607,017	102,784	-	102,784
563	Overhead Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	2,961	2,328	634	-	634
		T	CAGE	104,015	104,015	-	-	-
				106,977	106,343	634	-	634
564	Underground Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
565	Transmission of Electricity by Others							
		T	SG	-	-	-	-	-
		T	SE	-	-	-	-	-
		T	CAGW	86,504,035	67,995,315	18,508,720	-	18,508,720
		T	CAGE	-	-	-	-	-
		T	CAEW	-	-	-	-	-
		T	CAEE	-	-	-	-	-
				86,504,035	67,995,315	18,508,720	-	18,508,720
566	Misc. Transmission Expense							
		T	SG	1,902,983	1,749,772	153,211	-	153,211
		T	CAGW	9,800	7,703	2,097	-	2,097
		T	CAGE	7,710	7,710	-	-	-
				1,920,493	1,765,186	155,308	-	155,308
567	Rents - Transmission							
		T	SG	17,777	16,346	1,431	-	1,431
		T	CAGW	586,923	461,343	125,580	-	125,580
		T	CAGE	243,889	243,889	-	-	-
				848,588	721,577	127,011	-	127,011

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering							
		T	SG	(16,039)	(14,747)	(1,291)	-	(1,291)
		T	CAGW	13,803	10,850	2,953	-	2,953
		T	CAGE	-	-	-	-	-
				(2,236)	(3,898)	1,662	-	1,662
569	Maintenance of Structures							
		T	SG	4,100,336	3,770,214	330,121	-	330,121
		T	CAGW	6,537	5,138	1,399	-	1,399
		T	CAGE	(163)	(163)	-	-	-
				4,106,710	3,775,190	331,520	-	331,520
570	Maintenance of Station Equipment							
		T	SG	47,799	43,951	3,848	-	3,848
		T	JBG	113,424	90,180	23,244	-	23,244
		T	CAGW	3,449,690	2,711,582	738,108	-	738,108
		T	CAGE	7,685,331	7,685,331	-	-	-
				11,296,244	10,531,043	765,201	-	765,201
571	Maintenance of Overhead Lines							
		T	SG	38,780	35,658	3,122	-	3,122
		T	JBG	-	-	-	-	-
		T	CAGW	7,675,298	6,033,063	1,642,235	-	1,642,235
		T	CAGE	9,631,237	9,631,237	-	-	-
				17,345,315	15,699,958	1,645,357	-	1,645,357
572	Maintenance of Underground Lines							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		T	SG	163,307	150,159	13,148	-	13,148
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				163,307	150,159	13,148	-	13,148
TOTAL TRANSMISSION EXPENSE				**141,093,597**	**118,066,634**	**23,026,962**	**-**	**23,026,962**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			23,300,368	21,424,438	1,875,931	-	1,875,931
	CAGW			98,730,527	77,605,782	21,124,745	-	21,124,745
	CAGE			18,934,431	18,934,431	-	-	-
	JBG			128,270	101,983	26,287	-	26,287
Total Transmission Expense by Factor				141,093,597	118,066,634	23,026,962	-	23,026,962
580	Operation Supervision & Engineering							
		DPW	S	865,223	803,149	62,074	-	62,074
		DPW	SNPD	20,523,063	19,133,567	1,389,496	-	1,389,496
				21,388,286	19,936,716	1,451,570	-	1,451,570
581	Load Dispatching							
		DPW	S	-	-	-	-	-
		DPW	SNPD	12,915,450	12,041,021	874,429	-	874,429
				12,915,450	12,041,021	874,429	-	874,429
582	Station Expense							
		DPW	S	4,243,749	3,824,107	419,643	-	419,643
		DPW	SNPD	29,142	27,169	1,973	-	1,973
				4,272,891	3,851,275	421,616	-	421,616
583	Overhead Line Expenses							
		DPW	S	5,405,527	5,006,086	399,441	-	399,441
		DPW	SNPD	16,400	15,290	1,110	-	1,110
				5,421,927	5,021,376	400,552	-	400,552
584	Underground Line Expense							
		DPW	S	403	403	-	-	-
		DPW	SNPD	-	-	-	-	-
				403	403	-	-	-
585	Street Lighting & Signal Systems							
		DPW	S	-	-	-	-	-
		DPW	SNPD	220,292	205,377	14,915	-	14,915
				220,292	205,377	14,915	-	14,915

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses							
		DPW	S	6,277,583	5,570,967	706,616	-	706,616
		DPW	SNPD	1,170,768	1,091,503	79,266	-	79,266
				7,448,352	6,662,470	785,882	-	785,882
587	Customer Installation Expenses							
		DPW	S	10,960,858	10,157,065	803,793	-	803,793
		DPW	SNPD	470	438	32	-	32
				10,961,328	10,157,503	803,825	-	803,825
588	Misc. Distribution Expenses							
		DPW	S	2,521,795	2,360,288	161,508	-	161,508
		DPW	SNPD	5,507,290	5,134,424	372,866	-	372,866
				8,029,085	7,494,711	534,374	-	534,374
589	Rents							
		DPW	S	2,849,063	2,735,594	113,469	-	113,469
		DPW	SNPD	213,160	198,729	14,432	-	14,432
				3,062,223	2,934,323	127,901	-	127,901
590	Maint Supervision & Engineering							
		DPW	S	766,390	754,430	11,961	-	11,961
		DPW	SNPD	6,188,215	5,769,247	418,968	-	418,968
				6,954,606	6,523,677	430,928	-	430,928
591	Maintenance of Structures							
		DPW	S	1,820,611	1,702,344	118,267	-	118,267
		DPW	SNPD	203,527	189,748	13,780	-	13,780
				2,024,138	1,892,092	132,047	-	132,047
592	Maintenance of Station Equipment							
		DPW	S	9,737,136	9,179,750	557,386	-	557,386
		DPW	SNPD	1,999,557	1,864,179	135,378	-	135,378
				11,736,693	11,043,929	692,764	-	692,764
593	Maintenance of Overhead Lines							
		DPW	S	82,345,748	77,073,977	5,271,771	-	5,271,771
		DPW	SNPD	1,550,494	1,445,519	104,975	-	104,975
				83,896,242	78,519,497	5,376,746	-	5,376,746
594	Maintenance of Underground Lines							
		DPW	S	22,842,237	21,705,590	1,136,647	-	1,136,647
		DPW	SNPD	21,444	19,992	1,452	-	1,452
				22,863,680	21,725,581	1,138,099	-	1,138,099
595	Maintenance of Line Transformers							
		DPW	S	-	-	-	-	-
		DPW	SNPD	1,109,151	1,034,057	75,094	-	75,094
				1,109,151	1,034,057	75,094	-	75,094
596	Maint of Street Lighting & Signal Sys.							
		DPW	S	4,166,509	3,963,898	202,611	-	202,611
		DPW	SNPD	-	-	-	-	-
				4,166,509	3,963,898	202,611	-	202,611
597	Maintenance of Meters							
		DPW	S	4,333,423	3,956,539	376,884	-	376,884
		DPW	SNPD	860,366	802,115	58,250	-	58,250
				5,193,789	4,758,655	435,134	-	435,134
598	Maint of Misc. Distribution Plant							
		DPW	S	3,612,484	3,393,404	219,080	-	219,080
		DPW	SNPD	143,462	133,749	9,713	-	9,713
				3,755,945	3,527,153	228,792	-	228,792
TOTAL DISTRIBUTION EXPENSE				**215,420,991**	**201,293,713**	**14,127,279**	**-**	**14,127,279**
Summary of Distribution Expense by Factor								
	S			162,748,740	152,187,590	10,561,150	-	10,561,150
	SNPD			52,672,252	49,106,123	3,566,129	-	3,566,129
Total Distribution Expense by Factor				215,420,991	201,293,713	14,127,279	-	14,127,279
901	Supervision							
		CUST	S	164,312	86,205	78,107	-	78,107
		CUST	CN	2,453,939	2,279,077	174,862	-	174,862
				2,618,252	2,365,282	252,970	-	252,970

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense							
		CUST	S	22,793,566	20,688,780	2,104,785	-	2,104,785
		CUST	CN	1,797,464	1,669,381	128,083	-	128,083
				24,591,029	22,358,161	2,232,868	-	2,232,868
903	Customer Receipts & Collections							
		CUST	S	6,518,007	5,969,752	548,255	-	548,255
		CUST	CN	50,797,788	47,178,052	3,619,736	-	3,619,736
				57,315,795	53,147,804	4,167,991	-	4,167,991
904	Uncollectible Accounts							
		CUST	S	14,034,881	12,183,214	1,851,667	-	1,851,667
		P	SG	-	-	-	-	-
		CUST	CN	15,715	14,595	1,120	-	1,120
				14,050,597	12,197,809	1,852,787	-	1,852,787
905	Misc. Customer Accounts Expense							
		CUST	S	8,591	8,591	-	-	-
		CUST	CN	215,927	200,541	15,387	-	15,387
				224,518	209,132	15,387	-	15,387
TOTAL CUSTOMER ACCOUNTS EXP				**98,800,190**	**90,278,188**	**8,522,002**	**-**	**8,522,002**
Summary of Customer Accts Exp by Factor								
	S			43,519,357	38,936,542	4,582,815	-	4,582,815
	CN			55,280,834	51,341,646	3,939,188	-	3,939,188
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor				98,800,190	90,278,188	8,522,002	-	8,522,002
907	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	247,218	229,602	17,616	-	17,616
				247,218	229,602	17,616	-	17,616
908	Customer Assistance							
		CUST	S	6,851,636	6,851,636	-	-	-
		CUST	CN	2,219,796	2,061,619	158,178	-	158,178
				9,071,432	8,913,255	158,178	-	158,178
909	Informational & Instructional Adv							
		CUST	S	141,067	134,034	7,033	-	7,033
		CUST	CN	4,752,337	4,413,696	338,641	-	338,641
				4,893,404	4,547,730	345,674	-	345,674
910	Misc. Customer Service							
		CUST	S	-	-	-	-	-
		CUST	CN	36,735	34,117	2,618	-	2,618
				36,735	34,117	2,618	-	2,618
TOTAL CUSTOMER SERVICE EXPENSE				**14,248,790**	**13,724,704**	**524,086**	**-**	**524,086**
Summary of Customer Service Exp by Factor								
	S			6,992,703	6,985,670	7,033	-	7,033
	CN			7,256,086	6,739,034	517,052	-	517,052
Total Customer Service Expense by Factor				14,248,790	13,724,704	524,086	-	524,086
911	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
TOTAL SALES EXPENSE				**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor				-	-	-	-	-
Total Customer Service Exp Including Sales				**14,248,790**	**13,724,704**	**524,086**	**-**	**524,086**
920	Administrative & General Salaries							
		PTD	S	(436,548)	(935,270)	498,722	-	498,722
		CUST	CN	-	-	-	-	-
		PTD	SO	71,473,721	66,230,447	5,243,274	-	5,243,274
				71,037,173	65,295,177	5,741,996	-	5,741,996
921	Office Supplies & expenses							
		PTD	S	(1,019,373)	(1,019,818)	445	-	445
		CUST	CN	-	-	-	-	-
		PTD	SO	12,917,502	11,969,881	947,621	-	947,621
				11,898,129	10,950,063	948,066	-	948,066
922	A&G Expenses Transferred							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	(22,218,933)	(20,588,964)	(1,629,969)	-	(1,629,969)
				(22,218,933)	(20,588,964)	(1,629,969)	-	(1,629,969)
923	Outside Services							
		PTD	S	630	630	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	11,796,886	10,931,473	865,413	-	865,413
				11,797,516	10,932,103	865,413	-	865,413
924	Property Insurance							
		PTD	SO	24,589,376	22,785,513	1,803,863	-	1,803,863
				24,589,376	22,785,513	1,803,863	-	1,803,863
925	Injuries & Damages							
		PTD	SO	9,332,603	8,647,968	684,635	-	684,635
				9,332,603	8,647,968	684,635	-	684,635
926	Employee Pensions & Benefits							
		LABOR	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
927	Franchise Requirements							
		DMSC	S	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
928	Regulatory Commission Expense							
		DMSC	S	10,081,896	9,589,763	492,133	-	492,133
		CUST	CN	-	-	-	-	-
		DMSC	SO	2,819	2,612	207	-	207
		CUST	CAGW	103,127	81,062	22,065	-	22,065
		DMSC	CAGE	-	-	-	-	-
		FERC	SG	1,735,823	1,596,071	139,752	-	139,752
				11,923,665	11,269,507	654,158	-	654,158
929	Duplicate Charges							
		LABOR	S	-	-	-	-	-
		LABOR	SO	(3,553,261)	(3,292,596)	(260,665)	-	(260,665)
				(3,553,261)	(3,292,596)	(260,665)	-	(260,665)
930	Misc General Expenses							
		PTD	S	5,518,760	5,506,260	12,500	-	12,500
		CUST	CN	4,500	4,179	321	-	321
		LABOR	SO	13,533,334	12,540,536	992,798	-	992,798
				19,056,594	18,050,975	1,005,619	-	1,005,619

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
931	Rents							
		PTD	S	944,674	945,174	(500)	-	(500)
		PTD	SO	5,370,014	4,976,073	393,941	-	393,941
				6,314,688	5,921,246	393,441	-	393,441
935	Maintenance of General Plant							
		G	S	17,679	17,679	-	-	-
		CUST	CN	-	-	-	-	-
		G	SO	28,017,644	25,962,284	2,055,359	-	2,055,359
				28,035,323	25,979,963	2,055,359	-	2,055,359
TOTAL ADMINISTRATIVE & GEN EXP				**168,212,871**	**155,950,955**	**12,261,916**	**-**	**12,261,916**
Summary of A&G Expense by Factor								
	S			15,107,718	14,104,417	1,003,300	-	1,003,300
	SO			151,261,703	140,165,226	11,096,477	-	11,096,477
	SG			1,735,823	1,596,071	139,752	-	139,752
	CN			4,500	4,179	321	-	321
	CAGW			103,127	81,062	22,065	-	22,065
	CAGE			-	-	-	-	-
Total A&G Expense by Factor				168,212,871	155,950,955	12,261,916	-	12,261,916
TOTAL O&M EXPENSE				**1,990,299,945**	**1,706,091,117**	**284,208,827**	**-**	**284,208,827**

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	5,035,950	3,958,440	1,077,510	-	1,077,510
		P	CAGE	82,316,580	82,316,580	-	-	-
		P	JBG	18,741,914	14,901,083	3,840,831	-	3,840,831
		P	S	-	-	-	-	-
				106,094,445	101,176,103	4,918,341	-	4,918,341
403NP	Nuclear Depreciation							
		P	DGP	-	-	-	-	-
				-	-	-	-	-
403HP	Hydro Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	11,458,344	9,006,675	2,451,669	-	2,451,669
		P	CAGE	4,620,503	4,620,503	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				16,078,847	13,627,178	2,451,669	-	2,451,669
403OP	Other Production Depreciation							
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	36,171,301	28,431,957	7,739,344	-	7,739,344
		P	CAGE	30,055,326	30,055,326	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				66,226,627	58,487,283	7,739,344	-	7,739,344
403TP	Transmission Depreciation							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	19,702,846	15,487,153	4,215,693	-	4,215,693
		T	CAGE	37,058,588	37,058,588	-	-	-
		T	JBG	867,277	689,544	177,733	-	177,733
		T	SG	1,494,798	1,374,451	120,347	-	120,347
				59,123,510	54,609,736	4,513,774	-	4,513,774
403	Distribution Depreciation							
360	Land & Land Rights	DPW	S	278,901	274,629	4,272	-	4,272
361	Structures	DPW	S	935,624	897,202	38,421	-	38,421
362	Station Equipment	DPW	S	16,565,999	15,577,516	988,483	-	988,483
363	Storage Battery Eq	DPW	S	91,113	91,113	-	-	-
364	Poles & Towers	DPW	S	32,393,209	28,917,703	3,475,506	-	3,475,506
365	OH Conductors	DPW	S	18,436,655	16,805,041	1,631,615	-	1,631,615
366	UG Conduit	DPW	S	7,286,847	6,645,700	641,147	-	641,147
367	UG Conductor	DPW	S	16,870,343	16,301,505	568,837	-	568,837
368	Line Trans	DPW	S	25,846,298	23,283,359	2,562,939	-	2,562,939
369	Services	DPW	S	11,099,121	9,998,079	1,101,042	-	1,101,042
370	Meters	DPW	S	6,465,475	5,934,968	530,507	-	530,507
371	Inst Cust Prem	DPW	S	496,904	477,416	19,488	-	19,488
372	Leased Property	DPW	S	-	-	-	-	-
373	Street Lighting	DPW	S	2,210,964	2,093,538	117,426	-	117,426
				138,977,452	127,297,769	11,679,683	-	11,679,683
403GP	General Depreciation							
		G-SITUS	S	13,490,423	12,096,305	1,394,119	-	1,394,119
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		CUST	CN	1,644,043	1,526,892	117,151	-	117,151
		G-SG	SG	1,851	1,702	149	-	149
		PTD	SO	16,140,644	14,956,575	1,184,069	-	1,184,069
		G-SG	CAGW	1,433,130	1,126,492	306,638	-	306,638
		G-SG	CAGE	5,195,561	5,195,561	-	-	-
		P	JBG	426,335	338,965	87,370	-	87,370
		P	JBE	997	793	204	-	204
		P	CAEE	32,179	32,179	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				38,365,162	35,275,463	3,089,699	-	3,089,699

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles							
		G-SG	SG	-	-	-	-	-
				-	-	-	-	-
403MP	Mining Depreciation							
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
403EP	Experimental Plant Depreciation							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
4031	ARO Depreciation							
			S	-	-	-	-	-
				-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				**424,866,042**	**390,473,532**	**34,392,510**	**-**	**34,392,510**
Summary of Depreciation Expense by Factor								
	S			152,467,875	139,394,074	13,073,802	-	13,073,802
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			1,496,649	1,376,153	120,496	-	120,496
	SO			16,140,644	14,956,575	1,184,069	-	1,184,069
	CN			1,644,043	1,526,892	117,151	-	117,151
	SE			-	-	-	-	-
	CAGW			73,801,570	58,010,716	15,790,854	-	15,790,854
	CAGE			159,246,558	159,246,558	-	-	-
	CAEW			-	-	-	-	-
	CAEE			32,179	32,179	-	-	-
	JBG			20,035,526	15,929,592	4,105,934	-	4,105,934
	JBE			997	793	204	-	204
Total Depreciation Expense By Factor				424,866,042	390,473,532	34,392,510	-	34,392,510
404GP	Amort of LT Plant - Capital Lease Gen							
		I-SITUS	S	2,371,889	2,212,756	159,133	-	159,133
		I-SG	SG	-	-	-	-	-
		PTD	SO	2,017,794	1,869,770	148,024	-	148,024
		I-DGU	DGU	-	-	-	-	-
		CUST	CN	472,156	438,511	33,645	-	33,645
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
				4,861,839	4,521,036	340,802	-	340,802
404SP	Amort of LT Plant - Cap Lease Steam							
		P	SG	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		I-SITUS	S	111,521	110,595	926	-	926
		P	SE	-	-	-	-	-
		I-SG	SG	11,356,839	10,442,491	914,348	-	914,348
		PTD	SO	19,411,263	17,987,263	1,424,000	-	1,424,000
		CUST	CN	5,782,270	5,370,239	412,032	-	412,032
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGW	4,360,174	3,427,255	932,919	-	932,919
		I-SG	CAGE	1,346,519	1,346,519	-	-	-
		P	JBG	6,432	5,114	1,318	-	1,318
		P	CAEW	-	-	-	-	-
		P	CAEE	25,429	25,429	-	-	-
		I-DGU	DGU	-	-	-	-	-
				42,400,448	38,714,905	3,685,542	-	3,685,542
404MP	Amort of LT Plant - Mining Plant							
		P	SE	-	-	-	-	-
				-	-	-	-	-

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		P	CAGE	-	-	-	-	-
		P	CAGE	41,214	41,214	-	-	-
				41,214	41,214	-	-	-
404HP	Amortization of Other Electric Plant							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	2,280	1,792	488	-	488
		P	CAGE	39,178	39,178	-	-	-
		P	SG	-	-	-	-	-
				41,458	40,970	488	-	488
Total Amortization of Limited Term Plant				47,344,959	43,318,126	4,026,833	-	4,026,833
405	Amortization of Other Electric Plant							
		GP	S	-	-	-	-	-
				-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	5,479,353	5,479,353	-	-	-
		P	SG	-	-	-	-	-
		P	SO	-	-	-	-	-
				5,479,353	5,479,353	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		DPW	S	2,349,342	2,625,108	(275,765)	-	(275,765)
		GP	SO	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	3,702,031	2,909,931	792,100	-	792,100
		P	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	SG-P	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	TROJP	2,013,725	1,582,946	430,779	-	430,779
				8,065,099	7,117,985	947,114	-	947,114
TOTAL AMORTIZATION EXPENSE				**60,889,410**	**55,915,464**	**4,973,947**	**-**	**4,973,947**
Summary of Amortization Expense by Factor								
	S			4,832,753	4,948,459	(115,706)	-	(115,706)
	SE			-	-	-	-	-
	TROJP			2,013,725	1,582,946	430,779	-	430,779
	SG-P			-	-	-	-	-
	DGU			-	-	-	-	-
	SO			21,429,057	19,857,033	1,572,024	-	1,572,024
	JBG			6,432	5,114	1,318	-	1,318
	SSGCH			-	-	-	-	-
	CN			6,254,426	5,808,750	445,676	-	445,676
	CAGW			8,064,485	6,338,979	1,725,507	-	1,725,507
	CAGE			6,906,264	6,906,264	-	-	-
	CAEW			-	-	-	-	-
	CAEE			25,429	25,429	-	-	-
	SG			11,356,839	10,442,491	914,348	-	914,348
Total Amortization Expense by Factor				60,889,410	55,915,464	4,973,947	-	4,973,947
408	Taxes Other Than Income							
		GP	S	34,083,689	24,651,427	9,432,262	-	9,432,262
		GP	GPS	78,431,659	72,677,955	5,753,704	-	5,753,704
		GP	SO	(399,110)	(369,831)	(29,278)	-	(29,278)
		P	SE	462,235	427,295	34,939	-	34,939
		P	SG	-	-	-	-	-
		DMSC	OPRV-ID	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
		GP	DGP	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	399,173	399,173	-	-	-
TOTAL TAXES OTHER THAN INCOME				112,977,645	97,786,018	15,191,627	-	15,191,627

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		PTD	CAGE	(1,857,992)	(1,857,992)	-	-	-
				(1,857,992)	(1,857,992)	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
TOTAL DEFERRED ITC				(1,857,992)	(1,857,992)	-	-	-
427	Interest on Long-Term Debt							
		GP	S	-	-	-	-	-
		GP	SNP	329,538,991	305,639,661	23,899,329	-	23,899,329
				329,538,991	305,639,661	23,899,329	-	23,899,329
428	Amortization of Debt Disc & Exp							
		GP	SNP	7,179,212	6,658,550	520,662	-	520,662
				7,179,212	6,658,550	520,662	-	520,662
429	Amortization of Premium on Debt							
		GP	SNP	(2,718)	(2,521)	(197)	-	(197)
				(2,718)	(2,521)	(197)	-	(197)
431	Other Interest Expense							
		NUTIL	OTH	-	-	-	-	-
		GP	SO	-	-	-	-	-
		GP	SNP	17,342,898	16,085,130	1,257,768	-	1,257,768
				17,342,898	16,085,130	1,257,768	-	1,257,768
432	AFUDC - Borrowed							
		GP	SNP	(33,288,555)	(30,874,352)	(2,414,203)	-	(2,414,203)
				(33,288,555)	(30,874,352)	(2,414,203)	-	(2,414,203)
	Total Elec. Interest Deductions for Tax			320,769,828	297,506,469	23,263,359	-	23,263,359
	Non-Utility Portion of Interest							
		427 NUTIL	NUTIL	-	-	-	-	-
		428 NUTIL	NUTIL	-	-	-	-	-
		429 NUTIL	NUTIL	-	-	-	-	-
		431 NUTIL	NUTIL	-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			320,769,828	297,506,469	23,263,359	-	23,263,359
419	Interest & Dividends							
		GP	S	-	-	-	-	-
		GP	SNP	(49,915,377)	(46,295,338)	(3,620,039)	-	(3,620,039)
	Total Operating Deductions for Tax			(49,915,377)	(46,295,338)	(3,620,039)	-	(3,620,039)
41010	Deferred Income Tax - Federal-DR							
		P	S	539,146,803	477,980,605	61,166,198	-	61,166,198
		P	TROJD	735,881	578,466	157,415	-	157,415
		PT	IBT	136,357	136,357	-	-	-
		LABOR	SO	33,848,015	31,364,943	2,483,072	-	2,483,072
		GP	JBG	-	-	-	-	-
		P	SE	264,892	244,870	20,023	-	20,023
		PT	SG	4,205,385	3,866,806	338,579	-	338,579
		GP	GPS	70,380	65,217	5,163	-	5,163
		DITEXP	TAXDEPR	-	-	-	-	-
		CUST	SNP	-	-	-	-	-
		CUST	CN	23,817	22,120	1,697	-	1,697
		P	JBE	10,049,228	7,992,481	2,056,747	-	2,056,747
		PT	CAGW	1,119,121	879,670	239,451	-	239,451
		PT	CAGE	5,991,403	5,991,403	-	-	-
		P	CAEW	1,295,330	1,018,535	276,794	-	276,794
		P	CAEE	3,430,531	3,430,531	-	-	-
		DPW	SNPD	85,117	79,354	5,763	-	5,763
				600,402,259	533,651,356	66,750,903	-	66,750,903

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41110	Deferred Income Tax - Federal-CR							
		GP	S	(282,905,432)	(253,359,804)	(29,545,628)	-	(29,545,628)
		P	CIAC	-	-	-	-	-
		PT	SCHMDEXP	-	-	-	-	-
		GP	SNP	(1,602,752)	(1,486,515)	(116,237)	-	(116,237)
		PT	SG	(818,640)	(752,731)	(65,909)	-	(65,909)
		GP	SNPD	-	-	-	-	-
		LABOR	SO	(27,331,677)	(25,326,639)	(2,005,037)	-	(2,005,037)
		PT	IBT	(494,960)	(494,960)	-	-	-
		CUST	CN	-	-	-	-	-
		CUST	BADDEBT	(334,769)	(291,936)	(42,833)	-	(42,833)
		DITEXP	DITEXP	-	-	-	-	-
		P	TROJD	(1,291,711)	(1,015,396)	(276,315)	-	(276,315)
		P	JBE	(7,574,595)	(6,024,324)	(1,550,271)	-	(1,550,271)
		PT	CAGW	(133,722)	(105,110)	(28,612)	-	(28,612)
		PT	CAGE	(2,786,845)	(2,786,845)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(5,412,115)	(5,412,115)	-	-	-
				(330,687,218)	(297,056,375)	(33,630,843)	-	(33,630,843)
TOTAL DEFERRED INCOME TAXES				269,715,040	236,594,980	33,120,060	-	33,120,060
SCHMAF	Additions - Flow Through							
		SCHMAF	S	-	-	-	-	-
		SCHMAF	SNP	-	-	-	-	-
		SCHMAF	SO	-	-	-	-	-
		SCHMAF	SE	-	-	-	-	-
		SCHMAF	TROJP	-	-	-	-	-
		SCHMAF	DGP	-	-	-	-	-
				-	-	-	-	-
SCHMAP	Additions - Permanent							
		P	S	-	-	-	-	-
		P	BADDEBT	-	-	-	-	-
		P	JBE	22,830	18,158	4,673	-	4,673
		P	SG	-	-	-	-	-
		P	CAEE	50,009	50,009	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		LABOR	SNP	-	-	-	-	-
		SCHMAP-SO	SO	11,316,388	10,486,224	830,164	-	830,164
				11,389,228	10,554,391	834,837	-	834,837
SCHMAT	Additions - Temporary							
		SCHMAT-SITUS	S	81,206,348	77,189,135	4,017,213	-	4,017,213
		P	TROJP	-	-	-	-	-
		DPW	CIAC	53,891,486	50,242,810	3,648,676	-	3,648,676
		SCHMAT-SNP	SNP	65,691,970	60,927,756	4,764,213	-	4,764,213
		P	TROJD	1,464,600	1,151,301	313,299	-	313,299
		P	JBG	-	-	-	-	-
		SCHMAT-SE	JBE	9,353,428	7,439,088	1,914,340	-	1,914,340
		P	SG	305,321	280,739	24,582	-	24,582
		SCHMAT-GPS	GPS	-	-	-	-	-
		SCHMAT-SO	SO	14,868,856	13,778,085	1,090,771	-	1,090,771
		SCHMAT-SNP	SNPD	2,196,309	2,047,610	148,699	-	148,699
		CUST	CN	-	-	-	-	-
		DPW	BADDEBT	882,108	769,244	112,864	-	112,864
		P	CAGW	3,639,064	2,860,437	778,628	-	778,628
		P	CAGE	(475,635)	(475,635)	-	-	-
		SCHMAT-SE	CAEW	-	-	-	-	-
		SCHMAT-SE	CAEE	16,838,129	16,838,129	-	-	-
		BOOKDEPR	SCHMDEXP	496,745,196	456,660,661	40,084,536	-	40,084,536
				746,607,180	689,709,360	56,897,820	-	56,897,820
TOTAL SCHEDULE - M ADDITIONS				757,996,408	700,263,751	57,732,657	-	57,732,657
SCHMDF	Deductions - Flow Through							
		SCHMDF	S	-	-	-	-	-
		SCHMDF	CAGW	-	-	-	-	-
		SCHMDF	CAGE	-	-	-	-	-
		SCHMDF	DGP	-	-	-	-	-
		SCHMDF	DGU	-	-	-	-	-
				-	-	-	-	-

12 MONTHS ENDED MARCH 2009 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1386	SCHMDP	Deductions - Permanent							
1387			SCHMDP	S	-	-	-	-	-
1388			P	SE	167,152	154,518	12,635	-	12,635
1389			P	CAEW	-	-	-	-	-
1390			P	CAEE	(103,829)	(103,829)	-	-	-
1391			PTD	SNP	381,337	353,681	27,656	-	27,656
1392			SCHMDP	JBE	1,197,695	952,566	245,129	-	245,129
1393			P	SG	(3,100,163)	(2,850,567)	(249,597)	-	(249,597)
1394			SCHMDP-SO	SO	12,111,231	11,222,758	888,473	-	888,473
1395					10,653,424	9,729,128	924,296	-	924,296
1396									
1397	SCHMDT	Deductions - Temporary							
1398			GP	S	62,893,744	56,448,058	6,445,686	-	6,445,686
1399			DPW	BADDEBT	-	-	-	-	-
1400			CUST	CN	62,756	58,284	4,472	-	4,472
1401			SCHMDT-SNP	SNP	82,841,824	76,833,843	6,007,981	-	6,007,981
1402			DPW	SNPD	224,280	209,095	15,185	-	15,185
1403			CUST	JBE	26,477,638	21,058,534	5,419,104	-	5,419,104
1404			P	SE	2,129,054	1,968,123	160,930	-	160,930
1405			SCHMDT-SG	SG	9,816,293	9,025,976	790,317	-	790,317
1406			SCHMDT-GPS	GPS	82,607,833	76,547,766	6,060,066	-	6,060,066
1407			SCHMDT-SO	SO	54,629,371	50,621,790	4,007,581	-	4,007,581
1408			TAXDEPR	TAXDEPR	1,156,278,172	1,050,190,838	106,087,334	-	106,087,334
1409			SCHMDT-SG	CAGW	1,870,309	1,470,131	400,178	-	400,178
1410			SCHMDT-SG	CAGE	6,174,784	6,174,784	-	-	-
1411			P	JBG	-	-	-	-	-
1412			P	CAEE	12,940,936	12,940,936	-	-	-
1413			P	TROJD	-	-	-	-	-
1414					1,498,946,992	1,363,548,157	135,398,835	-	135,398,835
1415									
1416	TOTAL SCHEDULE - M DEDUCTIONS				1,509,600,416	1,373,277,285	136,323,131	-	136,323,131
1417									
1418	TOTAL SCHEDULE - M ADJUSTMENTS				(751,604,008)	(673,013,534)	(78,590,474)	-	(78,590,474)
1419									
1420									
1421	40911	State Income Taxes							
1422			IBT	IBT	31,592,035	31,592,035	-	-	-
1423			IBT	IBT	-	-	-	-	-
1424			IBT	IBT	-	-	-	-	-
1425			IBT	IBT	-	-	-	-	-
1426	**TOTAL STATE TAXES**				31,592,035	31,592,035	-	-	-
1427									
1428									
1429	Calculation of Taxable Income:								
1430		Operating Revenues			4,257,434,458	3,864,211,695	393,222,763	-	393,222,763
1431		Operating Deductions:							
1432		O & M Expenses			1,990,299,945	1,706,091,117	284,208,827	-	284,208,827
1433		Depreciation Expense			424,866,042	390,473,532	34,392,510	-	34,392,510
1434		Amortization Expense			60,889,410	55,915,464	4,973,947	-	4,973,947
1435		Taxes Other Than Income			112,977,645	97,786,018	15,191,627	-	15,191,627
1436		Interest & Dividends (AFUDC-Equity)			(49,915,377)	(46,295,338)	(3,620,039)	-	(3,620,039)
1437		Misc Revenue & Expense			(6,524,150)	(6,138,898)	(385,252)	-	(385,252)
1438		Total Operating Deductions			2,532,593,516	2,197,831,895	334,761,621	-	334,761,621
1439		Other Deductions:							
1440		Interest Deductions			320,769,828	297,506,469	23,263,359	-	23,263,359
1441		Interest on PCRBS			-	-	-	-	-
1442		Schedule M Adjustments			(751,604,008)	(673,013,534)	(78,590,474)	-	(78,590,474)
1443									
1444		Income Before State Taxes			652,467,107	695,859,798	(43,392,691)	-	(43,392,691)
1445									
1446		State Income Taxes			31,592,035	31,592,035	-	-	-
1447									
1448	Total Taxable Income				620,875,072	664,267,763	(43,392,691)	-	(43,392,691)
1449									
1450	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1451									
1452	Federal Income Tax - Calculated				217,306,275	232,493,717	(15,187,442)	-	(15,187,442)
1453									
1454	Adjustments to Calculated Tax:								
1455	40910	Energy Cred.	P	JBE	-	-	-	-	-
1456	40910	Energy Cred.	P	CAGW	-	-	-	-	-
1457	40910	Energy Cred.	P	CAEE	-	-	-	-	-
1458	40910	DMD	P	SG	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1460	40910	IRS Settle	LABOR	S	-	-	-	-	-
1461	**FEDERAL INCOME TAX**				217,306,275	232,493,717	(15,187,442)	-	(15,187,442)
1462									
1463	**TOTAL OPERATING EXPENSES**				**3,099,264,251**	**2,742,949,973**	**356,314,278**	**-**	**356,314,278**

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
310	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	1,355,853	1,065,750	290,103	-	290,103
		P	CAGE	92,700,021	92,700,021	-	-	-
		P	JBG	1,161,925	923,809	238,116	-	238,116
		P	S	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				95,217,799	94,689,579	528,220	-	528,220
311	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	63,097,804	49,597,167	13,500,637	-	13,500,637
		P	CAGE	609,564,210	609,564,210	-	-	-
		P	JBG	135,337,030	107,602,048	27,734,982	-	27,734,982
		P	CAGE	-	-	-	-	-
				807,999,045	766,763,425	41,235,619	-	41,235,619
312	Boiler Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	116,923,130	91,905,829	25,017,301	-	25,017,301
		P	CAGE	2,261,295,028	2,261,295,028	-	-	-
		P	JBG	602,692,288	479,180,934	123,511,355	-	123,511,355
		P	S	-	-	-	-	-
				2,980,910,447	2,832,381,791	148,528,655	-	148,528,655
314	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	50,808,018	39,936,949	10,871,070	-	10,871,070
		P	CAGE	585,926,223	585,926,223	-	-	-
		P	JBG	151,379,125	120,356,593	31,022,532	-	31,022,532
		P	CAGE	-	-	-	-	-
				788,113,365	746,219,764	41,893,601	-	41,893,601
315	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE	290,756,346	290,756,346	-	-	-
		P	JBG	54,517,967	43,345,453	11,172,514	-	11,172,514
		P	CAGE	-	-	-	-	-
				358,490,795	344,490,434	14,000,361	-	14,000,361
316	Misc Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	2,189,657	1,721,150	468,507	-	468,507
		P	CAGE	20,635,248	20,635,248	-	-	-
		P	JBG	3,317,417	2,637,570	679,847	-	679,847
		P	CAGE	-	-	-	-	-
				26,142,322	24,993,967	1,148,354	-	1,148,354
317	Steam Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
SP	Unclassified Steam Plant - Account 300							
		P	CAGW	(1,938,178)	(1,523,478)	(414,700)	-	(414,700)
		P	CAGE	(13,576,941)	(13,576,941)	-	-	-
		P	SG	849,246	780,872	68,373	-	68,373
				(14,665,872)	(14,319,546)	(346,326)	-	(346,326)
Total Steam Production Plant				**5,042,207,900**	**4,795,219,415**	**246,988,485**	**-**	**246,988,485**

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			948,405,752	754,046,406	194,359,346	-	194,359,346
	JBE			-	-	-	-	-
	SG			849,246	780,872	68,373	-	68,373
	CAGW			245,652,766	193,092,001	52,560,765	-	52,560,765
	CAGE			3,847,300,135	3,847,300,135	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor				5,042,207,900	4,795,219,415	246,988,485	-	246,988,485
320	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,743,530	10,802,914	2,940,616	-	2,940,616
		P	CAGE	5,949,305	5,949,305	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				19,692,835	16,752,219	2,940,616	-	2,940,616
331	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	72,635,888	57,094,447	15,541,440	-	15,541,440
		P	CAGE	13,089,185	13,089,185	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				85,725,072	70,183,632	15,541,440	-	15,541,440

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	230,152,020	180,907,851	49,244,169	-	49,244,169
		P	CAGE	59,737,542	59,737,542	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				289,889,562	240,645,393	49,244,169	-	49,244,169
333	Water Wheel, Turbines, & Generators							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	67,250,823	52,861,591	14,389,232	-	14,389,232
		P	CAGE	30,179,959	30,179,959	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				97,430,782	83,041,550	14,389,232	-	14,389,232
334	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	41,926,625	32,955,851	8,970,774	-	8,970,774
		P	CAGE	9,175,958	9,175,958	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				51,102,583	42,131,809	8,970,774	-	8,970,774
335	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	2,200,395	1,729,590	470,805	-	470,805
		P	CAGE	206,916	206,916	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				2,407,311	1,936,507	470,805	-	470,805
336	Roads, Railroads & Bridges							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	12,737,461	10,012,108	2,725,354	-	2,725,354
		P	CAGE	1,628,468	1,628,468	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				14,365,929	11,640,575	2,725,354	-	2,725,354
337	Hydro Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant				**560,614,075**	**466,331,685**	**94,282,390**	**-**	**94,282,390**
Summary of Hydraulic Plant by Factor								
	S			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			440,646,742	346,364,352	94,282,390	-	94,282,390
	CAGE			119,967,333	119,967,333	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				560,614,075	466,331,685	94,282,390	-	94,282,390
340	Land and Land Rights							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	842,245	662,035	180,210	-	180,210
		P	CAGE	20,700,672	20,700,672	-	-	-
		P	CAGE	-	-	-	-	-
				21,542,917	21,362,707	180,210	-	180,210

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
341	Structures and Improvements							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	28,814,687	22,649,391	6,165,296	-	6,165,296
		P	CAGE	75,403,540	75,403,540	-	-	-
		P	CAGE	-	-	-	-	-
				104,218,227	98,052,931	6,165,296	-	6,165,296
342	Fuel Holders, Producers & Accessories							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	25,322	19,904	5,418	-	5,418
		P	CAGE	9,160,965	9,160,965	-	-	-
		P	CAGE	-	-	-	-	-
				9,186,287	9,180,869	5,418	-	5,418
343	Prime Movers							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	713,627,274	560,936,970	152,690,304	-	152,690,304
		P	CAGE	625,143,245	625,143,245	-	-	-
		P	CAGE	-	-	-	-	-
				1,338,770,519	1,186,080,215	152,690,304	-	152,690,304
344	Generators							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	55,374,822	43,526,622	11,848,200	-	11,848,200
		P	CAGE	176,270,401	176,270,401	-	-	-
		P	CAGE	-	-	-	-	-
				231,645,223	219,797,023	11,848,200	-	11,848,200
345	Accessory Electric Plant							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	38,171,076	30,003,852	8,167,223	-	8,167,223
		P	CAGE	90,034,785	90,034,785	-	-	-
		P	CAGE	-	-	-	-	-
				128,205,861	120,038,637	8,167,223	-	8,167,223
346	Misc. Power Plant Equipment							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	926,885	728,565	198,320	-	198,320
		P	CAGE	6,091,739	6,091,739	-	-	-
				7,018,624	6,820,304	198,320	-	198,320
347	Other Production ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	166,026,504	130,502,866	35,523,639	-	35,523,639
		P	CAGE	-	-	-	-	-
				166,026,504	130,502,866	35,523,639	-	35,523,639
Total Other Production Plant				**2,006,614,162**	**1,791,835,553**	**214,778,609**	**-**	**214,778,609**
Summary of Other Production Plant by Factor								
	S			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			1,003,808,815	789,030,206	214,778,609	-	214,778,609
	CAGE			1,002,805,347	1,002,805,347	-	-	-
	SSGCT			-	-	-	-	-
Total of Other Production Plant by Factor				2,006,614,162	1,791,835,553	214,778,609	-	214,778,609
Experimental Plant								
103	Experimental Plant							
		P	DGP	-	-	-	-	-
Total Experimental Plant				**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT				**7,609,436,137**	**7,053,386,653**	**556,049,484**	**-**	**556,049,484**

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	26,369,301	20,727,229	5,642,072	-	5,642,072
		T	CAGE	64,045,342	64,045,342	-	-	-
		T	JBG	1,042,743	829,051	213,692	-	213,692
		T	SG	100,388	92,305	8,082	-	8,082
				91,557,775	85,693,928	5,863,847	-	5,863,847
352	Structures and Improvements							
		T	S	-	-	-	-	-
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	19,131,781	15,038,275	4,093,506	-	4,093,506
		T	CAGE	48,059,235	48,059,235	-	-	-
		T	JBG	1,182,513	940,178	242,336	-	242,336
		T	SG	3,167	2,912	255	-	255
				68,376,697	64,040,600	4,336,097	-	4,336,097
353	Station Equipment							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	315,160,766	247,727,814	67,432,951	-	67,432,951
		T	CAGE	714,352,754	714,352,754	-	-	-
		T	JBG	21,493,984	17,089,164	4,404,820	-	4,404,820
		T	SG	39,158,930	36,006,214	3,152,716	-	3,152,716
				1,090,166,434	1,015,175,947	74,990,487	-	74,990,487
354	Towers and Fixtures							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	159,194,477	125,132,644	34,061,833	-	34,061,833
		T	CAGE	254,702,075	254,702,075	-	-	-
		T	JBG	14,658,431	11,654,439	3,003,992	-	3,003,992
		T	SG	123,630	113,676	9,954	-	9,954
				428,678,613	391,602,835	37,075,778	-	37,075,778
355	Poles and Fixtures							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	180,592,311	141,952,119	38,640,192	-	38,640,192
		T	CAGE	353,220,164	353,220,164	-	-	-
		T	JBG	48,846	38,836	10,010	-	10,010
		T	SG	566,610	520,992	45,618	-	45,618
				534,427,931	495,732,111	38,695,820	-	38,695,820
356	Clearing and Grading							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	269,328,150	211,701,713	57,626,437	-	57,626,437
		T	CAGE	426,354,423	426,354,423	-	-	-
		T	JBG	11,813,779	9,392,749	2,421,030	-	2,421,030
		T	SG	291,645	268,165	23,481	-	23,481
				707,787,997	647,717,050	60,070,947	-	60,070,947
357	Underground Conduit							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	153,228	120,443	32,785	-	32,785
		T	CAGE	3,070,787	3,070,787	-	-	-
		T	SG	-	-	-	-	-
				3,224,015	3,191,230	32,785	-	32,785
358	Underground Conductors							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	284,879	223,925	60,954	-	60,954
		T	CAGE	7,179,690	7,179,690	-	-	-
		T	SG	-	-	-	-	-
				7,464,568	7,403,615	60,954	-	60,954

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	6,555,254	5,152,668	1,402,586	-	1,402,586
		T	CAGE	4,859,812	4,859,812	-	-	-
		T	SG	15,883	14,604	1,279	-	1,279
				11,430,949	10,027,084	1,403,865	-	1,403,865
TP	Unclassified Trans Plant - Acct 300							
		T	SG	32,303	29,702	2,601	-	2,601
		T	CAGW	7,440,421	5,848,441	1,591,980	-	1,591,980
		T	CAGE	8,459,133	8,459,133	-	-	-
				15,931,857	14,337,277	1,594,580	-	1,594,580
TS0	Unclassified Trans Sub Plant - Acct 300							
		T	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL TRANSMISSION PLANT				**2,959,046,836**	**2,734,921,675**	**224,125,160**	**-**	**224,125,160**
Summary of Transmission Plant by Factor								
	JBG			50,240,296	39,944,417	10,295,879	-	10,295,879
	JBE			-	-	-	-	-
	CAGW			984,210,567	773,625,271	210,585,296	-	210,585,296
	CAGE			1,884,303,416	1,884,303,416	-	-	-
	SG			40,292,557	37,048,572	3,243,985	-	3,243,985
Total Transmission Plant by Factor				2,959,046,836	2,734,921,675	224,125,160	-	224,125,160
360	Land and Land Rights							
		DPW	S	46,525,832	45,039,865	1,485,966	-	1,485,966
				46,525,832	45,039,865	1,485,966	-	1,485,966
361	Structures and Improvements							
		DPW	S	56,812,935	54,590,885	2,222,050	-	2,222,050
				56,812,935	54,590,885	2,222,050	-	2,222,050
362	Station Equipment							
		DPW	S	717,136,193	671,991,492	45,144,702	-	45,144,702
				717,136,193	671,991,492	45,144,702	-	45,144,702
363	Storage Battery Equipment							
		DPW	S	1,457,805	1,457,805	-	-	-
				1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures							
		DPW	S	859,113,580	775,175,861	83,937,719	-	83,937,719
				859,113,580	775,175,861	83,937,719	-	83,937,719
365	Overhead Conductors							
		DPW	S	613,455,234	558,311,129	55,144,105	-	55,144,105
				613,455,234	558,311,129	55,144,105	-	55,144,105
366	Underground Conduit							
		DPW	S	276,088,190	261,571,378	14,516,812	-	14,516,812
				276,088,190	261,571,378	14,516,812	-	14,516,812
367	Underground Conductors							
		DPW	S	665,849,331	646,585,845	19,263,486	-	19,263,486
				665,849,331	646,585,845	19,263,486	-	19,263,486
368	Line Transformers							
		DPW	S	999,245,729	911,130,741	88,114,988	-	88,114,988
				999,245,729	911,130,741	88,114,988	-	88,114,988
369	Services							
		DPW	S	526,818,732	482,408,357	44,410,375	-	44,410,375
				526,818,732	482,408,357	44,410,375	-	44,410,375
370	Meters							
		DPW	S	184,925,402	171,121,164	13,804,238	-	13,804,238
				184,925,402	171,121,164	13,804,238	-	13,804,238
371	Installations on Customers' Premises							
		DPW	S	8,820,528	8,292,732	527,797	-	527,797
				8,820,528	8,292,732	527,797	-	527,797

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
373	Street Lights							
		DPW	S	61,016,157	57,290,656	3,725,501	-	3,725,501
				61,016,157	57,290,656	3,725,501	-	3,725,501
DP	Unclassified Dist Plant - Acct 300							
		DPW	S	25,753,460	24,194,972	1,558,488	-	1,558,488
				25,753,460	24,194,972	1,558,488	-	1,558,488
DS0	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT				**5,043,019,108**	**4,669,162,880**	**373,856,228**	**-**	**373,856,228**
Summary of Distribution Plant by Factor								
	S			5,043,019,108	4,669,162,880	373,856,228	-	373,856,228
Total Distribution Plant by Factor				5,043,019,108	4,669,162,880	373,856,228	-	373,856,228
389	Land and Land Rights							
		G-SITUS	S	8,805,476	7,706,649	1,098,826	-	1,098,826
		CUST	CN	1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	-	-	-	-	-
		G-SG	CAGE	1,560	1,560	-	-	-
		PTD	SO	5,598,055	5,187,385	410,670	-	410,670
				15,533,596	13,943,685	1,589,911	-	1,589,911
390	Structures and Improvements							
		G-SITUS	S	108,285,131	94,909,298	13,375,833	-	13,375,833
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	12,111,682	11,248,631	863,051	-	863,051
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	2,274,555	1,787,883	486,672	-	486,672
		G-SG	CAGE	3,640,861	3,640,861	-	-	-
		PTD	JBG	20,159	16,028	4,131	-	4,131
		PTD	SO	101,951,161	94,472,078	7,479,082	-	7,479,082
				228,283,549	206,074,779	22,208,770	-	22,208,770
391	Office Furniture & Equipment							
		G-SITUS	S	15,559,011	13,945,513	1,613,498	-	1,613,498
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	7,832,788	7,274,641	558,147	-	558,147
		G-SG	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	65,675,613	60,857,686	4,817,928	-	4,817,928
		G-SG	CAGW	305,927	240,470	65,457	-	65,457
		G-SG	CAGE	4,287,512	4,287,512	-	-	-
		P	JBG	627,887	499,212	128,675	-	128,675
		P	JBE	4,984	3,964	1,020	-	1,020
		P	CAEE	123,101	123,101	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				94,416,823	87,232,098	7,184,725	-	7,184,725
392	Transportation Equipment							
		G-SITUS	S	72,596,832	67,794,600	4,802,232	-	4,802,232
		PTD	SO	8,250,588	7,645,329	605,259	-	605,259
		G-SG	SG	11,030	10,142	888	-	888
		CUST	CN	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-SG	CAGW	3,234,592	2,542,507	692,085	-	692,085
		G-SG	CAGE	12,679,422	12,679,422	-	-	-
		P	JBG	1,506,553	1,197,811	308,742	-	308,742
		P	CAEW	-	-	-	-	-
		P	CAEE	702,109	702,109	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-DGU	CAGE	-	-	-	-	-
				98,981,127	92,571,921	6,409,206	-	6,409,206

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment							
		G-SITUS	S	8,913,460	8,394,747	518,713	-	518,713
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	462,573	428,639	33,934	-	33,934
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	138,786	109,091	29,695	-	29,695
		G-SG	CAGE	3,695,056	3,695,056	-	-	-
		G-DGU	JBG	569,315	452,644	116,671	-	116,671
		G-DGU	CAGE	-	-	-	-	-
				13,779,190	13,080,176	699,013	-	699,013
394	Tools, Shop & Garage Equipment							
		G-SITUS	S	31,635,494	29,110,044	2,525,450	-	2,525,450
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	4,131,966	3,828,847	303,119	-	303,119
		P	SE	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	CAGW	2,160,613	1,698,321	462,293	-	462,293
		G-SG	CAGE	22,030,222	22,030,222	-	-	-
		P	JBG	3,614,097	2,873,450	740,647	-	740,647
		P	CAEW	-	-	-	-	-
		P	CAEE	7,106	7,106	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				63,579,498	59,547,990	4,031,508	-	4,031,508
395	Laboratory Equipment							
		G-SITUS	S	27,357,990	25,252,616	2,105,374	-	2,105,374
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	5,513,485	5,109,019	404,466	-	404,466
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	1,263,408	993,085	270,324	-	270,324
		G-SG	CAGE	5,323,257	5,323,257	-	-	-
		P	JBG	424,366	337,400	86,967	-	86,967
		P	CAEW	-	-	-	-	-
		P	CAEE	40,986	40,986	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				39,923,493	37,056,363	2,867,131	-	2,867,131
396	Power Operated Equipment							
		G-SITUS	S	92,510,963	85,876,265	6,634,697	-	6,634,697
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	1,664,830	1,542,699	122,131	-	122,131
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-SG	CAGW	2,260,404	1,776,759	483,644	-	483,644
		G-SG	CAGE	23,827,575	23,827,575	-	-	-
		P	JBG	6,076,369	4,831,122	1,245,247	-	1,245,247
		P	CAEW	-	-	-	-	-
		P	CAEE	73,823	73,823	-	-	-
		P	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				126,413,963	117,928,244	8,485,719	-	8,485,719
397	Communication Equipment							
		COM_EQ	S	103,134,973	93,937,843	9,197,130	-	9,197,130
		COM_EQ	DGP	-	-	-	-	-
		COM_EQ	DGU	-	-	-	-	-
		COM_EQ	SO	49,366,664	45,745,152	3,621,512	-	3,621,512
		COM_EQ	CN	4,549,299	4,225,126	324,173	-	324,173
		COM_EQ	SG	125,788	115,661	10,127	-	10,127
		COM_EQ	SE	-	-	-	-	-
		COM_EQ	CAGW	25,065,672	19,702,529	5,363,143	-	5,363,143
		COM_EQ	CAGE	55,610,849	55,610,849	-	-	-
		COM_EQ	JBG	1,908,121	1,517,085	391,036	-	391,036
		COM_EQ	CAEW	-	-	-	-	-
		COM_EQ	CAEE	113,108	113,108	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
				239,874,474	220,967,352	18,907,121	-	18,907,121

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment							
		G-SITUS	S	1,192,094	1,098,573	93,521	-	93,521
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	197,782	183,689	14,094	-	14,094
		PTD	SO	3,337,459	3,092,625	244,834	-	244,834
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	273,470	214,957	58,513	-	58,513
		G-SG	CAGE	1,196,754	1,196,754	-	-	-
		P	JBG	132,701	105,506	27,195	-	27,195
		P	CAEW	-	-	-	-	-
		P	CAEE	2,056	2,056	-	-	-
		G-SG	CAGE	-	-	-	-	-
				6,332,316	5,894,160	438,157	-	438,157
399	Coal Mine							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	271,013,736	271,013,736	-	-	-
MP		P	JBE	-	-	-	-	-
				271,013,736	271,013,736	-	-	-
399L	WIDCO Capital Lease							
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		G-SITUS	S	21,024,503	21,024,503	-	-	-
		P	CAGW	2,514,812	1,976,734	538,078	-	538,078
		P	CAGE	12,411,745	12,411,745	-	-	-
		PTD	SO	12,902,451	11,955,934	946,517	-	946,517
				48,853,510	47,368,915	1,484,595	-	1,484,595
	Remove Capital Leases			(48,853,510)	(47,368,915)	(1,484,595)	-	(1,484,595)
				-	-	-	-	-
1011392	General Vehicles Capital Leases							
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	(16,574)	(15,358)	(1,216)	-	(1,216)
		CUST	CN	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				(16,574)	(15,358)	(1,216)	-	(1,216)
399G	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT				**1,198,115,191**	**1,125,295,146**	**72,820,045**	**-**	**72,820,045**

70	**12 MONTHS ENDED MARCH 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2142	Summary of General Plant by Factor								
2143		S			491,015,927	449,050,651	41,965,276	-	41,965,276
2144		JBG			14,879,567	11,830,258	3,049,310	-	3,049,310
2145		JBE			4,984	3,964	1,020	-	1,020
2146		SG			136,818	125,803	11,015	-	11,015
2147		SO			258,838,270	239,850,033	18,988,236	-	18,988,236
2148		SE			-	-	-	-	-
2149		CN			25,820,057	23,980,178	1,839,879	-	1,839,879
2150		DEU			-	-	-	-	-
2151		CAGW			39,492,240	31,042,336	8,449,904	-	8,449,904
2152		CAGE			144,704,812	144,704,812	-	-	-
2153		CAEW			-	-	-	-	-
2154		CAEE			272,076,026	272,076,026	-	-	-
2155		SSGCT			-	-	-	-	-
2156		SSGCH			-	-	-	-	-
2157		Less Capital Leases			(48,853,510)	(47,368,915)	(1,484,595)	-	(1,484,595)
2158	Total General Plant by Factor				1,198,115,191	1,125,295,146	72,820,045	-	72,820,045
2159	301	Organization							
2160			I-SITUS	S	-	-	-	-	-
2161			PTD	SO	-	-	-	-	-
2162			I-SG	CAGW	-	-	-	-	-
2163			I-SG	CAGE	-	-	-	-	-
2164			I-SG	SG	-	-	-	-	-
2165					-	-	-	-	-
2166	302	Franchise & Consent							
2167			I-SITUS	S	2,147,283	2,147,283	-	-	-
2168			I-SG	SG	-	-	-	-	-
2169			I-SG	CAGW	-	-	-	-	-
2170			I-SG	CAGE	-	-	-	-	-
2171			I-SG	CAGW	86,013,182	67,609,487	18,403,695	-	18,403,695
2172			I-SG	CAGE	13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP	-	-	-	-	-
2174			I-DGU	DGU	-	-	-	-	-
2175					101,575,688	83,171,993	18,403,695	-	18,403,695
2176									
2177	303	Miscellaneous Intangible Plant							
2178			I-SITUS	S	2,037,656	2,035,228	2,428	-	2,428
2179			I-SG	SG	1,655,362	1,522,088	133,274	-	133,274
2180			PTD	SO	366,519,453	339,631,783	26,887,670	-	26,887,670
2181			P	SE	-	-	-	-	-
2182			CUST	CN	114,218,310	106,079,371	8,138,939	-	8,138,939
2183			I-SG	CAGW	42,444,856	33,363,199	9,081,657	-	9,081,657
2184			I-SG	CAGE	27,476,387	27,476,387	-	-	-
2185			P	JBG	55,439	44,078	11,361	-	11,361
2186			P	CAEW	-	-	-	-	-
2187			P	CAEE	3,656,892	3,656,892	-	-	-
2188			P	CAGE	-	-	-	-	-
2189			I-DGP	CAGE	-	-	-	-	-
2190					558,064,354	513,809,024	44,255,330	-	44,255,330
2191	303	Less Non-Utility Plant							
2192			I-SITUS	S	-	-	-	-	-
2193					558,064,354	513,809,024	44,255,330	-	44,255,330
2194	IP	Unclassified Intangible Plant - Acct 300							
2195			I-SITUS	S	-	-	-	-	-
2196			I-SG	SG	-	-	-	-	-
2197			I-DGU	DGU	-	-	-	-	-
2198			PTD	SO	(6,955)	(6,445)	(510)	-	(510)
2199					(6,955)	(6,445)	(510)	-	(510)
2200									
2201	**TOTAL INTANGIBLE PLANT**				**659,633,087**	**596,974,572**	**62,658,515**	**-**	**62,658,515**
2202									
2203	Summary of Intangible Plant by Factor								
2204		S			4,184,939	4,182,511	2,428	-	2,428
2205		JBG			55,439	44,078	11,361	-	11,361
2206		JBE			-	-	-	-	-
2207		SG			1,655,362	1,522,088	133,274	-	133,274
2208		SO			366,512,498	339,625,338	26,887,160	-	26,887,160
2209		CN			114,218,310	106,079,371	8,138,939	-	8,138,939
2210		CAGW			128,458,038	100,972,686	27,485,352	-	27,485,352
2211		CAGE			40,891,610	40,891,610	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			3,656,892	3,656,892	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		SE			-	-	-	-	-
2217	Total Intangible Plant by Factor				659,633,087	596,974,572	62,658,515	-	62,658,515

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)								
	DP			25,753,460	24,194,972	1,558,488	-	1,558,488
	DS0			-	-	-	-	-
	GP			(16,574)	(15,358)	(1,216)	-	(1,216)
	HP			-	-	-	-	-
	NP			-	-	-	-	-
	OP			166,026,504	130,502,866	35,523,639	-	35,523,639
	TP			15,931,857	14,337,277	1,594,580	-	1,594,580
	TS0			-	-	-	-	-
	IP			(6,955)	(6,445)	(510)	-	(510)
	MP							
	SP			(14,665,872)	(14,319,546)	(346,326)	-	(346,326)
Total Unclassified Plant by Factor				193,022,420	154,693,765	38,328,655	-	38,328,655
TOTAL ELECTRIC PLANT IN SERVICE				**17,469,250,358**	**16,179,740,926**	**1,289,509,432**	**-**	**1,289,509,432**
Summary of Electric Plant by Factor								
	S			5,538,219,974	5,122,396,043	415,823,931	-	415,823,931
	SE			-	-	-	-	-
	JBG			1,013,581,055	805,865,158	207,715,897	-	207,715,897
	JBE			4,984	3,964	1,020	-	1,020
	SG			42,933,983	39,477,335	3,456,648	-	3,456,648
	SO			625,350,767	579,475,371	45,875,396	-	45,875,396
	CN			140,038,366	130,059,548	9,978,818	-	9,978,818
	DEU			-	-	-	-	-
	CAGW			2,842,269,168	2,234,126,851	608,142,317	-	608,142,317
	CAGE			7,039,972,654	7,039,972,654	-	-	-
	CAEW			-	-	-	-	-
	CAEE			275,732,918	275,732,918	-	-	-
	SSGCH			-	-	-	-	-
	SSGCT			-	-	-	-	-
	Less Capital Leases			(48,853,510)	(47,368,915)	(1,484,595)	-	(1,484,595)
				17,469,250,358	16,179,740,926	1,289,509,432	-	1,289,509,432
105	Plant Held For Future Use							
		DPW	S	2,752,562	2,752,562	-	-	-
		P	SG	-	-	-	-	-
		T	SG	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		G	SG	-	-	-	-	-
		G	CAGW	168,923	132,780	36,143	-	36,143
		G	CAGE	11,325,305	11,325,305	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	953,014	953,014	-	-	-
Total Plant Held For Future Use				15,199,805	15,163,661	36,143	-	36,143
114	Electric Plant Acquisition Adjustments							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	157,193,780	157,193,780	-	-	-
		P	DGP	-	-	-	-	-
Total Electric Plant Acquisition Adjustments				157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(89,477,682)	(89,477,682)	-	-	-
		P	DGP	-	-	-	-	-
				(89,477,682)	(89,477,682)	-	-	-
120	Nuclear Fuel							
		P	SE	-	-	-	-	-
Total Nuclear Fuel				-	-	-	-	-
124	Weatherization							
		DMSC	S	3,586,881	1,513,667	2,073,214	-	2,073,214
		DMSC	SO	(2,464)	(2,283)	(181)	-	(181)
				3,584,417	1,511,384	2,073,033	-	2,073,033
182W	Weatherization							
		DMSC	S	12,673,792	12,673,792	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SGCT	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				12,673,792	12,673,792	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization							
		DMSC	S	-	-	-	-	-
		DMSC	CN	-	-	-	-	-
		DMSC	CNP	-	-	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
Total Weatherization				16,258,209	14,185,176	2,073,033	-	2,073,033
151	Fuel Stock							
		P	DEU	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAEW	1,445,749	1,136,812	308,937	-	308,937
		P	CAEE	94,963,809	94,963,809	-	-	-
		P	JBE	12,314,808	9,794,371	2,520,437	-	2,520,437
		P	CAEE	-	-	-	-	-
		P	CAEE	-	-	-	-	-
Total Fuel Stock				108,724,366	105,894,992	2,829,374	-	2,829,374
152	Fuel Stock - Undistributed							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
25316	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(979,208)	(979,208)	-	-	-
				(979,208)	(979,208)	-	-	-
25317	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,708,142)	(1,708,142)	-	-	-
				(1,708,142)	(1,708,142)	-	-	-
25319	Provo Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
	Total Fuel Stock			106,037,016	103,207,642	2,829,374	-	2,829,374
154	Materials and Supplies							
		MSS	S	89,131,340	83,936,284	5,195,057	-	5,195,057
		MSS	SG	826,249	759,727	66,522	-	66,522
		MSS	SE	-	-	-	-	-
		MSS	SO	23,301	21,592	1,709	-	1,709
		MSS	SNPPS	-	-	-	-	-
		MSS	SNPPH	-	-	-	-	-
		MSS	SNPD	(4,057,498)	(3,782,789)	(274,709)	-	(274,709)
		MSS	SNPT	-	-	-	-	-
		MSS	DGU	-	-	-	-	-
		MSS	DGP	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
		MSS	SNPP	-	-	-	-	-
		MSS	CAGW	2,152,073	1,691,608	460,465	-	460,465
		MSS	CAGE	68,456,226	68,456,226	-	-	-
		MSS	JBG	8,023,122	6,378,922	1,644,200	-	1,644,200
		MSS	CAEW	-	-	-	-	-
		MSS	CAEE	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
Total Materials and Supplies				164,554,813	157,461,569	7,093,244	-	7,093,244
163	Stores Expense Undistributed							
		MSS	SO	-	-	-	-	-
				-	-	-	-	-
25318	Provo Working Capital Deposit							
		MSS	SNPPS	(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
				(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			164,281,813	157,201,275	7,080,538	-	7,080,538

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
165	Prepayments							
		DMSC	S	4,435,893	4,435,893	-	-	-
		GP	GPS	3,544,128	3,284,133	259,995	-	259,995
		PT	SG	2,879,718	2,647,870	231,848	-	231,848
		PT	CAGW	574,890	451,885	123,006	-	123,006
		PT	CAGE	492,827	492,827	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(113,853)	(113,853)	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	27,018,813	25,036,727	1,982,086	-	1,982,086
Total Prepayments				38,832,416	36,235,481	2,596,935	-	2,596,935
182M	Misc Regulatory Assets							
		DDS2	S	80,597,533	79,335,500	1,262,034	-	1,262,034
		DEFSG	SG	(2,728,176)	(2,508,529)	(219,648)	-	(219,648)
		P	CAGE	-	-	-	-	-
		P	CAGE	9,914,755	9,914,755	-	-	-
		DEFSG	CAGW	8,701,120	6,839,396	1,861,723	-	1,861,723
		DEFSG	JBG	(399,249)	(317,430)	(81,819)	-	(81,819)
		P	SE	10,608,209	9,806,358	801,851	-	801,851
		P	CAEW	-	-	-	-	-
		P	CAEE	(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO	6,902,194	6,395,853	506,341	-	506,341
				102,988,177	98,857,694	4,130,483	-	4,130,483
186M	Misc Deferred Debits							
		LABOR	S	23,248,463	23,119,376	129,087	-	129,087
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		DEFSG	SG	24,226,035	22,275,578	1,950,457	-	1,950,457
		LABOR	SO	95,045	88,072	6,972	-	6,972
		P	SE	-	-	-	-	-
		DEFSG	CAGW	4,048,520	3,182,284	866,236	-	866,236
		DEFSG	CAGE	4,732,488	4,732,488	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	10,460,613	10,460,613	-	-	-
		P	SNPPS	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
Total Misc. Deferred Debits				66,811,164	63,858,411	2,952,753	-	2,952,753
Working Capital								
CWC	Cash Working Capital							
		CWC	S	32,795,688	28,069,187	4,726,501	-	4,726,501
		CWC	SO	-	-	-	-	-
		CWC	SE	-	-	-	-	-
				32,795,688	28,069,187	4,726,501	-	4,726,501
OWC	Other Work. Cap.							
131	Cash	GP	SNP	11,183,598	10,372,524	811,074	-	811,074
135	Working Funds	GP	SG	2,030	1,867	163	-	163
141	Other A/R	GP	SO	248,435	230,210	18,225	-	18,225
143	Other A/R	GP	SO	33,206,793	30,770,760	2,436,032	-	2,436,032
232	A/P	PTD	S	-	-	-	-	-
232	A/P	PTD	SO	(5,790,401)	(5,365,620)	(424,781)	-	(424,781)
232	A/P	P	CAEE	(1,331,725)	(1,331,725)	-	-	-
232	A/P	T	SG	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE	(1,123,787)	(1,038,842)	(84,945)	-	(84,945)
2533	Other Msc. Df. Crd.	P	CAEW	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE	(4,764,737)	(4,764,737)	-	-	-
230	Asset Retir. Oblig.	P	SE	1,625	1,502	123	-	123
230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE	(2,448,427)	(2,448,427)	-	-	-
230	Asset Retir. Oblig.	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	SE	-	-	-	-	-
254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE	(565,526)	(565,526)	-	-	-
2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
				28,598,077	25,842,184	2,755,893	-	2,755,893
Total Working Capital				61,393,765	53,911,371	7,482,394	-	7,482,394

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		P	S	-	-	-	-	-
				-	-	-	-	-
18222	Nuclear Plant - Trojan							
		P	S	(802,011)	(158,558)	(643,453)	-	(643,453)
		P	TROJP	1,906,724	1,498,835	407,889	-	407,889
		P	TROJD	2,791,968	2,194,727	597,241	-	597,241
				3,896,681	3,535,003	361,677	-	361,677
1869	Misc Deferred Debits-Trojan							
		P	S	-	-	-	-	-
		P	SNPPN	-	-	-	-	-
				-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE				3,896,681	3,535,003	361,677	-	361,677
TOTAL RATE BASE ADDITIONS				**643,415,142**	**613,871,811**	**29,543,331**	**-**	**29,543,331**
235	Customer Service Deposits							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
Total Customer Service Deposits				-	-	-	-	-
2281	Prop Ins	PTD	SO	-	-	-	-	-
2282	Inj & Dam	PTD	SO	(8,620,269)	(7,987,891)	(632,378)	-	(632,378)
2283	Pen & Ben	PTD	SO	(20,458,392)	(18,957,576)	(1,500,817)	-	(1,500,817)
2283	Pen & Ben	PTD	S	-	-	-	-	-
254	Ins Prov	PTD	SO	(71,322)	(66,090)	(5,232)	-	(5,232)
				(29,149,984)	(27,011,556)	(2,138,427)	-	(2,138,427)
22844	Accum Hydro Relicensing Obligation							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
22842	Prv-Trojan	P	TROJD	(1,699,117)	(1,335,652)	(363,465)	-	(363,465)
230	ARO	P	TROJP	(2,218,900)	(1,744,230)	(474,671)	-	(474,671)
254105	ARO	P	TROJP	(1,552,677)	(1,220,526)	(332,151)	-	(332,151)
254	Regulatory Liabil	P	CAEE	(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE	1,121,236	1,036,484	84,752	-	84,752
254		P	S	(1,791,324)	(1,982,559)	191,235	-	191,235
				(10,987,950)	(10,093,649)	(894,300)	-	(894,300)
252	Customer Advances for Construction							
		DPW	S	(11,807,034)	(11,801,697)	(5,337)	-	(5,337)
		DPW	SG	-	-	-	-	-
		T	CAGE	(5,257,450)	(5,257,450)	-	-	-
		DPW	SO	-	-	-	-	-
		CUST	CN	(2,671,859)	(2,481,469)	(190,391)	-	(190,391)
Total Customer Advances for Constr.				(19,736,343)	(19,540,616)	(195,727)	-	(195,727)
25398	SO2 Emissions							
		P	S	-	-	-	-	-
				-	-	-	-	-
25399	Other Deferred Credits							
		P	S	(4,081,899)	(3,725,638)	(356,261)	-	(356,261)
		GP	GPS	-	-	-	-	-
		GP	SO	(199,640)	(184,995)	(14,646)	-	(14,646)
		P	CAGW	(100)	(79)	(21)	-	(21)
		P	CAGE	(5,982,773)	(5,982,773)	-	-	-
		P	SG	(12,028,814)	(11,060,365)	(968,449)	-	(968,449)
		P	CAEW	-	-	-	-	-
		P	CAEE	(2,157,075)	(2,157,075)	-	-	-
		P	SE	-	-	-	-	-
				(24,450,301)	(23,110,924)	(1,339,377)	-	(1,339,377)

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes							
		P	S	3,229,303	2,940,219	289,083	-	289,083
		P	CN	105,251	97,751	7,500	-	7,500
		LABOR	SO	41,380,057	38,344,438	3,035,619	-	3,035,619
		P	DGP	-	-	-	-	-
		CUST	BADDEBT	2,937,137	2,561,335	375,802	-	375,802
		P	TROJD	30,793	24,206	6,587	-	6,587
		P	SG	4,449,362	4,091,141	358,222	-	358,222
		P	SE	9,635,951	8,907,591	728,360	-	728,360
		PTD	SNP	(0)	(0)	(0)	-	(0)
		P	CAGW	2,557,856	2,010,568	547,288	-	547,288
		P	CAGE	35,947,695	35,947,695	-	-	-
		P	CAEW	414,409	325,855	88,554	-	88,554
		P	CAEE	2,285,444	2,285,444	-	-	-
		DPW	JBE	(204,792)	(162,878)	(41,914)	-	(41,914)
		DPW	SNPD	748,542	697,862	50,679	-	50,679
Total Accum Deferred Income Taxes				103,517,006	98,071,227	5,445,779	-	5,445,779
281	Accumulated Deferred Income Taxes							
		P	S	-	-	-	-	-
		PT	SG	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		T	SNPT	-	-	-	-	-
				-	-	-	-	-
282	Accumulated Deferred Income Taxes							
		GP	S	1,460,514	1,460,514	-	-	-
		ACCMDIT	DITBAL	(1,509,368,916)	(1,394,119,288)	(115,249,628)	-	(115,249,628)
		PT	DGP	-	-	-	-	-
		LABOR	SO	(13,938,123)	(12,915,630)	(1,022,493)	-	(1,022,493)
		PTD	CN	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(7,524,385)	(7,524,385)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(13,539,950)	(13,539,950)	-	-	-
		P	SE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	(4,233,379)	(3,892,547)	(340,833)	-	(340,833)
				(1,547,144,239)	(1,430,531,286)	(116,612,953)	-	(116,612,953)
283	Accumulated Deferred Income Taxes							
		GP	S	(36,524,444)	(34,656,872)	(1,867,572)	-	(1,867,572)
		P	SG	(3,488,513)	(3,207,650)	(280,863)	-	(280,863)
		P	SE	(6,505,819)	(6,014,059)	(491,760)	-	(491,760)
		LABOR	SO	4,688,054	4,344,141	343,913	-	343,913
		GP	GPS	(14,574,845)	(13,505,642)	(1,069,203)	-	(1,069,203)
		PTD	SNP	(7,476,369)	(6,934,156)	(542,213)	-	(542,213)
		P	TROJD	311,506	244,870	66,635	-	66,635
		PTD	SNPD	-	-	-	-	-
		P	CAGW	(5,857,127)	(4,603,915)	(1,253,212)	-	(1,253,212)
		P	CAGE	(2,873,112)	(2,873,112)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(9,500,002)	(9,500,002)	-	-	-
		P	JBE	4,496,398	3,576,133	920,265	-	920,265
		P	SGCT	-	-	-	-	-
				(77,304,274)	(73,130,265)	(4,174,009)	-	(4,174,009)
TOTAL ACCUM DEF INCOME TAX				(1,520,931,507)	(1,405,590,324)	(115,341,183)	-	(115,341,183)
255	Accumulated Investment Tax Credit							
		PTD	S	-	-	-	-	-
		PTD	ITC84	(2,678,140)	(2,298,380)	(379,760)	-	(379,760)
		PTD	ITC85	(4,119,525)	(3,569,157)	(550,369)	-	(550,369)
		PTD	ITC86	(1,866,235)	(1,621,273)	(244,962)	-	(244,962)
		PTD	ITC88	(268,238)	(228,110)	(40,128)	-	(40,128)
		PTD	ITC89	(577,697)	(489,490)	(88,207)	-	(88,207)
		PTD	ITC90	(359,871)	(345,789)	(14,082)	-	(14,082)
		PTD	JBG	-	-	-	-	-
Total Accumulated ITC				(9,869,706)	(8,552,197)	(1,317,509)	-	(1,317,509)
TOTAL RATE BASE DEDUCTIONS				**(1,615,125,791)**	**(1,493,899,266)**	**(121,226,524)**	**-**	**(121,226,524)**

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(131,607,273)	(103,448,099)	(28,159,174)	-	(28,159,174)
		P	CAGE	(1,840,108,908)	(1,840,108,908)	-	-	-
		P	JBG	(487,937,900)	(387,943,471)	(99,994,429)	-	(99,994,429)
		P	CAGE	-	-	-	-	-
				(2,459,654,080)	(2,331,500,478)	(128,153,602)	-	(128,153,602)
108NP	Nuclear Prod Plant Accumulated Depr							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	(197,533,840)	(155,268,776)	(42,265,064)	-	(42,265,064)
		P	CAGE	(41,537,482)	(41,537,482)	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				(239,071,322)	(196,806,259)	(42,265,064)	-	(42,265,064)
108OP	Other Production Plant - Accum Depr							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(69,812,759)	(54,875,366)	(14,937,394)	-	(14,937,394)
		P	CAGE	(71,808,426)	(71,808,426)	-	-	-
		P	CAGE	-	-	-	-	-
				(141,621,186)	(126,683,792)	(14,937,394)	-	(14,937,394)
108EP	Experimental Plant - Accum Depr							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR				**(2,840,346,588)**	**(2,654,990,529)**	**(185,356,060)**	**-**	**(185,356,060)**
Summary of Prod Plant Depreciation by Factor								
	S			-	-	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			(398,953,872)	(313,592,241)	(85,361,631)	-	(85,361,631)
	CAGE			(1,953,454,816)	(1,953,454,816)	-	-	-
	JBG			(487,937,900)	(387,943,471)	(99,994,429)	-	(99,994,429)
	SSGCT			-	-	-	-	-
Total of Prod Plant Depreciation by Factor				(2,840,346,588)	(2,654,990,529)	(185,356,060)	-	(185,356,060)
108TP	Transmission Plant Accumulated Depr							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	(402,713,366)	(316,547,340)	(86,166,026)	-	(86,166,026)
		T	CAGE	(623,995,937)	(623,995,937)	-	-	-
		T	JBG	(48,378,440)	(38,464,116)	(9,914,324)	-	(9,914,324)
		T	SG	(18,600,047)	(17,102,542)	(1,497,504)	-	(1,497,504)
TOTAL TRANS PLANT ACCUM DEPR				**(1,093,687,789)**	**(996,109,935)**	**(97,577,854)**	**-**	**(97,577,854)**
108360	Land and Land Rights							
		DPW	S	(5,370,178)	(5,241,597)	(128,581)	-	(128,581)
				(5,370,178)	(5,241,597)	(128,581)	-	(128,581)
108361	Structures and Improvements							
		DPW	S	(12,405,063)	(11,850,915)	(554,148)	-	(554,148)
				(12,405,063)	(11,850,915)	(554,148)	-	(554,148)
108362	Station Equipment							
		DPW	S	(196,284,394)	(182,710,403)	(13,573,990)	-	(13,573,990)
				(196,284,394)	(182,710,403)	(13,573,990)	-	(13,573,990)

12 MONTHS ENDED MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment							
		DPW	S	(669,272)	(669,272)	-	-	-
				(669,272)	(669,272)	-	-	-
108364	Poles, Towers & Fixtures							
		DPW	S	(440,973,284)	(399,298,263)	(41,675,021)	-	(41,675,021)
				(440,973,284)	(399,298,263)	(41,675,021)	-	(41,675,021)
108365	Overhead Conductors							
		DPW	S	(242,536,892)	(217,043,352)	(25,493,540)	-	(25,493,540)
				(242,536,892)	(217,043,352)	(25,493,540)	-	(25,493,540)
108366	Underground Conduit							
		DPW	S	(114,539,977)	(105,655,479)	(8,884,498)	-	(8,884,498)
				(114,539,977)	(105,655,479)	(8,884,498)	-	(8,884,498)
108367	Underground Conductors							
		DPW	S	(262,572,393)	(255,039,007)	(7,533,386)	-	(7,533,386)
				(262,572,393)	(255,039,007)	(7,533,386)	-	(7,533,386)
108368	Line Transformers							
		DPW	S	(342,545,669)	(304,146,678)	(38,398,992)	-	(38,398,992)
				(342,545,669)	(304,146,678)	(38,398,992)	-	(38,398,992)
108369	Services							
		DPW	S	(151,616,004)	(136,888,319)	(14,727,684)	-	(14,727,684)
				(151,616,004)	(136,888,319)	(14,727,684)	-	(14,727,684)
108370	Meters							
		DPW	S	(83,891,465)	(76,214,570)	(7,676,895)	-	(7,676,895)
				(83,891,465)	(76,214,570)	(7,676,895)	-	(7,676,895)
108371	Installations on Customers' Premises							
		DPW	S	(7,692,434)	(7,420,827)	(271,607)	-	(271,607)
				(7,692,434)	(7,420,827)	(271,607)	-	(271,607)
108372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108373	Street Lights							
		DPW	S	(27,302,863)	(25,336,128)	(1,966,735)	-	(1,966,735)
				(27,302,863)	(25,336,128)	(1,966,735)	-	(1,966,735)
108D00	Unclassified Dist Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	103,198	100,119	3,078	-	3,078
				103,198	100,119	3,078	-	3,078
TOTAL DISTRIBUTION PLANT DEPR				**(1,888,296,689)**	**(1,727,414,691)**	**(160,881,999)**	**-**	**(160,881,999)**
Summary of Distribution Plant Depr by Factor								
	S			(1,888,296,689)	(1,727,414,691)	(160,881,999)	-	(160,881,999)
Total Distribution Depreciation by Factor				(1,888,296,689)	(1,727,414,691)	(160,881,999)	-	(160,881,999)

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr							
		G-SITUS	S	(156,939,890)	(141,470,736)	(15,469,154)	-	(15,469,154)
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		CUST	CN	(6,611,925)	(6,140,774)	(471,151)	-	(471,151)
		PTD	SO	(87,993,883)	(81,538,699)	(6,455,184)	-	(6,455,184)
		P	SE	-	-	-	-	-
		G-SG	CAGW	(14,829,318)	(11,656,383)	(3,172,935)	-	(3,172,935)
		G-SG	CAGE	(48,512,197)	(48,512,197)	-	-	-
		P	JBG	(4,636,506)	(3,686,334)	(950,172)	-	(950,172)
		P	CAEW	-	-	-	-	-
		P	CAEE	(448,110)	(448,110)	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				(319,971,829)	(293,453,234)	(26,518,595)	-	(26,518,595)
108MP	Mining Plant Accumulated Depr.							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(163,403,849)	(163,403,849)	-	-	-
		P	SE	-	-	-	-	-
				(163,403,849)	(163,403,849)	-	-	-
108MP	Less Centralia Situs Depreciation							
		P	S	-	-	-	-	-
				(163,403,849)	(163,403,849)	-	-	-
1081390	Accum Depr - Capital Lease							
		PTD	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		P	S	-	-	-	-	-
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				**(483,375,679)**	**(456,857,083)**	**(26,518,595)**	**-**	**(26,518,595)**
Summary of General Depreciation by Factor								
	S			(156,939,890)	(141,470,736)	(15,469,154)	-	(15,469,154)
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SE			-	-	-	-	-
	SO			(87,993,883)	(81,538,699)	(6,455,184)	-	(6,455,184)
	CN			(6,611,925)	(6,140,774)	(471,151)	-	(471,151)
	SG			-	-	-	-	-
	DEU			-	-	-	-	-
	CAGW			(14,829,318)	(11,656,383)	(3,172,935)	-	(3,172,935)
	CAGE			(48,512,197)	(48,512,197)	-	-	-
	CAEW			-	-	-	-	-
	CAEE			(163,851,959)	(163,851,959)	-	-	-
	SSGCT			-	-	-	-	-
	JBG			(4,636,506)	(3,686,334)	(950,172)	-	(950,172)
	Remove Capital Leases			-	-	-	-	-
Total General Depreciation by Factor				(483,375,679)	(456,857,083)	(26,518,595)	-	(26,518,595)
TOTAL ACCUM DEPR - PLANT IN SERV				**(6,305,706,745)**	**(5,835,372,237)**	**(470,334,508)**	**-**	**(470,334,508)**
111SP	Accum Prov for Amort-Steam							
		P	CAGW	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(150,807)	(150,807)	-	-	-
		P	SG	-	-	-	-	-
				(150,807)	(150,807)	-	-	-

12 MONTHS ENDED MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
111GP	Accum Prov for Amort-General							
		G-SITUS	S	(16,111,725)	(14,788,250)	(1,323,475)	-	(1,323,475)
		CUST	CN	(2,147,822)	(1,994,773)	(153,049)	-	(153,049)
		I-SG	SG	-	-	-	-	-
		PTD	SO	(9,453,471)	(8,759,969)	(693,502)	-	(693,502)
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	-	-	-	-	-
				(27,713,018)	(25,542,992)	(2,170,026)	-	(2,170,026)
111HP	Accum Prov for Amort-Hydro							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(350,444)	(275,462)	(74,982)	-	(74,982)
		P	CAGE	(340,439)	(340,439)	-	-	-
		P	CAGE	-	-	-	-	-
				(690,883)	(615,900)	(74,982)	-	(74,982)
111IP	Accum Prov for Amort-Intangible Plant							
		I-SITUS	S	(972,634)	(971,645)	(989)	-	(989)
		I-DGP	DGP	-	-	-	-	-
		I-DGU	DGU	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,041,782)	(1,041,782)	-	-	-
		P	SE	-	-	-	-	-
		I-SG	SG	(19,309,676)	(17,755,039)	(1,554,637)	-	(1,554,637)
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		CUST	CN	(83,359,738)	(77,419,711)	(5,940,027)	-	(5,940,027)
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		I-SG	CAGW	(26,777,719)	(21,048,260)	(5,729,459)	-	(5,729,459)
		I-SG	CAGE	(8,792,967)	(8,792,967)	-	-	-
		PTD	JBG	(16,420)	(13,055)	(3,365)	-	(3,365)
		PTD	SO	(241,676,424)	(223,947,172)	(17,729,253)	-	(17,729,253)
				(381,947,359)	(350,989,630)	(30,957,729)	-	(30,957,729)
111IP	Less Non-Utility Plant							
		NUTIL	OTH	-	-	-	-	-
				(381,947,359)	(350,989,630)	(30,957,729)	-	(30,957,729)
111390	Accum Amtr - Capital Lease							
		G-SITUS	S	(1,068,789)	(1,068,789)	-	-	-
		P	CAGE	(912,560)	(912,560)	-	-	-
		P	CAGW	(2,796)	(2,198)	(598)	-	(598)
		PTD	SO	2,327,827	2,157,059	170,768	-	170,768
				343,682	173,512	170,170	-	170,170
	Remove Capital Lease Amtr			(343,682)	(173,512)	(170,170)	-	(170,170)
TOTAL ACCUM PROV FOR AMORTIZ				**(410,502,067)**	**(377,299,330)**	**(33,202,737)**	**-**	**(33,202,737)**
AMA								

Summary of Amortization by Factor

S	(18,153,148)	(16,828,684)	(1,324,464)	-	(1,324,464)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	-	-	-	-	-
SO	(248,802,068)	(230,550,082)	(18,251,986)	-	(18,251,986)
CN	(85,507,560)	(79,414,484)	(6,093,076)	-	(6,093,076)
SSGCT	-	-	-	-	-
JBG	(16,420)	(13,055)	(3,365)	-	(3,365)
CAGW	(27,130,958)	(21,325,919)	(5,805,039)	-	(5,805,039)
CAGE	(10,196,773)	(10,196,773)	-	-	-
CAEW	-	-	-	-	-
CAEE	(1,041,782)	(1,041,782)	-	-	-
SG	(19,309,676)	(17,755,039)	(1,554,637)	-	(1,554,637)
Less Capital Lease	(343,682)	(173,512)	(170,170)	-	(170,170)
Total Provision For Amortization by Factor	(410,502,067)	(377,299,330)	(33,202,737)	-	(33,202,737)

RESULTS OF OPERATIONS
WASHINGTON

January 2009

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2009
FILE:	WA JAM JAN 2009
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2009
TIME:	8:59:15 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

JANUARY 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues					
2	General Business Revenues	296,240,723	266,927,931	29,312,792	0	29,312,792
3	Interdepartmental	0	0	0	0	0
4	Special Sales	42,480,839	33,533,695	8,947,144	0	8,947,144
5	Other Operating Revenues	14,650,437	13,880,786	769,651	0	769,651
6	Total Operating Revenues	353,371,998	314,342,412	39,029,587	0	39,029,587
7						
8	Operating Expenses:					
9	Steam Production	35,863,678	31,906,242	3,957,435	0	3,957,435
10	Nuclear Production	0	0	0	0	0
11	Hydro Production	4,022,034	3,351,455	670,579	0	670,579
12	Other Power Supply	46,331,714	37,549,486	8,782,229	0	8,782,229
13	Transmission	12,356,282	10,363,281	1,993,002	0	1,993,002
14	Distribution	18,093,743	16,934,618	1,159,125	0	1,159,125
15	Customer Accounts	7,184,446	6,555,171	629,275	0	629,275
16	Customer Service	896,165	871,153	25,012	0	25,012
17	Sales	0	0	0	0	0
18	Administrative & General	13,729,409	12,723,848	1,005,561	0	1,005,561
19						
20	Total O & M Expenses	138,477,471	120,255,254	18,222,218	0	18,222,218
21						
22	Depreciation	36,600,241	33,665,362	2,934,879	0	2,934,879
23	Amortization Expense	5,077,651	4,654,917	422,734	0	422,734
24	Taxes Other Than Income	8,595,191	7,170,733	1,424,458	0	1,424,458
25	Income Taxes - Federal	47,177,990	42,183,675	4,994,315	0	4,994,315
26	Income Taxes - State	5,732,060	5,732,060	0	0	-
27	Income Taxes - Def Net	0	0	0	0	0
28	Investment Tax Credit Adj.	0	0	0	0	0
29	Misc Revenue & Expense	(377,448)	(358,437)	(19,011)	0	(19,011)
30						
31	Total Operating Expenses	241,283,157	213,303,565	27,979,593	0	27,979,593
32						
33	Operating Revenue for Return	112,088,841	101,038,847	11,049,994	0	11,049,994
34						
35	Rate Base:					
36	Electric Plant in Service	18,475,635,649	17,127,204,896	1,348,430,753	0	1,348,430,753
37	Plant Held for Future Use	15,074,557	15,038,413	36,143	0	36,143
38	Misc Deferred Debits	159,262,227	151,991,563	7,270,664	0	7,270,664
39	Elec Plant Acq Adj	65,889,647	65,889,647	0	0	0
40	Nuclear Fuel	0	0	0	0	0
41	Prepayments	35,951,369	33,671,097	2,280,272	0	2,280,272
42	Fuel Stock	132,654,776	129,402,739	3,252,037	0	3,252,037
43	Material & Supplies	172,447,076	164,608,935	7,838,140	0	7,838,140
44	Working Capital	28,643,264	25,682,892	2,960,372	0	2,960,372
45	Weatherization Loans	19,621,493	17,560,693	2,060,800	0	2,060,800
46	Miscellaneous Rate Base	3,340,012	3,030,003	310,009	0	310,009
47						
48	Total Electric Plant	19,108,520,070	17,734,080,879	1,374,439,191	0	1,374,439,191
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	(6,350,879,572)	(5,873,934,398)	(476,945,174)	0	(476,945,174)
52	Accum Prov For Amort	(412,965,123)	(379,587,405)	(33,377,718)	0	(33,377,718)
53	Accum Def Income Taxes	(1,623,738,326)	(1,499,939,713)	(123,798,613)	0	(123,798,613)
54	Unamortized ITC	(8,918,674)	(7,730,212)	(1,188,462)	0	(1,188,462)
55	Customer Adv for Const	(15,089,376)	(14,851,796)	(237,580)	0	(237,580)
56	Customer Service Deposits	0	0	0	0	0
57	Misc. Rate Base Deductions	(54,732,858)	(50,312,617)	(4,420,241)	0	(4,420,241)
58						
59	Total Rate Base Deductions	(8,466,323,929)	(7,826,356,142)	(639,967,787)	0	(639,967,787)
60						
61	Total Rate Base	10,642,196,141	9,907,724,737	734,471,404	0	734,471,404
62						
63						
64						
65						
66						
67						
68						
69						

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers								
440	Residential Sales							
		0	S	134,487,700	117,276,223	17,211,476	-	17,211,476
				134,487,700	117,276,223	17,211,476	-	17,211,476
442	Commercial & Industrial Sales							
		0	S	158,438,011	146,469,639	11,968,373	-	11,968,373
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
				158,438,011	146,469,639	11,968,373	-	11,968,373
444	Public Street & Highway Lighting							
		0	S	1,867,147	1,734,205	132,943	-	132,943
		0	SO	-	-	-	-	-
				1,867,147	1,734,205	132,943	-	132,943
445	Other Sales to Public Authority							
		0	S	1,447,864	1,447,864	-	-	-
				1,447,864	1,447,864	-	-	-
448	Interdepartmental							
		DPW	S	-	-	-	-	-
		GP	SO	-	-	-	-	-
				-	-	-	-	-
Total Sales to Ultimate Customers				**296,240,723**	**266,927,931**	**29,312,792**	**-**	**29,312,792**
447	Sales for Resale							
		WSF	S	664,654	664,654	-	-	-
		WSF	SG	-	-	-	-	-
		WSF	SE	-	-	-	-	-
		WSF	DGP	-	-	-	-	-
		WSF	CAGW	41,816,184	32,869,041	8,947,144	-	8,947,144
		WSF	CAGE	-	-	-	-	-
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				42,480,839	33,533,695	8,947,144	-	8,947,144
449	Provision for Rate Refund							
		WSF	S	-	-	-	-	-
		WSF	SG	-	-	-	-	-
				-	-	-	-	-
Total Sales from Electricity				**338,721,561**	**300,461,626**	**38,259,936**	**-**	**38,259,936**
450	Forfeited Discounts & Interest							
		CUST	S	674,727	620,571	54,156	-	54,156
		CUST	SO	-	-	-	-	-
				674,727	620,571	54,156	-	54,156
451	Misc Electric Revenue							
		CUST	S	520,405	501,778	18,627	-	18,627
		GP	SG	-	-	-	-	-
		GP	SO	6	6	0	-	0
				520,411	501,783	18,627	-	18,627
453	Water Sales							
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
454	Rent of Electric Property							
		DPW	S	884,812	798,835	85,978	-	85,978
		T	CAGW	244,302	192,030	52,272	-	52,272
		T	CAGE	314,351	314,351	-	-	-
		T	JBG	400	318	82	-	82
		T	SG	166,485	153,081	13,404	-	13,404
		GP	SO	375,964	348,383	27,580	-	27,580
				1,986,314	1,806,998	179,316	-	179,316

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue							
		DMSC	S	3,109,954	3,114,303	(4,349)	-	(4,349)
		CUST	CAGE	1,228,431	1,228,431	-	-	-
		OTHSE	CAGW	-	-	-	-	-
		OTHSO	SO	235,054	217,811	17,243	-	17,243
		OTHSGR	SG	1,742,035	1,601,782	140,253	-	140,253
		OTHSGR	JBG	98,535	78,342	20,193	-	20,193
		OTHSGR	WRG	4,468,928	4,164,576	304,352	-	304,352
		OTHSGR	WRE	586,048	546,187	39,860	-	39,860
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				11,468,986	10,951,434	517,552	-	517,552
	Total Other Electric Revenues			**14,650,437**	**13,880,786**	**769,651**	**-**	**769,651**
Total Electric Operating Revenues				**353,371,998**	**314,342,412**	**39,029,587**	**-**	**39,029,587**
Summary of Revenues by Factor								
	S			302,095,275	272,628,072	29,467,203	-	29,467,203
	JBG			98,935	78,660	20,275	-	20,275
	SE			-	-	-	-	-
	SO			611,024	566,200	44,824	-	44,824
	SG			1,908,520	1,754,864	153,656	-	153,656
	CAEW			-	-	-	-	-
	CAEE			-	-	-	-	-
	CAGW			42,060,486	33,061,071	8,999,416	-	8,999,416
	CAGE			1,542,782	1,542,782	-	-	-
	WRG			4,468,928	4,164,576	304,352	-	304,352
	WRE			586,048	546,187	39,860	-	39,860
Total Electric Operating Revenues				353,371,998	314,342,412	39,029,587	-	39,029,587
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		DPW	S	-	-	-	-	-
		T	SG	-	-	-	-	-
		G	SO	-	-	-	-	-
		T	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		DPW	S	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
		T	SG	-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	(194,500)	(179,798)	(14,702)	-	(14,702)
				(194,500)	(179,798)	(14,702)	-	(14,702)
41181	Gain from Disposition of NOX Credits							
		P	SE	-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		P	DGU	-	-	-	-	-
				-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant							
		DPW	S	(79,554)	(79,554)	-	-	-
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		PTD	CN	-	-	-	-	-
		PTD	SO	8,248	7,643	605	-	605
		P	CAGW	(22,968)	(18,054)	(4,914)	-	(4,914)
		P	CAGE	(88,674)	(88,674)	-	-	-
		P	SG	-	-	-	-	-
				(182,948)	(178,639)	(4,309)	-	(4,309)
Total Miscellaneous Revenues				**(377,448)**	**(358,437)**	**(19,011)**	**-**	**(19,011)**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Expenses								
4311	Interest on Customer Deposits							
		CUST	S	-	-	-	-	-
				-	-	-	-	-
Total Miscellaneous Expenses				**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense				**(377,448)**	**(358,437)**	**(19,011)**	**-**	**(19,011)**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	2,389	1,878	511	-	511
		P	CAGE	155,608	155,608	-	-	-
		P	JBG	1,440,557	1,145,339	295,217	-	295,217
		P	CAGE	-	-	-	-	-
				1,598,554	1,302,825	295,728	-	295,728
501	Fuel Related							
		P	SE	19,659	18,173	1,486	-	1,486
		P	SE	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	104,872	82,434	22,439	-	22,439
		P	CAGE	-	-	-	-	-
		P	CAEW	13,650,501	10,733,573	2,916,927	-	2,916,927
		P	CAEE	791,703	791,703	-	-	-
		P	JBE	(21,187)	(16,851)	(4,336)	-	(4,336)
		P	CAEE	-	-	-	-	-
		P	JBG	-	-	-	-	-
				14,545,547	11,609,032	2,936,516	-	2,936,516
502	Steam Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	94,196	74,041	20,155	-	20,155
		P	CAGE	2,717,607	2,717,607	-	-	-
		P	JBG	299,148	237,843	61,305	-	61,305
		P	CAGE	-	-	-	-	-
				3,110,951	3,029,492	81,460	-	81,460
503	Steam From Other Sources							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
505	Electric Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	2,612	2,053	559	-	559
		P	CAGE	359,603	359,603	-	-	-
		P	JBG	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				362,215	361,656	559	-	559
506	Misc. Steam Expense							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	(57,026)	(44,824)	(12,201)	-	(12,201)
		P	CAGE	4,793,476	4,793,476	-	-	-
		P	JBG	(728,869)	(579,500)	(149,369)	-	(149,369)
		P	CAGE	-	-	-	-	-
				4,007,581	4,169,151	(161,571)	-	(161,571)
507	Rents							
		P	SG	-	-	-	-	-
		P	CAGW	780	613	167	-	167
		P	CAGE	7,664	7,664	-	-	-
		P	JBG	15,306	12,169	3,137	-	3,137
		P	CAGE	-	-	-	-	-
				23,750	20,446	3,303	-	3,303
510	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	38,079	29,931	8,147	-	8,147
		P	CAGE	347,150	347,150	-	-	-
		P	JBG	59,834	47,572	12,262	-	12,262
		P	CAGE	-	-	-	-	-
				445,062	424,653	20,409	-	20,409
511	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	57,323	45,058	12,265	-	12,265
		P	CAGE	962,956	962,956	-	-	-
		P	JBG	690,501	548,995	141,506	-	141,506
		P	CAGE	-	-	-	-	-
				1,710,780	1,557,009	153,771	-	153,771

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant							
		P	SG	-	-	-	-	-
		P	CAGW	204,179	160,492	43,687	-	43,687
		P	CAGE	4,593,467	4,593,467	-	-	-
		P	JBG	1,974,725	1,570,039	404,686	-	404,686
		P	CAGE	-	-	-	-	-
				6,772,371	6,323,999	448,373	-	448,373
513	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	9,700	7,624	2,075	-	2,075
		P	CAGE	1,356,873	1,356,873	-	-	-
		P	JBG	445,592	354,275	91,316	-	91,316
		P	CAGE	-	-	-	-	-
				1,812,164	1,718,773	93,392	-	93,392
514	Maintenance of Misc. Steam Plant							
		P	SG	-	-	-	-	-
		P	CAGW	32,722	25,721	7,001	-	7,001
		P	CAGE	1,058,959	1,058,959	-	-	-
		P	JBG	383,022	304,528	78,494	-	78,494
		P	CAGE	-	-	-	-	-
				1,474,703	1,389,208	85,495	-	85,495
Total Steam Power Generation				**35,863,678**	**31,906,242**	**3,957,435**	**-**	**3,957,435**
517	Operation Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		P	SE	-	-	-	-	-
				-	-	-	-	-
519	Coolants and Water							
		P	SG	-	-	-	-	-
				-	-	-	-	-
520	Steam Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
523	Electric Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
524	Misc. Nuclear Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
528	Maintenance Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
529	Maintenance of Structures							
		P	SG	-	-	-	-	-
				-	-	-	-	-
530	Maintenance of Reactor Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
531	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
532	Maintenance of Misc Nuclear							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Power Generation				**-**	**-**	**-**	**-**	**-**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	438,850	344,952	93,898	-	93,898
		P	CAGE	448,759	448,759	-	-	-
				887,609	793,711	93,898	-	93,898
536	Water For Power							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	11,908	9,360	2,548	-	2,548
		P	CAGE	5,600	5,600	-	-	-
				17,508	14,960	2,548	-	2,548
537	Hydraulic Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	320,172	251,667	68,505	-	68,505
		P	CAGE	13,463	13,463	-	-	-
				333,635	265,130	68,505	-	68,505
538	Electric Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
539	Misc. Hydro Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	1,954,412	1,536,239	418,173	-	418,173
		P	CAGE	345,224	345,224	-	-	-
				2,299,636	1,881,463	418,173	-	418,173
540	Rents (Hydro Generation)							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	34,656	27,241	7,415	-	7,415
		P	CAGE	774	774	-	-	-
				35,431	28,015	7,415	-	7,415
541	Maint Supervision & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	206	162	44	-	44
		P	CAGE	-	-	-	-	-
				206	162	44	-	44
542	Maintenance of Structures							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	72,419	56,924	15,495	-	15,495
		P	CAGE	3,098	3,098	-	-	-
				75,518	60,023	15,495	-	15,495
543	Maintenance of Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	95,658	75,191	20,467	-	20,467
		P	CAGE	44,912	44,912	-	-	-
				140,570	120,102	20,467	-	20,467

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	60,573	47,613	12,960	-	12,960
		P	CAGE	(7,740)	(7,740)	-	-	-
				52,833	39,873	12,960	-	12,960
545	Maintenance of Misc. Hydro Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	145,224	114,151	31,073	-	31,073
		P	CAGE	33,865	33,865	-	-	-
				179,089	148,016	31,073	-	31,073
Total Hydraulic Power Generation				**4,022,034**	**3,351,455**	**670,579**	**-**	**670,579**
546	Operation Super & Engineering							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	2,832	2,832	-	-	-
		P	CAGE	-	-	-	-	-
				2,832	2,832	-	-	-
547	Fuel							
		P	SE	-	-	-	-	-
		P	CAEW	18,113,937	14,243,234	3,870,703	-	3,870,703
		P	CAEE	-	-	-	-	-
		P	SSECT	-	-	-	-	-
				18,113,937	14,243,234	3,870,703	-	3,870,703
548	Generation Expense							
		P	SG	-	-	-	-	-
		P	CAGW	446,188	350,720	95,468	-	95,468
		P	CAGE	566,921	566,921	-	-	-
		P	CAGE	-	-	-	-	-
				1,013,109	917,641	95,468	-	95,468
549	Miscellaneous Other							
		P	SG	34,279	31,519	2,760	-	2,760
		P	CAGW	768,370	603,967	164,403	-	164,403
		P	CAGE	592,022	592,022	-	-	-
		P	CAGE	-	-	-	-	-
				1,394,670	1,227,507	167,163	-	167,163
550	Maint Supervision & Engineering							
		P	SG	(1,680)	(1,545)	(135)	-	(135)
		P	CAGW	166,595	130,950	35,645	-	35,645
		P	CAGE	45,750	45,750	-	-	-
		P	CAGE	-	-	-	-	-
				210,664	175,154	35,510	-	35,510
551	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
552	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	437	343	93	-	93
		P	CAGE	19,522	19,522	-	-	-
		P	CAGE	-	-	-	-	-
				19,959	19,866	93	-	93
553	Maint of Generation & Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	115,073	90,451	24,621	-	24,621
		P	CAGE	382,550	382,550	-	-	-
		P	CAGE	-	-	-	-	-
				497,623	473,001	24,621	-	24,621

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	33,627	33,627	-	-	-
		P	CAGE	-	-	-	-	-
				33,627	33,627	-	-	-
Total Other Power Generation				**21,286,422**	**17,092,863**	**4,193,559**	**-**	**4,193,559**
555	Purchased Power							
		P	S	(2,284,078)	(1,662,563)	(621,515)	-	(621,515)
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGW	20,350,162	15,995,967	4,354,195	-	4,354,195
		P	CAGE	-	-	-	-	-
		P	CAEW	2,604,714	2,048,122	556,592	-	556,592
		P	CAEE	-	-	-	-	-
			DGP	-	-	-	-	-
				20,670,798	16,381,526	4,289,272	-	4,289,272
556	System Control & Load Dispatch							
		P	SG	137,510	126,439	11,071	-	11,071
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				137,510	126,439	11,071	-	11,071
557	Other Expenses							
		P	S	(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG	3,168,567	2,913,464	255,104	-	255,104
		P	SGCT	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	TROJP	-	-	-	-	-
		P	CAGW	13,275	10,435	2,840	-	2,840
		P	CAGE	882,757	882,757	-	-	-
		P	JBG	187,701	149,235	38,466	-	38,466
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				4,236,985	3,948,659	288,326	-	288,326
Total Other Power Supply				**25,045,293**	**20,456,623**	**4,588,670**	**-**	**4,588,670**
TOTAL PRODUCTION EXPENSE				**86,217,426**	**72,807,183**	**13,410,243**	**-**	**13,410,243**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor								
	S			(2,299,394)	(1,669,795)	(629,599)	-	(629,599)
	SG			3,338,676	3,069,877	268,799	-	268,799
	SE			19,659	18,173	1,486	-	1,486
	JBG			4,767,515	3,790,495	977,020	-	977,020
	TROJP			-	-	-	-	-
	JBE			(21,187)	(16,851)	(4,336)	-	(4,336)
	DGP			-	-	-	-	-
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	CAGW			25,484,004	20,031,353	5,452,651	-	5,452,651
	CAGE			19,767,300	19,767,300	-	-	-
	CAEW			34,369,151	27,024,929	7,344,222	-	7,344,222
	CAEE			791,703	791,703	-	-	-
	SNPPS			-	-	-	-	-
	SNPPO			-	-	-	-	-
	DGU			-	-	-	-	-
	MC			-	-	-	-	-
	SSGCT			-	-	-	-	-
	SSECT			-	-	-	-	-
	SSGC			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SSECH			-	-	-	-	-
Total Production Expense by Factor				86,217,426	72,807,183	13,410,243	-	13,410,243
560	Operation Supervision & Engineering							
		T	SG	1,342,543	1,234,454	108,089	-	108,089
		T	JBG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				1,342,543	1,234,454	108,089	-	108,089
561	Load Dispatching							
		T	SG	741,172	681,500	59,672	-	59,672
		T	CAGW	1,438	1,130	308	-	308
		T	CAGE	-	-	-	-	-
				742,610	682,630	59,980	-	59,980
562	Station Expense							
		T	SG	-	-	-	-	-
		T	JBG	1,226	974	251	-	251
		T	CAGW	24,631	19,361	5,270	-	5,270
		T	CAGE	112,631	112,631	-	-	-
				138,488	132,966	5,521	-	5,521
563	Overhead Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	32,627	25,646	6,981	-	6,981
		T	CAGE	12,664	12,664	-	-	-
				45,291	38,310	6,981	-	6,981
564	Underground Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
565	Transmission of Electricity by Others							
		T	SG	-	-	-	-	-
		T	SE	-	-	-	-	-
		T	CAGW	7,459,394	5,863,354	1,596,039	-	1,596,039
		T	CAGE	-	-	-	-	-
		T	CAEW	-	-	-	-	-
		T	CAEE	-	-	-	-	-
				7,459,394	5,863,354	1,596,039	-	1,596,039
566	Misc. Transmission Expense							
		T	SG	138,489	127,339	11,150	-	11,150
		T	CAGW	440	346	94	-	94
		T	CAGE	-	-	-	-	-
				138,929	127,685	11,244	-	11,244
567	Rents - Transmission							
		T	SG	100	92	8	-	8
		T	CAGW	89,113	70,046	19,067	-	19,067
		T	CAGE	15,799	15,799	-	-	-
				105,012	85,937	19,075	-	19,075

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering							
		T	SG	784	721	63	-	63
		T	CAGW	1,324	1,040	283	-	283
		T	CAGE	-	-	-	-	-
				2,108	1,762	346	-	346
569	Maintenance of Structures							
		T	SG	225,830	207,648	18,182	-	18,182
		T	CAGW	297	233	63	-	63
		T	CAGE	-	-	-	-	-
				226,127	207,881	18,245	-	18,245
570	Maintenance of Station Equipment							
		T	SG	-	-	-	-	-
		T	JBG	3,011	2,394	617	-	617
		T	CAGW	252,230	198,262	53,968	-	53,968
		T	CAGE	513,767	513,767	-	-	-
				769,008	714,423	54,585	-	54,585
571	Maintenance of Overhead Lines							
		T	SG	149,602	137,557	12,045	-	12,045
		T	JBG	-	-	-	-	-
		T	CAGW	469,319	368,902	100,417	-	100,417
		T	CAGE	762,470	762,470	-	-	-
				1,381,391	1,268,929	112,462	-	112,462
572	Maintenance of Underground Lines							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		T	SG	5,382	4,949	433	-	433
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				5,382	4,949	433	-	433
TOTAL TRANSMISSION EXPENSE				**12,356,282**	**10,363,281**	**1,993,002**	**-**	**1,993,002**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			2,603,902	2,394,260	209,642	-	209,642
	CAGW			8,330,814	6,548,322	1,782,491	-	1,782,491
	CAGE			1,417,330	1,417,330	-	-	-
	JBG			4,236	3,368	868	-	868
Total Transmission Expense by Factor				12,356,282	10,363,281	1,993,002	-	1,993,002
580	Operation Supervision & Engineering							
		DPW	S	4,969	1,676	3,293	-	3,293
		DPW	SNPD	1,988,731	1,854,085	134,645	-	134,645
				1,993,699	1,855,761	137,938	-	137,938
581	Load Dispatching							
		DPW	S	-	-	-	-	-
		DPW	SNPD	1,095,874	1,021,679	74,195	-	74,195
				1,095,874	1,021,679	74,195	-	74,195
582	Station Expense							
		DPW	S	382,935	348,192	34,744	-	34,744
		DPW	SNPD	1,366	1,273	92	-	92
				384,301	349,465	34,836	-	34,836
583	Overhead Line Expenses							
		DPW	S	485,361	450,355	35,006	-	35,006
		DPW	SNPD	1,775	1,654	120	-	120
				487,135	452,009	35,126	-	35,126
584	Underground Line Expense							
		DPW	S	-	-	-	-	-
		DPW	SNPD	-	-	-	-	-
				-	-	-	-	-
585	Street Lighting & Signal Systems							
		DPW	S	-	-	-	-	-
		DPW	SNPD	19,854	18,510	1,344	-	1,344
				19,854	18,510	1,344	-	1,344

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses							
		DPW	S	441,886	406,208	35,678	-	35,678
		DPW	SNPD	69,897	65,165	4,732	-	4,732
				511,784	471,373	40,410	-	40,410
587	Customer Installation Expenses							
		DPW	S	864,487	793,521	70,966	-	70,966
		DPW	SNPD	470	438	32	-	32
				864,958	793,959	70,998	-	70,998
588	Misc. Distribution Expenses							
		DPW	S	163,273	146,099	17,174	-	17,174
		DPW	SNPD	635,985	592,927	43,059	-	43,059
				799,258	739,026	60,233	-	60,233
589	Rents							
		DPW	S	378,298	372,722	5,576	-	5,576
		DPW	SNPD	21,034	19,610	1,424	-	1,424
				399,332	392,332	7,000	-	7,000
590	Maint Supervision & Engineering							
		DPW	S	55,960	55,960	-	-	-
		DPW	SNPD	760,960	709,440	51,520	-	51,520
				816,920	765,400	51,520	-	51,520
591	Maintenance of Structures							
		DPW	S	35,435	30,854	4,581	-	4,581
		DPW	SNPD	(8,080)	(7,533)	(547)	-	(547)
				27,355	23,321	4,034	-	4,034
592	Maintenance of Station Equipment							
		DPW	S	847,064	804,394	42,670	-	42,670
		DPW	SNPD	158,747	147,999	10,748	-	10,748
				1,005,812	952,394	53,418	-	53,418
593	Maintenance of Overhead Lines							
		DPW	S	6,807,316	6,426,575	380,741	-	380,741
		DPW	SNPD	89,379	83,328	6,051	-	6,051
				6,896,695	6,509,903	386,792	-	386,792
594	Maintenance of Underground Lines							
		DPW	S	1,470,271	1,427,135	43,135	-	43,135
		DPW	SNPD	180	167	12	-	12
				1,470,450	1,427,303	43,147	-	43,147
595	Maintenance of Line Transformers							
		DPW	S	-	-	-	-	-
		DPW	SNPD	95,970	89,472	6,498	-	6,498
				95,970	89,472	6,498	-	6,498
596	Maint of Street Lighting & Signal Sys.							
		DPW	S	361,491	347,005	14,486	-	14,486
		DPW	SNPD	-	-	-	-	-
				361,491	347,005	14,486	-	14,486
597	Maintenance of Meters							
		DPW	S	340,068	316,133	23,935	-	23,935
		DPW	SNPD	120,182	112,045	8,137	-	8,137
				460,249	428,177	32,072	-	32,072
598	Maint of Misc. Distribution Plant							
		DPW	S	349,069	247,617	101,452	-	101,452
		DPW	SNPD	53,535	49,911	3,625	-	3,625
				402,604	297,528	105,076	-	105,076
TOTAL DISTRIBUTION EXPENSE				**18,093,743**	**16,934,618**	**1,159,125**	**-**	**1,159,125**
Summary of Distribution Expense by Factor								
	S			12,987,883	12,174,446	813,437	-	813,437
	SNPD			5,105,860	4,760,172	345,688	-	345,688
Total Distribution Expense by Factor				18,093,743	16,934,618	1,159,125	-	1,159,125
901	Supervision							
		CUST	S	8,910	6,385	2,525	-	2,525
		CUST	CN	202,119	187,716	14,403	-	14,403
				211,029	194,101	16,928	-	16,928

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense							
		CUST	S	1,951,720	1,745,104	206,616	-	206,616
		CUST	CN	156,059	144,939	11,120	-	11,120
				2,107,780	1,890,043	217,737	-	217,737
903	Customer Receipts & Collections							
		CUST	S	424,074	390,742	33,332	-	33,332
		CUST	CN	4,309,690	4,002,591	307,099	-	307,099
				4,733,764	4,393,333	340,431	-	340,431
904	Uncollectible Accounts							
		CUST	S	110,892	58,207	52,685	-	52,685
		P	SG	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				110,892	58,207	52,685	-	52,685
905	Misc. Customer Accounts Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	20,982	19,487	1,495	-	1,495
				20,982	19,487	1,495	-	1,495
TOTAL CUSTOMER ACCOUNTS EXP				**7,184,446**	**6,555,171**	**629,275**	**-**	**629,275**
Summary of Customer Accts Exp by Factor								
	S			2,495,596	2,200,438	295,158	-	295,158
	CN			4,688,850	4,354,733	334,117	-	334,117
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor				7,184,446	6,555,171	629,275	-	629,275
907	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	23,186	21,533	1,652	-	1,652
				23,186	21,533	1,652	-	1,652
908	Customer Assistance							
		CUST	S	544,882	544,902	(20)	-	(20)
		CUST	CN	216,100	200,701	15,399	-	15,399
				760,982	745,603	15,379	-	15,379
909	Informational & Instructional Adv							
		CUST	S	-	-	-	-	-
		CUST	CN	111,147	103,227	7,920	-	7,920
				111,147	103,227	7,920	-	7,920
910	Misc. Customer Service							
		CUST	S	-	-	-	-	-
		CUST	CN	850	789	61	-	61
				850	789	61	-	61
TOTAL CUSTOMER SERVICE EXPENSE				**896,165**	**871,153**	**25,012**	**-**	**25,012**
Summary of Customer Service Exp by Factor								
	S			544,882	544,902	(20)	-	(20)
	CN			351,283	326,251	25,032	-	25,032
Total Customer Service Expense by Factor				896,165	871,153	25,012	-	25,012
911	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
TOTAL SALES EXPENSE				**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor				-	-	-	-	-
Total Customer Service Exp Including Sales				**896,165**	**871,153**	**25,012**	**-**	**25,012**
920	Administrative & General Salaries							
		PTD	S	(375,430)	(402,366)	26,936	-	26,936
		CUST	CN	-	-	-	-	-
		PTD	SO	6,081,972	5,635,802	446,170	-	446,170
				5,706,541	5,233,435	473,106	-	473,106
921	Office Supplies & expenses							
		PTD	S	(85,005)	(85,355)	350	-	350
		CUST	CN	-	-	-	-	-
		PTD	SO	935,395	866,775	68,620	-	68,620
				850,390	781,420	68,970	-	68,970
922	A&G Expenses Transferred							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	(1,807,232)	(1,674,654)	(132,578)	-	(132,578)
				(1,807,232)	(1,674,654)	(132,578)	-	(132,578)
923	Outside Services							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	665,508	616,687	48,821	-	48,821
				665,508	616,687	48,821	-	48,821
924	Property Insurance							
		PTD	SO	2,282,416	2,114,979	167,437	-	167,437
				2,282,416	2,114,979	167,437	-	167,437
925	Injuries & Damages							
		PTD	SO	690,315	639,674	50,641	-	50,641
				690,315	639,674	50,641	-	50,641
926	Employee Pensions & Benefits							
		LABOR	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
927	Franchise Requirements							
		DMSC	S	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
928	Regulatory Commission Expense							
		DMSC	S	884,378	845,570	38,808	-	38,808
		CUST	CN	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
		CUST	CAGW	9,171	7,209	1,962	-	1,962
		DMSC	CAGE	-	-	-	-	-
		FERC	SG	148,243	136,307	11,935	-	11,935
				1,041,792	989,086	52,705	-	52,705
929	Duplicate Charges							
		LABOR	S	-	-	-	-	-
		LABOR	SO	(258,939)	(239,944)	(18,996)	-	(18,996)
				(258,939)	(239,944)	(18,996)	-	(18,996)
930	Misc General Expenses							
		PTD	S	451,206	451,206	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	1,184,131	1,097,264	86,867	-	86,867
				1,635,337	1,548,469	86,867	-	86,867

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
931	Rents							
		PTD	S	78,991	78,991	-	-	-
		PTD	SO	458,950	425,281	33,668	-	33,668
				537,941	504,273	33,668	-	33,668
935	Maintenance of General Plant							
		G	S	947	947	-	-	-
		CUST	CN	-	-	-	-	-
		G	SO	2,384,393	2,209,475	174,918	-	174,918
				2,385,340	2,210,422	174,918	-	174,918
TOTAL ADMINISTRATIVE & GEN EXP				**13,729,409**	**12,723,848**	**1,005,561**	**-**	**1,005,561**
Summary of A&G Expense by Factor								
	S			955,086	888,992	66,094	-	66,094
	SO			12,616,909	11,691,340	925,570	-	925,570
	SG			148,243	136,307	11,935	-	11,935
	CN			-	-	-	-	-
	CAGW			9,171	7,209	1,962	-	1,962
	CAGE			-	-	-	-	-
Total A&G Expense by Factor				13,729,409	12,723,848	1,005,561	-	1,005,561
TOTAL O&M EXPENSE				**138,477,471**	**120,255,254**	**18,222,218**	**-**	**18,222,218**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	420,296	330,368	89,928	-	89,928
		P	CAGE	6,902,132	6,902,132	-	-	-
		P	JBG	1,565,502	1,244,679	320,822	-	320,822
		P	S	-	-	-	-	-
				8,887,930	8,477,179	410,750	-	410,750
403NP	Nuclear Depreciation							
		P	DGP	-	-	-	-	-
				-	-	-	-	-
403HP	Hydro Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	734,229	577,131	157,098	-	157,098
		P	CAGE	259,907	259,907	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				994,136	837,037	157,098	-	157,098
403OP	Other Production Depreciation							
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	3,504,994	2,755,052	749,941	-	749,941
		P	CAGE	3,456,743	3,456,743	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				6,961,737	6,211,796	749,941	-	749,941
403TP	Transmission Depreciation							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	1,700,994	1,337,043	363,951	-	363,951
		T	CAGE	3,198,994	3,198,994	-	-	-
		T	JBG	72,543	57,676	14,866	-	14,866
		T	SG	110,714	101,800	8,914	-	8,914
				5,083,245	4,695,514	387,731	-	387,731
403	Distribution Depreciation							
360	Land & Land Rights	DPW	S	23,242	22,886	356	-	356
361	Structures	DPW	S	79,904	76,678	3,226	-	3,226
362	Station Equipment	DPW	S	1,407,319	1,321,172	86,147	-	86,147
363	Storage Battery Eqt	DPW	S	7,593	7,593	-	-	-
364	Poles & Towers	DPW	S	2,729,687	2,437,092	292,595	-	292,595
365	OH Conductors	DPW	S	1,546,456	1,409,480	136,977	-	136,977
366	UG Conduit	DPW	S	613,892	559,901	53,991	-	53,991
367	UG Conductor	DPW	S	1,423,645	1,375,638	48,007	-	48,007
368	Line Trans	DPW	S	2,189,330	1,972,591	216,739	-	216,739
369	Services	DPW	S	940,840	847,626	93,214	-	93,214
370	Meters	DPW	S	541,832	497,566	44,266	-	44,266
371	Inst Cust Prem	DPW	S	41,396	39,776	1,620	-	1,620
372	Leased Property	DPW	S	-	-	-	-	-
373	Street Lighting	DPW	S	185,412	175,545	9,867	-	9,867
				11,730,548	10,743,544	987,004	-	987,004
403GP	General Depreciation							
		G-SITUS	S	1,024,492	914,565	109,927	-	109,927
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		CUST	CN	145,319	134,964	10,355	-	10,355
		G-SG	SG	154	142	12	-	12
		PTD	SO	1,248,549	1,156,956	91,593	-	91,593
		G-SG	CAGW	111,878	87,940	23,938	-	23,938
		G-SG	CAGE	378,260	378,260	-	-	-
		P	JBG	31,774	25,262	6,511	-	6,511
		P	JBE	83	66	17	-	17
		P	CAEE	2,135	2,135	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				2,942,645	2,700,291	242,354	-	242,354

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles							
		G-SG	SG	-	-	-	-	-
				-	-	-	-	-
403MP	Mining Depreciation							
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
403EP	Experimental Plant Depreciation							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
4031	ARO Depreciation							
			S	-	-	-	-	-
				-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				**36,600,241**	**33,665,362**	**2,934,879**	**-**	**2,934,879**
Summary of Depreciation Expense by Factor								
	S			12,755,041	11,658,110	1,096,931	-	1,096,931
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			110,868	101,942	8,926	-	8,926
	SO			1,248,549	1,156,956	91,593	-	91,593
	CN			145,319	134,964	10,355	-	10,355
	SE			-	-	-	-	-
	CAGW			6,472,391	5,087,534	1,384,856	-	1,384,856
	CAGE			14,196,037	14,196,037	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,135	2,135	-	-	-
	JBG			1,669,818	1,327,618	342,200	-	342,200
	JBE			83	66	17	-	17
Total Depreciation Expense By Factor				36,600,241	33,665,362	2,934,879	-	2,934,879
404GP	Amort of LT Plant - Capital Lease Gen							
		I-SITUS	S	228,584	214,734	13,850	-	13,850
		I-SG	SG	-	-	-	-	-
		PTD	SO	156,914	145,403	11,511	-	11,511
		I-DGU	DGU	-	-	-	-	-
		CUST	CN	39,286	36,487	2,799	-	2,799
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
				424,784	396,624	28,160	-	28,160
404SP	Amort of LT Plant - Cap Lease Steam							
		P	SG	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		I-SITUS	S	5,750	5,673	77	-	77
		P	SE	-	-	-	-	-
		I-SG	SG	1,035,100	951,763	83,337	-	83,337
		PTD	SO	1,618,004	1,499,309	118,696	-	118,696
		CUST	CN	504,711	468,746	35,965	-	35,965
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGW	380,410	299,016	81,394	-	81,394
		I-SG	CAGE	126,227	126,227	-	-	-
		P	JBG	481	382	98	-	98
		P	CAEW	-	-	-	-	-
		P	CAEE	2,416	2,416	-	-	-
		I-DGU	DGU	-	-	-	-	-
				3,673,098	3,353,531	319,567	-	319,567
404MP	Amort of LT Plant - Mining Plant							
		P	SE	-	-	-	-	-
				-	-	-	-	-

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
404HP	Amortization of Other Electric Plant							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	190	149	41	-	41
		P	CAGE	3,255	3,255	-	-	-
		P	SG	-	-	-	-	-
				3,445	3,405	41	-	41
Total Amortization of Limited Term Plant				4,101,327	3,753,560	347,768	-	347,768
405	Amortization of Other Electric Plant							
		GP	S	-	-	-	-	-
				-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	456,613	456,613	-	-	-
		P	SG	-	-	-	-	-
		P	SO	-	-	-	-	-
				456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		DPW	S	61,904	84,884	(22,980)	-	(22,980)
		GP	SO	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	289,997	227,948	62,049	-	62,049
		P	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	SG-P	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	TROJP	167,810	131,912	35,898	-	35,898
				519,711	444,744	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				**5,077,651**	**4,654,917**	**422,734**	**-**	**422,734**
Summary of Amortization Expense by Factor								
	S			296,237	305,291	(9,053)	-	(9,053)
	SE			-	-	-	-	-
	TROJP			167,810	131,912	35,898	-	35,898
	SG-P			-	-	-	-	-
	DGU			-	-	-	-	-
	SO			1,774,919	1,644,712	130,207	-	130,207
	JBG			481	382	98	-	98
	SSGCH			-	-	-	-	-
	CN			543,997	505,233	38,764	-	38,764
	CAGW			670,596	527,113	143,483	-	143,483
	CAGE			586,095	586,095	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,416	2,416	-	-	-
	SG			1,035,100	951,763	83,337	-	83,337
Total Amortization Expense by Factor				5,077,651	4,654,917	422,734	-	422,734
408	Taxes Other Than Income							
		GP	S	3,033,000	2,014,168	1,018,832	-	1,018,832
		GP	GPS	5,520,549	5,115,565	404,985	-	404,985
		GP	SO	(34,160)	(31,654)	(2,506)	-	(2,506)
		P	SE	41,642	38,494	3,148	-	3,148
		P	SG	-	-	-	-	-
		DMSC	OPRV-ID	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
		GP	DGP	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	34,160	34,160	-	-	-
TOTAL TAXES OTHER THAN INCOME				8,595,191	7,170,733	1,424,458	-	1,424,458

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
TOTAL DEFERRED ITC				-	-	-	-	-
427	Interest on Long-Term Debt							
		GP	S	-	-	-	-	-
		GP	SNP	29,998,260	27,822,680	2,175,580	-	2,175,580
				29,998,260	27,822,680	2,175,580	-	2,175,580
428	Amortization of Debt Disc & Exp							
		GP	SNP	572,382	530,870	41,511	-	41,511
				572,382	530,870	41,511	-	41,511
429	Amortization of Premium on Debt							
		GP	SNP	(227)	(210)	(16)	-	(16)
				(227)	(210)	(16)	-	(16)
431	Other Interest Expense							
		NUTIL	OTH	-	-	-	-	-
		GP	SO	-	-	-	-	-
		GP	SNP	908,014	842,162	65,852	-	65,852
				908,014	842,162	65,852	-	65,852
432	AFUDC - Borrowed							
		GP	SNP	(2,508,327)	(2,326,414)	(181,913)	-	(181,913)
				(2,508,327)	(2,326,414)	(181,913)	-	(181,913)
	Total Elec. Interest Deductions for Tax			28,970,102	26,869,088	2,101,014	-	2,101,014
	Non-Utility Portion of Interest							
		427 NUTIL	NUTIL	-	-	-	-	-
		428 NUTIL	NUTIL	-	-	-	-	-
		429 NUTIL	NUTIL	-	-	-	-	-
		431 NUTIL	NUTIL	-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			28,970,102	26,869,088	2,101,014	-	2,101,014
419	Interest & Dividends							
		GP	S	-	-	-	-	-
		GP	SNP	(4,497,529)	(4,171,352)	(326,177)	-	(326,177)
	Total Operating Deductions for Tax			(4,497,529)	(4,171,352)	(326,177)	-	(326,177)
41010	Deferred Income Tax - Federal-DR							
		P	S	-	-	-	-	-
		P	TROJD	-	-	-	-	-
		PT	IBT	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
		GP	JBG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
		GP	GPS	-	-	-	-	-
		DITEXP	TAXDEPR	-	-	-	-	-
		CUST	SNP	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		P	JBE	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		DPW	SNPD	-	-	-	-	-
				-	-	-	-	-

70	JANUARY 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS		WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1313	41110	Deferred Income Tax - Federal-CR							
1314			GP	S	-	-	-	-	-
1315			P	CIAC	-	-	-	-	-
1316			PT	SCHMDEXP	-	-	-	-	-
1317			GP	SNP	-	-	-	-	-
1318			PT	SG	-	-	-	-	-
1319			GP	SNPD	-	-	-	-	-
1320			LABOR	SO	-	-	-	-	-
1321			PT	IBT	-	-	-	-	-
1322			CUST	CN	-	-	-	-	-
1323			CUST	BADDEBT	-	-	-	-	-
1324			DITEXP	DITEXP	-	-	-	-	-
1325			P	TROJD	-	-	-	-	-
1326			P	JBE	-	-	-	-	-
1327			PT	CAGW	-	-	-	-	-
1328			PT	CAGE	-	-	-	-	-
1329			P	CAEW	-	-	-	-	-
1330			P	CAEE	-	-	-	-	-
1331					-	-	-	-	-
1332									
1333	TOTAL DEFERRED INCOME TAXES				-	-	-	-	-
1334	SCHMAF	Additions - Flow Through							
1335			SCHMAF	S	-	-	-	-	-
1336			SCHMAF	SNP	-	-	-	-	-
1337			SCHMAF	SO	-	-	-	-	-
1338			SCHMAF	SE	-	-	-	-	-
1339			SCHMAF	TROJP	-	-	-	-	-
1340			SCHMAF	DGP	-	-	-	-	-
1341					-	-	-	-	-
1342									
1343	SCHMAP	Additions - Permanent							
1344			P	S	-	-	-	-	-
1345			P	BADDEBT	-	-	-	-	-
1346			P	JBE	-	-	-	-	-
1347			P	SG	-	-	-	-	-
1348			P	CAEE	-	-	-	-	-
1349			P	CAGW	-	-	-	-	-
1350			P	CAGE	-	-	-	-	-
1351			LABOR	SNP	-	-	-	-	-
1352			SCHMAP-SO	SO	-	-	-	-	-
1353									
1354					-	-	-	-	-
1355									
1356	SCHMAT	Additions - Temporary							
1357			SCHMAT-SITUS	S	-	-	-	-	-
1358			P	TROJP	-	-	-	-	-
1359			DPW	CIAC	-	-	-	-	-
1360			SCHMAT-SNP	SNP	-	-	-	-	-
1361			P	TROJD	-	-	-	-	-
1362			P	JBG	-	-	-	-	-
1363			SCHMAT-SE	JBE	-	-	-	-	-
1364			P	SG	-	-	-	-	-
1365			SCHMAT-GPS	GPS	-	-	-	-	-
1366			SCHMAT-SO	SO	-	-	-	-	-
1367			SCHMAT-SNP	SNPD	-	-	-	-	-
1368			CUST	CN	-	-	-	-	-
1369			DPW	BADDEBT	-	-	-	-	-
1370			P	CAGW	-	-	-	-	-
1371			P	CAGE	-	-	-	-	-
1372			SCHMAT-SE	CAEW	-	-	-	-	-
1373			SCHMAT-SE	CAEE	-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP	-	-	-	-	-
1375					-	-	-	-	-
1376									
1377	TOTAL SCHEDULE - M ADDITIONS				-	-	-	-	-
1378									
1379	SCHMDF	Deductions - Flow Through							
1380			SCHMDF	S	-	-	-	-	-
1381			SCHMDF	CAGW	-	-	-	-	-
1382			SCHMDF	CAGE	-	-	-	-	-
1383			SCHMDF	DGP	-	-	-	-	-
1384			SCHMDF	DGU	-	-	-	-	-
1385					-	-	-	-	-

70	**JANUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1386	SCHMDP	Deductions - Permanent							
1387			SCHMDP	S	-	-	-	-	-
1388			P	SE	-	-	-	-	-
1389			P	CAEW	-	-	-	-	-
1390			P	CAEE	-	-	-	-	-
1391			PTD	SNP	-	-	-	-	-
1392			SCHMDP	JBE	-	-	-	-	-
1393			P	SG	-	-	-	-	-
1394			SCHMDP-SO	SO	-	-	-	-	-
1395					-	-	-	-	-
1396									
1397	SCHMDT	Deductions - Temporary							
1398			GP	S	-	-	-	-	-
1399			DPW	BADDEBT	-	-	-	-	-
1400			CUST	CN	-	-	-	-	-
1401			SCHMDT-SNP	SNP	-	-	-	-	-
1402			DPW	SNPD	-	-	-	-	-
1403			CUST	JBE	-	-	-	-	-
1404			P	SE	-	-	-	-	-
1405			SCHMDT-SG	SG	-	-	-	-	-
1406			SCHMDT-GPS	GPS	-	-	-	-	-
1407			SCHMDT-SO	SO	-	-	-	-	-
1408			TAXDEPR	TAXDEPR	-	-	-	-	-
1409			SCHMDT-SG	CAGW	-	-	-	-	-
1410			SCHMDT-SG	CAGE	-	-	-	-	-
1411			P	JBG	-	-	-	-	-
1412			P	CAEE	-	-	-	-	-
1413			P	TROJD	-	-	-	-	-
1414					-	-	-	-	-
1415									
1416	TOTAL SCHEDULE - M DEDUCTIONS				-	-	-	-	-
1417									
1418	TOTAL SCHEDULE - M ADJUSTMENTS				-	-	-	-	-
1419									
1420									
1421	40911	State Income Taxes							
1422			IBT	IBT	5,732,061	5,732,061	-	-	-
1423			IBT	IBT	-	-	-	-	-
1424			IBT	IBT	(0)	(0)	-	-	-
1425			IBT	IBT	-	-	-	-	-
1426	**TOTAL STATE TAXES**				5,732,060	5,732,060	-	-	-
1427									
1428									
1429	Calculation of Taxable Income:								
1430		Operating Revenues			353,371,998	314,342,412	39,029,587	-	39,029,587
1431		Operating Deductions:							
1432		O & M Expenses			138,477,471	120,255,254	18,222,218	-	18,222,218
1433		Depreciation Expense			36,600,241	33,665,362	2,934,879	-	2,934,879
1434		Amortization Expense			5,077,651	4,654,917	422,734	-	422,734
1435		Taxes Other Than Income			8,595,191	7,170,733	1,424,458	-	1,424,458
1436		Interest & Dividends (AFUDC-Equity)			(4,497,529)	(4,171,352)	(326,177)	-	(326,177)
1437		Misc Revenue & Expense			(377,448)	(358,437)	(19,011)	-	(19,011)
1438		Total Operating Deductions			183,875,578	161,216,477	22,659,101	-	22,659,101
1439		Other Deductions:							
1440		Interest Deductions			28,970,102	26,869,088	2,101,014	-	2,101,014
1441		Interest on PCRBS			-	-	-	-	-
1442		Schedule M Adjustments			-	-	-	-	-
1443									
1444		Income Before State Taxes			140,526,318	126,256,847	14,269,472	-	14,269,472
1445									
1446		State Income Taxes			5,732,060	5,732,060	-	-	-
1447									
1448	Total Taxable Income				134,794,258	120,524,786	14,269,472	-	14,269,472
1449									
1450	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1451									
1452	Federal Income Tax - Calculated				47,177,990	42,183,675	4,994,315	-	4,994,315
1453									
1454	Adjustments to Calculated Tax:								
1455	40910	Energy Cred.	P	JBE	-	-	-	-	-
1456	40910	Energy Cred.	P	CAGW	-	-	-	-	-
1457	40910	Energy Cred.	P	CAEE	-	-	-	-	-
1458	40910	DMD	P	SG	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1460	40910	IRS Settle	LABOR	S	-	-	-	-	-
1461	**FEDERAL INCOME TAX**				47,177,990	42,183,675	4,994,315	-	4,994,315
1462									
1463	**TOTAL OPERATING EXPENSES**				**241,283,157**	**213,303,565**	**27,979,593**	**-**	**27,979,593**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	1,355,853	1,065,750	290,103	-	290,103
		P	CAGE	93,348,603	93,348,603	-	-	-
		P	JBG	1,161,925	923,809	238,116	-	238,116
		P	S	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				95,866,381	95,338,161	528,220	-	528,220
311	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	63,230,620	49,701,565	13,529,055	-	13,529,055
		P	CAGE	619,085,667	619,085,667	-	-	-
		P	JBG	136,780,979	108,750,085	28,030,895	-	28,030,895
		P	CAGE	-	-	-	-	-
				819,097,266	777,537,316	41,559,950	-	41,559,950
312	Boiler Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	117,089,343	92,036,479	25,052,865	-	25,052,865
		P	CAGE	2,260,569,525	2,260,569,525	-	-	-
		P	JBG	604,867,632	480,910,478	123,957,154	-	123,957,154
		P	S	-	-	-	-	-
				2,982,526,501	2,833,516,483	149,010,018	-	149,010,018
314	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	51,108,737	40,173,325	10,935,412	-	10,935,412
		P	CAGE	599,411,290	599,411,290	-	-	-
		P	JBG	152,389,971	121,160,284	31,229,687	-	31,229,687
		P	CAGE	-	-	-	-	-
				802,909,998	760,744,898	42,165,100	-	42,165,100
315	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE	294,657,679	294,657,679	-	-	-
		P	JBG	54,743,773	43,524,984	11,218,789	-	11,218,789
		P	CAGE	-	-	-	-	-
				362,617,933	348,571,298	14,046,636	-	14,046,636
316	Misc Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	2,203,737	1,732,217	471,520	-	471,520
		P	CAGE	21,088,322	21,088,322	-	-	-
		P	JBG	3,355,057	2,667,496	687,561	-	687,561
		P	CAGE	-	-	-	-	-
				26,647,116	25,488,036	1,159,080	-	1,159,080
317	Steam Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
SP	Unclassified Steam Plant - Account 300							
		P	CAGW	(9,519,953)	(7,483,029)	(2,036,924)	-	(2,036,924)
		P	CAGE	(825,625)	(825,625)	-	-	-
		P	SG	56,237	51,709	4,528	-	4,528
				(10,289,341)	(8,256,944)	(2,032,396)	-	(2,032,396)
Total Steam Production Plant				**5,079,375,854**	**4,832,939,247**	**246,436,607**	**-**	**246,436,607**

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			953,299,337	757,937,135	195,362,202	-	195,362,202
	JBE			-	-	-	-	-
	SG			56,237	51,709	4,528	-	4,528
	CAGW			238,684,818	187,614,941	51,069,878	-	51,069,878
	CAGE			3,887,335,462	3,887,335,462	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor				5,079,375,854	4,832,939,247	246,436,607	-	246,436,607
320	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,743,530	10,802,914	2,940,616	-	2,940,616
		P	CAGE	5,949,305	5,949,305	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				19,692,835	16,752,219	2,940,616	-	2,940,616
331	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	74,633,502	58,664,644	15,968,857	-	15,968,857
		P	CAGE	13,475,505	13,475,505	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				88,109,007	72,140,149	15,968,857	-	15,968,857

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	235,127,284	184,818,589	50,308,694	-	50,308,694
		P	CAGE	60,768,236	60,768,236	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				295,895,520	245,586,826	50,308,694	-	50,308,694
333	Water Wheel, Turbines, & Generators							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	67,459,484	53,025,606	14,433,878	-	14,433,878
		P	CAGE	35,629,244	35,629,244	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				103,088,727	88,654,849	14,433,878	-	14,433,878
334	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	42,268,149	33,224,301	9,043,848	-	9,043,848
		P	CAGE	9,985,408	9,985,408	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				52,253,557	43,209,709	9,043,848	-	9,043,848
335	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	2,169,098	1,704,989	464,108	-	464,108
		P	CAGE	208,870	208,870	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				2,377,968	1,913,860	464,108	-	464,108
336	Roads, Railroads & Bridges							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,065,829	10,270,216	2,795,613	-	2,795,613
		P	CAGE	1,669,641	1,669,641	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				14,735,469	11,939,857	2,795,613	-	2,795,613
337	Hydro Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant				**576,153,084**	**480,197,469**	**95,955,614**	**-**	**95,955,614**
Summary of Hydraulic Plant by Factor								
	S			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			448,466,874	352,511,260	95,955,614	-	95,955,614
	CAGE			127,686,209	127,686,209	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				576,153,084	480,197,469	95,955,614	-	95,955,614
340	Land and Land Rights							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	842,245	662,035	180,210	-	180,210
		P	CAGE	20,700,672	20,700,672	-	-	-
		P	CAGE	-	-	-	-	-
				21,542,917	21,362,707	180,210	-	180,210

70	**JANUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1694	341	Structures and Improvements							
1695			P	SG	-	-	-	-	-
1696			P	DGU	-	-	-	-	-
1697			P	CAGW	33,330,193	26,198,743	7,131,450	-	7,131,450
1698			P	CAGE	75,112,428	75,112,428	-	-	-
1699			P	CAGE	-	-	-	-	-
1700					108,442,621	101,311,171	7,131,450	-	7,131,450
1701									
1702	342	Fuel Holders, Producers & Accessories							
1703			P	SG	-	-	-	-	-
1704			P	DGU	-	-	-	-	-
1705			P	CAGW	25,322	19,904	5,418	-	5,418
1706			P	CAGE	9,168,942	9,168,942	-	-	-
1707			P	CAGE	-	-	-	-	-
1708					9,194,264	9,188,846	5,418	-	5,418
1709									
1710	343	Prime Movers							
1711			P	S	-	-	-	-	-
1712			P	DGU	-	-	-	-	-
1713			P	SG	-	-	-	-	-
1714			P	CAGW	754,699,381	593,221,138	161,478,242	-	161,478,242
1715			P	CAGE	1,172,051,114	1,172,051,114	-	-	-
1716			P	CAGE	-	-	-	-	-
1717					1,926,750,494	1,765,272,252	161,478,242	-	161,478,242
1718									
1719	344	Generators							
1720			P	S	-	-	-	-	-
1721			P	DGU	-	-	-	-	-
1722			P	SG	-	-	-	-	-
1723			P	CAGW	58,758,551	46,186,357	12,572,195	-	12,572,195
1724			P	CAGE	176,463,161	176,463,161	-	-	-
1725			P	CAGE	-	-	-	-	-
1726					235,221,712	222,649,518	12,572,195	-	12,572,195
1727									
1728	345	Accessory Electric Plant							
1729			P	SG	-	-	-	-	-
1730			P	DGU	-	-	-	-	-
1731			P	CAGW	45,044,697	35,406,768	9,637,928	-	9,637,928
1732			P	CAGE	89,999,982	89,999,982	-	-	-
1733			P	CAGE	-	-	-	-	-
1734					135,044,678	125,406,750	9,637,928	-	9,637,928
1735									
1736									
1737									
1738	346	Misc. Power Plant Equipment							
1739			P	SG	-	-	-	-	-
1740			P	DGU	-	-	-	-	-
1741			P	CAGW	1,085,076	852,909	232,167	-	232,167
1742			P	CAGE	6,098,943	6,098,943	-	-	-
1743					7,184,019	6,951,852	232,167	-	232,167
1744									
1745	347	Other Production ARO							
1746			P	S	-	-	-	-	-
1747					-	-	-	-	-
1748									
1749	OP	Unclassified Other Prod Plant-Acct 300							
1750			P	S	-	-	-	-	-
1751			P	SG	-	-	-	-	-
1752			P	CAGW	312,339,023	245,509,822	66,829,201	-	66,829,201
1753			P	CAGE	-	-	-	-	-
1754					312,339,023	245,509,822	66,829,201	-	66,829,201
1755									
1756	**Total Other Production Plant**				**2,755,719,730**	**2,497,652,919**	**258,066,811**	**-**	**258,066,811**
1757									
1758	Summary of Other Production Plant by Factor								
1759		S			-	-	-	-	-
1760		DGU			-	-	-	-	-
1761		SG			-	-	-	-	-
1762		CAGW			1,206,124,487	948,057,677	258,066,811	-	258,066,811
1763		CAGE			1,549,595,242	1,549,595,242	-	-	-
1764		SSGCT			-	-	-	-	-
1765	Total of Other Production Plant by Factor				2,755,719,730	2,497,652,919	258,066,811	-	258,066,811
1766									
1767	Experimental Plant								
1768	103	Experimental Plant							
1769			P	DGP	-	-	-	-	-
1770	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1771									
1772	**TOTAL PRODUCTION PLANT**				**8,411,248,668**	**7,810,789,636**	**600,459,032**	**-**	**600,459,032**

70	JANUARY 2009 West Control Area							
71	AMA							
72	FERC		BUS	WCA	UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1773	350	Land and Land Rights							
1774			T	DGP	-	-	-	-	-
1775			T	DGU	-	-	-	-	-
1776			T	CAGW	26,447,421	20,788,634	5,658,787	-	5,658,787
1777			T	CAGE	68,033,380	68,033,380	-	-	-
1778			T	JBG	1,042,362	828,748	213,614	-	213,614
1779			T	SG	100,388	92,305	8,082	-	8,082
1780					95,623,550	89,743,066	5,880,483	-	5,880,483
1781									
1782	352	Structures and Improvements							
1783			T	S	-	-	-	-	-
1784			T	DGP	-	-	-	-	-
1785			T	DGU	-	-	-	-	-
1786			T	CAGW	19,828,827	15,586,178	4,242,648	-	4,242,648
1787			T	CAGE	49,656,308	49,656,308	-	-	-
1788			T	JBG	1,182,513	940,178	242,336	-	242,336
1789			T	SG	3,167	2,912	255	-	255
1790					70,670,815	66,185,576	4,485,239	-	4,485,239
1791									
1792	353	Station Equipment							
1793			T	DGP	-	-	-	-	-
1794			T	DGU	-	-	-	-	-
1795			T	CAGW	325,698,744	256,011,049	69,687,696	-	69,687,696
1796			T	CAGE	768,258,413	768,258,413	-	-	-
1797			T	JBG	21,881,309	17,397,113	4,484,196	-	4,484,196
1798			T	SG	34,743,550	31,946,320	2,797,230	-	2,797,230
1799					1,150,582,016	1,073,612,895	76,969,121	-	76,969,121
1800									
1801	354	Towers and Fixtures							
1802			T	DGP	-	-	-	-	-
1803			T	DGU	-	-	-	-	-
1804			T	CAGW	160,925,507	126,493,297	34,432,211	-	34,432,211
1805			T	CAGE	256,278,903	256,278,903	-	-	-
1806			T	JBG	14,658,355	11,654,379	3,003,976	-	3,003,976
1807			T	SG	123,630	113,676	9,954	-	9,954
1808					431,986,395	394,540,255	37,446,140	-	37,446,140
1809									
1810	355	Poles and Fixtures							
1811			T	DGP	-	-	-	-	-
1812			T	DGU	-	-	-	-	-
1813			T	CAGW	186,730,560	146,777,006	39,953,554	-	39,953,554
1814			T	CAGE	354,454,965	354,454,965	-	-	-
1815			T	JBG	-	-	-	-	-
1816			T	SG	568,753	522,962	45,791	-	45,791
1817					541,754,277	501,754,932	39,999,345	-	39,999,345
1818									
1819	356	Clearing and Grading							
1820			T	DGP	-	-	-	-	-
1821			T	DGU	-	-	-	-	-
1822			T	CAGW	276,177,246	217,085,352	59,091,895	-	59,091,895
1823			T	CAGE	429,443,034	429,443,034	-	-	-
1824			T	JBG	11,844,847	9,417,451	2,427,396	-	2,427,396
1825			T	SG	293,054	269,460	23,594	-	23,594
1826					717,758,181	656,215,296	61,542,885	-	61,542,885
1827									
1828	357	Underground Conduit							
1829			T	DGP	-	-	-	-	-
1830			T	DGU	-	-	-	-	-
1831			T	CAGW	153,537	120,686	32,851	-	32,851
1832			T	CAGE	3,056,436	3,056,436	-	-	-
1833			T	SG	-	-	-	-	-
1834					3,209,972	3,177,121	32,851	-	32,851
1835									
1836	358	Underground Conductors							
1837			T	DGP	-	-	-	-	-
1838			T	DGU	-	-	-	-	-
1839			T	CAGW	296,845	233,331	63,514	-	63,514
1840			T	CAGE	7,194,045	7,194,045	-	-	-
1841			T	SG	-	-	-	-	-
1842					7,490,890	7,427,376	63,514	-	63,514
1843									

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE	4,850,017	4,850,017	-	-	-
		T	SG	15,883	14,604	1,279	-	1,279
				11,453,447	10,042,672	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300							
		T	SG	-	-	-	-	-
		T	CAGW	7,842,295	6,164,329	1,677,966	-	1,677,966
		T	CAGE	19,473,441	19,473,441	-	-	-
				27,315,737	25,637,770	1,677,966	-	1,677,966
TS0	Unclassified Trans Sub Plant - Acct 300							
		T	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL TRANSMISSION PLANT				**3,057,845,280**	**2,828,336,960**	**229,508,320**	**-**	**229,508,320**
Summary of Transmission Plant by Factor								
	JBG			50,609,386	40,237,868	10,371,518	-	10,371,518
	JBE			-	-	-	-	-
	CAGW			1,010,688,529	794,437,911	216,250,618	-	216,250,618
	CAGE			1,960,698,940	1,960,698,940	-	-	-
	SG			35,848,425	32,962,240	2,886,184	-	2,886,184
Total Transmission Plant by Factor				3,057,845,280	2,828,336,960	229,508,320	-	229,508,320
360	Land and Land Rights							
		DPW	S	48,060,500	46,574,533	1,485,966	-	1,485,966
				48,060,500	46,574,533	1,485,966	-	1,485,966
361	Structures and Improvements							
		DPW	S	58,291,008	56,052,241	2,238,767	-	2,238,767
				58,291,008	56,052,241	2,238,767	-	2,238,767
362	Station Equipment							
		DPW	S	736,458,775	689,936,774	46,522,001	-	46,522,001
				736,458,775	689,936,774	46,522,001	-	46,522,001
363	Storage Battery Equipment							
		DPW	S	1,457,805	1,457,805	-	-	-
				1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures							
		DPW	S	870,015,774	785,108,058	84,907,716	-	84,907,716
				870,015,774	785,108,058	84,907,716	-	84,907,716
365	Overhead Conductors							
		DPW	S	618,204,782	562,605,552	55,599,230	-	55,599,230
				618,204,782	562,605,552	55,599,230	-	55,599,230
366	Underground Conduit							
		DPW	S	279,597,249	264,905,762	14,691,486	-	14,691,486
				279,597,249	264,905,762	14,691,486	-	14,691,486
367	Underground Conductors							
		DPW	S	675,277,516	655,724,520	19,552,996	-	19,552,996
				675,277,516	655,724,520	19,552,996	-	19,552,996
368	Line Transformers							
		DPW	S	1,017,728,048	928,250,062	89,477,985	-	89,477,985
				1,017,728,048	928,250,062	89,477,985	-	89,477,985
369	Services							
		DPW	S	537,103,596	491,923,615	45,179,981	-	45,179,981
				537,103,596	491,923,615	45,179,981	-	45,179,981
370	Meters							
		DPW	S	187,381,363	173,532,207	13,849,156	-	13,849,156
				187,381,363	173,532,207	13,849,156	-	13,849,156
371	Installations on Customers' Premises							
		DPW	S	8,814,708	8,288,632	526,077	-	526,077
				8,814,708	8,288,632	526,077	-	526,077

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
373	Street Lights							
		DPW	S	61,570,522	57,812,205	3,758,318	-	3,758,318
				61,570,522	57,812,205	3,758,318	-	3,758,318
DP	Unclassified Dist Plant - Acct 300							
		DPW	S	25,447,305	23,635,308	1,811,997	-	1,811,997
				25,447,305	23,635,308	1,811,997	-	1,811,997
DS0	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT				**5,125,408,951**	**4,745,807,274**	**379,601,677**	**-**	**379,601,677**
Summary of Distribution Plant by Factor								
	S			5,125,408,951	4,745,807,274	379,601,677	-	379,601,677
Total Distribution Plant by Factor				5,125,408,951	4,745,807,274	379,601,677	-	379,601,677
389	Land and Land Rights							
		G-SITUS	S	9,366,146	8,267,319	1,098,826	-	1,098,826
		CUST	CN	1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	-	-	-	-	-
		G-SG	CAGE	1,560	1,560	-	-	-
		PTD	SO	5,598,055	5,187,385	410,670	-	410,670
				16,094,266	14,504,355	1,589,911	-	1,589,911
390	Structures and Improvements							
		G-SITUS	S	109,914,419	96,561,992	13,352,428	-	13,352,428
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	12,151,690	11,285,788	865,902	-	865,902
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	2,279,952	1,792,125	487,827	-	487,827
		G-SG	CAGE	3,556,459	3,556,459	-	-	-
		PTD	JBG	19,191	15,258	3,933	-	3,933
		PTD	SO	101,450,830	94,008,451	7,442,378	-	7,442,378
				229,372,541	207,220,073	22,152,468	-	22,152,468
391	Office Furniture & Equipment							
		G-SITUS	S	14,128,829	12,639,752	1,489,077	-	1,489,077
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	8,270,083	7,680,776	589,307	-	589,307
		G-SG	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	61,857,782	57,319,928	4,537,854	-	4,537,854
		G-SG	CAGW	280,416	220,417	59,999	-	59,999
		G-SG	CAGE	3,997,704	3,997,704	-	-	-
		P	JBG	542,124	431,025	111,099	-	111,099
		P	JBE	4,984	3,964	1,020	-	1,020
		P	CAEE	106,691	106,691	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				89,188,612	82,400,256	6,788,356	-	6,788,356
392	Transportation Equipment							
		G-SITUS	S	74,702,694	69,704,825	4,997,869	-	4,997,869
		PTD	SO	8,329,283	7,718,251	611,032	-	611,032
		G-SG	SG	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-SG	CAGW	3,416,152	2,685,220	730,932	-	730,932
		G-SG	CAGE	13,208,581	13,208,581	-	-	-
		P	JBG	1,478,275	1,175,328	302,947	-	302,947
		P	CAEW	-	-	-	-	-
		P	CAEE	655,378	655,378	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-DGU	CAGE	-	-	-	-	-
				101,790,364	95,147,584	6,642,780	-	6,642,780

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment							
		G-SITUS	S	8,737,413	8,229,876	507,537	-	507,537
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	388,792	360,271	28,522	-	28,522
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	142,381	111,917	30,464	-	30,464
		G-SG	CAGE	3,783,476	3,783,476	-	-	-
		G-DGU	JBG	591,589	470,353	121,236	-	121,236
		G-DGU	CAGE	-	-	-	-	-
				13,643,651	12,955,892	687,759	-	687,759
394	Tools, Shop & Garage Equipment							
		G-SITUS	S	31,785,156	29,231,642	2,553,514	-	2,553,514
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	4,068,324	3,769,874	298,450	-	298,450
		P	SE	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	CAGW	2,193,257	1,723,980	469,277	-	469,277
		G-SG	CAGE	21,466,306	21,466,306	-	-	-
		P	JBG	3,564,846	2,834,292	730,553	-	730,553
		P	CAEW	-	-	-	-	-
		P	CAEE	7,106	7,106	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				63,084,995	59,033,201	4,051,795	-	4,051,795
395	Laboratory Equipment							
		G-SITUS	S	27,012,070	24,902,289	2,109,781	-	2,109,781
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	5,443,122	5,043,817	399,304	-	399,304
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	1,344,601	1,056,905	287,696	-	287,696
		G-SG	CAGE	4,922,641	4,922,641	-	-	-
		P	JBG	434,513	345,467	89,046	-	89,046
		P	CAEW	-	-	-	-	-
		P	CAEE	42,438	42,438	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				39,199,385	36,313,558	2,885,827	-	2,885,827
396	Power Operated Equipment							
		G-SITUS	S	93,554,143	87,013,728	6,540,415	-	6,540,415
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	1,574,391	1,458,895	115,497	-	115,497
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-SG	CAGW	2,268,094	1,782,804	485,290	-	485,290
		G-SG	CAGE	24,536,901	24,536,901	-	-	-
		P	JBG	6,194,411	4,924,973	1,269,437	-	1,269,437
		P	CAEW	-	-	-	-	-
		P	CAEE	73,823	73,823	-	-	-
		P	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				128,201,763	119,791,124	8,410,639	-	8,410,639
397	Communication Equipment							
		COM_EQ	S	102,077,533	93,356,164	8,721,370	-	8,721,370
		COM_EQ	DGP	-	-	-	-	-
		COM_EQ	DGU	-	-	-	-	-
		COM_EQ	SO	50,112,194	46,435,991	3,676,204	-	3,676,204
		COM_EQ	CN	4,552,456	4,228,059	324,398	-	324,398
		COM_EQ	SG	142,787	131,291	11,496	-	11,496
		COM_EQ	SE	-	-	-	-	-
		COM_EQ	CAGW	25,441,242	19,997,741	5,443,501	-	5,443,501
		COM_EQ	CAGE	56,882,318	56,882,318	-	-	-
		COM_EQ	JBG	1,905,981	1,515,383	390,598	-	390,598
		COM_EQ	CAEW	-	-	-	-	-
		COM_EQ	CAEE	113,108	113,108	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
				241,227,621	222,660,055	18,567,566	-	18,567,566

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment							
		G-SITUS	S	1,332,021	1,216,418	115,603	-	115,603
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	199,765	185,530	14,235	-	14,235
		PTD	SO	3,453,052	3,199,738	253,314	-	253,314
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	296,543	233,094	63,449	-	63,449
		G-SG	CAGE	1,227,331	1,227,331	-	-	-
		P	JBG	133,010	105,752	27,258	-	27,258
		P	CAEW	-	-	-	-	-
		P	CAEE	1,668	1,668	-	-	-
		G-SG	CAGE	-	-	-	-	-
				6,643,390	6,169,531	473,859	-	473,859
399	Coal Mine							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	272,981,602	272,981,602	-	-	-
MP		P	JBE	-	-	-	-	-
				272,981,602	272,981,602	-	-	-
399L	WIDCO Capital Lease							
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		G-SITUS	S	18,984,156	18,984,156	-	-	-
		P	CAGW	4,651,287	3,656,080	995,206	-	995,206
		P	CAGE	12,411,745	12,411,745	-	-	-
		PTD	SO	12,902,451	11,955,934	946,517	-	946,517
				48,949,638	47,007,915	1,941,723	-	1,941,723
	Remove Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
				-	-	-	-	-
1011392	General Vehicles Capital Leases							
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	38,106	35,311	2,795	-	2,795
		CUST	CN	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				38,106	35,311	2,795	-	2,795
399G	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT				**1,201,466,296**	**1,129,212,541**	**72,253,755**	**-**	**72,253,755**

70	**JANUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2142	Summary of General Plant by Factor								
2143		S			491,594,580	450,108,160	41,486,420	-	41,486,420
2144		JBG			14,863,939	11,817,832	3,046,107	-	3,046,107
2145		JBE			4,984	3,964	1,020	-	1,020
2146		SG			142,787	131,291	11,496	-	11,496
2147		SO			255,216,382	236,493,846	18,722,537	-	18,722,537
2148		SE			-	-	-	-	-
2149		CN			26,302,501	24,428,244	1,874,257	-	1,874,257
2150		DEU			-	-	-	-	-
2151		CAGW			42,313,925	33,260,282	9,053,642	-	9,053,642
2152		CAGE			145,995,022	145,995,022	-	-	-
2153		CAEW			-	-	-	-	-
2154		CAEE			273,981,815	273,981,815	-	-	-
2155		SSGCT			-	-	-	-	-
2156		SSGCH			-	-	-	-	-
2157		Less Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
2158	Total General Plant by Factor				1,201,466,296	1,129,212,541	72,253,755	-	72,253,755
2159	301	Organization							
2160			I-SITUS	S	-	-	-	-	-
2161			PTD	SO	-	-	-	-	-
2162			I-SG	CAGW	-	-	-	-	-
2163			I-SG	CAGE	-	-	-	-	-
2164			I-SG	SG	-	-	-	-	-
2165					-	-	-	-	-
2166	302	Franchise & Consent							
2167			I-SITUS	S	1,000,000	1,000,000	-	-	-
2168			I-SG	SG	-	-	-	-	-
2169			I-SG	CAGW	-	-	-	-	-
2170			I-SG	CAGE	-	-	-	-	-
2171			I-SG	CAGW	105,104,427	82,615,899	22,488,528	-	22,488,528
2172			I-SG	CAGE	13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP	-	-	-	-	-
2174			I-DGU	DGU	-	-	-	-	-
2175					119,519,650	97,031,122	22,488,528	-	22,488,528
2176									
2177	303	Miscellaneous Intangible Plant							
2178			I-SITUS	S	2,074,104	2,071,788	2,316	-	2,316
2179			I-SG	SG	1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO	363,591,373	336,918,506	26,672,868	-	26,672,868
2181			P	SE	-	-	-	-	-
2182			CUST	CN	115,423,512	107,198,692	8,224,819	-	8,224,819
2183			I-SG	CAGW	42,437,797	33,357,650	9,080,146	-	9,080,146
2184			I-SG	CAGE	31,241,378	31,241,378	-	-	-
2185			P	JBG	58,005	46,118	11,887	-	11,887
2186			P	CAEW	-	-	-	-	-
2187			P	CAEE	3,738,172	3,738,172	-	-	-
2188			P	CAGE	-	-	-	-	-
2189			I-DGP	CAGE	-	-	-	-	-
2190					560,146,804	516,027,363	44,119,441	-	44,119,441
2191	303	Less Non-Utility Plant							
2192			I-SITUS	S	-	-	-	-	-
2193					560,146,804	516,027,363	44,119,441	-	44,119,441
2194	IP	Unclassified Intangible Plant - Acct 300							
2195			I-SITUS	S	-	-	-	-	-
2196			I-SG	SG	-	-	-	-	-
2197			I-DGU	DGU	-	-	-	-	-
2198			PTD	SO	-	-	-	-	-
2199					-	-	-	-	-
2200									
2201	**TOTAL INTANGIBLE PLANT**				**679,666,454**	**613,058,485**	**66,607,969**	**-**	**66,607,969**
2202									
2203	Summary of Intangible Plant by Factor								
2204		S			3,074,104	3,071,788	2,316	-	2,316
2205		JBG			58,005	46,118	11,887	-	11,887
2206		JBE			-	-	-	-	-
2207		SG			1,582,463	1,455,058	127,405	-	127,405
2208		SO			363,591,373	336,918,506	26,672,868	-	26,672,868
2209		CN			115,423,512	107,198,692	8,224,819	-	8,224,819
2210		CAGW			147,542,224	115,973,550	31,568,674	-	31,568,674
2211		CAGE			44,656,601	44,656,601	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			3,738,172	3,738,172	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		SE			-	-	-	-	-
2217	Total Intangible Plant by Factor				679,666,454	613,058,485	66,607,969	-	66,607,969

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)								
	DP			25,447,305	23,635,308	1,811,997	-	1,811,997
	DS0			-	-	-	-	-
	GP			38,106	35,311	2,795	-	2,795
	HP			-	-	-	-	-
	NP			-	-	-	-	-
	OP			312,339,023	245,509,822	66,829,201	-	66,829,201
	TP			27,315,737	25,637,770	1,677,966	-	1,677,966
	TS0			-	-	-	-	-
	IP			-	-	-	-	-
	MP							
	SP			(10,289,341)	(8,256,944)	(2,032,396)	-	(2,032,396)
Total Unclassified Plant by Factor				354,850,829	286,561,266	68,289,563	-	68,289,563
TOTAL ELECTRIC PLANT IN SERVICE				**18,475,635,649**	**17,127,204,896**	**1,348,430,753**	**-**	**1,348,430,753**
Summary of Electric Plant by Factor								
	S			5,620,077,635	5,198,987,222	421,090,412	-	421,090,412
	SE			-	-	-	-	-
	JBG			1,018,830,667	810,038,953	208,791,714	-	208,791,714
	JBE			4,984	3,964	1,020	-	1,020
	SG			37,629,912	34,600,299	3,029,613	-	3,029,613
	SO			618,807,756	573,412,351	45,395,404	-	45,395,404
	CN			141,726,012	131,626,936	10,099,076	-	10,099,076
	DEU			-	-	-	-	-
	CAGW			3,093,820,857	2,431,855,620	661,965,237	-	661,965,237
	CAGE			7,715,967,478	7,715,967,478	-	-	-
	CAEW			-	-	-	-	-
	CAEE			277,719,988	277,719,988	-	-	-
	SSGCH			-	-	-	-	-
	SSGCT			-	-	-	-	-
	Less Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
				18,475,635,649	17,127,204,896	1,348,430,753	-	1,348,430,753
105	Plant Held For Future Use							
		DPW	S	2,627,314	2,627,314	-	-	-
		P	SG	-	-	-	-	-
		T	SG	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		G	SG	-	-	-	-	-
		G	CAGW	168,923	132,780	36,143	-	36,143
		G	CAGE	11,325,305	11,325,305	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	953,014	953,014	-	-	-
Total Plant Held For Future Use				15,074,557	15,038,413	36,143	-	36,143
114	Electric Plant Acquisition Adjustments							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	157,193,780	157,193,780	-	-	-
		P	DGP	-	-	-	-	-
Total Electric Plant Acquisition Adjustments				157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(91,304,133)	(91,304,133)	-	-	-
		P	DGP	-	-	-	-	-
				(91,304,133)	(91,304,133)	-	-	-
120	Nuclear Fuel							
		P	SE	-	-	-	-	-
Total Nuclear Fuel				-	-	-	-	-
124	Weatherization							
		DMSC	S	3,258,963	1,197,982	2,060,981	-	2,060,981
		DMSC	SO	(2,464)	(2,283)	(181)	-	(181)
				3,256,499	1,195,699	2,060,800	-	2,060,800
182W	Weatherization							
		DMSC	S	16,364,994	16,364,994	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SGCT	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				16,364,994	16,364,994	-	-	-

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization							
		DMSC	S	-	-	-	-	-
		DMSC	CN	-	-	-	-	-
		DMSC	CNP	-	-	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
Total Weatherization				19,621,493	17,560,693	2,060,800	-	2,060,800
151	Fuel Stock							
		P	DEU	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAEW	1,676,399	1,318,175	358,224	-	358,224
		P	CAEE	119,976,804	119,976,804	-	-	-
		P	JBE	14,139,118	11,245,304	2,893,814	-	2,893,814
		P	CAEE	-	-	-	-	-
		P	CAEE	-	-	-	-	-
Total Fuel Stock				135,792,320	132,540,283	3,252,037	-	3,252,037
152	Fuel Stock - Undistributed							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
25316	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,379,000)	(1,379,000)	-	-	-
				(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,758,544)	(1,758,544)	-	-	-
				(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
	Total Fuel Stock			132,654,776	129,402,739	3,252,037	-	3,252,037
154	Materials and Supplies							
		MSS	S	91,448,580	85,629,098	5,819,482	-	5,819,482
		MSS	SG	1,218,088	1,120,019	98,069	-	98,069
		MSS	SE	-	-	-	-	-
		MSS	SO	(46,290)	(42,894)	(3,396)	-	(3,396)
		MSS	SNPPS	-	-	-	-	-
		MSS	SNPPH	-	-	-	-	-
		MSS	SNPD	(4,402,741)	(4,104,657)	(298,084)	-	(298,084)
		MSS	SNPT	-	-	-	-	-
		MSS	DGU	-	-	-	-	-
		MSS	DGP	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
		MSS	SNPP	-	-	-	-	-
		MSS	CAGW	2,823,698	2,219,529	604,169	-	604,169
		MSS	CAGE	69,087,906	69,087,906	-	-	-
		MSS	JBG	7,956,787	6,326,181	1,630,606	-	1,630,606
		MSS	CAEW	-	-	-	-	-
		MSS	CAEE	4,634,048	4,634,048	-	-	-
		MSS	CAGE	-	-	-	-	-
Total Materials and Supplies				172,720,076	164,869,229	7,850,846	-	7,850,846
163	Stores Expense Undistributed							
		MSS	SO	-	-	-	-	-
				-	-	-	-	-
25318	Provo Working Capital Deposit							
		MSS	SNPPS	(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
				(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			172,447,076	164,608,935	7,838,140	-	7,838,140

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
165	Prepayments							
		DMSC	S	2,609,253	2,609,253	-	-	-
		GP	GPS	7,470,686	6,922,640	548,045	-	548,045
		PT	SG	3,035,163	2,790,799	244,363	-	244,363
		PT	CAGW	780,000	613,108	166,892	-	166,892
		PT	CAGE	566,693	566,693	-	-	-
		P	CAEW	4,055	3,188	866	-	866
		P	CAEE	3,490,498	3,490,498	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	17,995,022	16,674,917	1,320,105	-	1,320,105
Total Prepayments				35,951,369	33,671,097	2,280,272	-	2,280,272
182M	Misc Regulatory Assets							
		DDS2	S	67,245,375	66,261,512	983,863	-	983,863
		DEFSG	SG	(3,613,057)	(3,322,167)	(290,890)	-	(290,890)
		P	CAGE	-	-	-	-	-
		P	CAGE	9,540,613	9,540,613	-	-	-
		DEFSG	CAGW	8,701,120	6,839,396	1,861,723	-	1,861,723
		DEFSG	JBG	-	-	-	-	-
		P	SE	10,608,209	9,806,358	801,851	-	801,851
		P	CAEW	-	-	-	-	-
		P	CAEE	(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO	6,979,201	6,467,211	511,990	-	511,990
				88,853,252	84,984,715	3,868,538	-	3,868,538
186M	Misc Deferred Debits							
		LABOR	S	23,053,006	22,939,565	113,440	-	113,440
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		DEFSG	SG	24,068,486	22,130,714	1,937,772	-	1,937,772
		LABOR	SO	90,137	83,524	6,612	-	6,612
		P	SE	-	-	-	-	-
		DEFSG	CAGW	6,282,848	4,938,547	1,344,301	-	1,344,301
		DEFSG	CAGE	6,831,720	6,831,720	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	10,082,779	10,082,779	-	-	-
		P	SNPPS	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
Total Misc. Deferred Debits				70,408,975	67,006,848	3,402,126	-	3,402,126
Working Capital								
CWC	Cash Working Capital							
		CWC	S	2,798,335	2,388,552	409,783	-	409,783
		CWC	SO	-	-	-	-	-
		CWC	SE	-	-	-	-	-
				2,798,335	2,388,552	409,783	-	409,783
OWC	Other Work. Cap.							
131	Cash	GP	SNP	12,432,362	11,530,724	901,639	-	901,639
135	Working Funds	GP	SG	2,088	1,920	168	-	168
141	Other A/R	GP	SO	190,073	176,129	13,944	-	13,944
143	Other A/R	GP	SO	29,161,726	27,022,437	2,139,289	-	2,139,289
232	A/P	PTD	S	-	-	-	-	-
232	A/P	PTD	SO	(5,715,960)	(5,296,641)	(419,320)	-	(419,320)
232	A/P	P	CAEE	(1,357,158)	(1,357,158)	-	-	-
232	A/P	T	SG	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE	(1,126,785)	(1,041,614)	(85,171)	-	(85,171)
2533	Other Msc. Df. Crd.	P	CAEW	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE	(4,726,615)	(4,726,615)	-	-	-
230	Asset Retir. Oblig.	P	SE	542	501	41	-	41
230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE	(2,456,677)	(2,456,677)	-	-	-
230	Asset Retir. Oblig.	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	SE	-	-	-	-	-
254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE	(538,864)	(538,864)	-	-	-
2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
				25,844,929	23,294,340	2,550,589	-	2,550,589
Total Working Capital				28,643,264	25,682,892	2,960,372	-	2,960,372

70	JANUARY 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS		WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2446	Miscellaneous Rate Base								
2447	18221	Unrec Plant & Reg Study Costs							
2448			P	S	-	-	-	-	-
2449									
2450					-	-	-	-	-
2451									
2452	18222	Nuclear Plant - Trojan							
2453			P	S	(687,439)	(135,907)	(551,532)	-	(551,532)
2454			P	TROJP	1,634,335	1,284,716	349,619	-	349,619
2455			P	TROJD	2,393,115	1,881,194	511,921	-	511,921
2456					3,340,012	3,030,003	310,009	-	310,009
2457									
2458									
2459									
2460	1869	Misc Deferred Debits-Trojan							
2461			P	S	-	-	-	-	-
2462			P	SNPPN	-	-	-	-	-
2463					-	-	-	-	-
2464									
2465	**TOTAL MISCELLANEOUS RATE BASE**				3,340,012	3,030,003	310,009	-	310,009
2466									
2467	**TOTAL RATE BASE ADDITIONS**				**632,884,421**	**606,875,983**	**26,008,438**	**-**	**26,008,438**
2468	235	Customer Service Deposits							
2469			CUST	S	-	-	-	-	-
2470			CUST	CN	-	-	-	-	-
2471	**Total Customer Service Deposits**				-	-	-	-	-
2472									
2473	2281	Prop Ins	PTD	SO	-	-	-	-	-
2474	2282	Inj & Dam	PTD	SO	(8,606,288)	(7,974,936)	(631,353)	-	(631,353)
2475	2283	Pen & Ben	PTD	SO	(20,502,833)	(18,998,756)	(1,504,077)	-	(1,504,077)
2476	2283	Pen & Ben	PTD	S	-	-	-	-	-
2477	254	Ins Prov	PTD	SO	-	-	-	-	-
2478					(29,109,121)	(26,973,692)	(2,135,429)	-	(2,135,429)
2479									
2480	22844	Accum Hydro Relicensing Obligation							
2481			P	S	-	-	-	-	-
2482			P	SG	-	-	-	-	-
2483					-	-	-	-	-
2484									
2485	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2486	230	ARO	P	TROJP	(2,026,457)	(1,592,954)	(433,503)	-	(433,503)
2487	254105	ARO	P	TROJP	(3,373,343)	(2,651,713)	(721,631)	-	(721,631)
2488	254	Regulatory Liabil	P	CAEE	(4,847,167)	(4,847,167)	-	-	-
2489	254	Regulatory Liabil	P	SE	1,966,706	1,818,047	148,659	-	148,659
2490	254		P	S	(2,488,841)	(2,488,525)	(316)	-	(316)
2491					(10,769,103)	(9,762,312)	(1,006,791)	-	(1,006,791)
2492									
2493	252	Customer Advances for Construction							
2494			DPW	S	(6,877,405)	(6,869,650)	(7,756)	-	(7,756)
2495			DPW	SG	-	-	-	-	-
2496			T	CAGE	(4,986,719)	(4,986,719)	-	-	-
2497			DPW	SO	-	-	-	-	-
2498			CUST	CN	(3,225,252)	(2,995,428)	(229,824)	-	(229,824)
2499	**Total Customer Advances for Constr.**				(15,089,376)	(14,851,796)	(237,580)	-	(237,580)
2500									
2501	25398	SO2 Emissions							
2502			P	S	-	-	-	-	-
2503					-	-	-	-	-
2504									
2505	25399	Other Deferred Credits							
2506			P	S	(3,637,128)	(3,309,103)	(328,025)	-	(328,025)
2507			GP	GPS	-	-	-	-	-
2508			GP	SO	-	-	-	-	-
2509			P	CAGW	-	-	-	-	-
2510			P	CAGE	2,476,942	2,476,942	-	-	-
2511			P	SG	(11,799,602)	(10,849,607)	(949,995)	-	(949,995)
2512			P	CAEW	-	-	-	-	-
2513			P	CAEE	(1,894,845)	(1,894,845)	-	-	-
2514			P	SE	-	-	-	-	-
2515					(14,854,634)	(13,576,613)	(1,278,021)	-	(1,278,021)
2516									

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes							
		P	S	4,120,755	3,912,746	208,009	-	208,009
		P	CN	88,381	82,083	6,298	-	6,298
		LABOR	SO	41,384,116	38,348,200	3,035,916	-	3,035,916
		P	DGP	-	-	-	-	-
		CUST	BADDEBT	3,174,265	2,768,123	406,142	-	406,142
		P	TROJD	137	107	29	-	29
		P	SG	1,572,080	1,445,510	126,569	-	126,569
		P	SE	8,832,767	8,165,118	667,649	-	667,649
		PTD	SNP	(0)	(0)	(0)	-	(0)
		P	CAGW	2,249,528	1,768,211	481,317	-	481,317
		P	CAGE	34,583,645	34,583,645	-	-	-
		P	CAEW	262,659	206,532	56,127	-	56,127
		P	CAEE	1,792,395	1,792,395	-	-	-
		DPW	JBE	288,962	229,821	59,141	-	59,141
		DPW	SNPD	703,232	655,621	47,612	-	47,612
Total Accum Deferred Income Taxes				99,052,921	93,958,111	5,094,810	-	5,094,810
281	Accumulated Deferred Income Taxes							
		P	S	-	-	-	-	-
		PT	SG	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		T	SNPT	-	-	-	-	-
				-	-	-	-	-
282	Accumulated Deferred Income Taxes							
		GP	S	1,964,565	1,964,565	-	-	-
		ACCMDIT	DITBAL	(1,598,902,075)	(1,476,816,039)	(122,086,037)	-	(122,086,037)
		PT	DGP	-	-	-	-	-
		LABOR	SO	(12,326,963)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(6,217,770)	(6,217,770)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(15,587,402)	(15,587,402)	-	-	-
		P	SE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	(4,243,456)	(3,901,812)	(341,644)	-	(341,644)
				(1,635,313,101)	(1,511,981,121)	(123,331,980)	-	(123,331,980)
283	Accumulated Deferred Income Taxes							
		GP	S	(35,841,156)	(33,531,962)	(2,309,194)	-	(2,309,194)
		P	SG	(3,959,671)	(3,640,875)	(318,796)	-	(318,796)
		P	SE	(5,277,943)	(4,878,995)	(398,948)	-	(398,948)
		LABOR	SO	(7,696,973)	(7,132,327)	(564,646)	-	(564,646)
		GP	GPS	(15,874,138)	(14,709,620)	(1,164,518)	-	(1,164,518)
		PTD	SNP	(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD	735,880	578,465	157,415	-	157,415
		PTD	SNPD	-	-	-	-	-
		P	CAGW	(4,591,914)	(3,609,411)	(982,503)	-	(982,503)
		P	CAGE	(2,616,631)	(2,616,631)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(8,357,952)	(8,357,952)	-	-	-
		P	JBE	2,343,437	1,863,813	479,625	-	479,625
		P	SGCT	-	-	-	-	-
				(87,478,146)	(81,916,703)	(5,561,443)	-	(5,561,443)
TOTAL ACCUM DEF INCOME TAX				(1,623,738,326)	(1,499,939,713)	(123,798,613)	-	(123,798,613)
255	Accumulated Investment Tax Credit							
		PTD	S	-	-	-	-	-
		PTD	ITC84	(2,327,081)	(1,997,101)	(329,980)	-	(329,980)
		PTD	ITC85	(3,722,974)	(3,225,585)	(497,389)	-	(497,389)
		PTD	ITC86	(1,726,383)	(1,499,778)	(226,605)	-	(226,605)
		PTD	ITC88	(251,874)	(214,194)	(37,680)	-	(37,680)
		PTD	ITC89	(545,680)	(462,361)	(83,319)	-	(83,319)
		PTD	ITC90	(344,682)	(331,194)	(13,488)	-	(13,488)
		PTD	JBG	-	-	-	-	-
Total Accumulated ITC				(8,918,674)	(7,730,212)	(1,188,462)	-	(1,188,462)
TOTAL RATE BASE DEDUCTIONS				**(1,702,479,234)**	**(1,572,834,339)**	**(129,644,895)**	**-**	**(129,644,895)**

JANUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(135,098,014)	(106,191,948)	(28,906,066)	-	(28,906,066)
		P	CAGE	(1,828,852,152)	(1,828,852,152)	-	-	-
		P	JBG	(487,466,644)	(387,568,791)	(99,897,853)	-	(99,897,853)
		P	CAGE	-	-	-	-	-
				(2,451,416,810)	(2,322,612,891)	(128,803,918)	-	(128,803,918)
108NP	Nuclear Prod Plant Accumulated Depr							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	(200,512,902)	(157,610,427)	(42,902,475)	-	(42,902,475)
		P	CAGE	(42,805,830)	(42,805,830)	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				(243,318,732)	(200,416,258)	(42,902,475)	-	(42,902,475)
108OP	Other Production Plant - Accum Depr							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(80,844,984)	(63,547,095)	(17,297,889)	-	(17,297,889)
		P	CAGE	(77,473,342)	(77,473,342)	-	-	-
		P	CAGE	-	-	-	-	-
				(158,318,325)	(141,020,437)	(17,297,889)	-	(17,297,889)
108EP	Experimental Plant - Accum Depr							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR				**(2,853,053,867)**	**(2,664,049,586)**	**(189,004,282)**	**-**	**(189,004,282)**
Summary of Prod Plant Depreciation by Factor								
	S			-	-	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			(416,455,899)	(327,349,470)	(89,106,429)	-	(89,106,429)
	CAGE			(1,949,131,324)	(1,949,131,324)	-	-	-
	JBG			(487,466,644)	(387,568,791)	(99,897,853)	-	(99,897,853)
	SSGCT			-	-	-	-	-
Total of Prod Plant Depreciation by Factor				(2,853,053,867)	(2,664,049,586)	(189,004,282)	-	(189,004,282)
108TP	Transmission Plant Accumulated Depr							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	(406,576,196)	(319,583,665)	(86,992,531)	-	(86,992,531)
		T	CAGE	(630,335,645)	(630,335,645)	-	-	-
		T	JBG	(48,920,206)	(38,894,856)	(10,025,350)	-	(10,025,350)
		T	SG	(16,227,321)	(14,920,847)	(1,306,474)	-	(1,306,474)
TOTAL TRANS PLANT ACCUM DEPR				**(1,102,059,368)**	**(1,003,735,013)**	**(98,324,355)**	**-**	**(98,324,355)**
108360	Land and Land Rights							
		DPW	S	(5,461,976)	(5,331,971)	(130,005)	-	(130,005)
				(5,461,976)	(5,331,971)	(130,005)	-	(130,005)
108361	Structures and Improvements							
		DPW	S	(12,690,178)	(12,121,390)	(568,788)	-	(568,788)
				(12,690,178)	(12,121,390)	(568,788)	-	(568,788)
108362	Station Equipment							
		DPW	S	(199,185,478)	(185,356,889)	(13,828,589)	-	(13,828,589)
				(199,185,478)	(185,356,889)	(13,828,589)	-	(13,828,589)

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment							
		DPW	S	(677,619)	(677,619)	-	-	-
				(677,619)	(677,619)	-	-	-
108364	Poles, Towers & Fixtures							
		DPW	S	(447,703,940)	(405,310,668)	(42,393,272)	-	(42,393,272)
				(447,703,940)	(405,310,668)	(42,393,272)	-	(42,393,272)
108365	Overhead Conductors							
		DPW	S	(246,628,129)	(220,668,313)	(25,959,815)	-	(25,959,815)
				(246,628,129)	(220,668,313)	(25,959,815)	-	(25,959,815)
108366	Underground Conduit							
		DPW	S	(116,460,719)	(107,411,691)	(9,049,028)	-	(9,049,028)
				(116,460,719)	(107,411,691)	(9,049,028)	-	(9,049,028)
108367	Underground Conductors							
		DPW	S	(266,883,276)	(259,214,071)	(7,669,205)	-	(7,669,205)
				(266,883,276)	(259,214,071)	(7,669,205)	-	(7,669,205)
108368	Line Transformers							
		DPW	S	(347,532,715)	(308,584,850)	(38,947,865)	-	(38,947,865)
				(347,532,715)	(308,584,850)	(38,947,865)	-	(38,947,865)
108369	Services							
		DPW	S	(154,166,296)	(139,179,692)	(14,986,603)	-	(14,986,603)
				(154,166,296)	(139,179,692)	(14,986,603)	-	(14,986,603)
108370	Meters							
		DPW	S	(84,315,349)	(76,572,778)	(7,742,572)	-	(7,742,572)
				(84,315,349)	(76,572,778)	(7,742,572)	-	(7,742,572)
108371	Installations on Customers' Premises							
		DPW	S	(7,814,061)	(7,537,882)	(276,179)	-	(276,179)
				(7,814,061)	(7,537,882)	(276,179)	-	(276,179)
108372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108373	Street Lights							
		DPW	S	(27,710,611)	(25,713,106)	(1,997,506)	-	(1,997,506)
				(27,710,611)	(25,713,106)	(1,997,506)	-	(1,997,506)
108D00	Unclassified Dist Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	471,624	452,193	19,431	-	19,431
				471,624	452,193	19,431	-	19,431
TOTAL DISTRIBUTION PLANT DEPR				**(1,916,758,724)**	**(1,753,228,727)**	**(163,529,996)**	**-**	**(163,529,996)**
Summary of Distribution Plant Depr by Factor								
	S			(1,916,758,724)	(1,753,228,727)	(163,529,996)	-	(163,529,996)
Total Distribution Depreciation by Factor				(1,916,758,724)	(1,753,228,727)	(163,529,996)	-	(163,529,996)

70	**JANUARY 2009 West Control Area**							
71	**AMA**							
72	**FERC**		**BUS**	**WCA**	**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2735	108GP	General Plant Accumulated Depr							
2736			G-SITUS	S	(154,158,347)	(138,946,703)	(15,211,644)	-	(15,211,644)
2737			G-DGP	DGP	-	-	-	-	-
2738			G-DGU	DGU	-	-	-	-	-
2739			G-SG	SG	-	-	-	-	-
2740			CUST	CN	(6,623,757)	(6,151,763)	(471,994)	-	(471,994)
2741			PTD	SO	(85,759,926)	(79,468,624)	(6,291,302)	-	(6,291,302)
2742			P	SE	-	-	-	-	-
2743			G-SG	CAGW	(15,004,058)	(11,793,735)	(3,210,323)	-	(3,210,323)
2744			G-SG	CAGE	(47,322,519)	(47,322,519)	-	-	-
2745			P	JBG	(4,397,922)	(3,496,644)	(901,278)	-	(901,278)
2746			P	CAEW	-	-	-	-	-
2747			P	CAEE	(421,903)	(421,903)	-	-	-
2748			G-SG	CAGE	-	-	-	-	-
2749			G-SG	CAGE	-	-	-	-	-
2750					(313,688,432)	(287,601,891)	(26,086,541)	-	(26,086,541)
2751									
2752									
2753	108MP	Mining Plant Accumulated Depr.							
2754			P	S	-	-	-	-	-
2755			P	CAEW	-	-	-	-	-
2756			P	CAEE	(165,319,181)	(165,319,181)	-	-	-
2757			P	SE	-	-	-	-	-
2758					(165,319,181)	(165,319,181)	-	-	-
2759	108MP	Less Centralia Situs Depreciation							
2760			P	S	-	-	-	-	-
2761					(165,319,181)	(165,319,181)	-	-	-
2762									
2763	1081390	Accum Depr - Capital Lease							
2764			PTD	SO	-	-	-	-	-
2765					-	-	-	-	-
2766									
2767		Remove Capital Leases			-	-	-	-	-
2768					-	-	-	-	-
2769									
2770	1081399	Accum Depr - Capital Lease							
2771			P	S	-	-	-	-	-
2772			P	SE	-	-	-	-	-
2773					-	-	-	-	-
2774									
2775		Remove Capital Leases			-	-	-	-	-
2776					-	-	-	-	-
2777									
2778									
2779	**TOTAL GENERAL PLANT ACCUM DEPR**				**(479,007,613)**	**(452,921,072)**	**(26,086,541)**	**-**	**(26,086,541)**
2780									
2781									
2782									
2783	Summary of General Depreciation by Factor								
2784		S			(154,158,347)	(138,946,703)	(15,211,644)	-	(15,211,644)
2785		DGP			-	-	-	-	-
2786		DGU			-	-	-	-	-
2787		SE			-	-	-	-	-
2788		SO			(85,759,926)	(79,468,624)	(6,291,302)	-	(6,291,302)
2789		CN			(6,623,757)	(6,151,763)	(471,994)	-	(471,994)
2790		SG			-	-	-	-	-
2791		DEU			-	-	-	-	-
2792		CAGW			(15,004,058)	(11,793,735)	(3,210,323)	-	(3,210,323)
2793		CAGE			(47,322,519)	(47,322,519)	-	-	-
2794		CAEW			-	-	-	-	-
2795		CAEE			(165,741,084)	(165,741,084)	-	-	-
2796		SSGCT			-	-	-	-	-
2797		JBG			(4,397,922)	(3,496,644)	(901,278)	-	(901,278)
2798		Remove Capital Leases			-	-	-	-	-
2799	Total General Depreciation by Factor				(479,007,613)	(452,921,072)	(26,086,541)	-	(26,086,541)
2800									
2801									
2802	**TOTAL ACCUM DEPR - PLANT IN SERV**				**(6,350,879,572)**	**(5,873,934,398)**	**(476,945,174)**	**-**	**(476,945,174)**
2803	111SP	Accum Prov for Amort-Steam							
2804			P	CAGW	-	-	-	-	-
2805			P	CAGW	-	-	-	-	-
2806			P	CAGE	-	-	-	-	-
2807			P	SG	-	-	-	-	-
2808					-	-	-	-	-
2809									
2810									

JANUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
111GP	Accum Prov for Amort-General							
		G-SITUS	S	(14,848,039)	(13,497,054)	(1,350,985)	-	(1,350,985)
		CUST	CN	(2,223,377)	(2,064,945)	(158,433)	-	(158,433)
		I-SG	SG	-	-	-	-	-
		PTD	SO	(9,247,425)	(8,569,039)	(678,386)	-	(678,386)
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	-	-	-	-	-
				(26,318,841)	(24,131,037)	(2,187,804)	-	(2,187,804)
111HP	Accum Prov for Amort-Hydro							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(351,203)	(276,059)	(75,145)	-	(75,145)
		P	CAGE	(353,500)	(353,500)	-	-	-
		P	CAGE	-	-	-	-	-
				(704,704)	(629,559)	(75,145)	-	(75,145)
111IP	Accum Prov for Amort-Intangible Plant							
		I-SITUS	S	(780,537)	(779,507)	(1,031)	-	(1,031)
		I-DGP	DGP	-	-	-	-	-
		I-DGU	DGU	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,124,186)	(1,124,186)	-	-	-
		P	SE	-	-	-	-	-
		I-SG	SG	(21,241,745)	(19,531,556)	(1,710,189)	-	(1,710,189)
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		CUST	CN	(85,016,346)	(78,958,273)	(6,058,073)	-	(6,058,073)
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		I-SG	CAGW	(25,933,939)	(20,385,018)	(5,548,921)	-	(5,548,921)
		I-SG	CAGE	(9,287,388)	(9,287,388)	-	-	-
		PTD	JBG	(20,307)	(16,145)	(4,161)	-	(4,161)
		PTD	SO	(242,537,130)	(224,744,737)	(17,792,393)	-	(17,792,393)
				(385,941,578)	(354,826,809)	(31,114,769)	-	(31,114,769)
111IP	Less Non-Utility Plant							
		NUTIL	OTH	-	-	-	-	-
				(385,941,578)	(354,826,809)	(31,114,769)	-	(31,114,769)
111390	Accum Amtr - Capital Lease							
		G-SITUS	S	(728,241)	(728,241)	-	-	-
		P	CAGE	(1,017,959)	(1,017,959)	-	-	-
		P	CAGW	(5,718)	(4,494)	(1,223)	-	(1,223)
		PTD	SO	2,235,409	2,071,421	163,988	-	163,988
				483,492	320,726	162,765	-	162,765
	Remove Capital Lease Amtr			(483,492)	(320,726)	(162,765)	-	(162,765)
TOTAL ACCUM PROV FOR AMORTIZ				**(412,965,123)**	**(379,587,405)**	**(33,377,718)**	**-**	**(33,377,718)**

AMA

Summary of Amortization by Factor

S	(16,356,818)	(15,004,802)	(1,352,016)	-	(1,352,016)
DGP	-	-	-	-	-
DGU	-	-	-	-	-
SE	-	-	-	-	-
SO	(249,549,146)	(231,242,355)	(18,306,791)	-	(18,306,791)
CN	(87,239,723)	(81,023,217)	(6,216,506)	-	(6,216,506)
SSGCT	-	-	-	-	-
JBG	(20,307)	(16,145)	(4,161)	-	(4,161)
CAGW	(26,290,860)	(20,665,571)	(5,625,289)	-	(5,625,289)
CAGE	(10,658,847)	(10,658,847)	-	-	-
CAEW	-	-	-	-	-
CAEE	(1,124,186)	(1,124,186)	-	-	-
SG	(21,241,745)	(19,531,556)	(1,710,189)	-	(1,710,189)
Less Capital Lease	(483,492)	(320,726)	(162,765)	-	(162,765)
Total Provision For Amortization by Factor	(412,965,123)	(379,587,405)	(33,377,718)	-	(33,377,718)

RESULTS OF OPERATIONS
WASHINGTON

February 2009

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	FEBRUARY 2009
FILE:	WA JAM FEB 2009
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2009
TIME:	8:59:15 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

FEBRUARY 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues					
2	General Business Revenues	266,752,445	244,617,768	22,134,677	0	22,134,677
3	Interdepartmental	0	0	0	0	0
4	Special Sales	36,434,261	28,775,678	7,658,584	0	7,658,584
5	Other Operating Revenues	13,394,194	12,695,447	698,747	0	698,747
6	Total Operating Revenues	316,580,901	286,088,893	30,492,008	0	30,492,008
7						
8	Operating Expenses:					
9	Steam Production	34,373,164	30,844,927	3,528,238	0	3,528,238
10	Nuclear Production	0	0	0	0	0
11	Hydro Production	1,613,125	1,449,746	163,379	0	163,379
12	Other Power Supply	46,342,468	37,398,855	8,943,613	0	8,943,613
13	Transmission	12,041,233	10,111,206	1,930,027	0	1,930,027
14	Distribution	17,999,591	17,010,505	989,086	0	989,086
15	Customer Accounts	7,555,035	6,892,654	662,381	0	662,381
16	Customer Service	1,150,513	1,103,231	47,281	0	47,281
17	Sales	0	0	0	0	0
18	Administrative & General	15,377,415	14,251,689	1,125,726	0	1,125,726
19						
20	Total O & M Expenses	136,452,545	119,062,813	17,389,732	0	17,389,732
21						
22	Depreciation	38,240,993	35,219,281	3,021,712	0	3,021,712
23	Amortization Expense	5,062,036	4,636,205	425,830	0	425,830
24	Taxes Other Than Income	10,937,795	9,253,714	1,684,081	0	1,684,081
25	Income Taxes - Federal	33,214,936	31,111,635	2,103,301	0	2,103,301
26	Income Taxes - State	4,227,555	4,227,555	0	0	-
27	Income Taxes - Def Net	0	0	0	0	0
28	Investment Tax Credit Adj.	0	0	0	0	0
29	Misc Revenue & Expense	(91,048)	(104,925)	13,877	0	13,877
30						
31	Total Operating Expenses	228,044,813	203,406,279	24,638,534	0	24,638,534
32						
33	Operating Revenue for Return	88,536,088	82,682,614	5,853,475	0	5,853,475
34						
35	Rate Base:					
36	Electric Plant in Service	18,523,133,574	17,171,552,904	1,351,580,670	0	1,351,580,670
37	Plant Held for Future Use	16,154,005	16,117,861	36,143	0	36,143
38	Misc Deferred Debits	156,347,505	149,005,816	7,341,689	0	7,341,689
39	Elec Plant Acq Adj	65,433,034	65,433,034	0	0	0
40	Nuclear Fuel	0	0	0	0	0
41	Prepayments	41,389,534	38,302,819	3,086,716	0	3,086,716
42	Fuel Stock	134,856,400	131,426,013	3,430,387	0	3,430,387
43	Material & Supplies	177,032,007	168,969,074	8,062,933	0	8,062,933
44	Working Capital	30,202,009	27,168,386	3,033,623	0	3,033,623
45	Weatherization Loans	20,230,469	18,172,627	2,057,842	0	2,057,842
46	Miscellaneous Rate Base	3,200,845	2,903,753	297,092	0	297,092
47						
48	Total Electric Plant	19,167,979,382	17,789,052,288	1,378,927,094	0	1,378,927,094
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	(6,386,617,386)	(5,906,910,579)	(479,706,807)	0	(479,706,807)
52	Accum Prov For Amort	(416,406,967)	(382,741,869)	(33,665,098)	0	(33,665,098)
53	Accum Def Income Taxes	(1,623,738,326)	(1,499,939,713)	(123,798,613)	0	(123,798,613)
54	Unamortized ITC	(8,918,674)	(7,730,212)	(1,188,462)	0	(1,188,462)
55	Customer Adv for Const	(19,075,438)	(18,804,429)	(271,009)	0	(271,009)
56	Customer Service Deposits	0	0	0	0	0
57	Misc. Rate Base Deductions	(56,994,344)	(52,652,590)	(4,341,754)	0	(4,341,754)
58						
59	Total Rate Base Deductions	(8,511,751,135)	(7,868,779,392)	(642,971,742)	0	(642,971,742)
60						
61	Total Rate Base	10,656,228,248	9,920,272,895	735,955,352	0	735,955,352
62						
63						
64						
65						
66						
67						
68						
69						

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers								
440	Residential Sales							
		0	S	112,056,102	101,249,286	10,806,816	-	10,806,816
				112,056,102	101,249,286	10,806,816	-	10,806,816
442	Commercial & Industrial Sales							
		0	S	151,762,009	140,539,609	11,222,399	-	11,222,399
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
				151,762,009	140,539,609	11,222,399	-	11,222,399
444	Public Street & Highway Lighting							
		0	S	1,611,552	1,506,090	105,462	-	105,462
		0	SO	-	-	-	-	-
				1,611,552	1,506,090	105,462	-	105,462
445	Other Sales to Public Authority							
		0	S	1,322,782	1,322,782	-	-	-
				1,322,782	1,322,782	-	-	-
448	Interdepartmental							
		DPW	S	-	-	-	-	-
		GP	SO	-	-	-	-	-
				-	-	-	-	-
Total Sales to Ultimate Customers				**266,752,445**	**244,617,768**	**22,134,677**	**-**	**22,134,677**
447	Sales for Resale							
		WSF	S	640,409	640,409	-	-	-
		WSF	SG	-	-	-	-	-
		WSF	SE	-	-	-	-	-
		WSF	DGP	-	-	-	-	-
		WSF	CAGW	35,793,852	28,135,268	7,658,584	-	7,658,584
		WSF	CAGE	-	-	-	-	-
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				36,434,261	28,775,678	7,658,584	-	7,658,584
449	Provision for Rate Refund							
		WSF	S	-	-	-	-	-
		WSF	SG	-	-	-	-	-
				-	-	-	-	-
Total Sales from Electricity				**303,186,706**	**273,393,445**	**29,793,261**	**-**	**29,793,261**
450	Forfeited Discounts & Interest							
		CUST	S	696,444	626,821	69,624	-	69,624
		CUST	SO	-	-	-	-	-
				696,444	626,821	69,624	-	69,624
451	Misc Electric Revenue							
		CUST	S	595,516	570,401	25,115	-	25,115
		GP	SG	-	-	-	-	-
		GP	SO	13	12	1	-	1
				595,529	570,413	25,116	-	25,116
453	Water Sales							
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
454	Rent of Electric Property							
		DPW	S	941,285	854,174	87,111	-	87,111
		T	CAGW	19,313	15,181	4,132	-	4,132
		T	CAGE	308,325	308,325	-	-	-
		T	JBG	-	-	-	-	-
		T	SG	85,275	78,409	6,866	-	6,866
		GP	SO	238,453	220,960	17,493	-	17,493
				1,592,651	1,477,049	115,602	-	115,602

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue							
		DMSC	S	3,191,112	3,195,461	(4,349)	-	(4,349)
		CUST	CAGE	515,556	515,556	-	-	-
		OTHSE	CAGW	-	-	-	-	-
		OTHSO	SO	49,057	45,458	3,599	-	3,599
		OTHSGR	SG	1,837,799	1,689,836	147,963	-	147,963
		OTHSGR	JBG	47,039	37,399	9,640	-	9,640
		OTHSGR	WRG	4,355,237	4,058,628	296,609	-	296,609
		OTHSGR	WRE	513,770	478,826	34,944	-	34,944
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				10,509,571	10,021,165	488,406	-	488,406
	Total Other Electric Revenues			**13,394,194**	**12,695,447**	**698,747**	**-**	**698,747**
Total Electric Operating Revenues				**316,580,901**	**286,088,893**	**30,492,008**	**-**	**30,492,008**
Summary of Revenues by Factor								
	S			272,817,212	250,505,033	22,312,178	-	22,312,178
	JBG			47,039	37,399	9,640	-	9,640
	SE			-	-	-	-	-
	SO			287,523	266,431	21,093	-	21,093
	SG			1,923,073	1,768,245	154,828	-	154,828
	CAEW			-	-	-	-	-
	CAEE			-	-	-	-	-
	CAGW			35,813,165	28,150,449	7,662,716	-	7,662,716
	CAGE			823,881	823,881	-	-	-
	WRG			4,355,237	4,058,628	296,609	-	296,609
	WRE			513,770	478,826	34,944	-	34,944
Total Electric Operating Revenues				316,580,901	286,088,893	30,492,008	-	30,492,008
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		DPW	S	-	-	-	-	-
		T	SG	-	-	-	-	-
		G	SO	-	-	-	-	-
		T	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		DPW	S	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
		T	SG	-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	-	-	-	-	-
				-	-	-	-	-
41181	Gain from Disposition of NOX Credits							
		P	SE	-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		P	DGU	-	-	-	-	-
				-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant							
		DPW	S	13,846	-	13,846	-	13,846
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		PTD	CN	-	-	-	-	-
		PTD	SO	432	400	32	-	32
		P	CAGW	-	-	-	-	-
		P	CAGE	(105,325)	(105,325)	-	-	-
		P	SG	-	-	-	-	-
				(91,048)	(104,925)	13,877	-	13,877
Total Miscellaneous Revenues				**(91,048)**	**(104,925)**	**13,877**	**-**	**13,877**

70 **FEBRUARY 2009 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
227	Miscellaneous Expenses								
228	4311	Interest on Customer Deposits							
229			CUST	S	-	-	-	-	-
230					-	-	-	-	-
231	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
232									
233	**Net Misc Revenue and Expense**				**(91,048)**	**(104,925)**	**13,877**	**-**	**13,877**
234									

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	899	707	192	-	192
		P	CAGE	314,805	314,805	-	-	-
		P	JBG	1,565,698	1,244,836	320,863	-	320,863
		P	CAGE	-	-	-	-	-
				1,881,402	1,560,347	321,055	-	321,055
501	Fuel Related							
		P	SE	3,466	3,204	262	-	262
		P	SE	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	61,438	48,293	13,146	-	13,146
		P	CAGE	-	-	-	-	-
		P	CAEW	12,496,232	9,825,956	2,670,276	-	2,670,276
		P	CAEE	917,388	917,388	-	-	-
		P	JBE	76,500	60,843	15,657	-	15,657
		P	CAEE	-	-	-	-	-
		P	JBG	-	-	-	-	-
				13,555,024	10,855,683	2,699,340	-	2,699,340
502	Steam Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	55,113	43,321	11,792	-	11,792
		P	CAGE	2,736,847	2,736,847	-	-	-
		P	JBG	294,532	234,172	60,359	-	60,359
		P	CAGE	-	-	-	-	-
				3,086,492	3,014,340	72,151	-	72,151
503	Steam From Other Sources							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
505	Electric Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	3,624	2,848	775	-	775
		P	CAGE	276,480	276,480	-	-	-
		P	JBG	386	307	79	-	79
		P	CAGE	-	-	-	-	-
				280,489	279,635	854	-	854
506	Misc. Steam Expense							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	213,091	167,497	45,594	-	45,594
		P	CAGE	3,741,593	3,741,593	-	-	-
		P	JBG	(1,342,282)	(1,067,205)	(275,077)	-	(275,077)
		P	CAGE	-	-	-	-	-
				2,612,402	2,841,885	(229,484)	-	(229,484)
507	Rents							
		P	SG	-	-	-	-	-
		P	CAGW	983	773	210	-	210
		P	CAGE	17,216	17,216	-	-	-
		P	JBG	12,639	10,049	2,590	-	2,590
		P	CAGE	-	-	-	-	-
				30,838	28,038	2,801	-	2,801
510	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	10,898	8,567	2,332	-	2,332
		P	CAGE	465,148	465,148	-	-	-
		P	JBG	45,140	35,889	9,251	-	9,251
		P	CAGE	-	-	-	-	-
				521,186	509,604	11,583	-	11,583
511	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	22,556	17,730	4,826	-	4,826
		P	CAGE	1,166,326	1,166,326	-	-	-
		P	JBG	589,649	468,810	120,838	-	120,838
		P	CAGE	-	-	-	-	-
				1,778,530	1,652,866	125,664	-	125,664

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant							
		P	SG	-	-	-	-	-
		P	CAGW	111,013	87,261	23,753	-	23,753
		P	CAGE	5,592,223	5,592,223	-	-	-
		P	JBG	1,766,694	1,404,640	362,053	-	362,053
		P	CAGE	-	-	-	-	-
				7,469,930	7,084,124	385,806	-	385,806
513	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	7,515	5,907	1,608	-	1,608
		P	CAGE	1,559,274	1,559,274	-	-	-
		P	JBG	427,787	340,119	87,667	-	87,667
		P	CAGE	-	-	-	-	-
				1,994,576	1,905,300	89,275	-	89,275
514	Maintenance of Misc. Steam Plant							
		P	SG	-	-	-	-	-
		P	CAGW	23,163	18,207	4,956	-	4,956
		P	CAGE	923,279	923,279	-	-	-
		P	JBG	215,853	171,618	44,235	-	44,235
		P	CAGE	-	-	-	-	-
				1,162,296	1,113,104	49,191	-	49,191
Total Steam Power Generation				**34,373,164**	**30,844,927**	**3,528,238**	**-**	**3,528,238**
517	Operation Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		P	SE	-	-	-	-	-
				-	-	-	-	-
519	Coolants and Water							
		P	SG	-	-	-	-	-
				-	-	-	-	-
520	Steam Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
523	Electric Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
524	Misc. Nuclear Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
528	Maintenance Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
529	Maintenance of Structures							
		P	SG	-	-	-	-	-
				-	-	-	-	-
530	Maintenance of Reactor Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
531	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
532	Maintenance of Misc Nuclear							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Power Generation				**-**	**-**	**-**	**-**	**-**

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	253,317	199,116	54,201	-	54,201
		P	CAGE	151,827	151,827	-	-	-
				405,143	350,943	54,201	-	54,201
536	Water For Power							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	18,540	14,573	3,967	-	3,967
		P	CAGE	5,600	5,600	-	-	-
				24,140	20,173	3,967	-	3,967
537	Hydraulic Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	215,944	169,740	46,204	-	46,204
		P	CAGE	2,237	2,237	-	-	-
				218,181	171,977	46,204	-	46,204
538	Electric Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
539	Misc. Hydro Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	109,904	86,388	23,515	-	23,515
		P	CAGE	579,553	579,553	-	-	-
				689,457	665,942	23,515	-	23,515
540	Rents (Hydro Generation)							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	(613)	(482)	(131)	-	(131)
		P	CAGE	(76)	(76)	-	-	-
				(689)	(558)	(131)	-	(131)
541	Maint Supervision & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	188	148	40	-	40
		P	CAGE	-	-	-	-	-
				188	148	40	-	40
542	Maintenance of Structures							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	82,135	64,561	17,574	-	17,574
		P	CAGE	(592)	(592)	-	-	-
				81,543	63,969	17,574	-	17,574
543	Maintenance of Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	(75,359)	(59,235)	(16,124)	-	(16,124)
		P	CAGE	15,910	15,910	-	-	-
				(59,449)	(43,325)	(16,124)	-	(16,124)

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	63,188	49,668	13,520	-	13,520
		P	CAGE	40,747	40,747	-	-	-
				103,934	90,415	13,520	-	13,520
545	Maintenance of Misc. Hydro Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	96,342	75,728	20,614	-	20,614
		P	CAGE	54,334	54,334	-	-	-
				150,676	130,062	20,614	-	20,614
Total Hydraulic Power Generation				**1,613,125**	**1,449,746**	**163,379**	**-**	**163,379**
546	Operation Super & Engineering							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	15,067	15,067	-	-	-
		P	CAGE	-	-	-	-	-
				15,067	15,067	-	-	-
547	Fuel							
		P	SE	-	-	-	-	-
		P	CAEW	18,549,369	14,585,620	3,963,749	-	3,963,749
		P	CAEE	-	-	-	-	-
		P	SSECT	-	-	-	-	-
				18,549,369	14,585,620	3,963,749	-	3,963,749
548	Generation Expense							
		P	SG	-	-	-	-	-
		P	CAGW	655,292	515,083	140,209	-	140,209
		P	CAGE	512,837	512,837	-	-	-
		P	CAGE	-	-	-	-	-
				1,168,129	1,027,921	140,209	-	140,209
549	Miscellaneous Other							
		P	SG	88,145	81,049	7,097	-	7,097
		P	CAGW	1,081,444	850,054	231,390	-	231,390
		P	CAGE	529,424	529,424	-	-	-
		P	CAGE	-	-	-	-	-
				1,699,013	1,460,527	238,486	-	238,486
550	Maint Supervision & Engineering							
		P	SG	(8,747)	(8,043)	(704)	-	(704)
		P	CAGW	29,135	22,901	6,234	-	6,234
		P	CAGE	36,041	36,041	-	-	-
		P	CAGE	-	-	-	-	-
				56,429	50,899	5,530	-	5,530
551	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
552	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	99	78	21	-	21
		P	CAGE	49,579	49,579	-	-	-
		P	CAGE	-	-	-	-	-
				49,678	49,657	21	-	21
553	Maint of Generation & Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	86,312	67,844	18,468	-	18,468
		P	CAGE	871,730	871,730	-	-	-
		P	CAGE	-	-	-	-	-
				958,042	939,575	18,468	-	18,468

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	21,292	21,292	-	-	-
		P	CAGE	-	-	-	-	-
				21,292	21,292	-	-	-
Total Other Power Generation				**22,517,020**	**18,150,558**	**4,366,462**	**-**	**4,366,462**
555	Purchased Power							
		P	S	(2,495,984)	(1,955,399)	(540,585)	-	(540,585)
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGW	21,242,142	16,697,095	4,545,046	-	4,545,046
		P	CAGE	-	-	-	-	-
		P	CAEW	1,617,707	1,272,025	345,682	-	345,682
		P	CAEE	-	-	-	-	-
			DGP	-	-	-	-	-
				20,363,864	16,013,721	4,350,143	-	4,350,143
556	System Control & Load Dispatch							
		P	SG	190,538	175,198	15,340	-	15,340
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				190,538	175,198	15,340	-	15,340
557	Other Expenses							
		P	S	(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG	2,233,952	2,054,095	179,857	-	179,857
		P	SGCT	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	TROJP	-	-	-	-	-
		P	CAGW	12,793	10,056	2,737	-	2,737
		P	CAGE	858,307	858,307	-	-	-
		P	JBG	181,309	144,153	37,156	-	37,156
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				3,271,045	3,059,378	211,667	-	211,667
Total Other Power Supply				**23,825,448**	**19,248,297**	**4,577,150**	**-**	**4,577,150**
TOTAL PRODUCTION EXPENSE				**82,328,758**	**69,693,528**	**12,635,230**	**-**	**12,635,230**

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor								
	S			(2,511,300)	(1,962,631)	(548,669)	-	(548,669)
	SG			2,503,888	2,302,298	201,590	-	201,590
	SE			3,466	3,204	262	-	262
	JBG			3,757,404	2,987,389	770,015	-	770,015
	TROJP			-	-	-	-	-
	JBE			76,500	60,843	15,657	-	15,657
	DGP			-	-	-	-	-
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	CAGW			24,381,096	19,164,428	5,216,669	-	5,216,669
	CAGE			20,537,008	20,537,008	-	-	-
	CAEW			32,663,308	25,683,601	6,979,707	-	6,979,707
	CAEE			917,388	917,388	-	-	-
	SNPPS			-	-	-	-	-
	SNPPO			-	-	-	-	-
	DGU			-	-	-	-	-
	MC			-	-	-	-	-
	SSGCT			-	-	-	-	-
	SSECT			-	-	-	-	-
	SSGC			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SSECH			-	-	-	-	-
Total Production Expense by Factor				82,328,758	69,693,528	12,635,230	-	12,635,230
560	Operation Supervision & Engineering							
		T	SG	785,603	722,354	63,250	-	63,250
		T	JBG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				785,603	722,354	63,250	-	63,250
561	Load Dispatching							
		T	SG	755,075	694,283	60,792	-	60,792
		T	CAGW	1,644	1,292	352	-	352
		T	CAGE	-	-	-	-	-
				756,719	695,575	61,143	-	61,143
562	Station Expense							
		T	SG	-	-	-	-	-
		T	JBG	7	6	1	-	1
		T	CAGW	29,867	23,476	6,390	-	6,390
		T	CAGE	87,124	87,124	-	-	-
				116,997	110,605	6,392	-	6,392
563	Overhead Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	(31,847)	(25,033)	(6,814)	-	(6,814)
		T	CAGE	5,346	5,346	-	-	-
				(26,500)	(19,686)	(6,814)	-	(6,814)
564	Underground Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
565	Transmission of Electricity by Others							
		T	SG	-	-	-	-	-
		T	SE	-	-	-	-	-
		T	CAGW	7,658,670	6,019,993	1,638,677	-	1,638,677
		T	CAGE	-	-	-	-	-
		T	CAEW	-	-	-	-	-
		T	CAEE	-	-	-	-	-
				7,658,670	6,019,993	1,638,677	-	1,638,677
566	Misc. Transmission Expense							
		T	SG	188,953	173,740	15,213	-	15,213
		T	CAGW	15	12	3	-	3
		T	CAGE	-	-	-	-	-
				188,968	173,752	15,216	-	15,216
567	Rents - Transmission							
		T	SG	(1,435)	(1,319)	(116)	-	(116)
		T	CAGW	49,947	39,260	10,687	-	10,687
		T	CAGE	70,702	70,702	-	-	-
				119,214	108,642	10,571	-	10,571

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering							
		T	SG	(314)	(289)	(25)	-	(25)
		T	CAGW	2,358	1,853	504	-	504
		T	CAGE	-	-	-	-	-
				2,044	1,564	479	-	479
569	Maintenance of Structures							
		T	SG	345,088	317,305	27,783	-	27,783
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				345,088	317,305	27,783	-	27,783
570	Maintenance of Station Equipment							
		T	SG	-	-	-	-	-
		T	JBG	171	136	35	-	35
		T	CAGW	170,774	134,234	36,539	-	36,539
		T	CAGE	793,061	793,061	-	-	-
				964,005	927,431	36,574	-	36,574
571	Maintenance of Overhead Lines							
		T	SG	(29,652)	(27,265)	(2,387)	-	(2,387)
		T	JBG	-	-	-	-	-
		T	CAGW	368,139	289,371	78,768	-	78,768
		T	CAGE	787,187	787,187	-	-	-
				1,125,674	1,049,293	76,381	-	76,381
572	Maintenance of Underground Lines							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		T	SG	4,645	4,271	374	-	374
		T	CAGW	-	-	-	-	-
		T	CAGE	106	106	-	-	-
				4,752	4,378	374	-	374
TOTAL TRANSMISSION EXPENSE				**12,041,233**	**10,111,206**	**1,930,027**	**-**	**1,930,027**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			2,047,963	1,883,080	164,883	-	164,883
	CAGW			8,249,567	6,484,459	1,765,107	-	1,765,107
	CAGE			1,743,526	1,743,526	-	-	-
	JBG			178	141	36	-	36
Total Transmission Expense by Factor				12,041,233	10,111,206	1,930,027	-	1,930,027
580	Operation Supervision & Engineering							
		DPW	S	651,654	650,610	1,044	-	1,044
		DPW	SNPD	1,394,822	1,300,387	94,435	-	94,435
				2,046,476	1,950,997	95,479	-	95,479
581	Load Dispatching							
		DPW	S	-	-	-	-	-
		DPW	SNPD	1,021,978	952,786	69,192	-	69,192
				1,021,978	952,786	69,192	-	69,192
582	Station Expense							
		DPW	S	280,291	245,888	34,403	-	34,403
		DPW	SNPD	1,384	1,290	94	-	94
				281,675	247,179	34,496	-	34,496
583	Overhead Line Expenses							
		DPW	S	405,902	371,135	34,767	-	34,767
		DPW	SNPD	1,491	1,390	101	-	101
				407,393	372,525	34,868	-	34,868
584	Underground Line Expense							
		DPW	S	-	-	-	-	-
		DPW	SNPD	-	-	-	-	-
				-	-	-	-	-
585	Street Lighting & Signal Systems							
		DPW	S	-	-	-	-	-
		DPW	SNPD	16,528	15,409	1,119	-	1,119
				16,528	15,409	1,119	-	1,119

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses							
		DPW	S	610,099	549,450	60,649	-	60,649
		DPW	SNPD	101,909	95,009	6,900	-	6,900
				712,008	644,459	67,549	-	67,549
587	Customer Installation Expenses							
		DPW	S	789,587	730,780	58,807	-	58,807
		DPW	SNPD	-	-	-	-	-
				789,587	730,780	58,807	-	58,807
588	Misc. Distribution Expenses							
		DPW	S	212,105	200,392	11,712	-	11,712
		DPW	SNPD	432,166	402,907	29,259	-	29,259
				644,271	603,299	40,972	-	40,972
589	Rents							
		DPW	S	220,078	214,946	5,132	-	5,132
		DPW	SNPD	(5,036)	(4,695)	(341)	-	(341)
				215,042	210,250	4,791	-	4,791
590	Maint Supervision & Engineering							
		DPW	S	76,422	76,422	-	-	-
		DPW	SNPD	463,294	431,927	31,367	-	31,367
				539,717	508,350	31,367	-	31,367
591	Maintenance of Structures							
		DPW	S	284,156	273,640	10,516	-	10,516
		DPW	SNPD	19,856	18,512	1,344	-	1,344
				304,012	292,152	11,860	-	11,860
592	Maintenance of Station Equipment							
		DPW	S	938,785	891,746	47,039	-	47,039
		DPW	SNPD	196,013	182,742	13,271	-	13,271
				1,134,798	1,074,488	60,310	-	60,310
593	Maintenance of Overhead Lines							
		DPW	S	7,373,996	7,029,093	344,903	-	344,903
		DPW	SNPD	119,410	111,325	8,085	-	8,085
				7,493,406	7,140,418	352,988	-	352,988
594	Maintenance of Underground Lines							
		DPW	S	1,297,946	1,242,061	55,885	-	55,885
		DPW	SNPD	2,607	2,431	177	-	177
				1,300,553	1,244,492	56,061	-	56,061
595	Maintenance of Line Transformers							
		DPW	S	-	-	-	-	-
		DPW	SNPD	90,055	83,958	6,097	-	6,097
				90,055	83,958	6,097	-	6,097
596	Maint of Street Lighting & Signal Sys.							
		DPW	S	404,431	384,424	20,008	-	20,008
		DPW	SNPD	-	-	-	-	-
				404,431	384,424	20,008	-	20,008
597	Maintenance of Meters							
		DPW	S	357,683	324,815	32,867	-	32,867
		DPW	SNPD	80,500	75,050	5,450	-	5,450
				438,182	399,865	38,318	-	38,318
598	Maint of Misc. Distribution Plant							
		DPW	S	162,599	157,584	5,016	-	5,016
		DPW	SNPD	(3,119)	(2,908)	(211)	-	(211)
				159,480	154,676	4,805	-	4,805
TOTAL DISTRIBUTION EXPENSE				**17,999,591**	**17,010,505**	**989,086**	**-**	**989,086**
Summary of Distribution Expense by Factor								
	S			14,065,733	13,342,985	722,748	-	722,748
	SNPD			3,933,858	3,667,520	266,338	-	266,338
Total Distribution Expense by Factor				17,999,591	17,010,505	989,086	-	989,086
901	Supervision							
		CUST	S	9,434	6,849	2,586	-	2,586
		CUST	CN	200,557	186,266	14,291	-	14,291
				209,991	193,114	16,877	-	16,877

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense							
		CUST	S	1,697,030	1,522,316	174,715	-	174,715
		CUST	CN	128,215	119,078	9,136	-	9,136
				1,825,245	1,641,394	183,851	-	183,851
903	Customer Receipts & Collections							
		CUST	S	571,398	526,872	44,526	-	44,526
		CUST	CN	4,300,699	3,994,241	306,458	-	306,458
				4,872,097	4,521,113	350,984	-	350,984
904	Uncollectible Accounts							
		CUST	S	629,712	520,251	109,461	-	109,461
		P	SG	-	-	-	-	-
		CUST	CN	0	0	0	-	0
				629,712	520,251	109,461	-	109,461
905	Misc. Customer Accounts Expense							
		CUST	S	1,030	1,030	-	-	-
		CUST	CN	16,960	15,752	1,209	-	1,209
				17,990	16,782	1,209	-	1,209
TOTAL CUSTOMER ACCOUNTS EXP				**7,555,035**	**6,892,654**	**662,381**	**-**	**662,381**
Summary of Customer Accts Exp by Factor								
	S			2,908,605	2,577,317	331,287	-	331,287
	CN			4,646,431	4,315,337	331,094	-	331,094
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor				7,555,035	6,892,654	662,381	-	662,381
907	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	20,622	19,153	1,469	-	1,469
				20,622	19,153	1,469	-	1,469
908	Customer Assistance							
		CUST	S	485,695	485,675	20	-	20
		CUST	CN	139,085	129,174	9,911	-	9,911
				624,780	614,849	9,931	-	9,931
909	Informational & Instructional Adv							
		CUST	S	12,892	12,085	806	-	806
		CUST	CN	470,374	436,857	33,518	-	33,518
				483,266	448,942	34,324	-	34,324
910	Misc. Customer Service							
		CUST	S	-	-	-	-	-
		CUST	CN	21,844	20,288	1,557	-	1,557
				21,844	20,288	1,557	-	1,557
TOTAL CUSTOMER SERVICE EXPENSE				**1,150,513**	**1,103,231**	**47,281**	**-**	**47,281**
Summary of Customer Service Exp by Factor								
	S			498,587	497,760	826	-	826
	CN			651,926	605,471	46,455	-	46,455
Total Customer Service Expense by Factor				1,150,513	1,103,231	47,281	-	47,281
911	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
TOTAL SALES EXPENSE				**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor				-	-	-	-	-
Total Customer Service Exp Including Sales				**1,150,513**	**1,103,231**	**47,281**	**-**	**47,281**
920	Administrative & General Salaries							
		PTD	S	(375,430)	(402,366)	26,936	-	26,936
		CUST	CN	-	-	-	-	-
		PTD	SO	6,052,638	5,608,619	444,018	-	444,018
				5,677,207	5,206,253	470,954	-	470,954
921	Office Supplies & expenses							
		PTD	S	(87,390)	(87,390)	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	1,283,193	1,189,059	94,134	-	94,134
				1,195,803	1,101,669	94,134	-	94,134
922	A&G Expenses Transferred							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	(1,883,394)	(1,745,229)	(138,165)	-	(138,165)
				(1,883,394)	(1,745,229)	(138,165)	-	(138,165)
923	Outside Services							
		PTD	S	630	630	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	824,081	763,626	60,454	-	60,454
				824,711	764,256	60,454	-	60,454
924	Property Insurance							
		PTD	SO	3,933,977	3,645,383	288,594	-	288,594
				3,933,977	3,645,383	288,594	-	288,594
925	Injuries & Damages							
		PTD	SO	547,330	507,178	40,152	-	40,152
				547,330	507,178	40,152	-	40,152
926	Employee Pensions & Benefits							
		LABOR	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
927	Franchise Requirements							
		DMSC	S	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
928	Regulatory Commission Expense							
		DMSC	S	875,051	836,243	38,808	-	38,808
		CUST	CN	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
		CUST	CAGW	9,171	7,209	1,962	-	1,962
		DMSC	CAGE	-	-	-	-	-
		FERC	SG	148,243	136,307	11,935	-	11,935
				1,032,465	979,760	52,705	-	52,705
929	Duplicate Charges							
		LABOR	S	-	-	-	-	-
		LABOR	SO	(224,310)	(207,855)	(16,455)	-	(16,455)
				(224,310)	(207,855)	(16,455)	-	(16,455)
930	Misc General Expenses							
		PTD	S	466,656	466,656	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	1,244,556	1,153,256	91,300	-	91,300
				1,711,212	1,619,912	91,300	-	91,300

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
931	Rents							
		PTD	S	78,881	78,881	-	-	-
		PTD	SO	429,292	397,799	31,493	-	31,493
				508,173	476,681	31,493	-	31,493
935	Maintenance of General Plant							
		G	S	1,894	1,894	-	-	-
		CUST	CN	-	-	-	-	-
		G	SO	2,052,347	1,901,788	150,559	-	150,559
				2,054,241	1,903,682	150,559	-	150,559
TOTAL ADMINISTRATIVE & GEN EXP				**15,377,415**	**14,251,689**	**1,125,726**	**-**	**1,125,726**
Summary of A&G Expense by Factor								
	S			960,292	894,548	65,744	-	65,744
	SO			14,259,710	13,213,625	1,046,085	-	1,046,085
	SG			148,243	136,307	11,935	-	11,935
	CN			-	-	-	-	-
	CAGW			9,171	7,209	1,962	-	1,962
	CAGE			-	-	-	-	-
Total A&G Expense by Factor				15,377,415	14,251,689	1,125,726	-	1,125,726
TOTAL O&M EXPENSE				**136,452,545**	**119,062,813**	**17,389,732**	**-**	**17,389,732**

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	420,487	330,518	89,969	-	89,969
		P	CAGE	6,909,462	6,909,462	-	-	-
		P	JBG	1,570,236	1,248,444	321,793	-	321,793
		P	S	-	-	-	-	-
				8,900,186	8,488,424	411,762	-	411,762
403NP	Nuclear Depreciation							
		P	DGP	-	-	-	-	-
				-	-	-	-	-
403HP	Hydro Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	1,109,324	871,969	237,355	-	237,355
		P	CAGE	484,647	484,647	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				1,593,971	1,356,616	237,355	-	237,355
403OP	Other Production Depreciation							
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	3,494,557	2,746,849	747,708	-	747,708
		P	CAGE	4,385,025	4,385,025	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				7,879,582	7,131,874	747,708	-	747,708
403TP	Transmission Depreciation							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	1,706,240	1,341,167	365,073	-	365,073
		T	CAGE	3,221,654	3,221,654	-	-	-
		T	JBG	72,070	57,301	14,770	-	14,770
		T	SG	110,789	101,869	8,920	-	8,920
				5,110,753	4,721,991	388,763	-	388,763
403	Distribution Depreciation							
360	Land & Land Rights	DPW	S	23,242	22,886	356	-	356
361	Structures	DPW	S	80,411	77,185	3,226	-	3,226
362	Station Equipment	DPW	S	1,413,688	1,328,106	85,583	-	85,583
363	Storage Battery Eq	DPW	S	7,593	7,593	-	-	-
364	Poles & Towers	DPW	S	2,752,191	2,457,675	294,516	-	294,516
365	OH Conductors	DPW	S	1,559,657	1,420,679	138,978	-	138,978
366	UG Conduit	DPW	S	620,110	565,407	54,704	-	54,704
367	UG Conductor	DPW	S	1,436,956	1,388,030	48,926	-	48,926
368	Line Trans	DPW	S	2,204,339	1,986,007	218,332	-	218,332
369	Services	DPW	S	945,861	852,158	93,703	-	93,703
370	Meters	DPW	S	543,157	498,923	44,234	-	44,234
371	Inst Cust Prem	DPW	S	41,387	39,769	1,618	-	1,618
372	Leased Property	DPW	S	-	-	-	-	-
373	Street Lighting	DPW	S	186,287	176,418	9,869	-	9,869
				11,814,879	10,820,835	994,044	-	994,044
403GP	General Depreciation							
		G-SITUS	S	1,031,158	920,792	110,366	-	110,366
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		CUST	CN	145,984	135,581	10,402	-	10,402
		G-SG	SG	154	142	12	-	12
		PTD	SO	1,235,871	1,145,209	90,663	-	90,663
		G-SG	CAGW	112,627	88,529	24,098	-	24,098
		G-SG	CAGE	381,786	381,786	-	-	-
		P	JBG	31,824	25,302	6,522	-	6,522
		P	JBE	83	66	17	-	17
		P	CAEE	2,135	2,135	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				2,941,622	2,699,541	242,080	-	242,080

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles							
		G-SG	SG	-	-	-	-	-
				-	-	-	-	-
403MP	Mining Depreciation							
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
403EP	Experimental Plant Depreciation							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
4031	ARO Depreciation							
			S	-	-	-	-	-
				-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				**38,240,993**	**35,219,281**	**3,021,712**	**-**	**3,021,712**
Summary of Depreciation Expense by Factor								
	S			12,846,037	11,741,627	1,104,410	-	1,104,410
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			110,943	102,011	8,932	-	8,932
	SO			1,235,871	1,145,209	90,663	-	90,663
	CN			145,984	135,581	10,402	-	10,402
	SE			-	-	-	-	-
	CAGW			6,843,235	5,379,032	1,464,204	-	1,464,204
	CAGE			15,382,575	15,382,575	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,135	2,135	-	-	-
	JBG			1,674,130	1,331,046	343,084	-	343,084
	JBE			83	66	17	-	17
Total Depreciation Expense By Factor				38,240,993	35,219,281	3,021,712	-	3,021,712
404GP	Amort of LT Plant - Capital Lease Gen							
		I-SITUS	S	213,489	197,075	16,414	-	16,414
		I-SG	SG	-	-	-	-	-
		PTD	SO	159,479	147,780	11,699	-	11,699
		I-DGU	DGU	-	-	-	-	-
		CUST	CN	39,294	36,494	2,800	-	2,800
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
				412,263	381,350	30,913	-	30,913
404SP	Amort of LT Plant - Cap Lease Steam							
		P	SG	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		I-SITUS	S	5,817	5,740	77	-	77
		P	SE	-	-	-	-	-
		I-SG	SG	1,021,642	939,389	82,253	-	82,253
		PTD	SO	1,633,142	1,513,336	119,806	-	119,806
		CUST	CN	506,119	470,054	36,065	-	36,065
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGW	381,418	299,809	81,610	-	81,610
		I-SG	CAGE	126,238	126,238	-	-	-
		P	JBG	481	382	98	-	98
		P	CAEW	-	-	-	-	-
		P	CAEE	2,416	2,416	-	-	-
		I-DGU	DGU	-	-	-	-	-
				3,677,274	3,357,364	319,910	-	319,910
404MP	Amort of LT Plant - Mining Plant							
		P	SE	-	-	-	-	-
				-	-	-	-	-

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
404HP	Amortization of Other Electric Plant							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	190	149	41	-	41
		P	CAGE	3,255	3,255	-	-	-
		P	SG	-	-	-	-	-
				3,445	3,405	41	-	41
Total Amortization of Limited Term Plant				4,092,982	3,742,118	350,864	-	350,864
405	Amortization of Other Electric Plant							
		GP	S	-	-	-	-	-
				-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	456,613	456,613	-	-	-
		P	SG	-	-	-	-	-
		P	SO	-	-	-	-	-
				456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		DPW	S	54,634	77,614	(22,980)	-	(22,980)
		GP	SO	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	289,997	227,948	62,049	-	62,049
		P	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	SG-P	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	TROJP	167,810	131,912	35,898	-	35,898
				512,441	437,474	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				**5,062,036**	**4,636,205**	**425,830**	**-**	**425,830**
Summary of Amortization Expense by Factor								
	S			273,940	280,429	(6,490)	-	(6,490)
	SE			-	-	-	-	-
	TROJP			167,810	131,912	35,898	-	35,898
	SG-P			-	-	-	-	-
	DGU			-	-	-	-	-
	SO			1,792,622	1,661,116	131,506	-	131,506
	JBG			481	382	98	-	98
	SSGCH			-	-	-	-	-
	CN			545,414	506,549	38,865	-	38,865
	CAGW			671,605	527,906	143,699	-	143,699
	CAGE			586,106	586,106	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,416	2,416	-	-	-
	SG			1,021,642	939,389	82,253	-	82,253
Total Amortization Expense by Factor				5,062,036	4,636,205	425,830	-	425,830
408	Taxes Other Than Income							
		GP	S	3,588,346	2,441,018	1,147,328	-	1,147,328
		GP	GPS	7,307,590	6,771,509	536,081	-	536,081
		GP	SO	(33,898)	(31,411)	(2,487)	-	(2,487)
		P	SE	41,796	38,637	3,159	-	3,159
		P	SG	-	-	-	-	-
		DMSC	OPRV-ID	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
		GP	DGP	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	33,961	33,961	-	-	-
TOTAL TAXES OTHER THAN INCOME				10,937,795	9,253,714	1,684,081	-	1,684,081

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
TOTAL DEFERRED ITC				-	-	-	-	-
427	Interest on Long-Term Debt							
		GP	S	-	-	-	-	-
		GP	SNP	31,292,416	29,022,980	2,269,436	-	2,269,436
				31,292,416	29,022,980	2,269,436	-	2,269,436
428	Amortization of Debt Disc & Exp							
		GP	SNP	610,536	566,258	44,278	-	44,278
				610,536	566,258	44,278	-	44,278
429	Amortization of Premium on Debt							
		GP	SNP	(227)	(210)	(16)	-	(16)
				(227)	(210)	(16)	-	(16)
431	Other Interest Expense							
		NUTIL	OTH	-	-	-	-	-
		GP	SO	-	-	-	-	-
		GP	SNP	862,974	800,388	62,586	-	62,586
				862,974	800,388	62,586	-	62,586
432	AFUDC - Borrowed							
		GP	SNP	(2,117,425)	(1,963,861)	(153,563)	-	(153,563)
				(2,117,425)	(1,963,861)	(153,563)	-	(153,563)
	Total Elec. Interest Deductions for Tax			30,648,275	28,425,554	2,222,721	-	2,222,721
	Non-Utility Portion of Interest							
		427 NUTIL	NUTIL	-	-	-	-	-
		428 NUTIL	NUTIL	-	-	-	-	-
		429 NUTIL	NUTIL	-	-	-	-	-
		431 NUTIL	NUTIL	-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			30,648,275	28,425,554	2,222,721	-	2,222,721
419	Interest & Dividends							
		GP	S	-	-	-	-	-
		GP	SNP	(3,797,068)	(3,521,692)	(275,377)	-	(275,377)
	Total Operating Deductions for Tax			(3,797,068)	(3,521,692)	(275,377)	-	(275,377)
41010	Deferred Income Tax - Federal-DR							
		P	S	-	-	-	-	-
		P	TROJD	-	-	-	-	-
		PT	IBT	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
		GP	JBG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
		GP	GPS	-	-	-	-	-
		DITEXP	TAXDEPR	-	-	-	-	-
		CUST	SNP	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		P	JBE	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		DPW	SNPD	-	-	-	-	-
				-	-	-	-	-

70	**FEBRUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1313	41110	Deferred Income Tax - Federal-CR							
1314			GP	S	-	-	-	-	-
1315			P	CIAC	-	-	-	-	-
1316			PT	SCHMDEXP	-	-	-	-	-
1317			GP	SNP	-	-	-	-	-
1318			PT	SG	-	-	-	-	-
1319			GP	SNPD	-	-	-	-	-
1320			LABOR	SO	-	-	-	-	-
1321			PT	IBT	-	-	-	-	-
1322			CUST	CN	-	-	-	-	-
1323			CUST	BADDEBT	-	-	-	-	-
1324			DITEXP	DITEXP	-	-	-	-	-
1325			P	TROJD	-	-	-	-	-
1326			P	JBE	-	-	-	-	-
1327			PT	CAGW	-	-	-	-	-
1328			PT	CAGE	-	-	-	-	-
1329			P	CAEW	-	-	-	-	-
1330			P	CAEE	-	-	-	-	-
1331					-	-	-	-	-
1332									
1333	**TOTAL DEFERRED INCOME TAXES**				-	-	-	-	-
1334	SCHMAF	Additions - Flow Through							
1335			SCHMAF	S	-	-	-	-	-
1336			SCHMAF	SNP	-	-	-	-	-
1337			SCHMAF	SO	-	-	-	-	-
1338			SCHMAF	SE	-	-	-	-	-
1339			SCHMAF	TROJP	-	-	-	-	-
1340			SCHMAF	DGP	-	-	-	-	-
1341					-	-	-	-	-
1342									
1343	SCHMAP	Additions - Permanent							
1344			P	S	-	-	-	-	-
1345			P	BADDEBT	-	-	-	-	-
1346			P	JBE	-	-	-	-	-
1347			P	SG	-	-	-	-	-
1348			P	CAEE	-	-	-	-	-
1349			P	CAGW	-	-	-	-	-
1350			P	CAGE	-	-	-	-	-
1351			LABOR	SNP	-	-	-	-	-
1352			SCHMAP-SO	SO	-	-	-	-	-
1353									
1354					-	-	-	-	-
1355									
1356	SCHMAT	Additions - Temporary							
1357			SCHMAT-SITUS	S	-	-	-	-	-
1358			P	TROJP	-	-	-	-	-
1359			DPW	CIAC	-	-	-	-	-
1360			SCHMAT-SNP	SNP	-	-	-	-	-
1361			P	TROJD	-	-	-	-	-
1362			P	JBG	-	-	-	-	-
1363			SCHMAT-SE	JBE	-	-	-	-	-
1364			P	SG	-	-	-	-	-
1365			SCHMAT-GPS	GPS	-	-	-	-	-
1366			SCHMAT-SO	SO	-	-	-	-	-
1367			SCHMAT-SNP	SNPD	-	-	-	-	-
1368			CUST	CN	-	-	-	-	-
1369			DPW	BADDEBT	-	-	-	-	-
1370			P	CAGW	-	-	-	-	-
1371			P	CAGE	-	-	-	-	-
1372			SCHMAT-SE	CAEW	-	-	-	-	-
1373			SCHMAT-SE	CAEE	-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP	-	-	-	-	-
1375					-	-	-	-	-
1376									
1377	TOTAL SCHEDULE - M ADDITIONS				-	-	-	-	-
1378									
1379	SCHMDF	Deductions - Flow Through							
1380			SCHMDF	S	-	-	-	-	-
1381			SCHMDF	CAGW	-	-	-	-	-
1382			SCHMDF	CAGE	-	-	-	-	-
1383			SCHMDF	DGP	-	-	-	-	-
1384			SCHMDF	DGU	-	-	-	-	-
1385					-	-	-	-	-

70	**FEBRUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1386	SCHMDP	Deductions - Permanent							
1387			SCHMDP	S	-	-	-	-	-
1388			P	SE	-	-	-	-	-
1389			P	CAEW	-	-	-	-	-
1390			P	CAEE	-	-	-	-	-
1391			PTD	SNP	-	-	-	-	-
1392			SCHMDP	JBE	-	-	-	-	-
1393			P	SG	-	-	-	-	-
1394			SCHMDP-SO	SO	-	-	-	-	-
1395					-	-	-	-	-
1396									
1397	SCHMDT	Deductions - Temporary							
1398			GP	S	-	-	-	-	-
1399			DPW	BADDEBT	-	-	-	-	-
1400			CUST	CN	-	-	-	-	-
1401			SCHMDT-SNP	SNP	-	-	-	-	-
1402			DPW	SNPD	-	-	-	-	-
1403			CUST	JBE	-	-	-	-	-
1404			P	SE	-	-	-	-	-
1405			SCHMDT-SG	SG	-	-	-	-	-
1406			SCHMDT-GPS	GPS	-	-	-	-	-
1407			SCHMDT-SO	SO	-	-	-	-	-
1408			TAXDEPR	TAXDEPR	-	-	-	-	-
1409			SCHMDT-SG	CAGW	-	-	-	-	-
1410			SCHMDT-SG	CAGE	-	-	-	-	-
1411			P	JBG	-	-	-	-	-
1412			P	CAEE	-	-	-	-	-
1413			P	TROJD	-	-	-	-	-
1414					-	-	-	-	-
1415									
1416	TOTAL SCHEDULE - M DEDUCTIONS				-	-	-	-	-
1417									
1418	TOTAL SCHEDULE - M ADJUSTMENTS				-	-	-	-	-
1419									
1420									
1421	40911	State Income Taxes							
1422			IBT	IBT	4,227,555	4,227,555	-	-	-
1423			IBT	IBT	-	-	-	-	-
1424			IBT	IBT	-	-	-	-	-
1425			IBT	IBT	-	-	-	-	-
1426	**TOTAL STATE TAXES**				4,227,555	4,227,555	-	-	-
1427									
1428									
1429	Calculation of Taxable Income:								
1430		Operating Revenues			316,580,901	286,088,893	30,492,008	-	30,492,008
1431		Operating Deductions:							
1432		O & M Expenses			136,452,545	119,062,813	17,389,732	-	17,389,732
1433		Depreciation Expense			38,240,993	35,219,281	3,021,712	-	3,021,712
1434		Amortization Expense			5,062,036	4,636,205	425,830	-	425,830
1435		Taxes Other Than Income			10,937,795	9,253,714	1,684,081	-	1,684,081
1436		Interest & Dividends (AFUDC-Equity)			(3,797,068)	(3,521,692)	(275,377)	-	(275,377)
1437		Misc Revenue & Expense			(91,048)	(104,925)	13,877	-	13,877
1438		Total Operating Deductions			186,805,254	164,545,398	22,259,856	-	22,259,856
1439		Other Deductions:							
1440		Interest Deductions			30,648,275	28,425,554	2,222,721	-	2,222,721
1441		Interest on PCRBS			-	-	-	-	-
1442		Schedule M Adjustments			-	-	-	-	-
1443									
1444		Income Before State Taxes			99,127,372	93,117,941	6,009,431	-	6,009,431
1445									
1446		State Income Taxes			4,227,555	4,227,555	-	-	-
1447									
1448	Total Taxable Income				94,899,818	88,890,386	6,009,431	-	6,009,431
1449									
1450	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1451									
1452	Federal Income Tax - Calculated				33,214,936	31,111,635	2,103,301	-	2,103,301
1453									
1454	Adjustments to Calculated Tax:								
1455	40910	Energy Cred.	P	JBE	-	-	-	-	-
1456	40910	Energy Cred.	P	CAGW	-	-	-	-	-
1457	40910	Energy Cred.	P	CAEE	-	-	-	-	-
1458	40910	DMD	P	SG	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1460	40910	IRS Settle	LABOR	S	-	-	-	-	-
1461	**FEDERAL INCOME TAX**				33,214,936	31,111,635	2,103,301	-	2,103,301
1462									
1463	**TOTAL OPERATING EXPENSES**				**228,044,813**	**203,406,279**	**24,638,534**	**-**	**24,638,534**

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	1,355,853	1,065,750	290,103	-	290,103
		P	CAGE	93,354,033	93,354,033	-	-	-
		P	JBG	1,161,925	923,809	238,116	-	238,116
		P	S	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				95,871,811	95,343,591	528,220	-	528,220
311	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	63,233,892	49,704,137	13,529,755	-	13,529,755
		P	CAGE	619,886,300	619,886,300	-	-	-
		P	JBG	136,744,927	108,721,421	28,023,506	-	28,023,506
		P	CAGE	-	-	-	-	-
				819,865,119	778,311,857	41,553,261	-	41,553,261
312	Boiler Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	117,074,481	92,024,797	25,049,685	-	25,049,685
		P	CAGE	2,262,701,214	2,262,701,214	-	-	-
		P	JBG	605,085,872	481,083,994	124,001,878	-	124,001,878
		P	S	-	-	-	-	-
				2,984,861,567	2,835,810,004	149,051,563	-	149,051,563
314	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	51,109,264	40,173,739	10,935,525	-	10,935,525
		P	CAGE	599,523,736	599,523,736	-	-	-
		P	JBG	152,244,393	121,044,540	31,199,854	-	31,199,854
		P	CAGE	-	-	-	-	-
				802,877,394	760,742,015	42,135,379	-	42,135,379
315	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE	294,964,865	294,964,865	-	-	-
		P	JBG	54,705,165	43,494,288	11,210,877	-	11,210,877
		P	CAGE	-	-	-	-	-
				362,886,512	348,847,788	14,038,724	-	14,038,724
316	Misc Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	2,203,737	1,732,217	471,520	-	471,520
		P	CAGE	21,088,322	21,088,322	-	-	-
		P	JBG	3,355,057	2,667,496	687,561	-	687,561
		P	CAGE	-	-	-	-	-
				26,647,116	25,488,036	1,159,080	-	1,159,080
317	Steam Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
SP	Unclassified Steam Plant - Account 300							
		P	CAGW	(9,519,953)	(7,483,029)	(2,036,924)	-	(2,036,924)
		P	CAGE	(825,625)	(825,625)	-	-	-
		P	SG	551,431	507,035	44,396	-	44,396
				(9,794,147)	(7,801,619)	(1,992,528)	-	(1,992,528)
Total Steam Production Plant				**5,083,215,371**	**4,836,741,672**	**246,473,699**	**-**	**246,473,699**

FEBRUARY 2009 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1541	Summary of Steam Production Plant by Factor								
1542		S			-	-	-	-	-
1543		JBG			953,297,339	757,935,546	195,361,792	-	195,361,792
1544		JBE			-	-	-	-	-
1545		SG			551,431	507,035	44,396	-	44,396
1546		CAGW			238,673,756	187,606,245	51,067,511	-	51,067,511
1547		CAGE			3,890,692,846	3,890,692,846	-	-	-
1548		SSGCH			-	-	-	-	-
1549	Total Steam Production Plant by Factor				5,083,215,371	4,836,741,672	246,473,699	-	246,473,699
1550	320	Land and Land Rights							
1551			P	DGP	-	-	-	-	-
1552			P	SG	-	-	-	-	-
1553					-	-	-	-	-
1554									
1555	321	Structures and Improvements							
1556			P	DGP	-	-	-	-	-
1557			P	SG	-	-	-	-	-
1558					-	-	-	-	-
1559									
1560	322	Reactor Plant Equipment							
1561			P	DGP	-	-	-	-	-
1562			P	SG	-	-	-	-	-
1563					-	-	-	-	-
1564									
1565	323	Turbogenerator Units							
1566			P	DGP	-	-	-	-	-
1567			P	SG	-	-	-	-	-
1568					-	-	-	-	-
1569									
1570	324	Land and Land Rights							
1571			P	DGP	-	-	-	-	-
1572			P	SG	-	-	-	-	-
1573					-	-	-	-	-
1574									
1575	325	Misc. Power Plant Equipment							
1576			P	DGP	-	-	-	-	-
1577			P	SG	-	-	-	-	-
1578					-	-	-	-	-
1579									
1580									
1581	NP	Unclassified Nuclear Plant - Acct 300							
1582			P	SG	-	-	-	-	-
1583					-	-	-	-	-
1584									
1585									
1586	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1587									
1588									
1589									
1590	Summary of Nuclear Production Plant by Factor								
1591		DGP			-	-	-	-	-
1592		DGU			-	-	-	-	-
1593		SG			-	-	-	-	-
1594									
1595	Total Nuclear Plant by Factor				-	-	-	-	-
1596									
1597	330	Land and Land Rights							
1598			P	DGP	-	-	-	-	-
1599			P	DGU	-	-	-	-	-
1600			P	CAGW	13,743,530	10,802,914	2,940,616	-	2,940,616
1601			P	CAGE	5,949,305	5,949,305	-	-	-
1602			P	CAGW	-	-	-	-	-
1603			P	CAGE	-	-	-	-	-
1604					19,692,835	16,752,219	2,940,616	-	2,940,616
1605									
1606	331	Structures and Improvements							
1607			P	DGP	-	-	-	-	-
1608			P	DGU	-	-	-	-	-
1609			P	CAGW	76,209,575	59,903,495	16,306,080	-	16,306,080
1610			P	CAGE	13,468,229	13,468,229	-	-	-
1611			P	CAGW	-	-	-	-	-
1612			P	CAGE	-	-	-	-	-
1613					89,677,804	73,371,725	16,306,080	-	16,306,080
1614									

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	235,059,432	184,765,255	50,294,177	-	50,294,177
		P	CAGE	60,725,912	60,725,912	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				295,785,344	245,491,167	50,294,177	-	50,294,177
333	Water Wheel, Turbines, & Generators							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	67,420,391	52,994,877	14,425,514	-	14,425,514
		P	CAGE	34,916,616	34,916,616	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				102,337,007	87,911,493	14,425,514	-	14,425,514
334	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	43,034,958	33,827,041	9,207,917	-	9,207,917
		P	CAGE	10,177,079	10,177,079	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				53,212,036	44,004,119	9,207,917	-	9,207,917
335	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	2,207,048	1,734,820	472,228	-	472,228
		P	CAGE	200,794	200,794	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				2,407,841	1,935,613	472,228	-	472,228
336	Roads, Railroads & Bridges							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,647,698	10,727,586	2,920,111	-	2,920,111
		P	CAGE	1,669,641	1,669,641	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				15,317,339	12,397,227	2,920,111	-	2,920,111
337	Hydro Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant				**578,430,207**	**481,863,565**	**96,566,642**	**-**	**96,566,642**
Summary of Hydraulic Plant by Factor								
	S			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			451,322,631	354,755,989	96,566,642	-	96,566,642
	CAGE			127,107,576	127,107,576	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				578,430,207	481,863,565	96,566,642	-	96,566,642
340	Land and Land Rights							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	842,245	662,035	180,210	-	180,210
		P	CAGE	20,700,672	20,700,672	-	-	-
		P	CAGE	-	-	-	-	-
				21,542,917	21,362,707	180,210	-	180,210

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
341	Structures and Improvements							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	33,330,687	26,199,131	7,131,556	-	7,131,556
		P	CAGE	75,112,428	75,112,428	-	-	-
		P	CAGE	-	-	-	-	-
				108,443,115	101,311,559	7,131,556	-	7,131,556
342	Fuel Holders, Producers & Accessories							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	25,322	19,904	5,418	-	5,418
		P	CAGE	9,168,942	9,168,942	-	-	-
		P	CAGE	-	-	-	-	-
				9,194,264	9,188,846	5,418	-	5,418
343	Prime Movers							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	755,188,646	593,605,719	161,582,927	-	161,582,927
		P	CAGE	1,176,467,550	1,176,467,550	-	-	-
		P	CAGE	-	-	-	-	-
				1,931,656,196	1,770,073,268	161,582,927	-	161,582,927
344	Generators							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	58,758,551	46,186,357	12,572,195	-	12,572,195
		P	CAGE	176,468,042	176,468,042	-	-	-
		P	CAGE	-	-	-	-	-
				235,226,594	222,654,399	12,572,195	-	12,572,195
345	Accessory Electric Plant							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	45,044,697	35,406,768	9,637,928	-	9,637,928
		P	CAGE	89,999,982	89,999,982	-	-	-
		P	CAGE	-	-	-	-	-
				135,044,678	125,406,750	9,637,928	-	9,637,928
346	Misc. Power Plant Equipment							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	1,085,076	852,909	232,167	-	232,167
		P	CAGE	6,098,943	6,098,943	-	-	-
				7,184,019	6,951,852	232,167	-	232,167
347	Other Production ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	312,339,023	245,509,822	66,829,201	-	66,829,201
		P	CAGE	-	-	-	-	-
				312,339,023	245,509,822	66,829,201	-	66,829,201
Total Other Production Plant				**2,760,630,806**	**2,502,459,204**	**258,171,601**	**-**	**258,171,601**
Summary of Other Production Plant by Factor								
	S			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			1,206,614,246	948,442,645	258,171,601	-	258,171,601
	CAGE			1,554,016,559	1,554,016,559	-	-	-
	SSGCT			-	-	-	-	-
Total of Other Production Plant by Factor				2,760,630,806	2,502,459,204	258,171,601	-	258,171,601
Experimental Plant								
103	Experimental Plant							
		P	DGP	-	-	-	-	-
Total Experimental Plant				**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT				**8,422,276,384**	**7,821,064,441**	**601,211,943**	**-**	**601,211,943**

70 **FEBRUARY 2009 West Control Area**
71 **AMA**

72	FERC		BUS	WCA	UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1773	350	Land and Land Rights							
1774			T	DGP	-	-	-	-	-
1775			T	DGU	-	-	-	-	-
1776			T	CAGW	26,943,769	21,178,782	5,764,988	-	5,764,988
1777			T	CAGE	68,265,647	68,265,647	-	-	-
1778			T	JBG	1,042,362	828,748	213,614	-	213,614
1779			T	SG	100,388	92,305	8,082	-	8,082
1780					96,352,166	90,365,482	5,986,684	-	5,986,684
1781									
1782	352	Structures and Improvements							
1783			T	S	-	-	-	-	-
1784			T	DGP	-	-	-	-	-
1785			T	DGU	-	-	-	-	-
1786			T	CAGW	19,829,577	15,586,768	4,242,809	-	4,242,809
1787			T	CAGE	49,648,243	49,648,243	-	-	-
1788			T	JBG	1,182,513	940,178	242,336	-	242,336
1789			T	SG	3,167	2,912	255	-	255
1790					70,663,501	66,178,102	4,485,400	-	4,485,400
1791									
1792	353	Station Equipment							
1793			T	DGP	-	-	-	-	-
1794			T	DGU	-	-	-	-	-
1795			T	CAGW	326,337,881	256,513,433	69,824,448	-	69,824,448
1796			T	CAGE	774,726,312	774,726,312	-	-	-
1797			T	JBG	21,883,784	17,399,081	4,484,703	-	4,484,703
1798			T	SG	34,791,355	31,990,276	2,801,079	-	2,801,079
1799					1,157,739,332	1,080,629,103	77,110,230	-	77,110,230
1800									
1801	354	Towers and Fixtures							
1802			T	DGP	-	-	-	-	-
1803			T	DGU	-	-	-	-	-
1804			T	CAGW	161,338,199	126,817,688	34,520,512	-	34,520,512
1805			T	CAGE	257,300,408	257,300,408	-	-	-
1806			T	JBG	14,658,355	11,654,379	3,003,976	-	3,003,976
1807			T	SG	123,630	113,676	9,954	-	9,954
1808					433,420,593	395,886,151	37,534,442	-	37,534,442
1809									
1810	355	Poles and Fixtures							
1811			T	DGP	-	-	-	-	-
1812			T	DGU	-	-	-	-	-
1813			T	CAGW	189,732,510	149,136,647	40,595,862	-	40,595,862
1814			T	CAGE	355,057,576	355,057,576	-	-	-
1815			T	JBG	-	-	-	-	-
1816			T	SG	568,753	522,962	45,791	-	45,791
1817					545,358,839	504,717,186	40,641,653	-	40,641,653
1818									
1819	356	Clearing and Grading							
1820			T	DGP	-	-	-	-	-
1821			T	DGU	-	-	-	-	-
1822			T	CAGW	278,010,782	218,526,577	59,484,205	-	59,484,205
1823			T	CAGE	430,429,074	430,429,074	-	-	-
1824			T	JBG	11,844,847	9,417,451	2,427,396	-	2,427,396
1825			T	SG	296,858	272,958	23,900	-	23,900
1826					720,581,562	658,646,060	61,935,501	-	61,935,501
1827									
1828	357	Underground Conduit							
1829			T	DGP	-	-	-	-	-
1830			T	DGU	-	-	-	-	-
1831			T	CAGW	153,537	120,686	32,851	-	32,851
1832			T	CAGE	3,056,436	3,056,436	-	-	-
1833			T	SG	-	-	-	-	-
1834					3,209,972	3,177,121	32,851	-	32,851
1835									
1836	358	Underground Conductors							
1837			T	DGP	-	-	-	-	-
1838			T	DGU	-	-	-	-	-
1839			T	CAGW	298,569	234,686	63,883	-	63,883
1840			T	CAGE	7,194,045	7,194,045	-	-	-
1841			T	SG	-	-	-	-	-
1842					7,492,614	7,428,731	63,883	-	63,883
1843									

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE	4,850,017	4,850,017	-	-	-
		T	SG	15,883	14,604	1,279	-	1,279
				11,453,447	10,042,672	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300							
		T	SG	-	-	-	-	-
		T	CAGW	3,679,441	2,892,175	787,267	-	787,267
		T	CAGE	22,496,571	22,496,571	-	-	-
				26,176,012	25,388,745	787,267	-	787,267
TS0	Unclassified Trans Sub Plant - Acct 300							
		T	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL TRANSMISSION PLANT				**3,072,448,038**	**2,842,459,353**	**229,988,684**	**-**	**229,988,684**
Summary of Transmission Plant by Factor								
	JBG			50,611,862	40,239,836	10,372,025	-	10,372,025
	JBE			-	-	-	-	-
	CAGW			1,012,911,813	796,185,493	216,726,320	-	216,726,320
	CAGE			1,973,024,329	1,973,024,329	-	-	-
	SG			35,900,034	33,009,695	2,890,340	-	2,890,340
Total Transmission Plant by Factor				3,072,448,038	2,842,459,353	229,988,684	-	229,988,684
360	Land and Land Rights							
		DPW	S	47,857,754	46,371,788	1,485,966	-	1,485,966
				47,857,754	46,371,788	1,485,966	-	1,485,966
361	Structures and Improvements							
		DPW	S	59,050,001	56,811,234	2,238,767	-	2,238,767
				59,050,001	56,811,234	2,238,767	-	2,238,767
362	Station Equipment							
		DPW	S	736,300,539	689,613,236	46,687,303	-	46,687,303
				736,300,539	689,613,236	46,687,303	-	46,687,303
363	Storage Battery Equipment							
		DPW	S	1,457,805	1,457,805	-	-	-
				1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures							
		DPW	S	873,674,147	788,532,762	85,141,385	-	85,141,385
				873,674,147	788,532,762	85,141,385	-	85,141,385
365	Overhead Conductors							
		DPW	S	620,835,775	564,860,982	55,974,793	-	55,974,793
				620,835,775	564,860,982	55,974,793	-	55,974,793
366	Underground Conduit							
		DPW	S	281,076,170	266,287,768	14,788,403	-	14,788,403
				281,076,170	266,287,768	14,788,403	-	14,788,403
367	Underground Conductors							
		DPW	S	678,394,665	658,661,518	19,733,147	-	19,733,147
				678,394,665	658,661,518	19,733,147	-	19,733,147
368	Line Transformers							
		DPW	S	1,020,865,253	931,091,507	89,773,746	-	89,773,746
				1,020,865,253	931,091,507	89,773,746	-	89,773,746
369	Services							
		DPW	S	539,276,748	493,922,945	45,353,802	-	45,353,802
				539,276,748	493,922,945	45,353,802	-	45,353,802
370	Meters							
		DPW	S	187,488,877	173,641,443	13,847,435	-	13,847,435
				187,488,877	173,641,443	13,847,435	-	13,847,435
371	Installations on Customers' Premises							
		DPW	S	8,813,472	8,287,574	525,898	-	525,898
				8,813,472	8,287,574	525,898	-	525,898

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
373	Street Lights							
		DPW	S	61,724,150	57,964,981	3,759,169	-	3,759,169
				61,724,150	57,964,981	3,759,169	-	3,759,169
DP	Unclassified Dist Plant - Acct 300							
		DPW	S	25,058,581	23,476,567	1,582,014	-	1,582,014
				25,058,581	23,476,567	1,582,014	-	1,582,014
DS0	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT				**5,141,873,936**	**4,760,982,108**	**380,891,828**	**-**	**380,891,828**
Summary of Distribution Plant by Factor								
	S			5,141,873,936	4,760,982,108	380,891,828	-	380,891,828
Total Distribution Plant by Factor				5,141,873,936	4,760,982,108	380,891,828	-	380,891,828
389	Land and Land Rights							
		G-SITUS	S	9,472,621	8,373,794	1,098,826	-	1,098,826
		CUST	CN	1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	-	-	-	-	-
		G-SG	CAGE	1,560	1,560	-	-	-
		PTD	SO	5,598,055	5,187,385	410,670	-	410,670
				16,200,741	14,610,830	1,589,911	-	1,589,911
390	Structures and Improvements							
		G-SITUS	S	110,309,296	96,662,088	13,647,208	-	13,647,208
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	12,152,852	11,286,867	865,985	-	865,985
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	2,279,952	1,792,125	487,827	-	487,827
		G-SG	CAGE	3,496,201	3,496,201	-	-	-
		PTD	JBG	19,191	15,258	3,933	-	3,933
		PTD	SO	101,420,639	93,980,476	7,440,164	-	7,440,164
				229,678,131	207,233,015	22,445,116	-	22,445,116
391	Office Furniture & Equipment							
		G-SITUS	S	14,151,601	12,661,328	1,490,273	-	1,490,273
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	8,282,395	7,692,210	590,185	-	590,185
		G-SG	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	61,914,298	57,372,299	4,542,000	-	4,542,000
		G-SG	CAGW	440,275	346,072	94,203	-	94,203
		G-SG	CAGE	4,065,857	4,065,857	-	-	-
		P	JBG	545,578	433,771	111,807	-	111,807
		P	JBE	4,984	3,964	1,020	-	1,020
		P	CAEE	106,691	106,691	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				89,511,680	82,682,193	6,829,487	-	6,829,487
392	Transportation Equipment							
		G-SITUS	S	75,354,921	70,234,067	5,120,854	-	5,120,854
		PTD	SO	8,412,951	7,795,781	617,170	-	617,170
		G-SG	SG	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-SG	CAGW	3,600,289	2,829,958	770,331	-	770,331
		G-SG	CAGE	13,210,606	13,210,606	-	-	-
		P	JBG	1,478,291	1,175,341	302,950	-	302,950
		P	CAEW	-	-	-	-	-
		P	CAEE	611,163	611,163	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-DGU	CAGE	-	-	-	-	-
				102,668,222	95,856,916	6,811,305	-	6,811,305

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment							
		G-SITUS	S	8,735,761	8,228,224	507,537	-	507,537
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	388,792	360,271	28,522	-	28,522
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	142,381	111,917	30,464	-	30,464
		G-SG	CAGE	3,783,476	3,783,476	-	-	-
		G-DGU	JBG	591,589	470,353	121,236	-	121,236
		G-DGU	CAGE	-	-	-	-	-
				13,641,999	12,954,240	687,759	-	687,759
394	Tools, Shop & Garage Equipment							
		G-SITUS	S	31,800,760	29,243,052	2,557,708	-	2,557,708
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	4,068,324	3,769,874	298,450	-	298,450
		P	SE	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	CAGW	2,194,779	1,725,176	469,603	-	469,603
		G-SG	CAGE	21,496,987	21,496,987	-	-	-
		P	JBG	3,564,846	2,834,292	730,553	-	730,553
		P	CAEW	-	-	-	-	-
		P	CAEE	7,106	7,106	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				63,132,802	59,076,488	4,056,315	-	4,056,315
395	Laboratory Equipment							
		G-SITUS	S	27,069,925	24,960,054	2,109,871	-	2,109,871
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	5,443,122	5,043,817	399,304	-	399,304
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	1,345,276	1,057,436	287,840	-	287,840
		G-SG	CAGE	4,922,641	4,922,641	-	-	-
		P	JBG	434,513	345,467	89,046	-	89,046
		P	CAEW	-	-	-	-	-
		P	CAEE	42,438	42,438	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				39,257,914	36,371,853	2,886,061	-	2,886,061
396	Power Operated Equipment							
		G-SITUS	S	93,842,196	87,301,781	6,540,415	-	6,540,415
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	1,574,391	1,458,895	115,497	-	115,497
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-SG	CAGW	2,271,951	1,785,836	486,115	-	486,115
		G-SG	CAGE	25,653,691	25,653,691	-	-	-
		P	JBG	6,192,450	4,923,414	1,269,035	-	1,269,035
		P	CAEW	-	-	-	-	-
		P	CAEE	73,823	73,823	-	-	-
		P	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				129,608,502	121,197,440	8,411,062	-	8,411,062
397	Communication Equipment							
		COM_EQ	S	102,664,503	93,923,536	8,740,967	-	8,740,967
		COM_EQ	DGP	-	-	-	-	-
		COM_EQ	DGU	-	-	-	-	-
		COM_EQ	SO	49,867,368	46,209,125	3,658,243	-	3,658,243
		COM_EQ	CN	4,552,456	4,228,059	324,398	-	324,398
		COM_EQ	SG	142,787	131,291	11,496	-	11,496
		COM_EQ	SE	-	-	-	-	-
		COM_EQ	CAGW	25,359,984	19,933,869	5,426,115	-	5,426,115
		COM_EQ	CAGE	57,189,410	57,189,410	-	-	-
		COM_EQ	JBG	1,906,555	1,515,839	390,715	-	390,715
		COM_EQ	CAEW	-	-	-	-	-
		COM_EQ	CAEE	113,108	113,108	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
				241,796,172	223,244,238	18,551,935	-	18,551,935

FEBRUARY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment							
		G-SITUS	S	1,355,286	1,236,515	118,771	-	118,771
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	199,765	185,530	14,235	-	14,235
		PTD	SO	3,457,095	3,203,484	253,611	-	253,611
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	331,155	260,300	70,855	-	70,855
		G-SG	CAGE	1,336,405	1,336,405	-	-	-
		P	JBG	133,010	105,752	27,258	-	27,258
		P	CAEW	-	-	-	-	-
		P	CAEE	1,668	1,668	-	-	-
		G-SG	CAGE	-	-	-	-	-
				6,814,383	6,329,654	484,730	-	484,730
399	Coal Mine							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	272,969,132	272,969,132	-	-	-
MP		P	JBE	-	-	-	-	-
				272,969,132	272,969,132	-	-	-
399L	WIDCO Capital Lease							
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		G-SITUS	S	18,984,156	18,984,156	-	-	-
		P	CAGW	4,651,287	3,656,080	995,206	-	995,206
		P	CAGE	12,411,745	12,411,745	-	-	-
		PTD	SO	12,902,451	11,955,934	946,517	-	946,517
				48,949,638	47,007,915	1,941,723	-	1,941,723
	Remove Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
				-	-	-	-	-
1011392	General Vehicles Capital Leases							
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	139,949	129,682	10,267	-	10,267
		CUST	CN	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				139,949	129,682	10,267	-	10,267
399G	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT				**1,205,419,628**	**1,132,655,680**	**72,763,947**	**-**	**72,763,947**

70	**FEBRUARY 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2142	Summary of General Plant by Factor								
2143		S			493,741,026	451,808,595	41,932,431	-	41,932,431
2144		JBG			14,866,022	11,819,488	3,046,534	-	3,046,534
2145		JBE			4,984	3,964	1,020	-	1,020
2146		SG			142,787	131,291	11,496	-	11,496
2147		SO			255,187,435	236,467,022	18,720,413	-	18,720,413
2148		SE			-	-	-	-	-
2149		CN			26,315,974	24,440,757	1,875,217	-	1,875,217
2150		DEU			-	-	-	-	-
2151		CAGW			42,617,328	33,498,769	9,118,560	-	9,118,560
2152		CAGE			147,568,579	147,568,579	-	-	-
2153		CAEW			-	-	-	-	-
2154		CAEE			273,925,131	273,925,131	-	-	-
2155		SSGCT			-	-	-	-	-
2156		SSGCH			-	-	-	-	-
2157		Less Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
2158	Total General Plant by Factor				1,205,419,628	1,132,655,680	72,763,947	-	72,763,947
2159	301	Organization							
2160			I-SITUS	S	-	-	-	-	-
2161			PTD	SO	-	-	-	-	-
2162			I-SG	CAGW	-	-	-	-	-
2163			I-SG	CAGE	-	-	-	-	-
2164			I-SG	SG	-	-	-	-	-
2165					-	-	-	-	-
2166	302	Franchise & Consent							
2167			I-SITUS	S	1,000,000	1,000,000	-	-	-
2168			I-SG	SG	-	-	-	-	-
2169			I-SG	CAGW	-	-	-	-	-
2170			I-SG	CAGE	-	-	-	-	-
2171			I-SG	CAGW	105,122,445	82,630,062	22,492,383	-	22,492,383
2172			I-SG	CAGE	13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP	-	-	-	-	-
2174			I-DGU	DGU	-	-	-	-	-
2175					119,537,668	97,045,285	22,492,383	-	22,492,383
2176									
2177	303	Miscellaneous Intangible Plant							
2178			I-SITUS	S	2,077,443	2,075,128	2,316	-	2,316
2179			I-SG	SG	1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO	364,796,881	338,035,578	26,761,303	-	26,761,303
2181			P	SE	-	-	-	-	-
2182			CUST	CN	115,589,287	107,352,655	8,236,632	-	8,236,632
2183			I-SG	CAGW	42,494,793	33,402,452	9,092,342	-	9,092,342
2184			I-SG	CAGE	31,241,559	31,241,559	-	-	-
2185			P	JBG	58,005	46,118	11,887	-	11,887
2186			P	CAEW	-	-	-	-	-
2187			P	CAEE	3,737,489	3,737,489	-	-	-
2188			P	CAGE	-	-	-	-	-
2189			I-DGP	CAGE	-	-	-	-	-
2190					561,577,921	517,346,037	44,231,885	-	44,231,885
2191	303	Less Non-Utility Plant							
2192			I-SITUS	S	-	-	-	-	-
2193					561,577,921	517,346,037	44,231,885	-	44,231,885
2194	IP	Unclassified Intangible Plant - Acct 300							
2195			I-SITUS	S	-	-	-	-	-
2196			I-SG	SG	-	-	-	-	-
2197			I-DGU	DGU	-	-	-	-	-
2198			PTD	SO	-	-	-	-	-
2199					-	-	-	-	-
2200									
2201	**TOTAL INTANGIBLE PLANT**				**681,115,589**	**614,391,321**	**66,724,268**	**-**	**66,724,268**
2202									
2203	Summary of Intangible Plant by Factor								
2204		S			3,077,443	3,075,128	2,316	-	2,316
2205		JBG			58,005	46,118	11,887	-	11,887
2206		JBE			-	-	-	-	-
2207		SG			1,582,463	1,455,058	127,405	-	127,405
2208		SO			364,796,881	338,035,578	26,761,303	-	26,761,303
2209		CN			115,589,287	107,352,655	8,236,632	-	8,236,632
2210		CAGW			147,617,238	116,032,513	31,584,725	-	31,584,725
2211		CAGE			44,656,782	44,656,782	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			3,737,489	3,737,489	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		SE			-	-	-	-	-
2217	Total Intangible Plant by Factor				681,115,589	614,391,321	66,724,268	-	66,724,268

FEBRUARY 2009 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2218	Summary of Unclassified Plant (Account 106)								
2219		DP			25,058,581	23,476,567	1,582,014	-	1,582,014
2220		DS0			-	-	-	-	-
2221		GP			139,949	129,682	10,267	-	10,267
2222		HP			-	-	-	-	-
2223		NP			-	-	-	-	-
2224		OP			312,339,023	245,509,822	66,829,201	-	66,829,201
2225		TP			26,176,012	25,388,745	787,267	-	787,267
2226		TS0			-	-	-	-	-
2227		IP			-	-	-	-	-
2228		MP							
2229		SP			(9,794,147)	(7,801,619)	(1,992,528)	-	(1,992,528)
2230	Total Unclassified Plant by Factor				353,919,418	286,703,198	67,216,220	-	67,216,220
2231									
2232	**TOTAL ELECTRIC PLANT IN SERVICE**				**18,523,133,574**	**17,171,552,904**	**1,351,580,670**	**-**	**1,351,580,670**
2233	Summary of Electric Plant by Factor								
2234		S			5,638,692,405	5,215,865,831	422,826,574	-	422,826,574
2235		SE			-	-	-	-	-
2236		JBG			1,018,833,228	810,040,989	208,792,238	-	208,792,238
2237		JBE			4,984	3,964	1,020	-	1,020
2238		SG			38,176,716	35,103,079	3,073,637	-	3,073,637
2239		SO			619,984,316	574,502,600	45,481,716	-	45,481,716
2240		CN			141,905,261	131,793,412	10,111,849	-	10,111,849
2241		DEU			-	-	-	-	-
2242		CAGW			3,099,757,012	2,436,521,654	663,235,358	-	663,235,358
2243		CAGE			7,737,066,672	7,737,066,672	-	-	-
2244		CAEW			-	-	-	-	-
2245		CAEE			277,662,620	277,662,620	-	-	-
2246		SSGCH			-	-	-	-	-
2247		SSGCT			-	-	-	-	-
2248		Less Capital Leases			(48,949,638)	(47,007,915)	(1,941,723)	-	(1,941,723)
2249					18,523,133,574	17,171,552,904	1,351,580,670	-	1,351,580,670
2250	105	Plant Held For Future Use							
2251			DPW	S	3,706,762	3,706,762	-	-	-
2252			P	SG	-	-	-	-	-
2253			T	SG	-	-	-	-	-
2254			P	SG	-	-	-	-	-
2255			P	SE	-	-	-	-	-
2256			G	SG	-	-	-	-	-
2257			G	CAGW	168,923	132,780	36,143	-	36,143
2258			G	CAGE	11,325,305	11,325,305	-	-	-
2259			P	CAEW	-	-	-	-	-
2260			P	CAEE	953,014	953,014	-	-	-
2261	**Total Plant Held For Future Use**				16,154,005	16,117,861	36,143	-	36,143
2262									
2263	114	Electric Plant Acquisition Adjustments							
2264			P	S	-	-	-	-	-
2265			P	SG	-	-	-	-	-
2266			P	CAGW	-	-	-	-	-
2267			P	CAGE	157,193,780	157,193,780	-	-	-
2268			P	DGP	-	-	-	-	-
2269	**Total Electric Plant Acquisition Adjustments**				157,193,780	157,193,780	-	-	-
2270									
2271	115	Accum Provision for Asset Acquisition Adjustments							
2272			P	S	-	-	-	-	-
2273			P	SG	-	-	-	-	-
2274			P	CAGW	-	-	-	-	-
2275			P	CAGE	(91,760,745)	(91,760,745)	-	-	-
2276			P	DGP	-	-	-	-	-
2277					(91,760,745)	(91,760,745)	-	-	-
2278									
2279	120	Nuclear Fuel							
2280			P	SE	-	-	-	-	-
2281	**Total Nuclear Fuel**				-	-	-	-	-
2282									
2283	124	Weatherization							
2284			DMSC	S	3,165,011	1,106,989	2,058,023	-	2,058,023
2285			DMSC	SO	(2,464)	(2,283)	(181)	-	(181)
2286					3,162,547	1,104,705	2,057,842	-	2,057,842
2287									
2288	182W	Weatherization							
2289			DMSC	S	17,067,922	17,067,922	-	-	-
2290			DMSC	SG	-	-	-	-	-
2291			DMSC	SGCT	-	-	-	-	-
2292			DMSC	SO	-	-	-	-	-
2293					17,067,922	17,067,922	-	-	-
2294									

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization							
		DMSC	S	-	-	-	-	-
		DMSC	CN	-	-	-	-	-
		DMSC	CNP	-	-	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
Total Weatherization				20,230,469	18,172,627	2,057,842	-	2,057,842
151	Fuel Stock							
		P	DEU	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAEW	1,698,267	1,335,370	362,897	-	362,897
		P	CAEE	121,307,976	121,307,976	-	-	-
		P	JBE	14,987,701	11,920,210	3,067,491	-	3,067,491
		P	CAEE	-	-	-	-	-
		P	CAEE	-	-	-	-	-
Total Fuel Stock				137,993,944	134,563,557	3,430,387	-	3,430,387
152	Fuel Stock - Undistributed							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
25316	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,379,000)	(1,379,000)	-	-	-
				(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,758,544)	(1,758,544)	-	-	-
				(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
	Total Fuel Stock			134,856,400	131,426,013	3,430,387	-	3,430,387
154	Materials and Supplies							
		MSS	S	94,843,587	88,789,447	6,054,140	-	6,054,140
		MSS	SG	1,218,088	1,120,019	98,069	-	98,069
		MSS	SE	-	-	-	-	-
		MSS	SO	178,390	165,303	13,087	-	13,087
		MSS	SNPPS	-	-	-	-	-
		MSS	SNPPH	-	-	-	-	-
		MSS	SNPD	(4,402,258)	(4,104,207)	(298,051)	-	(298,051)
		MSS	SNPT	-	-	-	-	-
		MSS	DGU	-	-	-	-	-
		MSS	DGP	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
		MSS	SNPP	-	-	-	-	-
		MSS	CAGW	2,820,656	2,217,138	603,518	-	603,518
		MSS	CAGE	69,860,385	69,860,385	-	-	-
		MSS	JBG	7,831,238	6,226,361	1,604,877	-	1,604,877
		MSS	CAEW	-	-	-	-	-
		MSS	CAEE	4,954,923	4,954,923	-	-	-
		MSS	CAGE	-	-	-	-	-
Total Materials and Supplies				177,305,007	169,229,368	8,075,639	-	8,075,639
163	Stores Expense Undistributed							
		MSS	SO	-	-	-	-	-
				-	-	-	-	-
25318	Provo Working Capital Deposit							
		MSS	SNPPS	(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
				(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			177,032,007	168,969,074	8,062,933	-	8,062,933

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2374	165	Prepayments							
2375			DMSC	S	1,937,307	1,937,307	-	-	-
2376			GP	GPS	5,994,494	5,554,742	439,753	-	439,753
2377			PT	SG	2,934,684	2,698,410	236,274	-	236,274
2378			PT	CAGW	390,000	306,554	83,446	-	83,446
2379			PT	CAGE	455,117	455,117	-	-	-
2380			P	CAEW	4,055	3,188	866	-	866
2381			P	CAEE	(2,038,144)	(2,038,144)	-	-	-
2382			P	SE	-	-	-	-	-
2383			PTD	SO	31,712,021	29,385,645	2,326,377	-	2,326,377
2384	**Total Prepayments**				41,389,534	38,302,819	3,086,716	-	3,086,716
2385									
2386	182M	Misc Regulatory Assets							
2387			DDS2	S	63,333,869	62,409,174	924,695	-	924,695
2388			DEFSG	SG	(3,834,277)	(3,525,576)	(308,701)	-	(308,701)
2389			P	CAGE	-	-	-	-	-
2390			P	CAGE	9,447,077	9,447,077	-	-	-
2391			DEFSG	CAGW	8,701,120	6,839,396	1,861,723	-	1,861,723
2392			DEFSG	JBG	-	-	-	-	-
2393			P	SE	10,608,209	9,806,358	801,851	-	801,851
2394			P	CAEW	-	-	-	-	-
2395			P	CAEE	(10,608,209)	(10,608,209)	-	-	-
2396			DDSO2	SO	6,989,595	6,476,842	512,753	-	512,753
2397					84,637,384	80,845,062	3,792,322	-	3,792,322
2398									
2399	186M	Misc Deferred Debits							
2400			LABOR	S	23,426,300	23,316,771	109,529	-	109,529
2401			P	CAEW	-	-	-	-	-
2402			P	CAEE	-	-	-	-	-
2403			DEFSG	SG	24,031,777	22,096,960	1,934,817	-	1,934,817
2404			LABOR	SO	16,926	15,685	1,242	-	1,242
2405			P	SE	-	-	-	-	-
2406			DEFSG	CAGW	7,028,199	5,524,420	1,503,779	-	1,503,779
2407			DEFSG	CAGE	7,129,542	7,129,542	-	-	-
2408			P	CAEW	-	-	-	-	-
2409			P	CAEE	10,077,377	10,077,377	-	-	-
2410			P	SNPPS	-	-	-	-	-
2411			GP	EXCTAX	-	-	-	-	-
2412	**Total Misc. Deferred Debits**				71,710,121	68,160,754	3,549,367	-	3,549,367
2413									
2414	Working Capital								
2415	CWC	Cash Working Capital							
2416			CWC	S	2,566,726	2,214,548	352,178	-	352,178
2417			CWC	SO	-	-	-	-	-
2418			CWC	SE	-	-	-	-	-
2419					2,566,726	2,214,548	352,178	-	352,178
2420									
2421	OWC	Other Work. Cap.							
2422	131	Cash	GP	SNP	12,174,303	11,291,380	882,923	-	882,923
2423	135	Working Funds	GP	SG	2,059	1,893	166	-	166
2424	141	Other A/R	GP	SO	219,196	203,116	16,080	-	16,080
2425	143	Other A/R	GP	SO	31,203,144	28,914,099	2,289,046	-	2,289,046
2426	232	A/P	PTD	S	-	-	-	-	-
2427	232	A/P	PTD	SO	(5,749,700)	(5,327,905)	(421,795)	-	(421,795)
2428	232	A/P	P	CAEE	(1,319,794)	(1,319,794)	-	-	-
2429	232	A/P	T	SG	-	-	-	-	-
2430	2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2431	2533	Other Msc. Df. Crd.	P	SE	(1,125,286)	(1,040,228)	(85,058)	-	(85,058)
2432	2533	Other Msc. Df. Crd.	P	CAEW	-	-	-	-	-
2433	2533	Other Msc. Df. Crd.	P	CAEE	(4,745,681)	(4,745,681)	-	-	-
2434	230	Asset Retir. Oblig.	P	SE	1,083	1,001	82	-	82
2435	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
2436	230	Asset Retir. Oblig.	P	CAEE	(2,452,552)	(2,452,552)	-	-	-
2437	230	Asset Retir. Oblig.	P	S	-	-	-	-	-
2438	254105	ARO Reg Liability	P	S	-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE	(551,688)	(551,688)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2443					27,635,283	24,953,838	2,681,444	-	2,681,444
2444									
2445	**Total Working Capital**				30,202,009	27,168,386	3,033,623	-	3,033,623

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		P	S	-	-	-	-	-
				-	-	-	-	-
18222	Nuclear Plant - Trojan							
		P	S	(658,795)	(130,244)	(528,551)	-	(528,551)
		P	TROJP	1,566,238	1,231,186	335,052	-	335,052
		P	TROJD	2,293,402	1,802,811	490,591	-	490,591
				3,200,845	2,903,753	297,092	-	297,092
1869	Misc Deferred Debits-Trojan							
		P	S	-	-	-	-	-
		P	SNPPN	-	-	-	-	-
				-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE				3,200,845	2,903,753	297,092	-	297,092
TOTAL RATE BASE ADDITIONS				**644,845,808**	**617,499,384**	**27,346,425**	**-**	**27,346,425**
235	Customer Service Deposits							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
Total Customer Service Deposits				-	-	-	-	-
2281	Prop Ins	PTD	SO	-	-	-	-	-
2282	Inj & Dam	PTD	SO	(8,290,294)	(7,682,122)	(608,171)	-	(608,171)
2283	Pen & Ben	PTD	SO	(20,622,915)	(19,110,029)	(1,512,886)	-	(1,512,886)
2283	Pen & Ben	PTD	S	-	-	-	-	-
254	Ins Prov	PTD	SO	(480,696)	(445,433)	(35,264)	-	(35,264)
				(29,393,905)	(27,237,584)	(2,156,321)	-	(2,156,321)
22844	Accum Hydro Relicensing Obligation							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
22842	Prv-Trojan	P	TROJD	-	-	-	-	-
230	ARO	P	TROJP	(2,013,653)	(1,582,889)	(430,764)	-	(430,764)
254105	ARO	P	TROJP	(3,373,343)	(2,651,713)	(721,631)	-	(721,631)
254	Regulatory Liabil	P	CAEE	(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE	2,114,238	1,954,427	159,811	-	159,811
254		P	S	(2,384,463)	(2,384,251)	(212)	-	(212)
				(10,504,389)	(9,511,593)	(992,796)	-	(992,796)
252	Customer Advances for Construction							
		DPW	S	(10,469,043)	(10,461,287)	(7,756)	-	(7,756)
		DPW	SG	-	-	-	-	-
		T	CAGE	(4,912,012)	(4,912,012)	-	-	-
		DPW	SO	-	-	-	-	-
		CUST	CN	(3,694,384)	(3,431,130)	(263,253)	-	(263,253)
Total Customer Advances for Constr.				(19,075,438)	(18,804,429)	(271,009)	-	(271,009)
25398	SO2 Emissions							
		P	S	-	-	-	-	-
				-	-	-	-	-
25399	Other Deferred Credits							
		P	S	(2,930,501)	(2,683,374)	(247,127)	-	(247,127)
		GP	GPS	-	-	-	-	-
		GP	SO	-	-	-	-	-
		P	CAGW	(600)	(472)	(128)	-	(128)
		P	CAGE	(590,708)	(590,708)	-	-	-
		P	SG	(11,742,299)	(10,796,918)	(945,382)	-	(945,382)
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,831,942)	(1,831,942)	-	-	-
		P	SE	-	-	-	-	-
				(17,096,051)	(15,903,414)	(1,192,637)	-	(1,192,637)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes							
		P	S	4,120,755	3,912,746	208,009	-	208,009
		P	CN	88,381	82,083	6,298	-	6,298
		LABOR	SO	41,384,116	38,348,200	3,035,916	-	3,035,916
		P	DGP	-	-	-	-	-
		CUST	BADDEBT	3,174,265	2,768,123	406,142	-	406,142
		P	TROJD	137	107	29	-	29
		P	SG	1,572,080	1,445,510	126,569	-	126,569
		P	SE	8,832,767	8,165,118	667,649	-	667,649
		PTD	SNP	(0)	(0)	(0)	-	(0)
		P	CAGW	2,249,528	1,768,211	481,317	-	481,317
		P	CAGE	34,583,645	34,583,645	-	-	-
		P	CAEW	262,659	206,532	56,127	-	56,127
		P	CAEE	1,792,395	1,792,395	-	-	-
		DPW	JBE	288,962	229,821	59,141	-	59,141
		DPW	SNPD	703,232	655,621	47,612	-	47,612
Total Accum Deferred Income Taxes				99,052,921	93,958,111	5,094,810	-	5,094,810
281	Accumulated Deferred Income Taxes							
		P	S	-	-	-	-	-
		PT	SG	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		T	SNPT	-	-	-	-	-
				-	-	-	-	-
282	Accumulated Deferred Income Taxes							
		GP	S	1,964,565	1,964,565	-	-	-
		ACCMDIT	DITBAL	(1,598,902,075)	(1,476,816,039)	(122,086,037)	-	(122,086,037)
		PT	DGP	-	-	-	-	-
		LABOR	SO	(12,326,963)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(6,217,770)	(6,217,770)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(15,587,402)	(15,587,402)	-	-	-
		P	SE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	(4,243,456)	(3,901,812)	(341,644)	-	(341,644)
				(1,635,313,101)	(1,511,981,121)	(123,331,980)	-	(123,331,980)
283	Accumulated Deferred Income Taxes							
		GP	S	(35,841,156)	(33,531,962)	(2,309,194)	-	(2,309,194)
		P	SG	(3,959,671)	(3,640,875)	(318,796)	-	(318,796)
		P	SE	(5,277,943)	(4,878,995)	(398,948)	-	(398,948)
		LABOR	SO	(7,696,973)	(7,132,327)	(564,646)	-	(564,646)
		GP	GPS	(15,874,138)	(14,709,620)	(1,164,518)	-	(1,164,518)
		PTD	SNP	(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD	735,880	578,465	157,415	-	157,415
		PTD	SNPD	-	-	-	-	-
		P	CAGW	(4,591,914)	(3,609,411)	(982,503)	-	(982,503)
		P	CAGE	(2,616,631)	(2,616,631)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(8,357,952)	(8,357,952)	-	-	-
		P	JBE	2,343,437	1,863,813	479,625	-	479,625
		P	SGCT	-	-	-	-	-
				(87,478,146)	(81,916,703)	(5,561,443)	-	(5,561,443)
TOTAL ACCUM DEF INCOME TAX				(1,623,738,326)	(1,499,939,713)	(123,798,613)	-	(123,798,613)
255	Accumulated Investment Tax Credit							
		PTD	S	-	-	-	-	-
		PTD	ITC84	(2,327,081)	(1,997,101)	(329,980)	-	(329,980)
		PTD	ITC85	(3,722,974)	(3,225,585)	(497,389)	-	(497,389)
		PTD	ITC86	(1,726,383)	(1,499,778)	(226,605)	-	(226,605)
		PTD	ITC88	(251,874)	(214,194)	(37,680)	-	(37,680)
		PTD	ITC89	(545,680)	(462,361)	(83,319)	-	(83,319)
		PTD	ITC90	(344,682)	(331,194)	(13,488)	-	(13,488)
		PTD	JBG	-	-	-	-	-
Total Accumulated ITC				(8,918,674)	(7,730,212)	(1,188,462)	-	(1,188,462)
TOTAL RATE BASE DEDUCTIONS				**(1,708,726,782)**	**(1,579,126,945)**	**(129,599,838)**	**-**	**(129,599,838)**

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(136,181,361)	(107,043,498)	(29,137,862)	-	(29,137,862)
		P	CAGE	(1,834,960,848)	(1,834,960,848)	-	-	-
		P	JBG	(488,660,527)	(388,518,008)	(100,142,518)	-	(100,142,518)
		P	CAGE	-	-	-	-	-
				(2,459,802,736)	(2,330,522,355)	(129,280,381)	-	(129,280,381)
108NP	Nuclear Prod Plant Accumulated Depr							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	(201,367,751)	(158,282,369)	(43,085,381)	-	(43,085,381)
		P	CAGE	(42,908,429)	(42,908,429)	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				(244,276,180)	(201,190,799)	(43,085,381)	-	(43,085,381)
108OP	Other Production Plant - Accum Depr							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(83,669,411)	(65,767,197)	(17,902,213)	-	(17,902,213)
		P	CAGE	(81,821,203)	(81,821,203)	-	-	-
		P	CAGE	-	-	-	-	-
				(165,490,614)	(147,588,400)	(17,902,213)	-	(17,902,213)
108EP	Experimental Plant - Accum Depr							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR				**(2,869,569,529)**	**(2,679,301,554)**	**(190,267,975)**	**-**	**(190,267,975)**
Summary of Prod Plant Depreciation by Factor								
	S			-	-	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			(421,218,522)	(331,093,065)	(90,125,457)	-	(90,125,457)
	CAGE			(1,959,690,481)	(1,959,690,481)	-	-	-
	JBG			(488,660,527)	(388,518,008)	(100,142,518)	-	(100,142,518)
	SSGCT			-	-	-	-	-
Total of Prod Plant Depreciation by Factor				(2,869,569,529)	(2,679,301,554)	(190,267,975)	-	(190,267,975)
108TP	Transmission Plant Accumulated Depr							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	(407,851,415)	(320,586,033)	(87,265,382)	-	(87,265,382)
		T	CAGE	(633,182,381)	(633,182,381)	-	-	-
		T	JBG	(49,061,318)	(39,007,050)	(10,054,268)	-	(10,054,268)
		T	SG	(16,338,479)	(15,023,055)	(1,315,424)	-	(1,315,424)
TOTAL TRANS PLANT ACCUM DEPR				**(1,106,433,593)**	**(1,007,798,519)**	**(98,635,074)**	**-**	**(98,635,074)**
108360	Land and Land Rights							
		DPW	S	(5,485,219)	(5,354,858)	(130,361)	-	(130,361)
				(5,485,219)	(5,354,858)	(130,361)	-	(130,361)
108361	Structures and Improvements							
		DPW	S	(12,784,951)	(12,212,937)	(572,014)	-	(572,014)
				(12,784,951)	(12,212,937)	(572,014)	-	(572,014)
108362	Station Equipment							
		DPW	S	(200,482,941)	(186,585,920)	(13,897,021)	-	(13,897,021)
				(200,482,941)	(186,585,920)	(13,897,021)	-	(13,897,021)

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment							
		DPW	S	(685,212)	(685,212)	-	-	-
				(685,212)	(685,212)	-	-	-
108364	Poles, Towers & Fixtures							
		DPW	S	(450,140,206)	(407,475,384)	(42,664,822)	-	(42,664,822)
				(450,140,206)	(407,475,384)	(42,664,822)	-	(42,664,822)
108365	Overhead Conductors							
		DPW	S	(248,019,058)	(221,938,152)	(26,080,906)	-	(26,080,906)
				(248,019,058)	(221,938,152)	(26,080,906)	-	(26,080,906)
108366	Underground Conduit							
		DPW	S	(117,008,692)	(107,909,308)	(9,099,384)	-	(9,099,384)
				(117,008,692)	(107,909,308)	(9,099,384)	-	(9,099,384)
108367	Underground Conductors							
		DPW	S	(268,206,002)	(260,493,962)	(7,712,040)	-	(7,712,040)
				(268,206,002)	(260,493,962)	(7,712,040)	-	(7,712,040)
108368	Line Transformers							
		DPW	S	(349,424,384)	(310,296,506)	(39,127,877)	-	(39,127,877)
				(349,424,384)	(310,296,506)	(39,127,877)	-	(39,127,877)
108369	Services							
		DPW	S	(155,080,495)	(140,009,376)	(15,071,119)	-	(15,071,119)
				(155,080,495)	(140,009,376)	(15,071,119)	-	(15,071,119)
108370	Meters							
		DPW	S	(84,586,433)	(76,810,667)	(7,775,766)	-	(7,775,766)
				(84,586,433)	(76,810,667)	(7,775,766)	-	(7,775,766)
108371	Installations on Customers' Premises							
		DPW	S	(7,850,980)	(7,573,302)	(277,678)	-	(277,678)
				(7,850,980)	(7,573,302)	(277,678)	-	(277,678)
108372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108373	Street Lights							
		DPW	S	(27,879,317)	(25,871,948)	(2,007,369)	-	(2,007,369)
				(27,879,317)	(25,871,948)	(2,007,369)	-	(2,007,369)
108D00	Unclassified Dist Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	412,118	397,494	14,624	-	14,624
				412,118	397,494	14,624	-	14,624
TOTAL DISTRIBUTION PLANT DEPR				**(1,927,221,771)**	**(1,762,820,038)**	**(164,401,733)**	**-**	**(164,401,733)**
Summary of Distribution Plant Depr by Factor								
	S			(1,927,221,771)	(1,762,820,038)	(164,401,733)	-	(164,401,733)
Total Distribution Depreciation by Factor				(1,927,221,771)	(1,762,820,038)	(164,401,733)	-	(164,401,733)

FEBRUARY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr							
		G-SITUS	S	(155,882,871)	(140,492,872)	(15,389,999)	-	(15,389,999)
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		CUST	CN	(6,769,740)	(6,287,344)	(482,396)	-	(482,396)
		PTD	SO	(87,042,149)	(80,656,784)	(6,385,365)	-	(6,385,365)
		P	SE	-	-	-	-	-
		G-SG	CAGW	(15,091,064)	(11,862,124)	(3,228,939)	-	(3,228,939)
		G-SG	CAGE	(47,795,301)	(47,795,301)	-	-	-
		P	JBG	(4,466,466)	(3,551,141)	(915,325)	-	(915,325)
		P	CAEW	-	-	-	-	-
		P	CAEE	(423,404)	(423,404)	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				(317,470,996)	(291,068,971)	(26,402,025)	-	(26,402,025)
108MP	Mining Plant Accumulated Depr.							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(165,921,496)	(165,921,496)	-	-	-
		P	SE	-	-	-	-	-
				(165,921,496)	(165,921,496)	-	-	-
108MP	Less Centralia Situs Depreciation							
		P	S	-	-	-	-	-
				(165,921,496)	(165,921,496)	-	-	-
1081390	Accum Depr - Capital Lease							
		PTD	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		P	S	-	-	-	-	-
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				**(483,392,493)**	**(456,990,468)**	**(26,402,025)**	**-**	**(26,402,025)**
Summary of General Depreciation by Factor								
	S			(155,882,871)	(140,492,872)	(15,389,999)	-	(15,389,999)
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SE			-	-	-	-	-
	SO			(87,042,149)	(80,656,784)	(6,385,365)	-	(6,385,365)
	CN			(6,769,740)	(6,287,344)	(482,396)	-	(482,396)
	SG			-	-	-	-	-
	DEU			-	-	-	-	-
	CAGW			(15,091,064)	(11,862,124)	(3,228,939)	-	(3,228,939)
	CAGE			(47,795,301)	(47,795,301)	-	-	-
	CAEW			-	-	-	-	-
	CAEE			(166,344,901)	(166,344,901)	-	-	-
	SSGCT			-	-	-	-	-
	JBG			(4,466,466)	(3,551,141)	(915,325)	-	(915,325)
	Remove Capital Leases			-	-	-	-	-
Total General Depreciation by Factor				(483,392,493)	(456,990,468)	(26,402,025)	-	(26,402,025)
TOTAL ACCUM DEPR - PLANT IN SERV				**(6,386,617,386)**	**(5,906,910,579)**	**(479,706,807)**	**-**	**(479,706,807)**
111SP	Accum Prov for Amort-Steam							
		P	CAGW	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-

70	**FEBRUARY 2009 West Control Area**							
71	**AMA**							
72	**FERC**		**BUS**	**WCA**	**UNADJUSTED RESULTS**			**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2811	111GP	Accum Prov for Amort-General							
2812			G-SITUS	S	(14,943,937)	(13,595,591)	(1,348,345)	-	(1,348,345)
2813			CUST	CN	(2,243,025)	(2,083,192)	(159,833)	-	(159,833)
2814			I-SG	SG	-	-	-	-	-
2815			PTD	SO	(9,326,650)	(8,642,452)	(684,198)	-	(684,198)
2816			I-SG	CAGW	-	-	-	-	-
2817			I-SG	CAGE	-	-	-	-	-
2818			P	CAEW	-	-	-	-	-
2819			P	CAEE	-	-	-	-	-
2820			P	SE	-	-	-	-	-
2821					(26,513,612)	(24,321,236)	(2,192,376)	-	(2,192,376)
2822									
2823									
2824	111HP	Accum Prov for Amort-Hydro							
2825			P	DGP	-	-	-	-	-
2826			P	DGU	-	-	-	-	-
2827			P	SG	-	-	-	-	-
2828			P	CAGW	(351,393)	(276,208)	(75,185)	-	(75,185)
2829			P	CAGE	(356,756)	(356,756)	-	-	-
2830			P	CAGE	-	-	-	-	-
2831					(708,149)	(632,964)	(75,185)	-	(75,185)
2832									
2833									
2834	111IP	Accum Prov for Amort-Intangible Plant							
2835			I-SITUS	S	(784,763)	(783,693)	(1,069)	-	(1,069)
2836			I-DGP	DGP	-	-	-	-	-
2837			I-DGU	DGU	-	-	-	-	-
2838			P	CAEW	-	-	-	-	-
2839			P	CAEE	(1,145,611)	(1,145,611)	-	-	-
2840			P	SE	-	-	-	-	-
2841			I-SG	SG	(21,752,492)	(20,001,182)	(1,751,310)	-	(1,751,310)
2842			I-SG	CAGW	-	-	-	-	-
2843			I-SG	CAGE	-	-	-	-	-
2844			CUST	CN	(85,521,407)	(79,427,344)	(6,094,063)	-	(6,094,063)
2845			P	CAGE	-	-	-	-	-
2846			P	CAGE	-	-	-	-	-
2847			I-SG	CAGW	(26,345,532)	(20,708,545)	(5,636,986)	-	(5,636,986)
2848			I-SG	CAGE	(9,476,102)	(9,476,102)	-	-	-
2849			PTD	JBG	(20,618)	(16,393)	(4,225)	-	(4,225)
2850			PTD	SO	(244,138,681)	(226,228,799)	(17,909,882)	-	(17,909,882)
2851					(389,185,205)	(357,787,669)	(31,397,536)	-	(31,397,536)
2852	111IP	Less Non-Utility Plant							
2853			NUTIL	OTH	-	-	-	-	-
2854					(389,185,205)	(357,787,669)	(31,397,536)	-	(31,397,536)
2855									
2856	111390	Accum Amtr - Capital Lease							
2857			G-SITUS	S	(1,071,315)	(1,071,315)	-	-	-
2858			P	CAGE	(1,045,311)	(1,045,311)	-	-	-
			P	CAGW	(7,053)	(5,544)	(1,509)	-	(1,509)
1			PTD	SO	2,211,389	2,049,162	162,226	-	162,226
2					87,710	(73,007)	160,717	-	160,717
3									
4		Remove Capital Lease Amtr			(87,710)	73,007	(160,717)	-	(160,717)
5									
6	**TOTAL ACCUM PROV FOR AMORTIZ**				**(416,406,967)**	**(382,741,869)**	**(33,665,098)**	**-**	**(33,665,098)**
7	AMA								
8									
9									
10									
11	Summary of Amortization by Factor								
12		S			(16,800,014)	(15,450,600)	(1,349,415)	-	(1,349,415)
13		DGP			-	-	-	-	-
14		DGU			-	-	-	-	-
15		SE			-	-	-	-	-
16		SO			(251,253,943)	(232,822,089)	(18,431,854)	-	(18,431,854)
17		CN			(87,764,431)	(81,510,536)	(6,253,895)	-	(6,253,895)
18		SSGCT			-	-	-	-	-
19		JBG			(20,618)	(16,393)	(4,225)	-	(4,225)
20		CAGW			(26,703,978)	(20,990,297)	(5,713,681)	-	(5,713,681)
21		CAGE			(10,878,169)	(10,878,169)	-	-	-
22		CAEW			-	-	-	-	-
23		CAEE			(1,145,611)	(1,145,611)	-	-	-
24		SG			(21,752,492)	(20,001,182)	(1,751,310)	-	(1,751,310)
25		Less Capital Lease			(87,710)	73,007	(160,717)	-	(160,717)
26	Total Provision For Amortization by Factor				(416,406,967)	(382,741,869)	(33,665,098)	-	(33,665,098)

RESULTS OF OPERATIONS
WASHINGTON

March 2009

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2009
FILE:	WA JAM MAR 2009
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2009
TIME:	8:59:15 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.642
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

MARCH 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues					
2	General Business Revenues	276,793,350	254,796,638	21,996,713	0	21,996,713
3	Interdepartmental	0	0	0	0	0
4	Special Sales	37,590,539	29,668,121	7,922,418	0	7,922,418
5	Other Operating Revenues	15,736,733	14,872,808	863,926	0	863,926
6	Total Operating Revenues	330,120,622	299,337,566	30,783,056	0	30,783,056
7						
8	Operating Expenses:					
9	Steam Production	40,437,183	36,445,444	3,991,739	0	3,991,739
10	Nuclear Production	0	0	0	0	0
11	Hydro Production	3,085,392	2,677,420	407,972	0	407,972
12	Other Power Supply	34,883,984	28,529,666	6,354,318	0	6,354,318
13	Transmission	11,573,371	9,648,277	1,925,094	0	1,925,094
14	Distribution	18,392,430	17,223,847	1,168,583	0	1,168,583
15	Customer Accounts	9,648,090	8,576,889	1,071,202	0	1,071,202
16	Customer Service	1,424,184	1,357,526	66,658	0	66,658
17	Sales	0	0	0	0	0
18	Administrative & General	14,317,635	13,293,128	1,024,507	0	1,024,507
19						
20	Total O & M Expenses	133,762,268	117,752,195	16,010,072	0	16,010,072
21						
22	Depreciation	38,544,960	35,544,428	3,000,531	0	3,000,531
23	Amortization Expense	3,279,833	2,979,160	300,674	0	300,674
24	Taxes Other Than Income	10,265,999	9,042,394	1,223,605	0	1,223,605
25	Income Taxes - Federal	-28,871,258	-24,676,231	(4,195,027)	0	(4,195,027)
26	Income Taxes - State	-3,353,090	-3,353,090	0	0	-
27	Income Taxes - Def Net	62,556,170	57,477,979	5,078,191	0	5,078,191
28	Investment Tax Credit Adj.	(468,551)	(468,551)	0	0	0
29	Misc Revenue & Expense	(114,456)	(88,227)	(26,229)	0	(26,229)
30						
31	Total Operating Expenses	215,601,875	194,210,059	21,391,816	0	21,391,816
32						
33	Operating Revenue for Return	114,518,748	105,127,507	9,391,240	0	9,391,240
34						
35	Rate Base:					
36	Electric Plant in Service	18,535,668,080	17,183,550,094	1,352,117,986	0	1,352,117,986
37	Plant Held for Future Use	16,154,005	16,117,861	36,143	0	36,143
38	Misc Deferred Debits	150,487,481	143,074,185	7,413,296	0	7,413,296
39	Elec Plant Acq Adj	64,976,422	64,976,422	0	0	0
40	Nuclear Fuel	0	0	0	0	0
41	Prepayments	49,019,722	45,378,493	3,641,229	0	3,641,229
42	Fuel Stock	134,038,301	131,155,417	2,882,884	0	2,882,884
43	Material & Supplies	179,557,988	171,455,858	8,102,129	0	8,102,129
44	Working Capital	30,117,272	27,144,545	2,972,727	0	2,972,727
45	Weatherization Loans	22,163,082	20,107,818	2,055,265	0	2,055,265
46	Miscellaneous Rate Base	3,061,677	2,777,502	284,175	0	284,175
47						
48	Total Electric Plant	19,185,244,029	17,805,738,195	1,379,505,834	0	1,379,505,834
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	(6,377,123,565)	(5,896,839,599)	(480,283,966)	0	(480,283,966)
52	Accum Prov For Amort	(415,088,303)	(381,497,819)	(33,590,484)	0	(33,590,484)
53	Accum Def Income Taxes	(1,703,811,075)	(1,574,277,625)	(129,533,450)	0	(129,533,450)
54	Unamortized ITC	(8,512,561)	(7,379,124)	(1,133,437)	0	(1,133,437)
55	Customer Adv for Const	(21,782,829)	(21,559,016)	(223,814)	0	(223,814)
56	Customer Service Deposits	0	0	0	0	0
57	Misc. Rate Base Deductions	(52,656,310)	(48,411,487)	(4,244,824)	0	(4,244,824)
58						
59	Total Rate Base Deductions	(8,578,974,643)	(7,929,964,670)	(649,009,974)	0	(649,009,974)
60						
61	Total Rate Base	10,606,269,386	9,875,773,525	730,495,860	0	730,495,860
62						
63						
64						
65						
66						
67						
68						
69						

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers								
440	Residential Sales							
		0	S	112,768,492	101,882,744	10,885,748	-	10,885,748
				112,768,492	101,882,744	10,885,748	-	10,885,748
442	Commercial & Industrial Sales							
		0	S	160,936,754	149,907,730	11,029,024	-	11,029,024
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
				160,936,754	149,907,730	11,029,024	-	11,029,024
444	Public Street & Highway Lighting							
		0	S	1,713,374	1,631,433	81,941	-	81,941
		0	SO	-	-	-	-	-
				1,713,374	1,631,433	81,941	-	81,941
445	Other Sales to Public Authority							
		0	S	1,374,731	1,374,731	-	-	-
				1,374,731	1,374,731	-	-	-
448	Interdepartmental							
		DPW	S	-	-	-	-	-
		GP	SO	-	-	-	-	-
				-	-	-	-	-
Total Sales to Ultimate Customers				**276,793,350**	**254,796,638**	**21,996,713**	**-**	**21,996,713**
447	Sales for Resale							
		WSF	S	563,606	563,606	-	-	-
		WSF	SG	-	-	-	-	-
		WSF	SE	-	-	-	-	-
		WSF	DGP	-	-	-	-	-
		WSF	CAGW	37,026,933	29,104,515	7,922,418	-	7,922,418
		WSF	CAGE	-	-	-	-	-
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				37,590,539	29,668,121	7,922,418	-	7,922,418
449	Provision for Rate Refund							
		WSF	S	-	-	-	-	-
		WSF	SG	-	-	-	-	-
				-	-	-	-	-
Total Sales from Electricity				**314,383,889**	**284,464,758**	**29,919,131**	**-**	**29,919,131**
450	Forfeited Discounts & Interest							
		CUST	S	629,226	572,194	57,032	-	57,032
		CUST	SO	-	-	-	-	-
				629,226	572,194	57,032	-	57,032
451	Misc Electric Revenue							
		CUST	S	594,498	567,403	27,095	-	27,095
		GP	SG	-	-	-	-	-
		GP	SO	5,163	4,784	379	-	379
				599,661	572,187	27,474	-	27,474
453	Water Sales							
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
454	Rent of Electric Property							
		DPW	S	838,137	754,136	84,001	-	84,001
		T	CAGW	12,641	9,936	2,705	-	2,705
		T	CAGE	297,776	297,776	-	-	-
		T	JBG	-	-	-	-	-
		T	SG	38,692	35,576	3,115	-	3,115
		GP	SO	291,555	270,167	21,388	-	21,388
				1,478,800	1,367,591	111,210	-	111,210

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue							
		DMSC	S	3,031,615	3,035,964	(4,349)	-	(4,349)
		CUST	CAGE	1,082,609	1,082,609	-	-	-
		OTHSE	CAGW	174,225	136,947	37,278	-	37,278
		OTHSO	SO	7,090	6,570	520	-	520
		OTHSGR	SG	4,059,391	3,732,566	326,825	-	326,825
		OTHSGR	JBG	(75,580)	(60,091)	(15,489)	-	(15,489)
		OTHSGR	WRG	4,210,300	3,923,562	286,738	-	286,738
		OTHSGR	WRE	539,394	502,707	36,687	-	36,687
		WSF	CAEW	-	-	-	-	-
		WSF	CAEE	-	-	-	-	-
				13,029,046	12,360,835	668,210	-	668,210
	Total Other Electric Revenues			**15,736,733**	**14,872,808**	**863,926**	**-**	**863,926**
Total Electric Operating Revenues				**330,120,622**	**299,337,566**	**30,783,056**	**-**	**30,783,056**
Summary of Revenues by Factor								
	S			282,450,433	260,289,941	22,160,492	-	22,160,492
	JBG			(75,580)	(60,091)	(15,489)	-	(15,489)
	SE			-	-	-	-	-
	SO			303,808	281,521	22,287	-	22,287
	SG			4,098,083	3,768,143	329,940	-	329,940
	CAEW			-	-	-	-	-
	CAEE			-	-	-	-	-
	CAGW			37,213,799	29,251,398	7,962,401	-	7,962,401
	CAGE			1,380,385	1,380,385	-	-	-
	WRG			4,210,300	3,923,562	286,738	-	286,738
	WRE			539,394	502,707	36,687	-	36,687
Total Electric Operating Revenues				330,120,622	299,337,566	30,783,056	-	30,783,056
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		DPW	S	-	-	-	-	-
		T	SG	-	-	-	-	-
		G	SO	-	-	-	-	-
		T	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		DPW	S	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
		T	SG	-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		P	SE	-	-	-	-	-
				-	-	-	-	-
41181	Gain from Disposition of NOX Credits							
		P	SE	-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		P	DGU	-	-	-	-	-
				-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant							
		DPW	S	33,639	33,639	-	-	-
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		PTD	CN	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		P	CAGW	(122,588)	(96,359)	(26,229)	-	(26,229)
		P	CAGE	(25,507)	(25,507)	-	-	-
		P	SG	-	-	-	-	-
				(114,456)	(88,227)	(26,229)	-	(26,229)
Total Miscellaneous Revenues				**(114,456)**	**(88,227)**	**(26,229)**	**-**	**(26,229)**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Expenses								
4311	Interest on Customer Deposits							
		CUST	S	-	-	-	-	-
				-	-	-	-	-
Total Miscellaneous Expenses				**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense				**(114,456)**	**(88,227)**	**(26,229)**	**-**	**(26,229)**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	1,406	1,105	301	-	301
		P	CAGE	131,298	131,298	-	-	-
		P	JBG	1,468,329	1,167,420	300,909	-	300,909
		P	CAGE	-	-	-	-	-
				1,601,032	1,299,823	301,209	-	301,209
501	Fuel Related							
		P	SE	(5,353)	(4,948)	(405)	-	(405)
		P	SE	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	86,569	68,046	18,523	-	18,523
		P	CAGE	-	-	-	-	-
		P	CAEW	13,977,849	10,990,972	2,986,877	-	2,986,877
		P	CAEE	1,083,810	1,083,810	-	-	-
		P	JBE	64,626	51,399	13,227	-	13,227
		P	CAEE	-	-	-	-	-
		P	JBG	-	-	-	-	-
				15,207,501	12,189,279	3,018,222	-	3,018,222
502	Steam Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	58,219	45,762	12,457	-	12,457
		P	CAGE	2,417,724	2,417,724	-	-	-
		P	JBG	293,141	233,067	60,074	-	60,074
		P	CAGE	-	-	-	-	-
				2,769,084	2,696,553	72,531	-	72,531
503	Steam From Other Sources							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
505	Electric Expenses							
		P	SG	-	-	-	-	-
		P	CAGW	(1,272)	(1,000)	(272)	-	(272)
		P	CAGE	265,806	265,806	-	-	-
		P	JBG	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				264,534	264,806	(272)	-	(272)
506	Misc. Steam Expense							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	36,609	28,776	7,833	-	7,833
		P	CAGE	4,687,335	4,687,335	-	-	-
		P	JBG	(1,002,585)	(797,122)	(205,462)	-	(205,462)
		P	CAGE	-	-	-	-	-
				3,721,360	3,918,989	(197,629)	-	(197,629)
507	Rents							
		P	SG	-	-	-	-	-
		P	CAGW	780	613	167	-	167
		P	CAGE	83,507	83,507	-	-	-
		P	JBG	12,639	10,049	2,590	-	2,590
		P	CAGE	-	-	-	-	-
				96,925	94,168	2,757	-	2,757
510	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	23,263	18,286	4,977	-	4,977
		P	CAGE	351,370	351,370	-	-	-
		P	JBG	49,811	39,603	10,208	-	10,208
		P	CAGE	-	-	-	-	-
				424,444	409,258	15,185	-	15,185
511	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	25,365	19,938	5,427	-	5,427
		P	CAGE	1,261,737	1,261,737	-	-	-
		P	JBG	586,837	466,575	120,262	-	120,262
		P	CAGE	-	-	-	-	-
				1,873,939	1,748,249	125,689	-	125,689

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant							
		P	SG	-	-	-	-	-
		P	CAGW	141,786	111,449	30,337	-	30,337
		P	CAGE	7,251,597	7,251,597	-	-	-
		P	JBG	2,076,094	1,650,634	425,459	-	425,459
		P	CAGE	-	-	-	-	-
				9,469,477	9,013,680	455,796	-	455,796
513	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	19,611	15,415	4,196	-	4,196
		P	CAGE	3,308,057	3,308,057	-	-	-
		P	JBG	606,765	482,419	124,346	-	124,346
		P	CAGE	-	-	-	-	-
				3,934,433	3,805,891	128,542	-	128,542
514	Maintenance of Misc. Steam Plant							
		P	SG	-	-	-	-	-
		P	CAGW	21,509	16,907	4,602	-	4,602
		P	CAGE	735,251	735,251	-	-	-
		P	JBG	317,693	252,587	65,106	-	65,106
		P	CAGE	-	-	-	-	-
				1,074,453	1,004,745	69,708	-	69,708
Total Steam Power Generation				**40,437,183**	**36,445,444**	**3,991,739**	**-**	**3,991,739**
517	Operation Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		P	SE	-	-	-	-	-
				-	-	-	-	-
519	Coolants and Water							
		P	SG	-	-	-	-	-
				-	-	-	-	-
520	Steam Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
523	Electric Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
524	Misc. Nuclear Expenses							
		P	SG	-	-	-	-	-
				-	-	-	-	-
528	Maintenance Super & Engineering							
		P	SG	-	-	-	-	-
				-	-	-	-	-
529	Maintenance of Structures							
		P	SG	-	-	-	-	-
				-	-	-	-	-
530	Maintenance of Reactor Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
531	Maintenance of Electric Plant							
		P	SG	-	-	-	-	-
				-	-	-	-	-
532	Maintenance of Misc Nuclear							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Power Generation				**-**	**-**	**-**	**-**	**-**

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	300,282	236,032	64,249	-	64,249
		P	CAGE	493,700	493,700	-	-	-
				793,982	729,733	64,249	-	64,249
536	Water For Power							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	16,425	12,910	3,514	-	3,514
		P	CAGE	5,600	5,600	-	-	-
				22,025	18,510	3,514	-	3,514
537	Hydraulic Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	158,887	124,891	33,996	-	33,996
		P	CAGE	23,967	23,967	-	-	-
				182,854	148,858	33,996	-	33,996
538	Electric Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
539	Misc. Hydro Expenses							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	983,746	773,260	210,486	-	210,486
		P	CAGE	548,531	548,531	-	-	-
				1,532,277	1,321,791	210,486	-	210,486
540	Rents (Hydro Generation)							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	364	286	78	-	78
		P	CAGE	584	584	-	-	-
				948	870	78	-	78
541	Maint Supervision & Engineering							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
542	Maintenance of Structures							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	104,681	82,283	22,398	-	22,398
		P	CAGE	2,369	2,369	-	-	-
				107,050	84,652	22,398	-	22,398
543	Maintenance of Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	75,379	59,251	16,128	-	16,128
		P	CAGE	32,972	32,972	-	-	-
				108,351	92,223	16,128	-	16,128

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	127,270	100,039	27,231	-	27,231
		P	CAGE	50,479	50,479	-	-	-
				177,749	150,518	27,231	-	27,231
545	Maintenance of Misc. Hydro Plant							
		P	DGP	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	139,703	109,812	29,891	-	29,891
		P	CAGE	20,453	20,453	-	-	-
				160,156	130,265	29,891	-	29,891
Total Hydraulic Power Generation				**3,085,392**	**2,677,420**	**407,972**	**-**	**407,972**
546	Operation Super & Engineering							
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	5,329	5,329	-	-	-
		P	CAGE	-	-	-	-	-
				5,329	5,329	-	-	-
547	Fuel							
		P	SE	-	-	-	-	-
		P	CAEW	14,952,230	11,757,141	3,195,089	-	3,195,089
		P	CAEE	-	-	-	-	-
		P	SSECT	-	-	-	-	-
				14,952,230	11,757,141	3,195,089	-	3,195,089
548	Generation Expense							
		P	SG	-	-	-	-	-
		P	CAGW	999,376	785,546	213,830	-	213,830
		P	CAGE	540,367	540,367	-	-	-
		P	CAGE	-	-	-	-	-
				1,539,743	1,325,913	213,830	-	213,830
549	Miscellaneous Other							
		P	SG	69,509	63,913	5,596	-	5,596
		P	CAGW	97,131	76,348	20,783	-	20,783
		P	CAGE	544,876	544,876	-	-	-
		P	CAGE	-	-	-	-	-
				711,516	685,137	26,379	-	26,379
550	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	103,410	81,284	22,126	-	22,126
		P	CAGE	31,676	31,676	-	-	-
		P	CAGE	-	-	-	-	-
				135,086	112,960	22,126	-	22,126
551	Maint Supervision & Engineering							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
552	Maintenance of Structures							
		P	SG	-	-	-	-	-
		P	CAGW	157	124	34	-	34
		P	CAGE	60,070	60,070	-	-	-
		P	CAGE	-	-	-	-	-
				60,228	60,194	34	-	34
553	Maint of Generation & Electric Plant							
		P	SG	-	-	-	-	-
		P	CAGW	123,105	96,765	26,340	-	26,340
		P	CAGE	1,436,129	1,436,129	-	-	-
		P	CAGE	-	-	-	-	-
				1,559,234	1,532,894	26,340	-	26,340

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other							
		P	SG	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	17,670	17,670	-	-	-
		P	CAGE	-	-	-	-	-
				17,670	17,670	-	-	-
Total Other Power Generation				**18,981,036**	**15,497,238**	**3,483,798**	**-**	**3,483,798**
555	Purchased Power							
		P	S	(2,223,766)	(1,818,468)	(405,298)	-	(405,298)
		P	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGW	12,159,221	9,557,589	2,601,631	-	2,601,631
		P	CAGE	-	-	-	-	-
		P	CAEW	1,862,766	1,464,718	398,048	-	398,048
		P	CAEE	-	-	-	-	-
			DGP	-	-	-	-	-
				11,798,221	9,203,839	2,594,382	-	2,594,382
556	System Control & Load Dispatch							
		P	SG	150,201	138,108	12,093	-	12,093
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				150,201	138,108	12,093	-	12,093
557	Other Expenses							
		P	S	(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG	2,861,087	2,630,739	230,348	-	230,348
		P	SGCT	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	TROJP	-	-	-	-	-
		P	CAGW	13,438	10,563	2,875	-	2,875
		P	CAGE	905,471	905,471	-	-	-
		P	JBG	189,847	150,941	38,906	-	38,906
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				3,954,527	3,690,481	264,046	-	264,046
Total Other Power Supply				**15,902,948**	**13,032,428**	**2,870,520**	**-**	**2,870,520**
TOTAL PRODUCTION EXPENSE				**78,406,558**	**67,652,530**	**10,754,029**	**-**	**10,754,029**

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor								
	S			(2,239,082)	(1,825,700)	(413,381)	-	(413,381)
	SG			3,080,797	2,832,759	248,037	-	248,037
	SE			(5,353)	(4,948)	(405)	-	(405)
	JBG			4,598,571	3,656,173	942,398	-	942,398
	TROJP			-	-	-	-	-
	JBE			64,626	51,399	13,227	-	13,227
	DGP			-	-	-	-	-
	DEU			-	-	-	-	-
	DEP			-	-	-	-	-
	CAGW			15,816,419	12,432,280	3,384,139	-	3,384,139
	CAGE			25,213,926	25,213,926	-	-	-
	CAEW			30,792,845	24,212,830	6,580,014	-	6,580,014
	CAEE			1,083,810	1,083,810	-	-	-
	SNPPS			-	-	-	-	-
	SNPPO			-	-	-	-	-
	DGU			-	-	-	-	-
	MC			-	-	-	-	-
	SSGCT			-	-	-	-	-
	SSECT			-	-	-	-	-
	SSGC			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SSECH			-	-	-	-	-
Total Production Expense by Factor				78,406,558	67,652,530	10,754,029	-	10,754,029
560	Operation Supervision & Engineering							
		T	SG	581,875	535,027	46,847	-	46,847
		T	JBG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				581,875	535,027	46,847	-	46,847
561	Load Dispatching							
		T	SG	629,141	578,488	50,653	-	50,653
		T	CAGW	1,177	925	252	-	252
		T	CAGE	-	-	-	-	-
				630,317	579,413	50,904	-	50,904
562	Station Expense							
		T	SG	-	-	-	-	-
		T	JBG	-	-	-	-	-
		T	CAGW	31,019	24,382	6,637	-	6,637
		T	CAGE	135,409	135,409	-	-	-
				166,427	159,790	6,637	-	6,637
563	Overhead Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	4,066	3,196	870	-	870
		T	CAGE	7,036	7,036	-	-	-
				11,101	10,232	870	-	870
564	Underground Line Expense							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
565	Transmission of Electricity by Others							
		T	SG	-	-	-	-	-
		T	SE	-	-	-	-	-
		T	CAGW	7,379,031	5,800,186	1,578,844	-	1,578,844
		T	CAGE	-	-	-	-	-
		T	CAEW	-	-	-	-	-
		T	CAEE	-	-	-	-	-
				7,379,031	5,800,186	1,578,844	-	1,578,844
566	Misc. Transmission Expense							
		T	SG	117,312	107,868	9,445	-	9,445
		T	CAGW	2,126	1,671	455	-	455
		T	CAGE	2,625	2,625	-	-	-
				122,064	112,164	9,900	-	9,900
567	Rents - Transmission							
		T	SG	(55)	(51)	(4)	-	(4)
		T	CAGW	43,461	34,162	9,299	-	9,299
		T	CAGE	(79,440)	(79,440)	-	-	-
				(36,034)	(45,329)	9,295	-	9,295

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering							
		T	SG	(462)	(424)	(37)	-	(37)
		T	CAGW	2,787	2,191	596	-	596
		T	CAGE	-	-	-	-	-
				2,326	1,767	559	-	559
569	Maintenance of Structures							
		T	SG	404,955	372,351	32,603	-	32,603
		T	CAGW	2,100	1,650	449	-	449
		T	CAGE	-	-	-	-	-
				407,054	374,002	33,052	-	33,052
570	Maintenance of Station Equipment							
		T	SG	-	-	-	-	-
		T	JBG	23,646	18,801	4,846	-	4,846
		T	CAGW	293,486	230,691	62,795	-	62,795
		T	CAGE	645,358	645,358	-	-	-
				962,491	894,849	67,641	-	67,641
571	Maintenance of Overhead Lines							
		T	SG	(53,036)	(48,766)	(4,270)	-	(4,270)
		T	JBG	-	-	-	-	-
		T	CAGW	566,705	445,450	121,254	-	121,254
		T	CAGE	788,943	788,943	-	-	-
				1,302,611	1,185,627	116,984	-	116,984
572	Maintenance of Underground Lines							
		T	SG	-	-	-	-	-
		T	CAGW	-	-	-	-	-
		T	CAGE	-	-	-	-	-
				-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		T	SG	44,215	40,655	3,560	-	3,560
		T	CAGW	-	-	-	-	-
		T	CAGE	(106)	(106)	-	-	-
				44,108	40,549	3,560	-	3,560
TOTAL TRANSMISSION EXPENSE				**11,573,371**	**9,648,277**	**1,925,094**	**-**	**1,925,094**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			1,723,944	1,585,148	138,796	-	138,796
	CAGW			8,325,956	6,544,504	1,781,452	-	1,781,452
	CAGE			1,499,824	1,499,824	-	-	-
	JBG			23,646	18,801	4,846	-	4,846
Total Transmission Expense by Factor				11,573,371	9,648,277	1,925,094	-	1,925,094
580	Operation Supervision & Engineering							
		DPW	S	55,175	53,683	1,492	-	1,492
		DPW	SNPD	1,912,619	1,783,127	129,492	-	129,492
				1,967,793	1,836,809	130,984	-	130,984
581	Load Dispatching							
		DPW	S	-	-	-	-	-
		DPW	SNPD	1,071,940	999,365	72,575	-	72,575
				1,071,940	999,365	72,575	-	72,575
582	Station Expense							
		DPW	S	365,334	293,456	71,878	-	71,878
		DPW	SNPD	2,649	2,470	179	-	179
				367,983	295,926	72,057	-	72,057
583	Overhead Line Expenses							
		DPW	S	428,103	399,290	28,812	-	28,812
		DPW	SNPD	1,562	1,456	106	-	106
				429,664	400,746	28,918	-	28,918
584	Underground Line Expense							
		DPW	S	-	-	-	-	-
		DPW	SNPD	-	-	-	-	-
				-	-	-	-	-
585	Street Lighting & Signal Systems							
		DPW	S	-	-	-	-	-
		DPW	SNPD	18,576	17,318	1,258	-	1,258
				18,576	17,318	1,258	-	1,258

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses							
		DPW	S	624,935	568,980	55,955	-	55,955
		DPW	SNPD	108,686	101,328	7,359	-	7,359
				733,621	670,307	63,313	-	63,313
587	Customer Installation Expenses							
		DPW	S	868,775	805,578	63,197	-	63,197
		DPW	SNPD	-	-	-	-	-
				868,775	805,578	63,197	-	63,197
588	Misc. Distribution Expenses							
		DPW	S	144,651	138,646	6,005	-	6,005
		DPW	SNPD	525,723	490,129	35,594	-	35,594
				670,374	628,775	41,599	-	41,599
589	Rents							
		DPW	S	173,333	169,151	4,182	-	4,182
		DPW	SNPD	19,154	17,857	1,297	-	1,297
				192,487	187,008	5,479	-	5,479
590	Maint Supervision & Engineering							
		DPW	S	89,527	89,392	135	-	135
		DPW	SNPD	571,114	532,447	38,667	-	38,667
				660,641	621,839	38,802	-	38,802
591	Maintenance of Structures							
		DPW	S	214,586	199,923	14,663	-	14,663
		DPW	SNPD	8,588	8,006	581	-	581
				223,173	207,929	15,244	-	15,244
592	Maintenance of Station Equipment							
		DPW	S	739,172	686,019	53,153	-	53,153
		DPW	SNPD	170,059	158,545	11,514	-	11,514
				909,231	844,564	64,666	-	64,666
593	Maintenance of Overhead Lines							
		DPW	S	7,059,589	6,657,105	402,485	-	402,485
		DPW	SNPD	71,588	66,741	4,847	-	4,847
				7,131,177	6,723,846	407,332	-	407,332
594	Maintenance of Underground Lines							
		DPW	S	1,627,774	1,553,894	73,880	-	73,880
		DPW	SNPD	917	854	62	-	62
				1,628,690	1,554,748	73,942	-	73,942
595	Maintenance of Line Transformers							
		DPW	S	-	-	-	-	-
		DPW	SNPD	107,777	100,480	7,297	-	7,297
				107,777	100,480	7,297	-	7,297
596	Maint of Street Lighting & Signal Sys.							
		DPW	S	347,783	329,573	18,210	-	18,210
		DPW	SNPD	-	-	-	-	-
				347,783	329,573	18,210	-	18,210
597	Maintenance of Meters							
		DPW	S	330,060	302,676	27,383	-	27,383
		DPW	SNPD	87,097	81,200	5,897	-	5,897
				417,157	383,876	33,280	-	33,280
598	Maint of Misc. Distribution Plant							
		DPW	S	302,653	295,443	7,211	-	7,211
		DPW	SNPD	342,933	319,715	23,218	-	23,218
				645,587	615,158	30,429	-	30,429
TOTAL DISTRIBUTION EXPENSE				**18,392,430**	**17,223,847**	**1,168,583**	**-**	**1,168,583**
Summary of Distribution Expense by Factor								
	S			13,371,449	12,542,807	828,642	-	828,642
	SNPD			5,020,981	4,681,040	339,941	-	339,941
Total Distribution Expense by Factor				18,392,430	17,223,847	1,168,583	-	1,168,583
901	Supervision							
		CUST	S	10,196	7,374	2,822	-	2,822
		CUST	CN	206,015	191,335	14,680	-	14,680
				216,211	198,709	17,502	-	17,502

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense							
		CUST	S	1,707,431	1,526,953	180,477	-	180,477
		CUST	CN	159,244	147,897	11,347	-	11,347
				1,866,675	1,674,850	191,825	-	191,825
903	Customer Receipts & Collections							
		CUST	S	824,774	743,888	80,886	-	80,886
		CUST	CN	4,103,293	3,810,902	292,391	-	292,391
				4,928,068	4,554,790	373,278	-	373,278
904	Uncollectible Accounts							
		CUST	S	2,619,018	2,131,713	487,306	-	487,306
		P	SG	-	-	-	-	-
		CUST	CN	1,174	1,090	84	-	84
				2,620,192	2,132,803	487,389	-	487,389
905	Misc. Customer Accounts Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	16,945	15,737	1,207	-	1,207
				16,945	15,737	1,207	-	1,207
TOTAL CUSTOMER ACCOUNTS EXP				**9,648,090**	**8,576,889**	**1,071,202**	**-**	**1,071,202**
Summary of Customer Accts Exp by Factor								
	S			5,161,420	4,409,928	751,492	-	751,492
	CN			4,486,671	4,166,961	319,710	-	319,710
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor				9,648,090	8,576,889	1,071,202	-	1,071,202
907	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	24,249	22,521	1,728	-	1,728
				24,249	22,521	1,728	-	1,728
908	Customer Assistance							
		CUST	S	482,401	482,401	-	-	-
		CUST	CN	215,383	200,035	15,348	-	15,348
				697,784	682,436	15,348	-	15,348
909	Informational & Instructional Adv							
		CUST	S	15,891	15,209	681	-	681
		CUST	CN	707,603	657,180	50,422	-	50,422
				723,493	672,390	51,104	-	51,104
910	Misc. Customer Service							
		CUST	S	-	-	-	-	-
		CUST	CN	(21,342)	(19,821)	(1,521)	-	(1,521)
				(21,342)	(19,821)	(1,521)	-	(1,521)
TOTAL CUSTOMER SERVICE EXPENSE				**1,424,184**	**1,357,526**	**66,658**	**-**	**66,658**
Summary of Customer Service Exp by Factor								
	S			498,292	497,610	681	-	681
	CN			925,892	859,915	65,977	-	65,977
Total Customer Service Expense by Factor				1,424,184	1,357,526	66,658	-	66,658
911	Supervision							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
				-	-	-	-	-
TOTAL SALES EXPENSE				**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor				-	-	-	-	-
Total Customer Service Exp Including Sales				**1,424,184**	**1,357,526**	**66,658**	**-**	**66,658**
920	Administrative & General Salaries							
		PTD	S	9,000	(17,936)	26,936	-	26,936
		CUST	CN	-	-	-	-	-
		PTD	SO	7,136,344	6,612,826	523,518	-	523,518
				7,145,344	6,594,890	550,454	-	550,454
921	Office Supplies & expenses							
		PTD	S	(79,308)	(79,333)	25	-	25
		CUST	CN	-	-	-	-	-
		PTD	SO	975,363	903,811	71,552	-	71,552
				896,055	824,478	71,577	-	71,577
922	A&G Expenses Transferred							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	(2,012,167)	(1,864,556)	(147,611)	-	(147,611)
				(2,012,167)	(1,864,556)	(147,611)	-	(147,611)
923	Outside Services							
		PTD	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		PTD	SO	1,121,138	1,038,892	82,246	-	82,246
				1,121,138	1,038,892	82,246	-	82,246
924	Property Insurance							
		PTD	SO	1,039,986	963,693	76,293	-	76,293
				1,039,986	963,693	76,293	-	76,293
925	Injuries & Damages							
		PTD	SO	621,991	576,362	45,629	-	45,629
				621,991	576,362	45,629	-	45,629
926	Employee Pensions & Benefits							
		LABOR	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
927	Franchise Requirements							
		DMSC	S	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
928	Regulatory Commission Expense							
		DMSC	S	874,693	835,885	38,808	-	38,808
		CUST	CN	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
		CUST	CAGW	9,171	7,209	1,962	-	1,962
		DMSC	CAGE	-	-	-	-	-
		FERC	SG	169,821	156,148	13,672	-	13,672
				1,053,685	999,242	54,443	-	54,443
929	Duplicate Charges							
		LABOR	S	-	-	-	-	-
		LABOR	SO	(314,329)	(291,270)	(23,059)	-	(23,059)
				(314,329)	(291,270)	(23,059)	-	(23,059)
930	Misc General Expenses							
		PTD	S	467,266	462,266	5,000	-	5,000
		CUST	CN	-	-	-	-	-
		LABOR	SO	1,236,798	1,146,067	90,731	-	90,731
				1,704,064	1,608,333	95,731	-	95,731

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
931	Rents							
		PTD	S	78,881	78,881	-	-	-
		PTD	SO	420,135	389,314	30,821	-	30,821
				499,016	468,195	30,821	-	30,821
935	Maintenance of General Plant							
		G	S	355	355	-	-	-
		CUST	CN	-	-	-	-	-
		G	SO	2,562,497	2,374,514	187,983	-	187,983
				2,562,853	2,374,869	187,983	-	187,983
TOTAL ADMINISTRATIVE & GEN EXP				**14,317,635**	**13,293,128**	**1,024,507**	**-**	**1,024,507**
Summary of A&G Expense by Factor								
	S			1,350,887	1,280,118	70,769	-	70,769
	SO			12,787,756	11,849,653	938,103	-	938,103
	SG			169,821	156,148	13,672	-	13,672
	CN			-	-	-	-	-
	CAGW			9,171	7,209	1,962	-	1,962
	CAGE			-	-	-	-	-
Total A&G Expense by Factor				14,317,635	13,293,128	1,024,507	-	1,024,507
TOTAL O&M EXPENSE				**133,762,268**	**117,752,195**	**16,010,072**	**-**	**16,010,072**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	420,459	330,496	89,963	-	89,963
		P	CAGE	6,925,092	6,925,092	-	-	-
		P	JBG	1,573,901	1,251,357	322,544	-	322,544
		P	S	-	-	-	-	-
				8,919,452	8,506,946	412,507	-	412,507
403NP	Nuclear Depreciation							
		P	DGP	-	-	-	-	-
				-	-	-	-	-
403HP	Hydro Depreciation							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	927,887	729,353	198,534	-	198,534
		P	CAGE	372,915	372,915	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				1,300,802	1,102,268	198,534	-	198,534
403OP	Other Production Depreciation							
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	3,504,949	2,755,017	749,932	-	749,932
		P	CAGE	4,738,009	4,738,009	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				8,242,958	7,493,027	749,932	-	749,932
403TP	Transmission Depreciation							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	1,702,540	1,338,259	364,282	-	364,282
		T	CAGE	3,235,230	3,235,230	-	-	-
		T	JBG	72,075	57,305	14,771	-	14,771
		T	SG	110,848	101,924	8,924	-	8,924
				5,120,694	4,732,717	387,977	-	387,977
403	Distribution Depreciation							
360	Land & Land Rights	DPW	S	23,703	23,347	356	-	356
361	Structures	DPW	S	82,001	78,775	3,226	-	3,226
362	Station Equipment	DPW	S	1,413,092	1,327,998	85,094	-	85,094
363	Storage Battery Eqt	DPW	S	7,593	7,593	-	-	-
364	Poles & Towers	DPW	S	2,749,459	2,455,322	294,137	-	294,137
365	OH Conductors	DPW	S	1,560,102	1,422,163	137,939	-	137,939
366	UG Conduit	DPW	S	622,472	568,022	54,450	-	54,450
367	UG Conductor	DPW	S	1,439,053	1,390,347	48,706	-	48,706
368	Line Trans	DPW	S	2,211,719	1,993,491	218,228	-	218,228
369	Services	DPW	S	949,374	855,361	94,013	-	94,013
370	Meters	DPW	S	541,539	498,076	43,462	-	43,462
371	Inst Cust Prem	DPW	S	41,405	39,787	1,618	-	1,618
372	Leased Property	DPW	S	-	-	-	-	-
373	Street Lighting	DPW	S	187,098	177,164	9,934	-	9,934
				11,828,610	10,837,447	991,163	-	991,163
403GP	General Depreciation							
		G-SITUS	S	1,078,849	969,006	109,843	-	109,843
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		CUST	CN	146,724	136,269	10,455	-	10,455
		G-SG	SG	154	142	12	-	12
		PTD	SO	1,271,370	1,178,103	93,267	-	93,267
		G-SG	CAGW	185,248	145,612	39,636	-	39,636
		G-SG	CAGE	412,800	412,800	-	-	-
		P	JBG	35,076	27,888	7,188	-	7,188
		P	JBE	83	66	17	-	17
		P	CAEE	2,138	2,138	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				3,132,443	2,872,024	260,419	-	260,419

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles							
		G-SG	SG	-	-	-	-	-
				-	-	-	-	-
403MP	Mining Depreciation							
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
403EP	Experimental Plant Depreciation							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
4031	ARO Depreciation							
			S	-	-	-	-	-
				-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				**38,544,960**	**35,544,428**	**3,000,531**	**-**	**3,000,531**
Summary of Depreciation Expense by Factor								
	S			12,907,459	11,806,453	1,101,006	-	1,101,006
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			111,002	102,066	8,937	-	8,937
	SO			1,271,370	1,178,103	93,267	-	93,267
	CN			146,724	136,269	10,455	-	10,455
	SE			-	-	-	-	-
	CAGW			6,741,083	5,298,736	1,442,347	-	1,442,347
	CAGE			15,684,047	15,684,047	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,138	2,138	-	-	-
	JBG			1,681,053	1,336,550	344,503	-	344,503
	JBE			83	66	17	-	17
Total Depreciation Expense By Factor				38,544,960	35,544,428	3,000,531	-	3,000,531
404GP	Amort of LT Plant - Capital Lease Gen							
		I-SITUS	S	228,871	213,318	15,552	-	15,552
		I-SG	SG	-	-	-	-	-
		PTD	SO	203,935	188,974	14,961	-	14,961
		I-DGU	DGU	-	-	-	-	-
		CUST	CN	41,575	38,613	2,963	-	2,963
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
				474,381	440,906	33,475	-	33,475
404SP	Amort of LT Plant - Cap Lease Steam							
		P	SG	-	-	-	-	-
		P	DGP	-	-	-	-	-
				-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		I-SITUS	S	6,811	6,734	77	-	77
		P	SE	-	-	-	-	-
		I-SG	SG	934,140	858,932	75,208	-	75,208
		PTD	SO	249,513	231,209	18,304	-	18,304
		CUST	CN	204,674	190,089	14,585	-	14,585
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-DGP	DGP	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGW	392,205	308,288	83,918	-	83,918
		I-SG	CAGE	124,872	124,872	-	-	-
		P	JBG	482	383	99	-	99
		P	CAEW	-	-	-	-	-
		P	CAEE	2,416	2,416	-	-	-
		I-DGU	DGU	-	-	-	-	-
				1,915,113	1,722,923	192,191	-	192,191
404MP	Amort of LT Plant - Mining Plant							
		P	SE	-	-	-	-	-
				-	-	-	-	-

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		P	CAGE	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
404HP	Amortization of Other Electric Plant							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	191	150	41	-	41
		P	CAGE	3,319	3,319	-	-	-
		P	SG	-	-	-	-	-
				3,510	3,469	41	-	41
Total Amortization of Limited Term Plant				2,393,005	2,167,298	225,707	-	225,707
405	Amortization of Other Electric Plant							
		GP	S	-	-	-	-	-
				-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	456,613	456,613	-	-	-
		P	SG	-	-	-	-	-
		P	SO	-	-	-	-	-
				456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		DPW	S	(27,591)	(4,611)	(22,980)	-	(22,980)
		GP	SO	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAGW	289,997	227,948	62,049	-	62,049
		P	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	SG-P	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	TROJP	167,810	131,912	35,898	-	35,898
				430,216	355,249	74,967	-	74,967
TOTAL AMORTIZATION EXPENSE				**3,279,833**	**2,979,160**	**300,674**	**-**	**300,674**
Summary of Amortization Expense by Factor								
	S			208,091	215,442	(7,351)	-	(7,351)
	SE			-	-	-	-	-
	TROJP			167,810	131,912	35,898	-	35,898
	SG-P			-	-	-	-	-
	DGU			-	-	-	-	-
	SO			453,448	420,183	33,265	-	33,265
	JBG			482	383	99	-	99
	SSGCH			-	-	-	-	-
	CN			246,249	228,702	17,547	-	17,547
	CAGW			682,393	536,386	146,007	-	146,007
	CAGE			584,804	584,804	-	-	-
	CAEW			-	-	-	-	-
	CAEE			2,416	2,416	-	-	-
	SG			934,140	858,932	75,208	-	75,208
Total Amortization Expense by Factor				3,279,833	2,979,160	300,674	-	300,674
408	Taxes Other Than Income							
		GP	S	3,212,517	2,503,924	708,593	-	708,593
		GP	GPS	7,011,661	6,497,289	514,372	-	514,372
		GP	SO	(34,358)	(31,838)	(2,521)	-	(2,521)
		P	SE	41,822	38,660	3,161	-	3,161
		P	SG	-	-	-	-	-
		DMSC	OPRV-ID	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
		GP	DGP	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	34,358	34,358	-	-	-
TOTAL TAXES OTHER THAN INCOME				10,265,999	9,042,394	1,223,605	-	1,223,605

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		PTD	CAGE	(468,551)	(468,551)	-	-	-
				(468,551)	(468,551)	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		PTD	CAGE	-	-	-	-	-
				-	-	-	-	-
TOTAL DEFERRED ITC				(468,551)	(468,551)	-	-	-
427	Interest on Long-Term Debt							
		GP	S	-	-	-	-	-
		GP	SNP	31,314,219	29,043,201	2,271,018	-	2,271,018
				31,314,219	29,043,201	2,271,018	-	2,271,018
428	Amortization of Debt Disc & Exp							
		GP	SNP	610,695	566,405	44,290	-	44,290
				610,695	566,405	44,290	-	44,290
429	Amortization of Premium on Debt							
		GP	SNP	(227)	(210)	(16)	-	(16)
				(227)	(210)	(16)	-	(16)
431	Other Interest Expense							
		NUTIL	OTH	-	-	-	-	-
		GP	SO	-	-	-	-	-
		GP	SNP	5,577,866	5,173,340	404,527	-	404,527
				5,577,866	5,173,340	404,527	-	404,527
432	AFUDC - Borrowed							
		GP	SNP	(2,526,549)	(2,343,314)	(183,234)	-	(183,234)
				(2,526,549)	(2,343,314)	(183,234)	-	(183,234)
	Total Elec. Interest Deductions for Tax			34,976,005	32,439,422	2,536,583	-	2,536,583
	Non-Utility Portion of Interest							
		427 NUTIL	NUTIL	-	-	-	-	-
		428 NUTIL	NUTIL	-	-	-	-	-
		429 NUTIL	NUTIL	-	-	-	-	-
		431 NUTIL	NUTIL	-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			34,976,005	32,439,422	2,536,583	-	2,536,583
419	Interest & Dividends							
		GP	S	-	-	-	-	-
		GP	SNP	(4,616,249)	(4,281,463)	(334,787)	-	(334,787)
	Total Operating Deductions for Tax			(4,616,249)	(4,281,463)	(334,787)	-	(334,787)
41010	Deferred Income Tax - Federal-DR							
		P	S	139,246,751	129,389,783	9,856,968	-	9,856,968
		P	TROJD	735,881	578,466	157,415	-	157,415
		PT	IBT	-	-	-	-	-
		LABOR	SO	799,971	741,285	58,685	-	58,685
		GP	JBG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PT	SG	-	-	-	-	-
		GP	GPS	-	-	-	-	-
		DITEXP	TAXDEPR	-	-	-	-	-
		CUST	SNP	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		P	JBE	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	1,792,567	1,792,567	-	-	-
		DPW	SNPD	-	-	-	-	-
				142,575,170	132,502,101	10,073,069	-	10,073,069

70	**MARCH 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1313	41110	Deferred Income Tax - Federal-CR							
1314			GP	S	(69,520,049)	(65,246,531)	(4,273,518)	-	(4,273,518)
1315			P	CIAC	-	-	-	-	-
1316			PT	SCHMDEXP	-	-	-	-	-
1317			GP	SNP	-	-	-	-	-
1318			PT	SG	(409,320)	(376,365)	(32,955)	-	(32,955)
1319			GP	SNPD	-	-	-	-	-
1320			LABOR	SO	(7,238,193)	(6,707,204)	(530,990)	-	(530,990)
1321			PT	IBT	(203,670)	(203,670)	-	-	-
1322			CUST	CN	-	-	-	-	-
1323			CUST	BADDEBT	-	-	-	-	-
1324			DITEXP	DITEXP	-	-	-	-	-
1325			P	TROJD	(735,881)	(578,466)	(157,415)	-	(157,415)
1326			P	JBE	-	-	-	-	-
1327			PT	CAGW	-	-	-	-	-
1328			PT	CAGE	(119,319)	(119,319)	-	-	-
1329			P	CAEW	-	-	-	-	-
1330			P	CAEE	(1,792,567)	(1,792,567)	-	-	-
1331					(80,018,999)	(75,024,122)	(4,994,878)	-	(4,994,878)
1332									
1333	**TOTAL DEFERRED INCOME TAXES**				62,556,170	57,477,979	5,078,191	-	5,078,191
1334	SCHMAF	Additions - Flow Through							
1335			SCHMAF	S	-	-	-	-	-
1336			SCHMAF	SNP	-	-	-	-	-
1337			SCHMAF	SO	-	-	-	-	-
1338			SCHMAF	SE	-	-	-	-	-
1339			SCHMAF	TROJP	-	-	-	-	-
1340			SCHMAF	DGP	-	-	-	-	-
1341					-	-	-	-	-
1342									
1343	SCHMAP	Additions - Permanent							
1344			P	S	-	-	-	-	-
1345			P	BADDEBT	-	-	-	-	-
1346			P	JBE	7,574	6,024	1,550	-	1,550
1347			P	SG	-	-	-	-	-
1348			P	CAEE	-	-	-	-	-
1349			P	CAGW	-	-	-	-	-
1350			P	CAGE	-	-	-	-	-
1351			LABOR	SNP	-	-	-	-	-
1352			SCHMAP-SO	SO	2,126,295	1,970,311	155,984	-	155,984
1353									
1354					2,133,870	1,976,335	157,534	-	157,534
1355									
1356	SCHMAT	Additions - Temporary							
1357			SCHMAT-SITUS	S	-	-	-	-	-
1358			P	TROJP	-	-	-	-	-
1359			DPW	CIAC	16,141,932	15,049,057	1,092,875	-	1,092,875
1360			SCHMAT-SNP	SNP	18,747,511	17,387,875	1,359,636	-	1,359,636
1361			P	TROJD	-	-	-	-	-
1362			P	JBG	-	-	-	-	-
1363			SCHMAT-SE	JBE	-	-	-	-	-
1364			P	SG	-	-	-	-	-
1365			SCHMAT-GPS	GPS	-	-	-	-	-
1366			SCHMAT-SO	SO	19,072,471	17,673,325	1,399,146	-	1,399,146
1367			SCHMAT-SNP	SNPD	-	-	-	-	-
1368			CUST	CN	-	-	-	-	-
1369			DPW	BADDEBT	-	-	-	-	-
1370			P	CAGW	-	-	-	-	-
1371			P	CAGE	-	-	-	-	-
1372			SCHMAT-SE	CAEW	-	-	-	-	-
1373			SCHMAT-SE	CAEE	-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP	118,869,992	109,277,854	9,592,138	-	9,592,138
1375					172,831,907	159,388,111	13,443,795	-	13,443,795
1376									
1377	TOTAL SCHEDULE - M ADDITIONS				174,965,776	161,364,447	13,601,329	-	13,601,329
1378									
1379	SCHMDF	Deductions - Flow Through							
1380			SCHMDF	S	-	-	-	-	-
1381			SCHMDF	CAGW	-	-	-	-	-
1382			SCHMDF	CAGE	-	-	-	-	-
1383			SCHMDF	DGP	-	-	-	-	-
1384			SCHMDF	DGU	-	-	-	-	-
1385					-	-	-	-	-

70	**MARCH 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1386	SCHMDP	Deductions - Permanent							
1387			SCHMDP	S	-	-	-	-	-
1388			P	SE	-	-	-	-	-
1389			P	CAEW	-	-	-	-	-
1390			P	CAEE	-	-	-	-	-
1391			PTD	SNP	84,456	78,331	6,125	-	6,125
1392			SCHMDP	JBE	7,943	6,318	1,626	-	1,626
1393			P	SG	-	-	-	-	-
1394			SCHMDP-SO	SO	2,955,677	2,738,850	216,827	-	216,827
1395					3,048,076	2,823,498	224,578	-	224,578
1396									
1397	SCHMDT	Deductions - Temporary							
1398			GP	S	-	-	-	-	-
1399			DPW	BADDEBT	-	-	-	-	-
1400			CUST	CN	-	-	-	-	-
1401			SCHMDT-SNP	SNP	26,727,454	24,789,085	1,938,369	-	1,938,369
1402			DPW	SNPD	-	-	-	-	-
1403			CUST	JBE	-	-	-	-	-
1404			P	SE	770,369	712,138	58,230	-	58,230
1405			SCHMDT-SG	SG	-	-	-	-	-
1406			SCHMDT-GPS	GPS	6,005,489	5,564,929	440,559	-	440,559
1407			SCHMDT-SO	SO	2,107,904	1,953,269	154,635	-	154,635
1408			TAXDEPR	TAXDEPR	336,171,146	305,327,789	30,843,357	-	30,843,357
1409			SCHMDT-SG	CAGW	-	-	-	-	-
1410			SCHMDT-SG	CAGE	-	-	-	-	-
1411			P	JBG	-	-	-	-	-
1412			P	CAEE	-	-	-	-	-
1413			P	TROJD	-	-	-	-	-
1414					371,782,362	338,347,211	33,435,151	-	33,435,151
1415									
1416	TOTAL SCHEDULE - M DEDUCTIONS				374,830,438	341,170,709	33,659,729	-	33,659,729
1417									
1418	TOTAL SCHEDULE - M ADJUSTMENTS				(199,864,662)	(179,806,262)	(20,058,399)	-	(20,058,399)
1419									
1420									
1421	40911	State Income Taxes							
1422			IBT	IBT	(3,353,090)	(3,353,090)	-	-	-
1423			IBT	IBT	-	-	-	-	-
1424			IBT	IBT	-	-	-	-	-
1425			IBT	IBT	-	-	-	-	-
1426	**TOTAL STATE TAXES**				(3,353,090)	(3,353,090)	-	-	-
1427									
1428									
1429	Calculation of Taxable Income:								
1430		Operating Revenues			330,120,622	299,337,566	30,783,056	-	30,783,056
1431		Operating Deductions:							
1432		O & M Expenses			133,762,268	117,752,195	16,010,072	-	16,010,072
1433		Depreciation Expense			38,544,960	35,544,428	3,000,531	-	3,000,531
1434		Amortization Expense			3,279,833	2,979,160	300,674	-	300,674
1435		Taxes Other Than Income			10,265,999	9,042,394	1,223,605	-	1,223,605
1436		Interest & Dividends (AFUDC-Equity)			(4,616,249)	(4,281,463)	(334,787)	-	(334,787)
1437		Misc Revenue & Expense			(114,456)	(88,227)	(26,229)	-	(26,229)
1438		Total Operating Deductions			181,122,354	160,948,489	20,173,866	-	20,173,866
1439		Other Deductions:							
1440		Interest Deductions			34,976,005	32,439,422	2,536,583	-	2,536,583
1441		Interest on PCRBS			-	-	-	-	-
1442		Schedule M Adjustments			(199,864,662)	(179,806,262)	(20,058,399)	-	(20,058,399)
1443									
1444		Income Before State Taxes			(85,842,398)	(73,856,606)	(11,985,792)	-	(11,985,792)
1445									
1446		State Income Taxes			(3,353,090)	(3,353,090)	-	-	-
1447									
1448	Total Taxable Income				(82,489,308)	(70,503,516)	(11,985,792)	-	(11,985,792)
1449									
1450	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1451									
1452	Federal Income Tax - Calculated				(28,871,258)	(24,676,231)	(4,195,027)	-	(4,195,027)
1453									
1454	Adjustments to Calculated Tax:								
1455	40910	Energy Cred.	P	JBE	-	-	-	-	-
1456	40910	Energy Cred.	P	CAGW	-	-	-	-	-
1457	40910	Energy Cred.	P	CAEE	-	-	-	-	-
1458	40910	DMD	P	SG	-	-	-	-	-
1459	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1460	40910	IRS Settle	LABOR	S	-	-	-	-	-
1461	**FEDERAL INCOME TAX**				(28,871,258)	(24,676,231)	(4,195,027)	-	(4,195,027)
1462									
1463	**TOTAL OPERATING EXPENSES**				**215,601,875**	**194,210,059**	**21,391,816**	**-**	**21,391,816**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	1,355,853	1,065,750	290,103	-	290,103
		P	CAGE	93,356,039	93,356,039	-	-	-
		P	JBG	1,161,925	923,809	238,116	-	238,116
		P	S	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				95,873,817	95,345,597	528,220	-	528,220
311	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	63,233,488	49,703,820	13,529,669	-	13,529,669
		P	CAGE	620,374,025	620,374,025	-	-	-
		P	JBG	136,753,030	108,727,863	28,025,167	-	28,025,167
		P	CAGE	-	-	-	-	-
				820,360,543	778,805,707	41,554,835	-	41,554,835
312	Boiler Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	117,074,551	92,024,851	25,049,699	-	25,049,699
		P	CAGE	2,275,753,157	2,275,753,157	-	-	-
		P	JBG	605,630,236	481,516,800	124,113,436	-	124,113,436
		P	S	-	-	-	-	-
				2,998,457,944	2,849,294,809	149,163,136	-	149,163,136
314	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	51,109,316	40,173,779	10,935,536	-	10,935,536
		P	CAGE	599,584,508	599,584,508	-	-	-
		P	JBG	152,035,906	120,878,778	31,157,128	-	31,157,128
		P	CAGE	-	-	-	-	-
				802,729,730	760,637,065	42,092,664	-	42,092,664
315	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE	294,972,773	294,972,773	-	-	-
		P	JBG	54,696,428	43,487,341	11,209,086	-	11,209,086
		P	CAGE	-	-	-	-	-
				362,885,682	348,848,749	14,036,933	-	14,036,933
316	Misc Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	2,203,737	1,732,217	471,520	-	471,520
		P	CAGE	21,088,322	21,088,322	-	-	-
		P	JBG	3,355,057	2,667,496	687,561	-	687,561
		P	CAGE	-	-	-	-	-
				26,647,116	25,488,036	1,159,080	-	1,159,080
317	Steam Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
SP	Unclassified Steam Plant - Account 300							
		P	CAGW	(9,519,953)	(7,483,029)	(2,036,924)	-	(2,036,924)
		P	CAGE	(7,568,055)	(7,568,055)	-	-	-
		P	SG	2,101,653	1,932,448	169,206	-	169,206
				(14,986,355)	(13,118,636)	(1,867,718)	-	(1,867,718)
Total Steam Production Plant				**5,091,968,477**	**4,845,301,327**	**246,667,150**	**-**	**246,667,150**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			953,632,581	758,202,087	195,430,494	-	195,430,494
	JBE			-	-	-	-	-
	SG			2,101,653	1,932,448	169,206	-	169,206
	CAGW			238,673,473	187,606,023	51,067,450	-	51,067,450
	CAGE			3,897,560,770	3,897,560,770	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor				5,091,968,477	4,845,301,327	246,667,150	-	246,667,150
320	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		P	SG	-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,743,530	10,802,914	2,940,616	-	2,940,616
		P	CAGE	5,949,305	5,949,305	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				19,692,835	16,752,219	2,940,616	-	2,940,616
331	Structures and Improvements							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	77,627,532	61,018,061	16,609,471	-	16,609,471
		P	CAGE	13,527,663	13,527,663	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				91,155,195	74,545,724	16,609,471	-	16,609,471

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	235,176,312	184,857,127	50,319,185	-	50,319,185
		P	CAGE	60,727,524	60,727,524	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				295,903,836	245,584,651	50,319,185	-	50,319,185
333	Water Wheel, Turbines, & Generators							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	67,400,141	52,978,960	14,421,181	-	14,421,181
		P	CAGE	34,989,163	34,989,163	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				102,389,303	87,968,123	14,421,181	-	14,421,181
334	Accessory Electric Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	43,935,456	34,534,865	9,400,591	-	9,400,591
		P	CAGE	10,209,838	10,209,838	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				54,145,294	44,744,703	9,400,591	-	9,400,591
335	Misc. Power Plant Equipment							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	2,206,350	1,734,271	472,079	-	472,079
		P	CAGE	200,794	200,794	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				2,407,144	1,935,065	472,079	-	472,079
336	Roads, Railroads & Bridges							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	13,583,226	10,676,910	2,906,317	-	2,906,317
		P	CAGE	1,669,641	1,669,641	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				15,252,867	12,346,550	2,906,317	-	2,906,317
337	Hydro Plant ARO							
		P	S	-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant				**580,946,474**	**483,877,035**	**97,069,439**	**-**	**97,069,439**
Summary of Hydraulic Plant by Factor								
	S			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			453,672,547	356,603,108	97,069,439	-	97,069,439
	CAGE			127,273,927	127,273,927	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				580,946,474	483,877,035	97,069,439	-	97,069,439
340	Land and Land Rights							
		P	SG	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	842,245	662,035	180,210	-	180,210
		P	CAGE	20,700,672	20,700,672	-	-	-
		P	CAGE	-	-	-	-	-
				21,542,917	21,362,707	180,210	-	180,210

70	**MARCH 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1694	341	Structures and Improvements							
1695			P	SG	-	-	-	-	-
1696			P	DGU	-	-	-	-	-
1697			P	CAGW	33,330,687	26,199,131	7,131,556	-	7,131,556
1698			P	CAGE	75,112,255	75,112,255	-	-	-
1699			P	CAGE	-	-	-	-	-
1700					108,442,942	101,311,386	7,131,556	-	7,131,556
1701									
1702	342	Fuel Holders, Producers & Accessories							
1703			P	SG	-	-	-	-	-
1704			P	DGU	-	-	-	-	-
1705			P	CAGW	25,322	19,904	5,418	-	5,418
1706			P	CAGE	9,168,942	9,168,942	-	-	-
1707			P	CAGE	-	-	-	-	-
1708					9,194,264	9,188,846	5,418	-	5,418
1709									
1710	343	Prime Movers							
1711			P	S	-	-	-	-	-
1712			P	DGU	-	-	-	-	-
1713			P	SG	-	-	-	-	-
1714			P	CAGW	755,452,916	593,813,444	161,639,472	-	161,639,472
1715			P	CAGE	1,177,261,076	1,177,261,076	-	-	-
1716			P	CAGE	-	-	-	-	-
1717					1,932,713,992	1,771,074,520	161,639,472	-	161,639,472
1718									
1719	344	Generators							
1720			P	S	-	-	-	-	-
1721			P	DGU	-	-	-	-	-
1722			P	SG	-	-	-	-	-
1723			P	CAGW	58,758,551	46,186,357	12,572,195	-	12,572,195
1724			P	CAGE	176,468,042	176,468,042	-	-	-
1725			P	CAGE	-	-	-	-	-
1726					235,226,594	222,654,399	12,572,195	-	12,572,195
1727									
1728	345	Accessory Electric Plant							
1729			P	SG	-	-	-	-	-
1730			P	DGU	-	-	-	-	-
1731			P	CAGW	45,044,697	35,406,768	9,637,928	-	9,637,928
1732			P	CAGE	89,999,982	89,999,982	-	-	-
1733			P	CAGE	-	-	-	-	-
1734					135,044,678	125,406,750	9,637,928	-	9,637,928
1735									
1736									
1737									
1738	346	Misc. Power Plant Equipment							
1739			P	SG	-	-	-	-	-
1740			P	DGU	-	-	-	-	-
1741			P	CAGW	1,085,076	852,909	232,167	-	232,167
1742			P	CAGE	6,098,943	6,098,943	-	-	-
1743					7,184,019	6,951,852	232,167	-	232,167
1744									
1745	347	Other Production ARO							
1746			P	S	-	-	-	-	-
1747					-	-	-	-	-
1748									
1749	OP	Unclassified Other Prod Plant-Acct 300							
1750			P	S	-	-	-	-	-
1751			P	SG	-	-	-	-	-
1752			P	CAGW	311,998,334	245,242,029	66,756,306	-	66,756,306
1753			P	CAGE	-	-	-	-	-
1754					311,998,334	245,242,029	66,756,306	-	66,756,306
1755									
1756	**Total Other Production Plant**				**2,761,347,740**	**2,503,192,490**	**258,155,251**	**-**	**258,155,251**
1757									
1758	Summary of Other Production Plant by Factor								
1759		S			-	-	-	-	-
1760		DGU			-	-	-	-	-
1761		SG			-	-	-	-	-
1762		CAGW			1,206,537,827	948,382,577	258,155,251	-	258,155,251
1763		CAGE			1,554,809,913	1,554,809,913	-	-	-
1764		SSGCT			-	-	-	-	-
1765	Total of Other Production Plant by Factor				2,761,347,740	2,503,192,490	258,155,251	-	258,155,251
1766									
1767	Experimental Plant								
1768	103	Experimental Plant							
1769			P	DGP	-	-	-	-	-
1770	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1771									
1772	**TOTAL PRODUCTION PLANT**				**8,434,262,692**	**7,832,370,852**	**601,891,840**	**-**	**601,891,840**

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	26,941,708	21,177,161	5,764,546	-	5,764,546
		T	CAGE	68,802,210	68,802,210	-	-	-
		T	JBG	1,051,525	836,034	215,492	-	215,492
		T	SG	100,388	92,305	8,082	-	8,082
				96,895,831	90,907,710	5,988,121	-	5,988,121
352	Structures and Improvements							
		T	S	-	-	-	-	-
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	19,829,997	15,587,098	4,242,899	-	4,242,899
		T	CAGE	49,643,094	49,643,094	-	-	-
		T	JBG	1,182,513	940,178	242,336	-	242,336
		T	SG	3,167	2,912	255	-	255
				70,658,771	66,173,282	4,485,489	-	4,485,489
353	Station Equipment							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	326,985,556	257,022,530	69,963,027	-	69,963,027
		T	CAGE	777,122,960	777,122,960	-	-	-
		T	JBG	21,883,879	17,399,157	4,484,722	-	4,484,722
		T	SG	34,779,981	31,979,818	2,800,163	-	2,800,163
				1,160,772,376	1,083,524,464	77,247,912	-	77,247,912
354	Towers and Fixtures							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	161,341,885	126,820,584	34,521,300	-	34,521,300
		T	CAGE	257,650,274	257,650,274	-	-	-
		T	JBG	14,658,355	11,654,379	3,003,976	-	3,003,976
		T	SG	123,630	113,676	9,954	-	9,954
				433,774,144	396,238,914	37,535,230	-	37,535,230
355	Poles and Fixtures							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	191,028,571	150,155,399	40,873,172	-	40,873,172
		T	CAGE	355,572,152	355,572,152	-	-	-
		T	JBG	-	-	-	-	-
		T	SG	568,753	522,962	45,791	-	45,791
				547,169,476	506,250,513	40,918,963	-	40,918,963
356	Clearing and Grading							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	278,434,188	218,859,390	59,574,798	-	59,574,798
		T	CAGE	430,446,766	430,446,766	-	-	-
		T	JBG	11,844,847	9,417,451	2,427,396	-	2,427,396
		T	SG	296,858	272,958	23,900	-	23,900
				721,022,660	658,996,565	62,026,095	-	62,026,095
357	Underground Conduit							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	153,537	120,686	32,851	-	32,851
		T	CAGE	3,056,436	3,056,436	-	-	-
		T	SG	-	-	-	-	-
				3,209,972	3,177,121	32,851	-	32,851
358	Underground Conductors							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	298,568	234,686	63,883	-	63,883
		T	CAGE	7,194,045	7,194,045	-	-	-
		T	SG	-	-	-	-	-
				7,492,613	7,428,731	63,883	-	63,883

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE	4,850,017	4,850,017	-	-	-
		T	SG	15,883	14,604	1,279	-	1,279
				11,453,447	10,042,672	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300							
		T	SG	-	-	-	-	-
		T	CAGW	2,022,264	1,589,573	432,691	-	432,691
		T	CAGE	21,976,732	21,976,732	-	-	-
				23,998,996	23,566,305	432,691	-	432,691
TS0	Unclassified Trans Sub Plant - Acct 300							
		T	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL TRANSMISSION PLANT				**3,076,448,287**	**2,846,306,277**	**230,142,010**	**-**	**230,142,010**
Summary of Transmission Plant by Factor								
	JBG			50,621,120	40,247,197	10,373,923	-	10,373,923
	JBE			-	-	-	-	-
	CAGW			1,013,623,822	796,745,158	216,878,664	-	216,878,664
	CAGE			1,976,314,685	1,976,314,685	-	-	-
	SG			35,888,660	32,999,237	2,889,424	-	2,889,424
Total Transmission Plant by Factor				3,076,448,287	2,846,306,277	230,142,010	-	230,142,010
360	Land and Land Rights							
		DPW	S	48,464,614	46,978,647	1,485,966	-	1,485,966
				48,464,614	46,978,647	1,485,966	-	1,485,966
361	Structures and Improvements							
		DPW	S	60,538,593	58,299,825	2,238,767	-	2,238,767
				60,538,593	58,299,825	2,238,767	-	2,238,767
362	Station Equipment							
		DPW	S	734,580,263	687,911,214	46,669,049	-	46,669,049
				734,580,263	687,911,214	46,669,049	-	46,669,049
363	Storage Battery Equipment							
		DPW	S	1,457,805	1,457,805	-	-	-
				1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures							
		DPW	S	876,208,256	790,927,652	85,280,604	-	85,280,604
				876,208,256	790,927,652	85,280,604	-	85,280,604
365	Overhead Conductors							
		DPW	S	622,902,170	566,901,244	56,000,926	-	56,000,926
				622,902,170	566,901,244	56,000,926	-	56,000,926
366	Underground Conduit							
		DPW	S	282,393,617	267,565,789	14,827,828	-	14,827,828
				282,393,617	267,565,789	14,827,828	-	14,827,828
367	Underground Conductors							
		DPW	S	681,703,438	661,856,952	19,846,486	-	19,846,486
				681,703,438	661,856,952	19,846,486	-	19,846,486
368	Line Transformers							
		DPW	S	1,026,038,855	935,860,852	90,178,002	-	90,178,002
				1,026,038,855	935,860,852	90,178,002	-	90,178,002
369	Services							
		DPW	S	541,421,798	495,869,242	45,552,556	-	45,552,556
				541,421,798	495,869,242	45,552,556	-	45,552,556
370	Meters							
		DPW	S	187,367,956	173,615,930	13,752,026	-	13,752,026
				187,367,956	173,615,930	13,752,026	-	13,752,026
371	Installations on Customers' Premises							
		DPW	S	8,813,025	8,287,127	525,898	-	525,898
				8,813,025	8,287,127	525,898	-	525,898

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
373	Street Lights							
		DPW	S	61,952,109	58,186,238	3,765,871	-	3,765,871
				61,952,109	58,186,238	3,765,871	-	3,765,871
DP	Unclassified Dist Plant - Acct 300							
		DPW	S	20,162,404	18,893,149	1,269,254	-	1,269,254
				20,162,404	18,893,149	1,269,254	-	1,269,254
DS0	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT				**5,154,004,900**	**4,772,611,667**	**381,393,233**	**-**	**381,393,233**
Summary of Distribution Plant by Factor								
	S			5,154,004,900	4,772,611,667	381,393,233	-	381,393,233
Total Distribution Plant by Factor				5,154,004,900	4,772,611,667	381,393,233	-	381,393,233
389	Land and Land Rights							
		G-SITUS	S	9,472,621	8,373,794	1,098,826	-	1,098,826
		CUST	CN	1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	-	-	-	-	-
		G-SG	CAGE	1,560	1,560	-	-	-
		PTD	SO	5,598,055	5,187,385	410,670	-	410,670
				16,200,741	14,610,830	1,589,911	-	1,589,911
390	Structures and Improvements							
		G-SITUS	S	110,208,214	96,551,910	13,656,304	-	13,656,304
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	12,153,397	11,287,373	866,024	-	866,024
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	2,150,429	1,690,315	460,114	-	460,114
		G-SG	CAGE	3,479,523	3,479,523	-	-	-
		PTD	JBG	19,191	15,258	3,933	-	3,933
		PTD	SO	101,250,290	93,822,623	7,427,667	-	7,427,667
				229,261,044	206,847,003	22,414,041	-	22,414,041
391	Office Furniture & Equipment							
		G-SITUS	S	12,956,829	11,520,234	1,436,595	-	1,436,595
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	8,166,779	7,584,833	581,946	-	581,946
		G-SG	SG	-	-	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	58,281,116	54,005,645	4,275,471	-	4,275,471
		G-SG	CAGW	448,343	352,414	95,929	-	95,929
		G-SG	CAGE	3,994,038	3,994,038	-	-	-
		P	JBG	540,798	429,971	110,827	-	110,827
		P	JBE	4,984	3,964	1,020	-	1,020
		P	CAEE	99,531	99,531	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				84,492,418	77,990,630	6,501,789	-	6,501,789
392	Transportation Equipment							
		G-SITUS	S	75,574,217	70,437,339	5,136,878	-	5,136,878
		PTD	SO	8,370,334	7,756,291	614,043	-	614,043
		G-SG	SG	-	-	-	-	-
		CUST	CN	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-SG	CAGW	3,628,282	2,851,961	776,320	-	776,320
		G-SG	CAGE	13,371,841	13,371,841	-	-	-
		P	JBG	1,478,291	1,175,341	302,950	-	302,950
		P	CAEW	-	-	-	-	-
		P	CAEE	611,163	611,163	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-DGU	CAGE	-	-	-	-	-
				103,034,128	96,203,937	6,830,191	-	6,830,191

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
393	Stores Equipment							
		G-SITUS	S	8,671,499	8,163,961	507,537	-	507,537
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	361,848	335,303	26,545	-	26,545
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	142,381	111,917	30,464	-	30,464
		G-SG	CAGE	3,724,455	3,724,455	-	-	-
		G-DGU	JBG	591,589	470,353	121,236	-	121,236
		G-DGU	CAGE	-	-	-	-	-
				13,491,771	12,805,989	685,782	-	685,782
394	Tools, Shop & Garage Equipment							
		G-SITUS	S	31,470,062	28,875,775	2,594,288	-	2,594,288
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	4,013,043	3,718,648	294,395	-	294,395
		P	SE	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	CAGW	2,194,255	1,724,764	469,491	-	469,491
		G-SG	CAGE	20,205,862	20,205,862	-	-	-
		P	JBG	3,533,221	2,809,148	724,072	-	724,072
		P	CAEW	-	-	-	-	-
		P	CAEE	7,106	7,106	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				61,423,550	57,341,304	4,082,246	-	4,082,246
395	Laboratory Equipment							
		G-SITUS	S	24,413,060	22,494,939	1,918,121	-	1,918,121
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		PTD	SO	5,192,971	4,812,018	380,954	-	380,954
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	1,346,005	1,058,008	287,996	-	287,996
		G-SG	CAGE	4,749,746	4,749,746	-	-	-
		P	JBG	443,643	352,726	90,917	-	90,917
		P	CAEW	-	-	-	-	-
		P	CAEE	7,593	7,593	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				36,153,018	33,475,030	2,677,987	-	2,677,987
396	Power Operated Equipment							
		G-SITUS	S	93,880,981	87,340,566	6,540,415	-	6,540,415
		G-DGP	DGP	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		PTD	SO	1,574,391	1,458,895	115,497	-	115,497
		G-DGU	DGU	-	-	-	-	-
		P	SE	-	-	-	-	-
		G-SG	CAGW	2,271,951	1,785,836	486,115	-	486,115
		G-SG	CAGE	25,603,690	25,603,690	-	-	-
		P	JBG	6,194,499	4,925,044	1,269,455	-	1,269,455
		P	CAEW	-	-	-	-	-
		P	CAEE	73,823	73,823	-	-	-
		P	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				129,599,336	121,187,854	8,411,482	-	8,411,482
397	Communication Equipment							
		COM_EQ	S	98,137,729	89,512,811	8,624,918	-	8,624,918
		COM_EQ	DGP	-	-	-	-	-
		COM_EQ	DGU	-	-	-	-	-
		COM_EQ	SO	49,834,199	46,178,389	3,655,810	-	3,655,810
		COM_EQ	CN	4,552,456	4,228,059	324,398	-	324,398
		COM_EQ	SG	142,787	131,291	11,496	-	11,496
		COM_EQ	SE	-	-	-	-	-
		COM_EQ	CAGW	24,960,169	19,619,600	5,340,569	-	5,340,569
		COM_EQ	CAGE	57,235,591	57,235,591	-	-	-
		COM_EQ	JBG	1,906,555	1,515,839	390,715	-	390,715
		COM_EQ	CAEW	-	-	-	-	-
		COM_EQ	CAEE	113,108	113,108	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
		COM_EQ	CAGE	-	-	-	-	-
				236,882,595	218,534,689	18,347,906	-	18,347,906

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment							
		G-SITUS	S	1,276,836	1,156,026	120,810	-	120,810
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		CUST	CN	199,765	185,530	14,235	-	14,235
		PTD	SO	3,357,940	3,111,603	246,337	-	246,337
		P	SE	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-SG	CAGW	331,169	260,311	70,858	-	70,858
		G-SG	CAGE	1,341,815	1,341,815	-	-	-
		P	JBG	120,931	96,148	24,783	-	24,783
		P	CAEW	-	-	-	-	-
		P	CAEE	1,668	1,668	-	-	-
		G-SG	CAGE	-	-	-	-	-
				6,630,123	6,153,101	477,022	-	477,022
399	Coal Mine							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	273,286,398	273,286,398	-	-	-
MP		P	JBE	-	-	-	-	-
				273,286,398	273,286,398	-	-	-
399L	WIDCO Capital Lease							
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		G-SITUS	S	18,984,156	18,984,156	-	-	-
		P	CAGW	4,540,048	3,568,643	971,405	-	971,405
		P	CAGE	12,411,745	12,411,745	-	-	-
		PTD	SO	12,902,451	11,955,934	946,517	-	946,517
				48,838,399	46,920,477	1,917,922	-	1,917,922
	Remove Capital Leases			(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				-	-	-	-	-
1011392	General Vehicles Capital Leases							
		LABOR	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	71,917	66,641	5,276	-	5,276
		CUST	CN	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				71,917	66,641	5,276	-	5,276
399G	Unclassified Gen Plant - Acct 300							
		G-SITUS	S	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT				**1,190,527,039**	**1,118,503,404**	**72,023,635**	**-**	**72,023,635**

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of General Plant by Factor								
	S			485,046,203	443,411,511	41,634,692	-	41,634,692
	JBG			14,828,718	11,789,829	3,038,889	-	3,038,889
	JBE			4,984	3,964	1,020	-	1,020
	SG			142,787	131,291	11,496	-	11,496
	SO			250,808,555	232,409,375	18,399,181	-	18,399,181
	SE			-	-	-	-	-
	CN			26,200,903	24,333,886	1,867,017	-	1,867,017
	DEU			-	-	-	-	-
	CAGW			42,013,031	33,023,769	8,989,262	-	8,989,262
	CAGE			146,119,866	146,119,866	-	-	-
	CAEW			-	-	-	-	-
	CAEE			274,200,392	274,200,392	-	-	-
	SSGCT			-	-	-	-	-
	SSGCH			-	-	-	-	-
	Less Capital Leases			(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
Total General Plant by Factor				1,190,527,039	1,118,503,404	72,023,635	-	72,023,635
301	Organization							
		I-SITUS	S	-	-	-	-	-
		PTD	SO	-	-	-	-	-
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	SG	-	-	-	-	-
				-	-	-	-	-
302	Franchise & Consent							
		I-SITUS	S	1,000,000	1,000,000	-	-	-
		I-SG	SG	-	-	-	-	-
		I-SG	CAGW	-	-	-	-	-
		I-SG	CAGE	-	-	-	-	-
		I-SG	CAGW	105,127,439	82,633,987	22,493,452	-	22,493,452
		I-SG	CAGE	13,415,223	13,415,223	-	-	-
		I-DGP	DGP	-	-	-	-	-
		I-DGU	DGU	-	-	-	-	-
				119,542,662	97,049,210	22,493,452	-	22,493,452
303	Miscellaneous Intangible Plant							
		I-SITUS	S	2,131,658	2,129,342	2,316	-	2,316
		I-SG	SG	1,582,463	1,455,058	127,405	-	127,405
		PTD	SO	363,635,804	336,959,677	26,676,127	-	26,676,127
		P	SE	-	-	-	-	-
		CUST	CN	116,016,398	107,749,331	8,267,067	-	8,267,067
		I-SG	CAGW	42,479,246	33,390,231	9,089,015	-	9,089,015
		I-SG	CAGE	31,241,437	31,241,437	-	-	-
		P	JBG	58,005	46,118	11,887	-	11,887
		P	CAEW	-	-	-	-	-
		P	CAEE	3,737,489	3,737,489	-	-	-
		P	CAGE	-	-	-	-	-
		I-DGP	CAGE	-	-	-	-	-
				560,882,500	516,708,683	44,173,817	-	44,173,817
303	Less Non-Utility Plant							
		I-SITUS	S	-	-	-	-	-
				560,882,500	516,708,683	44,173,817	-	44,173,817
IP	Unclassified Intangible Plant - Acct 300							
		I-SITUS	S	-	-	-	-	-
		I-SG	SG	-	-	-	-	-
		I-DGU	DGU	-	-	-	-	-
		PTD	SO	-	-	-	-	-
				-	-	-	-	-
TOTAL INTANGIBLE PLANT				**680,425,162**	**613,757,894**	**66,667,269**	**-**	**66,667,269**
Summary of Intangible Plant by Factor								
	S			3,131,658	3,129,342	2,316	-	2,316
	JBG			58,005	46,118	11,887	-	11,887
	JBE			-	-	-	-	-
	SG			1,582,463	1,455,058	127,405	-	127,405
	SO			363,635,804	336,959,677	26,676,127	-	26,676,127
	CN			116,016,398	107,749,331	8,267,067	-	8,267,067
	CAGW			147,606,685	116,024,218	31,582,467	-	31,582,467
	CAGE			44,656,660	44,656,660	-	-	-
	CAEW			-	-	-	-	-
	CAEE			3,737,489	3,737,489	-	-	-
	SSGCT			-	-	-	-	-
	SSGCH			-	-	-	-	-
	SE			-	-	-	-	-
Total Intangible Plant by Factor				680,425,162	613,757,894	66,667,269	-	66,667,269

MARCH 2009 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
		DP			20,162,404	18,893,149	1,269,254	-	1,269,254
		DS0			-	-	-	-	-
		GP			71,917	66,641	5,276	-	5,276
		HP			-	-	-	-	-
		NP			-	-	-	-	-
		OP			311,998,334	245,242,029	66,756,306	-	66,756,306
		TP			23,998,996	23,566,305	432,691	-	432,691
		TS0			-	-	-	-	-
		IP			-	-	-	-	-
		MP							
		SP			(14,986,355)	(13,118,636)	(1,867,718)	-	(1,867,718)
Total Unclassified Plant by Factor					341,245,297	274,649,488	66,595,809	-	66,595,809
TOTAL ELECTRIC PLANT IN SERVICE					**18,535,668,080**	**17,183,550,094**	**1,352,117,986**	**-**	**1,352,117,986**
Summary of Electric Plant by Factor									
		S			5,642,182,760	5,219,152,520	423,030,240	-	423,030,240
		SE			-	-	-	-	-
		JBG			1,019,140,423	810,285,230	208,855,193	-	208,855,193
		JBE			4,984	3,964	1,020	-	1,020
		SG			39,715,564	36,518,034	3,197,531	-	3,197,531
		SO			614,444,360	569,369,052	45,075,308	-	45,075,308
		CN			142,217,301	132,083,217	10,134,084	-	10,134,084
		DEU			-	-	-	-	-
		CAGW			3,102,127,385	2,438,384,853	663,742,532	-	663,742,532
		CAGE			7,746,735,821	7,746,735,821	-	-	-
		CAEW			-	-	-	-	-
		CAEE			277,937,881	277,937,881	-	-	-
		SSGCH			-	-	-	-	-
		SSGCT			-	-	-	-	-
		Less Capital Leases			(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
					18,535,668,080	17,183,550,094	1,352,117,986	-	1,352,117,986
	105	Plant Held For Future Use							
			DPW	S	3,706,762	3,706,762	-	-	-
			P	SG	-	-	-	-	-
			T	SG	-	-	-	-	-
			P	SG	-	-	-	-	-
			P	SE	-	-	-	-	-
			G	SG	-	-	-	-	-
			G	CAGW	168,923	132,780	36,143	-	36,143
			G	CAGE	11,325,305	11,325,305	-	-	-
			P	CAEW	-	-	-	-	-
			P	CAEE	953,014	953,014	-	-	-
Total Plant Held For Future Use					16,154,005	16,117,861	36,143	-	36,143
	114	Electric Plant Acquisition Adjustments							
			P	S	-	-	-	-	-
			P	SG	-	-	-	-	-
			P	CAGW	-	-	-	-	-
			P	CAGE	157,193,780	157,193,780	-	-	-
			P	DGP	-	-	-	-	-
Total Electric Plant Acquisition Adjustments					157,193,780	157,193,780	-	-	-
	115	Accum Provision for Asset Acquisition Adjustments							
			P	S	-	-	-	-	-
			P	SG	-	-	-	-	-
			P	CAGW	-	-	-	-	-
			P	CAGE	(92,217,358)	(92,217,358)	-	-	-
			P	DGP	-	-	-	-	-
					(92,217,358)	(92,217,358)	-	-	-
	120	Nuclear Fuel							
			P	SE	-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
	124	Weatherization							
			DMSC	S	3,094,244	1,038,798	2,055,445	-	2,055,445
			DMSC	SO	(2,464)	(2,283)	(181)	-	(181)
					3,091,780	1,036,515	2,055,265	-	2,055,265
	182W	Weatherization							
			DMSC	S	19,071,303	19,071,303	-	-	-
			DMSC	SG	-	-	-	-	-
			DMSC	SGCT	-	-	-	-	-
			DMSC	SO	-	-	-	-	-
					19,071,303	19,071,303	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization							
		DMSC	S	-	-	-	-	-
		DMSC	CN	-	-	-	-	-
		DMSC	CNP	-	-	-	-	-
		DMSC	SG	-	-	-	-	-
		DMSC	SO	-	-	-	-	-
				-	-	-	-	-
Total Weatherization				22,163,082	20,107,818	2,055,265	-	2,055,265
151	Fuel Stock							
		P	DEU	-	-	-	-	-
		P	SE	-	-	-	-	-
		P	CAEW	1,286,452	1,011,555	274,897	-	274,897
		P	CAEE	123,146,822	123,146,822	-	-	-
		P	JBE	12,742,570	10,134,584	2,607,986	-	2,607,986
		P	CAEE	-	-	-	-	-
		P	CAEE	-	-	-	-	-
Total Fuel Stock				137,175,845	134,292,961	2,882,884	-	2,882,884
152	Fuel Stock - Undistributed							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
25316	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,379,000)	(1,379,000)	-	-	-
				(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,758,544)	(1,758,544)	-	-	-
				(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit							
		P	SE	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
				-	-	-	-	-
	Total Fuel Stock			134,038,301	131,155,417	2,882,884	-	2,882,884
154	Materials and Supplies							
		MSS	S	96,014,875	90,060,787	5,954,088	-	5,954,088
		MSS	SG	1,048,422	964,012	84,409	-	84,409
		MSS	SE	-	-	-	-	-
		MSS	SO	(90,417)	(83,784)	(6,633)	-	(6,633)
		MSS	SNPPS	-	-	-	-	-
		MSS	SNPPH	-	-	-	-	-
		MSS	SNPD	(4,258,183)	(3,969,886)	(288,297)	-	(288,297)
		MSS	SNPT	-	-	-	-	-
		MSS	DGU	-	-	-	-	-
		MSS	DGP	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
		MSS	SNPP	-	-	-	-	-
		MSS	CAGW	3,637,565	2,859,258	778,307	-	778,307
		MSS	CAGE	70,617,412	70,617,412	-	-	-
		MSS	JBG	7,773,094	6,180,133	1,592,961	-	1,592,961
		MSS	CAEW	-	-	-	-	-
		MSS	CAEE	5,088,220	5,088,220	-	-	-
		MSS	CAGE	-	-	-	-	-
Total Materials and Supplies				179,830,988	171,716,153	8,114,835	-	8,114,835
163	Stores Expense Undistributed							
		MSS	SO	-	-	-	-	-
				-	-	-	-	-
25318	Provo Working Capital Deposit							
		MSS	SNPPS	(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW	-	-	-	-	-
		MSS	CAGE	-	-	-	-	-
				(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			179,557,988	171,455,858	8,102,129	-	8,102,129

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
165	Prepayments							
		DMSC	S	4,912,046	4,912,046	-	-	-
		GP	GPS	4,530,284	4,197,945	332,339	-	332,339
		PT	SG	2,842,060	2,613,244	228,816	-	228,816
		PT	CAGW	2,046,150	1,608,348	437,802	-	437,802
		PT	CAGE	343,541	343,541	-	-	-
		P	CAEW	4,055	3,188	866	-	866
		P	CAEE	(1,664,749)	(1,664,749)	-	-	-
		P	SE	-	-	-	-	-
		PTD	SO	36,006,335	33,364,930	2,641,405	-	2,641,405
Total Prepayments				49,019,722	45,378,493	3,641,229	-	3,641,229
182M	Misc Regulatory Assets							
		DDS2	S	57,706,505	56,855,224	851,281	-	851,281
		DEFSG	SG	(4,055,497)	(3,728,986)	(326,511)	-	(326,511)
		P	CAGE	-	-	-	-	-
		P	CAGE	9,353,542	9,353,542	-	-	-
		DEFSG	CAGW	8,701,120	6,839,396	1,861,723	-	1,861,723
		DEFSG	JBG	-	-	-	-	-
		P	SE	10,608,209	9,806,358	801,851	-	801,851
		P	CAEW	-	-	-	-	-
		P	CAEE	(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO	7,186,441	6,659,247	527,193	-	527,193
				78,892,110	75,176,573	3,715,538	-	3,715,538
186M	Misc Deferred Debits							
		LABOR	S	22,814,849	22,709,232	105,617	-	105,617
		P	CAEW	-	-	-	-	-
		P	CAEE	-	-	-	-	-
		DEFSG	SG	24,424,366	22,457,941	1,966,425	-	1,966,425
		LABOR	SO	16,926	15,685	1,242	-	1,242
		P	SE	-	-	-	-	-
		DEFSG	CAGW	7,592,292	5,967,818	1,624,475	-	1,624,475
		DEFSG	CAGE	7,597,058	7,597,058	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	9,149,878	9,149,878	-	-	-
		P	SNPPS	-	-	-	-	-
		GP	EXCTAX	-	-	-	-	-
Total Misc. Deferred Debits				71,595,370	67,897,612	3,697,758	-	3,697,758
Working Capital								
CWC	Cash Working Capital							
		CWC	S	1,519,195	1,302,360	216,835	-	216,835
		CWC	SO	-	-	-	-	-
		CWC	SE	-	-	-	-	-
				1,519,195	1,302,360	216,835	-	216,835
OWC	Other Work. Cap.							
131	Cash	GP	SNP	11,183,598	10,372,524	811,074	-	811,074
135	Working Funds	GP	SG	2,030	1,867	163	-	163
141	Other A/R	GP	SO	248,435	230,210	18,225	-	18,225
143	Other A/R	GP	SO	33,206,793	30,770,760	2,436,032	-	2,436,032
232	A/P	PTD	S	-	-	-	-	-
232	A/P	PTD	SO	(5,790,401)	(5,365,620)	(424,781)	-	(424,781)
232	A/P	P	CAEE	(1,331,725)	(1,331,725)	-	-	-
232	A/P	T	SG	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE	(1,123,787)	(1,038,842)	(84,945)	-	(84,945)
2533	Other Msc. Df. Crd.	P	CAEW	-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE	(4,764,737)	(4,764,737)	-	-	-
230	Asset Retir. Oblig.	P	SE	1,625	1,502	123	-	123
230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE	(2,448,427)	(2,448,427)	-	-	-
230	Asset Retir. Oblig.	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	S	-	-	-	-	-
254105	ARO Reg Liability	P	SE	-	-	-	-	-
254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE	(565,526)	(565,526)	-	-	-
2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
				28,598,077	25,842,184	2,755,893	-	2,755,893
Total Working Capital				30,117,272	27,144,545	2,972,727	-	2,972,727

MARCH 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		P	S	-	-	-	-	-
				-	-	-	-	-
18222	Nuclear Plant - Trojan							
		P	S	(630,152)	(124,581)	(505,571)	-	(505,571)
		P	TROJP	1,498,140	1,177,656	320,485	-	320,485
		P	TROJD	2,193,689	1,724,428	469,261	-	469,261
				3,061,677	2,777,502	284,175	-	284,175
1869	Misc Deferred Debits-Trojan							
		P	S	-	-	-	-	-
		P	SNPPN	-	-	-	-	-
				-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE				3,061,677	2,777,502	284,175	-	284,175
TOTAL RATE BASE ADDITIONS				**649,575,949**	**622,188,101**	**27,387,848**	**-**	**27,387,848**
235	Customer Service Deposits							
		CUST	S	-	-	-	-	-
		CUST	CN	-	-	-	-	-
Total Customer Service Deposits				-	-	-	-	-
2281	Prop Ins	PTD	SO	-	-	-	-	-
2282	Inj & Dam	PTD	SO	(8,175,794)	(7,576,022)	(599,772)	-	(599,772)
2283	Pen & Ben	PTD	SO	(20,738,315)	(19,216,963)	(1,521,352)	-	(1,521,352)
2283	Pen & Ben	PTD	S	-	-	-	-	-
254	Ins Prov	PTD	SO	(438,784)	(406,595)	(32,189)	-	(32,189)
				(29,352,892)	(27,199,580)	(2,153,312)	-	(2,153,312)
22844	Accum Hydro Relicensing Obligation							
		P	S	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
22842	Prv-Trojan	P	TROJD	-	-	-	-	-
230	ARO	P	TROJP	(2,039,330)	(1,603,073)	(436,257)	-	(436,257)
254105	ARO	P	TROJP	(3,347,667)	(2,631,529)	(716,138)	-	(716,138)
254	Regulatory Liabil	P	CAEE	(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE	2,225,867	2,057,618	168,248	-	168,248
254		P	S	(2,372,832)	(2,372,721)	(112)	-	(112)
				(10,381,129)	(9,396,872)	(984,258)	-	(984,258)
252	Customer Advances for Construction							
		DPW	S	(11,635,119)	(11,625,523)	(9,596)	-	(9,596)
		DPW	SG	-	-	-	-	-
		T	CAGE	(7,141,466)	(7,141,466)	-	-	-
		DPW	SO	-	-	-	-	-
		CUST	CN	(3,006,245)	(2,792,027)	(214,218)	-	(214,218)
Total Customer Advances for Constr.				(21,782,829)	(21,559,016)	(223,814)	-	(223,814)
25398	SO2 Emissions							
		P	S	-	-	-	-	-
				-	-	-	-	-
25399	Other Deferred Credits							
		P	S	(2,228,645)	(2,062,416)	(166,229)	-	(166,229)
		GP	GPS	-	-	-	-	-
		GP	SO	-	-	-	-	-
		P	CAGW	(1,200)	(943)	(257)	-	(257)
		P	CAGE	2,761,591	2,761,591	-	-	-
		P	SG	(11,684,996)	(10,744,228)	(940,768)	-	(940,768)
		P	CAEW	-	-	-	-	-
		P	CAEE	(1,769,039)	(1,769,039)	-	-	-
		P	SE	-	-	-	-	-
				(12,922,289)	(11,815,036)	(1,107,253)	-	(1,107,253)

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes							
		P	S	4,214,722	4,214,722	-	-	-
		P	CN	88,381	82,083	6,298	-	6,298
		LABOR	SO	40,584,137	37,606,907	2,977,230	-	2,977,230
		P	DGP	-	-	-	-	-
		CUST	BADDEBT	3,174,265	2,768,123	406,142	-	406,142
		P	TROJD	735,881	578,466	157,415	-	157,415
		P	SG	1,572,079	1,445,510	126,569	-	126,569
		P	SE	6,641,888	6,139,842	502,046	-	502,046
		PTD	SNP	-	-	-	-	-
		P	CAGW	2,249,528	1,768,211	481,317	-	481,317
		P	CAGE	35,327,810	35,327,810	-	-	-
		P	CAEW	262,659	206,532	56,127	-	56,127
		P	CAEE	2,840,796	2,840,796	-	-	-
		DPW	JBE	288,962	229,821	59,141	-	59,141
		DPW	SNPD	703,232	655,620	47,612	-	47,612
Total Accum Deferred Income Taxes				98,684,340	93,864,443	4,819,897	-	4,819,897
281	Accumulated Deferred Income Taxes							
		P	S	-	-	-	-	-
		PT	SG	-	-	-	-	-
		PT	CAGW	-	-	-	-	-
		PT	CAGE	-	-	-	-	-
		T	SNPT	-	-	-	-	-
				-	-	-	-	-
282	Accumulated Deferred Income Taxes							
		GP	S	1,964,567	1,964,567	-	-	-
		ACCMDIT	DITBAL	(1,680,677,300)	(1,552,347,221)	(128,330,079)	-	(128,330,079)
		PT	DGP	-	-	-	-	-
		LABOR	SO	(12,326,962)	(11,422,663)	(904,299)	-	(904,299)
		PTD	CN	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	(6,098,453)	(6,098,453)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(15,587,401)	(15,587,401)	-	-	-
		P	SE	-	-	-	-	-
		P	JBG	-	-	-	-	-
		P	SG	(4,243,456)	(3,901,812)	(341,644)	-	(341,644)
				(1,716,969,005)	(1,587,392,982)	(129,576,023)	-	(129,576,023)
283	Accumulated Deferred Income Taxes							
		GP	S	(36,025,585)	(33,994,286)	(2,031,299)	-	(2,031,299)
		P	SG	(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
		P	SE	(3,087,064)	(2,853,720)	(233,344)	-	(233,344)
		LABOR	SO	(458,781)	(425,125)	(33,656)	-	(33,656)
		GP	GPS	(15,874,138)	(14,709,620)	(1,164,518)	-	(1,164,518)
		PTD	SNP	(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD	-	-	-	-	-
		PTD	SNPD	-	-	-	-	-
		P	CAGW	(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
		P	CAGE	(2,616,630)	(2,616,630)	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(14,505,658)	(14,505,658)	-	-	-
		P	JBE	2,343,435	1,863,811	479,624	-	479,624
		P	SGCT	-	-	-	-	-
				(85,526,410)	(80,749,086)	(4,777,324)	-	(4,777,324)
TOTAL ACCUM DEF INCOME TAX				(1,703,811,075)	(1,574,277,625)	(129,533,450)	-	(129,533,450)
255	Accumulated Investment Tax Credit							
		PTD	S	-	-	-	-	-
		PTD	ITC84	(2,181,635)	(1,872,279)	(309,356)	-	(309,356)
		PTD	ITC85	(3,553,291)	(3,078,571)	(474,720)	-	(474,720)
		PTD	ITC86	(1,664,727)	(1,446,215)	(218,512)	-	(218,512)
		PTD	ITC88	(244,467)	(207,895)	(36,572)	-	(36,572)
		PTD	ITC89	(530,953)	(449,883)	(81,070)	-	(81,070)
		PTD	ITC90	(337,488)	(324,281)	(13,207)	-	(13,207)
		PTD	JBG	-	-	-	-	-
Total Accumulated ITC				(8,512,561)	(7,379,124)	(1,133,437)	-	(1,133,437)
TOTAL RATE BASE DEDUCTIONS				**(1,786,762,776)**	**(1,651,627,252)**	**(135,135,524)**	**-**	**(135,135,524)**

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(137,251,347)	(107,884,546)	(29,366,801)	-	(29,366,801)
		P	CAGE	(1,826,067,585)	(1,826,067,585)	-	-	-
		P	JBG	(489,329,497)	(389,049,885)	(100,279,612)	-	(100,279,612)
		P	CAGE	-	-	-	-	-
				(2,452,648,429)	(2,323,002,016)	(129,646,413)	-	(129,646,413)
108NP	Nuclear Prod Plant Accumulated Depr							
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		P	S	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	CAGW	(201,667,089)	(158,517,660)	(43,149,429)	-	(43,149,429)
		P	CAGE	(42,466,922)	(42,466,922)	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
				(244,134,011)	(200,984,582)	(43,149,429)	-	(43,149,429)
108OP	Other Production Plant - Accum Depr							
		P	S	-	-	-	-	-
		P	DGU	-	-	-	-	-
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
		P	CAGW	(86,504,168)	(67,995,420)	(18,508,748)	-	(18,508,748)
		P	CAGE	(86,122,107)	(86,122,107)	-	-	-
		P	CAGE	-	-	-	-	-
				(172,626,275)	(154,117,526)	(18,508,748)	-	(18,508,748)
108EP	Experimental Plant - Accum Depr							
		P	DGP	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR				**(2,869,408,715)**	**(2,678,104,125)**	**(191,304,590)**	**-**	**(191,304,590)**
Summary of Prod Plant Depreciation by Factor								
	S			-	-	-	-	-
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			(425,422,604)	(334,397,626)	(91,024,978)	-	(91,024,978)
	CAGE			(1,954,656,614)	(1,954,656,614)	-	-	-
	JBG			(489,329,497)	(389,049,885)	(100,279,612)	-	(100,279,612)
	SSGCT			-	-	-	-	-
Total of Prod Plant Depreciation by Factor				(2,869,408,715)	(2,678,104,125)	(191,304,590)	-	(191,304,590)
108TP	Transmission Plant Accumulated Depr							
		T	DGP	-	-	-	-	-
		T	DGU	-	-	-	-	-
		T	CAGW	(407,655,843)	(320,432,307)	(87,223,537)	-	(87,223,537)
		T	CAGE	(636,566,585)	(636,566,585)	-	-	-
		T	JBG	(48,603,441)	(38,643,007)	(9,960,434)	-	(9,960,434)
		T	SG	(16,613,986)	(15,276,381)	(1,337,605)	-	(1,337,605)
TOTAL TRANS PLANT ACCUM DEPR				**(1,109,439,855)**	**(1,010,918,279)**	**(98,521,576)**	**-**	**(98,521,576)**
108360	Land and Land Rights							
		DPW	S	(5,508,922)	(5,378,205)	(130,717)	-	(130,717)
				(5,508,922)	(5,378,205)	(130,717)	-	(130,717)
108361	Structures and Improvements							
		DPW	S	(12,821,895)	(12,253,710)	(568,184)	-	(568,184)
				(12,821,895)	(12,253,710)	(568,184)	-	(568,184)
108362	Station Equipment							
		DPW	S	(199,752,224)	(185,881,843)	(13,870,382)	-	(13,870,382)
				(199,752,224)	(185,881,843)	(13,870,382)	-	(13,870,382)

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment							
		DPW	S	(742,577)	(742,577)	-	-	-
				(742,577)	(742,577)	-	-	-
108364	Poles, Towers & Fixtures							
		DPW	S	(454,583,303)	(411,641,949)	(42,941,354)	-	(42,941,354)
				(454,583,303)	(411,641,949)	(42,941,354)	-	(42,941,354)
108365	Overhead Conductors							
		DPW	S	(247,538,720)	(221,568,039)	(25,970,681)	-	(25,970,681)
				(247,538,720)	(221,568,039)	(25,970,681)	-	(25,970,681)
108366	Underground Conduit							
		DPW	S	(116,129,336)	(106,893,727)	(9,235,609)	-	(9,235,609)
				(116,129,336)	(106,893,727)	(9,235,609)	-	(9,235,609)
108367	Underground Conductors							
		DPW	S	(268,383,251)	(260,528,363)	(7,854,888)	-	(7,854,888)
				(268,383,251)	(260,528,363)	(7,854,888)	-	(7,854,888)
108368	Line Transformers							
		DPW	S	(348,510,863)	(309,285,644)	(39,225,219)	-	(39,225,219)
				(348,510,863)	(309,285,644)	(39,225,219)	-	(39,225,219)
108369	Services							
		DPW	S	(156,640,995)	(141,343,670)	(15,297,325)	-	(15,297,325)
				(156,640,995)	(141,343,670)	(15,297,325)	-	(15,297,325)
108370	Meters							
		DPW	S	(85,391,046)	(77,715,474)	(7,675,572)	-	(7,675,572)
				(85,391,046)	(77,715,474)	(7,675,572)	-	(7,675,572)
108371	Installations on Customers' Premises							
		DPW	S	(7,572,970)	(7,304,054)	(268,916)	-	(268,916)
				(7,572,970)	(7,304,054)	(268,916)	-	(268,916)
108372	Leased Property							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108373	Street Lights							
		DPW	S	(27,668,438)	(25,667,826)	(2,000,612)	-	(2,000,612)
				(27,668,438)	(25,667,826)	(2,000,612)	-	(2,000,612)
108D00	Unclassified Dist Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		DPW	S	286,037	261,037	25,000	-	25,000
				286,037	261,037	25,000	-	25,000
TOTAL DISTRIBUTION PLANT DEPR				**(1,930,958,504)**	**(1,765,944,046)**	**(165,014,458)**	**-**	**(165,014,458)**
Summary of Distribution Plant Depr by Factor								
	S			(1,930,958,504)	(1,765,944,046)	(165,014,458)	-	(165,014,458)
Total Distribution Depreciation by Factor				(1,930,958,504)	(1,765,944,046)	(165,014,458)	-	(165,014,458)

MARCH 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr							
		G-SITUS	S	(147,819,106)	(132,842,385)	(14,976,722)	-	(14,976,722)
		G-DGP	DGP	-	-	-	-	-
		G-DGU	DGU	-	-	-	-	-
		G-SG	SG	-	-	-	-	-
		CUST	CN	(6,768,051)	(6,285,775)	(482,276)	-	(482,276)
		PTD	SO	(80,880,514)	(74,947,163)	(5,933,351)	-	(5,933,351)
		P	SE	-	-	-	-	-
		G-SG	CAGW	(14,661,319)	(11,524,330)	(3,136,990)	-	(3,136,990)
		G-SG	CAGE	(45,744,272)	(45,744,272)	-	-	-
		P	JBG	(4,460,019)	(3,546,016)	(914,004)	-	(914,004)
		P	CAEW	-	-	-	-	-
		P	CAEE	(386,786)	(386,786)	-	-	-
		G-SG	CAGE	-	-	-	-	-
		G-SG	CAGE	-	-	-	-	-
				(300,720,069)	(275,276,727)	(25,443,342)	-	(25,443,342)
108MP	Mining Plant Accumulated Depr.							
		P	S	-	-	-	-	-
		P	CAEW	-	-	-	-	-
		P	CAEE	(166,596,423)	(166,596,423)	-	-	-
		P	SE	-	-	-	-	-
				(166,596,423)	(166,596,423)	-	-	-
108MP	Less Centralia Situs Depreciation							
		P	S	-	-	-	-	-
				(166,596,423)	(166,596,423)	-	-	-
1081390	Accum Depr - Capital Lease							
		PTD	SO	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		P	S	-	-	-	-	-
		P	SE	-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				**(467,316,491)**	**(441,873,149)**	**(25,443,342)**	**-**	**(25,443,342)**
Summary of General Depreciation by Factor								
	S			(147,819,106)	(132,842,385)	(14,976,722)	-	(14,976,722)
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SE			-	-	-	-	-
	SO			(80,880,514)	(74,947,163)	(5,933,351)	-	(5,933,351)
	CN			(6,768,051)	(6,285,775)	(482,276)	-	(482,276)
	SG			-	-	-	-	-
	DEU			-	-	-	-	-
	CAGW			(14,661,319)	(11,524,330)	(3,136,990)	-	(3,136,990)
	CAGE			(45,744,272)	(45,744,272)	-	-	-
	CAEW			-	-	-	-	-
	CAEE			(166,983,208)	(166,983,208)	-	-	-
	SSGCT			-	-	-	-	-
	JBG			(4,460,019)	(3,546,016)	(914,004)	-	(914,004)
	Remove Capital Leases			-	-	-	-	-
Total General Depreciation by Factor				(467,316,491)	(441,873,149)	(25,443,342)	-	(25,443,342)
TOTAL ACCUM DEPR - PLANT IN SERV				**(6,377,123,565)**	**(5,896,839,599)**	**(480,283,966)**	**-**	**(480,283,966)**
111SP	Accum Prov for Amort-Steam							
		P	CAGW	-	-	-	-	-
		P	CAGW	-	-	-	-	-
		P	CAGE	-	-	-	-	-
		P	SG	-	-	-	-	-
				-	-	-	-	-

70	**MARCH 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2811	111GP	Accum Prov for Amort-General							
2812			G-SITUS	S	(15,058,608)	(13,702,487)	(1,356,122)	-	(1,356,122)
2813			CUST	CN	(2,263,812)	(2,102,498)	(161,314)	-	(161,314)
2814			I-SG	SG	-	-	-	-	-
2815			PTD	SO	(9,428,618)	(8,736,940)	(691,678)	-	(691,678)
2816			I-SG	CAGW	-	-	-	-	-
2817			I-SG	CAGE	-	-	-	-	-
2818			P	CAEW	-	-	-	-	-
2819			P	CAEE	-	-	-	-	-
2820			P	SE	-	-	-	-	-
2821					(26,751,038)	(24,541,924)	(2,209,114)	-	(2,209,114)
2822									
2823									
2824	111HP	Accum Prov for Amort-Hydro							
2825			P	DGP	-	-	-	-	-
2826			P	DGU	-	-	-	-	-
2827			P	SG	-	-	-	-	-
2828			P	CAGW	(351,584)	(276,358)	(75,226)	-	(75,226)
2829			P	CAGE	(360,075)	(360,075)	-	-	-
2830			P	CAGE	-	-	-	-	-
2831					(711,660)	(636,433)	(75,226)	-	(75,226)
2832									
2833									
2834	111IP	Accum Prov for Amort-Intangible Plant							
2835			I-SITUS	S	(789,502)	(788,394)	(1,108)	-	(1,108)
2836			I-DGP	DGP	-	-	-	-	-
2837			I-DGU	DGU	-	-	-	-	-
2838			P	CAEW	-	-	-	-	-
2839			P	CAEE	(1,167,431)	(1,167,431)	-	-	-
2840			P	SE	-	-	-	-	-
2841			I-SG	SG	(19,233,798)	(17,685,270)	(1,548,528)	-	(1,548,528)
2842			I-SG	CAGW	-	-	-	-	-
2843			I-SG	CAGE	-	-	-	-	-
2844			CUST	CN	(85,725,022)	(79,616,450)	(6,108,572)	-	(6,108,572)
2845			P	CAGE	-	-	-	-	-
2846			P	CAGE	-	-	-	-	-
2847			I-SG	CAGW	(26,751,437)	(21,027,602)	(5,723,835)	-	(5,723,835)
2848			I-SG	CAGE	(9,663,458)	(9,663,458)	-	-	-
2849			PTD	JBG	(20,931)	(16,641)	(4,289)	-	(4,289)
2850			PTD	SO	(244,274,026)	(226,354,214)	(17,919,811)	-	(17,919,811)
2851					(387,625,605)	(356,319,461)	(31,306,144)	-	(31,306,144)
2852	111IP	Less Non-Utility Plant							
2853			NUTIL	OTH	-	-	-	-	-
2854					(387,625,605)	(356,319,461)	(31,306,144)	-	(31,306,144)
2855									
2856	111390	Accum Amtr - Capital Lease							
2857			G-SITUS	S	(1,572,103)	(1,572,103)	-	-	-
2858			P	CAGE	(1,072,920)	(1,072,920)	-	-	-
			P	CAGW	(22,803)	(17,924)	(4,879)	-	(4,879)
1			PTD	SO	2,187,134	2,026,687	160,447	-	160,447
2					(480,692)	(636,260)	155,568	-	155,568
3									
4		Remove Capital Lease Amtr			480,692	636,260	(155,568)	-	(155,568)
5									
6	**TOTAL ACCUM PROV FOR AMORTIZ**				**(415,088,303)**	**(381,497,819)**	**(33,590,484)**	**-**	**(33,590,484)**
7	AMA								
8									
9									
10									
11	Summary of Amortization by Factor								
12		S			(17,420,213)	(16,062,984)	(1,357,230)	-	(1,357,230)
13		DGP			-	-	-	-	-
14		DGU			-	-	-	-	-
15		SE			-	-	-	-	-
16		SO			(251,515,510)	(233,064,467)	(18,451,043)	-	(18,451,043)
17		CN			(87,988,835)	(81,718,949)	(6,269,886)	-	(6,269,886)
18		SSGCT			-	-	-	-	-
19		JBG			(20,931)	(16,641)	(4,289)	-	(4,289)
20		CAGW			(27,125,824)	(21,321,884)	(5,803,941)	-	(5,803,941)
21		CAGE			(11,096,453)	(11,096,453)	-	-	-
22		CAEW			-	-	-	-	-
23		CAEE			(1,167,431)	(1,167,431)	-	-	-
24		SG			(19,233,798)	(17,685,270)	(1,548,528)	-	(1,548,528)
25		Less Capital Lease			480,692	636,260	(155,568)	-	(155,568)
26	Total Provision For Amortization by Factor				(415,088,303)	(381,497,819)	(33,590,484)	-	(33,590,484)