PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

March 28, 2012

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

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

Attention: David W. Danner
Executive Director and Secretary

RE: Quarterly Report for the Quarter Ending December 31, 2011

Dear Mr. Danner:

Pursuant to WAC 480-100-275, PacifiCorp d.b.a. Pacific Power & Light Company (PacifiCorp or Company) hereby submits for filing an original and one (1) copy of the quarterly report for Washington operations, for the quarter ending December 31, 2011. The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations, or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area allocation methodology. PacifiCorp was granted a 30-day extension of time to file these reports in UE-072123, Order No. 02.

Also enclosed are an original and one (1) copy of the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ending December 31, 2011.

Informal questions should be directed to Carla Bird at (503) 813-5269.

Sincerely,

William R. Griffith /cr

William R. Griffith
Vice President, Regulation

Enclosures

AVERAGE CUSTOMER COUNT
AND KWH
THREE MONTHS ENDING
DECEMBER 31, 2011

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 4th Quarter of Calendar Year 2011

Washington Only	Oct-11	Nov-11	Dec-11
Average Customer Count			
Residential Sales	103,446	103,459	103,645
Commercial Sales	18,141	18,155	18,086
Industrial Sales	595	594	591
Irrigation Sales	5,193	5,181	5,155
Public Street & Highway Lighting	252	254	257
KWH			
Residential Sales	97,437,516	168,622,696	208,335,194
Commercial Sales	130,827,595	130,153,981	131,521,624
Industrial Sales	81,313,705	64,856,900	57,951,916
Irrigation Sales	11,022,675	(1,754,051)	(288,724)
Public Street & Highway Lighting	402,670	274,368	2,120,832

PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For 12 Month Period Ended

December 2011

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2011
FILE:	WA JAM 12 ME DECEMBER 2011
PREPARED BY:	Revenue Requirement Department
DATE:	March 28, 2012
TIME:	11:29:12 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	47.6%	5.88%	2.80%
PREFERRED	0.3%	5.42%	0.02%
COMMON	52.1%	9.80%	5.11%
	100.00%		7.92%

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

DECEMBER 2011 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,933,368,602	3,653,804,456	279,564,147	0	279,564,147
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	212,757,013	167,655,462	45,101,551	0	45,101,551
5	Other Operating Revenues	2.4	268,585,345	245,305,308	23,280,037	0	23,280,037
6	Total Operating Revenues	2.4	4,414,710,960	4,066,765,225	347,945,735	0	347,945,735
7							
8	Operating Expenses:						
9	Steam Production	2.6	527,853,405	469,359,597	58,493,809	0	58,493,809
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,715,215	33,694,865	7,020,350	0	7,020,350
12	Other Power Supply	2.10	518,979,889	419,066,518	99,913,371	0	99,913,371
13	Transmission	2.12	163,152,184	135,778,089	27,374,095	0	27,374,095
14	Distribution	2.13	215,100,771	203,223,258	11,877,513	0	11,877,513
15	Customer Accounts	2.14	95,943,790	88,454,670	7,489,119	0	7,489,119
16	Customer Service	2.14	109,512,383	99,774,755	9,737,628	0	9,737,628
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	153,385,189	142,947,718	10,437,472	0	10,437,472
19							
20	Total O & M Expenses	2.16	1,824,642,827	1,592,299,470	232,343,357	0	232,343,357
21							
22	Depreciation	2.18	538,526,724	499,212,651	39,314,073	0	39,314,073
23	Amortization Expense	2.19	51,952,102	46,801,456	5,150,646	0	5,150,646
24	Taxes Other Than Income	2.19	151,699,035	133,157,621	18,541,414	0	18,541,414
25	Income Taxes - Federal	2.22	16,116,592	20,564,214	(4,447,621)	0	(4,447,621)
26	Income Taxes - State	2.22	3,663,286	3,663,286	0	0	-
27	Income Taxes - Def Net	2.21	482,296,345	470,083,524	12,212,821	0	12,212,821
28	Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.6	(636,383)	(593,855)	(42,528)	0	(42,528)
30							
31	Total Operating Expenses	2.22	3,066,386,325	2,763,314,164	303,072,162	0	303,072,162
32							
33	Operating Revenue for Return		1,348,324,634	1,303,451,061	44,873,573	0	44,873,573
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	22,108,544,425	20,605,870,815	1,502,673,610	0	1,502,673,610
37	Plant Held for Future Use	2.33	33,150,870	33,112,527	38,343	0	38,343
38	Misc Deferred Debits	2.35	239,496,444	219,948,587	19,547,857	0	19,547,857
39	Elec Plant Acq Adj	2.33	54,568,258	54,568,258	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	33,103,709	31,066,860	2,036,849	0	2,036,849
42	Fuel Stock	2.34	205,879,089	199,627,397	6,251,691	0	6,251,691
43	Material & Supplies	2.34	190,717,193	183,452,769	7,264,424	0	7,264,424
44	Working Capital	2.35	38,781,248	35,270,155	3,511,093	0	3,511,093
45	Weatherization Loans	2.34	603,916	(1,369,814)	1,973,729	0	1,973,729
46	Miscellaneous Rate Base	2.36	5,649	5,084	564	0	564
47							
48	Total Electric Plant		22,904,850,800	21,361,552,638	1,543,298,162	0	1,543,298,162
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,946,847,893)	(6,404,790,264)	(542,057,629)	0	(542,057,629)
52	Accum Prov For Amort	2.41	(471,297,856)	(431,954,861)	(39,342,995)	0	(39,342,995)
53	Accum Def Income Taxes	2.37	(3,091,066,959)	(2,899,223,032)	(191,843,927)	0	(191,843,927)
54	Unamortized ITC	2.37	(4,992,915)	(4,336,363)	(656,552)	0	(656,552)
55	Customer Adv for Const	2.36	(24,261,458)	(24,275,025)	13,567	0	13,567
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(57,803,803)	(54,427,281)	(3,376,522)	0	(3,376,522)
58							
59	Total Rate Base Deductions		(10,596,270,884)	(9,819,006,825)	(777,264,059)	0	(777,264,059)
60							
61	Total Rate Base		12,308,579,916	11,542,545,813	766,034,103	0	766,034,103
62							

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,490,664,456	1,369,674,132	120,990,324	-	120,990,324
				B1	1,490,664,456	1,369,674,132	120,990,324	-	120,990,324
442	Commercial & Industrial Sales								
		0	S		2,402,988,738	2,245,642,611	157,346,127	-	157,346,127
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,402,988,738	2,245,642,611	157,346,127	-	157,346,127
444	Public Street & Highway Lighting								
		0	S		20,409,578	19,181,882	1,227,696	-	1,227,696
		0	SO		-	-	-	-	-
				B1	20,409,578	19,181,882	1,227,696	-	1,227,696
445	Other Sales to Public Authority								
		0	S		19,305,830	19,305,830	-	-	-
				B1	19,305,830	19,305,830	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**3,933,368,602**	**3,653,804,456**	**279,564,147**	**-**	**279,564,147**
447	Sales for Resale-Non NPC								
		WSF	S		9,698,424	9,698,424	-	-	-
			CAGW		-	-	-	-	-
					9,698,424	9,698,424	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		203,058,588	157,957,037	45,101,551	-	45,101,551
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	203,058,588	157,957,037	45,101,551	-	45,101,551
	Total Sales for Resale				212,757,013	167,655,462	45,101,551	-	45,101,551
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**4,146,125,615**	**3,821,459,917**	**324,665,698**	**-**	**324,665,698**
450	Forfeited Discounts & Interest								
		CUST	S		8,445,905	7,802,221	643,684	-	643,684
		CUST	SO		-	-	-	-	-
				B1	8,445,905	7,802,221	643,684	-	643,684
451	Misc Electric Revenue								
		CUST	S		6,202,307	6,025,664	176,643	-	176,643
		GP	SG		-	-	-	-	-
		GP	SO		1,199	1,114	86	-	86
				B1	6,203,507	6,026,778	176,729	-	176,729
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		89,567	89,567	-	-	-
		P	JBG		5,307	4,176	1,131	-	1,131
		P	SG		-	-	-	-	-
				B1	94,874	93,743	1,131	-	1,131
454	Rent of Electric Property								
		DPW	S		10,851,143	9,760,770	1,090,374	-	1,090,374
		T	CAGW		752,462	585,332	167,130	-	167,130
		T	CAGE		3,903,424	3,903,424	-	-	-
		T	JBG		8,070	6,351	1,719	-	1,719
		T	SG		1,095,559	1,007,702	87,857	-	87,857
		GP	SO		3,558,707	3,304,379	254,327	-	254,327
				B1	20,169,365	18,567,957	1,601,408	-	1,601,408

DECEMBER 2011 West Control Area AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
						UNADJUSTED RESULTS				
87										
88	456	Other Electric Revenue								
89			DMSC	S		58,661,701	49,830,207	8,831,494	-	8,831,494
90			CUST	CAGE		19,752,090	19,752,090	-	-	-
91			OTHSE	CAGW		7,117,795	5,536,854	1,580,941	-	1,580,941
92			OTHSO	SO		142,330	132,158	10,172	-	10,172
93			OTHSGR	SG		73,456,486	67,565,702	5,890,784	-	5,890,784
94			OTHSGR	JBG		874,779	688,389	186,390	-	186,390
95			OTHSGR	WRG		62,356,059	58,672,738	3,683,321	-	3,683,321
96			OTHSGR	WRE		11,310,452	10,636,468	673,984	-	673,984
97			WSF	CAEW		-	-	-	-	-
98			WSF	CAEE		-	-	-	-	-
99					B1	233,671,695	212,814,609	20,857,086	-	20,857,086
100										
101		**Total Other Electric Revenues**				**268,585,345**	**245,305,308**	**23,280,037**	**-**	**23,280,037**
102										
103	**Total Electric Operating Revenues**				**B1**	**4,414,710,960**	**4,066,765,225**	**347,945,735**	**-**	**347,945,735**
104										
105	Summary of Revenues by Factor									
106		S				4,027,228,083	3,736,921,742	290,306,341	-	290,306,341
107		JBG				888,156	698,916	189,240	-	189,240
108		SE				-	-	-	-	-
109		SO				3,702,236	3,437,651	264,585	-	264,585
110		SG				74,552,046	68,573,404	5,978,641	-	5,978,641
111		CAEW				-	-	-	-	-
112		CAEE				-	-	-	-	-
113		CAGW				210,928,845	164,079,223	46,849,622	-	46,849,622
114		CAGE				23,745,081	23,745,081	-	-	-
115		WRG				62,356,059	58,672,738	3,683,321	-	3,683,321
116		WRE				11,310,452	10,636,468	673,984	-	673,984
117	Total Electric Operating Revenues				B1	4,414,710,960	4,066,765,225	347,945,735	-	347,945,735
118	Miscellaneous Revenues									
119	41160	Gain on Sale of Utility Plant - CR								
120			DPW	S		-	-	-	-	-
121			T	SG		-	-	-	-	-
122			G	SO		-	-	-	-	-
123			T	DGU		-	-	-	-	-
124			P	DGP		-	-	-	-	-
125						-	-	-	-	-
126										
127	41170	Loss on Sale of Utility Plant								
128			DPW	S		-	-	-	-	-
129			T	CAGW		-	-	-	-	-
130			T	CAGE		-	-	-	-	-
131			T	SG		-	-	-	-	-
132						-	-	-	-	-
133										
134	4118	Gain from Emission Allowances								
135			P	S		-	-	-	-	-
136			P	CAEW		-	-	-	-	-
137			P	CAEE		-	-	-	-	-
138			P	SE		(164,750)	(152,039)	(12,711)	-	(12,711)
139					B1	(164,750)	(152,039)	(12,711)	-	(12,711)
140										
141	41181	Gain from Disposition of NOX Credits								
142			P	SE		-	-	-	-	-
143						-	-	-	-	-
144										
145	4194	Impact Housing Interest Income								
146			P	DGU		-	-	-	-	-
147						-	-	-	-	-
148										
149	421	(Gain) / Loss on Sale of Utility Plant								
150			DPW	S		38,756	34,023	4,733	-	4,733
151			T	DGP		-	-	-	-	-
152			T	DGU		-	-	-	-	-
153			PTD	CN		-	-	-	-	-
154			PTD	SO		(483,442)	(448,892)	(34,550)	-	(34,550)
155			P	CAGW		-	-	-	-	-
156			P	CAGE		(26,947)	(26,947)	-	-	-
157			P	SG		-	-	-	-	-
158					B1	(471,633)	(441,816)	(29,817)	-	(29,817)
159										
160	**Total Miscellaneous Revenues**					**(636,383)**	**(593,855)**	**(42,528)**	**-**	**(42,528)**
161	Miscellaneous Expenses									
162	4311	Interest on Customer Deposits								
163			CUST	S		-	-	-	-	-
164						-	-	-	-	-
165	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
166										
167	**Net Misc Revenue and Expense**					**(636,383)**	**(593,855)**	**(42,528)**	**-**	**(42,528)**
168										

DECEMBER 2011 West Control Area AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
169	500	Operation Supervision & Engineering								
170			P	SG		1,003	922	80	-	80
171			P	CAGW		32,048	24,930	7,118	-	7,118
172			P	CAGE		3,927,374	3,927,374	-	-	-
173			P	JBG		15,431,187	12,143,247	3,287,940	-	3,287,940
174			P	CAGE		-	-	-	-	-
175					B2	19,391,612	16,096,473	3,295,139	-	3,295,139
176										
177	501	Fuel Related								
178			P	SE		(56,721)	(52,344)	(4,376)	-	(4,376)
179			P	SE		-	-	-	-	-
180			P	SE		-	-	-	-	-
181			P	CAGW		1,979,347	1,539,712	439,635	-	439,635
182			P	CAGE		-	-	-	-	-
183			P	CAEW		-	-	-	-	-
184			P	CAEE		17,716,466	17,716,466	-	-	-
185			P	JBE		1,341,418	1,053,083	288,335	-	288,335
186			P	CAEE		-	-	-	-	-
187			P	JBG		-	-	-	-	-
188					B2	20,980,510	20,256,917	723,594	-	723,594
189										
190	501NPC	Fuel Related								
191				SE		-	-	-	-	-
192				SE		-	-	-	-	-
193				SE		-	-	-	-	-
194				CAGW		-	-	-	-	-
195				CAGE		-	-	-	-	-
196				CAEW		199,859,840	155,077,759	44,782,081	-	44,782,081
197				CAEE		-	-	-	-	-
198				JBE		-	-	-	-	-
199				CAEE		-	-	-	-	-
200				JBG		-	-	-	-	-
201					B2	199,859,840	155,077,759	44,782,081	-	44,782,081
202										
203		Total Fuel Related				220,840,350	175,334,676	45,505,674	-	45,505,674
204										
205	502	Steam Expenses								
206			P	SG		-	-	-	-	-
207			P	CAGW		1,011,088	786,515	224,574	-	224,574
208			P	CAGE		33,394,682	33,394,682	-	-	-
209			P	JBG		3,732,333	2,937,080	795,252	-	795,252
210			P	CAGE		-	-	-	-	-
211					B2	38,138,103	37,118,277	1,019,826	-	1,019,826
212										
213	503	Steam From Other Sources								
214			P	SE		-	-	-	-	-
215			P	CAEW		-	-	-	-	-
216			P	CAEE		-	-	-	-	-
217					B2	-	-	-	-	-
218										
219	503NPC	Steam From Other Sources-NPC								
220				SE		-	-	-	-	-
221				CAEW		-	-	-	-	-
222				CAEE	B2	-	-	-	-	-
223						-	-	-	-	-
224										
225	505	Electric Expenses								
226			P	SG		-	-	-	-	-
227			P	CAGW		61,416	47,775	13,641	-	13,641
228			P	CAGE		4,113,617	4,113,617	-	-	-
229			P	JBG		15,495	12,193	3,301	-	3,301
230			P	CAGE		-	-	-	-	-
231					B2	4,190,528	4,173,585	16,943	-	16,943
232										
233	506	Misc. Steam Expense								
234			P	SG		-	-	-	-	-
235			P	SE		-	-	-	-	-
236			P	CAGW		1,289,796	1,003,318	286,478	-	286,478
237			P	CAGE		63,689,362	63,689,362	-	-	-
238			P	JBG		(12,271,999)	(9,657,191)	(2,614,808)	-	(2,614,808)
239			P	CAGE		-	-	-	-	-
240					B2	52,707,159	55,035,490	(2,328,330)	-	(2,328,330)

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		19,524	15,188	4,337	-	4,337
		P	CAGE		30,301	30,301	-	-	-
		P	JBG		227,829	179,285	48,544	-	48,544
		P	CAGE		-	-	-	-	-
				B2	277,654	224,774	52,880	-	52,880
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		242,125	188,346	53,779	-	53,779
		P	CAGE		5,693,150	5,693,150	-	-	-
		P	JBG		430,025	338,399	91,626	-	91,626
		P	CAGE		-	-	-	-	-
				B2	6,365,300	6,219,896	145,405	-	145,405
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		441,300	343,282	98,018	-	98,018
		P	CAGE		14,891,052	14,891,052	-	-	-
		P	JBG		8,264,038	6,503,210	1,760,828	-	1,760,828
		P	CAGE		-	-	-	-	-
				B2	23,596,390	21,737,545	1,858,845	-	1,858,845
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		3,191,174	2,482,379	708,795	-	708,795
		P	CAGE		80,085,220	80,085,220	-	-	-
		P	JBG		25,851,801	20,343,529	5,508,272	-	5,508,272
		P	CAGE		-	-	-	-	-
				B2	109,128,194	102,911,128	6,217,067	-	6,217,067
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		391,818	304,791	87,027	-	87,027
		P	CAGE		31,213,531	31,213,531	-	-	-
		P	JBG		8,293,459	6,526,362	1,767,096	-	1,767,096
		P	CAGE		-	-	-	-	-
				B2	39,898,808	38,044,685	1,854,123	-	1,854,123
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		427,374	332,450	94,925	-	94,925
		P	CAGE		9,318,887	9,318,887	-	-	-
		P	JBG		3,573,047	2,811,734	761,313	-	761,313
		P	CAGE		-	-	-	-	-
				B2	13,319,308	12,463,070	856,238	-	856,238
Total Steam Power Generation				B2	**527,853,405**	**469,359,597**	**58,493,809**	**-**	**58,493,809**

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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					-	-	-	-	-

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
342	535	Operation Super & Engineering								
343			P	DGP		-	-	-	-	-
344			P	CAGW		-	-	-	-	-
345			P	CAGE		-	-	-	-	-
346			P	CAGW		4,728,341	3,678,124	1,050,217	-	1,050,217
347			P	CAGE		(941,338)	(941,338)	-	-	-
348					B2	3,787,003	2,736,786	1,050,217	-	1,050,217
349										
350	536	Water For Power								
351			P	DGP		-	-	-	-	-
352			P	CAGW		-	-	-	-	-
353			P	CAGE		-	-	-	-	-
354			P	CAGW		255,199	198,516	56,682	-	56,682
355			P	CAGE		2,306	2,306	-	-	-
356					B2	257,504	200,822	56,682	-	56,682
357										
358	537	Hydraulic Expenses								
359			P	DGP		-	-	-	-	-
360			P	CAGW		-	-	-	-	-
361			P	CAGE		-	-	-	-	-
362			P	CAGW		3,418,965	2,659,575	759,390	-	759,390
363			P	CAGE		277,717	277,717	-	-	-
364					B2	3,696,682	2,937,292	759,390	-	759,390
365										
366	538	Electric Expenses								
367			P	DGP		-	-	-	-	-
368			P	CAGW		-	-	-	-	-
369			P	CAGE		-	-	-	-	-
370			P	CAGW		-	-	-	-	-
371			P	CAGE		-	-	-	-	-
372					B2	-	-	-	-	-
373										
374	539	Misc. Hydro Expenses								
375			P	DGP		-	-	-	-	-
376			P	CAGW		-	-	-	-	-
377			P	CAGE		-	-	-	-	-
378			P	CAGW		16,879,368	13,130,274	3,749,094	-	3,749,094
379			P	CAGE		7,521,611	7,521,611	-	-	-
380					B2	24,400,979	20,651,885	3,749,094	-	3,749,094
381										
382	540	Rents (Hydro Generation)								
383			P	DGP		-	-	-	-	-
384			P	CAGW		-	-	-	-	-
385			P	CAGE		-	-	-	-	-
386			P	CAGW		(413,000)	(321,268)	(91,732)	-	(91,732)
387			P	CAGE		8,495	8,495	-	-	-
388					B2	(404,504)	(312,773)	(91,732)	-	(91,732)
389										
390	541	Maint Supervision & Engineering								
391			P	DGP		-	-	-	-	-
392			P	CAGW		-	-	-	-	-
393			P	CAGE		-	-	-	-	-
394			P	CAGW		1,891	1,471	420	-	420
395			P	CAGE		-	-	-	-	-
396					B2	1,891	1,471	420	-	420
397										
398	542	Maintenance of Structures								
399			P	DGP		-	-	-	-	-
400			P	CAGW		-	-	-	-	-
401			P	CAGE		-	-	-	-	-
402			P	CAGW		858,900	668,129	190,771	-	190,771
403			P	CAGE		171,219	171,219	-	-	-
404					B2	1,030,119	839,348	190,771	-	190,771
405										
406										
407										
408										
409	543	Maintenance of Dams & Waterways								
410			P	DGP		-	-	-	-	-
411			P	CAGW		-	-	-	-	-
412			P	CAGE		-	-	-	-	-
413			P	CAGW		1,650,735	1,284,089	366,646	-	366,646
414			P	CAGE		779,377	779,377	-	-	-
415					B2	2,430,112	2,063,466	366,646	-	366,646
416										

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,082,707	1,620,115	462,592	-	462,592
		P	CAGE		471,042	471,042	-	-	-
				B2	2,553,749	2,091,156	462,592	-	462,592
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,144,287	1,668,017	476,270	-	476,270
		P	CAGE		817,394	817,394	-	-	-
				B2	2,961,681	2,485,411	476,270	-	476,270
Total Hydraulic Power Generation				B2	**40,715,215**	**33,694,865**	**7,020,350**	**-**	**7,020,350**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		129,916	101,060	28,856	-	28,856
		P	CAGE		299,895	299,895	-	-	-
		P	CAGE		-	-	-	-	-
				B2	429,811	400,955	28,856	-	28,856
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		67,747,757	52,567,691	15,180,066	-	15,180,066
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	67,747,757	52,567,691	15,180,066	-	15,180,066
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		8,628,255	6,711,824	1,916,430	-	1,916,430
		P	CAGE		6,740,179	6,740,179	-	-	-
		P	CAGE		-	-	-	-	-
				B2	15,368,434	13,452,003	1,916,430	-	1,916,430
549	Miscellaneous Other								
		P	SG		1,917,004	1,763,272	153,733	-	153,733
		P	CAGW		10,034,432	7,805,674	2,228,758	-	2,228,758
		P	CAGE		9,338,195	9,338,195	-	-	-
		P	CAGE		-	-	-	-	-
				B2	21,289,631	18,907,140	2,382,491	-	2,382,491
550	Maint Supervision & Engineering								
		P	SG		5,754	5,293	461	-	461
		P	CAGW		2,315,905	1,801,517	514,388	-	514,388
		P	CAGE		1,932,209	1,932,209	-	-	-
		P	CAGE		-	-	-	-	-
				B2	4,253,868	3,739,018	514,849	-	514,849
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		2,721	2,117	604	-	604
		P	CAGE		2,936,227	2,936,227	-	-	-
		P	JBG		-	-	-	-	-
				B2	2,938,948	2,938,344	604	-	604
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		2,276,228	1,770,652	505,575	-	505,575
		P	CAGE		8,642,369	8,642,369	-	-	-
		P	JBG		-	-	-	-	-
				B2	10,918,597	10,413,022	505,575	-	505,575

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
501	554	Maintenance of Misc. Other								
502			P	SG		-	-	-	-	-
503			P	CAGW		1,582,425	1,230,951	351,474	-	351,474
504			P	CAGE		3,201,311	3,201,311	-	-	-
505			P	CAGE		-	-	-	-	-
506					B2	4,783,736	4,432,262	351,474	-	351,474
507										
508	**Total Other Power Generation**				B2	**127,730,781**	**106,850,436**	**20,880,346**	**-**	**20,880,346**
509										
510										
511	555	Purchased Power								
512			P	S		(36,755,000)	(28,331,605)	(8,423,395)	-	(8,423,395)
513				CAEW		-	-	-	-	-
514				CAGW		-	-	-	-	-
515						(36,755,000)	(28,331,605)	(8,423,395)	-	(8,423,395)
516	555NPC	Purchased Power-NPC								
517			P	SG		-	-	-	-	-
518			P	SE		-	-	-	-	-
519			P	CAGW		-	-	-	-	-
520			P	CAGW		345,785,872	268,983,018	76,802,854	-	76,802,854
521			P	CAGE		-	-	-	-	-
522			P	CAEW		13,328,317	10,341,875	2,986,442	-	2,986,442
523			P	CAEE		-	-	-	-	-
524				DGP		-	-	-	-	-
525				S		2,758,335	-	2,758,335	-	2,758,335
526						361,872,524	279,324,893	82,547,631	-	82,547,631
527										
528		Total Purchased Power			B2	325,117,524	250,993,288	74,124,236	-	74,124,236
529										
530	556	System Control & Load Dispatch								
531			P	SG		1,744,114	1,604,247	139,868	-	139,868
532			P	CAGW		-	-	-	-	-
533			P	CAGE		-	-	-	-	-
534										
535					B2	1,744,114	1,604,247	139,868	-	139,868
536										
537										
538										
539	557	Other Expenses								
540			P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
541			P	SG		43,174,095	39,711,783	3,462,312	-	3,462,312
542			P	SGCT		-	-	-	-	-
543			P	SE		-	-	-	-	-
544			P	JBE		4,305,769	3,380,253	925,516	-	925,516
545			P	TROJP		-	-	-	-	-
546			P	CAGW		152,810	118,869	33,941	-	33,941
547			P	CAGE		14,854,029	14,854,029	-	-	-
548			P	JBG		2,084,558	1,640,399	444,159	-	444,159
549			P	CAEW		-	-	-	-	-
550			P	CAEE		-	-	-	-	-
551					B2	64,387,469	59,618,548	4,768,922	-	4,768,922
552										
553										
554										
555										
556										
557										
558										
559										
560										
561										
562										
563	**Total Other Power Supply**				B2	**391,249,108**	**312,216,082**	**79,033,026**	**-**	**79,033,026**
564										
565	**TOTAL PRODUCTION EXPENSE**				B2	**1,087,548,510**	**922,120,979**	**165,427,531**	**-**	**165,427,531**
566										
567										

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Summary of Production Expense by Factor									
569		S				(34,180,458)	(28,418,392)	(5,762,066)	-	(5,762,066)
570		SG				46,841,971	43,085,516	3,756,454	-	3,756,454
571		SE				(56,721)	(52,344)	(4,376)	-	(4,376)
572		JBG				55,631,771	43,778,248	11,853,523	-	11,853,523
573		TROJP				-	-	-	-	-
574		JBE				5,647,187	4,433,336	1,213,851	-	1,213,851
575		DGP				-	-	-	-	-
576		DEU				-	-	-	-	-
577		DEP				-	-	-	-	-
578		CAGW				411,602,967	320,181,411	91,421,556	-	91,421,556
579		CAGE				303,409,413	303,409,413	-	-	-
580		CAEW				280,935,914	217,987,325	62,948,588	-	62,948,588
581		CAEE				17,716,466	17,716,466	-	-	-
582		SNPPS				-	-	-	-	-
583		SNPPO				-	-	-	-	-
584		DGU				-	-	-	-	-
585		MC				-	-	-	-	-
586		SSGCT				-	-	-	-	-
587		SSECT				-	-	-	-	-
588		SSGC				-	-	-	-	-
589		SSGCH				-	-	-	-	-
590		SSECH				-	-	-	-	-
591	Total Production Expense by Factor				B2	1,087,548,510	922,120,979	165,427,531	-	165,427,531
592	560	Operation Supervision & Engineering								
593			T	SG		4,137,440	3,805,641	331,799	-	331,799
594			T	JBG		-	-	-	-	-
595			T	CAGW		700,498	544,910	155,588	-	155,588
596			T	CAGE		851,718	851,718	-	-	-
597					B2	5,689,657	5,202,269	487,387	-	487,387
598										
599	561	Load Dispatching								
600			T	SG		8,744,500	8,043,242	701,258	-	701,258
601			T	CAGW		19,746	15,360	4,386	-	4,386
602			T	CAGE		984,306	984,306	-	-	-
603					B2	9,748,552	9,042,908	705,644	-	705,644
604	562	Station Expense								
605			T	SG		1,037,595	954,386	83,209	-	83,209
606			T	JBG		19,758	15,548	4,210	-	4,210
607			T	CAGW		463,143	360,274	102,869	-	102,869
608			T	CAGE		1,126,898	1,126,898	-	-	-
609					B2	2,647,395	2,457,107	190,288	-	190,288
610										
611	563	Overhead Line Expense								
612			T	SG		1,250	1,150	100	-	100
613			T	CAGW		21,877	17,018	4,859	-	4,859
614			T	CAGE		235,924	235,924	-	-	-
615					B2	259,051	254,092	4,959	-	4,959
616										
617	564	Underground Line Expense								
618			T	SG		-	-	-	-	-
619			T	CAGW		-	-	-	-	-
620			T	CAGE		-	-	-	-	-
621					B2	-	-	-	-	-
622										
623	565	Transmission of Electricity by Others								
624			T	SG		-	-	-	-	-
625			T	SE		-	-	-	-	-
626			T	CAGW		-	-	-	-	-
627			T	CAGE		-	-	-	-	-
628			T	CAEW		-	-	-	-	-
629			T	CAEE		-	-	-	-	-
630					B2	-	-	-	-	-
631										
632	565NPC	Transmission of Electricity by Others-NPC								
633				SG		-	-	-	-	-
634				SE		-	-	-	-	-
635				CAGW		96,671,030	75,199,329	21,471,701	-	21,471,701
636				CAGE		-	-	-	-	-
637				CAEW		-	-	-	-	-
638				CAEE		-	-	-	-	-
639						96,671,030	75,199,329	21,471,701	-	21,471,701
640										
641		Total Transmission of Electricity by Others				96,671,030	75,199,329	21,471,701	-	21,471,701
642										
643	566	Misc. Transmission Expense								
644			T	SG		3,108,332	2,859,062	249,270	-	249,270
645			T	CAGW		176,373	137,199	39,174	-	39,174
646			T	CAGE		284,146	284,146	-	-	-
647					B2	3,568,851	3,280,407	288,445	-	288,445
648										
649	567	Rents - Transmission								
650			T	SG		(660)	(607)	(53)	-	(53)
651			T	CAGW		986,952	767,739	219,213	-	219,213
652			T	CAGE		1,563,261	1,563,261	-	-	-
653					B2	2,549,553	2,330,393	219,160	-	219,160
654										

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		1,180,213	1,085,567	94,646	-	94,646
		T	CAGW		491,661	382,457	109,203	-	109,203
		T	CAGE		388,852	388,852	-	-	-
				B2	2,060,726	1,856,876	203,850	-	203,850
569	Maintenance of Structures								
		T	SG		4,505,619	4,144,295	361,325	-	361,325
		T	CAGW		3,572	2,779	793	-	793
		T	CAGE		70,052	70,052	-	-	-
				B2	4,579,243	4,217,125	362,118	-	362,118
570	Maintenance of Station Equipment								
		T	SG		412,353	379,285	33,068	-	33,068
		T	JBG		232,640	183,071	49,569	-	49,569
		T	CAGW		3,625,228	2,820,025	805,203	-	805,203
		T	CAGE		6,961,121	6,961,121	-	-	-
				B2	11,231,343	10,343,502	887,840	-	887,840
571	Maintenance of Overhead Lines								
		T	SG		64,224	59,074	5,150	-	5,150
		T	JBG		-	-	-	-	-
		T	CAGW		10,735,567	8,351,079	2,384,488	-	2,384,488
		T	CAGE		11,570,090	11,570,090	-	-	-
				B2	22,369,881	19,980,243	2,389,638	-	2,389,638
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		153,810	119,647	34,163	-	34,163
		T	CAGE		15,721	15,721	-	-	-
				B2	169,531	135,368	34,163	-	34,163
573	Maint of Misc. Transmission Plant								
		T	SG		1,607,372	1,478,470	128,902	-	128,902
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	1,607,372	1,478,470	128,902	-	128,902
TOTAL TRANSMISSION EXPENSE				B2	**163,152,184**	**135,778,089**	**27,374,095**	**-**	**27,374,095**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				24,798,240	22,809,565	1,988,675	-	1,988,675
	CAGW				114,049,457	88,717,815	25,331,642	-	25,331,642
	CAGE				24,052,089	24,052,089	-	-	-
	JBG				252,398	198,620	53,779	-	53,779
Total Transmission Expense by Factor				B2	163,152,184	135,778,089	27,374,095	-	27,374,095
580	Operation Supervision & Engineering								
		DPW	S		94,870	65,120	29,750	-	29,750
		DPW	SNPD		14,770,334	13,802,938	967,396	-	967,396
				B2	14,865,204	13,868,059	997,145	-	997,145
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		13,254,105	12,386,016	868,089	-	868,089
				B2	13,254,105	12,386,016	868,089	-	868,089
582	Station Expense								
		DPW	S		4,168,009	3,907,849	260,160	-	260,160
		DPW	SNPD		38,530	36,006	2,524	-	2,524
				B2	4,206,539	3,943,855	262,684	-	262,684
583	Overhead Line Expenses								
		DPW	S		6,603,923	6,168,577	435,346	-	435,346
		DPW	SNPD		20,540	19,195	1,345	-	1,345
				B2	6,624,463	6,187,772	436,691	-	436,691
584	Underground Line Expense								
		DPW	S		145	145	-	-	-
		DPW	SNPD		1,041	973	68	-	68
				B2	1,186	1,118	68	-	68
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		231,056	215,923	15,133	-	15,133
				B2	231,056	215,923	15,133	-	15,133

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		6,311,308	5,768,180	543,127	-	543,127
		DPW	SNPD		1,667,483	1,558,270	109,213	-	109,213
				B2	7,978,791	7,326,450	652,341	-	652,341
587	Customer Installation Expenses								
		DPW	S		13,297,857	12,307,295	990,562	-	990,562
		DPW	SNPD		-	-	-	-	-
				B2	13,297,857	12,307,295	990,562	-	990,562
588	Misc. Distribution Expenses								
		DPW	S		1,808,837	1,721,947	86,891	-	86,891
		DPW	SNPD		3,643,614	3,404,973	238,642	-	238,642
				B2	5,452,452	5,126,919	325,532	-	325,532
589	Rents								
		DPW	S		2,956,151	2,842,855	113,296	-	113,296
		DPW	SNPD		55,656	52,010	3,645	-	3,645
				B2	3,011,807	2,894,865	116,942	-	116,942
590	Maint Supervision & Engineering								
		DPW	S		908,104	899,410	8,694	-	8,694
		DPW	SNPD		3,516,465	3,286,151	230,314	-	230,314
				B2	4,424,569	4,185,561	239,008	-	239,008
591	Maintenance of Structures								
		DPW	S		2,340,597	2,179,605	160,992	-	160,992
		DPW	SNPD		135,828	126,932	8,896	-	8,896
				B2	2,476,425	2,306,537	169,888	-	169,888
592	Maintenance of Station Equipment								
		DPW	S		12,415,134	11,728,158	686,976	-	686,976
		DPW	SNPD		1,915,032	1,789,605	125,427	-	125,427
				B2	14,330,166	13,517,764	812,402	-	812,402
593	Maintenance of Overhead Lines								
		DPW	S		88,699,563	84,657,055	4,042,509	-	4,042,509
		DPW	SNPD		1,192,991	1,114,855	78,136	-	78,136
				B2	89,892,555	85,771,910	4,120,645	-	4,120,645
594	Maintenance of Underground Lines								
		DPW	S		22,647,312	21,503,178	1,144,134	-	1,144,134
		DPW	SNPD		2,258	2,110	148	-	148
				B2	22,649,570	21,505,288	1,144,282	-	1,144,282
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		893,541	835,017	58,523	-	58,523
				B2	893,541	835,017	58,523	-	58,523
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		4,076,102	3,890,179	185,923	-	185,923
		DPW	SNPD		-	-	-	-	-
				B2	4,076,102	3,890,179	185,923	-	185,923
597	Maintenance of Meters								
		DPW	S		4,767,386	4,332,227	435,158	-	435,158
		DPW	SNPD		879,818	822,194	57,624	-	57,624
				B2	5,647,204	5,154,421	492,783	-	492,783
598	Maint of Misc. Distribution Plant								
		DPW	S		2,336,208	2,311,377	24,831	-	24,831
		DPW	SNPD		(549,028)	(513,069)	(35,959)	-	(35,959)
				B2	1,787,181	1,798,309	(11,128)	-	(11,128)
TOTAL DISTRIBUTION EXPENSE				B2	**215,100,771**	**203,223,258**	**11,877,513**	**-**	**11,877,513**
Summary of Distribution Expense by Factor									
	S				173,431,507	164,283,158	9,148,349	-	9,148,349
	SNPD				41,669,264	38,940,100	2,729,164	-	2,729,164
Total Distribution Expense by Factor				B2	215,100,771	203,223,258	11,877,513	-	11,877,513
901	Supervision								
		CUST	S		1,291	1,291	-	-	-
		CUST	CN		2,929,022	2,723,144	205,878	-	205,878
				B2	2,930,313	2,724,435	205,878	-	205,878

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		19,598,744	18,664,216	934,528	-	934,528
		CUST	CN		2,308,808	2,146,524	162,284	-	162,284
				B2	21,907,551	20,810,740	1,096,812	-	1,096,812
903	Customer Receipts & Collections								
		CUST	S		8,256,879	7,532,646	724,233	-	724,233
		CUST	CN		48,057,514	44,679,596	3,377,918	-	3,377,918
				B2	56,314,393	52,212,242	4,102,151	-	4,102,151
904	Uncollectible Accounts								
		CUST	S		13,935,588	11,911,156	2,024,432	-	2,024,432
		P	SG		-	-	-	-	-
		CUST	CN		650,822	605,076	45,746	-	45,746
				B2	14,586,410	12,516,232	2,070,178	-	2,070,178
905	Misc. Customer Accounts Expense								
		CUST	S		4,513	4,513	-	-	-
		CUST	CN		200,610	186,509	14,101	-	14,101
				B2	205,123	191,022	14,101	-	14,101
TOTAL CUSTOMER ACCOUNTS EXP				B2	**95,943,790**	**88,454,670**	**7,489,119**	**-**	**7,489,119**
Summary of Customer Accts Exp by Factor									
	S				41,797,014	38,113,821	3,683,193	-	3,683,193
	CN				54,146,776	50,340,849	3,805,927	-	3,805,927
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	95,943,790	88,454,670	7,489,119	-	7,489,119
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		302,254	281,009	21,245	-	21,245
				B2	302,254	281,009	21,245	-	21,245
908	Customer Assistance								
		CUST	S		102,111,967	92,876,126	9,235,841	-	9,235,841
		CUST	CN		1,833,725	1,704,834	128,891	-	128,891
				B2	103,945,691	94,580,960	9,364,732	-	9,364,732
909	Informational & Instructional Adv								
		CUST	S		488,059	472,136	15,923	-	15,923
		CUST	CN		4,593,204	4,270,352	322,852	-	322,852
				B2	5,081,263	4,742,488	338,775	-	338,775
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		183,174	170,299	12,875	-	12,875
				B2	183,174	170,299	12,875	-	12,875
TOTAL CUSTOMER SERVICE EXPENSE				B2	**109,512,383**	**99,774,755**	**9,737,628**	**-**	**9,737,628**
Summary of Customer Service Exp by Factor									
	S				102,600,026	93,348,261	9,251,764	-	9,251,764
	CN				6,912,357	6,426,494	485,863	-	485,863
Total Customer Service Expense by Factor				B2	109,512,383	99,774,755	9,737,628	-	9,737,628
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**109,512,383**	**99,774,755**	**9,737,628**	**-**	**9,737,628**
920	Administrative & General Salaries								
		PTD	S		(6,377,756)	(5,359,798)	(1,017,958)	-	(1,017,958)
		CUST	CN		-	-	-	-	-
		PTD	SO		74,526,532	69,200,402	5,326,130	-	5,326,130
				B2	68,148,776	63,840,604	4,308,172	-	4,308,172
921	Office Supplies & expenses								
		PTD	S		181,129	167,641	13,488	-	13,488
		CUST	CN		-	-	-	-	-
		PTD	SO		9,149,484	8,495,605	653,879	-	653,879
				B2	9,330,613	8,663,246	667,367	-	667,367
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(29,007,646)	(26,934,579)	(2,073,067)	-	(2,073,067)
				B2	(29,007,646)	(26,934,579)	(2,073,067)	-	(2,073,067)
923	Outside Services								
		PTD	S		220,854	220,090	764	-	764
		CUST	CN		-	-	-	-	-
		PTD	SO		9,969,205	9,256,744	712,461	-	712,461
				B2	10,190,059	9,476,834	713,226	-	713,226
924	Property Insurance								
		PTD	S		6,162,212	6,162,212	-	-	-
		PTD	SO		18,822,602	17,477,421	1,345,180	-	1,345,180
				B2	24,984,814	23,639,633	1,345,180	-	1,345,180
925	Injuries & Damages								
		PTD	SO		7,284,849	6,764,228	520,621	-	520,621
				B2	7,284,849	6,764,228	520,621	-	520,621
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		17,195,172	15,406,174	1,788,998	-	1,788,998
		CUST	CN		-	-	-	-	-
		DMSC	SO		2,815,757	2,614,525	201,232	-	201,232
		CUST	CAGW		-	-	-	-	-
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		1,846,171	1,698,119	148,052	-	148,052
				B2	21,857,100	19,718,818	2,138,282	-	2,138,282
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(6,095,429)	(5,659,811)	(435,617)	-	(435,617)
				B2	(6,095,429)	(5,659,811)	(435,617)	-	(435,617)
930	Misc General Expenses								
		PTD	S		224,579	219,579	5,000	-	5,000
		CUST	CN		-	-	-	-	-
		LABOR	SO		15,492,651	14,385,449	1,107,201	-	1,107,201
				B2	15,717,229	14,605,028	1,112,201	-	1,112,201

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
963	931	Rents								
964			PTD	S		1,171,724	1,160,931	10,794	-	10,794
965			PTD	SO		5,442,956	5,053,968	388,988	-	388,988
966					B2	6,614,680	6,214,899	399,781	-	399,781
967										
968	935	Maintenance of General Plant								
969			G	S		491,932	456,377	35,555	-	35,555
970			CUST	CN		-	-	-	-	-
971			G	SO		23,868,212	22,162,441	1,705,771	-	1,705,771
972					B2	24,360,144	22,618,818	1,741,326	-	1,741,326
973										
974	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**153,385,189**	**142,947,718**	**10,437,472**	**-**	**10,437,472**
975										
976	Summary of A&G Expense by Factor									
977		S				19,269,845	18,433,205	836,640	-	836,640
978		SO				132,269,173	122,816,394	9,452,779	-	9,452,779
979		SG				1,846,171	1,698,119	148,052	-	148,052
980		CN				-	-	-	-	-
981		CAGW				-	-	-	-	-
982		CAGE				-	-	-	-	-
983	Total A&G Expense by Factor				B2	153,385,189	142,947,718	10,437,472	-	10,437,472
984										
985	**TOTAL O&M EXPENSE**				B2	**1,824,642,827**	**1,592,299,470**	**232,343,357**	**-**	**232,343,357**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
986	403SP	Steam Depreciation								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	SG		-	-	-	-	-
990			P	CAGW		5,141,675	3,999,652	1,142,023	-	1,142,023
991			P	CAGE		104,876,934	104,876,934	-	-	-
992			P	JBG		20,774,314	16,347,908	4,426,406	-	4,426,406
993			P	S		-	-	-	-	-
994					B3	130,792,923	125,224,494	5,568,429	-	5,568,429
995										
996	403NP	Nuclear Depreciation								
997			P	DGP		-	-	-	-	-
998						-	-	-	-	-
999										
1000	403HP	Hydro Depreciation								
1001			P	DGP		-	-	-	-	-
1002			P	DGU		-	-	-	-	-
1003			P	CAGW		15,993,337	12,441,040	3,552,296	-	3,552,296
1004			P	CAGE		4,971,764	4,971,764	-	-	-
1005			P	CAGW		-	-	-	-	-
1006			P	CAGE		-	-	-	-	-
1007					B3	20,965,101	17,412,805	3,552,296	-	3,552,296
1008										
1009	403OP	Other Production Depreciation								
1010			P	DGU		-	-	-	-	-
1011			P	SG		-	-	-	-	-
1012			P	CAGW		42,626,704	33,158,843	9,467,861	-	9,467,861
1013			P	CAGE		72,987,159	72,987,159	-	-	-
1014			P	CAGE		-	-	-	-	-
1015			P	CAGE		-	-	-	-	-
1016					B3	115,613,863	106,146,003	9,467,861	-	9,467,861
1017										
1018	403TP	Transmission Depreciation								
1019			T	S		-	-	-	-	-
1020			T	DGU		-	-	-	-	-
1021			T	CAGW		22,514,493	17,513,776	5,000,717	-	5,000,717
1022			T	CAGE		61,026,781	61,026,781	-	-	-
1023			T	JBG		909,616	715,803	193,813	-	193,813
1024			T	SG		187,147	172,139	15,008	-	15,008
1025					B3	84,638,037	79,428,499	5,209,538	-	5,209,538
1026										
1027										
1028										
1029	403	Distribution Depreciation								
1030	360	Land & Land Rights	DPW	S		325,929	321,295	4,634	-	4,634
1031	361	Structures	DPW	S		1,294,356	1,255,603	38,753	-	38,753
1032	362	Station Equipment	DPW	S		18,761,340	17,745,614	1,015,726	-	1,015,726
1033	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1034	364	Poles & Towers	DPW	S		35,424,292	31,690,916	3,733,376	-	3,733,376
1035	365	OH Conductors	DPW	S		19,665,233	17,969,855	1,695,378	-	1,695,378
1036	366	UG Conduit	DPW	S		7,967,798	7,269,219	698,579	-	698,579
1037	367	UG Conductor	DPW	S		17,786,466	17,151,645	634,821	-	634,821
1038	368	Line Trans	DPW	S		28,271,296	25,463,199	2,808,097	-	2,808,097
1039	369	Services	DPW	S		12,036,330	10,789,376	1,246,954	-	1,246,954
1040	370	Meters	DPW	S		6,168,560	5,674,584	493,977	-	493,977
1041	371	Inst Cust Prem	DPW	S		484,505	465,182	19,324	-	19,324
1042	372	Leased Property	DPW	S		-	-	-	-	-
1043	373	Street Lighting	DPW	S		2,150,304	2,024,765	125,539	-	125,539
1044					B3	150,336,410	137,821,253	12,515,157	-	12,515,157
1045										
1046	403GP	General Depreciation								
1047			G-SITUS	S		12,413,471	11,042,560	1,370,911	-	1,370,911
1048			G-DGP	DGP		-	-	-	-	-
1049			G-DGU	DGU		-	-	-	-	-
1050			P	SE		-	-	-	-	-
1051			CUST	CN		1,703,491	1,583,754	119,737	-	119,737
1052			G-SG	SG		1,493	1,373	120	-	120
1053			PTD	SO		15,055,656	13,979,685	1,075,971	-	1,075,971
1054			G-SG	CAGW		1,651,274	1,284,508	366,766	-	366,766
1055			G-SG	CAGE		5,020,763	5,020,763	-	-	-
1056			P	JBG		314,795	247,721	67,074	-	67,074
1057			P	JBE		997	782	214	-	214
1058			P	CAEE		18,451	18,451	-	-	-
1059			G-SG	CAGE		-	-	-	-	-
1060			G-SG	CAGE		-	-	-	-	-
1061					B3	36,180,390	33,179,598	3,000,792	-	3,000,792
1062										

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1063	403GV0	General Vehicles								
1064			G-SG	SG		-	-	-	-	-
1065						-	-	-	-	-
1066										
1067	403MP	Mining Depreciation								
1068			P	CAEE		-	-	-	-	-
1069					B3	-	-	-	-	-
1070										
1071	403EP	Experimental Plant Depreciation								
1072			P	DGP		-	-	-	-	-
1073			P	SG		-	-	-	-	-
1074						-	-	-	-	-
1075	4031	ARO Depreciation								
1076				S		-	-	-	-	-
1077						-	-	-	-	-
1078										
1079										
1080	**TOTAL DEPRECIATION EXPENSE**				B3	**538,526,724**	**499,212,651**	**39,314,073**	**-**	**39,314,073**
1081										
1082	Summary of Depreciation Expense by Factor									
1083		S				162,749,880	148,863,813	13,886,067	-	13,886,067
1084		DGP				-	-	-	-	-
1085		DGU				-	-	-	-	-
1086		SG				188,640	173,512	15,128	-	15,128
1087		SO				15,055,656	13,979,685	1,075,971	-	1,075,971
1088		CN				1,703,491	1,583,754	119,737	-	119,737
1089		SE				-	-	-	-	-
1090		CAGW				87,927,483	68,397,820	19,529,663	-	19,529,663
1091		CAGE				248,883,402	248,883,402	-	-	-
1092		CAEW				-	-	-	-	-
1093		CAEE				18,451	18,451	-	-	-
1094		JBG				21,998,724	17,311,432	4,687,293	-	4,687,293
1095		JBE				997	782	214	-	214
1096	Total Depreciation Expense By Factor				B3	538,526,724	499,212,651	39,314,073	-	39,314,073
1097										
1098	404GP	Amort of LT Plant - Capital Lease Gen								
1099			I-SITUS	S		1,778,886	1,633,933	144,953	-	144,953
1100			I-SG	SG		-	-	-	-	-
1101			PTD	SO		1,288,680	1,196,583	92,097	-	92,097
1102			I-DGU	DGU		-	-	-	-	-
1103			CUST	CN		273,367	254,152	19,215	-	19,215
1104			I-SG	CAGW		-	-	-	-	-
1105			I-SG	CAGE		-	-	-	-	-
1106			I-DGP	DGP		-	-	-	-	-
1107					B4	3,340,933	3,084,668	256,264	-	256,264
1108										
1109	404SP	Amort of LT Plant - Cap Lease Steam								
1110			P	SG		-	-	-	-	-
1111			P	DGP		-	-	-	-	-
1112						-	-	-	-	-
1113										
1114	404IP	Amort of LT Plant - Intangible Plant								
1115			I-SITUS	S		193,462	193,064	397	-	397
1116			P	SE		-	-	-	-	-
1117			I-SG	SG		5,074,256	4,667,330	406,926	-	406,926
1118			PTD	SO		15,520,231	14,411,059	1,109,172	-	1,109,172
1119			CUST	CN		5,799,140	5,391,523	407,616	-	407,616
1120			I-SG	CAGW		-	-	-	-	-
1121			I-SG	CAGE		-	-	-	-	-
1122			I-DGP	DGP		-	-	-	-	-
1123			I-SG	CAGE		-	-	-	-	-
1124			I-SG	CAGE		-	-	-	-	-
1125			I-SG	CAGW		13,100,861	10,191,015	2,909,846	-	2,909,846
1126			I-SG	CAGE		2,724,267	2,724,267	-	-	-
1127			P	JBG		3,518	2,768	750	-	750
1128			P	CAEW		-	-	-	-	-
1129			P	CAEE		35,422	35,422	-	-	-
1130			I-DGU	DGU		-	-	-	-	-
1131					B4	42,451,155	37,616,449	4,834,707	-	4,834,707
1132										
1133	404MP	Amort of LT Plant - Mining Plant								
1134			P	SE		-	-	-	-	-
1135						-	-	-	-	-
1136										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1137	404OP	Amort of LT Plant - Other Plant								
1138			P	CAGE		-	-	-	-	-
1139			P	CAGE		-	-	-	-	-
1140					B4	-	-	-	-	-
1141										
1142										
1143	404HP	Amortization of Other Electric Plant								
1144			P	DGP		-	-	-	-	-
1145			P	DGU		-	-	-	-	-
1146			P	CAGW		207,709	161,575	46,134	-	46,134
1147			P	CAGE		46,417	46,417	-	-	-
1148			P	SG		-	-	-	-	-
1149					B4	254,126	207,992	46,134	-	46,134
1150										
1151	**Total Amortization of Limited Term Plant**				B4	46,046,214	40,909,109	5,137,106	-	5,137,106
1152										
1153										
1154	405	Amortization of Other Electric Plant								
1155			GP	S		-	-	-	-	-
1156										
1157					B4	-	-	-	-	-
1158										
1159	406	Amortization of Plant Acquisition Adj								
1160			P	S		-	-	-	-	-
1161			P	DGP		-	-	-	-	-
1162			P	DGU		-	-	-	-	-
1163			P	CAGW		-	-	-	-	-
1164			P	CAGE		5,523,970	5,523,970	-	-	-
1165			P	SG		-	-	-	-	-
1166			P	SO		-	-	-	-	-
1167					B4	5,523,970	5,523,970	-	-	-
1168	407	Amort of Prop Losses, Unrec Plant, etc								
1169			DPW	S		217,707	240,688	(22,981)	-	(22,981)
1170			GP	SO		-	-	-	-	-
1171			P	DGP		-	-	-	-	-
1172			P	SE		-	-	-	-	-
1173			P	CAGW		-	-	-	-	-
1174			P	CAGE		-	-	-	-	-
1175			P	CAEW		-	-	-	-	-
1176			P	SG-P		-	-	-	-	-
1177			P	SG		-	-	-	-	-
1178			P	TROJP		164,211	127,689	36,522	-	36,522
1179					B4	381,918	368,377	13,541	-	13,541
1180										
1181	**TOTAL AMORTIZATION EXPENSE**				B4	**51,952,102**	**46,801,456**	**5,150,646**	**-**	**5,150,646**
1182										
1183										
1184										
1185	Summary of Amortization Expense by Factor									
1186		S				2,190,054	2,067,686	122,369	-	122,369
1187		SE				-	-	-	-	-
1188		TROJP				164,211	127,689	36,522	-	36,522
1189		SG-P				-	-	-	-	-
1190		DGU				-	-	-	-	-
1191		SO				16,808,911	15,607,641	1,201,269	-	1,201,269
1192		JBG				3,518	2,768	750	-	750
1193		SSGCH				-	-	-	-	-
1194		CN				6,072,507	5,645,676	426,831	-	426,831
1195		CAGW				13,308,570	10,352,590	2,955,980	-	2,955,980
1196		CAGE				8,294,654	8,294,654	-	-	-
1197		CAEW				-	-	-	-	-
1198		CAEE				35,422	35,422	-	-	-
1199		SG				5,074,256	4,667,330	406,926	-	406,926
1200	Total Amortization Expense by Factor				B4	51,952,102	46,801,456	5,150,646	-	5,150,646
1201	408	Taxes Other Than Income								
1202			GP	S		39,678,739	29,116,798	10,561,941	-	10,561,941
1203			GP	GPS		112,588,331	104,542,068	8,046,263	-	8,046,263
1204			GP	SO		(1,344,058)	(1,248,003)	(96,055)	-	(96,055)
1205			P	SE		379,294	350,030	29,264	-	29,264
1206			P	SG		-	-	-	-	-
1207			DMSC	OPRV-ID		-	-	-	-	-
1208			GP	EXCTAX		-	-	-	-	-
1209			GP	DGP		-	-	-	-	-
1210			P	CAEW		-	-	-	-	-
1211			P	CAEE		396,729	396,729	-	-	-
1212										
1213	**TOTAL TAXES OTHER THAN INCOME**				B5	151,699,035	133,157,621	18,541,414	-	18,541,414
1214										

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1215										
1216	41140	Deferred Investment Tax Credit - Fed								
1217			PTD	CAGE		(1,874,204)	(1,874,204)	-	-	-
1218										
1219					B7	(1,874,204)	(1,874,204)	-	-	-
1220										
1221	41141	Deferred Investment Tax Credit - Idaho								
1222			PTD	CAGE		-	-	-	-	-
1223										
1224					B7	-	-	-	-	-
1225										
1226	**TOTAL DEFERRED ITC**				B7	(1,874,204)	(1,874,204)	-	-	-
1227										
1228										
1229	427	Interest on Long-Term Debt								
1230			GP	S		-	-	-	-	-
1231			GP	SNP		364,553,118	339,923,174	24,629,944	-	24,629,944
1232						364,553,118	339,923,174	24,629,944	-	24,629,944
1233										
1234	428	Amortization of Debt Disc & Exp								
1235			GP	SNP		5,680,518	5,296,730	383,787	-	383,787
1236						5,680,518	5,296,730	383,787	-	383,787
1237										
1238	429	Amortization of Premium on Debt								
1239			GP	SNP		(2,718)	(2,535)	(184)	-	(184)
1240						(2,718)	(2,535)	(184)	-	(184)
1241										
1242	431	Other Interest Expense								
1243			NUTIL	OTH		-	-	-	-	-
1244			GP	SO		-	-	-	-	-
1245			GP	SNP		14,342,093	13,373,113	968,981	-	968,981
1246						14,342,093	13,373,113	968,981	-	968,981
1247										
1248	432	AFUDC - Borrowed								
1249			GP	SNP		(24,643,010)	(22,978,078)	(1,664,931)	-	(1,664,931)
1250						(24,643,010)	(22,978,078)	(1,664,931)	-	(1,664,931)
1251										
1252		Total Elec. Interest Deductions for Tax			B6	359,930,001	335,612,404	24,317,596	-	24,317,596
1253										
1254		Non-Utility Portion of Interest								
1255		427	NUTIL	NUTIL		-	-	-	-	-
1256		428	NUTIL	NUTIL		-	-	-	-	-
1257		429	NUTIL	NUTIL		-	-	-	-	-
1258		431	NUTIL	NUTIL		-	-	-	-	-
1259										
1260		Total Non-utility Interest				-	-	-	-	-
1261										
1262		Total Interest Deductions for Tax				359,930,001	335,612,404	24,317,596	-	24,317,596
1263										
1264										
1265	419	Interest & Dividends								
1266			GP	S		-	-	-	-	-
1267			GP	SNP		(46,510,051)	(43,367,738)	(3,142,313)	-	(3,142,313)
1268		Total Operating Deductions for Tax				(46,510,051)	(43,367,738)	(3,142,313)	-	(3,142,313)
1269										
1270										
1271	41010	Deferred Income Tax - Federal-DR								
1272			P	S		47,386,870	47,304,267	82,603	-	82,603
1273			P	TROJD		-	-	-	-	-
1274			IBT	CIAC		-	-	-	-	-
1275			LABOR	SO		7,353,797	6,828,249	525,548	-	525,548
1276			GP	SNP		26,092,079	24,329,246	1,762,833	-	1,762,833
1277			P	SE		1,194,158	1,102,023	92,135	-	92,135
1278			PT	SG		57,757,049	53,125,269	4,631,780	-	4,631,780
1279			GP	GPS		36,446,362	33,841,678	2,604,684	-	2,604,684
1280			TAXDEPR	TAXDEPR		620,182,307	597,080,438	23,101,869	-	23,101,869
1281			CUST	BADDEBT		-	-	-	-	-
1282			CUST	CN		18,276	16,991	1,285	-	1,285
1283			P	JBE		10,859,031	8,524,905	2,334,126	-	2,334,126
1284			PT	CAGW		732,450	569,765	162,685	-	162,685
1285			PT	CAGE		89,321	89,321	-	-	-
1286			P	JBG		-	-	-	-	-
1287			P	CAEE		731,120	731,120	-	-	-
1288			DPW	SNPD		986,927	922,287	64,640	-	64,640
1289					B7	809,829,747	774,465,559	35,364,188	-	35,364,188
1290										
1291										
1292										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1293	41110	Deferred Income Tax - Federal-CR								
1294			GP	S		(30,263,480)	(30,349,094)	85,613	-	85,613
1295			DPW	CIAC		(14,673,990)	(13,712,905)	(961,085)	-	(961,085)
1296			GP	SCHMDEXP		(234,421,709)	(216,513,380)	(17,908,329)	-	(17,908,329)
1297			GP	SNP		(19,602,856)	(18,278,448)	(1,324,408)	-	(1,324,408)
1298			PT	SG		(1,843,173)	(1,695,361)	(147,812)	-	(147,812)
1299			PT	SNPD		(3,627,116)	(3,389,555)	(237,561)	-	(237,561)
1300			LABOR	SO		(7,552,138)	(7,012,415)	(539,723)	-	(539,723)
1301			IBT	TAXDEPR		-	-	-	-	-
1302			CUST	JBG		-	-	-	-	-
1303			CUST	BADDEBT		(1,670,977)	(1,462,911)	(208,066)	-	(208,066)
1304			GP	GPS		(1,739,033)	(1,614,751)	(124,282)	-	(124,282)
1305			P	TROJD		(5,054)	(3,930)	(1,124)	-	(1,124)
1306			P	JBE		(6,975,284)	(5,475,961)	(1,499,323)	-	(1,499,323)
1307			PT	CAGW		(1,284,340)	(999,074)	(285,266)	-	(285,266)
1308			PT	CAGE		(970,213)	(970,213)	-	-	-
1309			P	SE		-	-	-	-	-
1310			P	CAEE		(2,904,038)	(2,904,038)	-	-	-
1311					B7	(327,533,402)	(304,382,035)	(23,151,367)	-	(23,151,367)
1312										
1313	**TOTAL DEFERRED INCOME TAXES**				B7	482,296,345	470,083,524	12,212,821	-	12,212,821
1314	SCHMAF	Additions - Flow Through								
1315			SCHMAF	S		-	-	-	-	-
1316			SCHMAF	SNP		-	-	-	-	-
1317			SCHMAF	SO		-	-	-	-	-
1318			SCHMAF	SE		-	-	-	-	-
1319			SCHMAF	TROJP		-	-	-	-	-
1320			SCHMAF	DGP		-	-	-	-	-
1321					B6	-	-	-	-	-
1322										
1323	SCHMAF	Additions - Permanent								
1324			P	S		303	303	-	-	-
1325			P	BADDEBT		-	-	-	-	-
1326			P	JBE		45,136	35,434	9,702	-	9,702
1327			P	SCHMDEXP		-	-	-	-	-
1328			P	CAEE		69,284	69,284	-	-	-
1329			P	CAGW		-	-	-	-	-
1330			P	CAGE		-	-	-	-	-
1331			LABOR	SNP		-	-	-	-	-
1332			SCHMAP-SO	SO		9,365,366	8,696,059	669,307	-	669,307
1333										
1334					B6	9,480,089	8,801,080	679,009	-	679,009
1335										
1336	SCHMAT	Additions - Temporary								
1337			SCHMAT-SITUS	S		83,565,307	78,062,602	5,502,705	-	5,502,705
1338			P	JBE		18,143,572	14,243,650	3,899,922	-	3,899,922
1339			DPW	CIAC		38,665,618	36,133,181	2,532,437	-	2,532,437
1340			SCHMAT-SNP	SNP		51,653,068	48,163,283	3,489,785	-	3,489,785
1341			P	TROJD		13,316	10,354	2,962	-	2,962
1342			P	CN		-	-	-	-	-
1343			SCHMAT-SE	SE		-	-	-	-	-
1344			P	SG		4,856,717	4,467,236	389,481	-	389,481
1345			SCHMAT-GPS	GPS		4,582,312	4,254,831	327,481	-	327,481
1346			SCHMAT-SO	SO		19,899,706	18,477,549	1,422,157	-	1,422,157
1347			SCHMAT-SNP	SNPD		9,557,365	8,931,397	625,968	-	625,968
1348			P	JBG		-	-	-	-	-
1349			CUST	BADDEBT		4,402,986	3,854,736	548,250	-	548,250
1350			P	CAGW		309,074	240,425	68,649	-	68,649
1351			P	CAGE		1,137,899	1,137,899	-	-	-
1352			SCHMAT-SE	CAEW		-	-	-	-	-
1353			SCHMAT-SE	CAEE		7,888,206	7,888,206	-	-	-
1354			BOOKDEPR	SCHMDEXP		617,695,737	570,507,706	47,188,031	-	47,188,031
1355					B6	862,370,883	796,373,055	65,997,828	-	65,997,828
1356										
1357	TOTAL SCHEDULE - M ADDITIONS				B6	871,850,972	805,174,135	66,676,837	-	66,676,837
1358										
1359	SCHMDF	Deductions - Flow Through								
1360			SCHMDF	S		-	-	-	-	-
1361			SCHMDF	CAGW		-	-	-	-	-
1362			SCHMDF	CAGE		-	-	-	-	-
1363			SCHMDF	DGP		-	-	-	-	-
1364			SCHMDF	DGU		-	-	-	-	-
1365					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1366	SCHMDF	Deductions - Permanent								
1367			SCHMDP	S		-	-	-	-	-
1368			P	SCHMDEXP		267,291	246,872	20,419	-	20,419
1369			P	CAEW		-	-	-	-	-
1370			P	CAEE		448,549	448,549	-	-	-
1371			PTD	SNP		381,063	355,318	25,745	-	25,745
1372			SCHMDP	JBE		233,027	182,938	50,089	-	50,089
1373			P	SG		-	-	-	-	-
1374			SCHMDP-SO	SO		16,024,752	14,879,523	1,145,229	-	1,145,229
1375					B6	17,354,682	16,113,200	1,241,482	-	1,241,482
1376										
1377	SCHMDT	Deductions - Temporary								
1378			GP	S		124,863,288	124,645,634	217,654	-	217,654
1379			CUST	BADDEBT		-	-	-	-	-
1380			CUST	CN		48,156	44,771	3,385	-	3,385
1381			SCHMDT-SNP	SNP		68,752,021	64,106,996	4,645,025	-	4,645,025
1382			DPW	SNPD		2,600,530	2,430,206	170,324	-	170,324
1383			P	JBE		28,150,528	22,099,632	6,050,896	-	6,050,896
1384			P	SE		3,309,308	3,053,978	255,330	-	255,330
1385			SCHMDT-SG	SG		152,188,478	139,983,845	12,204,633	-	12,204,633
1386			SCHMDT-GPS	GPS		96,035,313	89,172,031	6,863,282	-	6,863,282
1387			SCHMDT-SO	SO		19,377,084	17,992,277	1,384,807	-	1,384,807
1388			TAXDEPR	TAXDEPR		1,634,165,916	1,573,293,030	60,872,886	-	60,872,886
1389			SCHMDT-SG	CAGW		1,929,988	1,501,316	428,672	-	428,672
1390			SCHMDT-SG	CAGE		235,358	235,358	-	-	-
1391			P	JBG		-	-	-	-	-
1392			P	CAEE		2,275,859	2,275,859	-	-	-
1393			P	TROJD		-	-	-	-	-
1394					B6	2,133,931,827	2,040,834,934	93,096,893	-	93,096,893
1395										
1396	TOTAL SCHEDULE - M DEDUCTIONS				B6	2,151,286,509	2,056,948,134	94,338,375	-	94,338,375
1397										
1398	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(1,279,435,537)	(1,251,773,999)	(27,661,538)	-	(27,661,538)
1399										
1400										
1401	40911	State Income Taxes								
1402			IBT	IBT		11,434,862	11,434,862	-	-	-
1403		Credits	IBT	IBT		-	-	-	-	-
1404			IBT	IBT		(7,771,576)	(7,771,576)	-	-	-
1405			IBT	IBT		-	-	-	-	-
1406	**TOTAL STATE TAXES**				B6	3,663,286	3,663,286	-	-	-
1407										
1408										
1409	Calculation of Taxable Income:									
1410		Operating Revenues				4,414,710,960	4,066,765,225	347,945,735	-	347,945,735
1411		Operating Deductions:								
1412		O & M Expenses				1,824,642,827	1,592,299,470	232,343,357	-	232,343,357
1413		Depreciation Expense				538,526,724	499,212,651	39,314,073	-	39,314,073
1414		Amortization Expense				51,952,102	46,801,456	5,150,646	-	5,150,646
1415		Taxes Other Than Income				151,699,035	133,157,621	18,541,414	-	18,541,414
1416		Interest & Dividends (AFUDC-Equity)				(46,510,051)	(43,367,738)	(3,142,313)	-	(3,142,313)
1417		Misc Revenue & Expense				(636,383)	(593,855)	(42,528)	-	(42,528)
1418		Total Operating Deductions				2,519,674,255	2,227,509,606	292,164,649	-	292,164,649
1419		Other Deductions:								
1420		Interest Deductions				359,930,001	335,612,404	24,317,596	-	24,317,596
1421		Interest on PCRBS				-	-	-	-	-
1422		Schedule M Adjustments				(1,279,435,537)	(1,251,773,999)	(27,661,538)	-	(27,661,538)
1423										
1424		Income Before State Taxes				255,671,167	251,869,216	3,801,951	-	3,801,951
1425										
1426		State Income Taxes				3,663,286	3,663,286	-	-	-
1427										
1428	Total Taxable Income					252,007,881	248,205,930	3,801,951	-	3,801,951
1429										
1430	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1431										
1432	Federal Income Tax - Calculated					88,202,758	86,872,075	1,330,683	-	1,330,683
1433										
1434	Adjustments to Calculated Tax:									
1435	40910	Energy Cred.	P	SE		(13,253)	(12,230)	(1,023)	-	(1,023)
1436	40910	Energy Cred.	P	JBE		(24,678)	(19,374)	(5,304)	-	(5,304)
1437	40910	Energy Cred.	P	CAEE		(69,284)	(69,284)	-	-	-
1438	40910	DMD	P	SG		(71,942,648)	(66,173,265)	(5,769,383)	-	(5,769,383)
1439	40910	Fuel Tax Credit	NUTIL	SO		(36,303)	(33,709)	(2,594)	-	(2,594)
1440	40910	IRS Settle	LABOR	S		-	-	-	-	-
1441	**FEDERAL INCOME TAX**					16,116,592	20,564,214	(4,447,621)	-	(4,447,621)
1442										
1443	**TOTAL OPERATING EXPENSES**					**3,066,386,325**	**2,763,314,164**	**303,072,162**	**-**	**303,072,162**

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,054,703	301,150	-	301,150
		P	CAGE		92,246,045	92,246,045	-	-	-
		P	JBG		1,161,925	914,352	247,573	-	247,573
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	94,763,823	94,215,101	548,723	-	548,723
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		64,629,814	50,274,820	14,354,994	-	14,354,994
		P	CAGE		721,730,084	721,730,084	-	-	-
		P	JBG		140,041,084	110,202,375	29,838,709	-	29,838,709
		P	CAGE		-	-	-	-	-
				B8	926,400,982	882,207,279	44,193,703	-	44,193,703
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		119,768,560	93,166,643	26,601,917	-	26,601,917
		P	CAGE		2,867,279,455	2,867,279,455	-	-	-
		P	JBG		669,883,440	527,150,636	142,732,805	-	142,732,805
		P	S		-	-	-	-	-
				B8	3,656,931,455	3,487,596,733	169,334,722	-	169,334,722
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		53,056,077	41,271,737	11,784,340	-	11,784,340
		P	CAGE		697,407,088	697,407,088	-	-	-
		P	JBG		173,147,481	136,254,756	36,892,725	-	36,892,725
		P	CAGE		-	-	-	-	-
				B8	923,610,646	874,933,581	48,677,065	-	48,677,065
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,238,677	10,298,221	2,940,456	-	2,940,456
		P	CAGE		348,939,540	348,939,540	-	-	-
		P	JBG		58,446,293	45,993,077	12,453,216	-	12,453,216
		P	CAGE		-	-	-	-	-
				B8	420,624,510	405,230,838	15,393,672	-	15,393,672
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,203,487	1,714,068	489,419	-	489,419
		P	CAGE		27,389,026	27,389,026	-	-	-
		P	JBG		3,742,372	2,944,981	797,391	-	797,391
		P	CAGE		-	-	-	-	-
				B8	33,334,885	32,048,075	1,286,810	-	1,286,810
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(9,880)	(7,685)	(2,194)	-	(2,194)
		P	CAGE		(1,872,776)	(1,872,776)	-	-	-
		P	SG		8,242,715	7,581,697	661,018	-	661,018
					6,360,059	5,701,236	658,823	-	658,823
Total Steam Production Plant				B8	**6,062,026,361**	**5,781,932,843**	**280,093,518**	**-**	**280,093,518**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				1,046,422,596	823,460,177	222,962,419	-	222,962,419
	JBE				-	-	-	-	-
	SG				8,242,715	7,581,697	661,018	-	661,018
	CAGW				254,242,589	197,772,507	56,470,082	-	56,470,082
	CAGE				4,753,118,462	4,753,118,462	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	6,062,026,361	5,781,932,843	280,093,518	-	280,093,518
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		20,142,394	15,668,547	4,473,848	-	4,473,848
		P	CAGE		5,948,045	5,948,045	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	26,090,439	21,616,592	4,473,848	-	4,473,848
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		101,483,517	78,942,909	22,540,608	-	22,540,608
		P	CAGE		14,109,582	14,109,582	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	115,593,099	93,052,491	22,540,608	-	22,540,608

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1595	332	Reservoirs, Dams & Waterways								
1596			P	DGP		-	-	-	-	-
1597			P	DGU		-	-	-	-	-
1598			P	CAGW		262,160,561	203,931,810	58,228,750	-	58,228,750
1599			P	CAGE		73,050,470	73,050,470	-	-	-
1600			P	CAGW		-	-	-	-	-
1601			P	CAGE		-	-	-	-	-
1602					B8	335,211,030	276,982,280	58,228,750	-	58,228,750
1603										
1604	333	Water Wheel, Turbines, & Generators								
1605			P	DGP		-	-	-	-	-
1606			P	DGU		-	-	-	-	-
1607			P	CAGW		74,872,947	58,242,840	16,630,107	-	16,630,107
1608			P	CAGE		39,334,162	39,334,162	-	-	-
1609			P	CAGW		-	-	-	-	-
1610			P	CAGE		-	-	-	-	-
1611					B8	114,207,110	97,577,003	16,630,107	-	16,630,107
1612										
1613	334	Accessory Electric Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	DGU		-	-	-	-	-
1616			P	CAGW		49,731,545	38,685,621	11,045,924	-	11,045,924
1617			P	CAGE		11,199,864	11,199,864	-	-	-
1618			P	CAGW		-	-	-	-	-
1619			P	CAGE		-	-	-	-	-
1620					B8	60,931,409	49,885,484	11,045,924	-	11,045,924
1621										
1622										
1623										
1624	335	Misc. Power Plant Equipment								
1625			P	DGP		-	-	-	-	-
1626			P	DGU		-	-	-	-	-
1627			P	CAGW		2,160,709	1,680,792	479,917	-	479,917
1628			P	CAGE		173,108	173,108	-	-	-
1629			P	CAGW		-	-	-	-	-
1630			P	CAGE		-	-	-	-	-
1631					B8	2,333,817	1,853,899	479,917	-	479,917
1632										
1633	336	Roads, Railroads & Bridges								
1634			P	DGP		-	-	-	-	-
1635			P	DGU		-	-	-	-	-
1636			P	CAGW		14,738,677	11,465,054	3,273,623	-	3,273,623
1637			P	CAGE		1,718,862	1,718,862	-	-	-
1638			P	CAGW		-	-	-	-	-
1639			P	CAGE		-	-	-	-	-
1640					B8	16,457,539	13,183,916	3,273,623	-	3,273,623
1641										
1642	337	Hydro Plant ARO								
1643			P	S		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646	HP	Unclassified Hydro Plant - Acct 300								
1647			P	S		-	-	-	-	-
1648			P	DGU		-	-	-	-	-
1649			P	CAGW		-	-	-	-	-
1650			P	CAGE		-	-	-	-	-
1651			P	CAGW		-	-	-	-	-
1652			P	CAGE		-	-	-	-	-
1653						-	-	-	-	-
1654										
1655	**Total Hydraulic Plant**				B8	**670,824,443**	**554,151,665**	**116,672,777**	**-**	**116,672,777**
1656										
1657	Summary of Hydraulic Plant by Factor									
1658		S				-	-	-	-	-
1659		SG				-	-	-	-	-
1660		CAGW				525,290,350	408,617,573	116,672,777	-	116,672,777
1661		CAGE				145,534,093	145,534,093	-	-	-
1662		DGP				-	-	-	-	-
1663		DGU				-	-	-	-	-
1664	Total Hydraulic Plant by Factor				B8	670,824,443	554,151,665	116,672,777	-	116,672,777
1665										
1666	340	Land and Land Rights								
1667			P	SG		-	-	-	-	-
1668			P	DGU		-	-	-	-	-
1669			P	CAGW		2,816,036	2,190,563	625,473	-	625,473
1670			P	CAGE		26,096,560	26,096,560	-	-	-
1671			P	CAGE		-	-	-	-	-
1672					B8	28,912,596	28,287,123	625,473	-	625,473
1673										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1674	341	Structures and Improvements								
1675			P	SG		-	-	-	-	-
1676			P	DGU		-	-	-	-	-
1677			P	CAGW		56,669,252	44,082,386	12,586,865	-	12,586,865
1678			P	CAGE		105,826,253	105,826,253	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	162,495,504	149,908,639	12,586,865	-	12,586,865
1681										
1682	342	Fuel Holders, Producers & Accessories								
1683			P	SG		-	-	-	-	-
1684			P	DGU		-	-	-	-	-
1685			P	CAGW		1,622,667	1,262,255	360,412	-	360,412
1686			P	CAGE		9,193,873	9,193,873	-	-	-
1687			P	CAGE		-	-	-	-	-
1688					B8	10,816,540	10,456,128	360,412	-	360,412
1689										
1690	343	Prime Movers								
1691			P	S		-	-	-	-	-
1692			P	DGU		-	-	-	-	-
1693			P	SG		-	-	-	-	-
1694			P	CAGW		939,962,261	731,186,281	208,775,980	-	208,775,980
1695			P	CAGE		1,555,359,792	1,555,359,792	-	-	-
1696			P	CAGE		-	-	-	-	-
1697					B8	2,495,322,053	2,286,546,073	208,775,980	-	208,775,980
1698										
1699	344	Generators								
1700			P	S		-	-	-	-	-
1701			P	DGU		-	-	-	-	-
1702			P	SG		-	-	-	-	-
1703			P	CAGW		142,776,459	111,064,233	31,712,225	-	31,712,225
1704			P	CAGE		210,032,013	210,032,013	-	-	-
1705			P	CAGE		-	-	-	-	-
1706					B8	352,808,472	321,096,246	31,712,225	-	31,712,225
1707										
1708	345	Accessory Electric Plant								
1709			P	SG		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		86,139,440	67,006,921	19,132,519	-	19,132,519
1712			P	CAGE		159,760,269	159,760,269	-	-	-
1713			P	CAGE		-	-	-	-	-
1714					B8	245,899,709	226,767,190	19,132,519	-	19,132,519
1715										
1716										
1717										
1718	346	Misc. Power Plant Equipment								
1719			P	SG		-	-	-	-	-
1720			P	DGU		-	-	-	-	-
1721			P	CAGW		4,327,182	3,366,067	961,115	-	961,115
1722			P	CAGE		8,017,091	8,017,091	-	-	-
1723					B8	12,344,273	11,383,158	961,115	-	961,115
1724										
1725	347	Other Production ARO								
1726			P	S		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729	OP	Unclassified Other Prod Plant-Acct 300								
1730			P	S		-	-	-	-	-
1731			P	SG		300	276	24	-	24
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		(934,334)	(934,334)	-	-	-
1734						(934,034)	(934,058)	24	-	24
1735										
1736	**Total Other Production Plant**				B8	**3,307,665,114**	**3,033,510,500**	**274,154,614**	**-**	**274,154,614**
1737										
1738	Summary of Other Production Plant by Factor									
1739		S				-	-	-	-	-
1740		DGU				-	-	-	-	-
1741		SG				300	276	24	-	24
1742		CAGW				1,234,313,296	960,158,707	274,154,590	-	274,154,590
1743		CAGE				2,073,351,518	2,073,351,518	-	-	-
1744		SSGCT				-	-	-	-	-
1745	Total of Other Production Plant by Factor				B8	3,307,665,114	3,033,510,500	274,154,614	-	274,154,614
1746										
1747	Experimental Plant									
1748	103	Experimental Plant								
1749			P	DGP		-	-	-	-	-
1750	**Total Experimental Plant**					-	-	-	-	-
1751										
1752	**TOTAL PRODUCTION PLANT**				B8	**10,040,515,917**	**9,369,595,008**	**670,920,909**	**-**	**670,920,909**

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1753	350	Land and Land Rights								
1754			T	DGP		-	-	-	-	-
1755			T	DGU		-	-	-	-	-
1756			T	CAGW		28,627,198	22,268,781	6,358,416	-	6,358,416
1757			T	CAGE		156,417,842	156,417,842	-	-	-
1758			T	JBG		1,061,187	835,079	226,108	-	226,108
1759			T	SG		100,388	92,337	8,051	-	8,051
1760					B8	186,206,615	179,614,040	6,592,575	-	6,592,575
1761										
1762	352	Structures and Improvements								
1763			T	S		-	-	-	-	-
1764			T	DGP		-	-	-	-	-
1765			T	DGU		-	-	-	-	-
1766			T	CAGW		29,445,207	22,905,102	6,540,105	-	6,540,105
1767			T	CAGE		105,078,029	105,078,029	-	-	-
1768			T	JBG		1,200,400	944,629	255,771	-	255,771
1769			T	SG		3,167	2,913	254	-	254
1770					B8	135,726,804	128,930,674	6,796,130	-	6,796,130
1771										
1772	353	Station Equipment								
1773			T	DGP		-	-	-	-	-
1774			T	DGU		-	-	-	-	-
1775			T	CAGW		402,398,817	313,021,604	89,377,213	-	89,377,213
1776			T	CAGE		1,145,658,324	1,145,658,324	-	-	-
1777			T	JBG		27,967,193	22,008,192	5,959,001	-	5,959,001
1778			T	SG		4,475,483	4,116,575	358,908	-	358,908
1779					B8	1,580,499,817	1,484,804,695	95,695,122	-	95,695,122
1780										
1781	354	Towers and Fixtures								
1782			T	DGP		-	-	-	-	-
1783			T	DGU		-	-	-	-	-
1784			T	CAGW		169,060,437	131,510,250	37,550,187	-	37,550,187
1785			T	CAGE		729,659,881	729,659,881	-	-	-
1786			T	JBG		14,890,805	11,718,005	3,172,800	-	3,172,800
1787			T	SG		123,630	113,716	9,914	-	9,914
1788					B8	913,734,753	873,001,851	40,732,901	-	40,732,901
1789										
1790	355	Poles and Fixtures								
1791			T	DGP		-	-	-	-	-
1792			T	DGU		-	-	-	-	-
1793			T	CAGW		212,434,440	165,250,409	47,184,031	-	47,184,031
1794			T	CAGE		410,378,196	410,378,196	-	-	-
1795			T	JBG		-	-	-	-	-
1796			T	SG		647,036	595,147	51,888	-	51,888
1797					B8	623,459,671	576,223,752	47,235,919	-	47,235,919
1798										
1799	356	Clearing and Grading								
1800			T	DGP		-	-	-	-	-
1801			T	DGU		-	-	-	-	-
1802			T	CAGW		279,250,216	217,225,665	62,024,551	-	62,024,551
1803			T	CAGE		579,957,911	579,957,911	-	-	-
1804			T	JBG		9,493,948	7,471,062	2,022,886	-	2,022,886
1805			T	SG		1,414,587	1,301,145	113,442	-	113,442
1806					B8	870,116,662	805,955,783	64,160,879	-	64,160,879
1807										
1808	357	Underground Conduit								
1809			T	DGP		-	-	-	-	-
1810			T	DGU		-	-	-	-	-
1811			T	CAGW		153,599	119,483	34,116	-	34,116
1812			T	CAGE		3,105,915	3,105,915	-	-	-
1813			T	SG		-	-	-	-	-
1814					B8	3,259,515	3,225,399	34,116	-	34,116
1815										
1816	358	Underground Conductors								
1817			T	DGP		-	-	-	-	-
1818			T	DGU		-	-	-	-	-
1819			T	CAGW		298,568	232,253	66,315	-	66,315
1820			T	CAGE		7,176,526	7,176,526	-	-	-
1821			T	SG		-	-	-	-	-
1822					B8	7,475,095	7,408,779	66,315	-	66,315
1823										

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1824	359	Roads and Trails								
1825			T	DGP		-	-	-	-	-
1826			T	DGU		-	-	-	-	-
1827			T	CAGW		6,728,417	5,233,962	1,494,456	-	1,494,456
1828			T	CAGE		4,851,683	4,851,683	-	-	-
1829			T	SG		15,883	14,609	1,274	-	1,274
1830					B8	11,595,984	10,100,254	1,495,729	-	1,495,729
1831										
1832	TP	Unclassified Trans Plant - Acct 300								
1833			T	SG		551,171	506,971	44,201	-	44,201
1834			T	CAGW		3,151,259	2,451,330	699,929	-	699,929
1835			T	CAGE		96,914,354	96,914,354	-	-	-
1836						100,616,784	99,872,654	744,130	-	744,130
1837										
1838	TS0	Unclassified Trans Sub Plant - Acct 300								
1839			T	SG		-	-	-	-	-
1840						-	-	-	-	-
1841										
1842	**TOTAL TRANSMISSION PLANT**				B8	**4,432,691,699**	**4,169,137,882**	**263,553,817**	**-**	**263,553,817**
1843	Summary of Transmission Plant by Factor									
1844		JBG				54,613,534	42,976,968	11,636,566	-	11,636,566
1845		JBE				-	-	-	-	-
1846		CAGW				1,131,548,158	880,218,838	251,329,320	-	251,329,320
1847		CAGE				3,239,198,663	3,239,198,663	-	-	-
1848		SG				7,331,345	6,743,414	587,931	-	587,931
1849	Total Transmission Plant by Factor				B8	4,432,691,699	4,169,137,882	263,553,817	-	263,553,817
1850	360	Land and Land Rights								
1851			DPW	S		53,522,477	52,017,222	1,505,255	-	1,505,255
1852					B8	53,522,477	52,017,222	1,505,255	-	1,505,255
1853										
1854	361	Structures and Improvements								
1855			DPW	S		78,921,432	76,680,644	2,240,788	-	2,240,788
1856					B8	78,921,432	76,680,644	2,240,788	-	2,240,788
1857										
1858	362	Station Equipment								
1859			DPW	S		823,173,220	776,091,442	47,081,778	-	47,081,778
1860					B8	823,173,220	776,091,442	47,081,778	-	47,081,778
1861										
1862	363	Storage Battery Equipment								
1863			DPW	S		-	-	-	-	-
1864					B8	-	-	-	-	-
1865										
1866	364	Poles, Towers & Fixtures								
1867			DPW	S		954,692,428	864,498,663	90,193,765	-	90,193,765
1868					B8	954,692,428	864,498,663	90,193,765	-	90,193,765
1869										
1870	365	Overhead Conductors								
1871			DPW	S		653,668,125	596,310,489	57,357,637	-	57,357,637
1872					B8	653,668,125	596,310,489	57,357,637	-	57,357,637
1873										
1874	366	Underground Conduit								
1875			DPW	S		304,747,622	288,930,042	15,817,580	-	15,817,580
1876					B8	304,747,622	288,930,042	15,817,580	-	15,817,580
1877										
1878										
1879										
1880										
1881	367	Underground Conductors								
1882			DPW	S		724,148,748	702,638,158	21,510,590	-	21,510,590
1883					B8	724,148,748	702,638,158	21,510,590	-	21,510,590
1884										
1885	368	Line Transformers								
1886			DPW	S		1,108,066,334	1,011,469,697	96,596,637	-	96,596,637
1887					B8	1,108,066,334	1,011,469,697	96,596,637	-	96,596,637
1888										
1889	369	Services								
1890			DPW	S		592,548,898	542,229,916	50,318,983	-	50,318,983
1891					B8	592,548,898	542,229,916	50,318,983	-	50,318,983
1892										
1893	370	Meters								
1894			DPW	S		177,887,622	164,600,385	13,287,237	-	13,287,237
1895					B8	177,887,622	164,600,385	13,287,237	-	13,287,237
1896										
1897	371	Installations on Customers' Premises								
1898			DPW	S		8,797,837	8,274,482	523,355	-	523,355
1899					B8	8,797,837	8,274,482	523,355	-	523,355
1900										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		60,767,670	56,788,267	3,979,403	-	3,979,403
				B8	60,767,670	56,788,267	3,979,403	-	3,979,403
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		22,046,808	21,025,274	1,021,534	-	1,021,534
					22,046,808	21,025,274	1,021,534	-	1,021,534
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,562,989,223**	**5,161,554,681**	**401,434,542**	**-**	**401,434,542**
Summary of Distribution Plant by Factor									
	S				5,562,989,223	5,161,554,681	401,434,542	-	401,434,542
Total Distribution Plant by Factor				B8	5,562,989,223	5,161,554,681	401,434,542	-	401,434,542
389	Land and Land Rights								
		G-SITUS	S		9,611,375	8,512,548	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,049,184	79,322	-	79,322
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,597,321	5,197,302	400,019	-	400,019
				B8	16,338,761	14,760,594	1,578,167	-	1,578,167
390	Structures and Improvements								
		G-SITUS	S		113,748,384	99,899,805	13,848,579	-	13,848,579
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,313,503	11,447,998	865,505	-	865,505
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		3,146,511	2,447,636	698,875	-	698,875
		G-SG	CAGE		4,012,751	4,012,751	-	-	-
		PTD	JBG		19,191	15,102	4,089	-	4,089
		PTD	SO		104,172,497	96,727,682	7,444,815	-	7,444,815
				B8	237,412,836	214,550,974	22,861,863	-	22,861,863
391	Office Furniture & Equipment								
		G-SITUS	S		11,202,335	9,811,018	1,391,317	-	1,391,317
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,282,486	7,700,317	582,168	-	582,168
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		54,420,814	50,531,563	3,889,250	-	3,889,250
		G-SG	CAGW		623,108	484,708	138,399	-	138,399
		G-SG	CAGE		3,573,412	3,573,412	-	-	-
		P	JBG		521,963	410,748	111,215	-	111,215
		P	JBE		4,984	3,912	1,071	-	1,071
		P	CAEE		63,558	63,558	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	78,692,659	72,579,238	6,113,421	-	6,113,421
392	Transportation Equipment								
		G-SITUS	S		73,637,806	68,877,255	4,760,551	-	4,760,551
		PTD	SO		7,182,713	6,669,391	513,321	-	513,321
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,766,974	2,930,288	836,686	-	836,686
		G-SG	CAGE		13,115,715	13,115,715	-	-	-
		P	JBG		1,522,542	1,198,133	324,410	-	324,410
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	99,629,898	93,194,929	6,434,969	-	6,434,969

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1980	393	Stores Equipment								
1981			G-SITUS	S		8,487,013	7,907,569	579,444	-	579,444
1982			G-DGP	DGP		-	-	-	-	-
1983			G-DGU	DGU		-	-	-	-	-
1984			PTD	SO		326,642	303,298	23,344	-	23,344
1985			G-SG	SG		-	-	-	-	-
1986			G-SG	CAGW		264,410	205,682	58,728	-	58,728
1987			G-SG	CAGE		3,721,940	3,721,940	-	-	-
1988			G-SG	JBG		586,356	461,421	124,936	-	124,936
1989			G-SG	CAGE		-	-	-	-	-
1990					B8	13,386,361	12,599,909	786,452	-	786,452
1991										
1992	394	Tools, Shop & Garage Equipment								
1993			G-SITUS	S		31,979,881	29,357,117	2,622,764	-	2,622,764
1994			G-DGP	DGP		-	-	-	-	-
1995			G-SG	SG		-	-	-	-	-
1996			PTD	SO		3,807,552	3,535,440	272,111	-	272,111
1997			P	SE		-	-	-	-	-
1998			G-DGU	DGU		-	-	-	-	-
1999			G-SG	CAGW		2,256,138	1,755,025	501,113	-	501,113
2000			G-SG	CAGE		19,459,264	19,459,264	-	-	-
2001			P	JBG		3,309,611	2,604,428	705,182	-	705,182
2002			P	CAEW		-	-	-	-	-
2003			P	CAEE		7,106	7,106	-	-	-
2004			G-SG	CAGE		-	-	-	-	-
2005			G-SG	CAGE		-	-	-	-	-
2006					B8	60,819,552	56,718,381	4,101,171	-	4,101,171
2007										
2008	395	Laboratory Equipment								
2009			G-SITUS	S		23,754,016	21,885,188	1,868,828	-	1,868,828
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			PTD	SO		5,395,265	5,009,686	385,579	-	385,579
2013			P	SE		-	-	-	-	-
2014			G-SG	SG		-	-	-	-	-
2015			G-SG	CAGW		1,418,552	1,103,476	315,076	-	315,076
2016			G-SG	CAGE		4,747,373	4,747,373	-	-	-
2017			P	JBG		405,947	319,452	86,496	-	86,496
2018			P	CAEW		-	-	-	-	-
2019			P	CAEE		7,593	7,593	-	-	-
2020			G-SG	CAGE		-	-	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022					B8	35,728,748	33,072,769	2,655,979	-	2,655,979
2023										
2024	396	Power Operated Equipment								
2025			G-SITUS	S		100,710,514	93,584,836	7,125,678	-	7,125,678
2026			G-DGP	DGP		-	-	-	-	-
2027			G-SG	SG		-	-	-	-	-
2028			PTD	SO		1,132,867	1,051,905	80,962	-	80,962
2029			G-DGU	DGU		-	-	-	-	-
2030			P	SE		-	-	-	-	-
2031			G-SG	CAGW		2,309,058	1,796,191	512,867	-	512,867
2032			G-SG	CAGE		25,912,203	25,912,203	-	-	-
2033			P	JBG		6,773,453	5,330,226	1,443,227	-	1,443,227
2034			P	CAEW		-	-	-	-	-
2035			P	CAEE		55,828	55,828	-	-	-
2036			G-SG	CAGE		-	-	-	-	-
2037			G-SG	CAGE		-	-	-	-	-
2038					B8	136,893,923	127,731,189	9,162,734	-	9,162,734
2039	397	Communication Equipment								
2040			COM_EQ	S		111,171,628	101,343,370	9,828,259	-	9,828,259
2041			COM_EQ	DGP		-	-	-	-	-
2042			COM_EQ	DGU		-	-	-	-	-
2043			COM_EQ	SO		57,274,409	53,181,223	4,093,186	-	4,093,186
2044			COM_EQ	CN		2,853,723	2,653,137	200,586	-	200,586
2045			COM_EQ	SG		138,684	127,562	11,122	-	11,122
2046			COM_EQ	SE		-	-	-	-	-
2047			COM_EQ	CAGW		28,892,050	22,474,807	6,417,243	-	6,417,243
2048			COM_EQ	CAGE		70,741,181	70,741,181	-	-	-
2049			COM_EQ	JBG		2,333,189	1,836,054	497,135	-	497,135
2050			COM_EQ	CAEW		-	-	-	-	-
2051			COM_EQ	CAEE		125,195	125,195	-	-	-
2052			COM_EQ	CAGE		-	-	-	-	-
2053			COM_EQ	CAGE		-	-	-	-	-
2054					B8	273,530,058	252,482,529	21,047,530	-	21,047,530
2055										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2056	398	Misc. Equipment								
2057			G-SITUS	S		1,545,467	1,409,051	136,416	-	136,416
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060			CUST	CN		212,221	197,304	14,917	-	14,917
2061			PTD	SO		2,939,556	2,729,477	210,079	-	210,079
2062			P	SE		-	-	-	-	-
2063			G-SG	SG		-	-	-	-	-
2064			G-SG	CAGW		374,797	291,551	83,247	-	83,247
2065			G-SG	CAGE		1,436,356	1,436,356	-	-	-
2066			P	JBG		100,852	79,363	21,489	-	21,489
2067			P	CAEW		-	-	-	-	-
2068			P	CAEE		1,668	1,668	-	-	-
2069			G-SG	CAGE		-	-	-	-	-
2070					B8	6,610,917	6,144,770	466,147	-	466,147
2071										
2072	399	Coal Mine								
2073			P	SE		-	-	-	-	-
2074			P	CAEW		-	-	-	-	-
2075			P	CAEE		284,257,857	284,257,857	-	-	-
2076	MP		P	JBE		-	-	-	-	-
2077					B8	284,257,857	284,257,857	-	-	-
2078										
2079	399L	WIDCO Capital Lease								
2080			P	SE		-	-	-	-	-
2081						-	-	-	-	-
2082										
2083		Remove Capital Leases				-	-	-	-	-
2084						-	-	-	-	-
2085										
2086	1011390	General Capital Leases								
2087			G-SITUS	S		18,984,156	18,984,156	-	-	-
2088			P	CAGW		4,540,048	3,531,653	1,008,395	-	1,008,395
2089			P	CAGE		22,907,444	22,907,444	-	-	-
2090			PTD	SO		12,664,054	11,759,002	905,052	-	905,052
2091					B9	59,095,702	57,182,255	1,913,447	-	1,913,447
2092										
2093		Remove Capital Leases				(59,095,702)	(57,182,255)	(1,913,447)	-	(1,913,447)
2094					B9	-	-	-	-	-
2095										
2096	1011392	General Vehicles Capital Leases								
2097			LABOR	SO		-	-	-	-	-
2098					B9	-	-	-	-	-
2099										
2100		Remove Capital Leases				-	-	-	-	-
2101					B9	-	-	-	-	-
2102										
2103	GP	Unclassified Gen Plant - Acct 300								
2104			G-SITUS	S		-	-	-	-	-
2105			PTD	SO		2,196,257	2,039,299	156,958	-	156,958
2106			CUST	CN		-	-	-	-	-
2107			G-SG	SG		-	-	-	-	-
2108			G-SG	CAGE		-	-	-	-	-
2109			G-DGU	CAGW		(32,899)	(25,592)	(7,307)	-	(7,307)
2110						2,163,358	2,013,707	149,651	-	149,651
2111										
2112	399G	Unclassified Gen Plant - Acct 300								
2113			G-SITUS	S		-	-	-	-	-
2114			PTD	SO		-	-	-	-	-
2115			G-SG	SG		-	-	-	-	-
2116			G-DGP	DGP		-	-	-	-	-
2117			G-DGU	DGU		-	-	-	-	-
2118						-	-	-	-	-
2119										
2120	**TOTAL GENERAL PLANT**				B8	**1,245,464,928**	**1,170,106,845**	**75,358,083**	**-**	**75,358,083**
2121										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2122	Summary of General Plant by Factor									
2123		S				504,832,575	461,571,913	43,260,662	-	43,260,662
2124		JBG				15,573,104	12,254,925	3,318,178	-	3,318,178
2125		JBE				4,984	3,912	1,071	-	1,071
2126		SG				138,684	127,562	11,122	-	11,122
2127		SO				257,109,946	238,735,268	18,374,678	-	18,374,678
2128		SE				-	-	-	-	-
2129		CN				24,790,438	23,047,941	1,742,497	-	1,742,497
2130		DEU				-	-	-	-	-
2131		CAGW				47,558,746	36,995,424	10,563,322	-	10,563,322
2132		CAGE				169,629,200	169,629,200	-	-	-
2133		CAEW				-	-	-	-	-
2134		CAEE				284,922,954	284,922,954	-	-	-
2135		SSGCT				-	-	-	-	-
2136		SSGCH				-	-	-	-	-
2137		Less Capital Leases				(59,095,702)	(57,182,255)	(1,913,447)	-	(1,913,447)
2138	Total General Plant by Factor				B8	1,245,464,928	1,170,106,845	75,358,083	-	75,358,083
2139	301	Organization								
2140			I-SITUS	S		-	-	-	-	-
2141			PTD	SO		-	-	-	-	-
2142			I-SG	CAGW		-	-	-	-	-
2143			I-SG	CAGE		-	-	-	-	-
2144			I-SG	SG		-	-	-	-	-
2145					B8	-	-	-	-	-
2146	302	Franchise & Consent								
2147			I-SITUS	S		1,000,000	1,000,000	-	-	-
2148			I-SG	SG		-	-	-	-	-
2149			I-SG	CAGW		-	-	-	-	-
2150			I-SG	CAGE		-	-	-	-	-
2151			I-SG	CAGW		179,455,801	139,596,689	39,859,112	-	39,859,112
2152			I-SG	CAGE		15,012,087	15,012,087	-	-	-
2153			I-DGP	DGP		-	-	-	-	-
2154			I-DGU	DGU		-	-	-	-	-
2155					B8	195,467,888	155,608,776	39,859,112	-	39,859,112
2156										
2157	303	Miscellaneous Intangible Plant								
2158			I-SITUS	S		7,535,707	6,908,395	627,311	-	627,311
2159			I-SG	SG		1,582,024	1,455,155	126,869	-	126,869
2160			PTD	SO		375,775,875	348,920,590	26,855,284	-	26,855,284
2161			P	SE		-	-	-	-	-
2162			CUST	CN		120,953,953	112,452,211	8,501,742	-	8,501,742
2163			I-SG	CAGW		69,449,485	54,023,989	15,425,496	-	15,425,496
2164			I-SG	CAGE		52,509,854	52,509,854	-	-	-
2165			P	JBG		49,017	38,573	10,444	-	10,444
2166			P	CAEW		-	-	-	-	-
2167			P	CAEE		3,558,855	3,558,855	-	-	-
2168			I-SG	CAGE		-	-	-	-	-
2169			I-SG	CAGE		-	-	-	-	-
2170					B8	631,414,770	579,867,623	51,547,147	-	51,547,147
2171	303	Less Non-Utility Plant								
2172			I-SITUS	S		-	-	-	-	-
2173					B8	631,414,770	579,867,623	51,547,147	-	51,547,147
2174	IP	Unclassified Intangible Plant - Acct 300								
2175			I-SITUS	S		-	-	-	-	-
2176			I-SG	SG		-	-	-	-	-
2177			I-DGU	DGU		-	-	-	-	-
2178			PTD	SO		-	-	-	-	-
2179						-	-	-	-	-
2180										
2181	**TOTAL INTANGIBLE PLANT**				B8	**826,882,658**	**735,476,399**	**91,406,259**	**-**	**91,406,259**
2182										
2183	Summary of Intangible Plant by Factor									
2184		S				8,535,707	7,908,395	627,311	-	627,311
2185		JBG				49,017	38,573	10,444	-	10,444
2186		JBE				-	-	-	-	-
2187		SG				1,582,024	1,455,155	126,869	-	126,869
2188		SO				375,775,875	348,920,590	26,855,284	-	26,855,284
2189		CN				120,953,953	112,452,211	8,501,742	-	8,501,742
2190		CAGW				248,905,286	193,620,678	55,284,608	-	55,284,608
2191		CAGE				67,521,941	67,521,941	-	-	-
2192		CAEW				-	-	-	-	-
2193		CAEE				3,558,855	3,558,855	-	-	-
2194		SSGCT				-	-	-	-	-
2195		SSGCH				-	-	-	-	-
2196		SE				-	-	-	-	-
2197	Total Intangible Plant by Factor				B8	826,882,658	735,476,399	91,406,259	-	91,406,259
2198	Summary of Unclassified Plant (Account 106)									
2199		DP				22,046,808	21,025,274	1,021,534	-	1,021,534
2200		DS0				-	-	-	-	-
2201		GP				2,163,358	2,013,707	149,651	-	149,651
2202		HP				-	-	-	-	-
2203		NP				-	-	-	-	-
2204		OP				(934,034)	(934,058)	24	-	24
2205		TP				100,616,784	99,872,654	744,130	-	744,130
2206		TS0				-	-	-	-	-
2207		IP				-	-	-	-	-
2208		MP								
2209		SP				6,360,059	5,701,236	658,823	-	658,823
2210	Total Unclassified Plant by Factor					130,252,976	127,678,814	2,574,162	-	2,574,162
2211										
2212	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**22,108,544,425**	**20,605,870,815**	**1,502,673,610**	**-**	**1,502,673,610**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
Summary of Electric Plant by Factor									
	S				6,076,357,505	5,631,034,989	445,322,516	-	445,322,516
	SE				-	-	-	-	-
	JBG				1,116,658,250	878,730,643	237,927,607	-	237,927,607
	JBE				4,984	3,912	1,071	-	1,071
	SG				17,295,067	15,908,103	1,386,964	-	1,386,964
	SO				632,885,820	587,655,858	45,229,962	-	45,229,962
	CN				145,744,391	135,500,153	10,244,239	-	10,244,239
	DEU				-	-	-	-	-
	CAGW				3,441,858,425	2,677,383,727	764,474,698	-	764,474,698
	CAGE				10,448,353,876	10,448,353,876	-	-	-
	CAEW				-	-	-	-	-
	CAEE				288,481,809	288,481,809	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(59,095,702)	(57,182,255)	(1,913,447)	-	(1,913,447)
				B8	22,108,544,425	20,605,870,815	1,502,673,610	-	1,502,673,610
105	Plant Held For Future Use								
		DPW	S		7,141,703	7,141,703	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		10,672	9,849	823	-	823
		P	SG		-	-	-	-	-
		P	CAGW		168,923	131,404	37,520	-	37,520
		P	CAGE		11,275,254	11,275,254	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		14,554,317	14,554,317	-	-	-
Total Plant Held For Future Use				B10	33,150,870	33,112,527	38,343	-	38,343
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		159,175,508	159,175,508	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	159,175,508	159,175,508	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(104,607,250)	(104,607,250)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(104,607,250)	(104,607,250)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		1,969,067	(4,981)	1,974,048	-	1,974,048
		DMSC	SO		(4,454)	(4,135)	(318)	-	(318)
				B16	1,964,613	(9,116)	1,973,729	-	1,973,729
182W	Weatherization								
		DMSC	S		(1,360,698)	(1,360,698)	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	(1,360,698)	(1,360,698)	-	-	-

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2275	186W	Weatherization								
2276			DMSC	S		-	-	-	-	-
2277			DMSC	CN		-	-	-	-	-
2278			DMSC	CNP		-	-	-	-	-
2279			DMSC	SG		-	-	-	-	-
2280			DMSC	SO		-	-	-	-	-
2281					B16	-	-	-	-	-
2282										
2283	**Total Weatherization**					603,916	(1,369,814)	1,973,729	-	1,973,729
2284										
2285	151	Fuel Stock								
2286			P	DEU		-	-	-	-	-
2287			P	SE		-	-	-	-	-
2288			P	CAEW		2,076,905	1,611,538	465,367	-	465,367
2289			P	CAEE		181,653,989	181,653,989	-	-	-
2290			P	JBE		26,919,662	21,133,338	5,786,324	-	5,786,324
2291			P	CAEE		-	-	-	-	-
2292			P	CAEE		-	-	-	-	-
2293	**Total Fuel Stock**				B13	210,650,557	204,398,866	6,251,691	-	6,251,691
2294										
2295	152	Fuel Stock - Undistributed								
2296			P	SE		-	-	-	-	-
2297			P	CAEW		-	-	-	-	-
2298			P	CAEE		-	-	-	-	-
2299						-	-	-	-	-
2300										
2301	25316	DG&T Working Capital Deposit								
2302			P	SE		-	-	-	-	-
2303			P	CAEW		-	-	-	-	-
2304			P	CAEE		(2,755,583)	(2,755,583)	-	-	-
2305					B13	(2,755,583)	(2,755,583)	-	-	-
2306										
2307	25317	DG&T Working Capital Deposit								
2308			P	SE		-	-	-	-	-
2309			P	CAEW		-	-	-	-	-
2310			P	CAEE		(2,015,885)	(2,015,885)	-	-	-
2311					B13	(2,015,885)	(2,015,885)	-	-	-
2312										
2313	25319	Provo Working Capital Deposit								
2314			P	SE		-	-	-	-	-
2315			P	CAEW		-	-	-	-	-
2316			P	CAEE		-	-	-	-	-
2317						-	-	-	-	-
2318										
2319		Total Fuel Stock			B13	205,879,089	199,627,397	6,251,691	-	6,251,691
2320	154	Materials and Supplies								
2321			MSS	S		87,321,845	82,736,727	4,585,118	-	4,585,118
2322			MSS	SG		797,957	733,965	63,992	-	63,992
2323			MSS	SE		-	-	-	-	-
2324			MSS	SO		100,606	93,416	7,190	-	7,190
2325			MSS	SNPPS		-	-	-	-	-
2326			MSS	SNPPH		-	-	-	-	-
2327			MSS	SNPD		(2,452,810)	(2,292,161)	(160,649)	-	(160,649)
2328			MSS	SNPT		-	-	-	-	-
2329			MSS	DGU		-	-	-	-	-
2330			MSS	DGP		-	-	-	-	-
2331			MSS	JBE		-	-	-	-	-
2332			MSS	SNPP		-	-	-	-	-
2333			MSS	CAGW		5,507,167	4,283,965	1,223,203	-	1,223,203
2334			MSS	CAGE		86,653,897	86,653,897	-	-	-
2335			MSS	JBG		7,253,778	5,708,208	1,545,571	-	1,545,571
2336			MSS	CAEW		-	-	-	-	-
2337			MSS	CAEE		5,807,752	5,807,752	-	-	-
2338			MSS	CAGE		-	-	-	-	-
2339	**Total Materials and Supplies**				B13	190,990,193	183,725,769	7,264,424	-	7,264,424
2340										
2341	163	Stores Expense Undistributed								
2342			MSS	SO		-	-	-	-	-
2343										
2344					B13	-	-	-	-	-
2345										
2346	25318	Provo Working Capital Deposit								
2347			MSS	SNPPS		-	-	-	-	-
2348			MSS	CAGW		-	-	-	-	-
2349			MSS	CAGE		(273,000)	(273,000)	-	-	-
2350					B13	(273,000)	(273,000)	-	-	-
2351										
2352		Total Materials & Supplies			B13	190,717,193	183,452,769	7,264,424	-	7,264,424
2353										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
165	Prepayments								
		DMSC	S		4,807,616	4,807,616	-	-	-
		GP	GPS		4,419,898	4,104,024	315,873	-	315,873
		PT	SG		1,919,909	1,765,943	153,966	-	153,966
		PT	CAGW		1,854,703	1,442,753	411,950	-	411,950
		PT	CAGE		396,579	396,579	-	-	-
		P	CAEW		4,055	3,146	909	-	909
		P	CAEE		3,551,339	3,551,339	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		16,149,611	14,995,459	1,154,152	-	1,154,152
Total Prepayments				B15	33,103,709	31,066,860	2,036,849	-	2,036,849
182M	Misc Regulatory Assets								
		DDS2	S		142,645,095	128,560,683	14,084,413	-	14,084,413
		DEFSG	SG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		6,828,086	6,828,086	-	-	-
		DEFSG	CAGW		-	-	-	-	-
		DEFSG	JBG		-	-	-	-	-
		P	SE		10,608,209	9,789,731	818,478	-	818,478
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		8,799,356	8,170,499	628,857	-	628,857
				B11	158,272,537	142,740,790	15,531,747	-	15,531,747
186M	Misc Deferred Debits								
		LABOR	S		15,408,661	15,402,794	5,868	-	5,868
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		20,757,301	19,092,685	1,664,615	-	1,664,615
		LABOR	SO		18,033	16,745	1,289	-	1,289
		P	SE		-	-	-	-	-
		DEFSG	CAGW		10,554,804	8,210,466	2,344,338	-	2,344,338
		DEFSG	CAGE		20,341,523	20,341,523	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		14,143,585	14,143,585	-	-	-
		P	JBE		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	81,223,907	77,207,797	4,016,110	-	4,016,110
Working Capital									
CWC	Cash Working Capital								
		CWC	S		-	-	-	-	-
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	-	-	-	-	-
OWC	Other Work. Cap.								
131	Cash	GP	SNP		-	-	-	-	-
135	Working Funds	GP	SG		-	-	-	-	-
141	Other A/R	GP	SO		-	-	-	-	-
143	Other A/R	GP	SO		57,045,902	52,969,047	4,076,855	-	4,076,855
232	A/P	PTD	SE		(1,668,333)	(1,539,613)	(128,720)	-	(128,720)
232	A/P	PTD	SO		(4,950,826)	(4,597,009)	(353,817)	-	(353,817)
232	A/P	P	CAEE		(1,614,467)	(1,614,467)	-	-	-
232	A/P	T	CAGE		(85,625)	(85,625)	-	-	-
2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE		(1,087,263)	(1,003,375)	(83,888)	-	(83,888)
2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE		(5,408,916)	(5,408,916)	-	-	-
230	Asset Retir. Oblig.	P	SE		8,595	7,932	663	-	663
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,542,137)	(2,542,137)	-	-	-
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		(895,878)	(895,878)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	38,781,248	35,270,155	3,511,093	-	3,511,093
Total Working Capital					38,781,248	35,270,155	3,511,093	-	3,511,093

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2426	Miscellaneous Rate Base									
2427	18221	Unrec Plant & Reg Study Costs								
2428			P	S		-	-	-	-	-
2429										
2430						-	-	-	-	-
2431										
2432	18222	Nuclear Plant - Trojan								
2433			P	S		(1,194)	(236)	(958)	-	(958)
2434			P	TROJP		2,687	2,090	598	-	598
2435			P	TROJD		4,155	3,230	924	-	924
2436					B14	5,649	5,084	564	-	564
2437										
2438										
2439										
2440	1869	Misc Deferred Debits-Trojan								
2441			P	S		-	-	-	-	-
2442			P	SNPPN		-	-	-	-	-
2443						-	-	-	-	-
2444										
2445	**TOTAL MISCELLANEOUS RATE BASE**					5,649	5,084	564	-	564
2446										
2447	**TOTAL RATE BASE ADDITIONS**					**796,306,375**	**755,681,824**	**40,624,552**	-	**40,624,552**
2448	235	Customer Service Deposits								
2449			CUST	S		-	-	-	-	-
2450			CUST	CN		-	-	-	-	-
2451	**Total Customer Service Deposits**				B15	-	-	-	-	-
2452										
2453	2281	Prop Ins	PTD	SO		-	-	-	-	-
2454	2282	Inj & Dam	PTD	SO		(7,151,151)	(6,640,085)	(511,066)	-	(511,066)
2455	2283	Pen & Ben	PTD	SO		(3,317,142)	(3,080,078)	(237,064)	-	(237,064)
2456	2283	Pen & Ben	PTD	S		-	-	-	-	-
2457	254	Ins Prov	PTD	SO		-	-	-	-	-
2458					B15	(10,468,293)	(9,720,163)	(748,129)	-	(748,129)
2459										
2460	22844	Accum Hydro Relicensing Obligation								
2461			P	S		-	-	-	-	-
2462			P	CAGW		(1,494,167)	(1,162,296)	(331,871)	-	(331,871)
2463					B15	(1,494,167)	(1,162,296)	(331,871)	-	(331,871)
2464										
2465	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2466	230	ARO	P	TROJP		(1,662,883)	(1,293,044)	(369,839)	-	(369,839)
2467	254105	ARO	P	TROJP		(3,466,517)	(2,695,535)	(770,982)	-	(770,982)
2468	254	Regulatory Liabi	P	CAEE		-	-	-	-	-
2469	254	Regulatory Liabi	P	SE		(1,845)	(1,702)	(142)	-	(142)
2470	254		P	S		(27,020,614)	(27,020,700)	86	-	86
2471					B15	(32,151,859)	(31,010,981)	(1,140,877)	-	(1,140,877)
2472										
2473	252	Customer Advances for Construction								
2474			DPW	S		(11,115,261)	(11,112,008)	(3,254)	-	(3,254)
2475			T	SG		208,109	191,420	16,689	-	16,689
2476			T	CAGE		(13,354,896)	(13,354,896)	-	-	-
2477			DPW	CAGW		591	460	131	-	131
2478			CUST	CN		-	-	-	-	-
2479	**Total Customer Advances for Constr.**				B19	(24,261,458)	(24,275,025)	13,567	-	13,567
2480										
2481	25398	SO2 Emissions								
2482			P	S		-	-	-	-	-
2483						-	-	-	-	-
2484										
2485	25399	Other Deferred Credits								
2486			P	S		(3,327,426)	(2,960,826)	(366,601)	-	(366,601)
2487			GP	GPS		-	-	-	-	-
2488			GP	SO		-	-	-	-	-
2489			P	CAGW		(1,100)	(856)	(244)	-	(244)
2490			P	CAGE		1,987,065	1,987,065	-	-	-
2491			P	SG		(9,524,885)	(8,761,044)	(763,840)	-	(763,840)
2492			P	CAEW		(111,391)	(86,432)	(24,959)	-	(24,959)
2493			P	CAEE		(2,711,747)	(2,711,747)	-	-	-
2494			P	SE		-	-	-	-	-
2495					B19	(13,689,485)	(12,533,840)	(1,155,645)	-	(1,155,645)
2496										

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		21,022,605	17,913,153	3,109,452	-	3,109,452
		CUST	CN		46,451	43,186	3,265	-	3,265
		LABOR	SO		71,812,447	66,680,283	5,132,165	-	5,132,165
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		3,913,781	3,426,446	487,335	-	487,335
		P	TROJD		1,913,133	1,487,536	425,597	-	425,597
		P	SG		4,826,278	4,439,238	387,039	-	387,039
		P	SE		6,056,261	5,588,989	467,272	-	467,272
		PTD	SNP		-	-	-	-	-
		P	CAGW		1,183,691	920,780	262,911	-	262,911
		P	CAGE		37,133,912	37,133,912	-	-	-
		P	CAEW		251,715	195,314	56,401	-	56,401
		P	CAEE		3,146,807	3,146,807	-	-	-
		DPW	JBE		(26,088,879)	(20,481,130)	(5,607,749)	-	(5,607,749)
		DPW	SNPD		1,752,442	1,637,664	114,778	-	114,778
Total Accum Deferred Income Taxes				B19	126,970,644	122,132,178	4,838,466	-	4,838,466
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(73,506,960)	(67,612,128)	(5,894,832)	-	(5,894,832)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(73,506,960)	(67,612,128)	(5,894,832)	-	(5,894,832)
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(3,070,603,315)	(2,886,510,346)	(184,092,969)	-	(184,092,969)
		PT	DGP		-	-	-	-	-
		LABOR	SO		28,641,108	26,594,236	2,046,872	-	2,046,872
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(4,981,514)	(4,981,514)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,498,280)	(5,498,280)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,052,442,002)	(2,870,395,904)	(182,046,097)	-	(182,046,097)
283	Accumulated Deferred Income Taxes								
		GP	S		(56,486,463)	(50,575,634)	(5,910,829)	-	(5,910,829)
		P	SG		411,603	378,595	33,008	-	33,008
		P	SE		(8,723,824)	(8,050,737)	(673,088)	-	(673,088)
		LABOR	SO		(10,493,516)	(9,743,584)	(749,932)	-	(749,932)
		GP	GPS		(7,464,591)	(6,931,124)	(533,466)	-	(533,466)
		PTD	SNP		(4,316,168)	(4,024,559)	(291,609)	-	(291,609)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,771,350)	(2,155,802)	(615,547)	-	(615,547)
		P	CAGE		(2,839,661)	(2,839,661)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		595,327	595,327	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(92,088,641)	(83,347,178)	(8,741,463)	-	(8,741,463)
TOTAL ACCUM DEF INCOME TAX				B19	(3,091,066,959)	(2,899,223,032)	(191,843,927)	-	(191,843,927)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(921,103)	(790,491)	(130,612)	-	(130,612)
		PTD	ITC85		(2,082,705)	(1,804,456)	(278,249)	-	(278,249)
		PTD	ITC86		(1,130,375)	(982,002)	(148,373)	-	(148,373)
		PTD	ITC88		(180,273)	(153,304)	(26,969)	-	(26,969)
		PTD	ITC89		(403,319)	(341,737)	(61,582)	-	(61,582)
		PTD	ITC90		(275,140)	(264,373)	(10,767)	-	(10,767)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(4,992,915)	(4,336,363)	(656,552)	-	(656,552)
TOTAL RATE BASE DEDUCTIONS					**(3,178,125,135)**	**(2,982,261,700)**	**(195,863,434)**	**-**	**(195,863,434)**

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2573	108SP	Steam Prod Plant Accumulated Depr								
2574			P	S		-	-	-	-	-
2575			P	DGP		-	-	-	-	-
2576			P	DGU		-	-	-	-	-
2577			P	SG		-	-	-	-	-
2578			P	CAGW		(142,335,806)	(110,721,454)	(31,614,352)	-	(31,614,352)
2579			P	CAGE		(1,830,831,055)	(1,830,831,055)	-	-	-
2580			P	JBG		(490,024,826)	(385,614,695)	(104,410,131)	-	(104,410,131)
2581			P	CAGE		-	-	-	-	-
2582					B17	(2,463,191,687)	(2,327,167,204)	(136,024,483)	-	(136,024,483)
2583										
2584	108NP	Nuclear Prod Plant Accumulated Depr								
2585			P	DGP		-	-	-	-	-
2586			P	DGU		-	-	-	-	-
2587			P	SG		-	-	-	-	-
2588						-	-	-	-	-
2589										
2590										
2591	108HP	Hydraulic Prod Plant Accum Depr								
2592			P	S		-	-	-	-	-
2593			P	DGP		-	-	-	-	-
2594			P	DGU		-	-	-	-	-
2595			P	CAGW		(215,540,042)	(167,666,222)	(47,873,819)	-	(47,873,819)
2596			P	CAGE		(50,497,733)	(50,497,733)	-	-	-
2597			P	CAGW		-	-	-	-	-
2598			P	CAGE		-	-	-	-	-
2599					B17	(266,037,775)	(218,163,956)	(47,873,819)	-	(47,873,819)
2600										
2601	108OP	Other Production Plant - Accum Depr								
2602			P	S		-	-	-	-	-
2603			P	DGU		-	-	-	-	-
2604			P	DGP		-	-	-	-	-
2605			P	SG		-	-	-	-	-
2606			P	CAGW		(223,483,595)	(173,845,425)	(49,638,170)	-	(49,638,170)
2607			P	CAGE		(216,050,851)	(216,050,851)	-	-	-
2608			P	CAGE		-	-	-	-	-
2609					B17	(439,534,446)	(389,896,276)	(49,638,170)	-	(49,638,170)
2610										
2611	108EP	Experimental Plant - Accum Depr								
2612			P	DGP		-	-	-	-	-
2613			P	SG		-	-	-	-	-
2614						-	-	-	-	-
2615										
2616	**TOTAL PRODUCTION PLANT DEPR**					**(3,168,763,908)**	**(2,935,227,436)**	**(233,536,472)**	**-**	**(233,536,472)**
2617										
2618	Summary of Prod Plant Depreciation by Factor									
2619		S				-	-	-	-	-
2620		DGP				-	-	-	-	-
2621		DGU				-	-	-	-	-
2622		SG				-	-	-	-	-
2623		CAGW				(581,359,442)	(452,233,102)	(129,126,341)	-	(129,126,341)
2624		CAGE				(2,097,379,639)	(2,097,379,639)	-	-	-
2625		JBG				(490,024,826)	(385,614,695)	(104,410,131)	-	(104,410,131)
2626		SSGCT				-	-	-	-	-
2627	Total of Prod Plant Depreciation by Factor					(3,168,763,908)	(2,935,227,436)	(233,536,472)	-	(233,536,472)
2628										
2629										
2630	108TP	Transmission Plant Accumulated Depr								
2631			T	S		-	-	-	-	-
2632			T	DGU		-	-	-	-	-
2633			T	CAGW		(429,481,228)	(334,088,713)	(95,392,515)	-	(95,392,515)
2634			T	CAGE		(718,413,769)	(718,413,769)	-	-	-
2635			T	JBG		(46,499,398)	(36,591,720)	(9,907,678)	-	(9,907,678)
2636			T	SG		(2,034,951)	(1,871,760)	(163,191)	-	(163,191)
2637	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,196,429,346)**	**(1,090,965,962)**	**(105,463,385)**	**-**	**(105,463,385)**
2638	108360	Land and Land Rights								
2639			DPW	S		(7,604,794)	(7,471,297)	(133,497)	-	(133,497)
2640					B17	(7,604,794)	(7,471,297)	(133,497)	-	(133,497)
2641										
2642	108361	Structures and Improvements								
2643			DPW	S		(14,981,215)	(14,364,424)	(616,790)	-	(616,790)
2644					B17	(14,981,215)	(14,364,424)	(616,790)	-	(616,790)
2645										
2646	108362	Station Equipment								
2647			DPW	S		(215,015,066)	(199,890,925)	(15,124,141)	-	(15,124,141)
2648					B17	(215,015,066)	(199,890,925)	(15,124,141)	-	(15,124,141)
2649										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(515,585,374)	(467,794,734)	(47,790,640)	-	(47,790,640)
				B17	(515,585,374)	(467,794,734)	(47,790,640)	-	(47,790,640)
108365	Overhead Conductors								
		DPW	S		(278,461,597)	(250,135,966)	(28,325,631)	-	(28,325,631)
				B17	(278,461,597)	(250,135,966)	(28,325,631)	-	(28,325,631)
108366	Underground Conduit								
		DPW	S		(127,727,693)	(117,338,517)	(10,389,176)	-	(10,389,176)
				B17	(127,727,693)	(117,338,517)	(10,389,176)	-	(10,389,176)
108367	Underground Conductors								
		DPW	S		(294,757,565)	(285,814,818)	(8,942,748)	-	(8,942,748)
				B17	(294,757,565)	(285,814,818)	(8,942,748)	-	(8,942,748)
108368	Line Transformers								
		DPW	S		(382,434,472)	(339,610,935)	(42,823,536)	-	(42,823,536)
				B17	(382,434,472)	(339,610,935)	(42,823,536)	-	(42,823,536)
108369	Services								
		DPW	S		(179,260,113)	(161,866,609)	(17,393,503)	-	(17,393,503)
				B17	(179,260,113)	(161,866,609)	(17,393,503)	-	(17,393,503)
108370	Meters								
		DPW	S		(73,188,081)	(71,362,557)	(1,825,524)	-	(1,825,524)
				B17	(73,188,081)	(71,362,557)	(1,825,524)	-	(1,825,524)
108371	Installations on Customers' Premises								
		DPW	S		(7,826,942)	(7,543,714)	(283,229)	-	(283,229)
				B17	(7,826,942)	(7,543,714)	(283,229)	-	(283,229)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,455,639)	(25,318,986)	(2,136,653)	-	(2,136,653)
				B17	(27,455,639)	(25,318,986)	(2,136,653)	-	(2,136,653)
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		2,028,372	1,855,443	172,930	-	172,930
					2,028,372	1,855,443	172,930	-	172,930
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,122,270,179)**	**(1,946,658,040)**	**(175,612,139)**	**-**	**(175,612,139)**
Summary of Distribution Plant Depr by Factor									
	S				(2,122,270,179)	(1,946,658,040)	(175,612,139)	-	(175,612,139)
Total Distribution Depreciation by Factor				B17	(2,122,270,179)	(1,946,658,040)	(175,612,139)	-	(175,612,139)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(154,994,653)	(137,686,729)	(17,307,924)	-	(17,307,924)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(7,637,599)	(7,100,759)	(536,840)	-	(536,840)
		PTD	SO		(76,809,141)	(71,319,882)	(5,489,260)	-	(5,489,260)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,108,919)	(10,975,173)	(3,133,747)	-	(3,133,747)
		G-SG	CAGE		(43,889,771)	(43,889,771)	-	-	-
		P	JBG		(4,589,376)	(3,611,513)	(977,863)	-	(977,863)
		P	CAEW		-	-	-	-	-
		P	CAEE		(316,842)	(316,842)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(302,346,302)	(274,900,669)	(27,445,633)	-	(27,445,633)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(157,038,158)	(157,038,158)	-	-	-
		P	JBE		-	-	-	-	-
				B17	(157,038,158)	(157,038,158)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(157,038,158)	(157,038,158)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(459,384,460)**	**(431,938,827)**	**(27,445,633)**	**-**	**(27,445,633)**
Summary of General Depreciation by Factor									
	S				(154,994,653)	(137,686,729)	(17,307,924)	-	(17,307,924)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(76,809,141)	(71,319,882)	(5,489,260)	-	(5,489,260)
	CN				(7,637,599)	(7,100,759)	(536,840)	-	(536,840)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,108,919)	(10,975,173)	(3,133,747)	-	(3,133,747)
	CAGE				(43,889,771)	(43,889,771)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(157,355,000)	(157,355,000)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,589,376)	(3,611,513)	(977,863)	-	(977,863)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(459,384,460)	(431,938,827)	(27,445,633)	-	(27,445,633)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,946,847,893)**	**(6,404,790,264)**	**(542,057,629)**	**-**	**(542,057,629)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(16,481,907)	(14,951,599)	(1,530,308)	-	(1,530,308)
		CUST	CN		(2,861,226)	(2,660,113)	(201,113)	-	(201,113)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(11,347,358)	(10,536,405)	(810,953)	-	(810,953)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(30,690,491)	(28,148,117)	(2,542,374)	-	(2,542,374)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(239,543)	(186,338)	(53,205)	-	(53,205)
		P	CAGE		(460,259)	(460,259)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(699,801)	(646,596)	(53,205)	-	(53,205)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(1,120,120)	(1,118,210)	(1,910)	-	(1,910)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,456,713)	(1,456,713)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(15,355,853)	(14,124,402)	(1,231,450)	-	(1,231,450)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(97,863,790)	(90,985,035)	(6,878,755)	-	(6,878,755)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(42,851,912)	(33,334,030)	(9,517,882)	-	(9,517,882)
		I-SG	CAGE		(13,787,787)	(13,787,787)	-	-	-
		PTD	JBG		(15,872)	(12,490)	(3,382)	-	(3,382)
		PTD	SO		(267,455,518)	(248,341,481)	(19,114,037)	-	(19,114,037)
				B18	(439,907,564)	(403,160,147)	(36,747,417)	-	(36,747,417)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(439,907,564)	(403,160,147)	(36,747,417)	-	(36,747,417)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(5,436,229)	(5,436,229)	-	-	-
		P	CAGE		(3,379,715)	(3,379,715)	-	-	-
		PTD	CAGW		(139,694)	(108,666)	(31,027)	106,289	75,262
		PTD	SO		1,053,108	977,846	75,262	-	75,262
					(7,902,529)	(7,946,764)	44,234	106,289	150,523
	Remove Capital Lease Amtr				7,902,529	7,946,764	(44,234)	(106,289)	(150,523)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(471,297,856)**	**(431,954,861)**	**(39,342,995)**	**-**	**(39,342,995)**
AMA									
Summary of Amortization by Factor									
	S				(23,038,255)	(21,506,037)	(1,532,218)	-	(1,532,218)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(277,749,767)	(257,900,039)	(19,849,728)	-	(19,849,728)
	CN				(100,725,017)	(93,645,148)	(7,079,868)	-	(7,079,868)
	SSGCT				-	-	-	-	-
	JBG				(15,872)	(12,490)	(3,382)	-	(3,382)
	CAGW				(43,231,148)	(33,629,033)	(9,602,115)	106,289	(9,495,825)
	CAGE				(17,627,761)	(17,627,761)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(1,456,713)	(1,456,713)	-	-	-
	SG				(15,355,853)	(14,124,402)	(1,231,450)	-	(1,231,450)
	Less Capital Lease				7,902,529	7,946,764	(44,234)	(106,289)	(150,523)
Total Provision For Amortization by Factor				B18	(471,297,856)	(431,954,861)	(39,342,995)	0	(39,342,995)

RESULTS OF OPERATIONS
WASHINGTON

October 2011

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2011
FILE:	WA JAM OCTOBER 2011
PREPARED BY:	Revenue Requirement Department
DATE:	March 28, 2012
TIME:	11:24:48 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	1.611
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.6%	5.88%	2.80%
PREFERRED	0.3%	5.42%	0.02%
COMMON	52.1%	9.80%	5.11%
	100.00%		7.92%

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

OCTOBER 2011 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

			UNADJUSTED RESULTS				
	Description of Account Summary:	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1	Operating Revenues						
2	General Business Revenues	2.3	313,618,331	291,585,773	22,032,558	0	22,032,558
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	13,961,946	11,063,660	2,898,286	0	2,898,286
5	Other Operating Revenues	2.4	25,923,389	23,779,156	2,144,233	0	2,144,233
6	Total Operating Revenues	2.4	353,503,666	326,428,589	27,075,077	0	27,075,077
7							
8	Operating Expenses:						
9	Steam Production	2.6	46,070,027	41,146,522	4,923,505	0	4,923,505
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,511,066	2,887,929	623,138	0	623,138
12	Other Power Supply	2.10	44,902,843	35,951,912	8,950,932	0	8,950,932
13	Transmission	2.12	13,802,157	11,498,732	2,303,424	0	2,303,424
14	Distribution	2.13	15,747,405	14,757,307	990,098	0	990,098
15	Customer Accounts	2.14	7,182,303	6,674,931	507,372	0	507,372
16	Customer Service	2.14	8,092,096	7,328,972	763,123	0	763,123
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	11,875,861	11,047,426	828,434	0	828,434
19							
20	Total O & M Expenses	2.16	151,183,759	131,293,731	19,890,028	0	19,890,028
21							
22	Depreciation	2.18	45,063,420	41,791,000	3,272,421	0	3,272,421
23	Amortization Expense	2.19	4,387,787	3,960,248	427,539	0	427,539
24	Taxes Other Than Income	2.19	12,704,305	11,234,232	1,470,073	0	1,470,073
25	Income Taxes - Federal	2.22	38,336,878	38,233,081	103,797	0	103,797
26	Income Taxes - State	2.22	5,195,241	5,195,241	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.6	0	0	0	0	0
30							
31	Total Operating Expenses	2.22	256,871,389	231,707,532	25,163,857	0	25,163,857
32							
33	Operating Revenue for Return		96,632,277	94,721,056	1,911,220	0	1,911,220
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	22,303,373,019	20,795,117,720	1,508,255,299	0	1,508,255,299
37	Plant Held for Future Use	2.33	45,276,973	45,236,729	40,244	0	40,244
38	Misc Deferred Debits	2.35	273,483,333	254,954,289	18,529,044	0	18,529,044
39	Elec Plant Acq Adj	2.33	52,726,934	52,726,934	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	28,823,121	27,001,695	1,821,426	0	1,821,426
42	Fuel Stock	2.34	212,773,603	208,614,909	4,158,693	0	4,158,693
43	Material & Supplies	2.34	192,887,298	185,820,396	7,066,901	0	7,066,901
44	Working Capital	2.35	38,028,833	34,571,001	3,457,832	0	3,457,832
45	Weatherization Loans	2.34	(2,880,468)	(4,843,231)	1,962,763	0	1,962,763
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		23,144,492,646	21,599,200,444	1,545,292,203	0	1,545,292,203
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(7,009,294,604)	(6,462,162,455)	(547,132,150)	0	(547,132,150)
52	Accum Prov For Amort	2.41	(483,153,465)	(442,387,844)	(40,765,621)	0	(40,765,621)
53	Accum Def Income Taxes	2.37	(3,243,053,864)	(3,041,632,485)	(201,421,379)	0	(201,421,379)
54	Unamortized ITC	2.37	(4,451,431)	(3,868,245)	(583,186)	0	(583,186)
55	Customer Adv for Const	2.36	(25,997,226)	(26,014,440)	17,214	0	17,214
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(76,614,549)	(73,138,335)	(3,476,214)	0	(3,476,214)
58							
59	Total Rate Base Deductions		(10,842,565,140)	(10,049,203,805)	(793,361,335)	0	(793,361,335)
60							
61	Total Rate Base		12,301,927,507	11,549,996,639	751,930,868	0	751,930,868
62							

OCTOBER 2011 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1	Sales to Ultimate Customers									
2	440	Residential Sales								
3			0	S		107,851,413	100,864,174	6,987,240	-	6,987,240
5					B1	107,851,413	100,864,174	6,987,240	-	6,987,240
7	442	Commercial & Industrial Sales								
8			0	S		201,519,469	186,570,769	14,948,700	-	14,948,700
9			P	SE		-	-	-	-	-
10			PT	SG		-	-	-	-	-
13					B1	201,519,469	186,570,769	14,948,700	-	14,948,700
15	444	Public Street & Highway Lighting								
16			0	S		1,658,501	1,561,883	96,618	-	96,618
17			0	SO		-	-	-	-	-
18					B1	1,658,501	1,561,883	96,618	-	96,618
20	445	Other Sales to Public Authority								
21			0	S		2,588,947	2,588,947	-	-	-
23					B1	2,588,947	2,588,947	-	-	-
25	448	Interdepartmental								
26			DPW	S		-	-	-	-	-
27			GP	SO		-	-	-	-	-
28					B1	-	-	-	-	-
30	**Total Sales to Ultimate Customers**					**313,618,331**	**291,585,773**	**22,032,558**	**-**	**22,032,558**
34	447	Sales for Resale-Non NPC								
35			WSF	S		913,129	913,129	-	-	-
36				CAGW		-	-	-	-	-
37						913,129	913,129	-	-	-
39	447NPC	Sales for Resale-NPC								
40			WSF	SG		-	-	-	-	-
41			WSF	SE		-	-	-	-	-
42			WSF	DGP		-	-	-	-	-
43			WSF	CAGW		13,048,817	10,150,531	2,898,286	-	2,898,286
44			WSF	CAGE		-	-	-	-	-
45			WSF	CAEW		-	-	-	-	-
46			WSF	CAEE		-	-	-	-	-
47					B1	13,048,817	10,150,531	2,898,286	-	2,898,286
49		Total Sales for Resale				13,961,946	11,063,660	2,898,286	-	2,898,286
51	449	Provision for Rate Refund								
52			WSF	S		-	-	-	-	-
53			WSF	SG		-	-	-	-	-
56						-	-	-	-	-
58	**Total Sales from Electricity**					**327,580,277**	**302,649,433**	**24,930,844**	**-**	**24,930,844**
59	450	Forfeited Discounts & Interest								
60			CUST	S		726,511	682,244	44,267	-	44,267
61			CUST	SO		-	-	-	-	-
62					B1	726,511	682,244	44,267	-	44,267
64	451	Misc Electric Revenue								
65			CUST	S		527,435	511,234	16,201	-	16,201
66			GP	SG		-	-	-	-	-
67			GP	SO		-	-	-	-	-
68					B1	527,435	511,234	16,201	-	16,201
70	453	Water Sales								
71			P	CAGW		-	-	-	-	-
72			P	CAGE		348	348	-	-	-
73			P	JBG		-	-	-	-	-
74			P	SG		-	-	-	-	-
75					B1	348	348	-	-	-
77	454	Rent of Electric Property								
78			DPW	S		955,456	862,342	93,114	-	93,114
79			T	CAGW		87,115	67,766	19,349	-	19,349
80			T	CAGE		302,622	302,622	-	-	-
81			T	JBG		-	-	-	-	-
82			T	SG		42,620	39,203	3,418	-	3,418
83			GP	SO		297,004	275,778	21,226	-	21,226
84					B1	1,684,817	1,547,711	137,107	-	137,107

OCTOBER 2011 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
87										
88	456	Other Electric Revenue								
89			DMSC	S		5,883,274	5,117,664	765,610	-	765,610
90			CUST	CAGE		1,922,740	1,922,740	-	-	-
91			OTHSE	CAGW		530,462	412,641	117,822	-	117,822
92			OTHSO	SO		9,420	8,747	673	-	673
93			OTHSGR	SG		8,498,893	7,817,331	681,562	-	681,562
94			OTHSGR	JBG		116,356	91,564	24,792	-	24,792
95			OTHSGR	WRG		5,219,014	4,910,731	308,283	-	308,283
96			OTHSGR	WRE		804,118	756,201	47,917	-	47,917
97			WSF	CAEW		-	-	-	-	-
98			WSF	CAEE		-	-	-	-	-
99					B1	22,984,277	21,037,618	1,946,659	-	1,946,659
100										
101		**Total Other Electric Revenues**				**25,923,389**	**23,779,156**	**2,144,233**	**-**	**2,144,233**
102										
103	**Total Electric Operating Revenues**				B1	**353,503,666**	**326,428,589**	**27,075,077**	**-**	**27,075,077**
104										
105	Summary of Revenues by Factor									
106		S				322,624,136	299,672,387	22,951,749	-	22,951,749
107		JBG				116,356	91,564	24,792	-	24,792
108		SE				-	-	-	-	-
109		SO				306,424	284,525	21,899	-	21,899
110		SG				8,541,513	7,856,534	684,980	-	684,980
111		CAEW				-	-	-	-	-
112		CAEE				-	-	-	-	-
113		CAGW				13,666,395	10,630,938	3,035,457	-	3,035,457
114		CAGE				2,225,710	2,225,710	-	-	-
115		WRG				5,219,014	4,910,731	308,283	-	308,283
116		WRE				804,118	756,201	47,917	-	47,917
117	Total Electric Operating Revenues				B1	353,503,666	326,428,589	27,075,077	-	27,075,077
118	Miscellaneous Revenues									
119	41160	Gain on Sale of Utility Plant - CR								
120			DPW	S		-	-	-	-	-
121			T	SG		-	-	-	-	-
122			G	SO		-	-	-	-	-
123			T	DGU		-	-	-	-	-
124			P	DGP		-	-	-	-	-
125						-	-	-	-	-
126										
127	41170	Loss on Sale of Utility Plant								
128			DPW	S		-	-	-	-	-
129			T	CAGW		-	-	-	-	-
130			T	CAGE		-	-	-	-	-
131			T	SG		-	-	-	-	-
132						-	-	-	-	-
133										
134	4118	Gain from Emission Allowances								
135			P	S		-	-	-	-	-
136			P	CAEW		-	-	-	-	-
137			P	CAEE		-	-	-	-	-
138			P	SE		-	-	-	-	-
139					B1	-	-	-	-	-
140										
141	41181	Gain from Disposition of NOX Credits								
142			P	SE		-	-	-	-	-
143						-	-	-	-	-
144										
145	4194	Impact Housing Interest Income								
146			P	DGU		-	-	-	-	-
147						-	-	-	-	-
148										
149	421	(Gain) / Loss on Sale of Utility Plant								
150			DPW	S		-	-	-	-	-
151			T	DGP		-	-	-	-	-
152			T	DGU		-	-	-	-	-
153			PTD	CN		-	-	-	-	-
154			PTD	SO		-	-	-	-	-
155			P	CAGW		-	-	-	-	-
156			P	CAGE		-	-	-	-	-
157			P	SG		-	-	-	-	-
158					B1	-	-	-	-	-
159										
160	**Total Miscellaneous Revenues**					**-**	**-**	**-**	**-**	**-**
161	Miscellaneous Expenses									
162	4311	Interest on Customer Deposits								
163			CUST	S		-	-	-	-	-
164						-	-	-	-	-
165	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
166										
167	**Net Misc Revenue and Expense**					**-**	**-**	**-**	**-**	**-**
168										

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		1,105	859	245	-	245
		P	CAGE		387,093	387,093	-	-	-
		P	JBG		1,141,078	897,947	243,131	-	243,131
		P	CAGE		-	-	-	-	-
				B2	1,529,275	1,285,899	243,376	-	243,376
501	Fuel Related								
		P	SE		(9,866)	(9,105)	(761)	-	(761)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		135,205	105,175	30,031	-	30,031
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		1,633,153	1,633,153	-	-	-
		P	JBE		9,102	7,145	1,956	-	1,956
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	1,767,594	1,736,369	31,226	-	31,226
501NPC	Fuel Related								
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		17,951,214	13,928,932	4,022,282	-	4,022,282
			CAEE		-	-	-	-	-
			JBE		-	-	-	-	-
			CAEE		-	-	-	-	-
			JBG		-	-	-	-	-
				B2	17,951,214	13,928,932	4,022,282	-	4,022,282
	Total Fuel Related				19,718,808	15,665,300	4,053,508	-	4,053,508
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		84,655	65,852	18,803	-	18,803
		P	CAGE		2,735,233	2,735,233	-	-	-
		P	JBG		306,976	241,568	65,408	-	65,408
		P	CAGE		-	-	-	-	-
				B2	3,126,864	3,042,653	84,210	-	84,210
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC								
			SE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE	B2	-	-	-	-	-
					-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		6,692	5,205	1,486	-	1,486
		P	CAGE		328,890	328,890	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	335,582	334,096	1,486	-	1,486
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		111,908	87,052	24,856	-	24,856
		P	CAGE		4,795,621	4,795,621	-	-	-
		P	JBG		(805,272)	(633,692)	(171,580)	-	(171,580)
		P	CAGE		-	-	-	-	-
				B2	4,102,257	4,248,981	(146,724)	-	(146,724)

OCTOBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		2,408	1,873	535	-	535
		P	CAGE		3,793	3,793	-	-	-
		P	JBG		19,444	15,301	4,143	-	4,143
		P	CAGE		-	-	-	-	-
				B2	25,645	20,967	4,678	-	4,678
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		27,147	21,117	6,030	-	6,030
		P	CAGE		365,845	365,845	-	-	-
		P	JBG		30,835	24,265	6,570	-	6,570
		P	CAGE		-	-	-	-	-
				B2	423,826	411,226	12,600	-	12,600
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		48,256	37,538	10,718	-	10,718
		P	CAGE		1,362,349	1,362,349	-	-	-
		P	JBG		761,961	599,609	162,352	-	162,352
		P	CAGE		-	-	-	-	-
				B2	2,172,566	1,999,496	173,070	-	173,070
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		193,202	150,290	42,912	-	42,912
		P	CAGE		8,254,015	8,254,015	-	-	-
		P	JBG		1,359,846	1,070,102	289,744	-	289,744
		P	CAGE		-	-	-	-	-
				B2	9,807,063	9,474,407	332,656	-	332,656
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		5,294	4,118	1,176	-	1,176
		P	CAGE		3,169,429	3,169,429	-	-	-
		P	JBG		358,130	281,823	76,307	-	76,307
		P	CAGE		-	-	-	-	-
				B2	3,532,853	3,455,370	77,483	-	77,483
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		25,589	19,905	5,684	-	5,684
		P	CAGE		887,300	887,300	-	-	-
		P	JBG		382,401	300,922	81,478	-	81,478
		P	CAGE		-	-	-	-	-
				B2	1,295,289	1,208,127	87,162	-	87,162
Total Steam Power Generation				B2	**46,070,027**	**41,146,522**	**4,923,505**	**-**	**4,923,505**

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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					-	-	-	-	-

OCTOBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		348,253	270,902	77,351	-	77,351
		P	CAGE		(173,037)	(173,037)	-	-	-
				B2	175,216	97,865	77,351	-	77,351
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		18,581	14,454	4,127	-	4,127
		P	CAGE		-	-	-	-	-
				B2	18,581	14,454	4,127	-	4,127
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		267,145	207,809	59,336	-	59,336
		P	CAGE		26,303	26,303	-	-	-
				B2	293,448	234,112	59,336	-	59,336
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,098,327	854,377	243,951	-	243,951
		P	CAGE		588,378	588,378	-	-	-
				B2	1,686,706	1,442,755	243,951	-	243,951
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		3,186	2,479	708	-	708
		P	CAGE		729	729	-	-	-
				B2	3,916	3,208	708	-	708
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		388	302	86	-	86
		P	CAGE		-	-	-	-	-
				B2	388	302	86	-	86
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		118,990	92,561	26,429	-	26,429
		P	CAGE		32,096	32,096	-	-	-
				B2	151,086	124,657	26,429	-	26,429
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		378,284	294,263	84,021	-	84,021
		P	CAGE		93,631	93,631	-	-	-
				B2	471,915	387,894	84,021	-	84,021

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		394,315	306,733	87,582	-	87,582
		P	CAGE		75,222	75,222	-	-	-
				B2	469,537	381,955	87,582	-	87,582
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		178,056	138,508	39,548	-	39,548
		P	CAGE		62,219	62,219	-	-	-
				B2	240,275	200,727	39,548	-	39,548
Total Hydraulic Power Generation				B2	**3,511,066**	**2,887,929**	**623,138**	-	**623,138**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		9,164	7,129	2,035	-	2,035
		P	CAGE		9,798	9,798	-	-	-
		P	CAGE		-	-	-	-	-
				B2	18,962	16,926	2,035	-	2,035
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		5,376,015	4,171,425	1,204,590	-	1,204,590
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	5,376,015	4,171,425	1,204,590	-	1,204,590
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		537,605	418,197	119,408	-	119,408
		P	CAGE		403,672	403,672	-	-	-
		P	CAGE		-	-	-	-	-
				B2	941,277	821,869	119,408	-	119,408
549	Miscellaneous Other								
		P	SG		139,469	128,284	11,185	-	11,185
		P	CAGW		1,062,740	826,694	236,046	-	236,046
		P	CAGE		558,976	558,976	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,761,184	1,513,954	247,231	-	247,231
550	Maint Supervision & Engineering								
		P	SG		1,547	1,423	124	-	124
		P	CAGW		114,300	88,913	25,387	-	25,387
		P	CAGE		47,504	47,504	-	-	-
		P	CAGE		-	-	-	-	-
				B2	163,351	137,840	25,511	-	25,511
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		876	681	195	-	195
		P	CAGE		54,872	54,872	-	-	-
		P	JBG		-	-	-	-	-
				B2	55,748	55,553	195	-	195
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		135,515	105,415	30,099	-	30,099
		P	CAGE		850,297	850,297	-	-	-
		P	JBG		35,530	27,960	7,570	-	7,570
				B2	1,021,342	983,672	37,670	-	37,670

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		286,820	223,114	63,706	-	63,706
		P	CAGE		537,598	537,598	-	-	-
		P	CAGE		-	-	-	-	-
				B2	824,418	760,712	63,706	-	63,706
Total Other Power Generation				**B2**	**10,162,298**	**8,461,952**	**1,700,346**	**-**	**1,700,346**
555	Purchased Power								
		P	S		(2,118,197)	(1,656,075)	(462,121)	-	(462,121)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(2,118,197)	(1,656,075)	(462,121)	-	(462,121)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		31,756,351	24,702,915	7,053,436	-	7,053,436
		P	CAGE		-	-	-	-	-
		P	CAEW		685,426	531,844	153,582	-	153,582
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		196,930	-	196,930	-	196,930
					32,638,707	25,234,760	7,403,947	-	7,403,947
	Total Purchased Power			B2	30,520,510	23,578,685	6,941,825	-	6,941,825
556	System Control & Load Dispatch								
		P	SG		159,127	146,366	12,761	-	12,761
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	159,127	146,366	12,761	-	12,761
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		3,369,248	3,099,054	270,194	-	270,194
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	JBE		738	579	159	-	159
		P	TROJP		-	-	-	-	-
		P	CAGW		11,065	8,608	2,458	-	2,458
		P	CAGE		548,402	548,402	-	-	-
		P	JBG		146,772	115,499	31,273	-	31,273
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	4,060,909	3,764,910	296,000	-	296,000
Total Other Power Supply				B2	**34,740,546**	**27,489,960**	**7,250,586**	**-**	**7,250,586**
TOTAL PRODUCTION EXPENSE				B2	**94,483,937**	**79,986,362**	**14,497,575**	**-**	**14,497,575**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Summary of Production Expense by Factor									
569		S				(1,936,583)	(1,663,307)	(273,276)	-	(273,276)
570		SG				3,669,390	3,375,126	294,264	-	294,264
571		SE				(9,866)	(9,105)	(761)	-	(761)
572		JBG				3,737,700	2,941,304	796,396	-	796,396
573		TROJP				-	-	-	-	-
574		JBE				9,840	7,725	2,115	-	2,115
575		DGP				-	-	-	-	-
576		DEU				-	-	-	-	-
577		DEP				-	-	-	-	-
578		CAGW				37,361,421	29,063,037	8,298,383	-	8,298,383
579		CAGE				26,006,227	26,006,227	-	-	-
580		CAEW				24,012,655	18,632,201	5,380,454	-	5,380,454
581		CAEE				1,633,153	1,633,153	-	-	-
582		SNPPS				-	-	-	-	-
583		SNPPO				-	-	-	-	-
584		DGU				-	-	-	-	-
585		MC				-	-	-	-	-
586		SSGCT				-	-	-	-	-
587		SSECT				-	-	-	-	-
588		SSGC				-	-	-	-	-
589		SSGCH				-	-	-	-	-
590		SSECH				-	-	-	-	-
591	Total Production Expense by Factor				B2	94,483,937	79,986,362	14,497,575	-	14,497,575
592	560	Operation Supervision & Engineering								
593			T	SG		253,276	232,965	20,311	-	20,311
594			T	JBG		-	-	-	-	-
595			T	CAGW		69,659	54,187	15,472	-	15,472
596			T	CAGE		67,153	67,153	-	-	-
597					B2	390,089	354,305	35,783	-	35,783
598										
599	561	Load Dispatching								
600			T	SG		722,293	664,369	57,924	-	57,924
601			T	CAGW		1,967	1,530	437	-	437
602			T	CAGE		71,019	71,019	-	-	-
603					B2	795,279	736,918	58,361	-	58,361
604	562	Station Expense								
605			T	SG		86,404	79,475	6,929	-	6,929
606			T	JBG		-	-	-	-	-
607			T	CAGW		12,418	9,660	2,758	-	2,758
608			T	CAGE		59,582	59,582	-	-	-
609					B2	158,403	148,716	9,687	-	9,687
610										
611	563	Overhead Line Expense								
612			T	SG		-	-	-	-	-
613			T	CAGW		(5,668)	(4,409)	(1,259)	-	(1,259)
614			T	CAGE		9,952	9,952	-	-	-
615					B2	4,283	5,542	(1,259)	-	(1,259)
616										
617	564	Underground Line Expense								
618			T	SG		-	-	-	-	-
619			T	CAGW		-	-	-	-	-
620			T	CAGE		-	-	-	-	-
621					B2	-	-	-	-	-
622										
623	565	Transmission of Electricity by Others								
624			T	SG		-	-	-	-	-
625			T	SE		-	-	-	-	-
626			T	CAGW		-	-	-	-	-
627			T	CAGE		-	-	-	-	-
628			T	CAEW		-	-	-	-	-
629			T	CAEE		-	-	-	-	-
630					B2	-	-	-	-	-
631										
632	565NPC	Transmission of Electricity by Others-NPC								
633				SG		-	-	-	-	-
634				SE		-	-	-	-	-
635				CAGW		7,849,900	6,106,351	1,743,549	-	1,743,549
636				CAGE		-	-	-	-	-
637				CAEW		-	-	-	-	-
638				CAEE		-	-	-	-	-
639						7,849,900	6,106,351	1,743,549	-	1,743,549
640										
641		Total Transmission of Electricity by Others				7,849,900	6,106,351	1,743,549	-	1,743,549
642										
643	566	Misc. Transmission Expense								
644			T	SG		231,544	212,976	18,568	-	18,568
645			T	CAGW		17,225	13,399	3,826	-	3,826
646			T	CAGE		19,716	19,716	-	-	-
647					B2	268,485	246,091	22,394	-	22,394
648										
649	567	Rents - Transmission								
650			T	SG		-	-	-	-	-
651			T	CAGW		55,587	43,240	12,346	-	12,346
652			T	CAGE		74,494	74,494	-	-	-
653					B2	130,081	117,734	12,346	-	12,346
654										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		99,007	91,067	7,940	-	7,940
		T	CAGW		8,546	6,648	1,898	-	1,898
		T	CAGE		31,240	31,240	-	-	-
				B2	138,792	128,954	9,838	-	9,838
569	Maintenance of Structures								
		T	SG		408,589	375,823	32,767	-	32,767
		T	CAGW		91	71	20	-	20
		T	CAGE		10,217	10,217	-	-	-
				B2	418,897	386,110	32,787	-	32,787
570	Maintenance of Station Equipment								
		T	SG		32,880	30,243	2,637	-	2,637
		T	JBG		47,294	37,217	10,077	-	10,077
		T	CAGW		274,153	213,260	60,892	-	60,892
		T	CAGE		460,591	460,591	-	-	-
				B2	814,918	741,311	73,606	-	73,606
571	Maintenance of Overhead Lines								
		T	SG		(97,274)	(89,473)	(7,801)	-	(7,801)
		T	JBG		-	-	-	-	-
		T	CAGW		1,136,225	883,857	252,368	-	252,368
		T	CAGE		1,055,785	1,055,785	-	-	-
				B2	2,094,736	1,850,169	244,567	-	244,567
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		18,020	14,018	4,002	-	4,002
		T	CAGE		-	-	-	-	-
				B2	18,020	14,018	4,002	-	4,002
573	Maint of Misc. Transmission Plant								
		T	SG		720,275	662,513	57,762	-	57,762
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	720,275	662,513	57,762	-	57,762
TOTAL TRANSMISSION EXPENSE				B2	**13,802,157**	**11,498,732**	**2,303,424**	**-**	**2,303,424**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,456,995	2,259,958	197,037	-	197,037
	CAGW				9,438,121	7,341,810	2,096,311	-	2,096,311
	CAGE				1,859,748	1,859,748	-	-	-
	JBG				47,294	37,217	10,077	-	10,077
Total Transmission Expense by Factor				B2	13,802,157	11,498,732	2,303,424	-	2,303,424
580	Operation Supervision & Engineering								
		DPW	S		5,244	4,223	1,021	-	1,021
		DPW	SNPD		935,060	873,817	61,243	-	61,243
				B2	940,303	878,040	62,263	-	62,263
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		995,918	930,690	65,229	-	65,229
				B2	995,918	930,690	65,229	-	65,229
582	Station Expense								
		DPW	S		261,696	245,511	16,185	-	16,185
		DPW	SNPD		3,524	3,293	231	-	231
				B2	265,220	248,804	16,416	-	16,416
583	Overhead Line Expenses								
		DPW	S		499,691	464,225	35,467	-	35,467
		DPW	SNPD		1,493	1,395	98	-	98
				B2	501,184	465,619	35,565	-	35,565
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		17,062	15,945	1,118	-	1,118
				B2	17,062	15,945	1,118	-	1,118

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
586	Meter Expenses								
		DPW	S		545,678	483,289	62,389	-	62,389
		DPW	SNPD		184,762	172,661	12,101	-	12,101
				B2	730,440	655,950	74,490	-	74,490
587	Customer Installation Expenses								
		DPW	S		1,135,586	1,051,498	84,088	-	84,088
		DPW	SNPD		-	-	-	-	-
				B2	1,135,586	1,051,498	84,088	-	84,088
588	Misc. Distribution Expenses								
		DPW	S		70,930	74,301	(3,371)	-	(3,371)
		DPW	SNPD		249,807	233,446	16,361	-	16,361
				B2	320,737	307,746	12,990	-	12,990
589	Rents								
		DPW	S		237,126	227,178	9,948	-	9,948
		DPW	SNPD		9,940	9,289	651	-	651
				B2	247,065	236,466	10,599	-	10,599
590	Maint Supervision & Engineering								
		DPW	S		84,397	82,571	1,826	-	1,826
		DPW	SNPD		193,039	180,396	12,643	-	12,643
				B2	277,436	262,966	14,469	-	14,469
591	Maintenance of Structures								
		DPW	S		87,097	85,828	1,269	-	1,269
		DPW	SNPD		106,600	99,618	6,982	-	6,982
				B2	193,696	185,445	8,251	-	8,251
592	Maintenance of Station Equipment								
		DPW	S		805,608	773,227	32,381	-	32,381
		DPW	SNPD		151,077	141,182	9,895	-	9,895
				B2	956,685	914,409	42,275	-	42,275
593	Maintenance of Overhead Lines								
		DPW	S		6,410,452	6,034,843	375,610	-	375,610
		DPW	SNPD		97,039	90,683	6,356	-	6,356
				B2	6,507,492	6,125,526	381,965	-	381,965
594	Maintenance of Underground Lines								
		DPW	S		1,831,000	1,708,046	122,953	-	122,953
		DPW	SNPD		-	-	-	-	-
				B2	1,831,000	1,708,046	122,953	-	122,953
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		60,146	56,207	3,939	-	3,939
				B2	60,146	56,207	3,939	-	3,939
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		347,412	332,981	14,431	-	14,431
		DPW	SNPD		-	-	-	-	-
				B2	347,412	332,981	14,431	-	14,431
597	Maintenance of Meters								
		DPW	S		441,304	390,607	50,697	-	50,697
		DPW	SNPD		28,984	27,085	1,898	-	1,898
				B2	470,287	417,692	52,595	-	52,595
598	Maint of Misc. Distribution Plant								
		DPW	S		73,515	78,946	(5,432)	-	(5,432)
		DPW	SNPD		(123,778)	(115,671)	(8,107)	-	(8,107)
				B2	(50,263)	(36,725)	(13,538)	-	(13,538)
TOTAL DISTRIBUTION EXPENSE				B2	**15,747,405**	**14,757,307**	**990,098**	**-**	**990,098**
Summary of Distribution Expense by Factor									
	S				12,836,734	12,037,273	799,461	-	799,461
	SNPD				2,910,671	2,720,034	190,637	-	190,637
Total Distribution Expense by Factor				B2	15,747,405	14,757,307	990,098	-	990,098
901	Supervision								
		CUST	S		(1,266)	(1,266)	-	-	-
		CUST	CN		173,846	161,627	12,220	-	12,220
				B2	172,580	160,361	12,220	-	12,220

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,369,742	1,310,400	59,342	-	59,342
		CUST	CN		195,478	181,738	13,740	-	13,740
				B2	1,565,220	1,492,138	73,082	-	73,082
903	Customer Receipts & Collections								
		CUST	S		677,946	622,645	55,301	-	55,301
		CUST	CN		3,922,867	3,647,132	275,735	-	275,735
				B2	4,600,813	4,269,778	331,036	-	331,036
904	Uncollectible Accounts								
		CUST	S		823,742	734,109	89,633	-	89,633
		P	SG		-	-	-	-	-
		CUST	CN		1,783	1,658	125	-	125
				B2	825,525	735,767	89,758	-	89,758
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		18,164	16,888	1,277	-	1,277
				B2	18,164	16,888	1,277	-	1,277
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,182,303**	**6,674,931**	**507,372**	**-**	**507,372**
Summary of Customer Accts Exp by Factor									
	S				2,870,164	2,665,888	204,276	-	204,276
	CN				4,312,139	4,009,043	303,096	-	303,096
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,182,303	6,674,931	507,372	-	507,372
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		19,271	17,916	1,355	-	1,355
				B2	19,271	17,916	1,355	-	1,355
908	Customer Assistance								
		CUST	S		7,779,601	7,037,207	742,394	-	742,394
		CUST	CN		88,720	82,484	6,236	-	6,236
				B2	7,868,322	7,119,692	748,630	-	748,630
909	Informational & Instructional Adv								
		CUST	S		27,076	26,408	667	-	667
		CUST	CN		183,820	170,899	12,921	-	12,921
				B2	210,896	197,308	13,588	-	13,588
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		(6,393)	(5,943)	(449)	-	(449)
				B2	(6,393)	(5,943)	(449)	-	(449)
TOTAL CUSTOMER SERVICE EXPENSE				B2	**8,092,096**	**7,328,972**	**763,123**	**-**	**763,123**
Summary of Customer Service Exp by Factor									
	S				7,806,677	7,063,616	743,061	-	743,061
	CN				285,418	265,356	20,062	-	20,062
Total Customer Service Expense by Factor				B2	8,092,096	7,328,972	763,123	-	763,123
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**8,092,096**	**7,328,972**	**763,123**	**-**	**763,123**
920	Administrative & General Salaries								
		PTD	S		(524,994)	(440,163)	(84,830)	-	(84,830)
		CUST	CN		-	-	-	-	-
		PTD	SO		6,362,023	5,907,353	454,670	-	454,670
				B2	5,837,029	5,467,190	369,840	-	369,840
921	Office Supplies & expenses								
		PTD	S		13,392	12,808	584	-	584
		CUST	CN		-	-	-	-	-
		PTD	SO		742,748	689,666	53,081	-	53,081
				B2	756,140	702,475	53,665	-	53,665
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,843,982)	(2,640,734)	(203,249)	-	(203,249)
				B2	(2,843,982)	(2,640,734)	(203,249)	-	(203,249)
923	Outside Services								
		PTD	S		6,558	6,558	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		1,329,300	1,234,300	95,000	-	95,000
				B2	1,335,858	1,240,858	95,000	-	95,000
924	Property Insurance								
		PTD	S		791,486	791,486	-	-	-
		PTD	SO		705,688	655,255	50,433	-	50,433
				B2	1,497,174	1,446,741	50,433	-	50,433
925	Injuries & Damages								
		PTD	SO		511,715	475,144	36,570	-	36,570
				B2	511,715	475,144	36,570	-	36,570
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		1,457,229	1,278,388	178,842	-	178,842
		CUST	CN		-	-	-	-	-
		DMSC	SO		270,901	251,541	19,360	-	19,360
		CUST	CAGW		-	-	-	-	-
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		149,401	137,420	11,981	-	11,981
				B2	1,877,531	1,667,348	210,183	-	210,183
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(579,073)	(537,689)	(41,384)	-	(41,384)
				B2	(579,073)	(537,689)	(41,384)	-	(41,384)
930	Misc General Expenses								
		PTD	S		35,003	17,954	17,049	-	17,049
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,247,172	1,158,042	89,131	-	89,131
				B2	1,282,176	1,175,996	106,180	-	106,180

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
963	931	Rents								
964			PTD	S		98,538	97,651	887	-	887
965			PTD	SO		444,587	412,814	31,773	-	31,773
966					B2	543,125	510,465	32,660	-	32,660
967										
968	935	Maintenance of General Plant								
969			G	S		43,717	40,559	3,158	-	3,158
970			CUST	CN		-	-	-	-	-
971			G	SO		1,614,451	1,499,073	115,379	-	115,379
972					B2	1,658,169	1,539,632	118,537	-	118,537
973										
974	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**11,875,861**	**11,047,426**	**828,434**	**-**	**828,434**
975										
976	Summary of A&G Expense by Factor									
977		S				1,920,931	1,805,242	115,689	-	115,689
978		SO				9,805,529	9,104,765	700,764	-	700,764
979		SG				149,401	137,420	11,981	-	11,981
980		CN				-	-	-	-	-
981		CAGW				-	-	-	-	-
982		CAGE				-	-	-	-	-
983	Total A&G Expense by Factor				B2	11,875,861	11,047,426	828,434	-	828,434
984										
985	**TOTAL O&M EXPENSE**				B2	**151,183,759**	**131,293,731**	**19,890,028**	**-**	**19,890,028**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
986	403SP	Steam Depreciation								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	SG		-	-	-	-	-
990			P	CAGW		432,156	336,169	95,987	-	95,987
991			P	CAGE		8,779,090	8,779,090	-	-	-
992			P	JBG		1,740,963	1,370,014	370,949	-	370,949
993			P	S		-	-	-	-	-
994					B3	10,952,209	10,485,274	466,936	-	466,936
995										
996	403NP	Nuclear Depreciation								
997			P	DGP		-	-	-	-	-
998						-	-	-	-	-
999										
1000	403HP	Hydro Depreciation								
1001			P	DGP		-	-	-	-	-
1002			P	DGU		-	-	-	-	-
1003			P	CAGW		1,337,865	1,040,710	297,154	-	297,154
1004			P	CAGE		421,363	421,363	-	-	-
1005			P	CAGW		-	-	-	-	-
1006			P	CAGE		-	-	-	-	-
1007					B3	1,759,227	1,462,073	297,154	-	297,154
1008										
1009	403OP	Other Production Depreciation								
1010			P	DGU		-	-	-	-	-
1011			P	SG		-	-	-	-	-
1012			P	CAGW		3,552,583	2,763,516	789,068	-	789,068
1013			P	CAGE		6,093,172	6,093,172	-	-	-
1014			P	CAGE		-	-	-	-	-
1015			P	CAGE		-	-	-	-	-
1016					B3	9,645,755	8,856,687	789,068	-	789,068
1017										
1018	403TP	Transmission Depreciation								
1019			T	S		-	-	-	-	-
1020			T	DGU		-	-	-	-	-
1021			T	CAGW		1,900,062	1,478,037	422,025	-	422,025
1022			T	CAGE		5,106,451	5,106,451	-	-	-
1023			T	JBG		69,159	54,423	14,736	-	14,736
1024			T	SG		4,518	4,156	362	-	362
1025					B3	7,080,190	6,643,068	437,123	-	437,123
1026										
1027										
1028										
1029	403	Distribution Depreciation								
1030	360	Land & Land Rights	DPW	S		27,610	27,224	386	-	386
1031	361	Structures	DPW	S		110,431	107,201	3,229	-	3,229
1032	362	Station Equipment	DPW	S		1,569,273	1,483,792	85,481	-	85,481
1033	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1034	364	Poles & Towers	DPW	S		2,987,768	2,674,504	313,264	-	313,264
1035	365	OH Conductors	DPW	S		1,648,643	1,506,957	141,686	-	141,686
1036	366	UG Conduit	DPW	S		668,240	609,800	58,440	-	58,440
1037	367	UG Conductor	DPW	S		1,491,979	1,438,921	53,058	-	53,058
1038	368	Line Trans	DPW	S		2,374,554	2,138,495	236,059	-	236,059
1039	369	Services	DPW	S		1,013,690	908,667	105,023	-	105,023
1040	370	Meters	DPW	S		490,668	469,364	21,304	-	21,304
1041	371	Inst Cust Prem	DPW	S		40,339	38,732	1,607	-	1,607
1042	372	Leased Property	DPW	S		-	-	-	-	-
1043	373	Street Lighting	DPW	S		179,224	168,737	10,487	-	10,487
1044					B3	12,602,421	11,572,394	1,030,027	-	1,030,027
1045										
1046	403GP	General Depreciation								
1047			G-SITUS	S		1,051,669	934,754	116,914	-	116,914
1048			G-DGP	DGP		-	-	-	-	-
1049			G-DGU	DGU		-	-	-	-	-
1050			P	SE		-	-	-	-	-
1051			CUST	CN		140,643	130,757	9,886	-	9,886
1052			G-SG	SG		124	114	10	-	10
1053			PTD	SO		1,237,848	1,149,384	88,464	-	88,464
1054			G-SG	CAGW		141,457	110,038	31,419	-	31,419
1055			G-SG	CAGE		424,976	424,976	-	-	-
1056			P	JBG		25,350	19,949	5,401	-	5,401
1057			P	JBE		83	65	18	-	18
1058			P	CAEE		1,466	1,466	-	-	-
1059			G-SG	CAGE		-	-	-	-	-
1060			G-SG	CAGE		-	-	-	-	-
1061					B3	3,023,617	2,771,504	252,113	-	252,113
1062										

OCTOBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1063	403GV0	General Vehicles								
1064			G-SG	SG		-	-	-	-	-
1065						-	-	-	-	-
1066										
1067	403MP	Mining Depreciation								
1068			P	CAEE		-	-	-	-	-
1069					B3	-	-	-	-	-
1070										
1071	403EP	Experimental Plant Depreciation								
1072			P	DGP		-	-	-	-	-
1073			P	SG		-	-	-	-	-
1074						-	-	-	-	-
1075	4031	ARO Depreciation								
1076				S		-	-	-	-	-
1077						-	-	-	-	-
1078										
1079										
1080	**TOTAL DEPRECIATION EXPENSE**				B3	**45,063,420**	**41,791,000**	**3,272,421**	**-**	**3,272,421**
1081										
1082	Summary of Depreciation Expense by Factor									
1083		S				13,654,090	12,507,149	1,146,941	-	1,146,941
1084		DGP				-	-	-	-	-
1085		DGU				-	-	-	-	-
1086		SG				4,642	4,270	372	-	372
1087		SO				1,237,848	1,149,384	88,464	-	88,464
1088		CN				140,643	130,757	9,886	-	9,886
1089		SE				-	-	-	-	-
1090		CAGW				7,364,124	5,728,471	1,635,653	-	1,635,653
1091		CAGE				20,825,052	20,825,052	-	-	-
1092		CAEW				-	-	-	-	-
1093		CAEE				1,466	1,466	-	-	-
1094		JBG				1,835,472	1,444,386	391,086	-	391,086
1095		JBE				83	65	18	-	18
1096	Total Depreciation Expense By Factor				B3	45,063,420	41,791,000	3,272,421	-	3,272,421
1097										
1098	404GP	Amort of LT Plant - Capital Lease Gen								
1099			I-SITUS	S		149,309	137,569	11,740	-	11,740
1100			I-SG	SG		-	-	-	-	-
1101			PTD	SO		105,398	97,866	7,532	-	7,532
1102			I-DGU	DGU		-	-	-	-	-
1103			CUST	CN		22,781	21,179	1,601	-	1,601
1104			I-SG	CAGW		-	-	-	-	-
1105			I-SG	CAGE		-	-	-	-	-
1106			I-DGP	DGP		-	-	-	-	-
1107					B4	277,488	256,614	20,874	-	20,874
1108										
1109	404SP	Amort of LT Plant - Cap Lease Steam								
1110			P	SG		-	-	-	-	-
1111			P	DGP		-	-	-	-	-
1112						-	-	-	-	-
1113										
1114	404IP	Amort of LT Plant - Intangible Plant								
1115			I-SITUS	S		15,966	15,933	33	-	33
1116			P	SE		-	-	-	-	-
1117			I-SG	SG		408,228	375,491	32,738	-	32,738
1118			PTD	SO		1,296,933	1,204,246	92,687	-	92,687
1119			CUST	CN		487,065	452,830	34,235	-	34,235
1120			I-SG	CAGW		-	-	-	-	-
1121			I-SG	CAGE		-	-	-	-	-
1122			I-DGP	DGP		-	-	-	-	-
1123			I-SG	CAGE		-	-	-	-	-
1124			I-SG	CAGE		-	-	-	-	-
1125			I-SG	CAGW		1,094,675	851,536	243,139	-	243,139
1126			I-SG	CAGE		294,735	294,735	-	-	-
1127			P	JBG		293	231	62	-	62
1128			P	CAEW		-	-	-	-	-
1129			P	CAEE		4,644	4,644	-	-	-
1130			I-DGU	DGU		-	-	-	-	-
1131					B4	3,602,540	3,199,645	402,895	-	402,895
1132										
1133	404MP	Amort of LT Plant - Mining Plant								
1134			P	SE		-	-	-	-	-
1135						-	-	-	-	-
1136										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1137	404OP	Amort of LT Plant - Other Plant								
1138			P	CAGE		-	-	-	-	-
1139			P	CAGE		-	-	-	-	-
1140					B4	-	-	-	-	-
1141										
1142										
1143	404HP	Amortization of Other Electric Plant								
1144			P	DGP		-	-	-	-	-
1145			P	DGU		-	-	-	-	-
1146			P	CAGW		16,974	13,204	3,770	-	3,770
1147			P	CAGE		3,868	3,868	-	-	-
1148			P	SG		-	-	-	-	-
1149					B4	20,842	17,072	3,770	-	3,770
1150										
1151	**Total Amortization of Limited Term Plant**				B4	3,900,870	3,473,331	427,539	-	427,539
1152										
1153										
1154	405	Amortization of Other Electric Plant								
1155			GP	S		-	-	-	-	-
1156										
1157					B4	-	-	-	-	-
1158										
1159	406	Amortization of Plant Acquisition Adj								
1160			P	S		-	-	-	-	-
1161			P	DGP		-	-	-	-	-
1162			P	DGU		-	-	-	-	-
1163			P	CAGW		-	-	-	-	-
1164			P	CAGE		460,331	460,331	-	-	-
1165			P	SG		-	-	-	-	-
1166			P	SO		-	-	-	-	-
1167					B4	460,331	460,331	-	-	-
1168	407	Amort of Prop Losses, Unrec Plant, etc								
1169			DPW	S		26,586	26,586	-	-	-
1170			GP	SO		-	-	-	-	-
1171			P	DGP		-	-	-	-	-
1172			P	SE		-	-	-	-	-
1173			P	CAGW		-	-	-	-	-
1174			P	CAGE		-	-	-	-	-
1175			P	CAEW		-	-	-	-	-
1176			P	SG-P		-	-	-	-	-
1177			P	SG		-	-	-	-	-
1178			P	TROJP		-	-	-	-	-
1179					B4	26,586	26,586	-	-	-
1180										
1181	**TOTAL AMORTIZATION EXPENSE**				B4	**4,387,787**	**3,960,248**	**427,539**	**-**	**427,539**
1182										
1183										
1184										
1185	Summary of Amortization Expense by Factor									
1186		S				191,861	180,088	11,773	-	11,773
1187		SE				-	-	-	-	-
1188		TROJP				-	-	-	-	-
1189		SG-P				-	-	-	-	-
1190		DGU				-	-	-	-	-
1191		SO				1,402,332	1,302,112	100,219	-	100,219
1192		JBG				293	231	62	-	62
1193		SSGCH				-	-	-	-	-
1194		CN				509,846	474,009	35,837	-	35,837
1195		CAGW				1,111,648	864,739	246,909	-	246,909
1196		CAGE				758,934	758,934	-	-	-
1197		CAEW				-	-	-	-	-
1198		CAEE				4,644	4,644	-	-	-
1199		SG				408,228	375,491	32,738	-	32,738
1200	Total Amortization Expense by Factor				B4	4,387,787	3,960,248	427,539	-	427,539
1201	408	Taxes Other Than Income								
1202			GP	S		3,379,024	2,573,185	805,840	-	805,840
1203			GP	GPS		9,423,138	8,749,702	673,436	-	673,436
1204			GP	SO		(167,243)	(155,291)	(11,952)	-	(11,952)
1205			P	SE		35,627	32,879	2,749	-	2,749
1206			P	SG		-	-	-	-	-
1207			DMSC	OPRV-ID		-	-	-	-	-
1208			GP	EXCTAX		-	-	-	-	-
1209			GP	DGP		-	-	-	-	-
1210			P	CAEW		-	-	-	-	-
1211			P	CAEE		33,758	33,758	-	-	-
1212										
1213	**TOTAL TAXES OTHER THAN INCOME**				B5	12,704,305	11,234,232	1,470,073	-	1,470,073
1214										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,777,264	28,697,890	2,079,374	-	2,079,374
					30,777,264	28,697,890	2,079,374	-	2,079,374
428	Amortization of Debt Disc & Exp								
		GP	SNP		486,097	453,255	32,842	-	32,842
					486,097	453,255	32,842	-	32,842
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(211)	(15)	-	(15)
					(227)	(211)	(15)	-	(15)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		916,522	854,600	61,922	-	61,922
					916,522	854,600	61,922	-	61,922
432	AFUDC - Borrowed								
		GP	SNP		(2,319,125)	(2,162,440)	(156,685)	-	(156,685)
					(2,319,125)	(2,162,440)	(156,685)	-	(156,685)
	Total Elec. Interest Deductions for Tax			B6	29,860,531	27,843,093	2,017,438	-	2,017,438
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				29,860,531	27,843,093	2,017,438	-	2,017,438
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(4,425,313)	(4,126,330)	(298,983)	-	(298,983)
	Total Operating Deductions for Tax				(4,425,313)	(4,126,330)	(298,983)	-	(298,983)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1293	41110	Deferred Income Tax - Federal-CR								
1294			GP	S		-	-	-	-	-
1295			DPW	CIAC		-	-	-	-	-
1296			GP	SCHMDEXP		-	-	-	-	-
1297			GP	SNP		-	-	-	-	-
1298			PT	SG		-	-	-	-	-
1299			PT	SNPD		-	-	-	-	-
1300			LABOR	SO		-	-	-	-	-
1301			IBT	TAXDEPR		-	-	-	-	-
1302			CUST	JBG		-	-	-	-	-
1303			CUST	BADDEBT		-	-	-	-	-
1304			GP	GPS		-	-	-	-	-
1305			P	TROJD		-	-	-	-	-
1306			P	JBE		-	-	-	-	-
1307			PT	CAGW		-	-	-	-	-
1308			PT	CAGE		-	-	-	-	-
1309			P	SE		-	-	-	-	-
1310			P	CAEE		-	-	-	-	-
1311					B7	-	-	-	-	-
1312										
1313	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1314	SCHMAF	Additions - Flow Through								
1315			SCHMAF	S		-	-	-	-	-
1316			SCHMAF	SNP		-	-	-	-	-
1317			SCHMAF	SO		-	-	-	-	-
1318			SCHMAF	SE		-	-	-	-	-
1319			SCHMAF	TROJP		-	-	-	-	-
1320			SCHMAF	DGP		-	-	-	-	-
1321					B6	-	-	-	-	-
1322										
1323	SCHMAF	Additions - Permanent								
1324			P	S		-	-	-	-	-
1325			P	BADDEBT		-	-	-	-	-
1326			P	JBE		-	-	-	-	-
1327			P	SCHMDEXP		-	-	-	-	-
1328			P	CAEE		-	-	-	-	-
1329			P	CAGW		-	-	-	-	-
1330			P	CAGE		-	-	-	-	-
1331			LABOR	SNP		-	-	-	-	-
1332			SCHMAP-SO	SO		-	-	-	-	-
1333										
1334					B6	-	-	-	-	-
1335										
1336	SCHMAT	Additions - Temporary								
1337			SCHMAT-SITUS	S		-	-	-	-	-
1338			P	JBE		-	-	-	-	-
1339			DPW	CIAC		-	-	-	-	-
1340			SCHMAT-SNP	SNP		-	-	-	-	-
1341			P	TROJD		-	-	-	-	-
1342			P	CN		-	-	-	-	-
1343			SCHMAT-SE	SE		-	-	-	-	-
1344			P	SG		-	-	-	-	-
1345			SCHMAT-GPS	GPS		-	-	-	-	-
1346			SCHMAT-SO	SO		-	-	-	-	-
1347			SCHMAT-SNP	SNPD		-	-	-	-	-
1348			P	JBG		-	-	-	-	-
1349			CUST	BADDEBT		-	-	-	-	-
1350			P	CAGW		-	-	-	-	-
1351			P	CAGE		-	-	-	-	-
1352			SCHMAT-SE	CAEW		-	-	-	-	-
1353			SCHMAT-SE	CAEE		-	-	-	-	-
1354			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1355					B6	-	-	-	-	-
1356										
1357	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1358										
1359	SCHMDF	Deductions - Flow Through								
1360			SCHMDF	S		-	-	-	-	-
1361			SCHMDF	CAGW		-	-	-	-	-
1362			SCHMDF	CAGE		-	-	-	-	-
1363			SCHMDF	DGP		-	-	-	-	-
1364			SCHMDF	DGU		-	-	-	-	-
1365					B6	-	-	-	-	-

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FERC		BUS	WCA			UNADJUSTED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
SCHMDF	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SCHMDEXP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		P	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		5,195,241	5,195,241	-	-	-
	Credits	IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	5,195,241	5,195,241	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				353,503,666	326,428,589	27,075,077	-	27,075,077
	Operating Deductions:								
	O & M Expenses				151,183,759	131,293,731	19,890,028	-	19,890,028
	Depreciation Expense				45,063,420	41,791,000	3,272,421	-	3,272,421
	Amortization Expense				4,387,787	3,960,248	427,539	-	427,539
	Taxes Other Than Income				12,704,305	11,234,232	1,470,073	-	1,470,073
	Interest & Dividends (AFUDC-Equity)				(4,425,313)	(4,126,330)	(298,983)	-	(298,983)
	Misc Revenue & Expense				-	-	-	-	-
	Total Operating Deductions				208,913,957	184,152,881	24,761,076	-	24,761,076
	Other Deductions:								
	Interest Deductions				29,860,531	27,843,093	2,017,438	-	2,017,438
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				114,729,177	114,432,615	296,563	-	296,563
	State Income Taxes				5,195,241	5,195,241	-	-	-
Total Taxable Income					109,533,937	109,237,374	296,563	-	296,563
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					38,336,878	38,233,081	103,797	-	103,797
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
40910	Fuel Tax Credit	NUTIL	SO		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					38,336,878	38,233,081	103,797	-	103,797
TOTAL OPERATING EXPENSES					**256,871,389**	**231,707,532**	**25,163,857**	**-**	**25,163,857**

OCTOBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1444	310	Land and Land Rights								
1445			P	DGP		-	-	-	-	-
1446			P	DGU		-	-	-	-	-
1447			P	SG		-	-	-	-	-
1448			P	CAGW		1,355,853	1,054,703	301,150	-	301,150
1449			P	CAGE		90,489,806	90,489,806	-	-	-
1450			P	JBG		1,161,925	914,352	247,573	-	247,573
1451			P	S		-	-	-	-	-
1452			P	CAGE		-	-	-	-	-
1453					B8	93,007,584	92,458,861	548,723	-	548,723
1454										
1455	311	Structures and Improvements								
1456			P	DGP		-	-	-	-	-
1457			P	DGU		-	-	-	-	-
1458			P	SG		-	-	-	-	-
1459			P	CAGW		64,675,841	50,310,624	14,365,217	-	14,365,217
1460			P	CAGE		731,648,556	731,648,556	-	-	-
1461			P	JBG		140,168,661	110,302,769	29,865,891	-	29,865,891
1462			P	CAGE		-	-	-	-	-
1463					B8	936,493,058	892,261,949	44,231,109	-	44,231,109
1464										
1465	312	Boiler Plant Equipment								
1466			P	DGP		-	-	-	-	-
1467			P	DGU		-	-	-	-	-
1468			P	SG		-	-	-	-	-
1469			P	CAGW		120,216,101	93,514,780	26,701,321	-	26,701,321
1470			P	CAGE		2,884,963,720	2,884,963,720	-	-	-
1471			P	JBG		674,933,587	531,124,742	143,808,845	-	143,808,845
1472			P	S		-	-	-	-	-
1473					B8	3,680,113,409	3,509,603,242	170,510,167	-	170,510,167
1474										
1475	314	Turbogenerator Units								
1476			P	DGP		-	-	-	-	-
1477			P	DGU		-	-	-	-	-
1478			P	SG		-	-	-	-	-
1479			P	CAGW		55,110,136	42,869,567	12,240,569	-	12,240,569
1480			P	CAGE		708,140,074	708,140,074	-	-	-
1481			P	JBG		176,032,606	138,525,144	37,507,462	-	37,507,462
1482			P	CAGE		-	-	-	-	-
1483					B8	939,282,815	889,534,785	49,748,031	-	49,748,031
1484										
1485	315	Accessory Electric Equipment								
1486			P	DGP		-	-	-	-	-
1487			P	DGU		-	-	-	-	-
1488			P	SG		-	-	-	-	-
1489			P	CAGW		13,255,322	10,311,169	2,944,153	-	2,944,153
1490			P	CAGE		356,587,727	356,587,727	-	-	-
1491			P	JBG		58,743,453	46,226,921	12,516,532	-	12,516,532
1492			P	CAGE		-	-	-	-	-
1493					B8	428,586,502	413,125,817	15,460,686	-	15,460,686
1494										
1495										
1496										
1497	316	Misc Power Plant Equipment								
1498			P	DGP		-	-	-	-	-
1499			P	DGU		-	-	-	-	-
1500			P	SG		-	-	-	-	-
1501			P	CAGW		2,203,473	1,714,058	489,416	-	489,416
1502			P	CAGE		27,323,218	27,323,218	-	-	-
1503			P	JBG		3,722,954	2,929,700	793,254	-	793,254
1504			P	CAGE		-	-	-	-	-
1505					B8	33,249,645	31,966,976	1,282,670	-	1,282,670
1506										
1507	317	Steam Plant ARO								
1508			P	S		-	-	-	-	-
1509						-	-	-	-	-
1510										
1511	SP	Unclassified Steam Plant - Account 300								
1512			P	CAGW		(722)	(562)	(160)	-	(160)
1513			P	CAGE		-	-	-	-	-
1514			P	SG		883,662	812,797	70,865	-	70,865
1515						882,940	812,236	70,704	-	70,704
1516										
1517										
1518	**Total Steam Production Plant**				B8	**6,111,615,953**	**5,829,763,866**	**281,852,088**	**-**	**281,852,088**
1519										
1520										

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				1,054,763,186	830,023,628	224,739,557	-	224,739,557
	JBE				-	-	-	-	-
	SG				883,662	812,797	70,865	-	70,865
	CAGW				256,816,005	199,774,339	57,041,666	-	57,041,666
	CAGE				4,799,153,101	4,799,153,101	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	6,111,615,953	5,829,763,866	281,852,088	-	281,852,088
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		20,103,456	15,638,257	4,465,199	-	4,465,199
		P	CAGE		5,947,317	5,947,317	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	26,050,773	21,585,574	4,465,199	-	4,465,199
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		100,885,458	78,477,685	22,407,772	-	22,407,772
		P	CAGE		13,995,063	13,995,063	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	114,880,520	92,472,748	22,407,772	-	22,407,772

OCTOBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		257,580,292	200,368,870	57,211,422	-	57,211,422
		P	CAGE		75,641,457	75,641,457	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	333,221,750	276,010,327	57,211,422	-	57,211,422
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		73,688,100	57,321,160	16,366,939	-	16,366,939
		P	CAGE		40,277,046	40,277,046	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	113,965,146	97,598,206	16,366,939	-	16,366,939
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		51,126,559	39,770,787	11,355,772	-	11,355,772
		P	CAGE		11,106,067	11,106,067	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	62,232,627	50,876,854	11,355,772	-	11,355,772
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,183,003	1,698,134	484,869	-	484,869
		P	CAGE		171,731	171,731	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,354,733	1,869,864	484,869	-	484,869
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,779,075	11,496,480	3,282,595	-	3,282,595
		P	CAGE		1,729,216	1,729,216	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	16,508,291	13,225,695	3,282,595	-	3,282,595
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**669,213,839**	**553,639,269**	**115,574,570**	**-**	**115,574,570**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				520,345,943	404,771,373	115,574,570	-	115,574,570
	CAGE				148,867,897	148,867,897	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	669,213,839	553,639,269	115,574,570	-	115,574,570
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,190,563	625,473	-	625,473
		P	CAGE		26,096,657	26,096,657	-	-	-
		P	CAGE		-	-	-	-	-
				B8	28,912,692	28,287,220	625,473	-	625,473

OCTOBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1674	341	Structures and Improvements								
1675			P	SG		-	-	-	-	-
1676			P	DGU		-	-	-	-	-
1677			P	CAGW		56,681,061	44,091,573	12,589,489	-	12,589,489
1678			P	CAGE		107,752,125	107,752,125	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	164,433,186	151,843,698	12,589,489	-	12,589,489
1681										
1682	342	Fuel Holders, Producers & Accessories								
1683			P	SG		-	-	-	-	-
1684			P	DGU		-	-	-	-	-
1685			P	CAGW		1,622,667	1,262,255	360,412	-	360,412
1686			P	CAGE		9,207,324	9,207,324	-	-	-
1687			P	CAGE		-	-	-	-	-
1688					B8	10,829,991	10,469,579	360,412	-	360,412
1689										
1690	343	Prime Movers								
1691			P	S		-	-	-	-	-
1692			P	DGU		-	-	-	-	-
1693			P	SG		-	-	-	-	-
1694			P	CAGW		940,228,958	731,393,741	208,835,216	-	208,835,216
1695			P	CAGE		1,553,126,111	1,553,126,111	-	-	-
1696			P	CAGE		-	-	-	-	-
1697					B8	2,493,355,069	2,284,519,852	208,835,216	-	208,835,216
1698										
1699	344	Generators								
1700			P	S		-	-	-	-	-
1701			P	DGU		-	-	-	-	-
1702			P	SG		-	-	-	-	-
1703			P	CAGW		142,761,601	111,052,675	31,708,925	-	31,708,925
1704			P	CAGE		211,430,802	211,430,802	-	-	-
1705			P	CAGE		-	-	-	-	-
1706					B8	354,192,403	322,483,477	31,708,925	-	31,708,925
1707										
1708	345	Accessory Electric Plant								
1709			P	SG		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		86,505,184	67,291,429	19,213,755	-	19,213,755
1712			P	CAGE		161,577,355	161,577,355	-	-	-
1713			P	CAGE		-	-	-	-	-
1714					B8	248,082,539	228,868,784	19,213,755	-	19,213,755
1715										
1716										
1717										
1718	346	Misc. Power Plant Equipment								
1719			P	SG		-	-	-	-	-
1720			P	DGU		-	-	-	-	-
1721			P	CAGW		4,327,684	3,366,458	961,226	-	961,226
1722			P	CAGE		8,043,417	8,043,417	-	-	-
1723					B8	12,371,101	11,409,874	961,226	-	961,226
1724										
1725	347	Other Production ARO								
1726			P	S		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729	OP	Unclassified Other Prod Plant-Acct 300								
1730			P	S		-	-	-	-	-
1731			P	SG		1,028	946	82	-	82
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		-	-	-	-	-
1734						1,028	946	82	-	82
1735										
1736	**Total Other Production Plant**				B8	**3,312,178,009**	**3,037,883,430**	**274,294,579**	**-**	**274,294,579**
1737										
1738	Summary of Other Production Plant by Factor									
1739		S				-	-	-	-	-
1740		DGU				-	-	-	-	-
1741		SG				1,028	946	82	-	82
1742		CAGW				1,234,943,190	960,648,694	274,294,496	-	274,294,496
1743		CAGE				2,077,233,791	2,077,233,791	-	-	-
1744		SSGCT				-	-	-	-	-
1745	Total of Other Production Plant by Factor				B8	3,312,178,009	3,037,883,430	274,294,579	-	274,294,579
1746										
1747	Experimental Plant									
1748	103	Experimental Plant								
1749			P	DGP		-	-	-	-	-
1750	**Total Experimental Plant**					-	-	-	-	-
1751										
1752	**TOTAL PRODUCTION PLANT**				B8	**10,093,007,802**	**9,421,286,565**	**671,721,236**	**-**	**671,721,236**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1753	350	Land and Land Rights								
1754			T	DGP		-	-	-	-	-
1755			T	DGU		-	-	-	-	-
1756			T	CAGW		28,668,998	22,301,297	6,367,700	-	6,367,700
1757			T	CAGE		158,755,575	158,755,575	-	-	-
1758			T	JBG		1,061,187	835,079	226,108	-	226,108
1759			T	SG		100,388	92,337	8,051	-	8,051
1760					B8	188,586,148	181,984,288	6,601,859	-	6,601,859
1761										
1762	352	Structures and Improvements								
1763			T	S		-	-	-	-	-
1764			T	DGP		-	-	-	-	-
1765			T	DGU		-	-	-	-	-
1766			T	CAGW		31,140,413	24,223,784	6,916,629	-	6,916,629
1767			T	CAGE		114,017,158	114,017,158	-	-	-
1768			T	JBG		1,200,400	944,629	255,771	-	255,771
1769			T	SG		3,167	2,913	254	-	254
1770					B8	146,361,139	139,188,485	7,172,654	-	7,172,654
1771										
1772	353	Station Equipment								
1773			T	DGP		-	-	-	-	-
1774			T	DGU		-	-	-	-	-
1775			T	CAGW		404,910,473	314,975,393	89,935,080	-	89,935,080
1776			T	CAGE		1,161,582,380	1,161,582,380	-	-	-
1777			T	JBG		28,828,526	22,686,000	6,142,526	-	6,142,526
1778			T	SG		952,147	875,790	76,357	-	76,357
1779					B8	1,596,273,525	1,500,119,563	96,153,962	-	96,153,962
1780										
1781	354	Towers and Fixtures								
1782			T	DGP		-	-	-	-	-
1783			T	DGU		-	-	-	-	-
1784			T	CAGW		169,283,180	131,683,520	37,599,660	-	37,599,660
1785			T	CAGE		796,462,680	796,462,680	-	-	-
1786			T	JBG		14,262,492	11,223,567	3,038,925	-	3,038,925
1787			T	SG		123,630	113,716	9,914	-	9,914
1788					B8	980,131,982	939,483,482	40,648,500	-	40,648,500
1789										
1790	355	Poles and Fixtures								
1791			T	DGP		-	-	-	-	-
1792			T	DGU		-	-	-	-	-
1793			T	CAGW		216,109,397	168,109,118	48,000,279	-	48,000,279
1794			T	CAGE		421,477,998	421,477,998	-	-	-
1795			T	JBG		-	-	-	-	-
1796			T	SG		661,717	608,651	53,066	-	53,066
1797					B8	638,249,112	590,195,767	48,053,345	-	48,053,345
1798										
1799	356	Clearing and Grading								
1800			T	DGP		-	-	-	-	-
1801			T	DGU		-	-	-	-	-
1802			T	CAGW		280,505,547	218,202,173	62,303,374	-	62,303,374
1803			T	CAGE		600,835,127	600,835,127	-	-	-
1804			T	JBG		7,617,856	5,994,711	1,623,145	-	1,623,145
1805			T	SG		1,409,011	1,296,017	112,995	-	112,995
1806					B8	890,367,542	826,328,028	64,039,514	-	64,039,514
1807										
1808	357	Underground Conduit								
1809			T	DGP		-	-	-	-	-
1810			T	DGU		-	-	-	-	-
1811			T	CAGW		153,703	119,564	34,139	-	34,139
1812			T	CAGE		3,105,915	3,105,915	-	-	-
1813			T	SG		-	-	-	-	-
1814					B8	3,259,618	3,225,479	34,139	-	34,139
1815										
1816	358	Underground Conductors								
1817			T	DGP		-	-	-	-	-
1818			T	DGU		-	-	-	-	-
1819			T	CAGW		298,568	232,253	66,315	-	66,315
1820			T	CAGE		7,176,526	7,176,526	-	-	-
1821			T	SG		-	-	-	-	-
1822					B8	7,475,095	7,408,779	66,315	-	66,315
1823										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,719,115	5,226,725	1,492,389	-	1,492,389
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,609	1,274	-	1,274
				B8	11,586,681	10,093,018	1,493,663	-	1,493,663
TP	Unclassified Trans Plant - Acct 300								
		T	SG		145,266	133,616	11,649	-	11,649
		T	CAGW		4,043,962	3,145,754	898,209	-	898,209
		T	CAGE		9,427,321	9,427,321	-	-	-
					13,616,549	12,706,691	909,858	-	909,858
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**4,475,907,391**	**4,210,733,581**	**265,173,810**	**-**	**265,173,810**
Summary of Transmission Plant by Factor									
	JBG				52,970,461	41,683,987	11,286,475	-	11,286,475
	JBE				-	-	-	-	-
	CAGW				1,141,833,357	888,219,581	253,613,776	-	253,613,776
	CAGE				3,277,692,364	3,277,692,364	-	-	-
	SG				3,411,208	3,137,649	273,559	-	273,559
Total Transmission Plant by Factor				B8	4,475,907,391	4,210,733,581	265,173,810	-	265,173,810
360	Land and Land Rights								
		DPW	S		53,879,963	52,374,545	1,505,419	-	1,505,419
				B8	53,879,963	52,374,545	1,505,419	-	1,505,419
361	Structures and Improvements								
		DPW	S		82,081,346	79,840,146	2,241,200	-	2,241,200
				B8	82,081,346	79,840,146	2,241,200	-	2,241,200
362	Station Equipment								
		DPW	S		829,898,420	782,753,341	47,145,079	-	47,145,079
				B8	829,898,420	782,753,341	47,145,079	-	47,145,079
363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		969,194,638	878,277,957	90,916,681	-	90,916,681
				B8	969,194,638	878,277,957	90,916,681	-	90,916,681
365	Overhead Conductors								
		DPW	S		659,101,933	601,550,506	57,551,427	-	57,551,427
				B8	659,101,933	601,550,506	57,551,427	-	57,551,427
366	Underground Conduit								
		DPW	S		307,064,431	291,138,167	15,926,264	-	15,926,264
				B8	307,064,431	291,138,167	15,926,264	-	15,926,264
367	Underground Conductors								
		DPW	S		729,657,339	708,019,870	21,637,469	-	21,637,469
				B8	729,657,339	708,019,870	21,637,469	-	21,637,469
368	Line Transformers								
		DPW	S		1,119,415,483	1,022,029,476	97,386,007	-	97,386,007
				B8	1,119,415,483	1,022,029,476	97,386,007	-	97,386,007
369	Services								
		DPW	S		600,153,582	549,181,027	50,972,555	-	50,972,555
				B8	600,153,582	549,181,027	50,972,555	-	50,972,555
370	Meters								
		DPW	S		172,779,609	161,479,615	11,299,995	-	11,299,995
				B8	172,779,609	161,479,615	11,299,995	-	11,299,995
371	Installations on Customers' Premises								
		DPW	S		8,795,614	8,273,999	521,616	-	521,616
				B8	8,795,614	8,273,999	521,616	-	521,616

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		60,921,725	56,933,647	3,988,078	-	3,988,078
				B8	60,921,725	56,933,647	3,988,078	-	3,988,078
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		27,238,643	26,326,056	912,588	-	912,588
					27,238,643	26,326,056	912,588	-	912,588
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,620,182,729**	**5,218,178,351**	**402,004,378**	**-**	**402,004,378**
Summary of Distribution Plant by Factor									
	S				5,620,182,729	5,218,178,351	402,004,378	-	402,004,378
Total Distribution Plant by Factor				B8	5,620,182,729	5,218,178,351	402,004,378	-	402,004,378
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,049,184	79,322	-	79,322
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,596,700	5,196,725	399,975	-	399,975
				B8	16,199,041	14,620,917	1,578,123	-	1,578,123
390	Structures and Improvements								
		G-SITUS	S		114,667,804	100,767,245	13,900,559	-	13,900,559
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,314,660	11,449,074	865,586	-	865,586
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		3,297,355	2,564,976	732,379	-	732,379
		G-SG	CAGE		4,020,527	4,020,527	-	-	-
		PTD	JBG		19,191	15,102	4,089	-	4,089
		PTD	SO		104,397,325	96,936,442	7,460,883	-	7,460,883
				B8	238,716,862	215,753,366	22,963,496	-	22,963,496
391	Office Furniture & Equipment								
		G-SITUS	S		11,760,730	10,412,579	1,348,152	-	1,348,152
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,229,927	7,651,453	578,474	-	578,474
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		54,897,227	50,973,929	3,923,298	-	3,923,298
		G-SG	CAGW		639,799	497,693	142,106	-	142,106
		G-SG	CAGE		3,510,148	3,510,148	-	-	-
		P	JBG		523,273	411,779	111,494	-	111,494
		P	JBE		4,984	3,912	1,071	-	1,071
		P	CAEE		56,537	56,537	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	79,622,626	73,518,030	6,104,596	-	6,104,596
392	Transportation Equipment								
		G-SITUS	S		75,050,957	70,306,118	4,744,839	-	4,744,839
		PTD	SO		6,588,935	6,118,048	470,886	-	470,886
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,936,845	3,062,429	874,417	-	874,417
		G-SG	CAGE		13,084,071	13,084,071	-	-	-
		P	JBG		1,500,818	1,181,037	319,781	-	319,781
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	100,565,774	94,155,851	6,409,923	-	6,409,923

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1980	393	Stores Equipment								
1981			G-SITUS	S		8,513,946	7,934,547	579,399	-	579,399
1982			G-DGP	DGP		-	-	-	-	-
1983			G-DGU	DGU		-	-	-	-	-
1984			PTD	SO		324,919	301,699	23,221	-	23,221
1985			G-SG	SG		-	-	-	-	-
1986			G-SG	CAGW		324,771	252,635	72,135	-	72,135
1987			G-SG	CAGE		3,703,233	3,703,233	-	-	-
1988			G-SG	JBG		586,129	461,242	124,887	-	124,887
1989			G-SG	CAGE		-	-	-	-	-
1990					B8	13,452,998	12,653,356	799,642	-	799,642
1991										
1992	394	Tools, Shop & Garage Equipment								
1993			G-SITUS	S		32,678,618	29,991,835	2,686,783	-	2,686,783
1994			G-DGP	DGP		-	-	-	-	-
1995			G-SG	SG		-	-	-	-	-
1996			PTD	SO		3,801,735	3,530,039	271,696	-	271,696
1997			P	SE		-	-	-	-	-
1998			G-DGU	DGU		-	-	-	-	-
1999			G-SG	CAGW		2,302,489	1,791,081	511,408	-	511,408
2000			G-SG	CAGE		19,652,945	19,652,945	-	-	-
2001			P	JBG		3,303,521	2,599,636	703,885	-	703,885
2002			P	CAEW		-	-	-	-	-
2003			P	CAEE		7,106	7,106	-	-	-
2004			G-SG	CAGE		-	-	-	-	-
2005			G-SG	CAGE		-	-	-	-	-
2006					B8	61,746,414	57,572,642	4,173,771	-	4,173,771
2007										
2008	395	Laboratory Equipment								
2009			G-SITUS	S		24,429,504	22,503,237	1,926,267	-	1,926,267
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			PTD	SO		5,706,671	5,298,836	407,834	-	407,834
2013			P	SE		-	-	-	-	-
2014			G-SG	SG		-	-	-	-	-
2015			G-SG	CAGW		1,466,689	1,140,922	325,768	-	325,768
2016			G-SG	CAGE		4,766,812	4,766,812	-	-	-
2017			P	JBG		405,161	318,833	86,328	-	86,328
2018			P	CAEW		-	-	-	-	-
2019			P	CAEE		7,593	7,593	-	-	-
2020			G-SG	CAGE		-	-	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022					B8	36,782,430	34,036,232	2,746,197	-	2,746,197
2023										
2024	396	Power Operated Equipment								
2025			G-SITUS	S		109,796,076	101,995,709	7,800,367	-	7,800,367
2026			G-DGP	DGP		-	-	-	-	-
2027			G-SG	SG		-	-	-	-	-
2028			PTD	SO		1,137,422	1,056,135	81,287	-	81,287
2029			G-DGU	DGU		-	-	-	-	-
2030			P	SE		-	-	-	-	-
2031			G-SG	CAGW		2,376,101	1,848,343	527,758	-	527,758
2032			G-SG	CAGE		25,783,500	25,783,500	-	-	-
2033			P	JBG		6,807,673	5,357,155	1,450,518	-	1,450,518
2034			P	CAEW		-	-	-	-	-
2035			P	CAEE		45,031	45,031	-	-	-
2036			G-SG	CAGE		-	-	-	-	-
2037			G-SG	CAGE		-	-	-	-	-
2038					B8	145,945,803	136,085,872	9,859,931	-	9,859,931
2039	397	Communication Equipment								
2040			COM_EQ	S		115,168,961	104,480,490	10,688,472	-	10,688,472
2041			COM_EQ	DGP		-	-	-	-	-
2042			COM_EQ	DGU		-	-	-	-	-
2043			COM_EQ	SO		58,013,717	53,867,695	4,146,022	-	4,146,022
2044			COM_EQ	CN		2,855,125	2,654,441	200,684	-	200,684
2045			COM_EQ	SG		138,684	127,562	11,122	-	11,122
2046			COM_EQ	SE		-	-	-	-	-
2047			COM_EQ	CAGW		29,321,180	22,808,622	6,512,557	-	6,512,557
2048			COM_EQ	CAGE		73,682,343	73,682,343	-	-	-
2049			COM_EQ	JBG		2,205,199	1,735,335	469,864	-	469,864
2050			COM_EQ	CAEW		-	-	-	-	-
2051			COM_EQ	CAEE		125,185	125,185	-	-	-
2052			COM_EQ	CAGE		-	-	-	-	-
2053			COM_EQ	CAGE		-	-	-	-	-
2054					B8	281,510,393	259,481,673	22,028,720	-	22,028,720
2055										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2056	398	Misc. Equipment								
2057			G-SITUS	S		1,585,041	1,451,386	133,655	-	133,655
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060			CUST	CN		212,837	197,877	14,960	-	14,960
2061			PTD	SO		2,926,307	2,717,175	209,132	-	209,132
2062			P	SE		-	-	-	-	-
2063			G-SG	SG		-	-	-	-	-
2064			G-SG	CAGW		380,297	295,829	84,468	-	84,468
2065			G-SG	CAGE		1,439,825	1,439,825	-	-	-
2066			P	JBG		100,763	79,293	21,470	-	21,470
2067			P	CAEW		-	-	-	-	-
2068			P	CAEE		1,668	1,668	-	-	-
2069			G-SG	CAGE		-	-	-	-	-
2070					B8	6,646,738	6,183,053	463,685	-	463,685
2071										
2072	399	Coal Mine								
2073			P	SE		-	-	-	-	-
2074			P	CAEW		-	-	-	-	-
2075			P	CAEE		290,156,788	290,156,788	-	-	-
2076	MP		P	JBE		-	-	-	-	-
2077					B8	290,156,788	290,156,788	-	-	-
2078										
2079	399L	WIDCO Capital Lease								
2080			P	SE		-	-	-	-	-
2081						-	-	-	-	-
2082										
2083		Remove Capital Leases				-	-	-	-	-
2084						-	-	-	-	-
2085										
2086	1011390	General Capital Leases								
2087			G-SITUS	S		18,984,156	18,984,156	-	-	-
2088			P	CAGW		4,540,048	3,531,653	1,008,395	-	1,008,395
2089			P	CAGE		29,204,864	29,204,864	-	-	-
2090			PTD	SO		12,664,054	11,759,002	905,052	-	905,052
2091					B9	65,393,121	63,479,674	1,913,447	-	1,913,447
2092										
2093		Remove Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2094					B9	-	-	-	-	-
2095										
2096	1011392	General Vehicles Capital Leases								
2097			LABOR	SO		-	-	-	-	-
2098					B9	-	-	-	-	-
2099										
2100		Remove Capital Leases				-	-	-	-	-
2101					B9	-	-	-	-	-
2102										
2103	GP	Unclassified Gen Plant - Acct 300								
2104			G-SITUS	S		-	-	-	-	-
2105			PTD	SO		4,085,087	3,793,141	291,946	-	291,946
2106			CUST	CN		-	-	-	-	-
2107			G-SG	SG		-	-	-	-	-
2108			G-SG	CAGE		-	-	-	-	-
2109			G-DGU	CAGW		-	-	-	-	-
2110						4,085,087	3,793,141	291,946	-	291,946
2111										
2112	399G	Unclassified Gen Plant - Acct 300								
2113			G-SITUS	S		-	-	-	-	-
2114			PTD	SO		-	-	-	-	-
2115			G-SG	SG		-	-	-	-	-
2116			G-DGP	DGP		-	-	-	-	-
2117			G-DGU	DGU		-	-	-	-	-
2118						-	-	-	-	-
2119										
2120	**TOTAL GENERAL PLANT**				B8	**1,275,430,951**	**1,198,010,921**	**77,420,030**	**-**	**77,420,030**
2121										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of General Plant by Factor									
	S				522,108,068	477,200,749	44,907,319	-	44,907,319
	JBG				15,451,727	12,159,410	3,292,316	-	3,292,316
	JBE				4,984	3,912	1,071	-	1,071
	SG				138,684	127,562	11,122	-	11,122
	SO				260,140,098	241,548,867	18,591,232	-	18,591,232
	SE				-	-	-	-	-
	CN				24,741,056	23,002,030	1,739,026	-	1,739,026
	DEU				-	-	-	-	-
	CAGW				48,585,574	37,794,183	10,791,392	-	10,791,392
	CAGE				178,849,826	178,849,826	-	-	-
	CAEW				-	-	-	-	-
	CAEE				290,804,057	290,804,057	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
Total General Plant by Factor				B8	1,275,430,951	1,198,010,921	77,420,030	-	77,420,030
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,000,000	1,000,000	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		179,453,036	139,594,538	39,858,498	-	39,858,498
		I-SG	CAGE		14,225,209	14,225,209	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	194,678,245	154,819,747	39,858,498	-	39,858,498
303	Miscellaneous Intangible Plant								
		I-SITUS	S		7,588,217	6,961,004	627,214	-	627,214
		I-SG	SG		1,581,843	1,454,989	126,855	-	126,855
		PTD	SO		374,483,234	347,720,330	26,762,904	-	26,762,904
		P	SE		-	-	-	-	-
		CUST	CN		121,138,394	112,623,688	8,514,706	-	8,514,706
		I-SG	CAGW		72,194,636	56,159,412	16,035,225	-	16,035,225
		I-SG	CAGE		63,468,353	63,468,353	-	-	-
		P	JBG		49,017	38,573	10,444	-	10,444
		P	CAEW		-	-	-	-	-
		P	CAEE		3,662,207	3,662,207	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
				B8	644,165,902	592,088,555	52,077,347	-	52,077,347
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	644,165,902	592,088,555	52,077,347	-	52,077,347
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**838,844,147**	**746,908,302**	**91,935,845**	**-**	**91,935,845**
Summary of Intangible Plant by Factor									
	S				8,588,217	7,961,004	627,214	-	627,214
	JBG				49,017	38,573	10,444	-	10,444
	JBE				-	-	-	-	-
	SG				1,581,843	1,454,989	126,855	-	126,855
	SO				374,483,234	347,720,330	26,762,904	-	26,762,904
	CN				121,138,394	112,623,688	8,514,706	-	8,514,706
	CAGW				251,647,672	195,753,950	55,893,722	-	55,893,722
	CAGE				77,693,561	77,693,561	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,662,207	3,662,207	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	838,844,147	746,908,302	91,935,845	-	91,935,845
Summary of Unclassified Plant (Account 106)									
	DP				27,238,643	26,326,056	912,588	-	912,588
	DS0				-	-	-	-	-
	GP				4,085,087	3,793,141	291,946	-	291,946
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				1,028	946	82	-	82
	TP				13,616,549	12,706,691	909,858	-	909,858
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				882,940	812,236	70,704	-	70,704
Total Unclassified Plant by Factor					45,824,247	43,639,068	2,185,178	-	2,185,178
TOTAL ELECTRIC PLANT IN SERVICE				B8	**22,303,373,019**	**20,795,117,720**	**1,508,255,299**	**-**	**1,508,255,299**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2213	Summary of Electric Plant by Factor									
2214		S				6,150,879,014	5,703,340,104	447,538,910	-	447,538,910
2215		SE				-	-	-	-	-
2216		JBG				1,123,234,391	883,905,598	239,328,793	-	239,328,793
2217		JBE				4,984	3,912	1,071	-	1,071
2218		SG				6,016,425	5,533,943	482,482	-	482,482
2219		SO				634,623,332	589,269,196	45,354,136	-	45,354,136
2220		CN				145,879,450	135,625,718	10,253,732	-	10,253,732
2221		DEU				-	-	-	-	-
2222		CAGW				3,454,171,742	2,686,962,120	767,209,621	-	767,209,621
2223		CAGE				10,559,490,540	10,559,490,540	-	-	-
2224		CAEW				-	-	-	-	-
2225		CAEE				294,466,264	294,466,264	-	-	-
2226		SSGCH				-	-	-	-	-
2227		SSGCT				-	-	-	-	-
2228		Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2229					B8	22,303,373,019	20,795,117,720	1,508,255,299	-	1,508,255,299
2230	105	Plant Held For Future Use								
2231			DPW	S		7,174,343	7,174,343	-	-	-
2232			P	SG		-	-	-	-	-
2233			T	SG		-	-	-	-	-
2234			P	SG		-	-	-	-	-
2235			P	SE		35,310	32,586	2,724	-	2,724
2236			P	SG		-	-	-	-	-
2237			P	CAGW		168,923	131,404	37,520	-	37,520
2238			P	CAGE		11,797,562	11,797,562	-	-	-
2239			P	CAEW		-	-	-	-	-
2240			P	CAEE		26,100,835	26,100,835	-	-	-
2241	**Total Plant Held For Future Use**				B10	45,276,973	45,236,729	40,244	-	40,244
2242										
2243	114	Electric Plant Acquisition Adjustments								
2244			P	S		-	-	-	-	-
2245			P	SG		-	-	-	-	-
2246			P	CAGW		-	-	-	-	-
2247			P	CAGE		159,175,508	159,175,508	-	-	-
2248			P	DGP		-	-	-	-	-
2249	**Total Electric Plant Acquisition Adjustments**				B15	159,175,508	159,175,508	-	-	-
2250										
2251	115	Accum Provision for Asset Acquisition Adjustments								
2252			P	S		-	-	-	-	-
2253			P	SG		-	-	-	-	-
2254			P	CAGW		-	-	-	-	-
2255			P	CAGE		(106,448,574)	(106,448,574)	-	-	-
2256			P	DGP		-	-	-	-	-
2257					B15	(106,448,574)	(106,448,574)	-	-	-
2258										
2259	120	Nuclear Fuel								
2260			P	SE		-	-	-	-	-
2261	**Total Nuclear Fuel**					-	-	-	-	-
2262										
2263	124	Weatherization								
2264			DMSC	S		1,870,639	(92,442)	1,963,081	-	1,963,081
2265			DMSC	SO		(4,454)	(4,135)	(318)	-	(318)
2266					B16	1,866,185	(96,578)	1,962,763	-	1,962,763
2267										
2268	182W	Weatherization								
2269			DMSC	S		(4,746,653)	(4,746,653)	-	-	-
2270			DMSC	SG		-	-	-	-	-
2271			DMSC	SGCT		-	-	-	-	-
2272			DMSC	SO		-	-	-	-	-
2273					B16	(4,746,653)	(4,746,653)	-	-	-
2274										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					(2,880,468)	(4,843,231)	1,962,763	-	1,962,763
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		2,286,076	1,773,841	512,235	-	512,235
		P	CAEE		198,323,281	198,323,281	-	-	-
		P	JBE		16,964,382	13,317,924	3,646,458	-	3,646,458
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	217,573,739	213,415,045	4,158,693	-	4,158,693
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,777,000)	(2,777,000)	-	-	-
				B13	(2,777,000)	(2,777,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,023,136)	(2,023,136)	-	-	-
				B13	(2,023,136)	(2,023,136)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	212,773,603	208,614,909	4,158,693	-	4,158,693
154	Materials and Supplies								
		MSS	S		87,022,464	82,638,750	4,383,713	-	4,383,713
		MSS	SG		994,730	914,959	79,772	-	79,772
		MSS	SE		-	-	-	-	-
		MSS	SO		38,095	35,373	2,723	-	2,723
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(2,191,882)	(2,048,323)	(143,559)	-	(143,559)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	JBE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		5,554,660	4,320,908	1,233,751	-	1,233,751
		MSS	CAGE		88,351,924	88,351,924	-	-	-
		MSS	JBG		7,089,193	5,578,691	1,510,502	-	1,510,502
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		6,301,115	6,301,115	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	193,160,298	186,093,396	7,066,901	-	7,066,901
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		-	-	-	-	-
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		(273,000)	(273,000)	-	-	-
				B13	(273,000)	(273,000)	-	-	-
	Total Materials & Supplies			B13	192,887,298	185,820,396	7,066,901	-	7,066,901

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2354	165	Prepayments								
2355			DMSC	S		4,903,240	4,903,240	-	-	-
2356			GP	GPS		331,859	308,142	23,717	-	23,717
2357			PT	SG		1,475,095	1,356,801	118,294	-	118,294
2358			PT	CAGW		1,886,249	1,467,293	418,957	-	418,957
2359			PT	CAGE		862,148	862,148	-	-	-
2360			P	CAEW		4,055	3,146	909	-	909
2361			P	CAEE		1,736,074	1,736,074	-	-	-
2362			P	SE		-	-	-	-	-
2363			PTD	SO		17,624,400	16,364,851	1,259,549	-	1,259,549
2364	**Total Prepayments**				B15	28,823,121	27,001,695	1,821,426	-	1,821,426
2365										
2366	182M	Misc Regulatory Assets								
2367			DDS2	S		172,728,144	159,797,581	12,930,563	-	12,930,563
2368			DEFSG	SG		-	-	-	-	-
2369			P	CAGE		-	-	-	-	-
2370			P	CAGE		6,453,944	6,453,944	-	-	-
2371			DEFSG	CAGW		-	-	-	-	-
2372			DEFSG	JBG		-	-	-	-	-
2373			P	SE		10,608,209	9,789,731	818,478	-	818,478
2374			P	CAEW		-	-	-	-	-
2375			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2376			DDSO2	SO		9,489,090	8,810,940	678,149	-	678,149
2377					B11	188,671,178	174,243,988	14,427,190	-	14,427,190
2378										
2379	186M	Misc Deferred Debits								
2380			LABOR	S		18,514,503	18,514,503	-	-	-
2381			P	CAEW		-	-	-	-	-
2382			P	CAEE		-	-	-	-	-
2383			DEFSG	SG		20,639,360	18,984,203	1,655,157	-	1,655,157
2384			LABOR	SO		-	-	-	-	-
2385			P	SE		-	-	-	-	-
2386			DEFSG	CAGW		11,015,649	8,568,952	2,446,697	-	2,446,697
2387			DEFSG	CAGE		21,960,769	21,960,769	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		12,681,874	12,681,874	-	-	-
2390			P	JBE		-	-	-	-	-
2391			GP	EXCTAX		-	-	-	-	-
2392	**Total Misc. Deferred Debits**				B11	84,812,155	80,710,301	4,101,854	-	4,101,854
2393										
2394	Working Capital									
2395	CWC	Cash Working Capital								
2396			CWC	S		-	-	-	-	-
2397			CWC	SO		-	-	-	-	-
2398			CWC	SE		-	-	-	-	-
2399					B14	-	-	-	-	-
2400										
2401	OWC	Other Work. Cap.								
2402	131	Cash	GP	SNP		-	-	-	-	-
2403	135	Working Funds	GP	SG		-	-	-	-	-
2404	141	Other A/R	GP	SO		-	-	-	-	-
2405	143	Other A/R	GP	SO		56,270,610	52,249,161	4,021,448	-	4,021,448
2406	232	A/P	PTD	SE		(1,668,333)	(1,539,613)	(128,720)	-	(128,720)
2407	232	A/P	PTD	SO		(4,923,546)	(4,571,679)	(351,867)	-	(351,867)
2408	232	A/P	P	CAEE		(1,647,679)	(1,647,679)	-	-	-
2409	232	A/P	T	CAGE		(135,914)	(135,914)	-	-	-
2410	2533	Other Msc. Df. Crd	P	S		-	-	-	-	-
2411	2533	Other Msc. Df. Crd	P	SE		(1,087,498)	(1,003,592)	(83,906)	-	(83,906)
2412	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2413	2533	Other Msc. Df. Crd	P	CAEE		(5,364,999)	(5,364,999)	-	-	-
2414	230	Asset Retir. Oblig.	P	SE		11,375	10,497	878	-	878
2415	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2416	230	Asset Retir. Oblig.	P	CAEE		(2,519,010)	(2,519,010)	-	-	-
2417	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2418	254105	ARO Reg Liability	P	S		-	-	-	-	-
2419	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2420	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2421	254105	ARO Reg Liability	P	CAEE		(886,368)	(886,368)	-	-	-
2422	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2423					B14	38,028,833	34,571,001	3,457,832	-	3,457,832
2424										
2425	**Total Working Capital**					38,028,833	34,571,001	3,457,832	-	3,457,832

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B14	-	-	-	-	-
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					-	-	-	-	-
TOTAL RATE BASE ADDITIONS					**841,119,627**	**804,082,723**	**37,036,903**	**-**	**37,036,903**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(7,137,500)	(6,627,410)	(510,090)	-	(510,090)
2283	Pen & Ben	PTD	SO		(2,986,376)	(2,772,951)	(213,425)	-	(213,425)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		-	-	-	-	-
				B15	(10,123,876)	(9,400,361)	(723,515)	-	(723,515)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
				B15	(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,643,939)	(1,278,314)	(365,626)	-	(365,626)
254105	ARO	P	TROJP		(3,439,111)	(2,674,225)	(764,887)	-	(764,887)
254	Regulatory Liabi	P	CAEE		-	-	-	-	-
254	Regulatory Liabi	P	SE		-	-	-	-	-
254		P	S		(43,037,476)	(43,037,562)	86	-	86
				B15	(48,120,527)	(46,990,100)	(1,130,427)	-	(1,130,427)
252	Customer Advances for Construction								
		DPW	S		(10,970,897)	(10,970,897)	-	-	-
		T	SG		208,109	191,420	16,689	-	16,689
		T	CAGE		(15,236,802)	(15,236,802)	-	-	-
		DPW	CAGW		2,364	1,839	525	-	525
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(25,997,226)	(26,014,440)	17,214	-	17,214
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(5,209,610)	(4,652,376)	(557,234)	-	(557,234)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,100)	(856)	(244)	-	(244)
		P	CAGE		2,505,463	2,505,463	-	-	-
		P	SG		(9,178,596)	(8,442,526)	(736,070)	-	(736,070)
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,006,303)	(5,006,303)	-	-	-
		P	SE		-	-	-	-	-
				B19	(16,890,147)	(15,596,598)	(1,293,548)	-	(1,293,548)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
190	Accumulated Deferred Income Taxes								
		P	S		28,345,369	24,538,459	3,806,910	-	3,806,910
		CUST	CN		47,212	43,894	3,318	-	3,318
		LABOR	SO		77,250,597	71,729,788	5,520,809	-	5,520,809
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		3,844,157	3,365,491	478,666	-	478,666
		P	TROJD		1,912,922	1,487,372	425,550	-	425,550
		P	SG		5,242,834	4,822,389	420,445	-	420,445
		P	SE		8,643,849	7,976,932	666,917	-	666,917
		PTD	SNP		-	-	-	-	-
		P	CAGW		1,198,854	932,575	266,279	-	266,279
		P	CAGE		37,106,025	37,106,025	-	-	-
		P	CAEW		262,659	203,806	58,853	-	58,853
		P	CAEE		2,853,468	2,853,468	-	-	-
		DPW	JBE		(27,239,188)	(21,384,182)	(5,855,006)	-	(5,855,006)
		DPW	SNPD		1,793,564	1,676,093	117,471	-	117,471
Total Accum Deferred Income Taxes				B19	141,262,322	135,352,110	5,910,213	-	5,910,213
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(124,263,793)	(114,298,558)	(9,965,235)	-	(9,965,235)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(124,263,793)	(114,298,558)	(9,965,235)	-	(9,965,235)
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(3,170,145,452)	(2,980,084,598)	(190,060,854)	-	(190,060,854)
		PT	DGP		-	-	-	-	-
		LABOR	SO		24,139,424	22,414,270	1,725,154	-	1,725,154
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(4,775,239)	(4,775,239)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,491,795)	(5,491,795)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,156,273,062)	(2,967,937,361)	(188,335,701)	-	(188,335,701)
283	Accumulated Deferred Income Taxes								
		GP	S		(65,239,866)	(59,263,774)	(5,976,092)	-	(5,976,092)
		P	SG		429,499	395,056	34,443	-	34,443
		P	SE		(11,459,572)	(10,575,407)	(884,165)	-	(884,165)
		LABOR	SO		(10,569,660)	(9,814,286)	(755,374)	-	(755,374)
		GP	GPS		(7,560,429)	(7,020,114)	(540,315)	-	(540,315)
		PTD	SNP		(4,344,154)	(4,050,654)	(293,500)	-	(293,500)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,771,825)	(2,156,172)	(615,653)	-	(615,653)
		P	CAGE		(2,857,654)	(2,857,654)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		594,330	594,330	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(103,779,331)	(94,748,676)	(9,030,655)	-	(9,030,655)
TOTAL ACCUM DEF INCOME TAX				B19	(3,243,053,864)	(3,041,632,485)	(201,421,379)	-	(201,421,379)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(727,175)	(624,062)	(103,113)	-	(103,113)
		PTD	ITC85		(1,856,461)	(1,608,438)	(248,023)	-	(248,023)
		PTD	ITC86		(1,048,167)	(910,585)	(137,582)	-	(137,582)
		PTD	ITC88		(170,397)	(144,906)	(25,491)	-	(25,491)
		PTD	ITC89		(383,683)	(325,099)	(58,584)	-	(58,584)
		PTD	ITC90		(265,548)	(255,157)	(10,391)	-	(10,391)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(4,451,431)	(3,868,245)	(583,186)	-	(583,186)
TOTAL RATE BASE DEDUCTIONS					**(3,350,117,070)**	**(3,144,653,506)**	**(205,463,564)**	**-**	**(205,463,564)**

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(144,077,386)	(112,076,211)	(32,001,176)	-	(32,001,176)
		P	CAGE		(1,816,682,578)	(1,816,682,578)	-	-	-
		P	JBG		(484,569,717)	(381,321,912)	(103,247,805)	-	(103,247,805)
		P	CAGE		-	-	-	-	-
				B17	(2,445,329,681)	(2,310,080,701)	(135,248,981)	-	(135,248,981)
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		(209,659,211)	(163,091,589)	(46,567,622)	-	(46,567,622)
		P	CAGE		(51,473,053)	(51,473,053)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(261,132,264)	(214,564,642)	(46,567,622)	-	(46,567,622)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(239,480,616)	(186,289,331)	(53,191,285)	-	(53,191,285)
		P	CAGE		(235,513,124)	(235,513,124)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(474,993,741)	(421,802,456)	(53,191,285)	-	(53,191,285)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(3,181,455,686)**	**(2,946,447,798)**	**(235,007,888)**	**-**	**(235,007,888)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(593,217,214)	(461,457,131)	(131,760,083)	-	(131,760,083)
	CAGE				(2,103,668,755)	(2,103,668,755)	-	-	-
	JBG				(484,569,717)	(381,321,912)	(103,247,805)	-	(103,247,805)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(3,181,455,686)	(2,946,447,798)	(235,007,888)	-	(235,007,888)
108TP	Transmission Plant Accumulated Depr								
		T	S		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(432,330,589)	(336,305,200)	(96,025,390)	-	(96,025,390)
		T	CAGE		(732,930,688)	(732,930,688)	-	-	-
		T	JBG		(43,621,989)	(34,327,404)	(9,294,585)	-	(9,294,585)
		T	SG		(1,299,217)	(1,195,028)	(104,190)	-	(104,190)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,210,182,484)**	**(1,104,758,319)**	**(105,424,165)**	**-**	**(105,424,165)**
108360	Land and Land Rights								
		DPW	S		(7,720,907)	(7,585,501)	(135,407)	-	(135,407)
				B17	(7,720,907)	(7,585,501)	(135,407)	-	(135,407)
108361	Structures and Improvements								
		DPW	S		(15,356,492)	(14,728,737)	(627,756)	-	(627,756)
				B17	(15,356,492)	(14,728,737)	(627,756)	-	(627,756)
108362	Station Equipment								
		DPW	S		(218,380,502)	(203,008,956)	(15,371,546)	-	(15,371,546)
				B17	(218,380,502)	(203,008,956)	(15,371,546)	-	(15,371,546)

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(523,093,063)	(474,393,312)	(48,699,751)	-	(48,699,751)
				B17	(523,093,063)	(474,393,312)	(48,699,751)	-	(48,699,751)
108365	Overhead Conductors								
		DPW	S		(282,281,449)	(253,502,462)	(28,778,987)	-	(28,778,987)
				B17	(282,281,449)	(253,502,462)	(28,778,987)	-	(28,778,987)
108366	Underground Conduit								
		DPW	S		(129,796,377)	(119,229,648)	(10,566,729)	-	(10,566,729)
				B17	(129,796,377)	(119,229,648)	(10,566,729)	-	(10,566,729)
108367	Underground Conductors								
		DPW	S		(299,730,211)	(290,595,955)	(9,134,255)	-	(9,134,255)
				B17	(299,730,211)	(290,595,955)	(9,134,255)	-	(9,134,255)
108368	Line Transformers								
		DPW	S		(388,195,655)	(344,681,146)	(43,514,509)	-	(43,514,509)
				B17	(388,195,655)	(344,681,146)	(43,514,509)	-	(43,514,509)
108369	Services								
		DPW	S		(183,011,385)	(165,240,797)	(17,770,588)	-	(17,770,588)
				B17	(183,011,385)	(165,240,797)	(17,770,588)	-	(17,770,588)
108370	Meters								
		DPW	S		(70,077,799)	(68,424,327)	(1,653,472)	-	(1,653,472)
				B17	(70,077,799)	(68,424,327)	(1,653,472)	-	(1,653,472)
108371	Installations on Customers' Premises								
		DPW	S		(7,885,973)	(7,600,275)	(285,698)	-	(285,698)
				B17	(7,885,973)	(7,600,275)	(285,698)	-	(285,698)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,791,522)	(25,626,339)	(2,165,182)	-	(2,165,182)
				B17	(27,791,522)	(25,626,339)	(2,165,182)	-	(2,165,182)
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		3,944,975	3,771,911	173,064	-	173,064
					3,944,975	3,771,911	173,064	-	173,064
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,149,376,361)**	**(1,970,845,544)**	**(178,530,817)**	**-**	**(178,530,817)**
Summary of Distribution Plant Depr by Factor									
	S				(2,149,376,361)	(1,970,845,544)	(178,530,817)	-	(178,530,817)
Total Distribution Depreciation by Factor				B17	(2,149,376,361)	(1,970,845,544)	(178,530,817)	-	(178,530,817)

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(157,988,158)	(140,312,737)	(17,675,421)	-	(17,675,421)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(7,748,228)	(7,203,612)	(544,616)	-	(544,616)
		PTD	SO		(79,299,968)	(73,632,699)	(5,667,270)	-	(5,667,270)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,742,446)	(11,467,986)	(3,274,460)	-	(3,274,460)
		G-SG	CAGE		(45,516,563)	(45,516,563)	-	-	-
		P	JBG		(4,728,534)	(3,721,020)	(1,007,514)	-	(1,007,514)
		P	CAEW		-	-	-	-	-
		P	CAEE		(306,428)	(306,428)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(310,330,325)	(282,161,045)	(28,169,280)	-	(28,169,280)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(157,949,748)	(157,949,748)	-	-	-
		P	JBE		-	-	-	-	-
				B17	(157,949,748)	(157,949,748)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(157,949,748)	(157,949,748)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(468,280,073)**	**(440,110,793)**	**(28,169,280)**	**-**	**(28,169,280)**
Summary of General Depreciation by Factor									
	S				(157,988,158)	(140,312,737)	(17,675,421)	-	(17,675,421)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(79,299,968)	(73,632,699)	(5,667,270)	-	(5,667,270)
	CN				(7,748,228)	(7,203,612)	(544,616)	-	(544,616)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,742,446)	(11,467,986)	(3,274,460)	-	(3,274,460)
	CAGE				(45,516,563)	(45,516,563)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(158,256,176)	(158,256,176)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,728,534)	(3,721,020)	(1,007,514)	-	(1,007,514)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(468,280,073)	(440,110,793)	(28,169,280)	-	(28,169,280)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(7,009,294,604)**	**(6,462,162,455)**	**(547,132,150)**	**-**	**(547,132,150)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

OCTOBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(16,923,310)	(15,375,077)	(1,548,234)	-	(1,548,234)
		CUST	CN		(2,952,349)	(2,744,831)	(207,518)	-	(207,518)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(11,741,663)	(10,902,531)	(839,132)	-	(839,132)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(31,617,322)	(29,022,438)	(2,594,884)	-	(2,594,884)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(306,845)	(238,692)	(68,154)	-	(68,154)
		P	CAGE		(475,731)	(475,731)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(782,577)	(714,423)	(68,154)	-	(68,154)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(1,149,602)	(1,147,647)	(1,955)	-	(1,955)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,567,815)	(1,567,815)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(14,573,384)	(13,404,683)	(1,168,701)	-	(1,168,701)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(99,800,609)	(92,785,716)	(7,014,893)	-	(7,014,893)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(47,337,853)	(36,823,594)	(10,514,259)	-	(10,514,259)
		I-SG	CAGE		(14,862,316)	(14,862,316)	-	-	-
		PTD	JBG		(17,026)	(13,398)	(3,628)	-	(3,628)
		PTD	SO		(271,444,962)	(252,045,815)	(19,399,148)	-	(19,399,148)
				B18	(450,753,566)	(412,650,983)	(38,102,583)	-	(38,102,583)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(450,753,566)	(412,650,983)	(38,102,583)	-	(38,102,583)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(5,378,920)	(5,378,920)	-	-	-
		P	CAGE		(4,574,705)	(4,574,705)	-	-	-
		PTD	CAGW		(160,055)	(124,505)	(35,550)	96,807	61,257
		PTD	SO		857,145	795,888	61,257	-	61,257
					(9,256,535)	(9,282,242)	25,707	96,807	122,514
	Remove Capital Lease Amtr				9,256,535	9,282,242	(25,707)	(96,807)	(122,514)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(483,153,465)**	**(442,387,844)**	**(40,765,621)**	**-**	**(40,765,621)**
AMA									
Summary of Amortization by Factor									
	S				(23,451,832)	(21,901,643)	(1,550,189)	-	(1,550,189)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(282,329,481)	(262,152,458)	(20,177,023)	-	(20,177,023)
	CN				(102,752,957)	(95,530,547)	(7,222,411)	-	(7,222,411)
	SSGCT				-	-	-	-	-
	JBG				(17,026)	(13,398)	(3,628)	-	(3,628)
	CAGW				(47,804,753)	(37,186,790)	(10,617,963)	96,807	(10,521,156)
	CAGE				(19,912,752)	(19,912,752)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(1,567,815)	(1,567,815)	-	-	-
	SG				(14,573,384)	(13,404,683)	(1,168,701)	-	(1,168,701)
	Less Capital Lease				9,256,535	9,282,242	(25,707)	(96,807)	(122,514)
Total Provision For Amortization by Factor				B18	(483,153,465)	(442,387,844)	(40,765,621)	(0)	(40,765,621)

RESULTS OF OPERATIONS
WASHINGTON

November 2011

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2011
FILE:	WA JAM NOVEMBER 2011
PREPARED BY:	Revenue Requirement Department
DATE:	March 28, 2012
TIME:	11:25:14 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	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.6%	5.88%	2.80%
PREFERRED	0.3%	5.42%	0.02%
COMMON	52.1%	9.80%	5.11%
	100.00%		7.92%

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

NOVEMBER 2011 West Control Area
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RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
Operating Revenues						
General Business Revenues	2.3	320,703,301	294,218,636	26,484,665	0	26,484,665
Interdepartmental	2.3	0	0	0	0	0
Special Sales	2.3	14,153,276	11,174,486	2,978,789	0	2,978,789
Other Operating Revenues	2.4	28,730,740	26,822,748	1,907,993	0	1,907,993
Total Operating Revenues	2.4	363,587,317	332,215,870	31,371,447	0	31,371,447
Operating Expenses:						
Steam Production	2.6	43,816,677	39,144,326	4,672,352	0	4,672,352
Nuclear Production	2.7	0	0	0	0	0
Hydro Production	2.9	2,613,292	2,181,249	432,043	0	432,043
Other Power Supply	2.10	49,180,539	39,758,303	9,422,236	0	9,422,236
Transmission	2.12	13,614,020	11,352,369	2,261,651	0	2,261,651
Distribution	2.13	16,876,885	15,852,574	1,024,310	0	1,024,310
Customer Accounts	2.14	7,963,599	7,371,387	592,212	0	592,212
Customer Service	2.14	9,457,729	8,764,300	693,429	0	693,429
Sales	2.15	0	0	0	0	0
Administrative & General	2.16	11,008,699	10,249,211	759,488	0	759,488
Total O & M Expenses	2.16	154,531,440	134,673,717	19,857,722	0	19,857,722
Depreciation	2.18	45,430,450	42,139,448	3,291,001	0	3,291,001
Amortization Expense	2.19	4,332,960	3,906,032	426,928	0	426,928
Taxes Other Than Income	2.19	13,000,701	11,358,989	1,641,713	0	1,641,713
Income Taxes - Federal	2.22	40,858,520	39,277,235	1,581,285	0	1,581,285
Income Taxes - State	2.22	5,337,124	5,337,124	0	0	-
Income Taxes - Def Net	2.21	0	0	0	0	0
Investment Tax Credit Adj.	2.20	0	0	0	0	0
Misc Revenue & Expense	2.6	11,791	10,951	840	0	840
Total Operating Expenses	2.22	263,502,985	236,703,496	26,799,489	0	26,799,489
Operating Revenue for Return		100,084,332	95,512,374	4,571,958	0	4,571,958
Rate Base:						
Electric Plant in Service	2.33	22,555,213,097	21,040,371,519	1,514,841,578	0	1,514,841,578
Plant Held for Future Use	2.33	45,289,728	45,248,499	41,228	0	41,228
Misc Deferred Debits	2.35	275,383,917	257,172,918	18,210,999	0	18,210,999
Elec Plant Acq Adj	2.33	52,266,604	52,266,604	0	0	0
Nuclear Fuel	2.33	0	0	0	0	0
Prepayments	2.35	41,352,494	38,400,746	2,951,748	0	2,951,748
Fuel Stock	2.34	218,604,667	214,492,495	4,112,171	0	4,112,171
Material & Supplies	2.34	195,614,109	188,408,416	7,205,693	0	7,205,693
Working Capital	2.35	38,715,978	35,212,298	3,503,680	0	3,503,680
Weatherization Loans	2.34	(3,626,128)	(5,586,235)	1,960,107	0	1,960,107
Miscellaneous Rate Base	2.36	0	0	0	0	0
Total Electric Plant		23,418,814,464	21,865,987,261	1,552,827,203	0	1,552,827,203
Rate Base Deductions:						
Accum Prov For Depr	2.40	(7,050,138,860)	(6,500,154,122)	(549,984,738)	0	(549,984,738)
Accum Prov For Amort	2.41	(485,489,521)	(444,412,568)	(41,076,953)	0	(41,076,953)
Accum Def Income Taxes	2.37	(3,243,053,864)	(3,041,632,485)	(201,421,379)	0	(201,421,379)
Unamortized ITC	2.37	(4,451,431)	(3,868,245)	(583,186)	0	(583,186)
Customer Adv for Const	2.36	(26,193,853)	(26,210,542)	16,689	0	16,689
Customer Service Deposits	2.36	0	0	0	0	0
Misc. Rate Base Deductions	2.36	(72,496,433)	(69,198,153)	(3,298,280)	0	(3,298,280)
Total Rate Base Deductions		(10,881,823,961)	(10,085,476,115)	(796,347,846)	0	(796,347,846)
Total Rate Base		12,536,990,503	11,780,511,146	756,479,357	0	756,479,357

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		125,265,289	111,749,182	13,516,108	-	13,516,108
				B1	125,265,289	111,749,182	13,516,108	-	13,516,108
442	Commercial & Industrial Sales								
		0	S		192,393,721	179,436,656	12,957,065	-	12,957,065
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	192,393,721	179,436,656	12,957,065	-	12,957,065
444	Public Street & Highway Lighting								
		0	S		1,653,968	1,642,476	11,493	-	11,493
		0	SO		-	-	-	-	-
				B1	1,653,968	1,642,476	11,493	-	11,493
445	Other Sales to Public Authority								
		0	S		1,390,323	1,390,323	-	-	-
				B1	1,390,323	1,390,323	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**320,703,301**	**294,218,636**	**26,484,665**	**-**	**26,484,665**
447	Sales for Resale-Non NPC								
		WSF	S		742,012	742,012	-	-	-
			CAGW		-	-	-	-	-
					742,012	742,012	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		13,411,263	10,432,474	2,978,789	-	2,978,789
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	13,411,263	10,432,474	2,978,789	-	2,978,789
	Total Sales for Resale				14,153,276	11,174,486	2,978,789	-	2,978,789
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**334,856,577**	**305,393,122**	**29,463,455**	**-**	**29,463,455**
450	Forfeited Discounts & Interest								
		CUST	S		634,677	591,039	43,637	-	43,637
		CUST	SO		-	-	-	-	-
				B1	634,677	591,039	43,637	-	43,637
451	Misc Electric Revenue								
		CUST	S		543,792	534,521	9,272	-	9,272
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	543,792	534,521	9,272	-	9,272
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		929,322	840,792	88,530	-	88,530
		T	CAGW		50,042	38,927	11,115	-	11,115
		T	CAGE		328,919	328,919	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		171,228	157,497	13,732	-	13,732
		GP	SO		331,930	308,208	23,722	-	23,722
				B1	1,811,441	1,674,343	137,098	-	137,098

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
456	Other Electric Revenue								
		DMSC	S		9,985,380	9,378,740	606,640	-	606,640
		CUST	CAGE		1,735,909	1,735,909	-	-	-
		OTHSE	CAGW		565,802	440,131	125,671	-	125,671
		OTHSO	SO		26,052	24,190	1,862	-	1,862
		OTHSGR	SG		8,139,408	7,486,675	652,733	-	652,733
		OTHSGR	JBG		119,470	94,014	25,456	-	25,456
		OTHSGR	WRG		4,579,516	4,309,008	270,508	-	270,508
		OTHSGR	WRE		589,293	554,178	35,116	-	35,116
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	25,740,831	24,022,845	1,717,986	-	1,717,986
	Total Other Electric Revenues				**28,730,740**	**26,822,748**	**1,907,993**	**-**	**1,907,993**
Total Electric Operating Revenues				**B1**	**363,587,317**	**332,215,870**	**31,371,447**	**-**	**31,371,447**
Summary of Revenues by Factor									
	S				333,538,484	306,305,740	27,232,744	-	27,232,744
	JBG				119,470	94,014	25,456	-	25,456
	SE				-	-	-	-	-
	SO				357,982	332,399	25,584	-	25,584
	SG				8,310,637	7,644,172	666,465	-	666,465
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				14,027,108	10,911,532	3,115,575	-	3,115,575
	CAGE				2,064,827	2,064,827	-	-	-
	WRG				4,579,516	4,309,008	270,508	-	270,508
	WRE				589,293	554,178	35,116	-	35,116
Total Electric Operating Revenues				B1	363,587,317	332,215,870	31,371,447	-	31,371,447
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		33	33	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		11,759	10,918	840	-	840
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	11,791	10,951	840	-	840
Total Miscellaneous Revenues					**11,791**	**10,951**	**840**	**-**	**840**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**11,791**	**10,951**	**840**	**-**	**840**

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
169	500	Operation Supervision & Engineering								
170			P	SG		-	-	-	-	-
171			P	CAGW		2,770	2,155	615	-	615
172			P	CAGE		403,528	403,528	-	-	-
173			P	JBG		1,283,863	1,010,309	273,554	-	273,554
174			P	CAGE		-	-	-	-	-
175					B2	1,690,161	1,415,991	274,169	-	274,169
176										
177	501	Fuel Related								
178			P	SE		(11,709)	(10,806)	(903)	-	(903)
179			P	SE		-	-	-	-	-
180			P	SE		-	-	-	-	-
181			P	CAGW		176,276	137,123	39,153	-	39,153
182			P	CAGE		-	-	-	-	-
183			P	CAEW		-	-	-	-	-
184			P	CAEE		1,670,871	1,670,871	-	-	-
185			P	JBE		412,003	323,444	88,559	-	88,559
186			P	CAEE		-	-	-	-	-
187			P	JBG		-	-	-	-	-
188					B2	2,247,441	2,120,632	126,809	-	126,809
189										
190	501NPC	Fuel Related								
191				SE		-	-	-	-	-
192				SE		-	-	-	-	-
193				SE		-	-	-	-	-
194				CAGW		-	-	-	-	-
195				CAGE		-	-	-	-	-
196				CAEW		15,929,537	12,360,246	3,569,290	-	3,569,290
197				CAEE		-	-	-	-	-
198				JBE		-	-	-	-	-
199				CAEE		-	-	-	-	-
200				JBG		-	-	-	-	-
201					B2	15,929,537	12,360,246	3,569,290	-	3,569,290
202										
203		Total Fuel Related				18,176,977	14,480,878	3,696,099	-	3,696,099
204										
205	502	Steam Expenses								
206			P	SG		-	-	-	-	-
207			P	CAGW		81,264	63,215	18,050	-	18,050
208			P	CAGE		2,362,586	2,362,586	-	-	-
209			P	JBG		310,593	244,415	66,178	-	66,178
210			P	CAGE		-	-	-	-	-
211					B2	2,754,443	2,670,215	84,228	-	84,228
212										
213	503	Steam From Other Sources								
214			P	SE		-	-	-	-	-
215			P	CAEW		-	-	-	-	-
216			P	CAEE		-	-	-	-	-
217					B2	-	-	-	-	-
218										
219	503NPC	Steam From Other Sources-NPC								
220				SE		-	-	-	-	-
221				CAEW		-	-	-	-	-
222				CAEE	B2	-	-	-	-	-
223						-	-	-	-	-
224										
225	505	Electric Expenses								
226			P	SG		-	-	-	-	-
227			P	CAGW		5,278	4,106	1,172	-	1,172
228			P	CAGE		363,965	363,965	-	-	-
229			P	JBG		-	-	-	-	-
230			P	CAGE		-	-	-	-	-
231					B2	369,244	368,071	1,172	-	1,172
232										
233	506	Misc. Steam Expense								
234			P	SG		-	-	-	-	-
235			P	SE		-	-	-	-	-
236			P	CAGW		129,189	100,494	28,694	-	28,694
237			P	CAGE		5,432,537	5,432,537	-	-	-
238			P	JBG		(757,722)	(596,273)	(161,449)	-	(161,449)
239			P	CAGE		-	-	-	-	-
240					B2	4,804,004	4,936,758	(132,754)	-	(132,754)

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
241										
242	507	Rents								
243			P	SG		-	-	-	-	-
244			P	CAGW		717	558	159	-	159
245			P	CAGE		538	538	-	-	-
246			P	JBG		9,773	7,691	2,082	-	2,082
247			P	CAGE		-	-	-	-	-
248					B2	11,029	8,787	2,242	-	2,242
249										
250	510	Maint Supervision & Engineering								
251			P	SG		-	-	-	-	-
252			P	CAGW		15,753	12,254	3,499	-	3,499
253			P	CAGE		371,583	371,583	-	-	-
254			P	JBG		37,211	29,283	7,929	-	7,929
255			P	CAGE		-	-	-	-	-
256					B2	424,547	413,119	11,427	-	11,427
257										
258										
259										
260	511	Maintenance of Structures								
261			P	SG		-	-	-	-	-
262			P	CAGW		41,890	32,585	9,304	-	9,304
263			P	CAGE		1,404,757	1,404,757	-	-	-
264			P	JBG		623,533	490,676	132,857	-	132,857
265			P	CAGE		-	-	-	-	-
266					B2	2,070,179	1,928,018	142,161	-	142,161
267										
268	512	Maintenance of Boiler Plant								
269			P	SG		-	-	-	-	-
270			P	CAGW		159,512	124,083	35,429	-	35,429
271			P	CAGE		7,615,675	7,615,675	-	-	-
272			P	JBG		1,625,212	1,278,926	346,286	-	346,286
273			P	CAGE		-	-	-	-	-
274					B2	9,400,399	9,018,684	381,715	-	381,715
275										
276	513	Maintenance of Electric Plant								
277			P	SG		-	-	-	-	-
278			P	CAGW		9,705	7,550	2,156	-	2,156
279			P	CAGE		2,525,540	2,525,540	-	-	-
280			P	JBG		669,929	527,186	142,743	-	142,743
281			P	CAGE		-	-	-	-	-
282					B2	3,205,175	3,060,276	144,898	-	144,898
283										
284	514	Maintenance of Misc. Steam Plant								
285			P	SG		-	-	-	-	-
286			P	CAGW		30,523	23,744	6,779	-	6,779
287			P	CAGE		597,395	597,395	-	-	-
288			P	JBG		282,603	222,388	60,214	-	60,214
289			P	CAGE		-	-	-	-	-
290					B2	910,520	843,526	66,994	-	66,994
291										
292	**Total Steam Power Generation**				B2	**43,816,677**	**39,144,326**	**4,672,352**	**-**	**4,672,352**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		314,234	244,439	69,795	-	69,795
		P	CAGE		(52,830)	(52,830)	-	-	-
				B2	261,404	191,609	69,795	-	69,795
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		13,346	10,381	2,964	-	2,964
		P	CAGE		337	337	-	-	-
				B2	13,683	10,719	2,964	-	2,964
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		389,295	302,829	86,467	-	86,467
		P	CAGE		29,163	29,163	-	-	-
				B2	418,458	331,991	86,467	-	86,467
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,605,830	1,249,157	356,673	-	356,673
		P	CAGE		495,636	495,636	-	-	-
				B2	2,101,466	1,744,793	356,673	-	356,673
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		5,192	4,039	1,153	-	1,153
		P	CAGE		77	77	-	-	-
				B2	5,269	4,116	1,153	-	1,153
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		42,759	33,262	9,497	-	9,497
		P	CAGE		50,167	50,167	-	-	-
				B2	92,926	83,428	9,497	-	9,497
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(824,732)	(641,550)	(183,182)	-	(183,182)
		P	CAGE		26,203	26,203	-	-	-
				B2	(798,529)	(615,347)	(183,182)	-	(183,182)

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		271,485	211,185	60,300	-	60,300
		P	CAGE		46,907	46,907	-	-	-
				B2	318,391	258,092	60,300	-	60,300
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		127,758	99,381	28,376	-	28,376
		P	CAGE		72,466	72,466	-	-	-
				B2	200,224	171,847	28,376	-	28,376
Total Hydraulic Power Generation				B2	**2,613,292**	**2,181,249**	**432,043**	**-**	**432,043**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		18,091	14,073	4,018	-	4,018
		P	CAGE		65,429	65,429	-	-	-
		P	CAGE		-	-	-	-	-
				B2	83,520	79,501	4,018	-	4,018
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		4,744,909	3,681,729	1,063,179	-	1,063,179
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	4,744,909	3,681,729	1,063,179	-	1,063,179
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		461,335	358,868	102,468	-	102,468
		P	CAGE		473,163	473,163	-	-	-
		P	CAGE		-	-	-	-	-
				B2	934,498	832,030	102,468	-	102,468
549	Miscellaneous Other								
		P	SG		191,856	176,471	15,386	-	15,386
		P	CAGW		621,267	483,277	137,990	-	137,990
		P	CAGE		857,367	857,367	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,670,491	1,517,115	153,376	-	153,376
550	Maint Supervision & Engineering								
		P	SG		187	172	15	-	15
		P	CAGW		162,313	126,261	36,051	-	36,051
		P	CAGE		106,047	106,047	-	-	-
		P	CAGE		-	-	-	-	-
				B2	268,547	232,481	36,066	-	36,066
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		1,171	911	260	-	260
		P	CAGE		509,607	509,607	-	-	-
		P	JBG		-	-	-	-	-
				B2	510,779	510,519	260	-	260
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		107,346	83,503	23,843	-	23,843
		P	CAGE		1,166,377	1,166,377	-	-	-
		P	JBG		21,977	17,294	4,683	-	4,683
				B2	1,295,700	1,267,175	28,525	-	28,525

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		190,641	148,297	42,343	-	42,343
		P	CAGE		562,127	562,127	-	-	-
		P	CAGE		-	-	-	-	-
				B2	752,768	710,425	42,343	-	42,343
Total Other Power Generation				**B2**	**10,261,211**	**8,830,974**	**1,430,237**	**-**	**1,430,237**
555	Purchased Power								
		P	S		(2,357,146)	(1,840,526)	(516,620)	-	(516,620)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(2,357,146)	(1,840,526)	(516,620)	-	(516,620)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		35,454,365	27,579,560	7,874,805	-	7,874,805
		P	CAGE		-	-	-	-	-
		P	CAEW		300,704	233,326	67,378	-	67,378
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		170,989	-	170,989	-	170,989
					35,926,058	27,812,886	8,113,172	-	8,113,172
	Total Purchased Power			B2	33,568,912	25,972,360	7,596,553	-	7,596,553
556	System Control & Load Dispatch								
		P	SG		167,231	153,820	13,411	-	13,411
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	167,231	153,820	13,411	-	13,411
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		4,391,583	4,039,403	352,179	-	352,179
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	JBE		706	554	152	-	152
		P	TROJP		-	-	-	-	-
		P	CAGW		12,517	9,737	2,780	-	2,780
		P	CAGE		629,391	629,391	-	-	-
		P	JBG		164,304	129,295	35,008	-	35,008
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	5,183,184	4,801,148	382,036	-	382,036
Total Other Power Supply				B2	**38,919,328**	**30,927,329**	**7,991,999**	**-**	**7,991,999**
TOTAL PRODUCTION EXPENSE				B2	**95,610,508**	**81,083,877**	**14,526,631**	**-**	**14,526,631**

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Summary of Production Expense by Factor									
569		S				(2,201,473)	(1,847,758)	(353,715)	-	(353,715)
570		SG				4,750,858	4,369,867	380,991	-	380,991
571		SE				(11,709)	(10,806)	(903)	-	(903)
572		JBG				4,271,276	3,361,190	910,085	-	910,085
573		TROJP				-	-	-	-	-
574		JBE				412,709	323,998	88,711	-	88,711
575		DGP				-	-	-	-	-
576		DEU				-	-	-	-	-
577		DEP				-	-	-	-	-
578		CAGW				39,627,089	30,825,476	8,801,613	-	8,801,613
579		CAGE				26,115,737	26,115,737	-	-	-
580		CAEW				20,975,150	16,275,302	4,699,848	-	4,699,848
581		CAEE				1,670,871	1,670,871	-	-	-
582		SNPPS				-	-	-	-	-
583		SNPPO				-	-	-	-	-
584		DGU				-	-	-	-	-
585		MC				-	-	-	-	-
586		SSGCT				-	-	-	-	-
587		SSECT				-	-	-	-	-
588		SSGC				-	-	-	-	-
589		SSGCH				-	-	-	-	-
590		SSECH				-	-	-	-	-
591	Total Production Expense by Factor				B2	95,610,508	81,083,877	14,526,631	-	14,526,631
592	560	Operation Supervision & Engineering								
593			T	SG		289,721	266,487	23,234	-	23,234
594			T	JBG		-	-	-	-	-
595			T	CAGW		48,958	38,084	10,874	-	10,874
596			T	CAGE		70,231	70,231	-	-	-
597					B2	408,909	374,801	34,108	-	34,108
598										
599	561	Load Dispatching								
600			T	SG		647,896	595,939	51,958	-	51,958
601			T	CAGW		1,669	1,298	371	-	371
602			T	CAGE		73,158	73,158	-	-	-
603					B2	722,723	670,395	52,328	-	52,328
604	562	Station Expense								
605			T	SG		86,404	79,475	6,929	-	6,929
606			T	JBG		-	-	-	-	-
607			T	CAGW		36,641	28,502	8,138	-	8,138
608			T	CAGE		82,520	82,520	-	-	-
609					B2	205,565	190,497	15,067	-	15,067
610										
611	563	Overhead Line Expense								
612			T	SG		-	-	-	-	-
613			T	CAGW		281	219	62	-	62
614			T	CAGE		17,141	17,141	-	-	-
615					B2	17,422	17,360	62	-	62
616										
617	564	Underground Line Expense								
618			T	SG		-	-	-	-	-
619			T	CAGW		-	-	-	-	-
620			T	CAGE		-	-	-	-	-
621					B2	-	-	-	-	-
622										
623	565	Transmission of Electricity by Others								
624			T	SG		-	-	-	-	-
625			T	SE		-	-	-	-	-
626			T	CAGW		-	-	-	-	-
627			T	CAGE		-	-	-	-	-
628			T	CAEW		-	-	-	-	-
629			T	CAEE		-	-	-	-	-
630					B2	-	-	-	-	-
631										
632	565NPC	Transmission of Electricity by Others-NPC								
633				SG		-	-	-	-	-
634				SE		-	-	-	-	-
635				CAGW		8,028,221	6,245,064	1,783,156	-	1,783,156
636				CAGE		-	-	-	-	-
637				CAEW		-	-	-	-	-
638				CAEE		-	-	-	-	-
639						8,028,221	6,245,064	1,783,156	-	1,783,156
640										
641		Total Transmission of Electricity by Others				8,028,221	6,245,064	1,783,156	-	1,783,156
642										
643	566	Misc. Transmission Expense								
644			T	SG		226,941	208,742	18,199	-	18,199
645			T	CAGW		12,261	9,538	2,723	-	2,723
646			T	CAGE		18,923	18,923	-	-	-
647					B2	258,125	237,202	20,923	-	20,923
648										
649	567	Rents - Transmission								
650			T	SG		(55)	(51)	(4)	-	(4)
651			T	CAGW		97,120	75,548	21,571	-	21,571
652			T	CAGE		204,927	204,927	-	-	-
653					B2	301,992	280,425	21,567	-	21,567
654										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
655	568	Maint Supervision & Engineering								
656			T	SG		104,594	96,206	8,388	-	8,388
657			T	CAGW		53,794	41,846	11,948	-	11,948
658			T	CAGE		31,243	31,243	-	-	-
659					B2	189,630	169,294	20,336	-	20,336
660										
661	569	Maintenance of Structures								
662			T	SG		384,775	353,919	30,857	-	30,857
663			T	CAGW		-	-	-	-	-
664			T	CAGE		10,452	10,452	-	-	-
665					B2	395,228	364,371	30,857	-	30,857
666										
667	570	Maintenance of Station Equipment								
668			T	SG		33,207	30,544	2,663	-	2,663
669			T	JBG		6,266	4,931	1,335	-	1,335
670			T	CAGW		246,638	191,857	54,781	-	54,781
671			T	CAGE		543,333	543,333	-	-	-
672					B2	829,443	770,664	58,779	-	58,779
673										
674	571	Maintenance of Overhead Lines								
675			T	SG		7,337	6,748	588	-	588
676			T	JBG		-	-	-	-	-
677			T	CAGW		990,996	770,885	220,111	-	220,111
678			T	CAGE		1,212,496	1,212,496	-	-	-
679					B2	2,210,829	1,990,129	220,699	-	220,699
680										
681	572	Maintenance of Underground Lines								
682			T	SG		-	-	-	-	-
683			T	CAGW		595	463	132	-	132
684			T	CAGE		-	-	-	-	-
685					B2	595	463	132	-	132
686										
687	573	Maint of Misc. Transmission Plant								
688			T	SG		45,339	41,703	3,636	-	3,636
689			T	CAGW		-	-	-	-	-
690			T	CAGE		-	-	-	-	-
691					B2	45,339	41,703	3,636	-	3,636
692										
693	**TOTAL TRANSMISSION EXPENSE**				B2	**13,614,020**	**11,352,369**	**2,261,651**	-	**2,261,651**
694										
695	Summary of Transmission Expense by Factor									
696		SE				-	-	-	-	-
697		SG				1,826,159	1,679,712	146,447	-	146,447
698		CAGW				9,517,172	7,403,303	2,113,869	-	2,113,869
699		CAGE				2,264,423	2,264,423	-	-	-
700		JBG				6,266	4,931	1,335	-	1,335
701	Total Transmission Expense by Factor				B2	13,614,020	11,352,369	2,261,651	-	2,261,651
702	580	Operation Supervision & Engineering								
703			DPW	S		5,424	3,873	1,550	-	1,550
704			DPW	SNPD		1,435,998	1,341,947	94,052	-	94,052
705					B2	1,441,422	1,345,820	95,602	-	95,602
706										
707	581	Load Dispatching								
708			DPW	S		-	-	-	-	-
709			DPW	SNPD		996,716	931,435	65,281	-	65,281
710					B2	996,716	931,435	65,281	-	65,281
711										
712	582	Station Expense								
713			DPW	S		340,690	320,984	19,706	-	19,706
714			DPW	SNPD		4,319	4,036	283	-	283
715					B2	345,009	325,021	19,989	-	19,989
716										
717	583	Overhead Line Expenses								
718			DPW	S		537,270	513,235	24,035	-	24,035
719			DPW	SNPD		918	858	60	-	60
720					B2	538,188	514,093	24,095	-	24,095
721										
722	584	Underground Line Expense								
723			DPW	S		-	-	-	-	-
724			DPW	SNPD		-	-	-	-	-
725					B2	-	-	-	-	-
726										
727	585	Street Lighting & Signal Systems								
728			DPW	S		-	-	-	-	-
729			DPW	SNPD		18,385	17,181	1,204	-	1,204
730					B2	18,385	17,181	1,204	-	1,204
731										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		448,138	405,216	42,922	-	42,922
		DPW	SNPD		170,368	159,210	11,158	-	11,158
				B2	618,506	564,426	54,081	-	54,081
587	Customer Installation Expenses								
		DPW	S		1,021,238	958,855	62,383	-	62,383
		DPW	SNPD		-	-	-	-	-
				B2	1,021,238	958,855	62,383	-	62,383
588	Misc. Distribution Expenses								
		DPW	S		163,586	143,768	19,817	-	19,817
		DPW	SNPD		320,234	299,260	20,974	-	20,974
				B2	483,819	443,028	40,791	-	40,791
589	Rents								
		DPW	S		333,029	330,734	2,295	-	2,295
		DPW	SNPD		10,104	9,442	662	-	662
				B2	343,133	340,176	2,956	-	2,956
590	Maint Supervision & Engineering								
		DPW	S		73,220	71,654	1,566	-	1,566
		DPW	SNPD		241,234	225,434	15,800	-	15,800
				B2	314,454	297,088	17,366	-	17,366
591	Maintenance of Structures								
		DPW	S		76,257	69,874	6,383	-	6,383
		DPW	SNPD		18,699	17,475	1,225	-	1,225
				B2	94,956	87,349	7,607	-	7,607
592	Maintenance of Station Equipment								
		DPW	S		799,747	774,950	24,796	-	24,796
		DPW	SNPD		156,878	146,603	10,275	-	10,275
				B2	956,624	921,553	35,071	-	35,071
593	Maintenance of Overhead Lines								
		DPW	S		6,859,410	6,477,253	382,156	-	382,156
		DPW	SNPD		84,786	79,233	5,553	-	5,553
				B2	6,944,195	6,556,486	387,709	-	387,709
594	Maintenance of Underground Lines								
		DPW	S		1,670,101	1,539,833	130,268	-	130,268
		DPW	SNPD		757	708	50	-	50
				B2	1,670,858	1,540,540	130,318	-	130,318
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		73,906	69,066	4,841	-	4,841
				B2	73,906	69,066	4,841	-	4,841
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		373,862	348,325	25,536	-	25,536
		DPW	SNPD		-	-	-	-	-
				B2	373,862	348,325	25,536	-	25,536
597	Maintenance of Meters								
		DPW	S		406,418	374,267	32,151	-	32,151
		DPW	SNPD		64,702	60,464	4,238	-	4,238
				B2	471,120	434,731	36,389	-	36,389
598	Maint of Misc. Distribution Plant								
		DPW	S		236,224	218,828	17,396	-	17,396
		DPW	SNPD		(65,732)	(61,426)	(4,305)	-	(4,305)
				B2	170,493	157,402	13,091	-	13,091
TOTAL DISTRIBUTION EXPENSE				B2	**16,876,885**	**15,852,574**	**1,024,310**	**-**	**1,024,310**
Summary of Distribution Expense by Factor									
	S				13,344,612	12,551,651	792,961	-	792,961
	SNPD				3,532,273	3,300,923	231,349	-	231,349
Total Distribution Expense by Factor				B2	16,876,885	15,852,574	1,024,310	-	1,024,310
901	Supervision								
		CUST	S		171	171	-	-	-
		CUST	CN		296,025	275,218	20,807	-	20,807
				B2	296,195	275,388	20,807	-	20,807

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,582,692	1,513,089	69,602	-	69,602
		CUST	CN		217,603	202,308	15,295	-	15,295
				B2	1,800,295	1,715,397	84,897	-	84,897
903	Customer Receipts & Collections								
		CUST	S		729,743	684,102	45,641	-	45,641
		CUST	CN		4,119,804	3,830,227	289,577	-	289,577
				B2	4,849,547	4,514,329	335,218	-	335,218
904	Uncollectible Accounts								
		CUST	S		985,389	836,361	149,028	-	149,028
		P	SG		-	-	-	-	-
		CUST	CN		15,000	13,946	1,054	-	1,054
				B2	1,000,389	850,307	150,082	-	150,082
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		17,172	15,965	1,207	-	1,207
				B2	17,172	15,965	1,207	-	1,207
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,963,599**	**7,371,387**	**592,212**	**-**	**592,212**
Summary of Customer Accts Exp by Factor									
	S				3,297,995	3,033,723	264,271	-	264,271
	CN				4,665,604	4,337,663	327,941	-	327,941
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,963,599	7,371,387	592,212	-	592,212
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		23,580	21,923	1,657	-	1,657
				B2	23,580	21,923	1,657	-	1,657
908	Customer Assistance								
		CUST	S		8,702,839	8,055,005	647,834	-	647,834
		CUST	CN		136,288	126,709	9,580	-	9,580
				B2	8,839,128	8,181,714	657,413	-	657,413
909	Informational & Instructional Adv								
		CUST	S		119,335	118,412	923	-	923
		CUST	CN		475,456	442,037	33,419	-	33,419
				B2	594,791	560,449	34,342	-	34,342
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		230	214	16	-	16
				B2	230	214	16	-	16
TOTAL CUSTOMER SERVICE EXPENSE				B2	**9,457,729**	**8,764,300**	**693,429**	**-**	**693,429**
Summary of Customer Service Exp by Factor									
	S				8,822,174	8,173,417	648,757	-	648,757
	CN				635,555	590,883	44,673	-	44,673
Total Customer Service Expense by Factor				B2	9,457,729	8,764,300	693,429	-	693,429
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**9,457,729**	**8,764,300**	**693,429**	**-**	**693,429**
920	Administrative & General Salaries								
		PTD	S		(565,889)	(481,059)	(84,830)	-	(84,830)
		CUST	CN		-	-	-	-	-
		PTD	SO		5,868,390	5,448,998	419,392	-	419,392
				B2	5,302,501	4,967,939	334,561	-	334,561
921	Office Supplies & expenses								
		PTD	S		6,298	3,559	2,740	-	2,740
		CUST	CN		-	-	-	-	-
		PTD	SO		736,449	683,818	52,631	-	52,631
				B2	742,748	687,377	55,371	-	55,371
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,965,248)	(2,753,333)	(211,915)	-	(211,915)
				B2	(2,965,248)	(2,753,333)	(211,915)	-	(211,915)
923	Outside Services								
		PTD	S		10,840	10,830	10	-	10
		CUST	CN		-	-	-	-	-
		PTD	SO		1,339,905	1,244,147	95,758	-	95,758
				B2	1,350,745	1,254,977	95,768	-	95,768
924	Property Insurance								
		PTD	S		657,745	657,745	-	-	-
		PTD	SO		916,222	850,743	65,479	-	65,479
				B2	1,573,967	1,508,488	65,479	-	65,479
925	Injuries & Damages								
		PTD	SO		482,295	447,827	34,468	-	34,468
				B2	482,295	447,827	34,468	-	34,468
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		1,439,282	1,283,309	155,973	-	155,973
		CUST	CN		-	-	-	-	-
		DMSC	SO		100,181	93,022	7,160	-	7,160
		CUST	CAGW		-	-	-	-	-
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		149,401	137,420	11,981	-	11,981
				B2	1,688,864	1,513,750	175,113	-	175,113
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(1,063,588)	(987,577)	(76,011)	-	(76,011)
				B2	(1,063,588)	(987,577)	(76,011)	-	(76,011)
930	Misc General Expenses								
		PTD	S		37,731	20,283	17,448	-	17,448
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,274,669	1,183,573	91,096	-	91,096
				B2	1,312,400	1,203,856	108,544	-	108,544

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
963	931	Rents								
964			PTD	S		99,607	98,720	887	-	887
965			PTD	SO		495,046	459,667	35,379	-	35,379
966					B2	594,653	558,387	36,266	-	36,266
967										
968	935	Maintenance of General Plant								
969			G	S		36,325	34,057	2,268	-	2,268
970			CUST	CN		-	-	-	-	-
971			G	SO		1,953,038	1,813,461	139,576	-	139,576
972					B2	1,989,363	1,847,519	141,844	-	141,844
973										
974	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**11,008,699**	**10,249,211**	**759,488**	**-**	**759,488**
975										
976	Summary of A&G Expense by Factor									
977		S				1,721,939	1,627,444	94,495	-	94,495
978		SO				9,137,359	8,484,347	653,013	-	653,013
979		SG				149,401	137,420	11,981	-	11,981
980		CN				-	-	-	-	-
981		CAGW				-	-	-	-	-
982		CAGE				-	-	-	-	-
983	Total A&G Expense by Factor				B2	11,008,699	10,249,211	759,488	-	759,488
984										
985	**TOTAL O&M EXPENSE**				B2	**154,531,440**	**134,673,717**	**19,857,722**	**-**	**19,857,722**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		430,790	335,106	95,683	-	95,683
		P	CAGE		9,006,128	9,006,128	-	-	-
		P	JBG		1,722,697	1,355,640	367,057	-	367,057
		P	S		-	-	-	-	-
				B3	11,159,614	10,696,874	462,740	-	462,740
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,348,705	1,049,142	299,562	-	299,562
		P	CAGE		421,873	421,873	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,770,577	1,471,015	299,562	-	299,562
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,557,934	2,767,678	790,256	-	790,256
		P	CAGE		6,095,194	6,095,194	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	9,653,128	8,862,872	790,256	-	790,256
403TP	Transmission Depreciation								
		T	S		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,895,060	1,474,146	420,914	-	420,914
		T	CAGE		5,111,135	5,111,135	-	-	-
		T	JBG		69,344	54,569	14,775	-	14,775
		T	SG		4,518	4,155	362	-	362
				B3	7,080,057	6,644,006	436,051	-	436,051
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		27,890	27,504	387	-	387
361	Structures	DPW	S		113,002	109,772	3,229	-	3,229
362	Station Equipment	DPW	S		1,600,923	1,516,163	84,760	-	84,760
363	Storage Battery Eq	DPW	S		-	-	-	-	-
364	Poles & Towers	DPW	S		2,994,632	2,680,897	313,735	-	313,735
365	OH Conductors	DPW	S		1,651,191	1,509,110	142,081	-	142,081
366	UG Conduit	DPW	S		669,277	610,689	58,588	-	58,588
367	UG Conductor	DPW	S		1,493,208	1,439,954	53,254	-	53,254
368	Line Trans	DPW	S		2,380,265	2,144,273	235,992	-	235,992
369	Services	DPW	S		1,016,999	911,590	105,410	-	105,410
370	Meters	DPW	S		503,537	467,416	36,120	-	36,120
371	Inst Cust Prem	DPW	S		40,326	38,721	1,605	-	1,605
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		179,715	169,240	10,476	-	10,476
				B3	12,670,966	11,625,329	1,045,637	-	1,045,637
403GP	General Depreciation								
		G-SITUS	S		1,066,412	948,451	117,961	-	117,961
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		142,954	132,906	10,048	-	10,048
		G-SG	SG		124	114	10	-	10
		PTD	SO		1,277,314	1,186,029	91,285	-	91,285
		G-SG	CAGW		140,525	109,313	31,212	-	31,212
		G-SG	CAGE		438,033	438,033	-	-	-
		P	JBG		29,196	22,975	6,221	-	6,221
		P	JBE		83	65	18	-	18
		P	CAEE		1,466	1,466	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	3,096,108	2,839,353	256,755	-	256,755

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**45,430,450**	**42,139,448**	**3,291,001**	**-**	**3,291,001**
Summary of Depreciation Expense by Factor									
	S				13,737,378	12,573,780	1,163,598	-	1,163,598
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				4,642	4,270	372	-	372
	SO				1,277,314	1,186,029	91,285	-	91,285
	CN				142,954	132,906	10,048	-	10,048
	SE				-	-	-	-	-
	CAGW				7,373,014	5,735,386	1,637,628	-	1,637,628
	CAGE				21,072,363	21,072,363	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,466	1,466	-	-	-
	JBG				1,821,236	1,433,183	388,053	-	388,053
	JBE				83	65	18	-	18
Total Depreciation Expense By Factor				B3	45,430,450	42,139,448	3,291,001	-	3,291,001
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		151,863	138,782	13,081	-	13,081
		I-SG	SG		-	-	-	-	-
		PTD	SO		103,982	96,551	7,431	-	7,431
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		22,781	21,179	1,601	-	1,601
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	278,626	256,512	22,113	-	22,113
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		15,946	15,913	33	-	33
		P	SE		-	-	-	-	-
		I-SG	SG		395,545	363,825	31,720	-	31,720
		PTD	SO		1,285,543	1,193,671	91,873	-	91,873
		CUST	CN		486,412	452,222	34,189	-	34,189
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		1,094,650	851,516	243,134	-	243,134
		I-SG	CAGE		293,581	293,581	-	-	-
		P	JBG		293	231	62	-	62
		P	CAEW		-	-	-	-	-
		P	CAEE		4,607	4,607	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	3,576,578	3,175,565	401,013	-	401,013
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		17,120	13,317	3,802	-	3,802
		P	CAGE		3,868	3,868	-	-	-
		P	SG		-	-	-	-	-
				B4	20,988	17,185	3,802	-	3,802
Total Amortization of Limited Term Plant				B4	3,876,191	3,449,263	426,928	-	426,928
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		460,331	460,331	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	460,331	460,331	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(3,562)	(3,562)	-	-	-
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B4	(3,562)	(3,562)	-	-	-
TOTAL AMORTIZATION EXPENSE				B4	**4,332,960**	**3,906,032**	**426,928**	**-**	**426,928**
Summary of Amortization Expense by Factor									
	S				164,247	151,133	13,114	-	13,114
	SE				-	-	-	-	-
	TROJP				-	-	-	-	-
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,389,525	1,290,221	99,304	-	99,304
	JBG				293	231	62	-	62
	SSGCH				-	-	-	-	-
	CN				509,192	473,402	35,791	-	35,791
	CAGW				1,111,770	864,833	246,936	-	246,936
	CAGE				757,780	757,780	-	-	-
	CAEW				-	-	-	-	-
	CAEE				4,607	4,607	-	-	-
	SG				395,545	363,825	31,720	-	31,720
Total Amortization Expense by Factor				B4	4,332,960	3,906,032	426,928	-	426,928
408	Taxes Other Than Income								
		GP	S		3,297,303	2,346,844	950,459	-	950,459
		GP	GPS		9,798,834	9,098,548	700,286	-	700,286
		GP	SO		(167,463)	(155,495)	(11,968)	-	(11,968)
		P	SE		38,050	35,114	2,936	-	2,936
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		33,978	33,978	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	13,000,701	11,358,989	1,641,713	-	1,641,713

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1216	41140	Deferred Investment Tax Credit - Fed								
1217			PTD	CAGE		-	-	-	-	-
1219					B7	-	-	-	-	-
1221	41141	Deferred Investment Tax Credit - Idaho								
1222			PTD	CAGE		-	-	-	-	-
1224					B7	-	-	-	-	-
1226	**TOTAL DEFERRED ITC**				B7	-	-	-	-	-
1229	427	Interest on Long-Term Debt								
1230			GP	S		-	-	-	-	-
1231			GP	SNP		29,247,319	27,271,311	1,976,008	-	1,976,008
1232						29,247,319	27,271,311	1,976,008	-	1,976,008
1234	428	Amortization of Debt Disc & Exp								
1235			GP	SNP		471,639	439,774	31,865	-	31,865
1236						471,639	439,774	31,865	-	31,865
1238	429	Amortization of Premium on Debt								
1239			GP	SNP		(227)	(211)	(15)	-	(15)
1240						(227)	(211)	(15)	-	(15)
1242	431	Other Interest Expense								
1243			NUTIL	OTH		-	-	-	-	-
1244			GP	SO		-	-	-	-	-
1245			GP	SNP		1,103,025	1,028,503	74,523	-	74,523
1246						1,103,025	1,028,503	74,523	-	74,523
1248	432	AFUDC - Borrowed								
1249			GP	SNP		(2,295,699)	(2,140,597)	(155,102)	-	(155,102)
1250						(2,295,699)	(2,140,597)	(155,102)	-	(155,102)
1252		Total Elec. Interest Deductions for Tax			B6	28,526,058	26,598,780	1,927,278	-	1,927,278
1254		Non-Utility Portion of Interest								
1255			427 NUTIL	NUTIL		-	-	-	-	-
1256			428 NUTIL	NUTIL		-	-	-	-	-
1257			429 NUTIL	NUTIL		-	-	-	-	-
1258			431 NUTIL	NUTIL		-	-	-	-	-
1260		Total Non-utility Interest				-	-	-	-	-
1262		Total Interest Deductions for Tax				28,526,058	26,598,780	1,927,278	-	1,927,278
1265	419	Interest & Dividends								
1266			GP	S		-	-	-	-	-
1267			GP	SNP		(4,321,834)	(4,029,842)	(291,992)	-	(291,992)
1268		Total Operating Deductions for Tax				(4,321,834)	(4,029,842)	(291,992)	-	(291,992)
1271	41010	Deferred Income Tax - Federal-DR								
1272			P	S		-	-	-	-	-
1273			P	TROJD		-	-	-	-	-
1274			IBT	CIAC		-	-	-	-	-
1275			LABOR	SO		-	-	-	-	-
1276			GP	SNP		-	-	-	-	-
1277			P	SE		-	-	-	-	-
1278			PT	SG		-	-	-	-	-
1279			GP	GPS		-	-	-	-	-
1280			TAXDEPR	TAXDEPR		-	-	-	-	-
1281			CUST	BADDEBT		-	-	-	-	-
1282			CUST	CN		-	-	-	-	-
1283			P	JBE		-	-	-	-	-
1284			PT	CAGW		-	-	-	-	-
1285			PT	CAGE		-	-	-	-	-
1286			P	JBG		-	-	-	-	-
1287			P	CAEE		-	-	-	-	-
1288			DPW	SNPD		-	-	-	-	-
1289					B7	-	-	-	-	-

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1293	41110	Deferred Income Tax - Federal-CR								
1294			GP	S		-	-	-	-	-
1295			DPW	CIAC		-	-	-	-	-
1296			GP	SCHMDEXP		-	-	-	-	-
1297			GP	SNP		-	-	-	-	-
1298			PT	SG		-	-	-	-	-
1299			PT	SNPD		-	-	-	-	-
1300			LABOR	SO		-	-	-	-	-
1301			IBT	TAXDEPR		-	-	-	-	-
1302			CUST	JBG		-	-	-	-	-
1303			CUST	BADDEBT		-	-	-	-	-
1304			GP	GPS		-	-	-	-	-
1305			P	TROJD		-	-	-	-	-
1306			P	JBE		-	-	-	-	-
1307			PT	CAGW		-	-	-	-	-
1308			PT	CAGE		-	-	-	-	-
1309			P	SE		-	-	-	-	-
1310			P	CAEE		-	-	-	-	-
1311					B7	-	-	-	-	-
1312										
1313	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1314	SCHMAF	Additions - Flow Through								
1315			SCHMAF	S		-	-	-	-	-
1316			SCHMAF	SNP		-	-	-	-	-
1317			SCHMAF	SO		-	-	-	-	-
1318			SCHMAF	SE		-	-	-	-	-
1319			SCHMAF	TROJP		-	-	-	-	-
1320			SCHMAF	DGP		-	-	-	-	-
1321					B6	-	-	-	-	-
1322										
1323	SCHMAF	Additions - Permanent								
1324			P	S		-	-	-	-	-
1325			P	BADDEBT		-	-	-	-	-
1326			P	JBE		-	-	-	-	-
1327			P	SCHMDEXP		-	-	-	-	-
1328			P	CAEE		-	-	-	-	-
1329			P	CAGW		-	-	-	-	-
1330			P	CAGE		-	-	-	-	-
1331			LABOR	SNP		-	-	-	-	-
1332			SCHMAP-SO	SO		-	-	-	-	-
1333										
1334					B6	-	-	-	-	-
1335										
1336	SCHMAT	Additions - Temporary								
1337			SCHMAT-SITUS	S		-	-	-	-	-
1338			P	JBE		-	-	-	-	-
1339			DPW	CIAC		-	-	-	-	-
1340			SCHMAT-SNP	SNP		-	-	-	-	-
1341			P	TROJD		-	-	-	-	-
1342			P	CN		-	-	-	-	-
1343			SCHMAT-SE	SE		-	-	-	-	-
1344			P	SG		-	-	-	-	-
1345			SCHMAT-GPS	GPS		-	-	-	-	-
1346			SCHMAT-SO	SO		-	-	-	-	-
1347			SCHMAT-SNP	SNPD		-	-	-	-	-
1348			P	JBG		-	-	-	-	-
1349			CUST	BADDEBT		-	-	-	-	-
1350			P	CAGW		-	-	-	-	-
1351			P	CAGE		-	-	-	-	-
1352			SCHMAT-SE	CAEW		-	-	-	-	-
1353			SCHMAT-SE	CAEE		-	-	-	-	-
1354			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1355					B6	-	-	-	-	-
1356										
1357	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1358										
1359	SCHMDF	Deductions - Flow Through								
1360			SCHMDF	S		-	-	-	-	-
1361			SCHMDF	CAGW		-	-	-	-	-
1362			SCHMDF	CAGE		-	-	-	-	-
1363			SCHMDF	DGP		-	-	-	-	-
1364			SCHMDF	DGU		-	-	-	-	-
1365					B6	-	-	-	-	-

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
SCHMDF	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SCHMDEXP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		P	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		5,337,124	5,337,124	-	-	-
	Credits	IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	5,337,124	5,337,124	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				363,587,317	332,215,870	31,371,447	-	31,371,447
	Operating Deductions:								
	O & M Expenses				154,531,440	134,673,717	19,857,722	-	19,857,722
	Depreciation Expense				45,430,450	42,139,448	3,291,001	-	3,291,001
	Amortization Expense				4,332,960	3,906,032	426,928	-	426,928
	Taxes Other Than Income				13,000,701	11,358,989	1,641,713	-	1,641,713
	Interest & Dividends (AFUDC-Equity)				(4,321,834)	(4,029,842)	(291,992)	-	(291,992)
	Misc Revenue & Expense				11,791	10,951	840	-	840
	Total Operating Deductions				212,985,508	188,059,295	24,926,213	-	24,926,213
	Other Deductions:								
	Interest Deductions				28,526,058	26,598,780	1,927,278	-	1,927,278
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				122,075,751	117,557,795	4,517,956	-	4,517,956
	State Income Taxes				5,337,124	5,337,124	-	-	-
Total Taxable Income					116,738,628	112,220,671	4,517,956	-	4,517,956
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					40,858,520	39,277,235	1,581,285	-	1,581,285
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
40910	Fuel Tax Credit	NUTIL	SO		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					40,858,520	39,277,235	1,581,285	-	1,581,285
TOTAL OPERATING EXPENSES					**263,502,985**	**236,703,496**	**26,799,489**	**-**	**26,799,489**

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,054,703	301,150	-	301,150
		P	CAGE		90,489,806	90,489,806	-	-	-
		P	JBG		1,161,925	914,352	247,573	-	247,573
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	93,007,584	92,458,861	548,723	-	548,723
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		64,668,872	50,305,203	14,363,669	-	14,363,669
		P	CAGE		734,042,557	734,042,557	-	-	-
		P	JBG		140,234,398	110,354,500	29,879,898	-	29,879,898
		P	CAGE		-	-	-	-	-
				B8	938,945,827	894,702,260	44,243,568	-	44,243,568
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		120,047,698	93,383,781	26,663,917	-	26,663,917
		P	CAGE		3,054,593,422	3,054,593,422	-	-	-
		P	JBG		675,008,572	531,183,749	143,824,822	-	143,824,822
		P	S		-	-	-	-	-
				B8	3,849,649,691	3,679,160,952	170,488,739	-	170,488,739
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		53,321,139	41,477,926	11,843,213	-	11,843,213
		P	CAGE		726,415,037	726,415,037	-	-	-
		P	JBG		175,435,526	138,055,285	37,380,241	-	37,380,241
		P	CAGE		-	-	-	-	-
				B8	955,171,703	905,948,249	49,223,454	-	49,223,454
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,250,959	10,307,775	2,943,184	-	2,943,184
		P	CAGE		356,961,997	356,961,997	-	-	-
		P	JBG		58,793,216	46,266,081	12,527,136	-	12,527,136
		P	CAGE		-	-	-	-	-
				B8	429,006,172	413,535,852	15,470,320	-	15,470,320
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,203,473	1,714,058	489,416	-	489,416
		P	CAGE		27,443,817	27,443,817	-	-	-
		P	JBG		3,722,954	2,929,700	793,254	-	793,254
		P	CAGE		-	-	-	-	-
				B8	33,370,245	32,087,575	1,282,670	-	1,282,670
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(722)	(562)	(160)	-	(160)
		P	CAGE		-	-	-	-	-
		P	SG		17,000,490	15,637,149	1,363,341	-	1,363,341
					16,999,768	15,636,588	1,363,180	-	1,363,180
Total Steam Production Plant				B8	**6,316,150,990**	**6,033,530,336**	**282,620,653**	**-**	**282,620,653**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1521	Summary of Steam Production Plant by Factor									
1522		S				-	-	-	-	-
1523		JBG				1,054,356,592	829,703,668	224,652,924	-	224,652,924
1524		JBE				-	-	-	-	-
1525		SG				17,000,490	15,637,149	1,363,341	-	1,363,341
1526		CAGW				254,847,273	198,242,884	56,604,389	-	56,604,389
1527		CAGE				4,989,946,635	4,989,946,635	-	-	-
1528		SSGCH				-	-	-	-	-
1529	Total Steam Production Plant by Factor				B8	6,316,150,990	6,033,530,336	282,620,653	-	282,620,653
1530	320	Land and Land Rights								
1531			P	DGP		-	-	-	-	-
1532			P	SG		-	-	-	-	-
1533						-	-	-	-	-
1534										
1535	321	Structures and Improvements								
1536			P	DGP		-	-	-	-	-
1537			P	SG		-	-	-	-	-
1538						-	-	-	-	-
1539										
1540	322	Reactor Plant Equipment								
1541			P	DGP		-	-	-	-	-
1542			P	SG		-	-	-	-	-
1543						-	-	-	-	-
1544										
1545	323	Turbogenerator Units								
1546			P	DGP		-	-	-	-	-
1547			P	SG		-	-	-	-	-
1548						-	-	-	-	-
1549										
1550	324	Land and Land Rights								
1551			P	DGP		-	-	-	-	-
1552			P	SG		-	-	-	-	-
1553						-	-	-	-	-
1554										
1555	325	Misc. Power Plant Equipment								
1556			P	DGP		-	-	-	-	-
1557			P	SG		-	-	-	-	-
1558						-	-	-	-	-
1559										
1560										
1561	NP	Unclassified Nuclear Plant - Acct 300								
1562			P	SG		-	-	-	-	-
1563						-	-	-	-	-
1564										
1565										
1566	**Total Nuclear Production Plant**					-	-	-	-	-
1567										
1568										
1569										
1570	Summary of Nuclear Production Plant by Factor									
1571		DGP				-	-	-	-	-
1572		DGU				-	-	-	-	-
1573		SG				-	-	-	-	-
1574										
1575	Total Nuclear Plant by Factor					-	-	-	-	-
1576										
1577	330	Land and Land Rights								
1578			P	DGP		-	-	-	-	-
1579			P	DGU		-	-	-	-	-
1580			P	CAGW		20,510,794	15,955,121	4,555,674	-	4,555,674
1581			P	CAGE		5,947,317	5,947,317	-	-	-
1582			P	CAGW		-	-	-	-	-
1583			P	CAGE		-	-	-	-	-
1584					B8	26,458,111	21,902,438	4,555,674	-	4,555,674
1585										
1586	331	Structures and Improvements								
1587			P	DGP		-	-	-	-	-
1588			P	DGU		-	-	-	-	-
1589			P	CAGW		102,385,433	79,644,499	22,740,933	-	22,740,933
1590			P	CAGE		13,996,976	13,996,976	-	-	-
1591			P	CAGW		-	-	-	-	-
1592			P	CAGE		-	-	-	-	-
1593					B8	116,382,409	93,641,476	22,740,933	-	22,740,933
1594										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		267,212,173	207,861,404	59,350,769	-	59,350,769
		P	CAGE		75,742,775	75,742,775	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	342,954,948	283,604,179	59,350,769	-	59,350,769
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		73,687,618	57,320,786	16,366,832	-	16,366,832
		P	CAGE		40,278,749	40,278,749	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	113,966,367	97,599,535	16,366,832	-	16,366,832
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		51,198,818	39,826,996	11,371,822	-	11,371,822
		P	CAGE		11,121,146	11,121,146	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	62,319,964	50,948,142	11,371,822	-	11,371,822
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,183,003	1,698,134	484,869	-	484,869
		P	CAGE		171,731	171,731	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,354,733	1,869,864	484,869	-	484,869
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,783,293	11,499,761	3,283,532	-	3,283,532
		P	CAGE		1,788,049	1,788,049	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	16,571,342	13,287,809	3,283,532	-	3,283,532
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**681,007,875**	**562,853,443**	**118,154,432**	**-**	**118,154,432**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				531,961,132	413,806,700	118,154,432	-	118,154,432
	CAGE				149,046,743	149,046,743	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	681,007,875	562,853,443	118,154,432	-	118,154,432
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,190,563	625,473	-	625,473
		P	CAGE		26,096,657	26,096,657	-	-	-
		P	CAGE		-	-	-	-	-
				B8	28,912,692	28,287,220	625,473	-	625,473

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
341	Structures and Improvements								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		56,681,061	44,091,573	12,589,489	-	12,589,489
		P	CAGE		107,775,610	107,775,610	-	-	-
		P	CAGE		-	-	-	-	-
				B8	164,456,671	151,867,183	12,589,489	-	12,589,489
342	Fuel Holders, Producers & Accessories								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		1,622,667	1,262,255	360,412	-	360,412
		P	CAGE		9,207,324	9,207,324	-	-	-
		P	CAGE		-	-	-	-	-
				B8	10,829,991	10,469,579	360,412	-	360,412
343	Prime Movers								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		941,046,003	732,029,312	209,016,691	-	209,016,691
		P	CAGE		1,554,242,624	1,554,242,624	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,495,288,627	2,286,271,936	209,016,691	-	209,016,691
344	Generators								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		142,877,998	111,143,219	31,734,778	-	31,734,778
		P	CAGE		211,616,801	211,616,801	-	-	-
		P	CAGE		-	-	-	-	-
				B8	354,494,798	322,760,020	31,734,778	-	31,734,778
345	Accessory Electric Plant								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		86,505,274	67,291,499	19,213,775	-	19,213,775
		P	CAGE		161,577,355	161,577,355	-	-	-
		P	CAGE		-	-	-	-	-
				B8	248,082,629	228,868,854	19,213,775	-	19,213,775
346	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		4,327,684	3,366,458	961,226	-	961,226
		P	CAGE		8,043,417	8,043,417	-	-	-
				B8	12,371,101	11,409,874	961,226	-	961,226
347	Other Production ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		1,028	946	82	-	82
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					1,028	946	82	-	82
Total Other Production Plant				B8	**3,314,437,538**	**3,039,935,612**	**274,501,926**	**-**	**274,501,926**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				1,028	946	82	-	82
	CAGW				1,235,876,722	961,374,879	274,501,844	-	274,501,844
	CAGE				2,078,559,787	2,078,559,787	-	-	-
	SSGCT				-	-	-	-	-
Total of Other Production Plant by Factor				B8	3,314,437,538	3,039,935,612	274,501,926	-	274,501,926
Experimental Plant									
103	Experimental Plant								
		P	DGP		-	-	-	-	-
Total Experimental Plant					**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT				B8	**10,311,596,403**	**9,636,319,391**	**675,277,011**	**-**	**675,277,011**

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1753	350	Land and Land Rights								
1754			T	DGP		-	-	-	-	-
1755			T	DGU		-	-	-	-	-
1756			T	CAGW		28,726,390	22,345,942	6,380,448	-	6,380,448
1757			T	CAGE		158,882,535	158,882,535	-	-	-
1758			T	JBG		1,061,187	835,079	226,108	-	226,108
1759			T	SG		100,388	92,337	8,051	-	8,051
1760					B8	188,770,500	182,155,894	6,614,607	-	6,614,607
1761										
1762	352	Structures and Improvements								
1763			T	S		-	-	-	-	-
1764			T	DGP		-	-	-	-	-
1765			T	DGU		-	-	-	-	-
1766			T	CAGW		31,130,335	24,215,945	6,914,391	-	6,914,391
1767			T	CAGE		114,298,854	114,298,854	-	-	-
1768			T	JBG		1,200,400	944,629	255,771	-	255,771
1769			T	SG		3,167	2,913	254	-	254
1770					B8	146,632,757	139,462,342	7,170,415	-	7,170,415
1771										
1772	353	Station Equipment								
1773			T	DGP		-	-	-	-	-
1774			T	DGU		-	-	-	-	-
1775			T	CAGW		408,473,887	317,747,334	90,726,553	-	90,726,553
1776			T	CAGE		1,166,240,950	1,166,240,950	-	-	-
1777			T	JBG		28,814,623	22,675,060	6,139,564	-	6,139,564
1778			T	SG		952,147	875,790	76,357	-	76,357
1779					B8	1,604,481,607	1,507,539,133	96,942,473	-	96,942,473
1780										
1781	354	Towers and Fixtures								
1782			T	DGP		-	-	-	-	-
1783			T	DGU		-	-	-	-	-
1784			T	CAGW		169,283,180	131,683,520	37,599,660	-	37,599,660
1785			T	CAGE		796,888,213	796,888,213	-	-	-
1786			T	JBG		14,262,494	11,223,568	3,038,925	-	3,038,925
1787			T	SG		123,630	113,716	9,914	-	9,914
1788					B8	980,557,517	939,909,017	40,648,500	-	40,648,500
1789										
1790	355	Poles and Fixtures								
1791			T	DGP		-	-	-	-	-
1792			T	DGU		-	-	-	-	-
1793			T	CAGW		217,996,436	169,577,024	48,419,411	-	48,419,411
1794			T	CAGE		422,546,171	422,546,171	-	-	-
1795			T	JBG		-	-	-	-	-
1796			T	SG		661,717	608,651	53,066	-	53,066
1797					B8	641,204,323	592,731,846	48,472,477	-	48,472,477
1798										
1799	356	Clearing and Grading								
1800			T	DGP		-	-	-	-	-
1801			T	DGU		-	-	-	-	-
1802			T	CAGW		281,192,737	218,736,730	62,456,007	-	62,456,007
1803			T	CAGE		602,826,931	602,826,931	-	-	-
1804			T	JBG		7,617,857	5,994,712	1,623,145	-	1,623,145
1805			T	SG		1,409,785	1,296,728	113,057	-	113,057
1806					B8	893,047,309	828,855,101	64,192,208	-	64,192,208
1807										
1808	357	Underground Conduit								
1809			T	DGP		-	-	-	-	-
1810			T	DGU		-	-	-	-	-
1811			T	CAGW		153,703	119,564	34,139	-	34,139
1812			T	CAGE		3,105,915	3,105,915	-	-	-
1813			T	SG		-	-	-	-	-
1814					B8	3,259,618	3,225,479	34,139	-	34,139
1815										
1816	358	Underground Conductors								
1817			T	DGP		-	-	-	-	-
1818			T	DGU		-	-	-	-	-
1819			T	CAGW		298,568	232,253	66,315	-	66,315
1820			T	CAGE		7,176,526	7,176,526	-	-	-
1821			T	SG		-	-	-	-	-
1822					B8	7,475,095	7,408,779	66,315	-	66,315
1823										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,719,115	5,226,725	1,492,389	-	1,492,389
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,609	1,274	-	1,274
				B8	11,586,681	10,093,018	1,493,663	-	1,493,663
TP	Unclassified Trans Plant - Acct 300								
		T	SG		387,612	356,528	31,084	-	31,084
		T	CAGW		3,197,553	2,487,341	710,212	-	710,212
		T	CAGE		4,721,050	4,721,050	-	-	-
					8,306,215	7,564,919	741,296	-	741,296
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**4,485,321,623**	**4,218,945,528**	**266,376,095**	**-**	**266,376,095**
Summary of Transmission Plant by Factor									
	JBG				52,956,561	41,673,048	11,283,513	-	11,283,513
	JBE				-	-	-	-	-
	CAGW				1,147,171,904	892,372,378	254,799,526	-	254,799,526
	CAGE				3,281,538,829	3,281,538,829	-	-	-
	SG				3,654,329	3,361,273	293,056	-	293,056
Total Transmission Plant by Factor				B8	4,485,321,623	4,218,945,528	266,376,095	-	266,376,095
360	Land and Land Rights								
		DPW	S		54,220,912	52,715,298	1,505,614	-	1,505,614
				B8	54,220,912	52,715,298	1,505,614	-	1,505,614
361	Structures and Improvements								
		DPW	S		82,112,201	79,871,001	2,241,200	-	2,241,200
				B8	82,112,201	79,871,001	2,241,200	-	2,241,200
362	Station Equipment								
		DPW	S		835,380,245	788,167,729	47,212,515	-	47,212,515
				B8	835,380,245	788,167,729	47,212,515	-	47,212,515
363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		972,639,906	881,571,707	91,068,199	-	91,068,199
				B8	972,639,906	881,571,707	91,068,199	-	91,068,199
365	Overhead Conductors								
		DPW	S		659,994,593	602,176,117	57,818,476	-	57,818,476
				B8	659,994,593	602,176,117	57,818,476	-	57,818,476
366	Underground Conduit								
		DPW	S		308,176,418	292,230,813	15,945,605	-	15,945,605
				B8	308,176,418	292,230,813	15,945,605	-	15,945,605
367	Underground Conductors								
		DPW	S		731,063,125	709,351,694	21,711,431	-	21,711,431
				B8	731,063,125	709,351,694	21,711,431	-	21,711,431
368	Line Transformers								
		DPW	S		1,122,252,016	1,024,705,611	97,546,405	-	97,546,405
				B8	1,122,252,016	1,024,705,611	97,546,405	-	97,546,405
369	Services								
		DPW	S		602,246,596	551,102,109	51,144,486	-	51,144,486
				B8	602,246,596	551,102,109	51,144,486	-	51,144,486
370	Meters								
		DPW	S		175,135,328	163,825,093	11,310,235	-	11,310,235
				B8	175,135,328	163,825,093	11,310,235	-	11,310,235
371	Installations on Customers' Premises								
		DPW	S		8,789,529	8,267,913	521,616	-	521,616
				B8	8,789,529	8,267,913	521,616	-	521,616

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		61,047,196	57,052,755	3,994,441	-	3,994,441
				B8	61,047,196	57,052,755	3,994,441	-	3,994,441
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		23,676,681	22,218,038	1,458,643	-	1,458,643
					23,676,681	22,218,038	1,458,643	-	1,458,643
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,636,734,745**	**5,233,255,879**	**403,478,866**	**-**	**403,478,866**
Summary of Distribution Plant by Factor									
	S				5,636,734,745	5,233,255,879	403,478,866	-	403,478,866
Total Distribution Plant by Factor				B8	5,636,734,745	5,233,255,879	403,478,866	-	403,478,866
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,049,184	79,322	-	79,322
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,596,700	5,196,725	399,975	-	399,975
				B8	16,199,041	14,620,917	1,578,123	-	1,578,123
390	Structures and Improvements								
		G-SITUS	S		115,249,610	101,372,337	13,877,273	-	13,877,273
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,314,660	11,449,074	865,586	-	865,586
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		3,297,355	2,564,976	732,379	-	732,379
		G-SG	CAGE		4,020,527	4,020,527	-	-	-
		PTD	JBG		19,191	15,102	4,089	-	4,089
		PTD	SO		104,464,431	96,998,752	7,465,679	-	7,465,679
				B8	239,365,774	216,420,768	22,945,006	-	22,945,006
391	Office Furniture & Equipment								
		G-SITUS	S		11,796,753	10,435,375	1,361,378	-	1,361,378
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,354,486	7,767,257	587,229	-	587,229
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		55,240,932	51,293,071	3,947,861	-	3,947,861
		G-SG	CAGW		634,696	493,723	140,973	-	140,973
		G-SG	CAGE		3,566,028	3,566,028	-	-	-
		P	JBG		514,175	404,619	109,556	-	109,556
		P	JBE		4,984	3,912	1,071	-	1,071
		P	CAEE		56,537	56,537	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	80,168,590	74,020,522	6,148,068	-	6,148,068
392	Transportation Equipment								
		G-SITUS	S		75,612,050	70,813,627	4,798,422	-	4,798,422
		PTD	SO		6,588,935	6,118,048	470,886	-	470,886
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,947,005	3,070,332	876,673	-	876,673
		G-SG	CAGE		13,159,640	13,159,640	-	-	-
		P	JBG		1,500,818	1,181,037	319,781	-	319,781
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	101,212,595	94,746,833	6,465,763	-	6,465,763

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1980	393	Stores Equipment								
1981			G-SITUS	S		8,514,335	7,934,936	579,399	-	579,399
1982			G-DGP	DGP		-	-	-	-	-
1983			G-DGU	DGU		-	-	-	-	-
1984			PTD	SO		324,919	301,699	23,221	-	23,221
1985			G-SG	SG		-	-	-	-	-
1986			G-SG	CAGW		325,150	252,931	72,219	-	72,219
1987			G-SG	CAGE		3,717,664	3,717,664	-	-	-
1988			G-SG	JBG		586,129	461,242	124,887	-	124,887
1989			G-SG	CAGE		-	-	-	-	-
1990					B8	13,468,197	12,668,471	799,726	-	799,726
1991										
1992	394	Tools, Shop & Garage Equipment								
1993			G-SITUS	S		32,922,678	30,232,142	2,690,536	-	2,690,536
1994			G-DGP	DGP		-	-	-	-	-
1995			G-SG	SG		-	-	-	-	-
1996			PTD	SO		3,801,735	3,530,039	271,696	-	271,696
1997			P	SE		-	-	-	-	-
1998			G-DGU	DGU		-	-	-	-	-
1999			G-SG	CAGW		2,302,887	1,791,390	511,497	-	511,497
2000			G-SG	CAGE		19,715,077	19,715,077	-	-	-
2001			P	JBG		3,303,521	2,599,636	703,885	-	703,885
2002			P	CAEW		-	-	-	-	-
2003			P	CAEE		7,106	7,106	-	-	-
2004			G-SG	CAGE		-	-	-	-	-
2005			G-SG	CAGE		-	-	-	-	-
2006					B8	62,053,003	57,875,391	4,177,612	-	4,177,612
2007										
2008	395	Laboratory Equipment								
2009			G-SITUS	S		25,046,645	23,059,317	1,987,327	-	1,987,327
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			PTD	SO		5,719,933	5,311,151	408,782	-	408,782
2013			P	SE		-	-	-	-	-
2014			G-SG	SG		-	-	-	-	-
2015			G-SG	CAGW		1,466,689	1,140,922	325,768	-	325,768
2016			G-SG	CAGE		4,768,429	4,768,429	-	-	-
2017			P	JBG		405,161	318,833	86,328	-	86,328
2018			P	CAEW		-	-	-	-	-
2019			P	CAEE		7,593	7,593	-	-	-
2020			G-SG	CAGE		-	-	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022					B8	37,414,450	34,606,245	2,808,205	-	2,808,205
2023										
2024	396	Power Operated Equipment								
2025			G-SITUS	S		110,235,569	102,412,346	7,823,223	-	7,823,223
2026			G-DGP	DGP		-	-	-	-	-
2027			G-SG	SG		-	-	-	-	-
2028			PTD	SO		1,137,422	1,056,135	81,287	-	81,287
2029			G-DGU	DGU		-	-	-	-	-
2030			P	SE		-	-	-	-	-
2031			G-SG	CAGW		2,376,101	1,848,343	527,758	-	527,758
2032			G-SG	CAGE		26,551,916	26,551,916	-	-	-
2033			P	JBG		6,721,206	5,289,111	1,432,095	-	1,432,095
2034			P	CAEW		-	-	-	-	-
2035			P	CAEE		45,031	45,031	-	-	-
2036			G-SG	CAGE		-	-	-	-	-
2037			G-SG	CAGE		-	-	-	-	-
2038					B8	147,067,245	137,202,882	9,864,363	-	9,864,363
2039	397	Communication Equipment								
2040			COM_EQ	S		116,691,522	105,907,840	10,783,681	-	10,783,681
2041			COM_EQ	DGP		-	-	-	-	-
2042			COM_EQ	DGU		-	-	-	-	-
2043			COM_EQ	SO		57,573,258	53,458,714	4,114,544	-	4,114,544
2044			COM_EQ	CN		2,855,125	2,654,441	200,684	-	200,684
2045			COM_EQ	SG		138,684	127,562	11,122	-	11,122
2046			COM_EQ	SE		-	-	-	-	-
2047			COM_EQ	CAGW		29,381,009	22,855,163	6,525,846	-	6,525,846
2048			COM_EQ	CAGE		74,535,348	74,535,348	-	-	-
2049			COM_EQ	JBG		2,252,014	1,772,175	479,839	-	479,839
2050			COM_EQ	CAEW		-	-	-	-	-
2051			COM_EQ	CAEE		125,185	125,185	-	-	-
2052			COM_EQ	CAGE		-	-	-	-	-
2053			COM_EQ	CAGE		-	-	-	-	-
2054					B8	283,552,145	261,436,429	22,115,716	-	22,115,716
2055										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,760,799	1,627,144	133,655	-	133,655
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		212,837	197,877	14,960	-	14,960
		PTD	SO		2,927,142	2,717,950	209,192	-	209,192
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		380,297	295,829	84,468	-	84,468
		G-SG	CAGE		1,454,443	1,454,443	-	-	-
		P	JBG		100,763	79,293	21,470	-	21,470
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,837,948	6,374,203	463,745	-	463,745
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		289,671,297	289,671,297	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	289,671,297	289,671,297	-	-	-
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	3,531,653	1,008,395	-	1,008,395
		P	CAGE		29,204,864	29,204,864	-	-	-
		PTD	SO		12,664,054	11,759,002	905,052	-	905,052
				B9	65,393,121	63,479,674	1,913,447	-	1,913,447
	Remove Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		6,382,406	5,926,280	456,127	-	456,127
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGW		-	-	-	-	-
					6,382,406	5,926,280	456,127	-	456,127
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,283,392,692**	**1,205,570,237**	**77,822,455**	**-**	**77,822,455**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2122	Summary of General Plant by Factor									
2123		S				526,286,390	481,152,668	45,133,721	-	45,133,721
2124		JBG				15,402,977	12,121,048	3,281,929	-	3,281,929
2125		JBE				4,984	3,912	1,071	-	1,071
2126		SG				138,684	127,562	11,122	-	11,122
2127		SO				262,421,867	243,667,566	18,754,301	-	18,754,301
2128		SE				-	-	-	-	-
2129		CN				24,865,614	23,117,833	1,747,781	-	1,747,781
2130		DEU				-	-	-	-	-
2131		CAGW				48,651,236	37,845,260	10,805,976	-	10,805,976
2132		CAGE				180,695,496	180,695,496	-	-	-
2133		CAEW				-	-	-	-	-
2134		CAEE				290,318,566	290,318,566	-	-	-
2135		SSGCT				-	-	-	-	-
2136		SSGCH				-	-	-	-	-
2137		Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2138	Total General Plant by Factor				B8	1,283,392,692	1,205,570,237	77,822,455	-	77,822,455
2139	301	Organization								
2140			I-SITUS	S		-	-	-	-	-
2141			PTD	SO		-	-	-	-	-
2142			I-SG	CAGW		-	-	-	-	-
2143			I-SG	CAGE		-	-	-	-	-
2144			I-SG	SG		-	-	-	-	-
2145					B8	-	-	-	-	-
2146	302	Franchise & Consent								
2147			I-SITUS	S		1,000,000	1,000,000	-	-	-
2148			I-SG	SG		-	-	-	-	-
2149			I-SG	CAGW		-	-	-	-	-
2150			I-SG	CAGE		-	-	-	-	-
2151			I-SG	CAGW		179,453,036	139,594,538	39,858,498	-	39,858,498
2152			I-SG	CAGE		14,225,209	14,225,209	-	-	-
2153			I-DGP	DGP		-	-	-	-	-
2154			I-DGU	DGU		-	-	-	-	-
2155					B8	194,678,245	154,819,747	39,858,498	-	39,858,498
2156										
2157	303	Miscellaneous Intangible Plant								
2158			I-SITUS	S		7,595,676	6,968,463	627,214	-	627,214
2159			I-SG	SG		1,581,843	1,454,989	126,855	-	126,855
2160			PTD	SO		373,814,697	347,099,571	26,715,126	-	26,715,126
2161			P	SE		-	-	-	-	-
2162			CUST	CN		121,128,770	112,614,741	8,514,029	-	8,514,029
2163			I-SG	CAGW		72,193,556	56,158,571	16,034,985	-	16,034,985
2164			I-SG	CAGE		63,468,014	63,468,014	-	-	-
2165			P	JBG		49,017	38,573	10,444	-	10,444
2166			P	CAEW		-	-	-	-	-
2167			P	CAEE		3,657,815	3,657,815	-	-	-
2168			I-SG	CAGE		-	-	-	-	-
2169			I-SG	CAGE		-	-	-	-	-
2170					B8	643,489,389	591,460,736	52,028,653	-	52,028,653
2171	303	Less Non-Utility Plant								
2172			I-SITUS	S		-	-	-	-	-
2173					B8	643,489,389	591,460,736	52,028,653	-	52,028,653
2174	IP	Unclassified Intangible Plant - Acct 300								
2175			I-SITUS	S		-	-	-	-	-
2176			I-SG	SG		-	-	-	-	-
2177			I-DGU	DGU		-	-	-	-	-
2178			PTD	SO		-	-	-	-	-
2179						-	-	-	-	-
2180										
2181	**TOTAL INTANGIBLE PLANT**				B8	**838,167,634**	**746,280,483**	**91,887,151**	**-**	**91,887,151**
2182										
2183	Summary of Intangible Plant by Factor									
2184		S				8,595,676	7,968,463	627,214	-	627,214
2185		JBG				49,017	38,573	10,444	-	10,444
2186		JBE				-	-	-	-	-
2187		SG				1,581,843	1,454,989	126,855	-	126,855
2188		SO				373,814,697	347,099,571	26,715,126	-	26,715,126
2189		CN				121,128,770	112,614,741	8,514,029	-	8,514,029
2190		CAGW				251,646,592	195,753,110	55,893,482	-	55,893,482
2191		CAGE				77,693,223	77,693,223	-	-	-
2192		CAEW				-	-	-	-	-
2193		CAEE				3,657,815	3,657,815	-	-	-
2194		SSGCT				-	-	-	-	-
2195		SSGCH				-	-	-	-	-
2196		SE				-	-	-	-	-
2197	Total Intangible Plant by Factor				B8	838,167,634	746,280,483	91,887,151	-	91,887,151
2198	Summary of Unclassified Plant (Account 106)									
2199		DP				23,676,681	22,218,038	1,458,643	-	1,458,643
2200		DS0				-	-	-	-	-
2201		GP				6,382,406	5,926,280	456,127	-	456,127
2202		HP				-	-	-	-	-
2203		NP				-	-	-	-	-
2204		OP				1,028	946	82	-	82
2205		TP				8,306,215	7,564,919	741,296	-	741,296
2206		TS0				-	-	-	-	-
2207		IP				-	-	-	-	-
2208		MP								
2209		SP				16,999,768	15,636,588	1,363,180	-	1,363,180
2210	Total Unclassified Plant by Factor					55,366,098	51,346,770	4,019,328	-	4,019,328
2211										
2212	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**22,555,213,097**	**21,040,371,519**	**1,514,841,578**	**-**	**1,514,841,578**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2213	Summary of Electric Plant by Factor									
2214		S				6,171,616,811	5,722,377,010	449,239,801	-	449,239,801
2215		SE				-	-	-	-	-
2216		JBG				1,122,765,147	883,536,337	239,228,811	-	239,228,811
2217		JBE				4,984	3,912	1,071	-	1,071
2218		SG				22,376,373	20,581,918	1,794,455	-	1,794,455
2219		SO				636,236,564	590,767,137	45,469,427	-	45,469,427
2220		CN				145,994,385	135,732,574	10,261,811	-	10,261,811
2221		DEU				-	-	-	-	-
2222		CAGW				3,470,154,860	2,699,395,212	770,759,648	-	770,759,648
2223		CAGE				10,757,480,714	10,757,480,714	-	-	-
2224		CAEW				-	-	-	-	-
2225		CAEE				293,976,381	293,976,381	-	-	-
2226		SSGCH				-	-	-	-	-
2227		SSGCT				-	-	-	-	-
2228		Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2229					B8	22,555,213,097	21,040,371,519	1,514,841,578	-	1,514,841,578
2230	105	Plant Held For Future Use								
2231			DPW	S		7,174,343	7,174,343	-	-	-
2232			P	SG		-	-	-	-	-
2233			T	SG		-	-	-	-	-
2234			P	SG		-	-	-	-	-
2235			P	SE		48,065	44,356	3,708	-	3,708
2236			P	SG		-	-	-	-	-
2237			P	CAGW		168,923	131,404	37,520	-	37,520
2238			P	CAGE		11,797,562	11,797,562	-	-	-
2239			P	CAEW		-	-	-	-	-
2240			P	CAEE		26,100,835	26,100,835	-	-	-
2241	**Total Plant Held For Future Use**				B10	45,289,728	45,248,499	41,228	-	41,228
2242										
2243	114	Electric Plant Acquisition Adjustments								
2244			P	S		-	-	-	-	-
2245			P	SG		-	-	-	-	-
2246			P	CAGW		-	-	-	-	-
2247			P	CAGE		159,175,508	159,175,508	-	-	-
2248			P	DGP		-	-	-	-	-
2249	**Total Electric Plant Acquisition Adjustments**				B15	159,175,508	159,175,508	-	-	-
2250										
2251	115	Accum Provision for Asset Acquisition Adjustments								
2252			P	S		-	-	-	-	-
2253			P	SG		-	-	-	-	-
2254			P	CAGW		-	-	-	-	-
2255			P	CAGE		(106,908,904)	(106,908,904)	-	-	-
2256			P	DGP		-	-	-	-	-
2257					B15	(106,908,904)	(106,908,904)	-	-	-
2258										
2259	120	Nuclear Fuel								
2260			P	SE		-	-	-	-	-
2261	**Total Nuclear Fuel**					-	-	-	-	-
2262										
2263	124	Weatherization								
2264			DMSC	S		1,852,659	(107,767)	1,960,425	-	1,960,425
2265			DMSC	SO		(4,454)	(4,135)	(318)	-	(318)
2266					B16	1,848,205	(111,902)	1,960,107	-	1,960,107
2267										
2268	182W	Weatherization								
2269			DMSC	S		(5,474,333)	(5,474,333)	-	-	-
2270			DMSC	SG		-	-	-	-	-
2271			DMSC	SGCT		-	-	-	-	-
2272			DMSC	SO		-	-	-	-	-
2273					B16	(5,474,333)	(5,474,333)	-	-	-
2274										

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2275	186W	Weatherization								
2276			DMSC	S		-	-	-	-	-
2277			DMSC	CN		-	-	-	-	-
2278			DMSC	CNP		-	-	-	-	-
2279			DMSC	SG		-	-	-	-	-
2280			DMSC	SO		-	-	-	-	-
2281					B16	-	-	-	-	-
2282										
2283	**Total Weatherization**					(3,626,128)	(5,586,235)	1,960,107	-	1,960,107
2284										
2285	151	Fuel Stock								
2286			P	DEU		-	-	-	-	-
2287			P	SE		-	-	-	-	-
2288			P	CAEW		2,046,905	1,588,260	458,645	-	458,645
2289			P	CAEE		204,360,630	204,360,630	-	-	-
2290			P	JBE		16,997,268	13,343,741	3,653,527	-	3,653,527
2291			P	CAEE		-	-	-	-	-
2292			P	CAEE		-	-	-	-	-
2293	**Total Fuel Stock**				B13	223,404,803	219,292,631	4,112,171	-	4,112,171
2294										
2295	152	Fuel Stock - Undistributed								
2296			P	SE		-	-	-	-	-
2297			P	CAEW		-	-	-	-	-
2298			P	CAEE		-	-	-	-	-
2299						-	-	-	-	-
2300										
2301	25316	DG&T Working Capital Deposit								
2302			P	SE		-	-	-	-	-
2303			P	CAEW		-	-	-	-	-
2304			P	CAEE		(2,777,000)	(2,777,000)	-	-	-
2305					B13	(2,777,000)	(2,777,000)	-	-	-
2306										
2307	25317	DG&T Working Capital Deposit								
2308			P	SE		-	-	-	-	-
2309			P	CAEW		-	-	-	-	-
2310			P	CAEE		(2,023,136)	(2,023,136)	-	-	-
2311					B13	(2,023,136)	(2,023,136)	-	-	-
2312										
2313	25319	Provo Working Capital Deposit								
2314			P	SE		-	-	-	-	-
2315			P	CAEW		-	-	-	-	-
2316			P	CAEE		-	-	-	-	-
2317						-	-	-	-	-
2318										
2319		Total Fuel Stock			B13	218,604,667	214,492,495	4,112,171	-	4,112,171
2320	154	Materials and Supplies								
2321			MSS	S		89,048,886	84,528,746	4,520,140	-	4,520,140
2322			MSS	SG		994,730	914,959	79,772	-	79,772
2323			MSS	SE		-	-	-	-	-
2324			MSS	SO		14,298	13,276	1,022	-	1,022
2325			MSS	SNPPS		-	-	-	-	-
2326			MSS	SNPPH		-	-	-	-	-
2327			MSS	SNPD		(2,149,890)	(2,009,081)	(140,809)	-	(140,809)
2328			MSS	SNPT		-	-	-	-	-
2329			MSS	DGU		-	-	-	-	-
2330			MSS	DGP		-	-	-	-	-
2331			MSS	JBE		-	-	-	-	-
2332			MSS	SNPP		-	-	-	-	-
2333			MSS	CAGW		5,547,405	4,315,265	1,232,140	-	1,232,140
2334			MSS	CAGE		89,166,102	89,166,102	-	-	-
2335			MSS	JBG		7,102,928	5,589,499	1,513,429	-	1,513,429
2336			MSS	CAEW		-	-	-	-	-
2337			MSS	CAEE		6,162,650	6,162,650	-	-	-
2338			MSS	CAGE		-	-	-	-	-
2339	**Total Materials and Supplies**				B13	195,887,109	188,681,416	7,205,693	-	7,205,693
2340										
2341	163	Stores Expense Undistributed								
2342			MSS	SO		-	-	-	-	-
2343										
2344					B13	-	-	-	-	-
2345										
2346	25318	Provo Working Capital Deposit								
2347			MSS	SNPPS		-	-	-	-	-
2348			MSS	CAGW		-	-	-	-	-
2349			MSS	CAGE		(273,000)	(273,000)	-	-	-
2350					B13	(273,000)	(273,000)	-	-	-
2351										
2352		Total Materials & Supplies			B13	195,614,109	188,408,416	7,205,693	-	7,205,693
2353										

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
165	Prepayments								
		DMSC	S		4,133,995	4,133,995	-	-	-
		GP	GPS		13,100,871	12,164,601	936,270	-	936,270
		PT	SG		2,790,116	2,566,365	223,751	-	223,751
		PT	CAGW		2,761,153	2,147,871	613,283	-	613,283
		PT	CAGE		755,092	755,092	-	-	-
		P	CAEW		4,055	3,146	909	-	909
		P	CAEE		1,330,401	1,330,401	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		16,476,810	15,299,274	1,177,535	-	1,177,535
Total Prepayments				B15	41,352,494	38,400,746	2,951,748	-	2,951,748
182M	Misc Regulatory Assets								
		DDS2	S		175,482,255	162,833,620	12,648,635	-	12,648,635
		DEFSG	SG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		6,360,409	6,360,409	-	-	-
		DEFSG	CAGW		-	-	-	-	-
		DEFSG	JBG		-	-	-	-	-
		P	SE		10,608,209	9,789,731	818,478	-	818,478
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		9,536,995	8,855,422	681,573	-	681,573
				B11	191,379,659	177,230,973	14,148,685	-	14,148,685
186M	Misc Deferred Debits								
		LABOR	S		18,281,035	18,281,035	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		19,210,299	17,669,744	1,540,554	-	1,540,554
		LABOR	SO		-	-	-	-	-
		P	SE		-	-	-	-	-
		DEFSG	CAGW		11,353,597	8,831,838	2,521,759	-	2,521,759
		DEFSG	CAGE		22,750,681	22,750,681	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		12,408,647	12,408,647	-	-	-
		P	JBE		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	84,004,258	79,941,945	4,062,313	-	4,062,313
Working Capital									
CWC	Cash Working Capital								
		CWC	S		-	-	-	-	-
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	-	-	-	-	-
OWC	Other Work. Cap.								
131	Cash	GP	SNP		-	-	-	-	-
135	Working Funds	GP	SG		-	-	-	-	-
141	Other A/R	GP	SO		-	-	-	-	-
143	Other A/R	GP	SO		56,942,085	52,872,649	4,069,436	-	4,069,436
232	A/P	PTD	SE		(1,668,333)	(1,539,613)	(128,720)	-	(128,720)
232	A/P	PTD	SO		(4,951,741)	(4,597,859)	(353,882)	-	(353,882)
232	A/P	P	CAEE		(1,629,401)	(1,629,401)	-	-	-
232	A/P	T	CAGE		(85,500)	(85,500)	-	-	-
2533	Other Msc. Df. Crd	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd	P	SE		(1,087,498)	(1,003,592)	(83,906)	-	(83,906)
2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd	P	CAEE		(5,387,092)	(5,387,092)	-	-	-
230	Asset Retir. Oblig.	P	SE		9,750	8,998	752	-	752
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,515,114)	(2,515,114)	-	-	-
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		(891,374)	(891,374)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	38,715,978	35,212,298	3,503,680	-	3,503,680
Total Working Capital					38,715,978	35,212,298	3,503,680	-	3,503,680

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B14	-	-	-	-	-
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					-	-	-	-	-
TOTAL RATE BASE ADDITIONS					**863,601,368**	**825,615,742**	**37,985,625**	**-**	**37,985,625**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(6,238,000)	(5,792,194)	(445,806)	-	(445,806)
2283	Pen & Ben	PTD	SO		(2,977,246)	(2,764,473)	(212,773)	-	(212,773)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		-	-	-	-	-
				B15	(9,215,246)	(8,556,667)	(658,579)	-	(658,579)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
				B15	(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,625,911)	(1,264,295)	(361,616)	-	(361,616)
254105	ARO	P	TROJP		(3,439,111)	(2,674,225)	(764,887)	-	(764,887)
254	Regulatory Liabi	P	CAEE		-	-	-	-	-
254	Regulatory Liabi	P	SE		-	-	-	-	-
254		P	S		(40,698,684)	(40,698,770)	86	-	86
				B15	(45,763,706)	(44,637,290)	(1,126,417)	-	(1,126,417)
252	Customer Advances for Construction								
		DPW	S		(8,585,154)	(8,585,154)	-	-	-
		T	SG		208,109	191,420	16,689	-	16,689
		T	CAGE		(17,816,807)	(17,816,807)	-	-	-
		DPW	CAGW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(26,193,853)	(26,210,542)	16,689	-	16,689
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(4,501,277)	(4,026,950)	(474,328)	-	(474,328)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,100)	(856)	(244)	-	(244)
		P	CAGE		2,324,558	2,324,558	-	-	-
		P	SG		(8,853,358)	(8,143,370)	(709,988)	-	(709,988)
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,006,303)	(5,006,303)	-	-	-
		P	SE		-	-	-	-	-
				B19	(16,037,481)	(14,852,921)	(1,184,560)	-	(1,184,560)

NOVEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		28,345,369	24,538,459	3,806,910	-	3,806,910
		CUST	CN		47,212	43,894	3,318	-	3,318
		LABOR	SO		77,250,597	71,729,788	5,520,809	-	5,520,809
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		3,844,157	3,365,491	478,666	-	478,666
		P	TROJD		1,912,922	1,487,372	425,550	-	425,550
		P	SG		5,242,834	4,822,389	420,445	-	420,445
		P	SE		8,643,849	7,976,932	666,917	-	666,917
		PTD	SNP		-	-	-	-	-
		P	CAGW		1,198,854	932,575	266,279	-	266,279
		P	CAGE		37,106,025	37,106,025	-	-	-
		P	CAEW		262,659	203,806	58,853	-	58,853
		P	CAEE		2,853,468	2,853,468	-	-	-
		DPW	JBE		(27,239,188)	(21,384,182)	(5,855,006)	-	(5,855,006)
		DPW	SNPD		1,793,564	1,676,093	117,471	-	117,471
Total Accum Deferred Income Taxes				B19	141,262,322	135,352,110	5,910,213	-	5,910,213
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(124,263,793)	(114,298,558)	(9,965,235)	-	(9,965,235)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(124,263,793)	(114,298,558)	(9,965,235)	-	(9,965,235)
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(3,170,145,452)	(2,980,084,598)	(190,060,854)	-	(190,060,854)
		PT	DGP		-	-	-	-	-
		LABOR	SO		24,139,424	22,414,270	1,725,154	-	1,725,154
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(4,775,239)	(4,775,239)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,491,795)	(5,491,795)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,156,273,062)	(2,967,937,361)	(188,335,701)	-	(188,335,701)
283	Accumulated Deferred Income Taxes								
		GP	S		(65,239,866)	(59,263,774)	(5,976,092)	-	(5,976,092)
		P	SG		429,499	395,056	34,443	-	34,443
		P	SE		(11,459,572)	(10,575,407)	(884,165)	-	(884,165)
		LABOR	SO		(10,569,660)	(9,814,286)	(755,374)	-	(755,374)
		GP	GPS		(7,560,429)	(7,020,114)	(540,315)	-	(540,315)
		PTD	SNP		(4,344,154)	(4,050,654)	(293,500)	-	(293,500)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,771,825)	(2,156,172)	(615,653)	-	(615,653)
		P	CAGE		(2,857,654)	(2,857,654)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		594,330	594,330	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(103,779,331)	(94,748,676)	(9,030,655)	-	(9,030,655)
TOTAL ACCUM DEF INCOME TAX				B19	(3,243,053,864)	(3,041,632,485)	(201,421,379)	-	(201,421,379)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(727,175)	(624,062)	(103,113)	-	(103,113)
		PTD	ITC85		(1,856,461)	(1,608,438)	(248,023)	-	(248,023)
		PTD	ITC86		(1,048,167)	(910,585)	(137,582)	-	(137,582)
		PTD	ITC88		(170,397)	(144,906)	(25,491)	-	(25,491)
		PTD	ITC89		(383,683)	(325,099)	(58,584)	-	(58,584)
		PTD	ITC90		(265,548)	(255,157)	(10,391)	-	(10,391)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(4,451,431)	(3,868,245)	(583,186)	-	(583,186)
TOTAL RATE BASE DEDUCTIONS					**(3,346,195,580)**	**(3,140,909,425)**	**(205,286,155)**	**-**	**(205,286,155)**

NOVEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2573	108SP	Steam Prod Plant Accumulated Depr								
2574			P	S		-	-	-	-	-
2575			P	DGP		-	-	-	-	-
2576			P	DGU		-	-	-	-	-
2577			P	SG		-	-	-	-	-
2578			P	CAGW		(143,472,577)	(111,605,736)	(31,866,841)	-	(31,866,841)
2579			P	CAGE		(1,823,986,366)	(1,823,986,366)	-	-	-
2580			P	JBG		(486,268,482)	(382,658,719)	(103,609,763)	-	(103,609,763)
2581			P	CAGE		-	-	-	-	-
2582					B17	(2,453,727,424)	(2,318,250,820)	(135,476,604)	-	(135,476,604)
2583										
2584	108NP	Nuclear Prod Plant Accumulated Depr								
2585			P	DGP		-	-	-	-	-
2586			P	DGU		-	-	-	-	-
2587			P	SG		-	-	-	-	-
2588						-	-	-	-	-
2589										
2590										
2591	108HP	Hydraulic Prod Plant Accum Depr								
2592			P	S		-	-	-	-	-
2593			P	DGP		-	-	-	-	-
2594			P	DGU		-	-	-	-	-
2595			P	CAGW		(210,603,384)	(163,826,051)	(46,777,333)	-	(46,777,333)
2596			P	CAGE		(51,894,925)	(51,894,925)	-	-	-
2597			P	CAGW		-	-	-	-	-
2598			P	CAGE		-	-	-	-	-
2599					B17	(262,498,309)	(215,720,976)	(46,777,333)	-	(46,777,333)
2600										
2601	108OP	Other Production Plant - Accum Depr								
2602			P	S		-	-	-	-	-
2603			P	DGU		-	-	-	-	-
2604			P	DGP		-	-	-	-	-
2605			P	SG		-	-	-	-	-
2606			P	CAGW		(243,028,359)	(189,049,081)	(53,979,277)	-	(53,979,277)
2607			P	CAGE		(241,551,339)	(241,551,339)	-	-	-
2608			P	CAGE		-	-	-	-	-
2609					B17	(484,579,697)	(430,600,420)	(53,979,277)	-	(53,979,277)
2610										
2611	108EP	Experimental Plant - Accum Depr								
2612			P	DGP		-	-	-	-	-
2613			P	SG		-	-	-	-	-
2614						-	-	-	-	-
2615										
2616	**TOTAL PRODUCTION PLANT DEPR**					**(3,200,805,431)**	**(2,964,572,216)**	**(236,233,214)**	**-**	**(236,233,214)**
2617										
2618	Summary of Prod Plant Depreciation by Factor									
2619		S				-	-	-	-	-
2620		DGP				-	-	-	-	-
2621		DGU				-	-	-	-	-
2622		SG				-	-	-	-	-
2623		CAGW				(597,104,319)	(464,480,868)	(132,623,452)	-	(132,623,452)
2624		CAGE				(2,117,432,629)	(2,117,432,629)	-	-	-
2625		JBG				(486,268,482)	(382,658,719)	(103,609,763)	-	(103,609,763)
2626		SSGCT				-	-	-	-	-
2627	Total of Prod Plant Depreciation by Factor					(3,200,805,431)	(2,964,572,216)	(236,233,214)	-	(236,233,214)
2628										
2629										
2630	108TP	Transmission Plant Accumulated Depr								
2631			T	S		-	-	-	-	-
2632			T	DGU		-	-	-	-	-
2633			T	CAGW		(434,144,009)	(337,715,839)	(96,428,170)	-	(96,428,170)
2634			T	CAGE		(737,792,494)	(737,792,494)	-	-	-
2635			T	JBG		(43,759,838)	(34,435,881)	(9,323,957)	-	(9,323,957)
2636			T	SG		(1,303,735)	(1,199,183)	(104,552)	-	(104,552)
2637	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,217,000,076)**	**(1,111,143,397)**	**(105,856,679)**	**-**	**(105,856,679)**
2638	108360	Land and Land Rights								
2639			DPW	S		(7,748,798)	(7,613,004)	(135,793)	-	(135,793)
2640					B17	(7,748,798)	(7,613,004)	(135,793)	-	(135,793)
2641										
2642	108361	Structures and Improvements								
2643			DPW	S		(15,463,088)	(14,832,103)	(630,985)	-	(630,985)
2644					B17	(15,463,088)	(14,832,103)	(630,985)	-	(630,985)
2645										
2646	108362	Station Equipment								
2647			DPW	S		(219,727,966)	(204,305,230)	(15,422,736)	-	(15,422,736)
2648					B17	(219,727,966)	(204,305,230)	(15,422,736)	-	(15,422,736)
2649										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(525,759,746)	(476,766,361)	(48,993,386)	-	(48,993,386)
				B17	(525,759,746)	(476,766,361)	(48,993,386)	-	(48,993,386)
108365	Overhead Conductors								
		DPW	S		(283,845,198)	(254,935,689)	(28,909,509)	-	(28,909,509)
				B17	(283,845,198)	(254,935,689)	(28,909,509)	-	(28,909,509)
108366	Underground Conduit								
		DPW	S		(130,375,592)	(119,754,020)	(10,621,571)	-	(10,621,571)
				B17	(130,375,592)	(119,754,020)	(10,621,571)	-	(10,621,571)
108367	Underground Conductors								
		DPW	S		(301,198,449)	(292,012,419)	(9,186,031)	-	(9,186,031)
				B17	(301,198,449)	(292,012,419)	(9,186,031)	-	(9,186,031)
108368	Line Transformers								
		DPW	S		(390,171,816)	(346,461,636)	(43,710,180)	-	(43,710,180)
				B17	(390,171,816)	(346,461,636)	(43,710,180)	-	(43,710,180)
108369	Services								
		DPW	S		(183,999,143)	(166,127,887)	(17,871,256)	-	(17,871,256)
				B17	(183,999,143)	(166,127,887)	(17,871,256)	-	(17,871,256)
108370	Meters								
		DPW	S		(70,000,222)	(68,318,563)	(1,681,659)	-	(1,681,659)
				B17	(70,000,222)	(68,318,563)	(1,681,659)	-	(1,681,659)
108371	Installations on Customers' Premises								
		DPW	S		(7,919,953)	(7,632,650)	(287,303)	-	(287,303)
				B17	(7,919,953)	(7,632,650)	(287,303)	-	(287,303)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(27,951,995)	(25,776,719)	(2,175,276)	-	(2,175,276)
				B17	(27,951,995)	(25,776,719)	(2,175,276)	-	(2,175,276)
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		3,873,622	3,703,409	170,213	-	170,213
					3,873,622	3,703,409	170,213	-	170,213
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,160,288,343)**	**(1,980,832,871)**	**(179,455,472)**	**-**	**(179,455,472)**
Summary of Distribution Plant Depr by Factor									
	S				(2,160,288,343)	(1,980,832,871)	(179,455,472)	-	(179,455,472)
Total Distribution Depreciation by Factor				B17	(2,160,288,343)	(1,980,832,871)	(179,455,472)	-	(179,455,472)

NOVEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(159,782,370)	(141,949,635)	(17,832,735)	-	(17,832,735)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(7,872,395)	(7,319,051)	(553,343)	-	(553,343)
		PTD	SO		(80,076,969)	(74,354,170)	(5,722,799)	-	(5,722,799)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,912,099)	(11,599,957)	(3,312,142)	-	(3,312,142)
		G-SG	CAGE		(46,115,597)	(46,115,597)	-	-	-
		P	JBG		(4,779,407)	(3,761,053)	(1,018,354)	-	(1,018,354)
		P	CAEW		-	-	-	-	-
		P	CAEE		(310,070)	(310,070)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(313,848,906)	(285,409,533)	(28,439,373)	-	(28,439,373)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(158,196,104)	(158,196,104)	-	-	-
		P	JBE		-	-	-	-	-
				B17	(158,196,104)	(158,196,104)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(158,196,104)	(158,196,104)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(472,045,010)**	**(443,605,637)**	**(28,439,373)**	**-**	**(28,439,373)**
Summary of General Depreciation by Factor									
	S				(159,782,370)	(141,949,635)	(17,832,735)	-	(17,832,735)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(80,076,969)	(74,354,170)	(5,722,799)	-	(5,722,799)
	CN				(7,872,395)	(7,319,051)	(553,343)	-	(553,343)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,912,099)	(11,599,957)	(3,312,142)	-	(3,312,142)
	CAGE				(46,115,597)	(46,115,597)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(158,506,173)	(158,506,173)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,779,407)	(3,761,053)	(1,018,354)	-	(1,018,354)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(472,045,010)	(443,605,637)	(28,439,373)	-	(28,439,373)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(7,050,138,860)**	**(6,500,154,122)**	**(549,984,738)**	**-**	**(549,984,738)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

NOVEMBER 2011 West Control Area AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(17,054,750)	(15,497,343)	(1,557,407)	-	(1,557,407)
		CUST	CN		(2,975,129)	(2,766,010)	(209,119)	-	(209,119)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(11,821,926)	(10,977,058)	(844,868)	-	(844,868)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(31,851,805)	(29,240,411)	(2,611,395)	-	(2,611,395)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(323,965)	(252,009)	(71,956)	-	(71,956)
		P	CAGE		(479,599)	(479,599)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(803,564)	(731,608)	(71,956)	-	(71,956)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(1,165,460)	(1,163,471)	(1,989)	-	(1,989)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,591,935)	(1,591,935)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(13,466,209)	(12,386,297)	(1,079,912)	-	(1,079,912)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(100,287,021)	(93,237,938)	(7,049,082)	-	(7,049,082)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(48,504,878)	(37,731,410)	(10,773,468)	-	(10,773,468)
		I-SG	CAGE		(15,148,621)	(15,148,621)	-	-	-
		PTD	JBG		(17,319)	(13,629)	(3,690)	-	(3,690)
		PTD	SO		(272,652,710)	(253,167,249)	(19,485,461)	-	(19,485,461)
				B18	(452,834,151)	(414,440,549)	(38,393,602)	-	(38,393,602)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(452,834,151)	(414,440,549)	(38,393,602)	-	(38,393,602)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(5,307,724)	(5,307,724)	-	-	-
		P	CAGE		(4,627,611)	(4,627,611)	-	-	-
		PTD	CAGW		(165,397)	(128,660)	(36,736)	94,353	57,617
		PTD	SO		806,212	748,595	57,617	-	57,617
					(9,294,520)	(9,315,400)	20,880	94,353	115,234
	Remove Capital Lease Amtr				9,294,520	9,315,400	(20,880)	(94,353)	(115,234)
TOTAL ACCUM PROV FOR AMORTIZ				B18	**(485,489,521)**	**(444,412,568)**	**(41,076,953)**	**-**	**(41,076,953)**
AMA									
Summary of Amortization by Factor									
	S				(23,527,934)	(21,968,538)	(1,559,396)	-	(1,559,396)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(283,668,424)	(263,395,711)	(20,272,712)	-	(20,272,712)
	CN				(103,262,150)	(96,003,948)	(7,258,201)	-	(7,258,201)
	SSGCT				-	-	-	-	-
	JBG				(17,319)	(13,629)	(3,690)	-	(3,690)
	CAGW				(48,994,239)	(38,112,079)	(10,882,161)	94,353	(10,787,807)
	CAGE				(20,255,831)	(20,255,831)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(1,591,935)	(1,591,935)	-	-	-
	SG				(13,466,209)	(12,386,297)	(1,079,912)	-	(1,079,912)
	Less Capital Lease				9,294,520	9,315,400	(20,880)	(94,353)	(115,234)
Total Provision For Amortization by Factor				B18	(485,489,521)	(444,412,568)	(41,076,953)	0	(41,076,953)

RESULTS OF OPERATIONS
WASHINGTON

December 2011

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2011
FILE:	WA JAM DECEMBER 2011
PREPARED BY:	Revenue Requirement Department
DATE:	March 28, 2012
TIME:	11:26:51 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	1.629
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.6%	5.88%	2.80%
PREFERRED	0.3%	5.42%	0.02%
COMMON	52.1%	9.80%	5.11%
	100.00%		7.92%

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

DECEMBER 2011 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
Operating Revenues						
General Business Revenues	2.3	363,573,516	333,443,727	30,129,788	0	30,129,788
Interdepartmental	2.3	0	0	0	0	0
Special Sales	2.3	14,471,921	11,406,169	3,065,752	0	3,065,752
Other Operating Revenues	2.4	21,238,396	19,104,032	2,134,363	0	2,134,363
Total Operating Revenues	2.4	399,283,833	363,953,929	35,329,904	0	35,329,904
Operating Expenses:						
Steam Production	2.6	49,554,377	43,756,354	5,798,024	0	5,798,024
Nuclear Production	2.7	0	0	0	0	0
Hydro Production	2.9	2,769,743	2,368,527	401,216	0	401,216
Other Power Supply	2.10	58,136,677	46,423,868	11,712,809	0	11,712,809
Transmission	2.12	14,980,332	12,620,229	2,360,103	0	2,360,103
Distribution	2.13	20,416,235	19,401,663	1,014,573	0	1,014,573
Customer Accounts	2.14	10,162,689	9,223,667	939,022	0	939,022
Customer Service	2.14	18,143,048	17,218,815	924,233	0	924,233
Sales	2.15	0	0	0	0	0
Administrative & General	2.16	12,737,308	11,772,481	964,827	0	964,827
Total O & M Expenses	2.16	186,900,409	162,785,602	24,114,807	0	24,114,807
Depreciation	2.18	45,757,658	42,449,982	3,307,677	0	3,307,677
Amortization Expense	2.19	4,287,991	3,837,800	450,191	0	450,191
Taxes Other Than Income	2.19	13,213,146	11,436,542	1,776,605	0	1,776,605
Income Taxes - Federal	2.22	-58,264,685	-56,676,486	(1,588,199)	0	(1,588,199)
Income Taxes - State	2.22	-10,694,857	-10,694,857	0	0	-
Income Taxes - Def Net	2.21	95,362,914	93,335,455	2,027,459	0	2,027,459
Investment Tax Credit Adj.	2.20	(468,551)	(468,551)	0	0	0
Misc Revenue & Expense	2.6	(64,151)	(59,566)	(4,585)	0	(4,585)
Total Operating Expenses	2.22	276,029,875	245,945,921	30,083,954	0	30,083,954
Operating Revenue for Return		123,253,958	118,008,008	5,245,950	0	5,245,950
Rate Base:						
Electric Plant in Service	2.33	22,707,602,071	21,177,997,628	1,529,604,442	0	1,529,604,442
Plant Held for Future Use	2.33	45,358,284	45,315,028	43,256	0	43,256
Misc Deferred Debits	2.35	276,941,418	258,946,020	17,995,398	0	17,995,398
Elec Plant Acq Adj	2.33	51,806,273	51,806,273	0	0	0
Nuclear Fuel	2.33	0	0	0	0	0
Prepayments	2.35	43,434,652	40,598,232	2,836,420	0	2,836,420
Fuel Stock	2.34	232,091,078	227,168,842	4,922,236	0	4,922,236
Material & Supplies	2.34	196,291,767	189,089,707	7,202,060	0	7,202,060
Working Capital	2.35	38,781,248	35,270,155	3,511,093	0	3,511,093
Weatherization Loans	2.34	(1,415,251)	(3,372,828)	1,957,578	0	1,957,578
Miscellaneous Rate Base	2.36	0	0	0	0	0
Total Electric Plant		23,590,891,540	22,022,819,056	1,568,072,484	0	1,568,072,484
Rate Base Deductions:						
Accum Prov For Depr	2.40	(7,046,959,372)	(6,497,633,637)	(549,325,735)	0	(549,325,735)
Accum Prov For Amort	2.41	(482,355,708)	(440,821,210)	(41,534,498)	0	(41,534,498)
Accum Def Income Taxes	2.37	(3,304,773,932)	(3,102,631,838)	(202,142,094)	0	(202,142,094)
Unamortized ITC	2.37	(4,045,318)	(3,517,157)	(528,161)	0	(528,161)
Customer Adv for Const	2.36	(25,683,273)	(25,699,962)	16,689	0	16,689
Customer Service Deposits	2.36	0	0	0	0	0
Misc. Rate Base Deductions	2.36	(83,114,371)	(79,940,152)	(3,174,219)	0	(3,174,219)
Total Rate Base Deductions		(10,946,931,975)	(10,150,243,957)	(796,688,018)	0	(796,688,018)
Total Rate Base		12,643,959,565	11,872,575,099	771,384,466	0	771,384,466

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		162,464,348	145,122,608	17,341,740	-	17,341,740
				B1	162,464,348	145,122,608	17,341,740	-	17,341,740
442	Commercial & Industrial Sales								
		0	S		198,018,305	185,458,105	12,560,200	-	12,560,200
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	198,018,305	185,458,105	12,560,200	-	12,560,200
444	Public Street & Highway Lighting								
		0	S		1,748,826	1,520,977	227,849	-	227,849
		0	SO		-	-	-	-	-
				B1	1,748,826	1,520,977	227,849	-	227,849
445	Other Sales to Public Authority								
		0	S		1,342,036	1,342,036	-	-	-
				B1	1,342,036	1,342,036	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**363,573,516**	**333,443,727**	**30,129,788**	**-**	**30,129,788**
447	Sales for Resale-Non NPC								
		WSF	S		669,130	669,130	-	-	-
			CAGW		-	-	-	-	-
					669,130	669,130	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		13,802,791	10,737,039	3,065,752	-	3,065,752
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	13,802,791	10,737,039	3,065,752	-	3,065,752
	Total Sales for Resale				14,471,921	11,406,169	3,065,752	-	3,065,752
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**378,045,437**	**344,849,897**	**33,195,540**	**-**	**33,195,540**
450	Forfeited Discounts & Interest								
		CUST	S		684,718	633,789	50,929	-	50,929
		CUST	SO		-	-	-	-	-
				B1	684,718	633,789	50,929	-	50,929
451	Misc Electric Revenue								
		CUST	S		437,459	426,954	10,505	-	10,505
		GP	SG		-	-	-	-	-
		GP	SO		48	45	3	-	3
				B1	437,507	426,999	10,508	-	10,508
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		892,392	798,742	93,650	-	93,650
		T	CAGW		(43,684)	(33,981)	(9,703)	-	(9,703)
		T	CAGE		310,738	310,738	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		162,712	149,663	13,049	-	13,049
		GP	SO		276,016	256,290	19,726	-	19,726
				B1	1,598,173	1,481,451	116,722	-	116,722

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		2,378,414	1,558,122	820,292	-	820,292
		CUST	CAGE		1,908,349	1,908,349	-	-	-
		OTHSE	CAGW		633,450	492,754	140,696	-	140,696
		OTHSO	SO		(131,103)	(121,733)	(9,369)	-	(9,369)
		OTHSGR	SG		8,615,028	7,924,153	690,875	-	690,875
		OTHSGR	JBG		74,616	58,718	15,899	-	15,899
		OTHSGR	WRG		4,755,152	4,474,269	280,883	-	280,883
		OTHSGR	WRE		284,090	267,161	16,929	-	16,929
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	18,517,997	16,561,793	1,956,204	-	1,956,204
	Total Other Electric Revenues				**21,238,396**	**19,104,032**	**2,134,363**	**-**	**2,134,363**
Total Electric Operating Revenues				**B1**	**399,283,833**	**363,953,929**	**35,329,904**	**-**	**35,329,904**
Summary of Revenues by Factor									
	S				368,635,630	337,530,466	31,105,165	-	31,105,165
	JBG				74,616	58,718	15,899	-	15,899
	SE				-	-	-	-	-
	SO				144,962	134,602	10,360	-	10,360
	SG				8,777,740	8,073,816	703,924	-	703,924
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				14,392,556	11,195,811	3,196,745	-	3,196,745
	CAGE				2,219,087	2,219,087	-	-	-
	WRG				4,755,152	4,474,269	280,883	-	280,883
	WRE				284,090	267,161	16,929	-	16,929
Total Electric Operating Revenues				B1	399,283,833	363,953,929	35,329,904	-	35,329,904
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		(64,151)	(59,566)	(4,585)	-	(4,585)
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	(64,151)	(59,566)	(4,585)	-	(4,585)
Total Miscellaneous Revenues					**(64,151)**	**(59,566)**	**(4,585)**	**-**	**(4,585)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**(64,151)**	**(59,566)**	**(4,585)**	**-**	**(4,585)**

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
169	500	Operation Supervision & Engineering								
170			P	SG		1,003	922	80	-	80
171			P	CAGW		4,429	3,445	984	-	984
172			P	CAGE		407,751	407,751	-	-	-
173			P	JBG		1,218,251	958,677	259,574	-	259,574
174			P	CAGE		-	-	-	-	-
175					B2	1,631,433	1,370,795	260,638	-	260,638
176										
177	501	Fuel Related								
178			P	SE		17,940	16,556	1,384	-	1,384
179			P	SE		-	-	-	-	-
180			P	SE		-	-	-	-	-
181			P	CAGW		238,395	185,445	52,950	-	52,950
182			P	CAGE		-	-	-	-	-
183			P	CAEW		(1,295)	(1,005)	(290)	-	(290)
184			P	CAEE		1,349,938	1,349,938	-	-	-
185			P	JBE		63,045	49,494	13,551	-	13,551
186			P	CAEE		-	-	-	-	-
187			P	JBG		-	-	-	-	-
188					B2	1,668,022	1,600,427	67,595	-	67,595
189										
190	501NPC	Fuel Related								
191				SE		-	-	-	-	-
192				SE		-	-	-	-	-
193				SE		-	-	-	-	-
194				CAGW		-	-	-	-	-
195				CAGE		-	-	-	-	-
196				CAEW		21,058,570	16,340,031	4,718,540	-	4,718,540
197				CAEE		-	-	-	-	-
198				JBE		-	-	-	-	-
199				CAEE		-	-	-	-	-
200				JBG		-	-	-	-	-
201					B2	21,058,570	16,340,031	4,718,540	-	4,718,540
202										
203		Total Fuel Related				22,726,593	17,940,457	4,786,135	-	4,786,135
204										
205	502	Steam Expenses								
206			P	SG		-	-	-	-	-
207			P	CAGW		108,381	84,308	24,073	-	24,073
208			P	CAGE		2,335,788	2,335,788	-	-	-
209			P	JBG		296,731	233,506	63,225	-	63,225
210			P	CAGE		-	-	-	-	-
211					B2	2,740,900	2,653,602	87,297	-	87,297
212										
213	503	Steam From Other Sources								
214			P	SE		-	-	-	-	-
215			P	CAEW		-	-	-	-	-
216			P	CAEE		-	-	-	-	-
217					B2	-	-	-	-	-
218										
219	503NPC	Steam From Other Sources-NPC								
220				SE		-	-	-	-	-
221				CAEW		-	-	-	-	-
222				CAEE	B2	-	-	-	-	-
223						-	-	-	-	-
224										
225	505	Electric Expenses								
226			P	SG		-	-	-	-	-
227			P	CAGW		4,623	3,596	1,027	-	1,027
228			P	CAGE		386,733	386,733	-	-	-
229			P	JBG		-	-	-	-	-
230			P	CAGE		-	-	-	-	-
231					B2	391,356	390,329	1,027	-	1,027
232										
233	506	Misc. Steam Expense								
234			P	SG		-	-	-	-	-
235			P	SE		-	-	-	-	-
236			P	CAGW		168,015	130,697	37,318	-	37,318
237			P	CAGE		9,328,720	9,328,720	-	-	-
238			P	JBG		(489,697)	(385,357)	(104,340)	-	(104,340)
239			P	CAGE		-	-	-	-	-
240					B2	9,007,038	9,074,060	(67,022)	-	(67,022)

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
241										
242	507	Rents								
243			P	SG		-	-	-	-	-
244			P	CAGW		3,505	2,726	778	-	778
245			P	CAGE		3,570	3,570	-	-	-
246			P	JBG		23,611	18,580	5,031	-	5,031
247			P	CAGE		-	-	-	-	-
248					B2	30,686	24,877	5,809	-	5,809
249										
250	510	Maint Supervision & Engineering								
251			P	SG		-	-	-	-	-
252			P	CAGW		20,440	15,900	4,540	-	4,540
253			P	CAGE		445,825	445,825	-	-	-
254			P	JBG		32,232	25,364	6,868	-	6,868
255			P	CAGE		-	-	-	-	-
256					B2	498,497	487,089	11,408	-	11,408
257										
258										
259										
260	511	Maintenance of Structures								
261			P	SG		-	-	-	-	-
262			P	CAGW		34,685	26,981	7,704	-	7,704
263			P	CAGE		1,051,713	1,051,713	-	-	-
264			P	JBG		637,533	501,693	135,840	-	135,840
265			P	CAGE		-	-	-	-	-
266					B2	1,723,931	1,580,387	143,544	-	143,544
267										
268	512	Maintenance of Boiler Plant								
269			P	SG		-	-	-	-	-
270			P	CAGW		317,521	246,996	70,525	-	70,525
271			P	CAGE		5,740,611	5,740,611	-	-	-
272			P	JBG		1,617,426	1,272,799	344,627	-	344,627
273			P	CAGE		-	-	-	-	-
274					B2	7,675,558	7,260,406	415,152	-	415,152
275										
276	513	Maintenance of Electric Plant								
277			P	SG		-	-	-	-	-
278			P	CAGW		24,271	18,880	5,391	-	5,391
279			P	CAGE		1,690,670	1,690,670	-	-	-
280			P	JBG		322,069	253,446	68,624	-	68,624
281			P	CAGE		-	-	-	-	-
282					B2	2,037,010	1,962,996	74,015	-	74,015
283										
284	514	Maintenance of Misc. Steam Plant								
285			P	SG		-	-	-	-	-
286			P	CAGW		36,888	28,695	8,193	-	8,193
287			P	CAGE		717,378	717,378	-	-	-
288			P	JBG		337,110	265,282	71,828	-	71,828
289			P	CAGE		-	-	-	-	-
290					B2	1,091,376	1,011,354	80,022	-	80,022
291										
292	**Total Steam Power Generation**				B2	**49,554,377**	**43,756,354**	**5,798,024**	**-**	**5,798,024**

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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					-	-	-	-	-

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		406,529	316,235	90,295	-	90,295
		P	CAGE		363,598	363,598	-	-	-
				B2	770,127	679,833	90,295	-	90,295
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		82,312	64,029	18,282	-	18,282
		P	CAGE		1,969	1,969	-	-	-
				B2	84,280	65,998	18,282	-	18,282
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		328,878	255,830	73,047	-	73,047
		P	CAGE		6,352	6,352	-	-	-
				B2	335,230	262,182	73,047	-	73,047
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,360,723	1,058,491	302,232	-	302,232
		P	CAGE		490,291	490,291	-	-	-
				B2	1,851,014	1,548,782	302,232	-	302,232
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(566,892)	(440,979)	(125,913)	-	(125,913)
		P	CAGE		3,595	3,595	-	-	-
				B2	(563,297)	(437,384)	(125,913)	-	(125,913)
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		22,579	17,564	5,015	-	5,015
		P	CAGE		1,677	1,677	-	-	-
				B2	24,256	19,241	5,015	-	5,015
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(110,110)	(85,653)	(24,457)	-	(24,457)
		P	CAGE		27,900	27,900	-	-	-
				B2	(82,210)	(57,753)	(24,457)	-	(24,457)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		86,916	67,611	19,305	-	19,305
		P	CAGE		823	823	-	-	-
				B2	87,739	68,434	19,305	-	19,305
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		195,441	152,031	43,410	-	43,410
		P	CAGE		67,163	67,163	-	-	-
				B2	262,604	219,195	43,410	-	43,410
Total Hydraulic Power Generation				B2	**2,769,743**	**2,368,527**	**401,216**	**-**	**401,216**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		18,040	14,033	4,007	-	4,007
		P	CAGE		52,910	52,910	-	-	-
		P	CAGE		-	-	-	-	-
				B2	70,951	66,944	4,007	-	4,007
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		5,575,608	4,326,296	1,249,312	-	1,249,312
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	5,575,608	4,326,296	1,249,312	-	1,249,312
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		1,607,199	1,250,223	356,977	-	356,977
		P	CAGE		791,758	791,758	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,398,957	2,041,981	356,977	-	356,977
549	Miscellaneous Other								
		P	SG		107,456	98,839	8,617	-	8,617
		P	CAGW		479,828	373,253	106,575	-	106,575
		P	CAGE		265,217	265,217	-	-	-
		P	CAGE		-	-	-	-	-
				B2	852,501	737,309	115,193	-	115,193
550	Maint Supervision & Engineering								
		P	SG		2,377	2,186	191	-	191
		P	CAGW		542,568	422,058	120,510	-	120,510
		P	CAGE		480,110	480,110	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,025,055	904,354	120,701	-	120,701
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		145,898	145,898	-	-	-
		P	JBG		-	-	-	-	-
				B2	145,898	145,898	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		294,841	229,353	65,487	-	65,487
		P	CAGE		460,762	460,762	-	-	-
		P	JBG		(59,931)	(47,162)	(12,770)	-	(12,770)
				B2	695,671	642,953	52,718	-	52,718

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
501	554	Maintenance of Misc. Other								
502			P	SG		-	-	-	-	-
503			P	CAGW		98,844	76,890	21,954	-	21,954
504			P	CAGE		526,975	526,975	-	-	-
505			P	CAGE		-	-	-	-	-
506					B2	625,819	603,865	21,954	-	21,954
507										
508	**Total Other Power Generation**				**B2**	**11,390,460**	**9,469,598**	**1,920,861**	**-**	**1,920,861**
509										
510										
511	555	Purchased Power								
512			P	S		(3,375,971)	(2,600,037)	(775,934)	-	(775,934)
513				CAEW		-	-	-	-	-
514				CAGW		-	-	-	-	-
515						(3,375,971)	(2,600,037)	(775,934)	-	(775,934)
516	555NPC	Purchased Power-NPC								
517			P	SG		-	-	-	-	-
518			P	SE		-	-	-	-	-
519			P	CAGW		-	-	-	-	-
520			P	CAGW		45,242,854	35,193,917	10,048,937	-	10,048,937
521			P	CAGE		-	-	-	-	-
522			P	CAEW		69,568	53,980	15,588	-	15,588
523			P	CAEE		-	-	-	-	-
524				DGP		-	-	-	-	-
525				S		181,684	-	181,684	-	181,684
526						45,494,106	35,247,898	10,246,209	-	10,246,209
527										
528		Total Purchased Power			B2	42,118,136	32,647,861	9,470,275	-	9,470,275
529										
530	556	System Control & Load Dispatch								
531			P	SG		178,339	164,038	14,302	-	14,302
532			P	CAGW		-	-	-	-	-
533			P	CAGE		-	-	-	-	-
534										
535					B2	178,339	164,038	14,302	-	14,302
536										
537										
538										
539	557	Other Expenses								
540			P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
541			P	SG		3,222,524	2,964,096	258,428	-	258,428
542			P	SGCT		-	-	-	-	-
543			P	SE		-	-	-	-	-
544			P	JBE		821	644	176	-	176
545			P	TROJP		-	-	-	-	-
546			P	CAGW		18,880	14,687	4,194	-	4,194
547			P	CAGE		975,696	975,696	-	-	-
548			P	JBG		247,137	194,480	52,658	-	52,658
549			P	CAEW		-	-	-	-	-
550			P	CAEE		-	-	-	-	-
551					B2	4,449,743	4,142,371	307,372	-	307,372
552										
553										
554										
555										
556										
557										
558										
559										
560										
561										
562										
563	**Total Other Power Supply**				B2	**46,746,218**	**36,954,270**	**9,791,948**	**-**	**9,791,948**
564										
565	**TOTAL PRODUCTION EXPENSE**				B2	**110,460,797**	**92,548,748**	**17,912,049**	**-**	**17,912,049**
566										
567										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Summary of Production Expense by Factor									
569		S				(3,209,603)	(2,607,269)	(602,334)	-	(602,334)
570		SG				3,511,700	3,230,082	281,618	-	281,618
571		SE				17,940	16,556	1,384	-	1,384
572		JBG				4,182,471	3,291,307	891,164	-	891,164
573		TROJP				-	-	-	-	-
574		JBE				63,866	50,138	13,728	-	13,728
575		DGP				-	-	-	-	-
576		DEU				-	-	-	-	-
577		DEP				-	-	-	-	-
578		CAGW				51,070,584	39,727,244	11,343,340	-	11,343,340
579		CAGE				26,771,451	26,771,451	-	-	-
580		CAEW				26,702,451	20,719,301	5,983,150	-	5,983,150
581		CAEE				1,349,938	1,349,938	-	-	-
582		SNPPS				-	-	-	-	-
583		SNPPO				-	-	-	-	-
584		DGU				-	-	-	-	-
585		MC				-	-	-	-	-
586		SSGCT				-	-	-	-	-
587		SSECT				-	-	-	-	-
588		SSGC				-	-	-	-	-
589		SSGCH				-	-	-	-	-
590		SSECH				-	-	-	-	-
591	Total Production Expense by Factor				B2	110,460,797	92,548,748	17,912,049	-	17,912,049
592	560	Operation Supervision & Engineering								
593			T	SG		414,457	381,220	33,237	-	33,237
594			T	JBG		-	-	-	-	-
595			T	CAGW		61,690	47,988	13,702	-	13,702
596			T	CAGE		76,411	76,411	-	-	-
597					B2	552,558	505,619	46,939	-	46,939
598										
599	561	Load Dispatching								
600			T	SG		731,323	672,675	58,648	-	58,648
601			T	CAGW		1,610	1,252	358	-	358
602			T	CAGE		73,792	73,792	-	-	-
603					B2	806,725	747,719	59,005	-	59,005
604	562	Station Expense								
605			T	SG		86,404	79,475	6,929	-	6,929
606			T	JBG		-	-	-	-	-
607			T	CAGW		4,880	3,796	1,084	-	1,084
608			T	CAGE		81,844	81,844	-	-	-
609					B2	173,128	165,115	8,013	-	8,013
610										
611	563	Overhead Line Expense								
612			T	SG		-	-	-	-	-
613			T	CAGW		9,195	7,153	2,042	-	2,042
614			T	CAGE		131,924	131,924	-	-	-
615					B2	141,120	139,077	2,042	-	2,042
616										
617	564	Underground Line Expense								
618			T	SG		-	-	-	-	-
619			T	CAGW		-	-	-	-	-
620			T	CAGE		-	-	-	-	-
621					B2	-	-	-	-	-
622										
623	565	Transmission of Electricity by Others								
624			T	SG		-	-	-	-	-
625			T	SE		-	-	-	-	-
626			T	CAGW		-	-	-	-	-
627			T	CAGE		-	-	-	-	-
628			T	CAEW		-	-	-	-	-
629			T	CAEE		-	-	-	-	-
630					B2	-	-	-	-	-
631										
632	565NPC	Transmission of Electricity by Others-NPC								
633				SG		-	-	-	-	-
634				SE		-	-	-	-	-
635				CAGW		8,299,604	6,456,170	1,843,433	-	1,843,433
636				CAGE		-	-	-	-	-
637				CAEW		-	-	-	-	-
638				CAEE		-	-	-	-	-
639						8,299,604	6,456,170	1,843,433	-	1,843,433
640										
641		Total Transmission of Electricity by Others				8,299,604	6,456,170	1,843,433	-	1,843,433
642										
643	566	Misc. Transmission Expense								
644			T	SG		165,707	152,418	13,289	-	13,289
645			T	CAGW		28,739	22,355	6,383	-	6,383
646			T	CAGE		27,205	27,205	-	-	-
647					B2	221,650	201,978	19,672	-	19,672
648										
649	567	Rents - Transmission								
650			T	SG		(110)	(101)	(9)	-	(9)
651			T	CAGW		251,368	195,536	55,831	-	55,831
652			T	CAGE		575,497	575,497	-	-	-
653					B2	826,755	770,932	55,823	-	55,823
654										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		127,892	117,636	10,256	-	10,256
		T	CAGW		24,540	19,089	5,451	-	5,451
		T	CAGE		37,117	37,117	-	-	-
				B2	189,549	173,842	15,707	-	15,707
569	Maintenance of Structures								
		T	SG		253,385	233,065	20,320	-	20,320
		T	CAGW		-	-	-	-	-
		T	CAGE		6,061	6,061	-	-	-
				B2	259,446	239,126	20,320	-	20,320
570	Maintenance of Station Equipment								
		T	SG		36,574	33,641	2,933	-	2,933
		T	JBG		5,846	4,600	1,246	-	1,246
		T	CAGW		221,103	171,994	49,109	-	49,109
		T	CAGE		620,937	620,937	-	-	-
				B2	884,460	831,172	53,288	-	53,288
571	Maintenance of Overhead Lines								
		T	SG		394,515	362,877	31,638	-	31,638
		T	JBG		-	-	-	-	-
		T	CAGW		725,712	564,523	161,189	-	161,189
		T	CAGE		967,890	967,890	-	-	-
				B2	2,088,116	1,895,290	192,826	-	192,826
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		(340)	(265)	(76)	-	(76)
		T	CAGE		-	-	-	-	-
				B2	(340)	(265)	(76)	-	(76)
573	Maint of Misc. Transmission Plant								
		T	SG		537,563	494,454	43,109	-	43,109
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	537,563	494,454	43,109	-	43,109
TOTAL TRANSMISSION EXPENSE				B2	**14,980,332**	**12,620,229**	**2,360,103**	**-**	**2,360,103**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,747,709	2,527,359	220,350	-	220,350
	CAGW				9,628,099	7,489,592	2,138,507	-	2,138,507
	CAGE				2,598,678	2,598,678	-	-	-
	JBG				5,846	4,600	1,246	-	1,246
Total Transmission Expense by Factor				B2	14,980,332	12,620,229	2,360,103	-	2,360,103
580	Operation Supervision & Engineering								
		DPW	S		52,267	42,316	9,951	-	9,951
		DPW	SNPD		1,151,652	1,076,223	75,428	-	75,428
				B2	1,203,919	1,118,539	85,379	-	85,379
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,411,301	1,318,867	92,434	-	92,434
				B2	1,411,301	1,318,867	92,434	-	92,434
582	Station Expense								
		DPW	S		266,748	253,550	13,197	-	13,197
		DPW	SNPD		3,353	3,133	220	-	220
				B2	270,101	256,684	13,417	-	13,417
583	Overhead Line Expenses								
		DPW	S		610,658	547,378	63,280	-	63,280
		DPW	SNPD		565	528	37	-	37
				B2	611,223	547,906	63,317	-	63,317
584	Underground Line Expense								
		DPW	S		39	39	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	39	39	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		17,940	16,765	1,175	-	1,175
				B2	17,940	16,765	1,175	-	1,175

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
732	586	Meter Expenses								
733			DPW	S		454,761	418,085	36,676	-	36,676
734			DPW	SNPD		157,548	147,229	10,319	-	10,319
735					B2	612,309	565,314	46,995	-	46,995
736										
737	587	Customer Installation Expenses								
738			DPW	S		1,073,119	988,466	84,653	-	84,653
739			DPW	SNPD		-	-	-	-	-
740					B2	1,073,119	988,466	84,653	-	84,653
741										
742	588	Misc. Distribution Expenses								
743			DPW	S		164,997	163,407	1,590	-	1,590
744			DPW	SNPD		293,882	274,634	19,248	-	19,248
745					B2	458,879	438,041	20,838	-	20,838
746										
747	589	Rents								
748			DPW	S		143,052	133,432	9,621	-	9,621
749			DPW	SNPD		(4,603)	(4,301)	(301)	-	(301)
750					B2	138,450	129,131	9,319	-	9,319
751										
752	590	Maint Supervision & Engineering								
753			DPW	S		77,271	77,116	155	-	155
754			DPW	SNPD		369,040	344,870	24,171	-	24,171
755					B2	446,311	421,986	24,325	-	24,325
756										
757	591	Maintenance of Structures								
758			DPW	S		1,088,649	982,049	106,600	-	106,600
759			DPW	SNPD		(48,966)	(45,759)	(3,207)	-	(3,207)
760					B2	1,039,683	936,290	103,393	-	103,393
761										
762	592	Maintenance of Station Equipment								
763			DPW	S		897,708	867,842	29,866	-	29,866
764			DPW	SNPD		168,605	157,562	11,043	-	11,043
765					B2	1,066,313	1,025,404	40,909	-	40,909
766	593	Maintenance of Overhead Lines								
767			DPW	S		8,614,382	8,351,558	262,824	-	262,824
768			DPW	SNPD		111,172	103,891	7,281	-	7,281
769					B2	8,725,555	8,455,450	270,105	-	270,105
770										
771	594	Maintenance of Underground Lines								
772			DPW	S		1,422,629	1,373,237	49,392	-	49,392
773			DPW	SNPD		1,278	1,194	84	-	84
774					B2	1,423,907	1,374,431	49,476	-	49,476
775										
776	595	Maintenance of Line Transformers								
777			DPW	S		-	-	-	-	-
778			DPW	SNPD		116,413	108,788	7,625	-	7,625
779					B2	116,413	108,788	7,625	-	7,625
780										
781	596	Maint of Street Lighting & Signal Sys.								
782			DPW	S		441,564	409,072	32,492	-	32,492
783			DPW	SNPD		-	-	-	-	-
784					B2	441,564	409,072	32,492	-	32,492
785										
786	597	Maintenance of Meters								
787			DPW	S		575,818	551,603	24,215	-	24,215
788			DPW	SNPD		110,467	103,231	7,235	-	7,235
789					B2	686,284	654,835	31,450	-	31,450
790										
791	598	Maint of Misc. Distribution Plant								
792			DPW	S		556,353	526,717	29,635	-	29,635
793			DPW	SNPD		116,574	108,939	7,635	-	7,635
794					B2	672,926	635,656	37,270	-	37,270
795										
796	**TOTAL DISTRIBUTION EXPENSE**				B2	**20,416,235**	**19,401,663**	**1,014,573**	**-**	**1,014,573**
797										
798										
799	Summary of Distribution Expense by Factor									
800		S				16,440,014	15,685,867	754,147	-	754,147
801		SNPD				3,976,221	3,715,795	260,426	-	260,426
802										
803	Total Distribution Expense by Factor				B2	20,416,235	19,401,663	1,014,573	-	1,014,573
804										
805	901	Supervision								
806			CUST	S		143	143	-	-	-
807			CUST	CN		331,691	308,377	23,314	-	23,314
808					B2	331,835	308,520	23,314	-	23,314
809										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		2,133,838	2,068,288	65,549	-	65,549
		CUST	CN		196,963	183,119	13,844	-	13,844
				B2	2,330,801	2,251,407	79,394	-	79,394
903	Customer Receipts & Collections								
		CUST	S		597,657	543,803	53,855	-	53,855
		CUST	CN		4,560,032	4,239,512	320,520	-	320,520
				B2	5,157,690	4,783,315	374,375	-	374,375
904	Uncollectible Accounts								
		CUST	S		2,061,918	1,619,650	442,268	-	442,268
		P	SG		-	-	-	-	-
		CUST	CN		254,019	236,164	17,855	-	17,855
				B2	2,315,937	1,855,814	460,123	-	460,123
905	Misc. Customer Accounts Expense								
		CUST	S		588	588	-	-	-
		CUST	CN		25,839	24,023	1,816	-	1,816
				B2	26,427	24,611	1,816	-	1,816
TOTAL CUSTOMER ACCOUNTS EXP				B2	**10,162,689**	**9,223,667**	**939,022**	**-**	**939,022**
Summary of Customer Accts Exp by Factor									
	S				4,794,144	4,232,472	561,672	-	561,672
	CN				5,368,545	4,991,195	377,350	-	377,350
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	10,162,689	9,223,667	939,022	-	939,022
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		24,037	22,347	1,690	-	1,690
				B2	24,037	22,347	1,690	-	1,690
908	Customer Assistance								
		CUST	S		17,134,812	16,285,527	849,285	-	849,285
		CUST	CN		151,215	140,586	10,629	-	10,629
				B2	17,286,027	16,426,113	859,914	-	859,914
909	Informational & Instructional Adv								
		CUST	S		66,136	57,407	8,729	-	8,729
		CUST	CN		747,571	695,025	52,546	-	52,546
				B2	813,706	752,432	61,275	-	61,275
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		19,278	17,923	1,355	-	1,355
				B2	19,278	17,923	1,355	-	1,355
TOTAL CUSTOMER SERVICE EXPENSE				B2	**18,143,048**	**17,218,815**	**924,233**	**-**	**924,233**
Summary of Customer Service Exp by Factor									
	S				17,200,947	16,342,934	858,014	-	858,014
	CN				942,100	875,881	66,219	-	66,219
Total Customer Service Expense by Factor				B2	18,143,048	17,218,815	924,233	-	924,233
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**18,143,048**	**17,218,815**	**924,233**	**-**	**924,233**
920	Administrative & General Salaries								
		PTD	S		(530,137)	(445,307)	(84,830)	-	(84,830)
		CUST	CN		-	-	-	-	-
		PTD	SO		7,040,951	6,537,761	503,190	-	503,190
				B2	6,510,814	6,092,454	418,360	-	418,360
921	Office Supplies & expenses								
		PTD	S		25,279	23,368	1,911	-	1,911
		CUST	CN		-	-	-	-	-
		PTD	SO		751,963	698,223	53,740	-	53,740
				B2	777,241	721,590	55,651	-	55,651
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		2,948,013	2,737,329	210,683	-	210,683
				B2	2,948,013	2,737,329	210,683	-	210,683
923	Outside Services								
		PTD	S		88,376	88,376	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(4,910,987)	(4,560,017)	(350,970)	-	(350,970)
				B2	(4,822,611)	(4,471,641)	(350,970)	-	(350,970)
924	Property Insurance								
		PTD	S		662,033	662,033	-	-	-
		PTD	SO		99,751	92,622	7,129	-	7,129
				B2	761,784	754,655	7,129	-	7,129
925	Injuries & Damages								
		PTD	SO		435,587	404,457	31,130	-	31,130
				B2	435,587	404,457	31,130	-	31,130
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		1,733,318	1,502,119	231,199	-	231,199
		CUST	CN		-	-	-	-	-
		DMSC	SO		557,501	517,658	39,842	-	39,842
		CUST	CAGW		580,585	451,631	128,954	-	128,954
		DMSC	CAGE		(4,342)	(4,342)	-	-	-
		FERC	SG		150,248	138,199	12,049	-	12,049
				B2	3,017,310	2,605,265	412,044	-	412,044
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(454,595)	(422,107)	(32,488)	-	(32,488)
				B2	(454,595)	(422,107)	(32,488)	-	(32,488)
930	Misc General Expenses								
		PTD	S		1,568	36,065	(34,497)	-	(34,497)
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,035,311	961,321	73,990	-	73,990
				B2	1,036,879	997,386	39,493	-	39,493

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
963	931	Rents								
964			PTD	S		96,792	95,906	887	-	887
965			PTD	SO		512,982	476,321	36,661	-	36,661
966					B2	609,774	572,226	37,548	-	37,548
967										
968	935	Maintenance of General Plant								
969			G	S		58,988	55,534	3,454	-	3,454
970			CUST	CN		-	-	-	-	-
971			G	SO		1,858,125	1,725,331	132,793	-	132,793
972					B2	1,917,112	1,780,865	136,247	-	136,247
973										
974	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,737,308**	**11,772,481**	**964,827**	**-**	**964,827**
975										
976	Summary of A&G Expense by Factor									
977		S				2,136,217	2,018,094	118,123	-	118,123
978		SO				9,874,600	9,168,899	705,700	-	705,700
979		SG				150,248	138,199	12,049	-	12,049
980		CN				-	-	-	-	-
981		CAGW				580,585	451,631	128,954	-	128,954
982		CAGE				(4,342)	(4,342)	-	-	-
983	Total A&G Expense by Factor				B2	12,737,308	11,772,481	964,827	-	964,827
984										
985	**TOTAL O&M EXPENSE**				B2	**186,900,409**	**162,785,602**	**24,114,807**	**-**	**24,114,807**

DECEMBER 2011 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
986	403SP	Steam Depreciation								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	SG		-	-	-	-	-
990			P	CAGW		429,309	333,955	95,354	-	95,354
991			P	CAGE		9,287,626	9,287,626	-	-	-
992			P	JBG		1,751,135	1,378,019	373,116	-	373,116
993			P	S		-	-	-	-	-
994					B3	11,468,069	10,999,599	468,470	-	468,470
995										
996	403NP	Nuclear Depreciation								
997			P	DGP		-	-	-	-	-
998						-	-	-	-	-
999										
1000	403HP	Hydro Depreciation								
1001			P	DGP		-	-	-	-	-
1002			P	DGU		-	-	-	-	-
1003			P	CAGW		1,385,151	1,077,493	307,657	-	307,657
1004			P	CAGE		424,328	424,328	-	-	-
1005			P	CAGW		-	-	-	-	-
1006			P	CAGE		-	-	-	-	-
1007					B3	1,809,478	1,501,821	307,657	-	307,657
1008										
1009	403OP	Other Production Depreciation								
1010			P	DGU		-	-	-	-	-
1011			P	SG		-	-	-	-	-
1012			P	CAGW		3,567,018	2,774,744	792,274	-	792,274
1013			P	CAGE		6,077,377	6,077,377	-	-	-
1014			P	CAGE		-	-	-	-	-
1015			P	CAGE		-	-	-	-	-
1016					B3	9,644,395	8,852,121	792,274	-	792,274
1017										
1018	403TP	Transmission Depreciation								
1019			T	S		-	-	-	-	-
1020			T	DGU		-	-	-	-	-
1021			T	CAGW		1,904,339	1,481,364	422,975	-	422,975
1022			T	CAGE		5,122,367	5,122,367	-	-	-
1023			T	JBG		68,475	53,885	14,590	-	14,590
1024			T	SG		4,518	4,155	362	-	362
1025					B3	7,099,699	6,661,772	437,927	-	437,927
1026										
1027										
1028										
1029	403	Distribution Depreciation								
1030	360	Land & Land Rights	DPW	S		28,395	28,008	387	-	387
1031	361	Structures	DPW	S		105,003	101,773	3,229	-	3,229
1032	362	Station Equipment	DPW	S		1,603,531	1,517,290	86,241	-	86,241
1033	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1034	364	Poles & Towers	DPW	S		3,012,334	2,697,667	314,667	-	314,667
1035	365	OH Conductors	DPW	S		1,654,278	1,511,836	142,442	-	142,442
1036	366	UG Conduit	DPW	S		673,652	614,943	58,709	-	58,709
1037	367	UG Conductor	DPW	S		1,499,453	1,445,861	53,592	-	53,592
1038	368	Line Trans	DPW	S		2,387,595	2,151,137	236,458	-	236,458
1039	369	Services	DPW	S		1,021,453	915,655	105,798	-	105,798
1040	370	Meters	DPW	S		507,430	471,244	36,186	-	36,186
1041	371	Inst Cust Prem	DPW	S		40,304	38,700	1,605	-	1,605
1042	372	Leased Property	DPW	S		-	-	-	-	-
1043	373	Street Lighting	DPW	S		179,799	169,318	10,482	-	10,482
1044					B3	12,713,226	11,663,431	1,049,796	-	1,049,796
1045										
1046	403GP	General Depreciation								
1047			G-SITUS	S		1,087,171	966,646	120,525	-	120,525
1048			G-DGP	DGP		-	-	-	-	-
1049			G-DGU	DGU		-	-	-	-	-
1050			P	SE		-	-	-	-	-
1051			CUST	CN		144,950	134,761	10,188	-	10,188
1052			G-SG	SG		124	114	10	-	10
1053			PTD	SO		1,202,129	1,116,217	85,912	-	85,912
1054			G-SG	CAGW		134,251	104,433	29,819	-	29,819
1055			G-SG	CAGE		428,980	428,980	-	-	-
1056			P	JBG		23,842	18,762	5,080	-	5,080
1057			P	JBE		83	65	18	-	18
1058			P	CAEE		1,260	1,260	-	-	-
1059			G-SG	CAGE		-	-	-	-	-
1060			G-SG	CAGE		-	-	-	-	-
1061					B3	3,022,790	2,771,238	251,552	-	251,552
1062										

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**45,757,658**	**42,449,982**	**3,307,677**	**-**	**3,307,677**
Summary of Depreciation Expense by Factor									
	S				13,800,397	12,630,076	1,170,321	-	1,170,321
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				4,642	4,270	372	-	372
	SO				1,202,129	1,116,217	85,912	-	85,912
	CN				144,950	134,761	10,188	-	10,188
	SE				-	-	-	-	-
	CAGW				7,420,068	5,771,989	1,648,079	-	1,648,079
	CAGE				21,340,677	21,340,677	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,260	1,260	-	-	-
	JBG				1,843,452	1,450,666	392,786	-	392,786
	JBE				83	65	18	-	18
Total Depreciation Expense By Factor				B3	45,757,658	42,449,982	3,307,677	-	3,307,677
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		153,513	119,655	33,858	-	33,858
		I-SG	SG		-	-	-	-	-
		PTD	SO		104,859	97,365	7,494	-	7,494
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		22,781	21,179	1,601	-	1,601
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	281,152	238,199	42,953	-	42,953
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		15,876	15,860	17	-	17
		P	SE		-	-	-	-	-
		I-SG	SG		411,477	378,479	32,998	-	32,998
		PTD	SO		1,272,208	1,181,288	90,920	-	90,920
		CUST	CN		493,276	458,604	34,672	-	34,672
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		1,099,645	855,402	244,243	-	244,243
		I-SG	CAGE		293,010	293,010	-	-	-
		P	JBG		293	231	62	-	62
		P	CAEW		-	-	-	-	-
		P	CAEE		4,607	4,607	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	3,590,393	3,187,481	402,912	-	402,912
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		19,472	15,147	4,325	-	4,325
		P	CAGE		3,868	3,868	-	-	-
		P	SG		-	-	-	-	-
				B4	23,340	19,015	4,325	-	4,325
Total Amortization of Limited Term Plant				B4	3,894,885	3,444,695	450,191	-	450,191
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		460,331	460,331	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	460,331	460,331	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(67,225)	(67,225)	-	-	-
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B4	(67,225)	(67,225)	-	-	-
TOTAL AMORTIZATION EXPENSE				B4	**4,287,991**	**3,837,800**	**450,191**	**-**	**450,191**
Summary of Amortization Expense by Factor									
	S				102,164	68,289	33,875	-	33,875
	SE				-	-	-	-	-
	TROJP				-	-	-	-	-
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,377,066	1,278,653	98,414	-	98,414
	JBG				293	231	62	-	62
	SSGCH				-	-	-	-	-
	CN				516,056	479,783	36,273	-	36,273
	CAGW				1,119,117	870,549	248,568	-	248,568
	CAGE				757,209	757,209	-	-	-
	CAEW				-	-	-	-	-
	CAEE				4,607	4,607	-	-	-
	SG				411,477	378,479	32,998	-	32,998
Total Amortization Expense by Factor				B4	4,287,991	3,837,800	450,191	-	450,191
408	Taxes Other Than Income								
		GP	S		3,702,440	2,603,303	1,099,137	-	1,099,137
		GP	GPS		9,606,613	8,920,065	686,548	-	686,548
		GP	SO		(167,640)	(155,659)	(11,981)	-	(11,981)
		P	SE		37,578	34,678	2,899	-	2,899
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		34,155	34,155	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	13,213,146	11,436,542	1,776,605	-	1,776,605

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS				
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(468,551)	(468,551)	-	-	-
				B7	(468,551)	(468,551)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(468,551)	(468,551)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		27,855,684	25,973,698	1,881,986	-	1,881,986
					27,855,684	25,973,698	1,881,986	-	1,881,986
428	Amortization of Debt Disc & Exp								
		GP	SNP		460,913	429,773	31,140	-	31,140
					460,913	429,773	31,140	-	31,140
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(211)	(15)	-	(15)
					(227)	(211)	(15)	-	(15)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		597,493	557,125	40,368	-	40,368
					597,493	557,125	40,368	-	40,368
432	AFUDC - Borrowed								
		GP	SNP		(1,775,689)	(1,655,719)	(119,969)	-	(119,969)
					(1,775,689)	(1,655,719)	(119,969)	-	(119,969)
	Total Elec. Interest Deductions for Tax			B6	27,138,175	25,304,665	1,833,510	-	1,833,510
	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				27,138,175	25,304,665	1,833,510	-	1,833,510
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(3,293,736)	(3,071,205)	(222,531)	-	(222,531)
	Total Operating Deductions for Tax				(3,293,736)	(3,071,205)	(222,531)	-	(222,531)
41010	Deferred Income Tax - Federal-DR								
		P	S		39,585,888	39,503,285	82,603	-	82,603
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		7,353,797	6,828,249	525,548	-	525,548
		GP	SNP		4,816,477	4,491,066	325,411	-	325,411
		P	SE		104,702	96,624	8,078	-	8,078
		PT	SG		21,273,029	19,567,056	1,705,973	-	1,705,973
		GP	GPS		13,752,710	12,769,856	982,854	-	982,854
		TAXDEPR	TAXDEPR		93,227,333	89,754,603	3,472,730	-	3,472,730
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		18,276	16,991	1,285	-	1,285
		P	JBE		10,859,031	8,524,905	2,334,126	-	2,334,126
		PT	CAGW		732,450	569,765	162,685	-	162,685
		PT	CAGE		89,321	89,321	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		731,120	731,120	-	-	-
		DPW	SNPD		986,927	922,287	64,640	-	64,640
				B7	193,531,061	183,865,128	9,665,933	-	9,665,933

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1293	41110	Deferred Income Tax - Federal-CR								
1294			GP	S		(32,206,920)	(30,403,714)	(1,803,206)	-	(1,803,206)
1295			DPW	CIAC		4,925,534	4,602,932	322,602	-	322,602
1296			GP	SCHMDEXP		(49,738,519)	(45,938,812)	(3,799,707)	-	(3,799,707)
1297			GP	SNP		(1,476,042)	(1,376,318)	(99,724)	-	(99,724)
1298			PT	SG		3,024,981	2,782,395	242,586	-	242,586
1299			PT	SNPD		(3,627,116)	(3,389,555)	(237,561)	-	(237,561)
1300			LABOR	SO		(4,850,391)	(4,503,752)	(346,639)	-	(346,639)
1301			IBT	TAXDEPR		-	-	-	-	-
1302			CUST	JBG		-	-	-	-	-
1303			CUST	BADDEBT		(1,670,977)	(1,462,911)	(208,066)	-	(208,066)
1304			GP	GPS		(1,739,033)	(1,614,751)	(124,282)	-	(124,282)
1305			P	TROJD		(5,054)	(3,930)	(1,124)	-	(1,124)
1306			P	JBE		(6,975,284)	(5,475,961)	(1,499,323)	-	(1,499,323)
1307			PT	CAGW		(378,322)	(294,293)	(84,029)	-	(84,029)
1308			PT	CAGE		(546,966)	(546,966)	-	-	-
1309			P	SE		-	-	-	-	-
1310			P	CAEE		(2,904,038)	(2,904,038)	-	-	-
1311					B7	(98,168,147)	(90,529,673)	(7,638,474)	-	(7,638,474)
1312										
1313	**TOTAL DEFERRED INCOME TAXES**				B7	95,362,914	93,335,455	2,027,459	-	2,027,459
1314	SCHMAF	Additions - Flow Through								
1315			SCHMAF	S		-	-	-	-	-
1316			SCHMAF	SNP		-	-	-	-	-
1317			SCHMAF	SO		-	-	-	-	-
1318			SCHMAF	SE		-	-	-	-	-
1319			SCHMAF	TROJP		-	-	-	-	-
1320			SCHMAF	DGP		-	-	-	-	-
1321					B6	-	-	-	-	-
1322										
1323	SCHMAF	Additions - Permanent								
1324			P	S		(15,058)	(15,058)	-	-	-
1325			P	BADDEBT		-	-	-	-	-
1326			P	JBE		2,837	2,227	610	-	610
1327			P	SCHMDEXP		-	-	-	-	-
1328			P	CAEE		34,175	34,175	-	-	-
1329			P	CAGW		-	-	-	-	-
1330			P	CAGE		-	-	-	-	-
1331			LABOR	SNP		-	-	-	-	-
1332			SCHMAP-SO	SO		1,864,238	1,731,008	133,230	-	133,230
1333										
1334					B6	1,886,192	1,752,352	133,840	-	133,840
1335										
1336	SCHMAT	Additions - Temporary								
1337			SCHMAT-SITUS	S		83,565,307	78,062,602	5,502,705	-	5,502,705
1338			P	JBE		18,143,572	14,243,650	3,899,922	-	3,899,922
1339			DPW	CIAC		(12,978,667)	(12,128,618)	(850,049)	-	(850,049)
1340			SCHMAT-SNP	SNP		3,889,336	3,626,565	262,771	-	262,771
1341			P	TROJD		13,316	10,354	2,962	-	2,962
1342			P	CN		-	-	-	-	-
1343			SCHMAT-SE	SE		-	-	-	-	-
1344			P	SG		(7,970,755)	(7,331,547)	(639,208)	-	(639,208)
1345			SCHMAT-GPS	GPS		4,582,312	4,254,831	327,481	-	327,481
1346			SCHMAT-SO	SO		12,780,666	11,867,280	913,386	-	913,386
1347			SCHMAT-SNP	SNPD		9,557,365	8,931,397	625,968	-	625,968
1348			P	JBG		-	-	-	-	-
1349			CUST	BADDEBT		4,402,986	3,854,736	548,250	-	548,250
1350			P	CAGW		309,074	240,425	68,649	-	68,649
1351			P	CAGE		1,137,899	1,137,899	-	-	-
1352			SCHMAT-SE	CAEW		-	-	-	-	-
1353			SCHMAT-SE	CAEE		7,888,206	7,888,206	-	-	-
1354			BOOKDEPR	SCHMDEXP		131,059,838	121,047,699	10,012,139	-	10,012,139
1355					B6	256,380,455	235,705,479	20,674,976	-	20,674,976
1356										
1357	TOTAL SCHEDULE - M ADDITIONS				B6	258,266,647	237,457,831	20,808,816	-	20,808,816
1358										
1359	SCHMDF	Deductions - Flow Through								
1360			SCHMDF	S		-	-	-	-	-
1361			SCHMDF	CAGW		-	-	-	-	-
1362			SCHMDF	CAGE		-	-	-	-	-
1363			SCHMDF	DGP		-	-	-	-	-
1364			SCHMDF	DGU		-	-	-	-	-
1365					B6	-	-	-	-	-

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1366	SCHMDF	Deductions - Permanent								
1367			SCHMDP	S		-	-	-	-	-
1368			P	SCHMDEXP		77,306	71,400	5,906	-	5,906
1369			P	CAEW		-	-	-	-	-
1370			P	CAEE		85,820	85,820	-	-	-
1371			PTD	SNP		81,485	75,980	5,505	-	5,505
1372			SCHMDP	JBE		79,809	62,654	17,155	-	17,155
1373			P	SG		-	-	-	-	-
1374			SCHMDP-SO	SO		3,348,550	3,109,242	239,308	-	239,308
1375					B6	3,672,970	3,405,096	267,874	-	267,874
1376										
1377	SCHMDT	Deductions - Temporary								
1378			GP	S		104,307,882	104,090,228	217,654	-	217,654
1379			CUST	BADDEBT		-	-	-	-	-
1380			CUST	CN		48,156	44,771	3,385	-	3,385
1381			SCHMDT-SNP	SNP		12,691,304	11,833,854	857,450	-	857,450
1382			DPW	SNPD		2,600,530	2,430,206	170,324	-	170,324
1383			P	JBE		28,150,528	22,099,632	6,050,896	-	6,050,896
1384			P	SE		438,618	404,776	33,842	-	33,842
1385			SCHMDT-SG	SG		56,053,935	51,558,735	4,495,200	-	4,495,200
1386			SCHMDT-GPS	GPS		36,238,069	33,648,271	2,589,798	-	2,589,798
1387			SCHMDT-SO	SO		19,377,084	17,992,277	1,384,807	-	1,384,807
1388			TAXDEPR	TAXDEPR		245,651,849	236,501,287	9,150,562	-	9,150,562
1389			SCHMDT-SG	CAGW		1,929,988	1,501,316	428,672	-	428,672
1390			SCHMDT-SG	CAGE		235,358	235,358	-	-	-
1391			P	JBG		-	-	-	-	-
1392			P	CAEE		2,275,859	2,275,859	-	-	-
1393			P	TROJD		-	-	-	-	-
1394					B6	509,999,160	484,616,570	25,382,590	-	25,382,590
1395										
1396	TOTAL SCHEDULE - M DEDUCTIONS				B6	513,672,130	488,021,666	25,650,464	-	25,650,464
1397										
1398	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(255,405,483)	(250,563,835)	(4,841,648)	-	(4,841,648)
1399										
1400										
1401	40911	State Income Taxes								
1402			IBT	IBT		(5,869,935)	(5,869,935)	-	-	-
1403		Credits	IBT	IBT		-	-	-	-	-
1404			IBT	IBT		(4,824,922)	(4,824,922)	-	-	-
1405			IBT	IBT		-	-	-	-	-
1406	**TOTAL STATE TAXES**				B6	(10,694,857)	(10,694,857)	-	-	-
1407										
1408										
1409	Calculation of Taxable Income:									
1410		Operating Revenues				399,283,833	363,953,929	35,329,904	-	35,329,904
1411		Operating Deductions:								
1412		O & M Expenses				186,900,409	162,785,602	24,114,807	-	24,114,807
1413		Depreciation Expense				45,757,658	42,449,982	3,307,677	-	3,307,677
1414		Amortization Expense				4,287,991	3,837,800	450,191	-	450,191
1415		Taxes Other Than Income				13,213,146	11,436,542	1,776,605	-	1,776,605
1416		Interest & Dividends (AFUDC-Equity)				(3,293,736)	(3,071,205)	(222,531)	-	(222,531)
1417		Misc Revenue & Expense				(64,151)	(59,566)	(4,585)	-	(4,585)
1418		Total Operating Deductions				246,801,317	217,379,155	29,422,162	-	29,422,162
1419		Other Deductions:								
1420		Interest Deductions				27,138,175	25,304,665	1,833,510	-	1,833,510
1421		Interest on PCRBS				-	-	-	-	-
1422		Schedule M Adjustments				(255,405,483)	(250,563,835)	(4,841,648)	-	(4,841,648)
1423										
1424		Income Before State Taxes				(130,061,142)	(129,293,726)	(767,416)	-	(767,416)
1425										
1426		State Income Taxes				(10,694,857)	(10,694,857)	-	-	-
1427										
1428	Total Taxable Income					(119,366,285)	(118,598,868)	(767,416)	-	(767,416)
1429										
1430	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1431										
1432	Federal Income Tax - Calculated					(41,778,200)	(41,509,604)	(268,596)	-	(268,596)
1433										
1434	Adjustments to Calculated Tax:									
1435	40910	Energy Cred.	P	SE		(150)	(138)	(12)	-	(12)
1436	40910	Energy Cred.	P	JBE		(3,017)	(2,369)	(648)	-	(648)
1437	40910	Energy Cred.	P	CAEE		(34,175)	(34,175)	-	-	-
1438	40910	DMD	P	SG		(16,428,201)	(15,110,755)	(1,317,446)	-	(1,317,446)
1439	40910	Fuel Tax Credit	NUTIL	SO		(20,942)	(19,445)	(1,497)	-	(1,497)
1440	40910	IRS Settle	LABOR	S		-	-	-	-	-
1441	**FEDERAL INCOME TAX**					(58,264,685)	(56,676,486)	(1,588,199)	-	(1,588,199)
1442										
1443	**TOTAL OPERATING EXPENSES**					**276,029,875**	**245,945,921**	**30,083,954**	-	**30,083,954**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1444	310	Land and Land Rights								
1445			P	DGP		-	-	-	-	-
1446			P	DGU		-	-	-	-	-
1447			P	SG		-	-	-	-	-
1448			P	CAGW		1,355,853	1,054,703	301,150	-	301,150
1449			P	CAGE		90,489,806	90,489,806	-	-	-
1450			P	JBG		1,161,925	914,352	247,573	-	247,573
1451			P	S		-	-	-	-	-
1452			P	CAGE		-	-	-	-	-
1453					B8	93,007,584	92,458,861	548,723	-	548,723
1454										
1455	311	Structures and Improvements								
1456			P	DGP		-	-	-	-	-
1457			P	DGU		-	-	-	-	-
1458			P	SG		-	-	-	-	-
1459			P	CAGW		64,697,069	50,327,137	14,369,932	-	14,369,932
1460			P	CAGE		733,905,986	733,905,986	-	-	-
1461			P	JBG		140,256,251	110,371,696	29,884,554	-	29,884,554
1462			P	CAGE		-	-	-	-	-
1463					B8	938,859,306	894,604,819	44,254,487	-	44,254,487
1464										
1465	312	Boiler Plant Equipment								
1466			P	DGP		-	-	-	-	-
1467			P	DGU		-	-	-	-	-
1468			P	SG		-	-	-	-	-
1469			P	CAGW		120,048,107	93,384,099	26,664,008	-	26,664,008
1470			P	CAGE		3,078,289,941	3,078,289,941	-	-	-
1471			P	JBG		674,775,973	531,000,710	143,775,262	-	143,775,262
1472			P	S		-	-	-	-	-
1473					B8	3,873,114,020	3,702,674,750	170,439,270	-	170,439,270
1474										
1475	314	Turbogenerator Units								
1476			P	DGP		-	-	-	-	-
1477			P	DGU		-	-	-	-	-
1478			P	SG		-	-	-	-	-
1479			P	CAGW		53,322,223	41,478,770	11,843,454	-	11,843,454
1480			P	CAGE		723,307,442	723,307,442	-	-	-
1481			P	JBG		175,249,866	137,909,183	37,340,683	-	37,340,683
1482			P	CAGE		-	-	-	-	-
1483					B8	951,879,531	902,695,395	49,184,136	-	49,184,136
1484										
1485	315	Accessory Electric Equipment								
1486			P	DGP		-	-	-	-	-
1487			P	DGU		-	-	-	-	-
1488			P	SG		-	-	-	-	-
1489			P	CAGW		13,251,960	10,308,554	2,943,406	-	2,943,406
1490			P	CAGE		356,245,294	356,245,294	-	-	-
1491			P	JBG		58,783,464	46,258,406	12,525,058	-	12,525,058
1492			P	CAGE		-	-	-	-	-
1493					B8	428,280,718	412,812,254	15,468,464	-	15,468,464
1494										
1495										
1496										
1497	316	Misc Power Plant Equipment								
1498			P	DGP		-	-	-	-	-
1499			P	DGU		-	-	-	-	-
1500			P	SG		-	-	-	-	-
1501			P	CAGW		2,203,473	1,714,058	489,416	-	489,416
1502			P	CAGE		27,446,074	27,446,074	-	-	-
1503			P	JBG		3,722,954	2,929,700	793,254	-	793,254
1504			P	CAGE		-	-	-	-	-
1505					B8	33,372,502	32,089,832	1,282,670	-	1,282,670
1506										
1507	317	Steam Plant ARO								
1508			P	S		-	-	-	-	-
1509						-	-	-	-	-
1510										
1511	SP	Unclassified Steam Plant - Account 300								
1512			P	CAGW		(27,823)	(21,643)	(6,180)	-	(6,180)
1513			P	CAGE		(2,840,098)	(2,840,098)	-	-	-
1514			P	SG		20,082,454	18,471,957	1,610,496	-	1,610,496
1515						17,214,533	15,610,216	1,604,316	-	1,604,316
1516										
1517										
1518	**Total Steam Production Plant**				B8	**6,335,728,192**	**6,052,946,127**	**282,782,065**	**-**	**282,782,065**
1519										
1520										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				1,053,950,432	829,384,049	224,566,383	-	224,566,383
	JBE				-	-	-	-	-
	SG				20,082,454	18,471,957	1,610,496	-	1,610,496
	CAGW				254,850,862	198,245,676	56,605,186	-	56,605,186
	CAGE				5,006,844,444	5,006,844,444	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	6,335,728,192	6,052,946,127	282,782,065	-	282,782,065
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		20,103,456	15,638,257	4,465,199	-	4,465,199
		P	CAGE		5,947,317	5,947,317	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	26,050,773	21,585,574	4,465,199	-	4,465,199
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		126,287,727	98,237,831	28,049,896	-	28,049,896
		P	CAGE		14,635,766	14,635,766	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	140,923,493	112,873,597	28,049,896	-	28,049,896

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		278,190,366	216,401,219	61,789,147	-	61,789,147
		P	CAGE		77,743,886	77,743,886	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	355,934,252	294,145,105	61,789,147	-	61,789,147
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		78,855,711	61,340,988	17,514,723	-	17,514,723
		P	CAGE		40,306,825	40,306,825	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	119,162,536	101,647,813	17,514,723	-	17,514,723
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		54,446,298	42,353,175	12,093,123	-	12,093,123
		P	CAGE		11,150,061	11,150,061	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	65,596,359	53,503,236	12,093,123	-	12,093,123
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,182,679	1,697,882	484,797	-	484,797
		P	CAGE		171,731	171,731	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,354,410	1,869,613	484,797	-	484,797
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		15,057,406	11,712,990	3,344,416	-	3,344,416
		P	CAGE		1,788,049	1,788,049	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	16,845,455	13,501,039	3,344,416	-	3,344,416
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**726,867,278**	**599,125,977**	**127,741,301**	**-**	**127,741,301**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				575,123,644	447,382,343	127,741,301	-	127,741,301
	CAGE				151,743,634	151,743,634	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	726,867,278	599,125,977	127,741,301	-	127,741,301
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,190,563	625,473	-	625,473
		P	CAGE		26,096,657	26,096,657	-	-	-
		P	CAGE		-	-	-	-	-
				B8	28,912,692	28,287,220	625,473	-	625,473

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1674	341	Structures and Improvements								
1675			P	SG		-	-	-	-	-
1676			P	DGU		-	-	-	-	-
1677			P	CAGW		56,681,061	44,091,573	12,589,489	-	12,589,489
1678			P	CAGE		107,060,762	107,060,762	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	163,741,823	151,152,335	12,589,489	-	12,589,489
1681										
1682	342	Fuel Holders, Producers & Accessories								
1683			P	SG		-	-	-	-	-
1684			P	DGU		-	-	-	-	-
1685			P	CAGW		1,622,667	1,262,255	360,412	-	360,412
1686			P	CAGE		9,085,985	9,085,985	-	-	-
1687			P	CAGE		-	-	-	-	-
1688					B8	10,708,652	10,348,240	360,412	-	360,412
1689										
1690	343	Prime Movers								
1691			P	S		-	-	-	-	-
1692			P	DGU		-	-	-	-	-
1693			P	SG		-	-	-	-	-
1694			P	CAGW		941,298,970	732,226,092	209,072,878	-	209,072,878
1695			P	CAGE		1,552,042,650	1,552,042,650	-	-	-
1696			P	CAGE		-	-	-	-	-
1697					B8	2,493,341,620	2,284,268,742	209,072,878	-	209,072,878
1698										
1699	344	Generators								
1700			P	S		-	-	-	-	-
1701			P	DGU		-	-	-	-	-
1702			P	SG		-	-	-	-	-
1703			P	CAGW		143,065,570	111,289,130	31,776,440	-	31,776,440
1704			P	CAGE		209,190,336	209,190,336	-	-	-
1705			P	CAGE		-	-	-	-	-
1706					B8	352,255,907	320,479,466	31,776,440	-	31,776,440
1707										
1708	345	Accessory Electric Plant								
1709			P	SG		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		86,533,390	67,313,370	19,220,020	-	19,220,020
1712			P	CAGE		162,352,864	162,352,864	-	-	-
1713			P	CAGE		-	-	-	-	-
1714					B8	248,886,254	229,666,234	19,220,020	-	19,220,020
1715										
1716										
1717										
1718	346	Misc. Power Plant Equipment								
1719			P	SG		-	-	-	-	-
1720			P	DGU		-	-	-	-	-
1721			P	CAGW		4,327,684	3,366,458	961,226	-	961,226
1722			P	CAGE		8,043,417	8,043,417	-	-	-
1723					B8	12,371,101	11,409,874	961,226	-	961,226
1724										
1725	347	Other Production ARO								
1726			P	S		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729	OP	Unclassified Other Prod Plant-Acct 300								
1730			P	S		-	-	-	-	-
1731			P	SG		1,028	946	82	-	82
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		-	-	-	-	-
1734						1,028	946	82	-	82
1735										
1736	**Total Other Production Plant**				B8	**3,310,219,077**	**3,035,613,057**	**274,606,020**	**-**	**274,606,020**
1737										
1738	Summary of Other Production Plant by Factor									
1739		S				-	-	-	-	-
1740		DGU				-	-	-	-	-
1741		SG				1,028	946	82	-	82
1742		CAGW				1,236,345,378	961,739,440	274,605,937	-	274,605,937
1743		CAGE				2,073,872,671	2,073,872,671	-	-	-
1744		SSGCT				-	-	-	-	-
1745	Total of Other Production Plant by Factor				B8	3,310,219,077	3,035,613,057	274,606,020	-	274,606,020
1746										
1747	Experimental Plant									
1748	103	Experimental Plant								
1749			P	DGP		-	-	-	-	-
1750	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1751										
1752	**TOTAL PRODUCTION PLANT**				B8	**10,372,814,547**	**9,687,685,161**	**685,129,386**	**-**	**685,129,386**

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1753	350	Land and Land Rights								
1754			T	DGP		-	-	-	-	-
1755			T	DGU		-	-	-	-	-
1756			T	CAGW		28,726,523	22,346,046	6,380,477	-	6,380,477
1757			T	CAGE		159,561,628	159,561,628	-	-	-
1758			T	JBG		1,061,187	835,079	226,108	-	226,108
1759			T	SG		100,388	92,337	8,051	-	8,051
1760					B8	189,449,727	182,835,090	6,614,636	-	6,614,636
1761										
1762	352	Structures and Improvements								
1763			T	S		-	-	-	-	-
1764			T	DGP		-	-	-	-	-
1765			T	DGU		-	-	-	-	-
1766			T	CAGW		31,391,763	24,419,306	6,972,457	-	6,972,457
1767			T	CAGE		114,382,399	114,382,399	-	-	-
1768			T	JBG		1,200,400	944,629	255,771	-	255,771
1769			T	SG		3,167	2,913	254	-	254
1770					B8	146,977,729	139,749,248	7,228,481	-	7,228,481
1771										
1772	353	Station Equipment								
1773			T	DGP		-	-	-	-	-
1774			T	DGU		-	-	-	-	-
1775			T	CAGW		409,755,208	318,744,059	91,011,149	-	91,011,149
1776			T	CAGE		1,171,082,994	1,171,082,994	-	-	-
1777			T	JBG		27,623,195	21,737,491	5,885,705	-	5,885,705
1778			T	SG		952,147	875,790	76,357	-	76,357
1779					B8	1,609,413,544	1,512,440,334	96,973,210	-	96,973,210
1780										
1781	354	Towers and Fixtures								
1782			T	DGP		-	-	-	-	-
1783			T	DGU		-	-	-	-	-
1784			T	CAGW		169,474,953	131,832,697	37,642,255	-	37,642,255
1785			T	CAGE		797,479,421	797,479,421	-	-	-
1786			T	JBG		14,262,413	11,223,505	3,038,908	-	3,038,908
1787			T	SG		123,630	113,716	9,914	-	9,914
1788					B8	981,340,416	940,649,338	40,691,078	-	40,691,078
1789										
1790	355	Poles and Fixtures								
1791			T	DGP		-	-	-	-	-
1792			T	DGU		-	-	-	-	-
1793			T	CAGW		219,590,118	170,816,732	48,773,386	-	48,773,386
1794			T	CAGE		424,101,838	424,101,838	-	-	-
1795			T	JBG		-	-	-	-	-
1796			T	SG		661,717	608,651	53,066	-	53,066
1797					B8	644,353,672	595,527,221	48,826,452	-	48,826,452
1798										
1799	356	Clearing and Grading								
1800			T	DGP		-	-	-	-	-
1801			T	DGU		-	-	-	-	-
1802			T	CAGW		281,638,867	219,083,770	62,555,097	-	62,555,097
1803			T	CAGE		603,930,566	603,930,566	-	-	-
1804			T	JBG		7,617,842	5,994,700	1,623,142	-	1,623,142
1805			T	SG		1,487,181	1,367,918	119,263	-	119,263
1806					B8	894,674,457	830,376,954	64,297,502	-	64,297,502
1807										
1808	357	Underground Conduit								
1809			T	DGP		-	-	-	-	-
1810			T	DGU		-	-	-	-	-
1811			T	CAGW		153,703	119,564	34,139	-	34,139
1812			T	CAGE		3,105,915	3,105,915	-	-	-
1813			T	SG		-	-	-	-	-
1814					B8	3,259,618	3,225,479	34,139	-	34,139
1815										
1816	358	Underground Conductors								
1817			T	DGP		-	-	-	-	-
1818			T	DGU		-	-	-	-	-
1819			T	CAGW		298,568	232,253	66,315	-	66,315
1820			T	CAGE		7,176,526	7,176,526	-	-	-
1821			T	SG		-	-	-	-	-
1822					B8	7,475,095	7,408,779	66,315	-	66,315
1823										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,719,115	5,226,725	1,492,389	-	1,492,389
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,609	1,274	-	1,274
				B8	11,586,681	10,093,018	1,493,663	-	1,493,663
TP	Unclassified Trans Plant - Acct 300								
		T	SG		451,627	415,409	36,218	-	36,218
		T	CAGW		1,861,277	1,447,867	413,410	-	413,410
		T	CAGE		9,574,215	9,574,215	-	-	-
					11,887,120	11,437,492	449,628	-	449,628
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**4,500,418,059**	**4,233,742,954**	**266,675,105**	**-**	**266,675,105**
Summary of Transmission Plant by Factor									
	JBG				51,765,037	40,735,404	11,029,634	-	11,029,634
	JBE				-	-	-	-	-
	CAGW				1,149,610,095	894,269,020	255,341,075	-	255,341,075
	CAGE				3,295,247,186	3,295,247,186	-	-	-
	SG				3,795,740	3,491,343	304,396	-	304,396
Total Transmission Plant by Factor				B8	4,500,418,059	4,233,742,954	266,675,105	-	266,675,105
360	Land and Land Rights								
		DPW	S		55,701,416	54,195,490	1,505,926	-	1,505,926
				B8	55,701,416	54,195,490	1,505,926	-	1,505,926
361	Structures and Improvements								
		DPW	S		81,632,404	79,391,204	2,241,200	-	2,241,200
				B8	81,632,404	79,391,204	2,241,200	-	2,241,200
362	Station Equipment								
		DPW	S		845,955,541	798,749,554	47,205,986	-	47,205,986
				B8	845,955,541	798,749,554	47,205,986	-	47,205,986
363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		977,083,563	885,798,763	91,284,801	-	91,284,801
				B8	977,083,563	885,798,763	91,284,801	-	91,284,801
365	Overhead Conductors								
		DPW	S		660,989,156	603,144,786	57,844,370	-	57,844,370
				B8	660,989,156	603,144,786	57,844,370	-	57,844,370
366	Underground Conduit								
		DPW	S		309,845,693	293,853,627	15,992,065	-	15,992,065
				B8	309,845,693	293,853,627	15,992,065	-	15,992,065
367	Underground Conductors								
		DPW	S		733,966,859	712,054,728	21,912,131	-	21,912,131
				B8	733,966,859	712,054,728	21,912,131	-	21,912,131
368	Line Transformers								
		DPW	S		1,126,005,975	1,028,235,356	97,770,619	-	97,770,619
				B8	1,126,005,975	1,028,235,356	97,770,619	-	97,770,619
369	Services								
		DPW	S		604,680,445	553,327,525	51,352,920	-	51,352,920
				B8	604,680,445	553,327,525	51,352,920	-	51,352,920
370	Meters								
		DPW	S		175,522,842	164,180,576	11,342,266	-	11,342,266
				B8	175,522,842	164,180,576	11,342,266	-	11,342,266
371	Installations on Customers' Premises								
		DPW	S		8,787,057	8,265,690	521,368	-	521,368
				B8	8,787,057	8,265,690	521,368	-	521,368

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1901	372	Leased Property								
1902			DPW	S		-	-	-	-	-
1903					B8	-	-	-	-	-
1904										
1905	373	Street Lights								
1906			DPW	S		61,094,426	57,101,921	3,992,506	-	3,992,506
1907					B8	61,094,426	57,101,921	3,992,506	-	3,992,506
1908										
1909	DP	Unclassified Dist Plant - Acct 300								
1910			DPW	S		34,999,812	32,579,969	2,419,844	-	2,419,844
1911						34,999,812	32,579,969	2,419,844	-	2,419,844
1912										
1913	DS0	Unclassified Dist Sub Plant - Acct 300								
1914			DPW	S		-	-	-	-	-
1915						-	-	-	-	-
1916										
1917										
1918	**TOTAL DISTRIBUTION PLANT**				B8	**5,676,265,189**	**5,270,879,188**	**405,386,001**	**-**	**405,386,001**
1919										
1920	Summary of Distribution Plant by Factor									
1921		S				5,676,265,189	5,270,879,188	405,386,001	-	405,386,001
1922										
1923	Total Distribution Plant by Factor				B8	5,676,265,189	5,270,879,188	405,386,001	-	405,386,001
1924	389	Land and Land Rights								
1925			G-SITUS	S		12,810,674	11,711,848	1,098,826	-	1,098,826
1926			CUST	CN		1,128,506	1,049,184	79,322	-	79,322
1927			G-DGU	DGU		-	-	-	-	-
1928			G-SG	SG		-	-	-	-	-
1929			G-SG	CAGW		-	-	-	-	-
1930			G-SG	CAGE		1,560	1,560	-	-	-
1931			PTD	SO		5,596,700	5,196,725	399,975	-	399,975
1932					B8	19,537,440	17,959,317	1,578,123	-	1,578,123
1933										
1934	390	Structures and Improvements								
1935			G-SITUS	S		120,673,340	106,795,872	13,877,468	-	13,877,468
1936			G-DGP	DGP		-	-	-	-	-
1937			G-DGU	DGU		-	-	-	-	-
1938			CUST	CN		12,314,660	11,449,074	865,586	-	865,586
1939			G-SG	SG		-	-	-	-	-
1940			G-SG	CAGW		3,297,355	2,564,976	732,379	-	732,379
1941			G-SG	CAGE		4,023,119	4,023,119	-	-	-
1942			PTD	JBG		19,191	15,102	4,089	-	4,089
1943			PTD	SO		106,475,577	98,866,169	7,609,408	-	7,609,408
1944					B8	246,803,242	223,714,311	23,088,930	-	23,088,930
1945										
1946	391	Office Furniture & Equipment								
1947			G-SITUS	S		12,181,850	10,791,755	1,390,095	-	1,390,095
1948			G-DGP	DGP		-	-	-	-	-
1949			G-DGU	DGU		-	-	-	-	-
1950			CUST	CN		8,451,760	7,857,693	594,066	-	594,066
1951			G-SG	SG		-	-	-	-	-
1952			P	SE		-	-	-	-	-
1953			PTD	SO		55,197,006	51,252,285	3,944,722	-	3,944,722
1954			G-SG	CAGW		634,696	493,723	140,973	-	140,973
1955			G-SG	CAGE		3,603,185	3,603,185	-	-	-
1956			P	JBG		517,955	407,594	110,361	-	110,361
1957			P	JBE		4,984	3,912	1,071	-	1,071
1958			P	CAEE		56,537	56,537	-	-	-
1959			G-SG	CAGE		-	-	-	-	-
1960			G-SG	CAGE		-	-	-	-	-
1961					B8	80,647,972	74,466,684	6,181,288	-	6,181,288
1962										
1963	392	Transportation Equipment								
1964			G-SITUS	S		76,354,718	71,356,172	4,998,546	-	4,998,546
1965			PTD	SO		6,663,843	6,187,604	476,240	-	476,240
1966			G-SG	SG		-	-	-	-	-
1967			CUST	CN		-	-	-	-	-
1968			G-DGU	DGU		-	-	-	-	-
1969			P	SE		-	-	-	-	-
1970			G-DGP	DGP		-	-	-	-	-
1971			G-SG	CAGW		4,463,826	3,472,361	991,465	-	991,465
1972			G-SG	CAGE		13,164,086	13,164,086	-	-	-
1973			P	JBG		1,500,818	1,181,037	319,781	-	319,781
1974			P	CAEW		-	-	-	-	-
1975			P	CAEE		404,148	404,148	-	-	-
1976			G-SG	CAGE		-	-	-	-	-
1977			G-SG	CAGE		-	-	-	-	-
1978					B8	102,551,440	95,765,408	6,786,032	-	6,786,032
1979										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1980	393	Stores Equipment								
1981			G-SITUS	S		8,626,989	8,046,505	580,485	-	580,485
1982			G-DGP	DGP		-	-	-	-	-
1983			G-DGU	DGU		-	-	-	-	-
1984			PTD	SO		324,919	301,699	23,221	-	23,221
1985			G-SG	SG		-	-	-	-	-
1986			G-SG	CAGW		473,450	368,292	105,159	-	105,159
1987			G-SG	CAGE		4,041,324	4,041,324	-	-	-
1988			G-SG	JBG		586,129	461,242	124,887	-	124,887
1989			G-SG	CAGE		-	-	-	-	-
1990					B8	14,052,811	13,219,060	833,751	-	833,751
1991										
1992	394	Tools, Shop & Garage Equipment								
1993			G-SITUS	S		33,545,745	30,848,840	2,696,905	-	2,696,905
1994			G-DGP	DGP		-	-	-	-	-
1995			G-SG	SG		-	-	-	-	-
1996			PTD	SO		3,801,735	3,530,039	271,696	-	271,696
1997			P	SE		-	-	-	-	-
1998			G-DGU	DGU		-	-	-	-	-
1999			G-SG	CAGW		2,314,405	1,800,350	514,055	-	514,055
2000			G-SG	CAGE		19,716,724	19,716,724	-	-	-
2001			P	JBG		3,303,521	2,599,636	703,885	-	703,885
2002			P	CAEW		-	-	-	-	-
2003			P	CAEE		7,106	7,106	-	-	-
2004			G-SG	CAGE		-	-	-	-	-
2005			G-SG	CAGE		-	-	-	-	-
2006					B8	62,689,235	58,502,695	4,186,541	-	4,186,541
2007										
2008	395	Laboratory Equipment								
2009			G-SITUS	S		25,462,733	23,442,190	2,020,543	-	2,020,543
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			PTD	SO		5,719,948	5,311,165	408,783	-	408,783
2013			P	SE		-	-	-	-	-
2014			G-SG	SG		-	-	-	-	-
2015			G-SG	CAGW		1,472,061	1,145,100	326,961	-	326,961
2016			G-SG	CAGE		4,775,970	4,775,970	-	-	-
2017			P	JBG		405,161	318,833	86,328	-	86,328
2018			P	CAEW		-	-	-	-	-
2019			P	CAEE		7,593	7,593	-	-	-
2020			G-SG	CAGE		-	-	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022					B8	37,843,465	35,000,850	2,842,615	-	2,842,615
2023										
2024	396	Power Operated Equipment								
2025			G-SITUS	S		112,919,712	104,835,241	8,084,471	-	8,084,471
2026			G-DGP	DGP		-	-	-	-	-
2027			G-SG	SG		-	-	-	-	-
2028			PTD	SO		1,028,104	954,630	73,475	-	73,475
2029			G-DGU	DGU		-	-	-	-	-
2030			P	SE		-	-	-	-	-
2031			G-SG	CAGW		2,388,528	1,858,010	530,518	-	530,518
2032			G-SG	CAGE		27,785,301	27,785,301	-	-	-
2033			P	JBG		6,720,580	5,288,618	1,431,961	-	1,431,961
2034			P	CAEW		-	-	-	-	-
2035			P	CAEE		45,031	45,031	-	-	-
2036			G-SG	CAGE		-	-	-	-	-
2037			G-SG	CAGE		-	-	-	-	-
2038					B8	150,887,256	140,766,831	10,120,425	-	10,120,425
2039	397	Communication Equipment								
2040			COM_EQ	S		121,047,446	109,560,211	11,487,234	-	11,487,234
2041			COM_EQ	DGP		-	-	-	-	-
2042			COM_EQ	DGU		-	-	-	-	-
2043			COM_EQ	SO		57,588,014	53,472,416	4,115,598	-	4,115,598
2044			COM_EQ	CN		2,855,125	2,654,441	200,684	-	200,684
2045			COM_EQ	SG		138,684	127,562	11,122	-	11,122
2046			COM_EQ	SE		-	-	-	-	-
2047			COM_EQ	CAGW		29,347,178	22,828,846	6,518,332	-	6,518,332
2048			COM_EQ	CAGE		75,982,330	75,982,330	-	-	-
2049			COM_EQ	JBG		2,251,838	1,772,037	479,802	-	479,802
2050			COM_EQ	CAEW		-	-	-	-	-
2051			COM_EQ	CAEE		125,185	125,185	-	-	-
2052			COM_EQ	CAGE		-	-	-	-	-
2053			COM_EQ	CAGE		-	-	-	-	-
2054					B8	289,335,800	266,523,028	22,812,772	-	22,812,772
2055										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2056	398	Misc. Equipment								
2057			G-SITUS	S		2,088,423	1,886,527	201,896	-	201,896
2058			G-DGP	DGP		-	-	-	-	-
2059			G-DGU	DGU		-	-	-	-	-
2060			CUST	CN		212,837	197,877	14,960	-	14,960
2061			PTD	SO		2,927,007	2,717,825	209,182	-	209,182
2062			P	SE		-	-	-	-	-
2063			G-SG	SG		-	-	-	-	-
2064			G-SG	CAGW		379,987	295,588	84,399	-	84,399
2065			G-SG	CAGE		1,501,962	1,501,962	-	-	-
2066			P	JBG		100,763	79,293	21,470	-	21,470
2067			P	CAEW		-	-	-	-	-
2068			P	CAEE		1,668	1,668	-	-	-
2069			G-SG	CAGE		-	-	-	-	-
2070					B8	7,212,648	6,680,740	531,908	-	531,908
2071										
2072	399	Coal Mine								
2073			P	SE		-	-	-	-	-
2074			P	CAEW		-	-	-	-	-
2075			P	CAEE		290,691,313	290,691,313	-	-	-
2076	MP		P	JBE		-	-	-	-	-
2077					B8	290,691,313	290,691,313	-	-	-
2078										
2079	399L	WIDCO Capital Lease								
2080			P	SE		-	-	-	-	-
2081						-	-	-	-	-
2082										
2083		Remove Capital Leases				-	-	-	-	-
2084						-	-	-	-	-
2085										
2086	1011390	General Capital Leases								
2087			G-SITUS	S		18,984,156	18,984,156	-	-	-
2088			P	CAGW		4,540,048	3,531,653	1,008,395	-	1,008,395
2089			P	CAGE		29,204,864	29,204,864	-	-	-
2090			PTD	SO		12,664,054	11,759,002	905,052	-	905,052
2091					B9	65,393,121	63,479,674	1,913,447	-	1,913,447
2092										
2093		Remove Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2094					B9	-	-	-	-	-
2095										
2096	1011392	General Vehicles Capital Leases								
2097			LABOR	SO		-	-	-	-	-
2098					B9	-	-	-	-	-
2099										
2100		Remove Capital Leases				-	-	-	-	-
2101					B9	-	-	-	-	-
2102										
2103	GP	Unclassified Gen Plant - Acct 300								
2104			G-SITUS	S		-	-	-	-	-
2105			PTD	SO		13,789,707	12,804,209	985,498	-	985,498
2106			CUST	CN		-	-	-	-	-
2107			G-SG	SG		-	-	-	-	-
2108			G-SG	CAGE		-	-	-	-	-
2109			G-DGU	CAGW		-	-	-	-	-
2110						13,789,707	12,804,209	985,498	-	985,498
2111										
2112	399G	Unclassified Gen Plant - Acct 300								
2113			G-SITUS	S		-	-	-	-	-
2114			PTD	SO		-	-	-	-	-
2115			G-SG	SG		-	-	-	-	-
2116			G-DGP	DGP		-	-	-	-	-
2117			G-DGU	DGU		-	-	-	-	-
2118						-	-	-	-	-
2119										
2120	**TOTAL GENERAL PLANT**				B8	**1,316,042,330**	**1,236,094,447**	**79,947,883**	**-**	**79,947,883**
2121										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2122	Summary of General Plant by Factor									
2123		S				544,695,785	498,259,315	46,436,470	-	46,436,470
2124		JBG				15,405,954	12,123,391	3,282,564	-	3,282,564
2125		JBE				4,984	3,912	1,071	-	1,071
2126		SG				138,684	127,562	11,122	-	11,122
2127		SO				271,776,616	252,353,766	19,422,850	-	19,422,850
2128		SE				-	-	-	-	-
2129		CN				24,962,888	23,208,270	1,754,618	-	1,754,618
2130		DEU				-	-	-	-	-
2131		CAGW				49,311,534	38,358,899	10,952,635	-	10,952,635
2132		CAGE				183,800,425	183,800,425	-	-	-
2133		CAEW				-	-	-	-	-
2134		CAEE				291,338,582	291,338,582	-	-	-
2135		SSGCT				-	-	-	-	-
2136		SSGCH				-	-	-	-	-
2137		Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
2138	Total General Plant by Factor				B8	1,316,042,330	1,236,094,447	79,947,883	-	79,947,883
2139	301	Organization								
2140			I-SITUS	S		-	-	-	-	-
2141			PTD	SO		-	-	-	-	-
2142			I-SG	CAGW		-	-	-	-	-
2143			I-SG	CAGE		-	-	-	-	-
2144			I-SG	SG		-	-	-	-	-
2145					B8	-	-	-	-	-
2146	302	Franchise & Consent								
2147			I-SITUS	S		1,000,000	1,000,000	-	-	-
2148			I-SG	SG		-	-	-	-	-
2149			I-SG	CAGW		-	-	-	-	-
2150			I-SG	CAGE		-	-	-	-	-
2151			I-SG	CAGW		179,453,036	139,594,538	39,858,498	-	39,858,498
2152			I-SG	CAGE		14,225,209	14,225,209	-	-	-
2153			I-DGP	DGP		-	-	-	-	-
2154			I-DGU	DGU		-	-	-	-	-
2155					B8	194,678,245	154,819,747	39,858,498	-	39,858,498
2156										
2157	303	Miscellaneous Intangible Plant								
2158			I-SITUS	S		7,591,705	6,964,491	627,214	-	627,214
2159			I-SG	SG		1,581,843	1,454,989	126,855	-	126,855
2160			PTD	SO		378,787,178	351,716,687	27,070,491	-	27,070,491
2161			P	SE		-	-	-	-	-
2162			CUST	CN		122,415,104	113,810,659	8,604,445	-	8,604,445
2163			I-SG	CAGW		72,792,971	56,624,850	16,168,121	-	16,168,121
2164			I-SG	CAGE		60,508,067	60,508,067	-	-	-
2165			P	JBG		49,017	38,573	10,444	-	10,444
2166			P	CAEW		-	-	-	-	-
2167			P	CAEE		3,657,815	3,657,815	-	-	-
2168			I-SG	CAGE		-	-	-	-	-
2169			I-SG	CAGE		-	-	-	-	-
2170					B8	647,383,701	594,776,131	52,607,569	-	52,607,569
2171	303	Less Non-Utility Plant								
2172			I-SITUS	S		-	-	-	-	-
2173					B8	647,383,701	594,776,131	52,607,569	-	52,607,569
2174	IP	Unclassified Intangible Plant - Acct 300								
2175			I-SITUS	S		-	-	-	-	-
2176			I-SG	SG		-	-	-	-	-
2177			I-DGU	DGU		-	-	-	-	-
2178			PTD	SO		-	-	-	-	-
2179						-	-	-	-	-
2180										
2181	**TOTAL INTANGIBLE PLANT**				B8	**842,061,946**	**749,595,879**	**92,466,067**	**-**	**92,466,067**
2182										
2183	Summary of Intangible Plant by Factor									
2184		S				8,591,705	7,964,491	627,214	-	627,214
2185		JBG				49,017	38,573	10,444	-	10,444
2186		JBE				-	-	-	-	-
2187		SG				1,581,843	1,454,989	126,855	-	126,855
2188		SO				378,787,178	351,716,687	27,070,491	-	27,070,491
2189		CN				122,415,104	113,810,659	8,604,445	-	8,604,445
2190		CAGW				252,246,007	196,219,388	56,026,619	-	56,026,619
2191		CAGE				74,733,276	74,733,276	-	-	-
2192		CAEW				-	-	-	-	-
2193		CAEE				3,657,815	3,657,815	-	-	-
2194		SSGCT				-	-	-	-	-
2195		SSGCH				-	-	-	-	-
2196		SE				-	-	-	-	-
2197	Total Intangible Plant by Factor				B8	842,061,946	749,595,879	92,466,067	-	92,466,067
2198	Summary of Unclassified Plant (Account 106)									
2199		DP				34,999,812	32,579,969	2,419,844	-	2,419,844
2200		DS0				-	-	-	-	-
2201		GP				13,789,707	12,804,209	985,498	-	985,498
2202		HP				-	-	-	-	-
2203		NP				-	-	-	-	-
2204		OP				1,028	946	82	-	82
2205		TP				11,887,120	11,437,492	449,628	-	449,628
2206		TS0				-	-	-	-	-
2207		IP				-	-	-	-	-
2208		MP								
2209		SP				17,214,533	15,610,216	1,604,316	-	1,604,316
2210	Total Unclassified Plant by Factor					77,892,200	72,432,831	5,459,369	-	5,459,369
2211										
2212	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**22,707,602,071**	**21,177,997,628**	**1,529,604,442**	**-**	**1,529,604,442**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of Electric Plant by Factor									
	S				6,229,552,680	5,777,102,995	452,449,685	-	452,449,685
	SE				-	-	-	-	-
	JBG				1,121,170,441	882,281,416	238,889,025	-	238,889,025
	JBE				4,984	3,912	1,071	-	1,071
	SG				25,599,748	23,546,797	2,052,951	-	2,052,951
	SO				650,563,794	604,070,454	46,493,341	-	46,493,341
	CN				147,377,992	137,018,929	10,359,063	-	10,359,063
	DEU				-	-	-	-	-
	CAGW				3,517,487,520	2,736,214,766	781,272,754	-	781,272,754
	CAGE				10,786,241,637	10,786,241,637	-	-	-
	CAEW				-	-	-	-	-
	CAEE				294,996,397	294,996,397	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(65,393,121)	(63,479,674)	(1,913,447)	-	(1,913,447)
				B8	22,707,602,071	21,177,997,628	1,529,604,442	-	1,529,604,442
105	Plant Held For Future Use								
		DPW	S		7,174,343	7,174,343	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		74,343	68,607	5,736	-	5,736
		P	SG		-	-	-	-	-
		P	CAGW		168,923	131,404	37,520	-	37,520
		P	CAGE		11,839,840	11,839,840	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		26,100,835	26,100,835	-	-	-
Total Plant Held For Future Use				B10	45,358,284	45,315,028	43,256	-	43,256
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		159,175,508	159,175,508	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	159,175,508	159,175,508	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(107,369,235)	(107,369,235)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(107,369,235)	(107,369,235)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		1,833,318	(124,578)	1,957,896	-	1,957,896
		DMSC	SO		(4,454)	(4,135)	(318)	-	(318)
				B16	1,828,864	(128,714)	1,957,578	-	1,957,578
182W	Weatherization								
		DMSC	S		(3,244,115)	(3,244,115)	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	(3,244,115)	(3,244,115)	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					(1,415,251)	(3,372,828)	1,957,578	-	1,957,578
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,942,063	1,506,910	435,153	-	435,153
		P	CAEE		214,073,937	214,073,937	-	-	-
		P	JBE		20,875,214	16,388,131	4,487,083	-	4,487,083
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	236,891,214	231,968,978	4,922,236	-	4,922,236
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,777,000)	(2,777,000)	-	-	-
				B13	(2,777,000)	(2,777,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,023,136)	(2,023,136)	-	-	-
				B13	(2,023,136)	(2,023,136)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	232,091,078	227,168,842	4,922,236	-	4,922,236
154	Materials and Supplies								
		MSS	S		89,404,570	84,872,185	4,532,385	-	4,532,385
		MSS	SG		461,888	424,847	37,041	-	37,041
		MSS	SE		-	-	-	-	-
		MSS	SO		210,402	195,365	15,037	-	15,037
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(2,045,353)	(1,911,391)	(133,962)	-	(133,962)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	JBE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		5,642,477	4,389,221	1,253,256	-	1,253,256
		MSS	CAGE		89,894,513	89,894,513	-	-	-
		MSS	JBG		7,031,943	5,533,639	1,498,304	-	1,498,304
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		5,964,328	5,964,328	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	196,564,767	189,362,707	7,202,060	-	7,202,060
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		-	-	-	-	-
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		(273,000)	(273,000)	-	-	-
				B13	(273,000)	(273,000)	-	-	-
	Total Materials & Supplies			B13	196,291,767	189,089,707	7,202,060	-	7,202,060

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2354	165	Prepayments								
2355			DMSC	S		3,725,519	3,725,519	-	-	-
2356			GP	GPS		11,221,219	10,419,281	801,938	-	801,938
2357			PT	SG		2,775,605	2,553,017	222,587	-	222,587
2358			PT	CAGW		2,323,701	1,807,582	516,120	-	516,120
2359			PT	CAGE		648,037	648,037	-	-	-
2360			P	CAEW		4,055	3,146	909	-	909
2361			P	CAEE		4,617,936	4,617,936	-	-	-
2362			P	SE		-	-	-	-	-
2363			PTD	SO		18,118,581	16,823,715	1,294,867	-	1,294,867
2364	**Total Prepayments**				B15	43,434,652	40,598,232	2,836,420	-	2,836,420
2365										
2366	182M	Misc Regulatory Assets								
2367			DDS2	S		174,135,212	161,772,587	12,362,625	-	12,362,625
2368			DEFSG	SG		-	-	-	-	-
2369			P	CAGE		-	-	-	-	-
2370			P	CAGE		6,266,873	6,266,873	-	-	-
2371			DEFSG	CAGW		-	-	-	-	-
2372			DEFSG	JBG		-	-	-	-	-
2373			P	SE		10,608,209	9,789,731	818,478	-	818,478
2374			P	CAEW		-	-	-	-	-
2375			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2376			DDSO2	SO		9,668,110	8,977,166	690,943	-	690,943
2377					B11	190,070,195	176,198,149	13,872,046	-	13,872,046
2378										
2379	186M	Misc Deferred Debits								
2380			LABOR	S		18,056,463	18,056,463	-	-	-
2381			P	CAEW		-	-	-	-	-
2382			P	CAEE		-	-	-	-	-
2383			DEFSG	SG		19,149,709	17,614,014	1,535,696	-	1,535,696
2384			LABOR	SO		-	-	-	-	-
2385			P	SE		-	-	-	-	-
2386			DEFSG	CAGW		11,650,284	9,062,628	2,587,657	-	2,587,657
2387			DEFSG	CAGE		23,862,636	23,862,636	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		14,152,131	14,152,131	-	-	-
2390			P	JBE		-	-	-	-	-
2391			GP	EXCTAX		-	-	-	-	-
2392	**Total Misc. Deferred Debits**				B11	86,871,223	82,747,871	4,123,352	-	4,123,352
2393										
2394	Working Capital									
2395	CWC	Cash Working Capital								
2396			CWC	S		-	-	-	-	-
2397			CWC	SO		-	-	-	-	-
2398			CWC	SE		-	-	-	-	-
2399					B14	-	-	-	-	-
2400										
2401	OWC	Other Work. Cap.								
2402	131	Cash	GP	SNP		-	-	-	-	-
2403	135	Working Funds	GP	SG		-	-	-	-	-
2404	141	Other A/R	GP	SO		-	-	-	-	-
2405	143	Other A/R	GP	SO		57,045,902	52,969,047	4,076,855	-	4,076,855
2406	232	A/P	PTD	SE		(1,668,333)	(1,539,613)	(128,720)	-	(128,720)
2407	232	A/P	PTD	SO		(4,950,826)	(4,597,009)	(353,817)	-	(353,817)
2408	232	A/P	P	CAEE		(1,614,467)	(1,614,467)	-	-	-
2409	232	A/P	T	CAGE		(85,625)	(85,625)	-	-	-
2410	2533	Other Msc. Df. Crd	P	S		-	-	-	-	-
2411	2533	Other Msc. Df. Crd	P	SE		(1,087,263)	(1,003,375)	(83,888)	-	(83,888)
2412	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2413	2533	Other Msc. Df. Crd	P	CAEE		(5,408,916)	(5,408,916)	-	-	-
2414	230	Asset Retir. Oblig.	P	SE		8,595	7,932	663	-	663
2415	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2416	230	Asset Retir. Oblig.	P	CAEE		(2,542,137)	(2,542,137)	-	-	-
2417	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2418	254105	ARO Reg Liability	P	S		-	-	-	-	-
2419	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2420	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2421	254105	ARO Reg Liability	P	CAEE		(895,878)	(895,878)	-	-	-
2422	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2423					B14	38,781,248	35,270,155	3,511,093	-	3,511,093
2424										
2425	**Total Working Capital**					38,781,248	35,270,155	3,511,093	-	3,511,093

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B14	-	-	-	-	-
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					-	-	-	-	-
TOTAL RATE BASE ADDITIONS					**883,289,470**	**844,821,428**	**38,468,042**	**-**	**38,468,042**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(5,468,000)	(5,077,223)	(390,777)	-	(390,777)
2283	Pen & Ben	PTD	SO		(3,571,206)	(3,315,986)	(255,221)	-	(255,221)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		-	-	-	-	-
				B15	(9,039,206)	(8,393,208)	(645,998)	-	(645,998)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
				B15	(1,480,000)	(1,151,276)	(328,724)	-	(328,724)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,766,763)	(1,373,820)	(392,943)	-	(392,943)
254105	ARO	P	TROJP		(3,287,058)	(2,555,990)	(731,069)	-	(731,069)
254	Regulatory Liabi	P	CAEE		-	-	-	-	-
254	Regulatory Liabi	P	SE		-	-	-	-	-
254		P	S		(52,631,154)	(52,631,240)	86	-	86
				B15	(57,684,976)	(56,561,050)	(1,123,926)	-	(1,123,926)
252	Customer Advances for Construction								
		DPW	S		(8,616,716)	(8,616,716)	-	-	-
		T	SG		208,109	191,420	16,689	-	16,689
		T	CAGE		(17,274,666)	(17,274,666)	-	-	-
		DPW	CAGW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(25,683,273)	(25,699,962)	16,689	-	16,689
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(3,795,745)	(3,404,323)	(391,421)	-	(391,421)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,100)	(856)	(244)	-	(244)
		P	CAGE		2,421,078	2,421,078	-	-	-
		P	SG		(8,528,120)	(7,844,214)	(683,906)	-	(683,906)
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,006,303)	(5,006,303)	-	-	-
		P	SE		-	-	-	-	-
				B19	(14,910,189)	(13,834,618)	(1,075,571)	-	(1,075,571)

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		33,367,408	32,098,172	1,269,236	-	1,269,236
		CUST	CN		28,936	26,902	2,034	-	2,034
		LABOR	SO		75,908,699	70,483,791	5,424,908	-	5,424,908
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		5,515,134	4,828,402	686,732	-	686,732
		P	TROJD		1,917,975	1,491,301	426,674	-	426,674
		P	SG		5,945,344	5,468,562	476,782	-	476,782
		P	SE		1,288,612	1,189,189	99,423	-	99,423
		PTD	SNP		-	-	-	-	-
		P	CAGW		834,954	649,502	185,452	-	185,452
		P	CAGE		37,775,312	37,775,312	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		4,041,355	4,041,355	-	-	-
		DPW	JBE		-	-	-	-	-
		DPW	SNPD		806,637	753,806	52,831	-	52,831
Total Accum Deferred Income Taxes				B19	167,430,366	158,806,292	8,624,074	-	8,624,074
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(164,676,925)	(151,470,791)	(13,206,134)	-	(13,206,134)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(164,676,925)	(151,470,791)	(13,206,134)	-	(13,206,134)
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(3,214,526,340)	(3,021,804,702)	(192,721,638)	-	(192,721,638)
		PT	DGP		-	-	-	-	-
		LABOR	SO		23,436,641	21,761,713	1,674,928	-	1,674,928
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(4,697,203)	(4,697,203)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,083,668)	(5,083,668)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,200,870,570)	(3,009,823,861)	(191,046,709)	-	(191,046,709)
283	Accumulated Deferred Income Taxes								
		GP	S		(81,241,439)	(76,831,635)	(4,409,804)	-	(4,409,804)
		P	SG		-	-	-	-	-
		P	SE		(2,611,321)	(2,409,844)	(201,477)	-	(201,477)
		LABOR	SO		(8,742,187)	(8,117,416)	(624,771)	-	(624,771)
		GP	GPS		(5,821,396)	(5,405,363)	(416,033)	-	(416,033)
		PTD	SNP		(3,672,481)	(3,424,361)	(248,120)	-	(248,120)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,760,420)	(2,147,300)	(613,120)	-	(613,120)
		P	CAGE		(2,425,810)	(2,425,810)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		618,251	618,251	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(106,656,803)	(100,143,478)	(6,513,325)	-	(6,513,325)
TOTAL ACCUM DEF INCOME TAX				B19	(3,304,773,932)	(3,102,631,838)	(202,142,094)	-	(202,142,094)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(581,729)	(499,240)	(82,489)	-	(82,489)
		PTD	ITC85		(1,686,778)	(1,461,424)	(225,354)	-	(225,354)
		PTD	ITC86		(986,511)	(857,022)	(129,489)	-	(129,489)
		PTD	ITC88		(162,990)	(138,607)	(24,383)	-	(24,383)
		PTD	ITC89		(368,956)	(312,621)	(56,335)	-	(56,335)
		PTD	ITC90		(258,354)	(248,244)	(10,110)	-	(10,110)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(4,045,318)	(3,517,157)	(528,161)	-	(528,161)
TOTAL RATE BASE DEDUCTIONS					**(3,417,616,895)**	**(3,211,789,110)**	**(205,827,785)**	**-**	**(205,827,785)**

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(142,933,518)	(111,186,408)	(31,747,110)	-	(31,747,110)
		P	CAGE		(1,809,614,638)	(1,809,614,638)	-	-	-
		P	JBG		(486,831,105)	(383,101,464)	(103,729,641)	-	(103,729,641)
		P	CAGE		-	-	-	-	-
				B17	(2,439,379,261)	(2,303,902,509)	(135,476,751)	-	(135,476,751)
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		(209,812,194)	(163,210,593)	(46,601,601)	-	(46,601,601)
		P	CAGE		(51,922,443)	(51,922,443)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(261,734,637)	(215,133,036)	(46,601,601)	-	(46,601,601)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(241,587,782)	(187,928,472)	(53,659,310)	-	(53,659,310)
		P	CAGE		(241,735,803)	(241,735,803)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(483,323,585)	(429,664,275)	(53,659,310)	-	(53,659,310)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(3,184,437,483)**	**(2,948,699,820)**	**(235,737,662)**	**-**	**(235,737,662)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(594,333,494)	(462,325,473)	(132,008,021)	-	(132,008,021)
	CAGE				(2,103,272,883)	(2,103,272,883)	-	-	-
	JBG				(486,831,105)	(383,101,464)	(103,729,641)	-	(103,729,641)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(3,184,437,483)	(2,948,699,820)	(235,737,662)	-	(235,737,662)
108TP	Transmission Plant Accumulated Depr								
		T	S		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(438,146,635)	(340,829,437)	(97,317,198)	-	(97,317,198)
		T	CAGE		(742,899,717)	(742,899,717)	-	-	-
		T	JBG		(43,692,129)	(34,382,599)	(9,309,530)	-	(9,309,530)
		T	SG		(1,317,908)	(1,212,219)	(105,689)	-	(105,689)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,226,056,390)**	**(1,119,323,973)**	**(106,732,416)**	**-**	**(106,732,416)**
108360	Land and Land Rights								
		DPW	S		(7,503,802)	(7,368,071)	(135,731)	-	(135,731)
				B17	(7,503,802)	(7,368,071)	(135,731)	-	(135,731)
108361	Structures and Improvements								
		DPW	S		(14,697,731)	(14,069,927)	(627,804)	-	(627,804)
				B17	(14,697,731)	(14,069,927)	(627,804)	-	(627,804)
108362	Station Equipment								
		DPW	S		(210,507,345)	(195,176,575)	(15,330,770)	-	(15,330,770)
				B17	(210,507,345)	(195,176,575)	(15,330,770)	-	(15,330,770)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(555,656,001)	(507,040,768)	(48,615,233)	-	(48,615,233)
				B17	(555,656,001)	(507,040,768)	(48,615,233)	-	(48,615,233)
108365	Overhead Conductors								
		DPW	S		(302,229,386)	(273,457,017)	(28,772,369)	-	(28,772,369)
				B17	(302,229,386)	(273,457,017)	(28,772,369)	-	(28,772,369)
108366	Underground Conduit								
		DPW	S		(125,291,029)	(114,732,548)	(10,558,481)	-	(10,558,481)
				B17	(125,291,029)	(114,732,548)	(10,558,481)	-	(10,558,481)
108367	Underground Conductors								
		DPW	S		(286,979,800)	(277,852,793)	(9,127,007)	-	(9,127,007)
				B17	(286,979,800)	(277,852,793)	(9,127,007)	-	(9,127,007)
108368	Line Transformers								
		DPW	S		(378,739,815)	(335,291,624)	(43,448,191)	-	(43,448,191)
				B17	(378,739,815)	(335,291,624)	(43,448,191)	-	(43,448,191)
108369	Services								
		DPW	S		(178,773,346)	(161,012,495)	(17,760,852)	-	(17,760,852)
				B17	(178,773,346)	(161,012,495)	(17,760,852)	-	(17,760,852)
108370	Meters								
		DPW	S		(66,882,301)	(65,289,160)	(1,593,141)	-	(1,593,141)
				B17	(66,882,301)	(65,289,160)	(1,593,141)	-	(1,593,141)
108371	Installations on Customers' Premises								
		DPW	S		(7,622,082)	(7,336,659)	(285,423)	-	(285,423)
				B17	(7,622,082)	(7,336,659)	(285,423)	-	(285,423)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(26,849,405)	(24,685,087)	(2,164,318)	-	(2,164,318)
				B17	(26,849,405)	(24,685,087)	(2,164,318)	-	(2,164,318)
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		1,933,952	1,775,478	158,474	-	158,474
					1,933,952	1,775,478	158,474	-	158,474
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,159,798,092)**	**(1,981,537,247)**	**(178,260,846)**	**-**	**(178,260,846)**
Summary of Distribution Plant Depr by Factor									
	S				(2,159,798,092)	(1,981,537,247)	(178,260,846)	-	(178,260,846)
Total Distribution Depreciation by Factor				B17	(2,159,798,092)	(1,981,537,247)	(178,260,846)	-	(178,260,846)

DECEMBER 2011 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(163,338,371)	(145,475,161)	(17,863,210)	-	(17,863,210)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(7,975,450)	(7,414,863)	(560,587)	-	(560,587)
		PTD	SO		(81,154,561)	(75,354,750)	(5,799,810)	-	(5,799,810)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(15,106,791)	(11,751,407)	(3,355,385)	-	(3,355,385)
		G-SG	CAGE		(46,397,895)	(46,397,895)	-	-	-
		P	JBG		(4,767,509)	(3,751,690)	(1,015,818)	-	(1,015,818)
		P	CAEW		-	-	-	-	-
		P	CAEE		(316,406)	(316,406)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(319,056,983)	(290,462,172)	(28,594,811)	-	(28,594,811)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(157,610,425)	(157,610,425)	-	-	-
		P	JBE		-	-	-	-	-
				B17	(157,610,425)	(157,610,425)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(157,610,425)	(157,610,425)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(476,667,408)**	**(448,072,597)**	**(28,594,811)**	**-**	**(28,594,811)**
Summary of General Depreciation by Factor									
	S				(163,338,371)	(145,475,161)	(17,863,210)	-	(17,863,210)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(81,154,561)	(75,354,750)	(5,799,810)	-	(5,799,810)
	CN				(7,975,450)	(7,414,863)	(560,587)	-	(560,587)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(15,106,791)	(11,751,407)	(3,355,385)	-	(3,355,385)
	CAGE				(46,397,895)	(46,397,895)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(157,926,831)	(157,926,831)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,767,509)	(3,751,690)	(1,015,818)	-	(1,015,818)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(476,667,408)	(448,072,597)	(28,594,811)	-	(28,594,811)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(7,046,959,372)**	**(6,497,633,637)**	**(549,325,735)**	**-**	**(549,325,735)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

DECEMBER 2011 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(13,161,585)	(11,570,320)	(1,591,266)	-	(1,591,266)
		CUST	CN		(2,997,910)	(2,787,189)	(210,720)	-	(210,720)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(11,906,856)	(11,055,918)	(850,938)	-	(850,938)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B18	(28,066,351)	(25,413,427)	(2,652,924)	-	(2,652,924)
111HP	Accum Prov for Amort-Hydro								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(343,437)	(267,156)	(76,281)	-	(76,281)
		P	CAGE		(483,468)	(483,468)	-	-	-
		P	CAGE		-	-	-	-	-
				B18	(826,905)	(750,624)	(76,281)	-	(76,281)
111IP	Accum Prov for Amort-Intangible Plant								
		I-SITUS	S		(1,177,067)	(1,175,061)	(2,006)	-	(2,006)
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,620,704)	(1,620,704)	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		(13,877,558)	(12,764,659)	(1,112,900)	-	(1,112,900)
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		CUST	CN		(100,780,296)	(93,696,542)	(7,083,754)	-	(7,083,754)
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		I-SG	CAGW		(49,682,767)	(38,647,677)	(11,035,090)	-	(11,035,090)
		I-SG	CAGE		(12,501,726)	(12,501,726)	-	-	-
		PTD	JBG		(17,612)	(13,859)	(3,753)	-	(3,753)
		PTD	SO		(273,804,721)	(254,236,931)	(19,567,791)	-	(19,567,791)
				B18	(453,462,452)	(414,657,159)	(38,805,293)	-	(38,805,293)
111IP	Less Non-Utility Plant								
		NUTIL	OTH		-	-	-	-	-
				B18	(453,462,452)	(414,657,159)	(38,805,293)	-	(38,805,293)
111390	Accum Amtr - Capital Lease								
		G-SITUS	S		(5,407,540)	(5,407,540)	-	-	-
		P	CAGE		(4,681,027)	(4,681,027)	-	-	-
		PTD	CAGW		(170,804)	(132,867)	(37,937)	91,879	53,941
		PTD	SO		754,782	700,840	53,941	-	53,941
					(9,504,589)	(9,520,593)	16,004	91,879	107,883
	Remove Capital Lease Amtr				9,504,589	9,520,593	(16,004)	(91,879)	(107,883)
TOTAL ACCUM PROV FOR AMORTIZ AMA				B18	**(482,355,708)**	**(440,821,210)**	**(41,534,498)**	**-**	**(41,534,498)**
Summary of Amortization by Factor									
	S				(19,746,192)	(18,152,920)	(1,593,271)	-	(1,593,271)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(284,956,796)	(264,592,009)	(20,364,787)	-	(20,364,787)
	CN				(103,778,206)	(96,483,732)	(7,294,474)	-	(7,294,474)
	SSGCT				-	-	-	-	-
	JBG				(17,612)	(13,859)	(3,753)	-	(3,753)
	CAGW				(50,197,008)	(39,047,699)	(11,149,309)	91,879	(11,057,430)
	CAGE				(17,666,221)	(17,666,221)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(1,620,704)	(1,620,704)	-	-	-
	SG				(13,877,558)	(12,764,659)	(1,112,900)	-	(1,112,900)
	Less Capital Lease				9,504,589	9,520,593	(16,004)	(91,879)	(107,883)
Total Provision For Amortization by Factor				B18	(482,355,708)	(440,821,210)	(41,534,498)	0	(41,534,498)