PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

December 29, 2014

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Actual Results for the Quarter Ended September 30, 2014

In compliance with WAC 480-100-275, PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company) submits for filing an original and one copy of the actual results for Washington operations for the quarter ended September 30, 2014. These results are based on unadjusted data and do not reflect normalized results or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area inter-jurisdictional allocation methodology. In Docket No. UE-072123, Order 03, PacifiCorp was granted a 30-day extension of time to file these reports changing the due date from 60 to 90 days following the end of each quarter through the quarter ending June 30, 2017.

Also enclosed is the Company's Semi-Annual Environmental Remediation Report for the six months ended September 30, 2014. This report includes environmental remediation expenditures for non-major and major projects in accordance with Order 01 in Docket No. UE-031658.

If you have any informal inquiries regarding this matter, please contact Natasha Siores, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6583.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosures

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 3rd Quarter of Calendar Year 2014

Washington Only	Jul-14	Aug-14	Sep-14
Average Customer Count			
Residential Sales	106,674	106,643	106,884
Commercial Sales	15,435	15,424	15,432
Industrial Sales	512	512	511
Irrigation Sales	5,133	5,135	5,132
Public Street & Highway Lighting	243	243	242
KWH			
Residential Sales	146,144,379	136,548,332	90,542,535
Commercial Sales	128,061,023	155,471,008	129,784,108
Industrial Sales	72,767,412	68,594,709	66,688,745
Irrigation Sales	42,983,932	25,902,470	20,960,609
Public Street & Highway Lighting	1,455,983	(399,256)	1,857,399

ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 9/30/2014

	9/30/2014
Additions per 6 mo ending 9/30/2014 reconciliation	4,121,214.24
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 9/30/2014 Activity	0.00
6 mo ending 9/30/2014 Minor Envirnonmental Cleanup Activity	**4,121,214.24**
6 mo ending 9/30/2014 Amortization per reconciliation	(1,373,119.09)
Washington Non-Deferred Amort included in Beg Bal	2,234.61
6 mo ending 9/30/2014 Amortization (Third West)	175,714.59
6 mo ending 9/30/2014 Minor Environmental Cleanup Amortization	**(1,195,169.89)**

Proof

Third West 6 mo ending 9/30/2014 Activity	0.00
Third West 6 mo ending 9/30/2014 Amortization	(175,714.59)
6 mo ending 9/30/2014 Minor Environmental Cleanup Activity	4,121,214.24
6 mo ending 9/30/2014 Minor Environmental Cleanup Amortization	(1,195,169.89)
Environmental Cleanup Activity - 6 mo ending 9/30/2014	**2,750,329.76**
Beginning Environmental Cleanup Balance 3/31/2014	14,415,991.26
Beginning Balance Adjustments	(2,234.61)
Ending Environmental Cleanup Balance 9/30/2014	(17,164,086.41)
Environmental Cleanup Activity - 6 mo ending 9/30/2014	**(2,750,329.76)**

PACIFICORP

A BERKSHIRE HATHAWAY ENERGY COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For 12 Month Period Ended
September 2014

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME September 2014
FILE:	WA JAM 12 ME September 2014
PREPARED BY:	Revenue Requirement Department
DATE:	December 29, 2014
TIME:	1:37:19 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.36%

OTHER INFORMATION

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

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

12 ME September 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,748,110,339	4,426,642,352	321,467,987	0	321,467,987
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	97,181,019	77,959,915	19,221,104	0	19,221,104
5	Other Operating Revenues	2.4	189,629,098	179,089,525	10,539,573	0	10,539,573
6	Total Operating Revenues	2.4	5,034,920,457	4,683,691,793	351,228,664	0	351,228,664
7							
8	Operating Expenses:						
9	Steam Production	2.6	553,604,684	489,081,522	64,523,162	0	64,523,162
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	42,740,240	35,182,823	7,557,417	0	7,557,417
12	Other Power Supply	2.10	497,173,749	401,472,260	95,701,489	0	95,701,489
13	Transmission	2.12	164,983,760	135,850,175	29,133,585	0	29,133,585
14	Distribution	2.13	209,719,404	198,277,903	11,441,501	0	11,441,501
15	Customer Accounts	2.14	87,524,908	81,242,644	6,282,264	0	6,282,264
16	Customer Service	2.14	138,475,418	128,465,314	10,010,104	0	10,010,104
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	119,902,179	111,007,013	8,895,166	0	8,895,166
19							
20	Total O & M Expenses	2.16	1,814,124,342	1,580,579,655	233,544,687	0	233,544,687
21							
22	Depreciation	2.18	627,106,006	584,296,751	42,809,255	0	42,809,255
23	Amortization Expense	2.19	48,299,749	44,362,999	3,936,750	0	3,936,750
24	Taxes Other Than Income	2.19	169,742,074	149,117,245	20,624,830	0	20,624,830
25	Income Taxes - Federal	2.22	490,248,627	487,903,164	2,345,464	0	2,345,464
26	Income Taxes - State	2.22	73,386,879	73,386,879	0	0	-
27	Income Taxes - Def Net	2.21	178,944,477	172,230,576	6,713,901	0	6,713,901
28	Investment Tax Credit Adj.	2.20	(4,241,354)	(4,241,354)	0	0	0
29	Misc Revenue & Expense	2.6	151,622	130,029	21,594	0	21,594
30							
31	Total Operating Expenses	2.22	3,397,762,422	3,087,765,943	309,996,479	0	309,996,479
32							
33	Operating Revenue for Return		1,637,158,034	1,595,925,850	41,232,185	0	41,232,185
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	24,816,347,817	23,172,259,911	1,644,087,905	0	1,644,087,905
37	Plant Held for Future Use	2.33	52,906,490	52,561,740	344,750	0	344,750
38	Misc Deferred Debits	2.35	353,742,035	341,709,698	12,032,337	0	12,032,337
39	Elec Plant Acq Adj	2.33	39,855,661	39,855,661	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	40,041,650	38,300,661	1,740,990	0	1,740,990
42	Fuel Stock	2.34	225,190,002	218,865,513	6,324,490	0	6,324,490
43	Material & Supplies	2.34	215,278,768	208,290,842	6,987,926	0	6,987,926
44	Working Capital	2.35	17,332,153	14,813,755	2,518,398	0	2,518,398
45	Weatherization Loans	2.34	3,294,975	1,371,297	1,923,679	0	1,923,679
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		25,763,989,553	24,088,029,078	1,675,960,475	0	1,675,960,475
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(7,942,301,813)	(7,318,985,558)	(623,316,255)	0	(623,316,255)
52	Accum Prov For Amort	2.41	(524,977,383)	(479,165,397)	(45,811,985)	0	(45,811,985)
53	Accum Def Income Taxes	2.37	(3,934,250,592)	(3,689,707,278)	(244,543,314)	0	(244,543,314)
54	Unamortized ITC	2.37	(1,378,991)	(1,216,676)	(162,315)	0	(162,315)
55	Customer Adv for Const	2.36	(24,760,401)	(24,786,334)	25,933	0	25,933
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(115,490,910)	(109,359,791)	(6,131,118)	0	(6,131,118)
58							
59	Total Rate Base Deductions		(12,543,160,090)	(11,623,221,035)	(919,939,055)	0	(919,939,055)
60							
61	Total Rate Base		13,220,829,463	12,464,808,042	756,021,420	0	756,021,420

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		1,771,397,608	1,629,437,936	141,959,672	-	141,959,672
65										
66					B1	1,771,397,608	1,629,437,936	141,959,672	-	141,959,672
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,938,864,588	2,760,676,025	178,188,563	-	178,188,563
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,938,864,588	2,760,676,025	178,188,563	-	178,188,563
75										
76	444	Public Street & Highway Lighting								
77			0	S		20,526,588	19,206,836	1,319,752	-	1,319,752
78			0	SO		-	-	-	-	-
79					B1	20,526,588	19,206,836	1,319,752	-	1,319,752
80										
81	445	Other Sales to Public Authority								
82			0	S		17,321,556	17,321,556	-	-	-
83										
84					B1	17,321,556	17,321,556	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,748,110,339**	**4,426,642,352**	**321,467,987**	**-**	**321,467,987**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		11,881,181	11,881,181	-	-	-
97				CAGW		-	-	-	-	-
98						11,881,181	11,881,181	-	-	-
99										
100	447NPC	Sales for Resale-NPC								
101			P	SG		-	-	-	-	-
102			P	SE		-	-	-	-	-
103			P	DGP		-	-	-	-	-
104			P	CAGW		85,299,839	66,078,735	19,221,104	-	19,221,104
105			P	CAGE		-	-	-	-	-
106			P	CAEW		-	-	-	-	-
107			P	CAEE		-	-	-	-	-
108					B1	85,299,839	66,078,735	19,221,104	-	19,221,104
109										
110		Total Sales for Resale				97,181,019	77,959,915	19,221,104	-	19,221,104
111										
112	449	Provision for Rate Refund								
113			P	S		0	0	-	-	-
114			P	SG		-	-	-	-	-
115										
116										
117						0	0	-	-	-
118										
119	**Total Sales from Electricity**					**4,845,291,359**	**4,504,602,268**	**340,689,091**	**-**	**340,689,091**
120	450	Forfeited Discounts & Interest								
121			CUST	S		9,960,637	9,253,087	707,551	-	707,551
122			CUST	SO		-	-	-	-	-
123					B1	9,960,637	9,253,087	707,551	-	707,551
124										
125	451	Misc Electric Revenue								
126			CUST	S		6,176,859	5,957,620	219,239	-	219,239
127			GP	SG		-	-	-	-	-
128			GP	SO		1,813	1,692	121	-	121
129					B1	6,178,672	5,959,311	219,360	-	219,360
130										
131	453	Water Sales								
132			P	CAGW		-	-	-	-	-
133			P	CAGE		-	-	-	-	-
134			P	JBG		-	-	-	-	-
135			P	SG		-	-	-	-	-
136					B1	-	-	-	-	-
137										
138	454	Rent of Electric Property								
139			DPW	S		8,605,164	7,704,675	900,489	-	900,489
140			P	CAGW		428,088	331,624	96,463	-	96,463
141			P	CAGE		3,848,203	3,848,203	-	-	-
142			P	JBG		9,148	7,098	2,050	-	2,050
143			P	SG		1,207,053	1,109,965	97,088	-	97,088
144			GP	SO		3,713,287	3,464,810	248,477	-	248,477
145					B1	17,810,942	16,466,374	1,344,567	-	1,344,567
146										
147										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
148										
149	456	Other Electric Revenue								
150			DMSC	S		14,978,750	15,031,399	(52,649)	-	(52,649)
151			CUST	CAGE		20,122,359	20,122,359	-	-	-
152			OTHSGR	CAGW		10,903,674	8,446,686	2,456,988	-	2,456,988
153			OTHSO	SO		1,052,806	982,357	70,449	-	70,449
154			OTHSGR	SG		17,513,311	16,104,646	1,408,665	-	1,408,665
155			OTHSGR	JBG		1,585,506	1,230,262	355,244	-	355,244
156			OTHSGR	WRG		79,479,507	75,904,179	3,575,328	-	3,575,328
157			OTHSE	WRE		10,042,933	9,588,864	454,070	-	454,070
158			P	CAEW		-	-	-	-	-
159			P	SE		-	-	-	-	-
160					B1	155,678,847	147,410,753	8,268,094	-	8,268,094
161										
162		**Total Other Electric Revenues**				**189,629,098**	**179,089,525**	**10,539,573**	**-**	**10,539,573**
163										
164	**Total Electric Operating Revenues**				**B1**	**5,034,920,457**	**4,683,691,793**	**351,228,664**	**-**	**351,228,664**
165										
166	Summary of Revenues by Factor									
167		S				4,799,712,930	4,476,470,313	323,242,617	-	323,242,617
168		JBG				1,594,654	1,237,360	357,293	-	357,293
169		SE				-	-	-	-	-
170		SO				4,767,906	4,448,858	319,048	-	319,048
171		SG				18,720,364	17,214,611	1,505,753	-	1,505,753
172		CAEW				-	-	-	-	-
173		CAEE				-	-	-	-	-
174		CAGW				96,631,600	74,857,045	21,774,555	-	21,774,555
175		CAGE				23,970,562	23,970,562	-	-	-
176		WRG				79,479,507	75,904,179	3,575,328	-	3,575,328
177		WRE				10,042,933	9,588,864	454,070	-	454,070
178	Total Electric Operating Revenues				B1	5,034,920,457	4,683,691,793	351,228,664	-	351,228,664
179	Miscellaneous Revenues									
180	41160	Gain on Sale of Utility Plant - CR								
181			DPW	S		-	-	-	-	-
182			T	SG		-	-	-	-	-
183			G	SO		-	-	-	-	-
184			T	DGU		-	-	-	-	-
185			P	DGP		-	-	-	-	-
186						-	-	-	-	-
187										
188	41170	Loss on Sale of Utility Plant								
189			DPW	S		-	-	-	-	-
190			T	CAGW		63,381	49,099	14,282	-	14,282
191			T	CAGE		-	-	-	-	-
192			T	SG		-	-	-	-	-
193						63,381	49,099	14,282	-	14,282
194										
195	4118	Gain from Emission Allowances								
196			P	S		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199			P	SE		(1,117)	(1,032)	(85)	-	(85)
200					B1	(1,117)	(1,032)	(85)	-	(85)
201										
202	41181	Gain from Disposition of NOX Credits								
203			P	SE		-	-	-	-	-
204						-	-	-	-	-
205										
206	4194	Impact Housing Interest Income								
207			P	DGU		-	-	-	-	-
208						-	-	-	-	-
209										
210	421	(Gain) / Loss on Sale of Utility Plant								
211			DPW	S		68,098	68,098	-	-	-
212			T	DGP		-	-	-	-	-
213			T	DGU		-	-	-	-	-
214			CUST	CN		-	-	-	-	-
215			PTD	SO		23,816	22,222	1,594	-	1,594
216			P	CAGW		25,750	19,948	5,802	-	5,802
217			P	CAGE		(28,305)	(28,305)	-	-	-
218			P	SG		-	-	-	-	-
219					B1	89,358	81,962	7,396	-	7,396
220										
221	**Total Miscellaneous Revenues**					**151,622**	**130,029**	**21,594**	**-**	**21,594**
222	Miscellaneous Expenses									
223	4311	Interest on Customer Deposits								
224			CUST	S		-	-	-	-	-
225						-	-	-	-	-
226	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
227										
228	**Net Misc Revenue and Expense**					**151,622**	**130,029**	**21,594**	**-**	**21,594**
229										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231			P	SG		28,134	25,871	2,263	-	2,263
232			P	CAGW		37,645	29,163	8,483	-	8,483
233			P	CAGE		3,289,404	3,289,404	-	-	-
234			P	JBG		14,739,487	11,437,001	3,302,486	-	3,302,486
235			P	CAGE		-	-	-	-	-
236					B2	18,094,670	14,781,438	3,313,232	-	3,313,232
237										
238	501	Fuel Related								
239			P	SE		44,032	40,698	3,334	-	3,334
240			P	SE		-	-	-	-	-
241			P	SE		-	-	-	-	-
242			P	CAGW		1,630,542	1,263,122	367,419	-	367,419
243			P	CAGE		-	-	-	-	-
244			P	CAEW		-	-	-	-	-
245			P	CAEE		17,202,971	17,202,971	-	-	-
246			P	JBE		584,457	452,840	131,617	-	131,617
247			P	CAEE		-	-	-	-	-
248			P	JBG		-	-	-	-	-
249					B2	19,462,001	18,959,631	502,370	-	502,370
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		219,332,532	169,657,953	49,674,579	-	49,674,579
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	219,332,532	169,657,953	49,674,579	-	49,674,579
263										
264		Total Fuel Related				238,794,533	188,617,584	50,176,949	-	50,176,949
265										
266	502	Steam Expenses								
267			P	SG		-	-	-	-	-
268			P	CAGW		930,681	720,965	209,716	-	209,716
269			P	CAGE		38,472,619	38,472,619	-	-	-
270			P	JBG		4,149,474	3,219,755	929,719	-	929,719
271			P	CAGE		-	-	-	-	-
272					B2	43,552,774	42,413,339	1,139,435	-	1,139,435
273										
274	503	Steam From Other Sources								
275			P	SE		-	-	-	-	-
276			P	CAEW		-	-	-	-	-
277			P	CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE	B2	-	-	-	-	-
284						-	-	-	-	-
285										
286	505	Electric Expenses								
287			P	SG		-	-	-	-	-
288			P	CAGW		61,930	47,975	13,955	-	13,955
289			P	CAGE		3,839,551	3,839,551	-	-	-
290			P	JBG		-	-	-	-	-
291			P	CAGE		-	-	-	-	-
292					B2	3,901,481	3,887,526	13,955	-	13,955
293										
294	506	Misc. Steam Expense								
295			P	SG		-	-	-	-	-
296			P	SE		-	-	-	-	-
297			P	CAGW		326,246	252,731	73,515	-	73,515
298			P	CAGE		58,412,490	58,412,490	-	-	-
299			P	JBG		(13,395,506)	(10,394,148)	(3,001,358)	-	(3,001,358)
300			P	CAGE		-	-	-	-	-
301					B2	45,343,229	48,271,072	(2,927,843)	-	(2,927,843)

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
302										
303	507	Rents								
304			P	SG		-	-	-	-	-
305			P	CAGW		16,817	13,027	3,789	-	3,789
306			P	CAGE		140,145	140,145	-	-	-
307			P	JBG		263,092	204,144	58,948	-	58,948
308			P	CAGE		-	-	-	-	-
309					B2	420,054	357,317	62,737	-	62,737
310										
311	510	Maint Supervision & Engineering								
312			P	SG		-	-	-	-	-
313			P	CAGW		259,532	201,050	58,482	-	58,482
314			P	CAGE		5,835,153	5,835,153	-	-	-
315			P	JBG		607,525	471,405	136,120	-	136,120
316			P	CAGE		-	-	-	-	-
317					B2	6,702,210	6,507,608	194,602	-	194,602
318										
319										
320										
321	511	Maintenance of Structures								
322			P	SG		-	-	-	-	-
323			P	CAGW		435,506	337,371	98,135	-	98,135
324			P	CAGE		19,177,962	19,177,962	-	-	-
325			P	JBG		10,438,383	8,099,590	2,338,793	-	2,338,793
326			P	CAGE		-	-	-	-	-
327					B2	30,051,851	27,614,923	2,436,928	-	2,436,928
328										
329	512	Maintenance of Boiler Plant								
330			P	SG		-	-	-	-	-
331			P	CAGW		2,903,206	2,249,010	654,196	-	654,196
332			P	CAGE		81,456,840	81,456,840	-	-	-
333			P	JBG		26,692,036	20,711,497	5,980,539	-	5,980,539
334			P	CAGE		-	-	-	-	-
335					B2	111,052,082	104,417,347	6,634,735	-	6,634,735
336										
337	513	Maintenance of Electric Plant								
338			P	SG		-	-	-	-	-
339			P	CAGW		938,374	726,925	211,449	-	211,449
340			P	CAGE		30,630,019	30,630,019	-	-	-
341			P	JBG		11,868,767	9,209,486	2,659,281	-	2,659,281
342			P	CAGE		-	-	-	-	-
343					B2	43,437,160	40,566,430	2,870,730	-	2,870,730
344										
345	514	Maintenance of Misc. Steam Plant								
346			P	SG		-	-	-	-	-
347			P	CAGW		409,719	317,395	92,324	-	92,324
348			P	CAGE		9,544,719	9,544,719	-	-	-
349			P	JBG		2,300,202	1,784,826	515,377	-	515,377
350			P	CAGE		-	-	-	-	-
351					B2	12,254,641	11,646,940	607,701	-	607,701
352										
353	**Total Steam Power Generation**				B2	**553,604,684**	**489,081,522**	**64,523,162**	**-**	**64,523,162**

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355			P	SG		-	-	-	-	-
356						-	-	-	-	-
357										
358	518	Nuclear Fuel Expense								
359			P	SE		-	-	-	-	-
360										
361						-	-	-	-	-
362										
363	519	Coolants and Water								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	520	Steam Expenses								
368			P	SG		-	-	-	-	-
369						-	-	-	-	-
370										
371										
372										
373	523	Electric Expenses								
374			P	SG		-	-	-	-	-
375						-	-	-	-	-
376										
377	524	Misc. Nuclear Expenses								
378			P	SG		-	-	-	-	-
379						-	-	-	-	-
380										
381	528	Maintenance Super & Engineering								
382			P	SG		-	-	-	-	-
383						-	-	-	-	-
384										
385	529	Maintenance of Structures								
386			P	SG		-	-	-	-	-
387						-	-	-	-	-
388										
389	530	Maintenance of Reactor Plant								
390			P	SG		-	-	-	-	-
391						-	-	-	-	-
392										
393	531	Maintenance of Electric Plant								
394			P	SG		-	-	-	-	-
395						-	-	-	-	-
396										
397	532	Maintenance of Misc Nuclear								
398			P	SG		-	-	-	-	-
399						-	-	-	-	-
400										
401	**Total Nuclear Power Generation**					-	-	-	-	-
402										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403	535	Operation Super & Engineering								
404			P	DGP		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407			P	CAGW		7,170,251	5,554,537	1,615,714	-	1,615,714
408			P	CAGE		338,449	338,449	-	-	-
409					B2	7,508,699	5,892,986	1,615,714	-	1,615,714
410										
411	536	Water For Power								
412			P	DGP		-	-	-	-	-
413			P	CAGW		-	-	-	-	-
414			P	CAGE		-	-	-	-	-
415			P	CAGW		242,354	187,743	54,611	-	54,611
416			P	CAGE		(9,257)	(9,257)	-	-	-
417					B2	233,097	178,486	54,611	-	54,611
418										
419	537	Hydraulic Expenses								
420			P	DGP		-	-	-	-	-
421			P	CAGW		-	-	-	-	-
422			P	CAGE		-	-	-	-	-
423			P	CAGW		3,973,044	3,077,775	895,269	-	895,269
424			P	CAGE		298,939	298,939	-	-	-
425					B2	4,271,983	3,376,714	895,269	-	895,269
426										
427	538	Electric Expenses								
428			P	DGP		-	-	-	-	-
429			P	CAGW		-	-	-	-	-
430			P	CAGE		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433					B2	-	-	-	-	-
434										
435	539	Misc. Hydro Expenses								
436			P	DGP		-	-	-	-	-
437			P	CAGW		-	-	-	-	-
438			P	CAGE		-	-	-	-	-
439			P	CAGW		13,501,980	10,459,501	3,042,479	-	3,042,479
440			P	CAGE		6,321,274	6,321,274	-	-	-
441					B2	19,823,254	16,780,776	3,042,479	-	3,042,479
442										
443	540	Rents (Hydro Generation)								
444			P	DGP		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		-	-	-	-	-
447			P	CAGW		1,156,994	896,282	260,712	-	260,712
448			P	CAGE		54,104	54,104	-	-	-
449					B2	1,211,098	950,386	260,712	-	260,712
450										
451	541	Maint Supervision & Engineering								
452			P	DGP		-	-	-	-	-
453			P	CAGW		-	-	-	-	-
454			P	CAGE		-	-	-	-	-
455			P	CAGW		388	301	87	-	87
456			P	CAGE		-	-	-	-	-
457					B2	388	301	87	-	87
458										
459	542	Maintenance of Structures								
460			P	DGP		-	-	-	-	-
461			P	CAGW		-	-	-	-	-
462			P	CAGE		-	-	-	-	-
463			P	CAGW		633,351	490,634	142,717	-	142,717
464			P	CAGE		296,739	296,739	-	-	-
465					B2	930,090	787,374	142,717	-	142,717
466										
467										
468										
469										
470	543	Maintenance of Dams & Waterways								
471			P	DGP		-	-	-	-	-
472			P	CAGW		-	-	-	-	-
473			P	CAGE		-	-	-	-	-
474			P	CAGW		1,752,617	1,357,690	394,927	-	394,927
475			P	CAGE		373,320	373,320	-	-	-
476					B2	2,125,937	1,731,009	394,927	-	394,927
477										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
478	544	Maintenance of Electric Plant								
479			P	DGP		-	-	-	-	-
480			P	CAGW		-	-	-	-	-
481			P	CAGE		-	-	-	-	-
482			P	CAGW		1,770,082	1,371,219	398,863	-	398,863
483			P	CAGE		592,038	592,038	-	-	-
484					B2	2,362,120	1,963,257	398,863	-	398,863
485										
486	545	Maintenance of Misc. Hydro Plant								
487			P	DGP		-	-	-	-	-
488			P	CAGW		-	-	-	-	-
489			P	CAGE		-	-	-	-	-
490			P	CAGW		3,337,413	2,585,374	752,038	-	752,038
491			P	CAGE		936,161	936,161	-	-	-
492					B2	4,273,574	3,521,536	752,038	-	752,038
493										
494	**Total Hydraulic Power Generation**				B2	**42,740,240**	**35,182,823**	**7,557,417**	**-**	**7,557,417**
495										
496	546	Operation Super & Engineering								
497			P	SG		-	-	-	-	-
498			P	SE		-	-	-	-	-
499			P	CAGW		141,372	109,516	31,856	-	31,856
500			P	CAGE		279,430	279,430	-	-	-
501			P	CAGE		-	-	-	-	-
502					B2	420,802	388,946	31,856	-	31,856
503										
504	547	Fuel								
505			P	SE		-	-	-	-	-
506			P	CAEW		-	-	-	-	-
507			P	CAEE		-	-	-	-	-
508			P	SSECT		-	-	-	-	-
509					B2	-	-	-	-	-
510										
511	547NPC	Fuel-NPC								
512				SE		-	-	-	-	-
513				CAEW		151,310,442	117,041,551	34,268,891	-	34,268,891
514				CAEE		-	-	-	-	-
515				SSECT		-	-	-	-	-
516					B2	151,310,442	117,041,551	34,268,891	-	34,268,891
517										
518	548	Generation Expense								
519			P	SG		-	-	-	-	-
520			P	CAGW		10,572,430	8,190,083	2,382,346	-	2,382,346
521			P	CAGE		5,448,224	5,448,224	-	-	-
522			P	CAGE		-	-	-	-	-
523					B2	16,020,654	13,638,307	2,382,346	-	2,382,346
524										
525	549	Miscellaneous Other								
526			P	SG		1,666,141	1,532,127	134,014	-	134,014
527			P	CAGW		2,176,716	1,686,224	490,492	-	490,492
528			P	CAGE		4,926,577	4,926,577	-	-	-
529			P	CAGE		-	-	-	-	-
530					B2	8,769,434	8,144,928	624,506	-	624,506
531										
532										
533										
534										
535	550	Maint Supervision & Engineering								
536			P	SG		25,187	23,161	2,026	-	2,026
537			P	CAGW		1,965,992	1,522,984	443,008	-	443,008
538			P	CAGE		2,023,077	2,023,077	-	-	-
539			P	CAGE		-	-	-	-	-
540					B2	4,014,256	3,569,222	445,034	-	445,034
541										
542	551	Maint Supervision & Engineering								
543			P	SG		-	-	-	-	-
544			P	CAGW		-	-	-	-	-
545			P	CAGE		-	-	-	-	-
546					B2	-	-	-	-	-
547										
548	552	Maintenance of Structures								
549			P	SG		-	-	-	-	-
550			P	CAGW		56,753	43,964	12,788	-	12,788
551			P	CAGE		1,934,916	1,934,916	-	-	-
552			P	CAGE		-	-	-	-	-
553					B2	1,991,669	1,978,880	12,788	-	12,788
554										
555	553	Maint of Generation & Electric Plant								
556			P	SG		-	-	-	-	-
557			P	CAGW		7,097,220	5,497,963	1,599,257	-	1,599,257
558			P	CAGE		9,989,412	9,989,412	-	-	-
559			P	JBG		-	-	-	-	-
560					B2	17,086,632	15,487,374	1,599,257	-	1,599,257
561										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
562	554	Maintenance of Misc. Other								
563			P	SG		-	-	-	-	-
564			P	CAGW		260,408	201,729	58,679	-	58,679
565			P	CAGE		3,082,117	3,082,117	-	-	-
566			P	CAGE		-	-	-	-	-
567					B2	3,342,525	3,283,846	58,679	-	58,679
568										
569	**Total Other Power Generation**				**B2**	**202,956,414**	**163,533,055**	**39,423,359**	**-**	**39,423,359**
570										
571										
572	555	Purchased Power								
573			P	S		114,828	114,828	-	-	-
574				CAEW		-	-	-	-	-
575				CAGW		-	-	-	-	-
576						114,828	114,828	-	-	-
577	555NPC	Purchased Power-NPC								
578			P	SG		-	-	-	-	-
579			P	SE		-	-	-	-	-
580			P	CAGW		-	-	-	-	-
581			P	CAGW		229,342,292	177,663,273	51,679,019	-	51,679,019
582			P	CAGE		-	-	-	-	-
583			P	CAEW		-	-	-	-	-
584			P	CAEE		-	-	-	-	-
585				DGP		-	-	-	-	-
586				S		497,860	-	497,860	-	497,860
587						229,840,152	177,663,273	52,176,879	-	52,176,879
588										
589		Total Purchased Power			B2	229,954,979	177,778,100	52,176,879	-	52,176,879
590										
591	556	System Control & Load Dispatch								
592			P	SG		767,588	705,848	61,740	-	61,740
593			P	CAGW		-	-	-	-	-
594			P	CAGE		-	-	-	-	-
595										
596					B2	767,588	705,848	61,740	-	61,740
597										
598										
599										
600	557	Other Expenses								
601			P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
602			P	SG		45,113,484	41,484,827	3,628,656	-	3,628,656
603			P	SGCT		-	-	-	-	-
604			P	SE		-	-	-	-	-
605			P	CAGE		-	-	-	-	-
606			P	TROJP		-	-	-	-	-
607			P	CAGW		155,709	120,622	35,087	-	35,087
608			P	CAGE		16,299,353	16,299,353	-	-	-
609			P	JBG		2,100,966	1,630,229	470,736	-	470,736
610			P	CAEW		-	-	-	-	-
611			P	JBE		9,049	7,011	2,038	-	2,038
612					B2	63,494,768	59,455,257	4,039,511	-	4,039,511
613										
614										
615										
616										
617										
618										
619										
620										
621										
622										
623										
624	**Total Other Power Supply**				B2	**294,217,335**	**237,939,205**	**56,278,130**	**-**	**56,278,130**
625										
626	**TOTAL PRODUCTION EXPENSE**				B2	**1,093,518,674**	**925,736,606**	**167,782,068**	**-**	**167,782,068**
627										
628										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
629	Summary of Production Expense by Factor									
630		S				974,469	573,615	400,854	2,026	402,880
631		SG				47,600,534	43,771,834	3,828,699	-	3,828,699
632		SE				44,032	40,698	3,334	-	3,334
633		JBG				59,764,426	46,373,784	13,390,642	-	13,390,642
634		TROJP				-	-	-	-	-
635		JBE				593,506	459,851	133,655	-	133,655
636		DGP				-	-	-	-	-
637		DEU				-	-	-	-	-
638		DEP				-	-	-	-	-
639		CAGW				293,257,560	227,176,146	66,081,414	-	66,081,414
640		CAGE				303,983,777	303,983,777	-	-	-
641		CAEW				370,642,974	286,699,504	83,943,470	-	83,943,470
642		CAEE				17,202,971	17,202,971	-	-	-
643		SNPPS				-	-	-	-	-
644		SNPPO				-	-	-	-	-
645		DGU				-	-	-	-	-
646		MC				-	-	-	-	-
647		SSGCT				-	-	-	-	-
648		SSECT				-	-	-	-	-
649		SSGC				-	-	-	-	-
650		SSGCH				-	-	-	-	-
651		SSECH				-	-	-	-	-
652	Total Production Expense by Factor				B2	1,094,064,247	926,282,180	167,782,068	2,026	167,784,093
653	560	Operation Supervision & Engineering								
654			T	SG		4,654,330	4,279,964	374,366	-	374,366
655			T	JBG		-	-	-	-	-
656			T	CAGW		465,899	360,916	104,984	-	104,984
657			T	CAGE		608,515	608,515	-	-	-
658					B2	5,728,744	5,249,394	479,350	-	479,350
659										
660	561	Load Dispatching								
661			T	SG		9,473,605	8,711,605	762,000	-	762,000
662			T	CAGW		330,762	256,230	74,533	-	74,533
663			T	CAGE		1,050,086	1,050,086	-	-	-
664					B2	10,854,453	10,017,921	836,532	-	836,532
665	562	Station Expense								
666			T	SG		1,038,462	954,934	83,528	-	83,528
667			T	JBG		43,057	33,410	9,647	-	9,647
668			T	CAGW		506,587	392,435	114,152	-	114,152
669			T	CAGE		1,704,508	1,704,508	-	-	-
670					B2	3,292,614	3,085,287	207,327	-	207,327
671										
672	563	Overhead Line Expense								
673			T	SG		-	-	-	-	-
674			T	CAGW		36,717	28,443	8,274	-	8,274
675			T	CAGE		435,556	435,556	-	-	-
676					B2	472,273	463,999	8,274	-	8,274
677										
678	564	Underground Line Expense								
679			T	SG		-	-	-	-	-
680			T	CAGW		-	-	-	-	-
681			T	CAGE		-	-	-	-	-
682					B2	-	-	-	-	-
683										
684	565	Transmission of Electricity by Others								
685			T	SG		-	-	-	-	-
686			T	SE		-	-	-	-	-
687			T	CAGW		-	-	-	-	-
688			T	CAGE		-	-	-	-	-
689			T	CAEW		-	-	-	-	-
690			T	CAEE		-	-	-	-	-
691					B2	-	-	-	-	-
692										
693	565NPC	Transmission of Electricity by Others-NPC								
694				SG		-	-	-	-	-
695				SE		-	-	-	-	-
696				CAGW		107,600,527	83,354,281	24,246,246	-	24,246,246
697				CAGE		-	-	-	-	-
698				CAEW		-	-	-	-	-
699				CAEE		-	-	-	-	-
700						107,600,527	83,354,281	24,246,246	-	24,246,246
701										
702		Total Transmission of Electricity by Others				107,600,527	83,354,281	24,246,246	-	24,246,246
703										
704	566	Misc. Transmission Expense								
705			T	SG		3,427,207	3,151,543	275,664	-	275,664
706			T	CAGW		614,528	476,053	138,475	-	138,475
707			T	CAGE		314,813	314,813	-	-	-
708					B2	4,356,547	3,942,409	414,139	-	414,139
709										
710	567	Rents - Transmission								
711			T	SG		(110)	(101)	(9)	-	(9)
712			T	CAGW		1,088,439	843,174	245,264	-	245,264
713			T	CAGE		1,150,708	1,150,708	-	-	-
714					B2	2,239,037	1,993,781	245,255	-	245,255
715										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
716	568	Maint Supervision & Engineering								
717			T	SG		686,922	631,670	55,252	-	55,252
718			T	CAGW		248,366	192,400	55,966	-	55,966
719			T	CAGE		421,616	421,616	-	-	-
720					B2	1,356,904	1,245,686	111,218	-	111,218
721										
722	569	Maintenance of Structures								
723			T	SG		3,986,523	3,665,871	320,652	-	320,652
724			T	CAGW		81,380	63,043	18,338	-	18,338
725			T	CAGE		32,022	32,022	-	-	-
726					B2	4,099,926	3,760,936	338,990	-	338,990
727										
728	570	Maintenance of Station Equipment								
729			T	SG		354,442	325,933	28,509	-	28,509
730			T	JBG		133,203	103,358	29,845	-	29,845
731			T	CAGW		3,175,779	2,460,163	715,617	-	715,617
732			T	CAGE		4,770,733	4,770,733	-	-	-
733					B2	8,434,158	7,660,187	773,971	-	773,971
734										
735	571	Maintenance of Overhead Lines								
736			T	SG		(213,605)	(196,424)	(17,181)	-	(17,181)
737			T	JBG		-	-	-	-	-
738			T	CAGW		6,487,508	5,025,640	1,461,867	-	1,461,867
739			T	CAGE		9,967,276	9,967,276	-	-	-
740					B2	16,241,178	14,796,492	1,444,686	-	1,444,686
741										
742	572	Maintenance of Underground Lines								
743			T	SG		-	-	-	-	-
744			T	CAGW		35,371	27,401	7,970	-	7,970
745			T	CAGE		8,860	8,860	-	-	-
746					B2	44,231	36,261	7,970	-	7,970
747										
748	573	Maint of Misc. Transmission Plant								
749			T	SG		244,018	224,391	19,627	-	19,627
750			T	CAGW		-	-	-	-	-
751			T	CAGE		19,150	19,150	-	-	-
752					B2	263,169	243,541	19,627	-	19,627
753										
754	**TOTAL TRANSMISSION EXPENSE**				B2	**164,983,760**	**135,850,175**	**29,133,585**	**-**	**29,133,585**
755										
756	Summary of Transmission Expense by Factor									
757		SE				-	-	-	-	-
758		SG				23,651,794	21,749,386	1,902,407	-	1,902,407
759		CAGW				120,671,862	93,480,177	27,191,685	-	27,191,685
760		CAGE				20,483,844	20,483,844	-	-	-
761		JBG				176,260	136,768	39,492	-	39,492
762	Total Transmission Expense by Factor				B2	164,983,760	135,850,175	29,133,585	-	29,133,585
763	580	Operation Supervision & Engineering								
764			DPW	S		1,347,646	1,214,721	132,925	-	132,925
765			DPW	SNPD		10,067,555	9,441,099	626,457	-	626,457
766					B2	11,415,201	10,655,819	759,382	-	759,382
767										
768	581	Load Dispatching								
769			DPW	S		-	-	-	-	-
770			DPW	SNPD		11,722,488	10,993,053	729,435	-	729,435
771					B2	11,722,488	10,993,053	729,435	-	729,435
772										
773	582	Station Expense								
774			DPW	S		4,505,500	4,253,988	251,512	-	251,512
775			DPW	SNPD		41,789	39,189	2,600	-	2,600
776					B2	4,547,289	4,293,177	254,112	-	254,112
777										
778	583	Overhead Line Expenses								
779			DPW	S		5,891,080	5,489,780	401,300	-	401,300
780			DPW	SNPD		17,364	16,283	1,080	-	1,080
781					B2	5,908,444	5,506,064	402,380	-	402,380
782										
783	584	Underground Line Expense								
784			DPW	S		312	312	-	-	-
785			DPW	SNPD		-	-	-	-	-
786					B2	312	312	-	-	-
787										
788	585	Street Lighting & Signal Systems								
789			DPW	S		-	-	-	-	-
790			DPW	SNPD		243,245	228,109	15,136	-	15,136
791					B2	243,245	228,109	15,136	-	15,136
792										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
793	586	Meter Expenses								
794			DPW	S		6,831,979	6,390,848	441,131	-	441,131
795			DPW	SNPD		445,126	417,428	27,698	-	27,698
796					B2	7,277,105	6,808,275	468,829	-	468,829
797										
798	587	Customer Installation Expenses								
799			DPW	S		10,550,469	9,548,098	1,002,372	-	1,002,372
800			DPW	SNPD		-	-	-	-	-
801					B2	10,550,469	9,548,098	1,002,372	-	1,002,372
802										
803	588	Misc. Distribution Expenses								
804			DPW	S		395,116	320,843	74,273	-	74,273
805			DPW	SNPD		5,297,768	4,968,113	329,655	-	329,655
806					B2	5,692,885	5,288,956	403,929	-	403,929
807										
808	589	Rents								
809			DPW	S		2,855,984	2,738,673	117,311	-	117,311
810			DPW	SNPD		14,433	13,535	898	-	898
811					B2	2,870,418	2,752,208	118,210	-	118,210
812										
813	590	Maint Supervision & Engineering								
814			DPW	S		3,207,622	3,074,565	133,057	-	133,057
815			DPW	SNPD		3,177,138	2,979,440	197,698	-	197,698
816					B2	6,384,760	6,054,005	330,755	-	330,755
817										
818	591	Maintenance of Structures								
819			DPW	S		1,973,905	1,806,609	167,296	-	167,296
820			DPW	SNPD		162,592	152,475	10,117	-	10,117
821					B2	2,136,497	1,959,083	177,414	-	177,414
822										
823	592	Maintenance of Station Equipment								
824			DPW	S		10,730,206	9,955,879	774,327	-	774,327
825			DPW	SNPD		2,075,063	1,945,942	129,121	-	129,121
826					B2	12,805,269	11,901,821	903,449	-	903,449
827	593	Maintenance of Overhead Lines								
828			DPW	S		91,693,401	87,666,338	4,027,062	-	4,027,062
829			DPW	SNPD		1,557,802	1,460,867	96,935	-	96,935
830					B2	93,251,203	89,127,206	4,123,997	-	4,123,997
831										
832	594	Maintenance of Underground Lines								
833			DPW	S		21,666,762	20,710,991	955,771	-	955,771
834			DPW	SNPD		13,591	12,745	846	-	846
835					B2	21,680,353	20,723,737	956,616	-	956,616
836										
837	595	Maintenance of Line Transformers								
838			DPW	S		-	-	-	-	-
839			DPW	SNPD		924,754	867,211	57,543	-	57,543
840					B2	924,754	867,211	57,543	-	57,543
841										
842	596	Maint of Street Lighting & Signal Sys.								
843			DPW	S		3,497,779	3,289,491	208,287	-	208,287
844			DPW	SNPD		-	-	-	-	-
845					B2	3,497,779	3,289,491	208,287	-	208,287
846										
847	597	Maintenance of Meters								
848			DPW	S		4,662,994	4,330,604	332,390	-	332,390
849			DPW	SNPD		1,723,672	1,616,416	107,256	-	107,256
850					B2	6,386,666	5,947,020	439,646	-	439,646
851										
852	598	Maint of Misc. Distribution Plant								
853			DPW	S		1,618,793	1,578,905	39,888	-	39,888
854			DPW	SNPD		805,474	755,353	50,121	-	50,121
855					B2	2,424,267	2,334,258	90,009	-	90,009
856										
857	**TOTAL DISTRIBUTION EXPENSE**				B2	**209,719,404**	**198,277,903**	**11,441,501**	**-**	**11,441,501**
858										
859										
860	Summary of Distribution Expense by Factor									
861		S				171,429,549	162,370,646	9,058,903	-	9,058,903
862		SNPD				38,289,855	35,907,258	2,382,598	-	2,382,598
863										
864	Total Distribution Expense by Factor				B2	209,719,404	198,277,903	11,441,501	-	11,441,501
865										
866	901	Supervision								
867			CUST	S		2,041	2,041	-	-	-
868			CUST	CN		2,641,446	2,458,391	183,055	-	183,055
869					B2	2,643,487	2,460,432	183,055	-	183,055
870										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense								
872			CUST	S		16,163,813	15,433,253	730,560	-	730,560
873			CUST	CN		1,976,371	1,839,406	136,965	-	136,965
874					B2	18,140,184	17,272,659	867,525	-	867,525
875										
876	903	Customer Receipts & Collections								
877			CUST	S		8,635,126	7,948,707	686,418	-	686,418
878			CUST	CN		45,039,451	41,918,171	3,121,280	-	3,121,280
879					B2	53,674,577	49,866,878	3,807,699	-	3,807,699
880										
881	904	Uncollectible Accounts								
882			CUST	S		12,871,401	11,460,946	1,410,455	-	1,410,455
883			P	SG		-	-	-	-	-
884			CUST	CN		32,198	29,967	2,231	-	2,231
885					B2	12,903,599	11,490,912	1,412,686	-	1,412,686
886										
887	905	Misc. Customer Accounts Expense								
888			CUST	S		22	22	-	-	-
889			CUST	CN		163,040	151,741	11,299	-	11,299
890					B2	163,061	151,763	11,299	-	11,299
891										
892	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**87,524,908**	**81,242,644**	**6,282,264**	**-**	**6,282,264**
893										
894	Summary of Customer Accts Exp by Factor									
895		S				37,672,402	34,844,969	2,827,433	-	2,827,433
896		CN				49,852,505	46,397,675	3,454,830	-	3,454,830
897		SG				-	-	-	-	-
898	Total Customer Accounts Expense by Factor				B2	87,524,908	81,242,644	6,282,264	-	6,282,264
899										
900	907	Supervision								
901			CUST	S		-	-	-	-	-
902			CUST	CN		206,096	191,813	14,283	-	14,283
903					B2	206,096	191,813	14,283	-	14,283
904										
905	908	Customer Assistance								
906			CUST	S		133,193,680	123,565,152	9,628,528	-	9,628,528
907			CUST	CN		1,216,932	1,132,597	84,335	-	84,335
908					B2	134,410,612	124,697,749	9,712,863	-	9,712,863
909										
910	909	Informational & Instructional Adv								
911			CUST	S		1,678,574	1,546,694	131,879	-	131,879
912			CUST	CN		2,048,257	1,906,311	141,946	-	141,946
913					B2	3,726,831	3,453,005	273,826	-	273,826
914										
915	910	Misc. Customer Service								
916			CUST	S		97	97	-	-	-
917			CUST	CN		131,782	122,650	9,133	-	9,133
918										
919					B2	131,879	122,746	9,133	-	9,133
920										
921	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**138,475,418**	**128,465,314**	**10,010,104**	**-**	**10,010,104**
922										
923										
924	Summary of Customer Service Exp by Factor									
925		S				134,872,350	125,111,943	9,760,407	-	9,760,407
926		CN				3,603,068	3,353,371	249,696	-	249,696
927										
928	Total Customer Service Expense by Factor				B2	138,475,418	128,465,314	10,010,104	-	10,010,104
929										
930										
931	911	Supervision								
932			CUST	S		-	-	-	-	-
933			CUST	CN		-	-	-	-	-
934						-	-	-	-	-
935										
936	912	Demonstration & Selling Expense								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	913	Advertising Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
946	916	Misc. Sales Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949					B2	-	-	-	-	-
950										
951	**TOTAL SALES EXPENSE**					-	-	-	-	-
952										
953										
954	Total Sales Expense by Factor									
955		S				-	-	-	-	-
956		CN				-	-	-	-	-
957	Total Sales Expense by Factor				B2	-	-	-	-	-
958										
959	**Total Customer Service Exp Including Sales**					**138,475,418**	**128,465,314**	**10,010,104**	**-**	**10,010,104**
960	920	Administrative & General Salaries								
961			PTD	S		(334,194)	(334,205)	11	-	11
962			CUST	CN		-	-	-	-	-
963			PTD	SO		75,766,201	70,696,253	5,069,948	-	5,069,948
964					B2	75,432,007	70,362,048	5,069,960	-	5,069,960
965										
966	921	Office Supplies & expenses								
967			PTD	S		235,161	229,747	5,415	-	5,415
968			CUST	CN		119,711	111,414	8,296	-	8,296
969			PTD	SO		8,378,142	7,817,513	560,629	-	560,629
970					B2	8,733,014	8,158,674	574,340	-	574,340
971										
972	922	A&G Expenses Transferred								
973			PTD	S		-	-	-	-	-
974			CUST	CN		-	-	-	-	-
975			PTD	SO		(32,478,499)	(30,305,177)	(2,173,321)	-	(2,173,321)
976					B2	(32,478,499)	(30,305,177)	(2,173,321)	-	(2,173,321)
977										
978	923	Outside Services								
979			PTD	S		536,581	297,845	238,736	-	238,736
980			P	CAGW		-	-	-	-	-
981			PTD	SO		14,371,382	13,409,711	961,671	-	961,671
982					B2	14,907,963	13,707,556	1,200,407	-	1,200,407
983										
984	924	Property Insurance								
985				S		8,068,378	8,068,378	-	-	-
986				CAGW		-	-	-	-	-
987			PTD	SO		7,235,777	6,751,590	484,187	-	484,187
988					B2	15,304,155	14,819,968	484,187	-	484,187
989										
990	925	Injuries & Damages								
991			PTD	SO		(16,469,771)	(15,367,685)	(1,102,086)	-	(1,102,086)
992					B2	(16,469,771)	(15,367,685)	(1,102,086)	-	(1,102,086)
993										
994	926	Employee Pensions & Benefits								
995			LABOR	S		-	-	-	-	-
996			CUST	CN		-	-	-	-	-
997			LABOR	SO		-	-	-	-	-
998					B2	-	-	-	-	-
999										
1000	927	Franchise Requirements								
1001			DMSC	S		-	-	-	-	-
1002			DMSC	SO		-	-	-	-	-
1003					B2	-	-	-	-	-
1004										
1005	928	Regulatory Commission Expense								
1006			DMSC	S		17,316,507	15,226,616	2,089,891	-	2,089,891
1007			CUST	CN		-	-	-	-	-
1008			DMSC	SO		3,251,531	3,033,953	217,578	-	217,578
1009			CUST	CAGW		1,749,531	1,355,299	394,232	-	394,232
1010			DMSC	CAGE		130,087	130,087	-	-	-
1011			FERC	SG		1,843,764	1,695,463	148,301	-	148,301
1012					B2	24,291,419	21,441,417	2,850,003	-	2,850,003
1013										
1014	929	Duplicate Charges								
1015			LABOR	S		-	-	-	-	-
1016			LABOR	SO		(5,742,828)	(5,358,543)	(384,285)	-	(384,285)
1017					B2	(5,742,828)	(5,358,543)	(384,285)	-	(384,285)
1018										
1019	930	Misc General Expenses								
1020			PTD	S		221,419	214,419	7,000	-	7,000
1021			CUST	CAGE		-	-	-	-	-
1022			LABOR	SO		7,394,811	6,899,982	494,829	-	494,829
1023					B2	7,616,229	7,114,400	501,829	-	501,829
1024										
1025	931	Rents								
1026			PTD	S		353,468	321,317	32,151	-	32,151
1027			PTD	SO		5,735,905	5,352,083	383,822	-	383,822
1028					B2	6,089,373	5,673,399	415,973	-	415,973
1029										
1030	935	Maintenance of General Plant								
1031			G	S		695,984	678,185	17,798	-	17,798
1032			CUST	CN		53,086	49,408	3,679	-	3,679
1033			G	SO		21,470,047	20,033,364	1,436,683	-	1,436,683
1034					B2	22,219,118	20,760,957	1,458,161	-	1,458,161
1035										
1036	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**119,902,179**	**111,007,013**	**8,895,166**	**-**	**8,895,166**
1037										
1038	Summary of A&G Expense by Factor									
1039		S				28,288,328	25,897,325	2,391,003	(1,102,086)	1,288,916
1040		SO				88,912,698	82,963,042	5,949,655	-	5,949,655
1041		SG				1,843,764	1,695,463	148,301	-	148,301
1042		CN				172,797	160,822	11,975	-	11,975
1043		CAGW				1,749,531	1,355,299	394,232	-	394,232
1044		CAGE				130,087	130,087	-	-	-
1045	Total A&G Expense by Factor				B2	121,097,204	112,202,038	8,895,166	(1,102,086)	7,793,080
1046										
1047	**TOTAL O&M EXPENSE**				B2	**1,814,124,342**	**1,580,579,655**	**233,544,687**	**-**	**233,544,687**

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1048	403SP	Steam Depreciation								
1049			P	DGP		-	-	-	-	-
1050			P	DGU		-	-	-	-	-
1051			P	SG		-	-	-	-	-
1052			P	CAGW		5,381,427	4,168,799	1,212,628	-	1,212,628
1053			P	CAGE		174,239,927	174,239,927	-	-	-
1054			P	JBG		28,356,699	22,003,181	6,353,519	-	6,353,519
1055			P	S		-	-	-	-	-
1056					B3	207,978,054	200,411,907	7,566,147	-	7,566,147
1057										
1058	403NP	Nuclear Depreciation								
1059			P	DGP		-	-	-	-	-
1060						-	-	-	-	-
1061										
1062	403HP	Hydro Depreciation								
1063			P	DGP		-	-	-	-	-
1064			P	DGU		-	-	-	-	-
1065			P	CAGW		24,797,633	19,209,839	5,587,793	-	5,587,793
1066			P	CAGE		6,382,289	6,382,289	-	-	-
1067			P	CAGW		-	-	-	-	-
1068			P	CAGE		-	-	-	-	-
1069					B3	31,179,922	25,592,128	5,587,793	-	5,587,793
1070										
1071	403OP	Other Production Depreciation								
1072			P	DGU		-	-	-	-	-
1073			P	SG		-	-	-	-	-
1074			P	CAGW		40,449,372	31,334,682	9,114,690	-	9,114,690
1075			P	CAGE		74,907,902	74,907,902	-	-	-
1076			P	CAGE		-	-	-	-	-
1077			P	CAGE		-	-	-	-	-
1078					B3	115,357,273	106,242,583	9,114,690	-	9,114,690
1079										
1080	403TP	Transmission Depreciation								
1081			T	DGP		-	-	-	-	-
1082			T	DGU		-	-	-	-	-
1083			T	CAGW		22,696,980	17,582,539	5,114,441	-	5,114,441
1084			T	CAGE		69,471,802	69,471,802	-	-	-
1085			T	JBG		863,843	670,293	193,550	-	193,550
1086			T	SG		37,732	34,697	3,035	-	3,035
1087					B3	93,070,357	87,759,331	5,311,026	-	5,311,026
1088										
1089										
1090										
1091	403	Distribution Depreciation								
1092	360	Land & Land Right	DPW	S		422,632	417,853	4,779	-	4,779
1093	361	Structures	DPW	S		1,694,009	1,652,064	41,945	-	41,945
1094	362	Station Equipment	DPW	S		(451,975)	(1,543,022)	1,091,047	-	1,091,047
1095	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1096	364	Poles & Towers	DPW	S		37,893,456	34,275,120	3,618,336	-	3,618,336
1097	365	OH Conductors	DPW	S		19,076,578	17,479,946	1,596,632	-	1,596,632
1098	366	UG Conduit	DPW	S		8,266,775	7,728,719	538,056	-	538,056
1099	367	UG Conductor	DPW	S		19,174,788	18,552,091	622,697	-	622,697
1100	368	Line Trans	DPW	S		29,997,197	27,206,550	2,790,647	-	2,790,647
1101	369	Services	DPW	S		14,800,383	13,420,586	1,379,796	-	1,379,796
1102	370	Meters	DPW	S		6,689,213	6,237,867	451,346	-	451,346
1103	371	Inst Cust Prem	DPW	S		495,868	477,780	18,089	-	18,089
1104	372	Leased Property	DPW	S		-	-	-	-	-
1105	373	Street Lighting	DPW	S		2,178,087	2,062,130	115,957	-	115,957
1106					B3	140,237,010	127,967,684	12,269,327	-	12,269,327
1107										
1108	403GP	General Depreciation								
1109			G-SITUS	S		14,278,963	12,974,727	1,304,236	-	1,304,236
1110			G-DGP	DGP		-	-	-	-	-
1111			G-DGU	DGU		-	-	-	-	-
1112			P	SE		-	-	-	-	-
1113			CUST	CN		1,309,822	1,219,050	90,772	-	90,772
1114			G-SG	SG		1,473	1,354	118	-	118
1115			PTD	SO		15,200,784	14,183,613	1,017,171	-	1,017,171
1116			G-SG	CAGW		2,009,143	1,556,411	452,732	-	452,732
1117			G-SG	CAGE		6,030,185	6,030,185	-	-	-
1118			P	JBG		424,868	329,673	95,195	-	95,195
1119			P	JBE		214	166	48	-	48
1120			P	CAEE		27,939	27,939	-	-	-
1121			G-SG	CAGE		-	-	-	-	-
1122			G-SG	CAGE		-	-	-	-	-
1123					B3	39,283,390	36,323,118	2,960,273	-	2,960,273
1124										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1125	403GV0	General Vehicles								
1126			G-SG	SG		-	-	-	-	-
1127						-	-	-	-	-
1128										
1129	403MP	Mining Depreciation								
1130			P	CAEE		-	-	-	-	-
1131					B3	-	-	-	-	-
1132										
1133	403EP	Experimental Plant Depreciation								
1134			P	DGP		-	-	-	-	-
1135			P	SG		-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138				S		-	-	-	-	-
1139						-	-	-	-	-
1140										
1141										
1142	**TOTAL DEPRECIATION EXPENSE**				B3	**627,106,006**	**584,296,751**	**42,809,255**	**-**	**42,809,255**
1143										
1144	Summary of Depreciation Expense by Factor									
1145		S				154,515,974	140,942,411	13,573,563	-	13,573,563
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				39,205	36,051	3,153	-	3,153
1149		SO				15,200,784	14,183,613	1,017,171	-	1,017,171
1150		CN				1,309,822	1,219,050	90,772	-	90,772
1151		SE				-	-	-	-	-
1152		CAGW				95,334,556	73,852,271	21,482,284	-	21,482,284
1153		CAGE				331,032,104	331,032,104	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				27,939	27,939	-	-	-
1156		JBG				29,645,410	23,003,146	6,642,263	-	6,642,263
1157		JBE				214	166	48	-	48
1158	Total Depreciation Expense By Factor				B3	627,106,006	584,296,751	42,809,255	-	42,809,255
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161			I-SITUS	S		585,997	513,515	72,482	-	72,482
1162			I-SG	SG		-	-	-	-	-
1163			PTD	SO		569,993	531,852	38,142	-	38,142
1164			I-DGU	DGU		-	-	-	-	-
1165			CUST	CN		52,404	48,772	3,632	-	3,632
1166			I-SG	CAGW		-	-	-	-	-
1167			I-SG	CAGE		-	-	-	-	-
1168			I-DGP	DGP		-	-	-	-	-
1169					B4	1,208,394	1,094,139	114,255	-	114,255
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172			P	SG		-	-	-	-	-
1173			P	DGP		-	-	-	-	-
1174						-	-	-	-	-
1175										
1176	404IP	Amort of LT Plant - Intangible Plant								
1177			I-SITUS	S		4,481,198	4,481,198	-	-	-
1178			P	SE		-	-	-	-	-
1179			I-SG	SG		4,628,198	4,255,934	372,264	-	372,264
1180			PTD	SO		15,579,465	14,536,954	1,042,511	-	1,042,511
1181			CUST	CN		1,613,592	1,501,768	111,824	-	111,824
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185			I-SG	CAGE		-	-	-	-	-
1186			I-SG	CAGE		-	-	-	-	-
1187			I-SG	CAGW		9,832,393	7,616,803	2,215,590	-	2,215,590
1188			I-SG	CAGE		4,039,399	4,039,399	-	-	-
1189			P	JBG		82,298	63,859	18,439	-	18,439
1190			P	CAEW		-	-	-	-	-
1191			P	CAEE		48,446	48,446	-	-	-
1192			I-DGU	DGU		-	-	-	-	-
1193					B4	40,304,989	36,544,361	3,760,628	-	3,760,628
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196			P	SE		-	-	-	-	-
1197						-	-	-	-	-
1198										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1199	404OP	Amort of LT Plant - Other Plant								
1200			P	CAGE		-	-	-	-	-
1201			P	CAGE		-	-	-	-	-
1202					B4	-	-	-	-	-
1203										
1204										
1205	404HP	Amortization of Other Electric Plant								
1206			P	DGP		-	-	-	-	-
1207			P	DGU		-	-	-	-	-
1208			P	CAGW		274,330	212,514	61,816	-	61,816
1209			P	CAGE		-	-	-	-	-
1210			P	SG		-	-	-	-	-
1211					B4	274,330	212,514	61,816	-	61,816
1212										
1213	**Total Amortization of Limited Term Plant**				B4	41,787,713	37,851,013	3,936,700	-	3,936,700
1214										
1215										
1216	405	Amortization of Other Electric Plant								
1217			GP	S		-	-	-	-	-
1218										
1219					B4	-	-	-	-	-
1220										
1221	406	Amortization of Plant Acquisition Adj								
1222			P	S		-	-	-	-	-
1223			P	DGP		-	-	-	-	-
1224			P	DGU		-	-	-	-	-
1225			P	CAGW		-	-	-	-	-
1226			P	CAGE		4,862,119	4,862,119	-	-	-
1227			P	SG		-	-	-	-	-
1228			P	SO		-	-	-	-	-
1229					B4	4,862,119	4,862,119	-	-	-
1230	407	Amort of Prop Losses, Unrec Plant, etc								
1231			DPW	S		1,649,917	1,649,867	50	-	50
1232			GP	SO		-	-	-	-	-
1233			P	DGP		-	-	-	-	-
1234			P	SE		-	-	-	-	-
1235			P	CAGW		-	-	-	-	-
1236			P	CAGE		-	-	-	-	-
1237			P	CAEW		-	-	-	-	-
1238			P	SG-P		-	-	-	-	-
1239			P	SG		-	-	-	-	-
1240			P	TROJP		-	-	-	-	-
1241					B4	1,649,917	1,649,867	50	-	50
1242										
1243	**TOTAL AMORTIZATION EXPENSE**				B4	**48,299,749**	**44,362,999**	**3,936,750**	**-**	**3,936,750**
1244										
1245										
1246										
1247	Summary of Amortization Expense by Factor									
1248		S				6,717,112	6,644,580	72,532	-	72,532
1249		SE				-	-	-	-	-
1250		TROJP				-	-	-	-	-
1251		SG-P				-	-	-	-	-
1252		DGU				-	-	-	-	-
1253		SO				16,149,458	15,068,806	1,080,652	-	1,080,652
1254		JBG				82,298	63,859	18,439	-	18,439
1255		SSGCH				-	-	-	-	-
1256		CN				1,665,995	1,550,540	115,455	-	115,455
1257		CAGW				10,106,723	7,829,317	2,277,406	-	2,277,406
1258		CAGE				8,901,518	8,901,518	-	-	-
1259		CAEW				-	-	-	-	-
1260		CAEE				48,446	48,446	-	-	-
1261		SG				4,628,198	4,255,934	372,264	-	372,264
1262	Total Amortization Expense by Factor				B4	48,299,749	44,362,999	3,936,750	-	3,936,750
1263	408	Taxes Other Than Income								
1264			GP	S		45,756,168	33,259,375	12,496,794	-	12,496,794
1265			GP	GPS		123,620,592	115,348,433	8,272,158	-	8,272,158
1266			GP	SO		(2,522,709)	(2,353,900)	(168,809)	-	(168,809)
1267			P	SE		326,074	301,387	24,686	-	24,686
1268			P	SG		-	-	-	-	-
1269			DMSC	OPRV-ID		-	-	-	-	-
1270			GP	EXCTAX		-	-	-	-	-
1271			GP	CAGE		2,129,038	2,129,038	-	-	-
1272			P	CAEW		-	-	-	-	-
1273			P	CAEE		432,911	432,911	-	-	-
1274										
1275	**TOTAL TAXES OTHER THAN INCOME**				B5	169,742,074	149,117,245	20,624,830	-	20,624,830
1276										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1277										
1278	41140	Deferred Investment Tax Credit - Fed								
1279			PTD	CAGE		(4,241,354)	(4,241,354)	-	-	-
1280										
1281					B7	(4,241,354)	(4,241,354)	-	-	-
1282										
1283	41141	Deferred Investment Tax Credit - Idaho								
1284			PTD	CAGE		-	-	-	-	-
1285										
1286					B7	-	-	-	-	-
1287										
1288	**TOTAL DEFERRED ITC**				B7	(4,241,354)	(4,241,354)	-	-	-
1289										
1290										
1291	427	Interest on Long-Term Debt								
1292			GP	S		-	-	-	-	-
1293			GP	SNP		357,465,522	335,855,941	21,609,581	-	21,609,581
1294						357,465,522	335,855,941	21,609,581	-	21,609,581
1295										
1296	428	Amortization of Debt Disc & Exp								
1297			GP	SNP		4,963,793	4,663,721	300,072	-	300,072
1298						4,963,793	4,663,721	300,072	-	300,072
1299										
1300	429	Amortization of Premium on Debt								
1301			GP	SNP		(11,026)	(10,359)	(667)	-	(667)
1302						(11,026)	(10,359)	(667)	-	(667)
1303										
1304	431	Other Interest Expense								
1305			NUTIL	OTH		-	-	-	-	-
1306			GP	SO		-	-	-	-	-
1307			GP	SNP		13,521,116	12,703,735	817,381	-	817,381
1308						13,521,116	12,703,735	817,381	-	817,381
1309										
1310	432	AFUDC - Borrowed								
1311			GP	SNP		(27,723,851)	(26,047,883)	(1,675,968)	-	(1,675,968)
1312						(27,723,851)	(26,047,883)	(1,675,968)	-	(1,675,968)
1313										
1314		Total Elec. interest Deductions for Tax			B6	348,215,554	327,165,155	21,050,400	-	21,050,400
1315										
1316		Non-Utility Portion of Interest								
1317			427 NUTIL	NUTIL		-	-	-	-	-
1318			428 NUTIL	NUTIL		-	-	-	-	-
1319			429 NUTIL	NUTIL		-	-	-	-	-
1320			431 NUTIL	NUTIL		-	-	-	-	-
1321										
1322		Total Non-utility Interest				-	-	-	-	-
1323										
1324		Total Interest Deductions for Tax				348,215,554	327,165,155	21,050,400	-	21,050,400
1325										
1326										
1327	419	Interest & Dividends								
1328			GP	S		-	-	-	-	-
1329			GP	SNP		(55,096,883)	(51,766,154)	(3,330,728)	-	(3,330,728)
1330		Total Operating Deductions for Tax				(55,096,883)	(51,766,154)	(3,330,728)	-	(3,330,728)
1331										
1332										
1333	41010	Deferred Income Tax - Federal-DR								
1334			P	S		22,563,331	22,565,666	(2,335)	-	(2,335)
1335			P	CAEW		-	-	-	-	-
1336			GP	SCHMDEXP		-	-	-	-	-
1337			LABOR	SO		8,682,741	8,101,729	581,012	-	581,012
1338			GP	SNP		25,888,435	24,323,422	1,565,013	-	1,565,013
1339			P	SE		93,879	86,772	7,107	-	7,107
1340			PT	SG		32,785,154	30,148,114	2,637,040	-	2,637,040
1341			GP	GPS		12,495,980	11,659,803	836,177	-	836,177
1342			TAXDEPR	TAXDEPR		291,713,665	274,801,744	16,911,921	-	16,911,921
1343			CUST	CAEW		1,726	1,335	391	-	391
1344			CUST	CN		-	-	-	-	-
1345			P	JBE		5,965,603	4,622,176	1,343,427	-	1,343,427
1346			PT	CAGW		132,762	102,846	29,916	-	29,916
1347			PT	CAGE		104,771	104,771	-	-	-
1348			P	JBG		-	-	-	-	-
1349			P	CAEE		776,480	776,480	-	-	-
1350			DPW	SNPD		955,852	896,374	59,478	-	59,478
1351					B7	402,160,379	378,191,232	23,969,147	-	23,969,147
1352										
1353										
1354										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356			GP	S		13,942,682	13,633,360	309,322	-	309,322
1357			DPW	CIAC		(17,643,301)	(16,545,441)	(1,097,860)	-	(1,097,860)
1358			GP	SCHMDEXP		(210,631,649)	(195,940,985)	(14,690,664)	-	(14,690,664)
1359			GP	SNP		(15,166,503)	(14,249,654)	(916,849)	-	(916,849)
1360			PT	SG		(316,433)	(290,981)	(25,452)	-	(25,452)
1361			PT	SNPD		(574,059)	(538,338)	(35,721)	-	(35,721)
1362			LABOR	SO		11,580,261	10,805,360	774,901	-	774,901
1363			IBT	TAXDEPR		-	-	-	-	-
1364			CUST	JBG		-	-	-	-	-
1365			CUST	BADDEBT		291,470	259,878	31,592	-	31,592
1366			GP	GPS		187,778	175,213	12,565	-	12,565
1367			P	TROJD		-	-	-	-	-
1368			P	JBE		(7,092,764)	(5,495,506)	(1,597,258)	-	(1,597,258)
1369			PT	CAGW		(87,972)	(68,149)	(19,823)	-	(19,823)
1370			PT	CAGE		(693,869)	(693,869)	-	-	-
1371			P	SE		-	-	-	-	-
1372			P	CAEE		2,988,457	2,988,457	-	-	-
1373					B7	(223,215,902)	(205,960,656)	(17,255,246)	-	(17,255,246)
1374										
1375	**TOTAL DEFERRED INCOME TAXES**				B7	178,944,477	172,230,576	6,713,901	-	6,713,901
1376	SCHMAF	Additions - Flow Through								
1377			SCHMAF	S		-	-	-	-	-
1378			SCHMAF	SNP		-	-	-	-	-
1379			SCHMAF	SO		-	-	-	-	-
1380			SCHMAF	SE		-	-	-	-	-
1381			SCHMAF	TROJP		-	-	-	-	-
1382			SCHMAF	DGP		-	-	-	-	-
1383					B6	-	-	-	-	-
1384										
1385	SCHMAP	Additions - Permanent								
1386			P	S		(711)	(711)	-	-	-
1387			P	BADDEBT		-	-	-	-	-
1388			P	JBE		30,597	23,707	6,890	-	6,890
1389			P	SCHMDEXP		33,722	31,370	2,352	-	2,352
1390			P	CAEE		(1,410,524)	(1,410,524)	-	-	-
1391			P	CAGW		-	-	-	-	-
1392			P	CAGE		-	-	-	-	-
1393			LABOR	SNP		-	-	-	-	-
1394			SCHMAP-SO	SO		764,406	713,255	51,151	-	51,151
1395										
1396					B6	(582,510)	(642,903)	60,393	-	60,393
1397										
1398	SCHMAT	Additions - Temporary								
1399			SCHMAT-SITUS	S		(28,004,246)	(30,679,550)	2,675,304	-	2,675,304
1400			P	JBE		18,814,368	14,577,457	4,236,911	-	4,236,911
1401			DPW	CIAC		46,489,688	43,596,853	2,892,835	-	2,892,835
1402			SCHMAT-SNP	SNP		39,963,381	37,547,506	2,415,875	-	2,415,875
1403			P	TROJD		-	-	-	-	-
1404			P	CN		-	-	-	-	-
1405			SCHMAT-SE	SE		-	-	-	-	-
1406			P	SG		836,526	769,241	67,285	-	67,285
1407			SCHMAT-GPS	GPS		(494,791)	(461,682)	(33,109)	-	(33,109)
1408			SCHMAT-SO	SO		(30,513,720)	(28,471,873)	(2,041,847)	-	(2,041,847)
1409			SCHMAT-SNP	SNPD		1,512,633	1,418,509	94,124	-	94,124
1410			P	JBG		-	-	-	-	-
1411			CUST	BADDEBT		(768,015)	(684,771)	(83,244)	-	(83,244)
1412			P	CAGW		231,805	179,571	52,234	-	52,234
1413			P	CAGE		2,893,425	2,893,425	-	-	-
1414			SCHMAT-SE	CAEW		-	-	-	-	-
1415			SCHMAT-SE	CAEE		(10,039,615)	(10,039,615)	-	-	-
1416			BOOKDEPR	SCHMDEXP		555,009,485	516,299,927	38,709,558	-	38,709,558
1417					B6	595,930,924	546,945,000	48,985,924	-	48,985,924
1418										
1419	TOTAL SCHEDULE - M ADDITIONS				B6	595,348,414	546,302,097	49,046,317	-	49,046,317
1420										
1421	SCHMDF	Deductions - Flow Through								
1422			SCHMDF	S		-	-	-	-	-
1423			SCHMDF	CAGW		-	-	-	-	-
1424			SCHMDF	CAGE		-	-	-	-	-
1425			SCHMDF	DGP		-	-	-	-	-
1426			SCHMDF	DGU		-	-	-	-	-
1427					B6	-	-	-	-	-

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1428	SCHMDF	Deductions - Permanent								
1429			SCHMDP	S		-	-	-	-	-
1430			P	SE		-	-	-	-	-
1431			P	CAEW		-	-	-	-	-
1432			P	CAEE		320,224	320,224	-	-	-
1433			PTD	SNP		106,701	100,251	6,450	-	6,450
1434			P	JBE		(3,694)	(2,862)	(832)	-	(832)
1435			P	SCHMDEXP		(10,179)	(9,469)	(710)	-	(710)
1436			SCHMDP-SO	SO		(5,154)	(4,809)	(345)	-	(345)
1437					B6	407,898	403,334	4,564	-	4,564
1438										
1439	SCHMDT	Deductions - Temporary								
1440			GP	S		59,453,855	59,460,007	(6,152)	-	(6,152)
1441			CUST	BADDEBT		-	-	-	-	-
1442			CUST	CN		-	-	-	-	-
1443			SCHMDT-SNP	SNP		68,215,421	64,091,648	4,123,773	-	4,123,773
1444			DPW	SNPD		2,518,646	2,361,923	156,723	-	156,723
1445			P	JBE		16,378,346	12,690,017	3,688,329	-	3,688,329
1446			P	SE		374,352	346,011	28,341	-	28,341
1447			SCHMDT-SG	SG		86,388,120	79,439,581	6,948,539	-	6,948,539
1448			SCHMDT-GPS	GPS		32,926,612	30,723,305	2,203,307	-	2,203,307
1449			SCHMDT-SO	SO		22,878,819	21,347,867	1,530,952	-	1,530,952
1450			TAXDEPR	TAXDEPR		768,658,703	724,096,186	44,562,517	-	44,562,517
1451			SCHMDT-SG	CAGW		349,827	270,998	78,829	-	78,829
1452			SCHMDT-SG	CAGE		276,071	276,071	-	-	-
1453			P	JBG		-	-	-	-	-
1454			P	CAEE		1,264,456	1,264,456	-	-	-
1455			P	TROJD		-	-	-	-	-
1456					B6	1,059,683,228	996,368,069	63,315,159	-	63,315,159
1457										
1458	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,060,091,126	996,771,403	63,319,723	-	63,319,723
1459										
1460	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(464,742,712)	(450,469,306)	(14,273,406)	-	(14,273,406)
1461										
1462										
1463	40911	State Income Taxes								
1464			IBT	IBT		73,386,879	73,386,879	-	-	-
1465		Credits	IBT	IBT		-	-	-	-	-
1466				CAGE		-	-	-	-	-
1467			IBT	IBT		-	-	-	-	-
1468	**TOTAL STATE TAXES**				B6	73,386,879	73,386,879	-	-	-
1469										
1470										
1471	Calculation of Taxable Income:									
1472		Operating Revenues				5,034,920,457	4,683,691,793	351,228,664	-	351,228,664
1473		Operating Deductions:								
1474		O & M Expenses				1,814,124,342	1,580,579,655	233,544,687	-	233,544,687
1475		Depreciation Expense				627,106,006	584,296,751	42,809,255	-	42,809,255
1476		Amortization Expense				48,299,749	44,362,999	3,936,750	-	3,936,750
1477		Taxes Other Than Income				169,742,074	149,117,245	20,624,830	-	20,624,830
1478		Interest & Dividends (AFUDC-Equity)				(55,096,883)	(51,766,154)	(3,330,728)	-	(3,330,728)
1479		Misc Revenue & Expense				151,622	130,029	21,594	-	21,594
1480		Total Operating Deductions				2,604,326,911	2,306,720,525	297,606,386	-	297,606,386
1481		Other Deductions:								
1482		Interest Deductions				348,215,554	327,165,155	21,050,400	-	21,050,400
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				(464,742,712)	(450,469,306)	(14,273,406)	-	(14,273,406)
1485										
1486		Income Before State Taxes				1,617,635,279	1,599,336,807	18,298,472	-	18,298,472
1487										
1488		State Income Taxes				73,386,879	73,386,879	-	-	-
1489										
1490	Total Taxable Income					1,544,248,401	1,525,949,929	18,298,472	-	18,298,472
1491										
1492	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1493										
1494	Federal Income Tax - Calculated					540,486,940	534,082,475	6,404,465	-	6,404,465
1495										
1496	Adjustments to Calculated Tax:									
1497	40910	Fed. Credit	P	SE		(5,077)	(4,693)	(384)	-	(384)
1498	40910	Fed. Credit	P	JBE		(19,093)	(14,793)	(4,300)	-	(4,300)
1499	40910	Fed. Credit	P	SO		711	663	48	-	48
1500	40910	Fed. Credit	P	SG		(50,095,406)	(46,066,034)	(4,029,372)	-	(4,029,372)
1501	40910	Fed. Credit		CAGW		(110,915)	(85,922)	(24,993)	-	(24,993)
1502	40910	Fed. Credit		CAEE		(8,533)	(8,533)	-	-	-
1503	**FEDERAL INCOME TAX**					490,248,627	487,903,164	2,345,464	-	2,345,464
1504										
1505	**TOTAL OPERATING EXPENSES**					**3,397,762,422**	**3,087,765,943**	**309,996,479**	**-**	**309,996,479**

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1506	310	Land and Land Rights								
1507			P	DGP		-	-	-	-	-
1508			P	DGU		-	-	-	-	-
1509			P	SG		-	-	-	-	-
1510			P	CAGW		1,698,254	1,315,577	382,677	-	382,677
1511			P	CAGE		90,654,504	90,654,504	-	-	-
1512			P	JBG		1,161,925	901,587	260,337	-	260,337
1513			P	S		-	-	-	-	-
1514			P	CAGE		-	-	-	-	-
1515					B8	93,514,683	92,871,668	643,015	-	643,015
1516										
1517	311	Structures and Improvements								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		66,251,235	51,322,463	14,928,772	-	14,928,772
1522			P	CAGE		806,641,660	806,641,660	-	-	-
1523			P	JBG		138,765,138	107,673,829	31,091,309	-	31,091,309
1524			P	CAGE		-	-	-	-	-
1525					B8	1,011,658,034	965,637,953	46,020,081	-	46,020,081
1526										
1527	312	Boiler Plant Equipment								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	SG		-	-	-	-	-
1531			P	CAGW		121,980,826	94,494,184	27,486,642	-	27,486,642
1532			P	CAGE		3,323,778,114	3,323,778,114	-	-	-
1533			P	JBG		695,818,582	539,915,516	155,903,066	-	155,903,066
1534			P	S		-	-	-	-	-
1535					B8	4,141,577,522	3,958,187,814	183,389,708	-	183,389,708
1536										
1537	314	Turbogenerator Units								
1538			P	DGP		-	-	-	-	-
1539			P	DGU		-	-	-	-	-
1540			P	SG		-	-	-	-	-
1541			P	CAGW		55,809,800	43,233,856	12,575,943	-	12,575,943
1542			P	CAGE		735,778,942	735,778,942	-	-	-
1543			P	JBG		200,600,184	155,654,297	44,945,888	-	44,945,888
1544			P	CAGE		-	-	-	-	-
1545					B8	992,188,926	934,667,095	57,521,831	-	57,521,831
1546										
1547	315	Accessory Electric Equipment								
1548			P	DGP		-	-	-	-	-
1549			P	DGU		-	-	-	-	-
1550			P	SG		-	-	-	-	-
1551			P	CAGW		13,342,686	10,336,102	3,006,584	-	3,006,584
1552			P	CAGE		409,443,333	409,443,333	-	-	-
1553			P	JBG		60,406,332	46,871,867	13,534,465	-	13,534,465
1554			P	CAGE		-	-	-	-	-
1555					B8	483,192,351	466,651,301	16,541,049	-	16,541,049
1556										
1557										
1558										
1559	316	Misc Power Plant Equipment								
1560			P	DGP		-	-	-	-	-
1561			P	DGU		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563			P	CAGW		326,281	252,758	73,523	-	73,523
1564			P	CAGE		26,795,656	26,795,656	-	-	-
1565			P	JBG		4,119,223	3,196,282	922,941	-	922,941
1566			P	CAGE		-	-	-	-	-
1567					B8	31,241,160	30,244,696	996,464	-	996,464
1568										
1569	317	Steam Plant ARO								
1570			P	S		-	-	-	-	-
1571						-	-	-	-	-
1572										
1573	SP	Unclassified Steam Plant - Account 300								
1574			P	CAGW		-	-	-	-	-
1575			P	CAGE		(1,741,112)	(1,741,112)	-	-	-
1576			P	SG		3,487,093	3,206,612	280,481	-	280,481
1577						1,745,981	1,465,500	280,481	-	280,481
1578										
1579										
1580	**Total Steam Production Plant**				B8	**6,755,118,656**	**6,449,726,028**	**305,392,628**	**-**	**305,392,628**
1581										
1582										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1583	Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-
1585		JBG				1,100,871,384	854,213,378	246,658,006	-	246,658,006
1586		JBE				-	-	-	-	-
1587		SG				3,487,093	3,206,612	280,481	-	280,481
1588		CAGW				259,409,081	200,954,940	58,454,142	-	58,454,142
1589		CAGE				5,391,351,098	5,391,351,098	-	-	-
1590		SSGCH				-	-	-	-	-
1591	Total Steam Production Plant by Factor				B8	6,755,118,656	6,449,726,028	305,392,628	-	305,392,628
1592	320	Land and Land Rights								
1593			P	DGP		-	-	-	-	-
1594			P	SG		-	-	-	-	-
1595						-	-	-	-	-
1596										
1597	321	Structures and Improvements								
1598			P	DGP		-	-	-	-	-
1599			P	SG		-	-	-	-	-
1600						-	-	-	-	-
1601										
1602	322	Reactor Plant Equipment								
1603			P	DGP		-	-	-	-	-
1604			P	SG		-	-	-	-	-
1605						-	-	-	-	-
1606										
1607	323	Turbogenerator Units								
1608			P	DGP		-	-	-	-	-
1609			P	SG		-	-	-	-	-
1610						-	-	-	-	-
1611										
1612	324	Land and Land Rights								
1613			P	DGP		-	-	-	-	-
1614			P	SG		-	-	-	-	-
1615						-	-	-	-	-
1616										
1617	325	Misc. Power Plant Equipment								
1618			P	DGP		-	-	-	-	-
1619			P	SG		-	-	-	-	-
1620						-	-	-	-	-
1621										
1622										
1623	NP	Unclassified Nuclear Plant - Acct 300								
1624			P	SG		-	-	-	-	-
1625						-	-	-	-	-
1626										
1627										
1628	**Total Nuclear Production Plant**					-	-	-	-	-
1629										
1630										
1631										
1632	Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-
1634		DGU				-	-	-	-	-
1635		SG				-	-	-	-	-
1636										
1637	Total Nuclear Plant by Factor					-	-	-	-	-
1638										
1639	330	Land and Land Rights								
1640			P	DGP		-	-	-	-	-
1641			P	DGU		-	-	-	-	-
1642			P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773
1643			P	CAGE		5,947,372	5,947,372	-	-	-
1644			P	CAGW		-	-	-	-	-
1645			P	CAGE		-	-	-	-	-
1646					B8	31,317,393	25,600,620	5,716,773	-	5,716,773
1647										
1648	331	Structures and Improvements								
1649			P	DGP		-	-	-	-	-
1650			P	DGU		-	-	-	-	-
1651			P	CAGW		203,793,859	157,871,816	45,922,043	-	45,922,043
1652			P	CAGE		15,498,594	15,498,594	-	-	-
1653			P	CAGW		-	-	-	-	-
1654			P	CAGE		-	-	-	-	-
1655					B8	219,292,453	173,370,410	45,922,043	-	45,922,043
1656										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1657	332	Reservoirs, Dams & Waterways								
1658			P	DGP		-	-	-	-	-
1659			P	DGU		-	-	-	-	-
1660			P	CAGW		380,582,773	294,823,866	85,758,907	-	85,758,907
1661			P	CAGE		91,707,669	91,707,669	-	-	-
1662			P	CAGW		-	-	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	472,290,441	386,531,534	85,758,907	-	85,758,907
1665										
1666	333	Water Wheel, Turbines, & Generators								
1667			P	DGP		-	-	-	-	-
1668			P	DGU		-	-	-	-	-
1669			P	CAGW		81,029,830	62,770,912	18,258,918	-	18,258,918
1670			P	CAGE		40,262,222	40,262,222	-	-	-
1671			P	CAGW		-	-	-	-	-
1672			P	CAGE		-	-	-	-	-
1673					B8	121,292,053	103,033,135	18,258,918	-	18,258,918
1674										
1675	334	Accessory Electric Equipment								
1676			P	DGP		-	-	-	-	-
1677			P	DGU		-	-	-	-	-
1678			P	CAGW		64,715,146	50,132,509	14,582,636	-	14,582,636
1679			P	CAGE		11,471,666	11,471,666	-	-	-
1680			P	CAGW		-	-	-	-	-
1681			P	CAGE		-	-	-	-	-
1682					B8	76,186,812	61,604,176	14,582,636	-	14,582,636
1683										
1684										
1685										
1686	335	Misc. Power Plant Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		2,190,172	1,696,648	493,524	-	493,524
1690			P	CAGE		169,719	169,719	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	2,359,891	1,866,367	493,524	-	493,524
1694										
1695	336	Roads, Railroads & Bridges								
1696			P	DGP		-	-	-	-	-
1697			P	DGU		-	-	-	-	-
1698			P	CAGW		17,890,580	13,859,193	4,031,387	-	4,031,387
1699			P	CAGE		2,062,911	2,062,911	-	-	-
1700			P	CAGW		-	-	-	-	-
1701			P	CAGE		-	-	-	-	-
1702					B8	19,953,491	15,922,104	4,031,387	-	4,031,387
1703										
1704	337	Hydro Plant ARO								
1705			P	S		-	-	-	-	-
1706						-	-	-	-	-
1707										
1708	HP	Unclassified Hydro Plant - Acct 300								
1709			P	S		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713			P	CAGW		-	-	-	-	-
1714			P	CAGE		-	-	-	-	-
1715						-	-	-	-	-
1716										
1717	**Total Hydraulic Plant**				B8	**942,692,534**	**767,928,345**	**174,764,189**	**-**	**174,764,189**
1718										
1719	Summary of Hydraulic Plant by Factor									
1720		S				-	-	-	-	-
1721		SG				-	-	-	-	-
1722		CAGW				775,572,380	600,808,191	174,764,189	-	174,764,189
1723		CAGE				167,120,154	167,120,154	-	-	-
1724		DGP				-	-	-	-	-
1725		DGU				-	-	-	-	-
1726	Total Hydraulic Plant by Factor				B8	942,692,534	767,928,345	174,764,189	-	174,764,189
1727										
1728	340	Land and Land Rights								
1729			P	CAGW		-	-	-	-	-
1730			P	DGU		-	-	-	-	-
1731			P	CAGW		2,816,036	2,181,482	634,553	-	634,553
1732			P	CAGE		31,520,947	31,520,947	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	34,336,982	33,702,429	634,553	-	634,553
1735										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1736	341	Structures and Improvements								
1737			P	CAGW		-	-	-	-	-
1738			P	DGU		-	-	-	-	-
1739			P	CAGW		57,408,853	44,472,586	12,936,267	-	12,936,267
1740			P	CAGE		130,155,321	130,155,321	-	-	-
1741			P	CAGE		-	-	-	-	-
1742					B8	187,564,174	174,627,907	12,936,267	-	12,936,267
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745			P	CAGW		-	-	-	-	-
1746			P	DGU		-	-	-	-	-
1747			P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1748			P	CAGE		11,155,205	11,155,205	-	-	-
1749			P	CAGE		-	-	-	-	-
1750					B8	12,777,872	12,412,227	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753			P	S		-	-	-	-	-
1754			P	DGU		-	-	-	-	-
1755			P	SG		-	-	-	-	-
1756			P	CAGW		954,833,482	739,675,357	215,158,125	-	215,158,125
1757			P	CAGE		1,732,269,259	1,732,269,259	-	-	-
1758			P	CAGE		-	-	-	-	-
1759					B8	2,687,102,741	2,471,944,617	215,158,125	-	215,158,125
1760										
1761	344	Generators								
1762			P	S		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	SG		-	-	-	-	-
1765			P	CAGW		130,497,398	101,091,668	29,405,730	-	29,405,730
1766			P	CAGE		240,529,621	240,529,621	-	-	-
1767			P	CAGE		-	-	-	-	-
1768					B8	371,027,019	341,621,289	29,405,730	-	29,405,730
1769										
1770	345	Accessory Electric Plant								
1771			P	CAGW		-	-	-	-	-
1772			P	DGU		-	-	-	-	-
1773			P	CAGW		87,332,369	67,653,263	19,679,105	-	19,679,105
1774			P	CAGE		190,264,178	190,264,178	-	-	-
1775			P	CAGE		-	-	-	-	-
1776					B8	277,596,547	257,917,442	19,679,105	-	19,679,105
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781			P	SG		-	-	-	-	-
1782			P	DGU		-	-	-	-	-
1783			P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1784			P	CAGE		9,218,648	9,218,648	-	-	-
1785					B8	13,247,027	12,339,289	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788			P	S		-	-	-	-	-
1789						-	-	-	-	-
1790										
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792			P	S		-	-	-	-	-
1793			P	SG		(271)	(249)	(22)	-	(22)
1794			P	CAGW		-	-	-	-	-
1795			P	CAGE		-	-	-	-	-
1796						(271)	(249)	(22)	-	(22)
1797										
1798	**Total Other Production Plant**				B8	**3,583,652,092**	**3,304,564,950**	**279,087,142**	**-**	**279,087,142**
1799										
1800	Summary of Other Production Plant by Factor									
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				(271)	(249)	(22)	-	(22)
1804		CAGW				1,238,539,184	959,452,020	279,087,164	-	279,087,164
1805		CAGE				2,345,113,179	2,345,113,179	-	-	-
1806		SSGCT				-	-	-	-	-
1807	Total of Other Production Plant by Factor				B8	3,583,652,092	3,304,564,950	279,087,142	-	279,087,142
1808										
1809	Experimental Plant									
1810	103	Experimental Plant								
1811			P	DGP		-	-	-	-	-
1812	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1813										
1814	**TOTAL PRODUCTION PLANT**				B8	**11,281,463,283**	**10,522,219,324**	**759,243,959**	**-**	**759,243,959**

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1815	350	Land and Land Rights								
1816			T	DGP		-	-	-	-	-
1817			T	DGU		-	-	-	-	-
1818			T	CAGW		30,204,401	23,398,269	6,806,131	-	6,806,131
1819			T	CAGE		195,102,678	195,102,678	-	-	-
1820			T	JBG		1,061,187	823,421	237,767	-	237,767
1821			T	SG		100,388	92,313	8,075	-	8,075
1822					B8	226,468,654	219,416,681	7,051,973	-	7,051,973
1823										
1824	352	Structures and Improvements								
1825			T	S		-	-	-	-	-
1826			T	DGP		-	-	-	-	-
1827			T	DGU		-	-	-	-	-
1828			T	CAGW		40,817,696	31,620,010	9,197,686	-	9,197,686
1829			T	CAGE		151,718,054	151,718,054	-	-	-
1830			T	JBG		1,391,761	1,079,927	311,834	-	311,834
1831			T	SG		3,167	2,913	255	-	255
1832					B8	193,930,679	184,420,904	9,509,775	-	9,509,775
1833										
1834	353	Station Equipment								
1835			T	DGP		-	-	-	-	-
1836			T	DGU		-	-	-	-	-
1837			T	CAGW		437,026,590	338,548,872	98,477,717	-	98,477,717
1838			T	CAGE		1,330,658,266	1,330,658,266	-	-	-
1839			T	JBG		32,085,098	24,896,205	7,188,893	-	7,188,893
1840			T	SG		952,147	875,562	76,585	-	76,585
1841					B8	1,800,722,100	1,694,978,905	105,743,195	-	105,743,195
1842										
1843	354	Towers and Fixtures								
1844			T	DGP		-	-	-	-	-
1845			T	DGU		-	-	-	-	-
1846			T	CAGW		171,817,851	133,101,145	38,716,705	-	38,716,705
1847			T	CAGE		1,021,676,944	1,021,676,944	-	-	-
1848			T	JBG		14,255,314	11,061,310	3,194,004	-	3,194,004
1849			T	SG		123,630	113,686	9,944	-	9,944
1850					B8	1,207,873,739	1,165,953,086	41,920,653	-	41,920,653
1851										
1852	355	Poles and Fixtures								
1853			T	DGP		-	-	-	-	-
1854			T	DGU		-	-	-	-	-
1855			T	CAGW		241,976,528	187,450,564	54,525,964	-	54,525,964
1856			T	CAGE		467,744,533	467,744,533	-	-	-
1857			T	JBG		3,944	3,060	884	-	884
1858			T	SG		661,717	608,492	53,225	-	53,225
1859					B8	710,386,721	655,806,649	54,580,072	-	54,580,072
1860										
1861	356	Clearing and Grading								
1862			T	DGP		-	-	-	-	-
1863			T	DGU		-	-	-	-	-
1864			T	CAGW		292,809,449	226,829,010	65,980,439	-	65,980,439
1865			T	CAGE		752,218,067	752,218,067	-	-	-
1866			T	JBG		7,622,262	5,914,441	1,707,822	-	1,707,822
1867			T	SG		1,498,593	1,378,055	120,538	-	120,538
1868					B8	1,054,148,371	986,339,573	67,808,798	-	67,808,798
1869										
1870	357	Underground Conduit								
1871			T	DGP		-	-	-	-	-
1872			T	DGU		-	-	-	-	-
1873			T	CAGW		231,702	179,492	52,211	-	52,211
1874			T	CAGE		3,173,626	3,173,626	-	-	-
1875			T	SG		-	-	-	-	-
1876					B8	3,405,328	3,353,118	52,211	-	52,211
1877										
1878	358	Underground Conductors								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		322,933	250,165	72,768	-	72,768
1882			T	CAGE		7,377,487	7,377,487	-	-	-
1883			T	SG		-	-	-	-	-
1884					B8	7,700,420	7,627,652	72,768	-	72,768
1885										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1886	359	Roads and Trails								
1887			T	DGP		-	-	-	-	-
1888			T	DGU		-	-	-	-	-
1889			T	CAGW		7,053,170	5,463,839	1,589,331	-	1,589,331
1890			T	CAGE		4,852,284	4,852,284	-	-	-
1891			T	SG		15,883	14,605	1,278	-	1,278
1892					B8	11,921,337	10,330,728	1,590,609	-	1,590,609
1893										
1894	TP	Unclassified Trans Plant - Acct 300								
1895			T	SG		-	-	-	-	-
1896			T	CAGW		5,846,221	4,528,858	1,317,363	-	1,317,363
1897			T	CAGE		28,222,890	28,222,890	-	-	-
1898						34,069,111	32,751,748	1,317,363	-	1,317,363
1899										
1900	TS0	Unclassified Trans Sub Plant - Acct 300								
1901			T	SG		-	-	-	-	-
1902						-	-	-	-	-
1903										
1904	**TOTAL TRANSMISSION PLANT**				B8	**5,250,626,460**	**4,960,979,044**	**289,647,417**	**-**	**289,647,417**
1905	Summary of Transmission Plant by Factor									
1906		JBG				56,419,567	43,778,365	12,641,202	-	12,641,202
1907		JBE				-	-	-	-	-
1908		CAGW				1,228,106,541	951,370,225	276,736,316	-	276,736,316
1909		CAGE				3,962,744,828	3,962,744,828	-	-	-
1910		SG				3,355,524	3,085,626	269,898	-	269,898
1911	Total Transmission Plant by Factor				B8	5,250,626,460	4,960,979,044	289,647,417	-	289,647,417
1912	360	Land and Land Rights								
1913			DPW	S		62,138,542	60,455,324	1,683,219	-	1,683,219
1914					B8	62,138,542	60,455,324	1,683,219	-	1,683,219
1915										
1916	361	Structures and Improvements								
1917			DPW	S		98,876,557	96,352,079	2,524,478	-	2,524,478
1918					B8	98,876,557	96,352,079	2,524,478	-	2,524,478
1919										
1920	362	Station Equipment								
1921			DPW	S		902,176,903	852,834,517	49,342,386	-	49,342,386
1922					B8	902,176,903	852,834,517	49,342,386	-	49,342,386
1923										
1924	363	Storage Battery Equipment								
1925			DPW	S		-	-	-	-	-
1926					B8	-	-	-	-	-
1927										
1928	364	Poles, Towers & Fixtures								
1929			DPW	S		1,053,495,586	957,347,842	96,147,744	-	96,147,744
1930					B8	1,053,495,586	957,347,842	96,147,744	-	96,147,744
1931										
1932	365	Overhead Conductors								
1933			DPW	S		695,027,172	634,133,045	60,894,127	-	60,894,127
1934					B8	695,027,172	634,133,045	60,894,127	-	60,894,127
1935										
1936	366	Underground Conduit								
1937			DPW	S		331,658,952	315,004,539	16,654,413	-	16,654,413
1938					B8	331,658,952	315,004,539	16,654,413	-	16,654,413
1939										
1940										
1941										
1942										
1943	367	Underground Conductors								
1944			DPW	S		778,075,346	754,630,877	23,444,469	-	23,444,469
1945					B8	778,075,346	754,630,877	23,444,469	-	23,444,469
1946										
1947	368	Line Transformers								
1948			DPW	S		1,201,661,423	1,098,522,935	103,138,489	-	103,138,489
1949					B8	1,201,661,423	1,098,522,935	103,138,489	-	103,138,489
1950										
1951	369	Services								
1952			DPW	S		660,105,176	604,792,113	55,313,063	-	55,313,063
1953					B8	660,105,176	604,792,113	55,313,063	-	55,313,063
1954										
1955	370	Meters								
1956			DPW	S		178,776,531	167,232,964	11,543,566	-	11,543,566
1957					B8	178,776,531	167,232,964	11,543,566	-	11,543,566
1958										
1959	371	Installations on Customers' Premises								
1960			DPW	S		8,823,938	8,311,793	512,144	-	512,144
1961					B8	8,823,938	8,311,793	512,144	-	512,144
1962										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1963	372	Leased Property								
1964			DPW	S		-	-	-	-	-
1965					B8	-	-	-	-	-
1966										
1967	373	Street Lights								
1968			DPW	S		60,935,655	56,745,709	4,189,946	-	4,189,946
1969					B8	60,935,655	56,745,709	4,189,946	-	4,189,946
1970										
1971	DP	Unclassified Dist Plant - Acct 300								
1972			DPW	S		21,973,846	20,571,368	1,402,478	-	1,402,478
1973						21,973,846	20,571,368	1,402,478	-	1,402,478
1974										
1975	DS0	Unclassified Dist Sub Plant - Acct 300								
1976			DPW	S		-	-	-	-	-
1977						-	-	-	-	-
1978										
1979										
1980	**TOTAL DISTRIBUTION PLANT**				B8	**6,053,725,627**	**5,626,935,104**	**426,790,522**	**-**	**426,790,522**
1981										
1982	Summary of Distribution Plant by Factor									
1983		S				6,053,725,627	5,626,935,104	426,790,522	-	426,790,522
1984										
1985	Total Distribution Plant by Factor				B8	6,053,725,627	5,626,935,104	426,790,522	-	426,790,522
1986	389	Land and Land Rights								
1987			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
1988			CUST	CN		1,128,506	1,050,299	78,207	-	78,207
1989			G-DGU	DGU		-	-	-	-	-
1990			G-SG	SG		-	-	-	-	-
1991			G-SG	CAGW		-	-	-	-	-
1992			G-SG	CAGE		1,560	1,560	-	-	-
1993			PTD	SO		7,135,609	6,658,125	477,484	-	477,484
1994					B8	21,015,917	19,361,400	1,654,517	-	1,654,517
1995										
1996	390	Structures and Improvements								
1997			G-SITUS	S		119,448,250	105,830,290	13,617,960	-	13,617,960
1998			G-DGP	DGP		-	-	-	-	-
1999			G-DGU	CAEE		8,922	8,922	-	-	-
2000			CUST	CN		11,004,175	10,241,574	762,601	-	762,601
2001			G-SG	SG		-	-	-	-	-
2002			G-SG	CAGW		3,252,608	2,519,679	732,929	-	732,929
2003			G-SG	CAGE		4,166,632	4,166,632	-	-	-
2004			PTD	JBG		19,191	14,891	4,300	-	4,300
2005			PTD	SO		95,297,784	88,920,866	6,376,918	-	6,376,918
2006					B8	233,197,562	211,702,855	21,494,707	-	21,494,707
2007										
2008	391	Office Furniture & Equipment								
2009			G-SITUS	S		10,308,597	9,214,974	1,093,623	-	1,093,623
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		7,071,896	6,581,806	490,090	-	490,090
2013			G-SG	SG		-	-	-	-	-
2014			P	SE		-	-	-	-	-
2015			PTD	SO		65,342,087	60,969,675	4,372,411	-	4,372,411
2016			G-SG	CAGW		738,718	572,258	166,459	-	166,459
2017			G-SG	CAGE		3,179,623	3,179,623	-	-	-
2018			P	JBG		478,386	371,201	107,186	-	107,186
2019			P	JBE		1,070	829	241	-	241
2020			P	CAEE		50,087	50,087	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022			G-SG	CAGE		-	-	-	-	-
2023					B8	87,170,463	80,940,453	6,230,010	-	6,230,010
2024										
2025	392	Transportation Equipment								
2026			G-SITUS	S		77,645,373	72,677,671	4,967,702	-	4,967,702
2027			PTD	SO		7,175,998	6,695,811	480,187	-	480,187
2028			G-SG	SG		-	-	-	-	-
2029			CUST	CN		-	-	-	-	-
2030			G-DGU	DGU		-	-	-	-	-
2031			P	SE		-	-	-	-	-
2032			G-DGP	DGP		-	-	-	-	-
2033			G-SG	CAGW		5,259,671	4,074,479	1,185,192	-	1,185,192
2034			G-SG	CAGE		13,227,735	13,227,735	-	-	-
2035			P	JBG		1,485,029	1,152,297	332,731	-	332,731
2036			P	CAEW		-	-	-	-	-
2037			P	CAEE		429,830	429,830	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	105,223,636	98,257,824	6,965,812	-	6,965,812
2041										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	393	Stores Equipment								
2043			G-SITUS	S		8,860,197	8,101,505	758,692	-	758,692
2044			G-DGP	DGP		-	-	-	-	-
2045			G-DGU	DGU		-	-	-	-	-
2046			PTD	SO		223,475	208,521	14,954	-	14,954
2047			G-SG	SG		-	-	-	-	-
2048			G-SG	CAGW		692,582	536,518	156,063	-	156,063
2049			G-SG	CAGE		4,022,645	4,022,645	-	-	-
2050			G-SG	JBG		677,395	525,620	151,775	-	151,775
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	14,476,293	13,394,809	1,081,484	-	1,081,484
2053										
2054	394	Tools, Shop & Garage Equipment								
2055			G-SITUS	S		33,379,274	30,493,665	2,885,609	-	2,885,609
2056			G-DGP	DGP		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			PTD	SO		3,740,478	3,490,181	250,297	-	250,297
2059			P	SE		-	-	-	-	-
2060			G-DGU	DGU		-	-	-	-	-
2061			G-SG	CAGW		2,864,054	2,218,680	645,374	-	645,374
2062			G-SG	CAGE		18,795,358	18,795,358	-	-	-
2063			P	JBG		3,234,538	2,509,817	724,721	-	724,721
2064			P	CAEW		-	-	-	-	-
2065			P	CAEE		5,617	5,617	-	-	-
2066			G-SG	CAGE		-	-	-	-	-
2067			G-SG	CAGE		-	-	-	-	-
2068					B8	62,019,319	57,513,318	4,506,001	-	4,506,001
2069										
2070	395	Laboratory Equipment								
2071			G-SITUS	S		22,423,288	20,782,375	1,640,913	-	1,640,913
2072			G-DGP	DGP		-	-	-	-	-
2073			G-DGU	DGU		-	-	-	-	-
2074			PTD	SO		4,777,922	4,458,204	319,718	-	319,718
2075			P	SE		-	-	-	-	-
2076			G-SG	SG		-	-	-	-	-
2077			G-SG	CAGW		1,467,654	1,136,939	330,715	-	330,715
2078			G-SG	CAGE		4,954,119	4,954,119	-	-	-
2079			P	JBG		206,318	160,091	46,227	-	46,227
2080			P	CAEW		-	-	-	-	-
2081			P	CAEE		-	-	-	-	-
2082			G-SG	CAGE		-	-	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084					B8	33,829,301	31,491,728	2,337,573	-	2,337,573
2085										
2086	396	Power Operated Equipment								
2087			G-SITUS	S		114,922,739	107,585,663	7,337,076	-	7,337,076
2088			G-DGP	DGP		-	-	-	-	-
2089			G-SG	SG		-	-	-	-	-
2090			PTD	SO		1,587,206	1,480,997	106,209	-	106,209
2091			G-DGU	DGU		-	-	-	-	-
2092			P	SE		-	-	-	-	-
2093			G-SG	CAGW		2,436,664	1,887,596	549,068	-	549,068
2094			G-SG	CAGE		29,908,219	29,908,219	-	-	-
2095			P	JBG		9,729,512	7,549,546	2,179,966	-	2,179,966
2096			P	CAEW		-	-	-	-	-
2097			P	CAEE		45,031	45,031	-	-	-
2098			G-SG	CAGE		-	-	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100					B8	158,629,370	148,457,053	10,172,318	-	10,172,318
2101	397	Communication Equipment								
2102			G-SITUS	S		165,618,263	152,822,774	12,795,488	-	12,795,488
2103			G-DGP	DGP		-	-	-	-	-
2104			G-DGU	DGU		-	-	-	-	-
2105			PTD	SO		75,423,252	70,376,252	5,047,000	-	5,047,000
2106			CUST	CN		3,333,476	3,102,462	231,013	-	231,013
2107			G-SG	SG		138,684	127,529	11,155	-	11,155
2108			P	SE		-	-	-	-	-
2109			G-SG	CAGW		37,628,849	29,149,724	8,479,125	-	8,479,125
2110			G-SG	CAGE		100,259,985	100,259,985	-	-	-
2111			P	JBG		4,240,357	3,290,275	950,082	-	950,082
2112			P	CAEW		-	-	-	-	-
2113			P	CAEE		316,077	316,077	-	-	-
2114			G-SG	CAGE		-	-	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116					B8	386,958,941	359,445,078	27,513,863	-	27,513,863
2117										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	398	Misc. Equipment								
2119			G-SITUS	S		2,507,125	2,304,209	202,916	-	202,916
2120			G-DGP	DGP		-	-	-	-	-
2121			G-DGU	DGU		-	-	-	-	-
2122			CUST	CN		216,484	201,482	15,003	-	15,003
2123			PTD	SO		2,745,367	2,561,659	183,708	-	183,708
2124			P	SE		-	-	-	-	-
2125			G-SG	SG		-	-	-	-	-
2126			G-SG	CAGW		349,347	270,626	78,720	-	78,720
2127			G-SG	CAGE		1,846,895	1,846,895	-	-	-
2128			P	JBG		116,115	90,098	26,016	-	26,016
2129			P	CAEW		-	-	-	-	-
2130			P	CAEE		884	884	-	-	-
2131			G-SG	CAGE		-	-	-	-	-
2132					B8	7,782,217	7,275,854	506,363	-	506,363
2133										
2134	399	Coal Mine								
2135			P	SE		-	-	-	-	-
2136			P	CAEW		-	-	-	-	-
2137			P	CAEE		301,060,018	301,060,018	-	-	-
2138	MP		P	JBE		-	-	-	-	-
2139					B8	301,060,018	301,060,018	-	-	-
2140										
2141	399L	WIDCO Capital Lease								
2142			P	SE		-	-	-	-	-
2143						-	-	-	-	-
2144										
2145		Remove Capital Leases				-	-	-	-	-
2146						-	-	-	-	-
2147										
2148	1011390	General Capital Leases								
2149			G-SITUS	S		8,557,087	8,557,087	-	-	-
2150			P	CAGW		3,739,163	2,896,596	842,567	-	842,567
2151			P	CAGE		15,459,045	15,459,045	-	-	-
2152			PTD	SO		3,468,480	3,236,384	232,096	-	232,096
2153					B9	31,223,775	30,149,112	1,074,663	-	1,074,663
2154										
2155		Remove Capital Leases				(31,223,775)	(30,149,112)	(1,074,663)	-	(1,074,663)
2156					B9	-	-	-	-	-
2157										
2158	1011392	General Vehicles Capital Leases								
2159			LABOR	SO		-	-	-	-	-
2160					B9	-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163					B9	-	-	-	-	-
2164										
2165	GP	Unclassified Gen Plant - Acct 300								
2166			G-SITUS	S		-	-	-	-	-
2167			PTD	SO		3,414,117	3,185,659	228,458	-	228,458
2168			CUST	CN		-	-	-	-	-
2169			G-SG	SG		-	-	-	-	-
2170			G-SG	CAGE		-	-	-	-	-
2171			G-DGU	CAGW		-	-	-	-	-
2172						3,414,117	3,185,659	228,458	-	228,458
2173										
2174	399G	Unclassified Gen Plant - Acct 300								
2175			G-SITUS	S		-	-	-	-	-
2176			PTD	SO		-	-	-	-	-
2177			G-SG	SG		-	-	-	-	-
2178			G-DGP	DGP		-	-	-	-	-
2179			G-DGU	DGU		-	-	-	-	-
2180						-	-	-	-	-
2181										
2182	**TOTAL GENERAL PLANT**				B8	**1,414,777,155**	**1,332,086,047**	**82,691,107**	**-**	**82,691,107**
2183										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2184	Summary of General Plant by Factor									
2185		S				576,420,436	530,021,630	46,398,806	-	46,398,806
2186		JBG				20,186,841	15,663,837	4,523,004	-	4,523,004
2187		JBE				1,070	829	241	-	241
2188		SG				138,684	127,529	11,155	-	11,155
2189		SO				270,331,774	252,242,334	18,089,439	-	18,089,439
2190		SE				-	-	-	-	-
2191		CN				22,754,536	21,177,624	1,576,913	-	1,576,913
2192		DEU				-	-	-	-	-
2193		CAGW				58,429,310	45,263,097	13,166,213	-	13,166,213
2194		CAGE				195,821,815	195,821,815	-	-	-
2195		CAEW				-	-	-	-	-
2196		CAEE				301,916,466	301,916,466	-	-	-
2197		SSGCT				-	-	-	-	-
2198		SSGCH				-	-	-	-	-
2199		Less Capital Leases				(31,223,775)	(30,149,112)	(1,074,663)	-	(1,074,663)
2200	Total General Plant by Factor				B8	1,414,777,155	1,332,086,047	82,691,107	-	82,691,107
2201	301	Organization								
2202			I-SITUS	S		-	-	-	-	-
2203			PTD	SO		-	-	-	-	-
2204			I-SG	CAGW		-	-	-	-	-
2205			I-SG	CAGE		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207					B8	-	-	-	-	-
2208	302	Franchise & Consent								
2209			I-SITUS	S		1,000,000	1,000,000	-	-	-
2210			I-SG	SG		-	-	-	-	-
2211			I-SG	CAGW		-	-	-	-	-
2212			I-SG	CAGE		-	-	-	-	-
2213			I-SG	CAGW		148,782,285	115,256,316	33,525,969	-	33,525,969
2214			I-SG	CAGE		13,049,527	13,049,527	-	-	-
2215			I-DGP	DGP		-	-	-	-	-
2216			I-DGU	DGU		-	-	-	-	-
2217					B8	162,831,812	129,305,844	33,525,969	-	33,525,969
2218										
2219	303	Miscellaneous intangible Plant								
2220			I-SITUS	S		13,942,655	12,434,807	1,507,848	-	1,507,848
2221			I-SG	SG		1,581,299	1,454,109	127,190	-	127,190
2222			PTD	SO		359,660,557	335,593,620	24,066,937	-	24,066,937
2223			P	SE		-	-	-	-	-
2224			CUST	CN		125,207,932	116,530,893	8,677,039	-	8,677,039
2225			I-SG	CAGW		78,699,858	60,965,966	17,733,892	-	17,733,892
2226			I-SG	CAGE		69,806,839	69,806,839	-	-	-
2227			P	JBG		339,310	263,285	76,025	-	76,025
2228			P	CAEW		-	-	-	-	-
2229			P	CAEE		3,685,030	3,685,030	-	-	-
2230			I-SG	CAGE		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232					B8	652,923,480	600,734,549	52,188,931	-	52,188,931
2233	303	Less Non-Utility Plant								
2234			I-SITUS	S		-	-	-	-	-
2235					B8	652,923,480	600,734,549	52,188,931	-	52,188,931
2236	IP	Unclassified Intangible Plant - Acct 300								
2237			I-SITUS	S		-	-	-	-	-
2238			I-SG	SG		-	-	-	-	-
2239			I-DGU	DGU		-	-	-	-	-
2240			PTD	SO		-	-	-	-	-
2241						-	-	-	-	-
2242										
2243	**TOTAL INTANGIBLE PLANT**				B8	**815,755,292**	**730,040,393**	**85,714,900**	-	**85,714,900**
2244										
2245	Summary of Intangible Plant by Factor									
2246		S				14,942,655	13,434,807	1,507,848	-	1,507,848
2247		JBG				339,310	263,285	76,025	-	76,025
2248		JBE				-	-	-	-	-
2249		SG				1,581,299	1,454,109	127,190	-	127,190
2250		SO				359,660,557	335,593,620	24,066,937	-	24,066,937
2251		CN				125,207,932	116,530,893	8,677,039	-	8,677,039
2252		CAGW				227,482,143	176,222,282	51,259,861	-	51,259,861
2253		CAGE				82,856,366	82,856,366	-	-	-
2254		CAEW				-	-	-	-	-
2255		CAEE				3,685,030	3,685,030	-	-	-
2256		SSGCT				-	-	-	-	-
2257		SSGCH				-	-	-	-	-
2258		SE				-	-	-	-	-
2259	Total Intangible Plant by Factor				B8	815,755,292	730,040,393	85,714,900	-	85,714,900
2260	Summary of Unclassified Plant (Account 106)									
2261		DP				21,973,846	20,571,368	1,402,478	-	1,402,478
2262		DS0				-	-	-	-	-
2263		GP				3,414,117	3,185,659	228,458	-	228,458
2264		HP				-	-	-	-	-
2265		NP				-	-	-	-	-
2266		OP				(271)	(249)	(22)	-	(22)
2267		TP				34,069,111	32,751,748	1,317,363	-	1,317,363
2268		TS0				-	-	-	-	-
2269		IP				-	-	-	-	-
2270		MP								
2271		SP				1,745,981	1,465,500	280,481	-	280,481
2272	Total Unclassified Plant by Factor					61,202,784	57,974,027	3,228,757	-	3,228,757
2273										
2274	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**24,816,347,817**	**23,172,259,911**	**1,644,087,905**	-	**1,644,087,905**

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2275	Summary of Electric Plant by Factor									
2276		S				6,645,163,703	6,170,466,527	474,697,176	-	474,697,176
2277		SE				-	-	-	-	-
2278		JBG				1,177,817,103	913,918,865	263,898,237	-	263,898,237
2279		JBE				1,070	829	241	-	241
2280		SG				8,562,330	7,873,627	688,702	-	688,702
2281		SO				629,992,331	587,835,954	42,156,377	-	42,156,377
2282		CN				147,962,469	137,708,517	10,253,952	-	10,253,952
2283		DEU				-	-	-	-	-
2284		CAGW				3,787,538,639	2,934,070,756	853,467,884	-	853,467,884
2285		CAGE				12,145,007,439	12,145,007,439	-	-	-
2286		CAEW				-	-	-	-	-
2287		CAEE				305,601,496	305,601,496	-	-	-
2288		SSGCH				-	-	-	-	-
2289		SSGCT				-	-	-	-	-
2290		Less Capital Leases				(31,223,775)	(30,149,112)	(1,074,663)	-	(1,074,663)
2291					B8	24,816,422,802	23,172,334,897	1,644,087,905	-	1,644,087,905
2292	105	Plant Held For Future Use								
2293			DPW	S		9,784,842	9,784,842	-	-	-
2294			P	SG		-	-	-	-	-
2295			T	SG		-	-	-	-	-
2296			P	SG		-	-	-	-	-
2297			P	SE		4,053,493	3,746,611	306,883	-	306,883
2298			P	SG		-	-	-	-	-
2299			P	CAGW		168,051	130,183	37,868	-	37,868
2300			P	CAGE		12,459,681	12,459,681	-	-	-
2301			P	CAEW		-	-	-	-	-
2302			P	CAEE		26,440,423	26,440,423	-	-	-
2303	**Total Plant Held For Future Use**				B10	52,906,490	52,561,740	344,750	-	344,750
2304										
2305	114	Electric Plant Acquisition Adjustments								
2306			P	S		-	-	-	-	-
2307			P	SG		-	-	-	-	-
2308			P	CAGW		-	-	-	-	-
2309			P	CAGE		148,861,671	148,861,671	-	-	-
2310			P	DGP		-	-	-	-	-
2311	**Total Electric Plant Acquisition Adjustments**				B15	148,861,671	148,861,671	-	-	-
2312										
2313	115	Accum Provision for Asset Acquisition Adjustments								
2314			P	S		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	CAGW		-	-	-	-	-
2317			P	CAGE		(109,006,010)	(109,006,010)	-	-	-
2318			P	DGP		-	-	-	-	-
2319					B15	(109,006,010)	(109,006,010)	-	-	-
2320										
2321	120	Nuclear Fuel								
2322			P	SE		-	-	-	-	-
2323	**Total Nuclear Fuel**					-	-	-	-	-
2324										
2325	124	Weatherization								
2326			DMSC	S		1,480,104	(443,873)	1,923,977	-	1,923,977
2327			DMSC	SO		(4,454)	(4,156)	(298)	-	(298)
2328					B16	1,475,650	(448,028)	1,923,679	-	1,923,679
2329										
2330	182W	Weatherization								
2331			DMSC	S		1,819,325	1,819,325	-	-	-
2332			DMSC	SG		-	-	-	-	-
2333			DMSC	SGCT		-	-	-	-	-
2334			DMSC	SO		-	-	-	-	-
2335					B16	1,819,325	1,819,325	-	-	-
2336										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2337	186W	Weatherization								
2338			DMSC	S		-	-	-	-	-
2339			DMSC	CN		-	-	-	-	-
2340			DMSC	CNP		-	-	-	-	-
2341			DMSC	SG		-	-	-	-	-
2342			DMSC	SO		-	-	-	-	-
2343					B16	-	-	-	-	-
2344										
2345	**Total Weatherization**					3,294,975	1,371,297	1,923,679	-	1,923,679
2346										
2347	151	Fuel Stock								
2348			P	DEU		-	-	-	-	-
2349			P	SE		-	-	-	-	-
2350			P	CAEW		2,369,686	1,832,998	536,688	-	536,688
2351			P	CAEE		203,616,021	203,616,021	-	-	-
2352			P	JBE		25,701,234	19,913,432	5,787,802	-	5,787,802
2353			P	CAEE		-	-	-	-	-
2354			P	CAEE		-	-	-	-	-
2355	**Total Fuel Stock**				B13	231,686,940	225,362,451	6,324,490	-	6,324,490
2356										
2357	152	Fuel Stock - Undistributed								
2358			P	SE		-	-	-	-	-
2359			P	CAEW		-	-	-	-	-
2360			P	CAEE		-	-	-	-	-
2361						-	-	-	-	-
2362										
2363	25316	DG&T Working Capital Deposit								
2364			P	SE		-	-	-	-	-
2365			P	CAEW		-	-	-	-	-
2366			P	CAEE		(3,683,042)	(3,683,042)	-	-	-
2367					B13	(3,683,042)	(3,683,042)	-	-	-
2368										
2369	25317	DG&T Working Capital Deposit								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		(2,813,896)	(2,813,896)	-	-	-
2373					B13	(2,813,896)	(2,813,896)	-	-	-
2374										
2375	25319	Provo Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		-	-	-	-	-
2379						-	-	-	-	-
2380										
2381		Total Fuel Stock			B13	225,190,002	218,865,513	6,324,490	-	6,324,490
2382	154	Materials and Supplies								
2383			MSS	S		90,579,323	86,344,309	4,235,014	-	4,235,014
2384			MSS	SG		884,379	813,245	71,134	-	71,134
2385			MSS	SE		-	-	-	-	-
2386			MSS	SO		112,191	104,684	7,507	-	7,507
2387			MSS	SNPPS		-	-	-	-	-
2388			MSS	SNPPH		-	-	-	-	-
2389			MSS	SNPD		(1,801,831)	(1,689,711)	(112,119)	-	(112,119)
2390			MSS	SNPT		-	-	-	-	-
2391			MSS	DGU		-	-	-	-	-
2392			MSS	DGP		-	-	-	-	-
2393			MSS	JBE		-	-	-	-	-
2394			MSS	SNPP		-	-	-	-	-
2395			MSS	CAGW		6,815,353	5,279,610	1,535,743	-	1,535,743
2396			MSS	CAGE		106,912,907	106,912,907	-	-	-
2397			MSS	JBG		5,581,826	4,331,178	1,250,647	-	1,250,647
2398			MSS	CAEW		-	-	-	-	-
2399			MSS	CAEE		6,467,620	6,467,620	-	-	-
2400			MSS	CAGE		-	-	-	-	-
2401	**Total Materials and Supplies**				B13	215,551,768	208,563,842	6,987,926	-	6,987,926
2402										
2403	163	Stores Expense Undistributed								
2404			MSS	SO		-	-	-	-	-
2405										
2406					B13	-	-	-	-	-
2407										
2408	25318	Provo Working Capital Deposit								
2409			MSS	SNPPS		-	-	-	-	-
2410			MSS	CAGW		-	-	-	-	-
2411			MSS	CAGE		(273,000)	(273,000)	-	-	-
2412					B13	(273,000)	(273,000)	-	-	-
2413										
2414		Total Materials & Supplies			B13	215,278,768	208,290,842	6,987,926	-	6,987,926
2415										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments								
2417			DMSC	S		12,787,670	12,787,670	-	-	-
2418			GP	GPS		4,646,506	4,335,582	310,924	-	310,924
2419			PT	SG		1,492,999	1,372,911	120,088	-	120,088
2420			PT	CAGW		868,320	672,656	195,664	-	195,664
2421			PT	CAGE		492,638	492,638	-	-	-
2422			P	CAEW		4,055	3,136	918	-	918
2423			P	CAEE		3,110,680	3,110,680	-	-	-
2424			P	SE		-	-	-	-	-
2425			PTD	SO		16,638,782	15,525,387	1,113,396	-	1,113,396
2426	**Total Prepayments**				B15	40,041,650	38,300,661	1,740,990	-	1,740,990
2427										
2428	182M	Misc Regulatory Assets								
2429			P	S		240,398,540	235,880,049	4,518,491	-	4,518,491
2430			DEFSG	SG		-	-	-	-	-
2431			P	CAGE		-	-	-	-	-
2432			P	CAGE		3,741,417	3,741,417	-	-	-
2433			P	CAGW		-	-	-	-	-
2434			P	JBG		-	-	-	-	-
2435			P	SE		10,608,209	9,805,081	803,128	-	803,128
2436			P	CAEW		-	-	-	-	-
2437			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2438			T	SO		14,855,610	13,861,537	994,074	-	994,074
2439					B11	258,995,567	252,679,875	6,315,692	-	6,315,692
2440										
2441	186M	Misc Deferred Debits								
2442			T	S		15,267,136	15,267,136	-	-	-
2443			P	CAEW		-	-	-	-	-
2444			P	CAEE		-	-	-	-	-
2445			DEFSG	SG		15,894,188	14,615,755	1,278,433	-	1,278,433
2446			LABOR	SO		19,910	18,577	1,332	-	1,332
2447			P	SE		-	-	-	-	-
2448			P	CAGW		19,690,084	15,253,204	4,436,880	-	4,436,880
2449			DEFSG	CAGE		31,766,624	31,766,624	-	-	-
2450			P	CAEW		-	-	-	-	-
2451			P	CAEE		12,108,526	12,108,526	-	-	-
2452			P	JBE		-	-	-	-	-
2453			GP	EXCTAX		-	-	-	-	-
2454	**Total Misc. Deferred Debits**				B11	94,746,468	89,029,824	5,716,645	-	5,716,645
2455										
2456	Working Capital									
2457	CWC	Cash Working Capital								
2458			CWC	S		-	-	-	-	-
2459			CWC	SO		-	-	-	-	-
2460			CWC	SE		-	-	-	-	-
2461					B14	-	-	-	-	-
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	GP	SNP		-	-	-	-	-
2465	135	Working Funds	GP	SG		-	-	-	-	-
2466	141	Other A/R	GP	SO		-	-	-	-	-
2467	143	Other A/R	GP	SO		39,775,727	37,114,107	2,661,621	-	2,661,621
2468	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO		(6,379,314)	(5,952,437)	(426,876)	-	(426,876)
2470	232	A/P	P	CAEE		(1,898,605)	(1,898,605)	-	-	-
2471	232	A/P	T	CAGE		(79,920)	(79,920)	-	-	-
2472	232	A/P	P	S		(169,643)	(169,643)	-	-	-
2473	2533	Other Misc. Df. Crd	P	SE		-	-	-	-	-
2474	2533	Other Misc. Df. Crd	P	CAEW		-	-	-	-	-
2475	2533	Other Misc. Df. Crd	P	CAEE		(5,966,696)	(5,966,696)	-	-	-
2476	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2477	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2478	230	Asset Retir. Oblig.	P	CAEE		(8,233,049)	(8,233,049)	-	-	-
2479	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2480	254105	ARO Reg Liability	P	S		283,654	-	283,654	-	283,654
2481	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2484	2533	Cholla Reclamatior	P	CAEE		-	-	-	-	-
2485					B14	17,332,153	14,813,755	2,518,398	-	2,518,398
2486										
2487	**Total Working Capital**					17,332,153	14,813,755	2,518,398	-	2,518,398

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2488	Miscellaneous Rate Base									
2489	18221	Unrec Plant & Reg Study Costs								
2490			P	S		-	-	-	-	-
2491										
2492						-	-	-	-	-
2493										
2494	18222	Nuclear Plant - Trojan								
2495			P	S		-	-	-	-	-
2496			P	TROJP		-	-	-	-	-
2497			P	TROJD		-	-	-	-	-
2498					B14	-	-	-	-	-
2499										
2500										
2501										
2502	1869	Misc Deferred Debits-Trojan								
2503			P	S		-	-	-	-	-
2504			P	SNPPN		-	-	-	-	-
2505						-	-	-	-	-
2506										
2507	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2508										
2509	**TOTAL RATE BASE ADDITIONS**					**947,641,736**	**915,769,166**	**31,872,570**	**-**	**31,872,570**
2510	235	Customer Service Deposits								
2511			CUST	S		-	-	-	-	-
2512			CUST	CN		-	-	-	-	-
2513	**Total Customer Service Deposits**				B15	-	-	-	-	-
2514										
2515	2281	Prop Ins	PTD	SO		-	-	-	-	-
2516	2282	Inj & Dam	PTD	SO		(43,595,364)	(40,678,150)	(2,917,214)	-	(2,917,214)
2517	2283	Pen & Ben	PTD	SO		(2,999,709)	(2,798,981)	(200,728)	-	(200,728)
2518	2283	Pen & Ben	PTD	S		-	-	-	-	-
2519	254	Ins Prov	PTD	SO		-	-	-	-	-
2520					B15	(46,595,073)	(43,477,131)	(3,117,942)	-	(3,117,942)
2521										
2522	22841	Accum Misc Oper Provisions - Other								
2523			P	S		-	-	-	-	-
2524			P	CAGW		(1,410,359)	(1,092,555)	(317,804)	-	(317,804)
2525					B15	(1,410,359)	(1,092,555)	(317,804)	-	(317,804)
2526										
2527	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2528	230	ARO	P	TROJP		-	-	-	-	-
2529	254105	ARO	P	TROJP		-	-	-	-	-
2530	254	Regulatory Liabil	P	CAEE		-	-	-	-	-
2531	254	Regulatory Liabil	P	CAGE		-	-	-	-	-
2532	254		P	S		(37,448,081)	(37,260,152)	(187,929)	-	(187,929)
2533					B15	(37,448,081)	(37,260,152)	(187,929)	-	(187,929)
2534										
2535	252	Customer Advances for Construction								
2536			DPW	S		(2,436,242)	(2,436,242)	-	-	-
2537			T	SG		322,409	296,476	25,933	-	25,933
2538			T	CAGE		(22,646,569)	(22,646,569)	-	-	-
2539			DPW	CAGW		-	-	-	-	-
2540			CUST	CN		-	-	-	-	-
2541	**Total Customer Advances for Constr.**				B19	(24,760,401)	(24,786,334)	25,933	-	25,933
2542										
2543	25398	SO2 Emissions								
2544			P	S		-	-	-	-	-
2545						-	-	-	-	-
2546										
2547	25399	Other Deferred Credits								
2548			P	S		(4,444,372)	(4,068,333)	(376,039)	-	(376,039)
2549			GP	GPS		-	-	-	-	-
2550			GP	SO		(22,555,234)	(21,045,935)	(1,509,299)	-	(1,509,299)
2551			P	CAGW		(1,100)	(852)	(248)	-	(248)
2552			P	CAGE		4,694,582	4,694,582	-	-	-
2553			P	SG		(7,731,273)	(7,109,416)	(621,857)	-	(621,857)
2554			P	CAEW		-	-	-	-	-
2555			P	CAEE		-	-	-	-	-
2556			P	SE		-	-	-	-	-
2557					B19	(30,037,397)	(27,529,954)	(2,507,443)	-	(2,507,443)
2558										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2559	190	Accumulated Deferred Income Taxes								
2560			P	S		31,294,552	29,601,055	1,693,498	-	1,693,498
2561			CUST	CN		-	-	-	-	-
2562			LABOR	SO		43,037,380	40,157,504	2,879,876	-	2,879,876
2563			P	IBT		-	-	-	-	-
2564			CUST	BADDEBT		3,827,897	3,412,995	414,902	-	414,902
2565			P	TROJD		2,063,971	1,598,462	465,509	-	465,509
2566			P	SG		9,046,374	8,318,739	727,636	-	727,636
2567			P	SE		950,367	878,416	71,951	-	71,951
2568			PTD	SNP		-	-	-	-	-
2569			P	CAGW		365,314	282,996	82,318	-	82,318
2570			P	CAGE		38,160,862	38,160,862	-	-	-
2571			P	CAEW		-	-	-	-	-
2572			P	CAEE		1,179,578	1,179,578	-	-	-
2573			DPW	JBE		1,156,978	896,432	260,546	-	260,546
2574			DPW	SNPD		-	-	-	-	-
2575										
2576	**Total Accum Deferred Income Taxes**				B19	131,083,274	124,487,038	6,596,236	-	6,596,236
2577										
2578	281	Accumulated Deferred Income Taxes								
2579			P	S		-	-	-	-	-
2580			PT	SG		(230,789,309)	(212,226,011)	(18,563,298)	-	(18,563,298)
2581			PT	CAGW		-	-	-	-	-
2582			PT	CAGE		-	-	-	-	-
2583			T	SNPT		-	-	-	-	-
2584					B19	(230,789,309)	(212,226,011)	(18,563,298)	-	(18,563,298)
2585										
2586	282	Accumulated Deferred Income Taxes								
2587			GP	S		8,267,545	8,267,545	-	-	-
2588			ACCMDIT	DITBAL		(3,697,306,682)	(3,468,916,085)	(228,390,597)	-	(228,390,597)
2589			GP	SCHMDEXP		-	-	-	-	-
2590			LABOR	SO		(1,071,966)	(1,000,234)	(71,731)	-	(71,731)
2591			PTD	SNP		-	-	-	-	-
2592			P	CAGW		-	-	-	-	-
2593			P	CAGE		(3,599,182)	(3,599,182)	-	-	-
2594			P	CAEW		-	-	-	-	-
2595			P	CAEE		(5,200,426)	(5,200,426)	-	-	-
2596			P	CN		-	-	-	-	-
2597			P	JBG		-	-	-	-	-
2598			P	SG		-	-	-	-	-
2599					B19	(3,698,910,711)	(3,470,448,383)	(228,462,329)	-	(228,462,329)
2600										
2601	283	Accumulated Deferred Income Taxes								
2602			GP	S		(101,072,104)	(99,357,291)	(1,714,813)	-	(1,714,813)
2603			P	SG		(59,330)	(54,558)	(4,772)	-	(4,772)
2604			P	SE		-	-	-	-	-
2605			LABOR	SO		(16,153,026)	(15,072,135)	(1,080,891)	-	(1,080,891)
2606			GP	GPS		(8,194,893)	(7,646,526)	(548,367)	-	(548,367)
2607			PTD	SNP		(2,984,619)	(2,804,192)	(180,427)	-	(180,427)
2608			P	TROJD		-	-	-	-	-
2609			PTD	SNPD		-	-	-	-	-
2610			P	CAGW		(2,594,585)	(2,009,932)	(584,653)	-	(584,653)
2611			P	CAGE		(1,462,229)	(1,462,229)	-	-	-
2612			P	CAEW		-	-	-	-	-
2613			P	CAEE		(3,113,060)	(3,113,060)	-	-	-
2614			P	JBE		-	-	-	-	-
2615			P	SGCT		-	-	-	-	-
2616										
2617					B19	(135,633,845)	(131,519,923)	(4,113,922)	-	(4,113,922)
2618										
2619	**TOTAL ACCUM DEF INCOME TAX**				B19	(3,934,250,592)	(3,689,707,278)	(244,543,314)	-	(244,543,314)
2620	255	Accumulated Investment Tax Credit								
2621			PTD	S		-	-	-	-	-
2622			PTD	ITC84		-	-	-	-	-
2623			PTD	ITC85		(257,922)	(223,463)	(34,458)	-	(34,458)
2624			PTD	ITC86		(431,607)	(374,954)	(56,653)	-	(56,653)
2625			PTD	ITC88		(96,327)	(81,916)	(14,411)	-	(14,411)
2626			PTD	ITC89		(236,413)	(200,316)	(36,097)	-	(36,097)
2627			PTD	ITC90		(193,608)	(186,032)	(7,576)	-	(7,576)
2628			PTD	SG		(163,114)	(149,994)	(13,120)	-	(13,120)
2629	**Total Accumulated ITC**				B19	(1,378,991)	(1,216,676)	(162,315)	-	(162,315)
2630										
2631	**TOTAL RATE BASE DEDUCTIONS**					**(4,075,880,894)**	**(3,825,070,079)**	**(250,810,815)**	**-**	**(250,810,815)**
2632										
2633										
2634										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2635	108SP	Steam Prod Plant Accumulated Depr								
2636			P	S		1,377,299	1,377,299	-	-	-
2637			P	DGP		-	-	-	-	-
2638			P	DGU		-	-	-	-	-
2639			P	SG		-	-	-	-	-
2640			P	CAGW		(152,349,134)	(118,019,427)	(34,329,707)	-	(34,329,707)
2641			P	CAGE		(1,956,334,747)	(1,956,334,747)	-	-	-
2642			P	JBG		(503,049,529)	(390,337,730)	(112,711,799)	-	(112,711,799)
2643			P	CAGE		-	-	-	-	-
2644					B17	(2,610,356,112)	(2,463,314,606)	(147,041,506)	-	(147,041,506)
2645										
2646	108NP	Nuclear Prod Plant Accumulated Depr								
2647			P	DGP		-	-	-	-	-
2648			P	DGU		-	-	-	-	-
2649			P	SG		-	-	-	-	-
2650						-	-	-	-	-
2651										
2652										
2653	108HP	Hydraulic Prod Plant Accum Depr								
2654			P	S		136,132	136,132	-	-	-
2655			P	DGP		-	-	-	-	-
2656			P	DGU		-	-	-	-	-
2657			P	CAGW		(230,507,016)	(178,565,544)	(51,941,473)	-	(51,941,473)
2658			P	CAGE		(56,907,903)	(56,907,903)	-	-	-
2659			P	CAGW		-	-	-	-	-
2660			P	CAGE		-	-	-	-	-
2661					B17	(287,278,787)	(235,337,314)	(51,941,473)	-	(51,941,473)
2662										
2663	108OP	Other Production Plant - Accum Depr								
2664			P	S		-	-	-	-	-
2665			P	DGU		-	-	-	-	-
2666			P	DGP		-	-	-	-	-
2667			P	SG		-	-	-	-	-
2668			P	CAGW		(329,270,602)	(255,074,162)	(74,196,440)	-	(74,196,440)
2669			P	CAGE		(372,760,886)	(372,760,886)	-	-	-
2670			P	CAGE		-	-	-	-	-
2671					B17	(702,031,488)	(627,835,048)	(74,196,440)	-	(74,196,440)
2672										
2673	108EP	Experimental Plant - Accum Depr								
2674			P	DGP		-	-	-	-	-
2675			P	SG		-	-	-	-	-
2676						-	-	-	-	-
2677										
2678	**TOTAL PRODUCTION PLANT DEPR**					**(3,599,666,386)**	**(3,326,486,968)**	**(273,179,419)**	**-**	**(273,179,419)**
2679										
2680	Summary of Prod Plant Depreciation by Factor									
2681		S				1,513,431	1,513,431	-	-	-
2682		DGP				-	-	-	-	-
2683		DGU				-	-	-	-	-
2684		SG				-	-	-	-	-
2685		CAGW				(712,126,753)	(551,659,133)	(160,467,620)	-	(160,467,620)
2686		CAGE				(2,386,003,535)	(2,386,003,535)	-	-	-
2687		JBG				(503,049,529)	(390,337,730)	(112,711,799)	-	(112,711,799)
2688		SSGCT				-	-	-	-	-
2689	Total of Prod Plant Depreciation by Factor					(3,599,666,386)	(3,326,486,968)	(273,179,419)	-	(273,179,419)
2690										
2691										
2692	108TP	Transmission Plant Accumulated Depr								
2693			T	DGP		-	-	-	-	-
2694			T	DGU		-	-	-	-	-
2695			T	CAGW		(466,615,286)	(361,470,178)	(105,145,108)	-	(105,145,108)
2696			T	CAGE		(868,432,547)	(868,432,547)	-	-	-
2697			T	JBG		(45,739,672)	(35,491,375)	(10,248,296)	-	(10,248,296)
2698			T	SG		(1,113,999)	(1,024,396)	(89,603)	-	(89,603)
2699	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,381,901,504)**	**(1,266,418,496)**	**(115,483,008)**	**-**	**(115,483,008)**
2700	108360	Land and Land Rights								
2701			DPW	S		(8,612,535)	(8,461,054)	(151,481)	-	(151,481)
2702					B17	(8,612,535)	(8,461,054)	(151,481)	-	(151,481)
2703										
2704	108361	Structures and Improvements								
2705			DPW	S		(20,039,271)	(19,215,789)	(823,482)	-	(823,482)
2706					B17	(20,039,271)	(19,215,789)	(823,482)	-	(823,482)
2707										
2708	108362	Station Equipment								
2709			DPW	S		(239,017,930)	(221,114,298)	(17,903,632)	-	(17,903,632)
2710					B17	(239,017,930)	(221,114,298)	(17,903,632)	-	(17,903,632)
2711										

12 ME September 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2712	108363	Storage Battery Equipment								
2713			DPW	S		-	-	-	-	-
2714					B17	-	-	-	-	-
2715										
2716	108364	Poles, Towers & Fixtures								
2717			DPW	S		(563,334,905)	(506,799,110)	(56,535,795)	-	(56,535,795)
2718					B17	(563,334,905)	(506,799,110)	(56,535,795)	-	(56,535,795)
2719										
2720	108365	Overhead Conductors								
2721			DPW	S		(298,437,136)	(269,146,591)	(29,290,545)	-	(29,290,545)
2722					B17	(298,437,136)	(269,146,591)	(29,290,545)	-	(29,290,545)
2723										
2724	108366	Underground Conduit								
2725			DPW	S		(141,800,918)	(132,295,121)	(9,505,797)	-	(9,505,797)
2726					B17	(141,800,918)	(132,295,121)	(9,505,797)	-	(9,505,797)
2727										
2728	108367	Underground Conductors								
2729			DPW	S		(333,612,025)	(323,183,720)	(10,428,305)	-	(10,428,305)
2730					B17	(333,612,025)	(323,183,720)	(10,428,305)	-	(10,428,305)
2731										
2732	108368	Line Transformers								
2733			DPW	S		(451,345,498)	(401,351,137)	(49,994,361)	-	(49,994,361)
2734					B17	(451,345,498)	(401,351,137)	(49,994,361)	-	(49,994,361)
2735										
2736	108369	Services								
2737			DPW	S		(241,880,278)	(220,001,425)	(21,878,853)	-	(21,878,853)
2738					B17	(241,880,278)	(220,001,425)	(21,878,853)	-	(21,878,853)
2739										
2740	108370	Meters								
2741			DPW	S		(82,818,424)	(79,905,330)	(2,913,094)	-	(2,913,094)
2742					B17	(82,818,424)	(79,905,330)	(2,913,094)	-	(2,913,094)
2743										
2744										
2745										
2746	108371	Installations on Customers' Premises								
2747			DPW	S		(7,310,417)	(6,969,475)	(340,942)	-	(340,942)
2748					B17	(7,310,417)	(6,969,475)	(340,942)	-	(340,942)
2749										
2750	108372	Leased Property								
2751			DPW	S		-	-	-	-	-
2752					B17	-	-	-	-	-
2753										
2754	108373	Street Lights								
2755			DPW	S		(28,844,483)	(26,874,930)	(1,969,552)	-	(1,969,552)
2756					B17	(28,844,483)	(26,874,930)	(1,969,552)	-	(1,969,552)
2757										
2758	108D00	Unclassified Dist Plant - Acct 300								
2759			DPW	S		-	-	-	-	-
2760						-	-	-	-	-
2761										
2762	108DS	Unclassified Dist Sub Plant - Acct 300								
2763			DPW	S		-	-	-	-	-
2764						-	-	-	-	-
2765										
2766	108DP	Unclassified Dist Sub Plant - Acct 300								
2767			DPW	S		4,394,343	4,071,771	322,572	-	322,572
2768						4,394,343	4,071,771	322,572	-	322,572
2769										
2770										
2771	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,412,659,478)**	**(2,211,246,210)**	**(201,413,268)**	-	**(201,413,268)**
2772										
2773	Summary of Distribution Plant Depr by Factor									
2774		S				(2,412,659,478)	(2,211,246,210)	(201,413,268)	-	(201,413,268)
2775										
2776	Total Distribution Depreciation by Factor				B17	(2,412,659,478)	(2,211,246,210)	(201,413,268)	-	(201,413,268)

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2777	108GP	General Plant Accumulated Depr								
2778			G-SITUS	S		(192,305,031)	(171,285,162)	(21,019,869)	-	(21,019,869)
2779			G-DGP	DGP		-	-	-	-	-
2780			G-DGU	DGU		-	-	-	-	-
2781			G-SG	SG		-	-	-	-	-
2782			CUST	CN		(6,883,699)	(6,406,652)	(477,047)	-	(477,047)
2783			PTD	SO		(92,627,280)	(86,429,061)	(6,198,219)	-	(6,198,219)
2784			P	SE		-	-	-	-	-
2785			G-SG	CAGW		(19,023,292)	(14,736,664)	(4,286,628)	-	(4,286,628)
2786			G-SG	CAGE		(55,702,202)	(55,702,202)	-	-	-
2787			P	JBG		(5,618,194)	(4,359,398)	(1,258,796)	-	(1,258,796)
2788			P	CAEW		-	-	-	-	-
2789			P	CAEE		(371,336)	(371,336)	-	-	-
2790			G-SG	CAGE		-	-	-	-	-
2791			G-SG	CAGE		-	-	-	-	-
2792					B17	(372,531,034)	(339,290,474)	(33,240,560)	-	(33,240,560)
2793										
2794										
2795	108MP	Mining Plant Accumulated Depr.								
2796			P	S		-	-	-	-	-
2797			P	CAEW		-	-	-	-	-
2798			P	CAEE		(175,543,411)	(175,543,411)	-	-	-
2799			P	JBE		-	-	-	-	-
2800					B17	(175,543,411)	(175,543,411)	-	-	-
2801	108MP	Less Centralia Situs Depreciation								
2802			P	S		-	-	-	-	-
2803					B17	(175,543,411)	(175,543,411)	-	-	-
2804										
2805	1081390	Accum Depr - Capital Lease								
2806			PTD	SO		-	-	-	-	-
2807						-	-	-	-	-
2808										
2809		Remove Capital Leases				-	-	-	-	-
2810						-	-	-	-	-
2811										
2812	1081399	Accum Depr - Capital Lease								
2813			P	S		-	-	-	-	-
2814			P	SE		-	-	-	-	-
2815						-	-	-	-	-
2816										
2817		Remove Capital Leases				-	-	-	-	-
2818						-	-	-	-	-
2819										
2820										
2821	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(548,074,444)**	**(514,833,885)**	**(33,240,560)**	**-**	**(33,240,560)**
2822										
2823										
2824										
2825	Summary of General Depreciation by Factor									
2826		S				(192,305,031)	(171,285,162)	(21,019,869)	-	(21,019,869)
2827		DGP				-	-	-	-	-
2828		DGU				-	-	-	-	-
2829		SE				-	-	-	-	-
2830		SO				(92,627,280)	(86,429,061)	(6,198,219)	-	(6,198,219)
2831		CN				(6,883,699)	(6,406,652)	(477,047)	-	(477,047)
2832		SG				-	-	-	-	-
2833		DEU				-	-	-	-	-
2834		CAGW				(19,023,292)	(14,736,664)	(4,286,628)	-	(4,286,628)
2835		CAGE				(55,702,202)	(55,702,202)	-	-	-
2836		CAEW				-	-	-	-	-
2837		CAEE				(175,914,746)	(175,914,746)	-	-	-
2838		SSGCT				-	-	-	-	-
2839		JBG				(5,618,194)	(4,359,398)	(1,258,796)	-	(1,258,796)
2840		Remove Capital Leases				-	-	-	-	-
2841	Total General Depreciation by Factor				B17	(548,074,444)	(514,833,885)	(33,240,560)	-	(33,240,560)
2842										
2843										
2844	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(7,942,301,813)**	**(7,318,985,558)**	**(623,316,255)**	**-**	**(623,316,255)**
2845	111SP	Accum Prov for Amort-Steam								
2846			P	CAGW		-	-	-	-	-
2847			P	CAGW		-	-	-	-	-
2848			P	CAGE		-	-	-	-	-
2849			P	SG		-	-	-	-	-
2850						-	-	-	-	-
2851										
2852										

12 ME September 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2853	111GP	Accum Prov for Amort-General								
2854			G-SITUS	S		(10,609,007)	(9,305,574)	(1,303,432)	-	(1,303,432)
2855			CUST	CN		(2,949,825)	(2,745,399)	(204,426)	-	(204,426)
2856			I-SG	SG		-	-	-	-	-
2857			PTD	SO		(7,057,019)	(6,584,793)	(472,225)	-	(472,225)
2858			I-SG	CAGW		(70,113)	(54,314)	(15,799)	-	(15,799)
2859			I-SG	CAGE		-	-	-	-	-
2860			P	CAEW		-	-	-	-	-
2861			P	CAEE		-	-	-	-	-
2862			P	SE		-	-	-	-	-
2863					B18	(20,685,963)	(18,690,081)	(1,995,882)	-	(1,995,882)
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867			P	DGP		-	-	-	-	-
2868			P	DGU		-	-	-	-	-
2869			P	SG		-	-	-	-	-
2870			P	CAGW		(953,562)	(738,691)	(214,872)	-	(214,872)
2871			P	CAGE		-	-	-	-	-
2872			P	CAGE		-	-	-	-	-
2873					B18	(953,562)	(738,691)	(214,872)	-	(214,872)
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877			I-SITUS	S		(1,039,925)	(1,039,925)	-	-	-
2878			I-DGP	DGP		-	-	-	-	-
2879			I-DGU	DGU		-	-	-	-	-
2880			P	CAEW		-	-	-	-	-
2881			P	CAEE		(2,323,409)	(2,323,409)	-	-	-
2882			P	SE		-	-	-	-	-
2883			I-SG	SG		(15,056,051)	(13,845,033)	(1,211,018)	-	(1,211,018)
2884			I-SG	CAGW		-	-	-	-	-
2885			I-SG	CAGE		-	-	-	-	-
2886			CUST	CN		(111,075,837)	(103,378,167)	(7,697,670)	-	(7,697,670)
2887			P	CAGE		-	-	-	-	-
2888			P	CAGE		-	-	-	-	-
2889			I-SG	CAGW		(70,242,854)	(54,414,627)	(15,828,227)	-	(15,828,227)
2890			I-SG	CAGE		(21,747,014)	(21,747,014)	-	-	-
2891			PTD	JBG		(25,086)	(19,466)	(5,621)	-	(5,621)
2892			PTD	SO		(281,827,681)	(262,968,985)	(18,858,696)	-	(18,858,696)
2893					B18	(503,337,857)	(459,736,626)	(43,601,231)	-	(43,601,231)
2894	111IP	Less Non-Utility Plant								
2895			NUTIL	OTH		-	-	-	-	-
2896					B18	(503,337,857)	(459,736,626)	(43,601,231)	-	(43,601,231)
2897										
2898	111390	Accum Amtr - Capital Lease								
2899			G-SITUS	S		396,357	396,357	-	-	-
2900			P	SG		910,304	837,085	73,219	-	73,219
2901			PTD	CAGW		-	-	-	-	-
2902			PTD	CAGE		-	-	-	-	-
2903			PTD	SO		8,673,284	8,092,905	580,379	-	580,379
2904						9,979,946	9,326,348	653,598	-	653,598
2905										
2906		Remove Capital Lease Amtr				(9,979,946)	(9,326,348)	(653,598)	-	(653,598)
2907										
2908	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(524,977,383)**	**(479,165,397)**	**(45,811,985)**	**-**	**(45,811,985)**
2909	AMA									
2910										
2911										
2912										
2913	Summary of Amortization by Factor									
2914		S				(11,252,574)	(9,949,142)	(1,303,432)	-	(1,303,432)
2915		DGP				-	-	-	-	-
2916		DGU				-	-	-	-	-
2917		SE				-	-	-	-	-
2918		SO				(280,211,415)	(261,460,873)	(18,750,543)	-	(18,750,543)
2919		CN				(114,025,662)	(106,123,566)	(7,902,096)	-	(7,902,096)
2920		SSGCT				-	-	-	-	-
2921		JBG				(25,086)	(19,466)	(5,621)	-	(5,621)
2922		CAGW				(71,266,529)	(55,207,632)	(16,058,897)	-	(16,058,897)
2923		CAGE				(21,747,014)	(21,747,014)	-	-	-
2924		CAEW				-	-	-	-	-
2925		CAEE				(2,323,409)	(2,323,409)	-	-	-
2926		SG				(14,145,747)	(13,007,948)	(1,137,798)	-	(1,137,798)
2927		Less Capital Lease				(9,979,946)	(9,326,348)	(653,598)	-	(653,598)
2928	Total Provision For Amortization by Factor				B18	(524,977,383)	(479,165,397)	(45,811,985)	-	(45,811,985)

RESULTS OF OPERATIONS
WASHINGTON

July 2014

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JULY 2014
FILE:	WA JAM July 2014
PREPARED BY:	Revenue Requirement Department
DATE:	December 19, 2014
TIME:	7:45:19 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.610
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.36%

OTHER INFORMATION

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

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

JULY 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	498,068,999	466,242,060	31,826,940	0	31,826,940
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	6,257,637	5,104,688	1,152,949	0	1,152,949
5	Other Operating Revenues	2.4	13,590,624	12,656,599	934,025	0	934,025
6	Total Operating Revenues	2.4	517,917,260	484,003,346	33,913,913	0	33,913,913
7							
8	Operating Expenses:						
9	Steam Production	2.6	45,466,780	39,666,886	5,799,894	0	5,799,894
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,663,989	2,120,734	543,255	0	543,255
12	Other Power Supply	2.10	47,877,114	39,054,410	8,822,704	0	8,822,704
13	Transmission	2.12	15,056,085	12,325,075	2,731,010	0	2,731,010
14	Distribution	2.13	19,074,639	18,122,721	951,918	0	951,918
15	Customer Accounts	2.14	6,923,520	6,392,299	531,221	0	531,221
16	Customer Service	2.14	12,618,395	11,828,414	789,981	0	789,981
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	11,832,320	10,998,754	833,567	0	833,567
19							
20	Total O & M Expenses	2.16	161,512,842	140,509,293	21,003,549	0	21,003,549
21							
22	Depreciation	2.18	54,433,049	50,842,130	3,590,919	0	3,590,919
23	Amortization Expense	2.19	4,141,702	3,810,760	330,942	0	330,942
24	Taxes Other Than Income	2.19	15,536,518	13,972,608	1,563,909	0	1,563,909
25	Income Taxes - Federal	2.22	85,348,790	83,344,506	2,004,284	0	2,004,284
26	Income Taxes - State	2.22	11,311,025	11,311,025	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(410,290)	(410,290)	0	0	0
29	Misc Revenue & Expense	2.6	0	0	0	0	0
30							
31	Total Operating Expenses	2.22	331,873,636	303,380,032	28,493,605	0	28,493,605
32							
33	Operating Revenue for Return		186,043,623	180,623,315	5,420,309	0	5,420,309
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,417,405,958	23,759,768,657	1,657,637,301	0	1,657,637,301
37	Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38	Misc Deferred Debits	2.35	374,018,359	362,532,258	11,486,101	0	11,486,101
39	Elec Plant Acq Adj	2.33	38,234,955	38,234,955	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	36,836,572	35,495,072	1,341,500	0	1,341,500
42	Fuel Stock	2.34	211,161,173	205,164,399	5,996,774	0	5,996,774
43	Material & Supplies	2.34	218,329,717	211,084,786	7,244,931	0	7,244,931
44	Working Capital	2.35	16,992,697	14,439,560	2,553,137	0	2,553,137
45	Weatherization Loans	2.34	12,655,359	10,733,845	1,921,514	0	1,921,514
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,378,991,333	24,690,432,763	1,688,558,570	0	1,688,558,570
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,102,326,342)	(7,468,700,722)	(633,625,621)	0	(633,625,621)
52	Accum Prov For Amort	2.41	(532,845,387)	(485,780,076)	(47,065,311)	0	(47,065,311)
53	Accum Def Income Taxes	2.37	(4,013,505,283)	(3,765,309,941)	(248,195,343)	0	(248,195,343)
54	Unamortized ITC	2.37	(1,247,905)	(1,108,435)	(139,471)	0	(139,471)
55	Customer Adv for Const	2.36	(27,338,353)	(27,364,286)	25,933	0	25,933
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(83,079,431)	(78,062,288)	(5,017,143)	0	(5,017,143)
58							
59	Total Rate Base Deductions		(12,760,342,702)	(11,826,325,746)	(934,016,956)	0	(934,016,956)
60							
61	Total Rate Base		13,618,648,631	12,864,107,017	754,541,615	0	754,541,615

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		183,962,183	170,850,228	13,111,955	-	13,111,955
65										
66					B1	183,962,183	170,850,228	13,111,955	-	13,111,955
67										
68	442	Commercial & Industrial Sales								
69			0	S		309,519,560	290,992,818	18,526,742	-	18,526,742
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	309,519,560	290,992,818	18,526,742	-	18,526,742
75										
76	444	Public Street & Highway Lighting								
77			0	S		2,114,909	1,926,666	188,243	-	188,243
78			0	SO		-	-	-	-	-
79					B1	2,114,909	1,926,666	188,243	-	188,243
80										
81	445	Other Sales to Public Authority								
82			0	S		2,472,347	2,472,347	-	-	-
83										
84					B1	2,472,347	2,472,347	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**498,068,999**	**466,242,060**	**31,826,940**	**-**	**31,826,940**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,141,054	1,141,054	-	-	-
97				CAGW		-	-	-	-	-
98						1,141,054	1,141,054	-	-	-
99										
100	447NPC	Sales for Resale-NPC								
101			P	SG		-	-	-	-	-
102			P	SE		-	-	-	-	-
103			P	DGP		-	-	-	-	-
104			P	CAGW		5,116,582	3,963,633	1,152,949	-	1,152,949
105			P	CAGE		-	-	-	-	-
106			P	CAEW		-	-	-	-	-
107			P	CAEE		-	-	-	-	-
108					B1	5,116,582	3,963,633	1,152,949	-	1,152,949
109										
110		Total Sales for Resale				6,257,637	5,104,688	1,152,949	-	1,152,949
111										
112	449	Provision for Rate Refund								
113			P	S		-	-	-	-	-
114			P	SG		-	-	-	-	-
115										
116										
117						-	-	-	-	-
118										
119	**Total Sales from Electricity**					**504,326,636**	**471,346,748**	**32,979,889**	**-**	**32,979,889**
120	450	Forfeited Discounts & Interest								
121			CUST	S		687,313	654,951	32,362	-	32,362
122			CUST	SO		-	-	-	-	-
123					B1	687,313	654,951	32,362	-	32,362
124										
125	451	Misc Electric Revenue								
126			CUST	S		666,836	651,716	15,120	-	15,120
127			GP	SG		-	-	-	-	-
128			GP	SO		30	28	2	-	2
129					B1	666,866	651,744	15,122	-	15,122
130										
131	453	Water Sales								
132			P	CAGW		-	-	-	-	-
133			P	CAGE		-	-	-	-	-
134			P	JBG		-	-	-	-	-
135			P	SG		-	-	-	-	-
136					B1	-	-	-	-	-
137										
138	454	Rent of Electric Property								
139			DPW	S		731,547	658,931	72,616	-	72,616
140			P	CAGW		88,188	68,316	19,872	-	19,872
141			P	CAGE		299,676	299,676	-	-	-
142			P	JBG		-	-	-	-	-
143			P	SG		80,476	74,003	6,473	-	6,473
144			GP	SO		308,296	287,234	21,061	-	21,061
145					B1	1,508,184	1,388,162	120,022	-	120,022
146										
147										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
148										
149	456	Other Electric Revenue								
150			DMSC	S		(1,580,503)	(1,576,153)	(4,350)	-	(4,350)
151			CUST	CAGE		1,247,718	1,247,718	-	-	-
152			OTHSGR	CAGW		858,778	665,265	193,513	-	193,513
153			OTHSO	SO		68,935	64,226	4,709	-	4,709
154			OTHSGR	SG		977,132	898,537	78,595	-	78,595
155			OTHSGR	JBG		225,124	174,683	50,441	-	50,441
156			OTHSGR	WRG		7,946,752	7,552,254	394,498	-	394,498
157			OTHSE	WRE		984,324	935,212	49,113	-	49,113
158			P	CAEW		-	-	-	-	-
159			P	SE		-	-	-	-	-
160					B1	10,728,261	9,961,742	766,518	-	766,518
161										
162		**Total Other Electric Revenues**				**13,590,624**	**12,656,599**	**934,025**	**-**	**934,025**
163										
164	**Total Electric Operating Revenues**				**B1**	**517,917,260**	**484,003,346**	**33,913,913**	**-**	**33,913,913**
165										
166	Summary of Revenues by Factor									
167		S				499,715,248	467,772,559	31,942,688	-	31,942,688
168		JBG				225,124	174,683	50,441	-	50,441
169		SE				-	-	-	-	-
170		SO				377,261	351,488	25,772	-	25,772
171		SG				1,057,608	972,540	85,068	-	85,068
172		CAEW				-	-	-	-	-
173		CAEE				-	-	-	-	-
174		CAGW				6,063,549	4,697,214	1,366,334	-	1,366,334
175		CAGE				1,547,394	1,547,394	-	-	-
176		WRG				7,946,752	7,552,254	394,498	-	394,498
177		WRE				984,324	935,212	49,113	-	49,113
178	Total Electric Operating Revenues				B1	517,917,260	484,003,346	33,913,913	-	33,913,913
179	Miscellaneous Revenues									
180	41160	Gain on Sale of Utility Plant - CR								
181			DPW	S		-	-	-	-	-
182			T	SG		-	-	-	-	-
183			G	SO		-	-	-	-	-
184			T	DGU		-	-	-	-	-
185			P	DGP		-	-	-	-	-
186						-	-	-	-	-
187										
188	41170	Loss on Sale of Utility Plant								
189			DPW	S		-	-	-	-	-
190			T	CAGW		-	-	-	-	-
191			T	CAGE		-	-	-	-	-
192			T	SG		-	-	-	-	-
193						-	-	-	-	-
194										
195	4118	Gain from Emission Allowances								
196			P	S		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199			P	SE		0	0	0	-	0
200					B1	0	0	0	-	0
201										
202	41181	Gain from Disposition of NOX Credits								
203			P	SE		-	-	-	-	-
204						-	-	-	-	-
205										
206	4194	Impact Housing Interest Income								
207			P	DGU		-	-	-	-	-
208						-	-	-	-	-
209										
210	421	(Gain) / Loss on Sale of Utility Plant								
211			DPW	S		-	-	-	-	-
212			T	DGP		-	-	-	-	-
213			T	DGU		-	-	-	-	-
214			CUST	CN		-	-	-	-	-
215			PTD	SO		-	-	-	-	-
216			P	CAGW		-	-	-	-	-
217			P	CAGE		-	-	-	-	-
218			P	SG		-	-	-	-	-
219					B1	-	-	-	-	-
220										
221	**Total Miscellaneous Revenues**					**0**	**0**	**0**	**-**	**0**
222	Miscellaneous Expenses									
223	4311	Interest on Customer Deposits								
224			CUST	S		-	-	-	-	-
225						-	-	-	-	-
226	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
227										
228	**Net Misc Revenue and Expense**					**0**	**0**	**0**	**-**	**0**
229										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231			P	SG		-	-	-	-	-
232			P	CAGW		(1,886)	(1,461)	(425)	-	(425)
233			P	CAGE		583,190	583,190	-	-	-
234			P	JBG		1,014,604	787,275	227,329	-	227,329
235			P	CAGE		-	-	-	-	-
236					B2	1,595,908	1,369,004	226,904	-	226,904
237										
238	501	Fuel Related								
239			P	SE		11,020	10,186	834	-	834
240			P	SE		-	-	-	-	-
241			P	SE		-	-	-	-	-
242			P	CAGW		80,334	62,232	18,102	-	18,102
243			P	CAGE		-	-	-	-	-
244			P	CAEW		-	-	-	-	-
245			P	CAEE		1,250,658	1,250,658	-	-	-
246			P	JBE		(8,496)	(6,582)	(1,913)	-	(1,913)
247			P	CAEE		-	-	-	-	-
248			P	JBG		-	-	-	-	-
249					B2	1,333,516	1,316,493	17,023	-	17,023
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		20,987,971	16,234,601	4,753,370	-	4,753,370
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	20,987,971	16,234,601	4,753,370	-	4,753,370
263										
264		Total Fuel Related				22,321,487	17,551,094	4,770,393	-	4,770,393
265										
266	502	Steam Expenses								
267			P	SG		-	-	-	-	-
268			P	CAGW		39,129	30,312	8,817	-	8,817
269			P	CAGE		2,962,700	2,962,700	-	-	-
270			P	JBG		313,847	243,527	70,320	-	70,320
271			P	CAGE		-	-	-	-	-
272					B2	3,315,676	3,236,539	79,137	-	79,137
273										
274	503	Steam From Other Sources								
275			P	SE		-	-	-	-	-
276			P	CAEW		-	-	-	-	-
277			P	CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE	B2	-	-	-	-	-
284						-	-	-	-	-
285										
286	505	Electric Expenses								
287			P	SG		-	-	-	-	-
288			P	CAGW		6,440	4,989	1,451	-	1,451
289			P	CAGE		340,853	340,853	-	-	-
290			P	JBG		-	-	-	-	-
291			P	CAGE		-	-	-	-	-
292					B2	347,293	345,842	1,451	-	1,451
293										
294	506	Misc. Steam Expense								
295			P	SG		-	-	-	-	-
296			P	SE		-	-	-	-	-
297			P	CAGW		(370,696)	(287,165)	(83,531)	-	(83,531)
298			P	CAGE		4,440,905	4,440,905	-	-	-
299			P	JBG		(294,712)	(228,680)	(66,032)	-	(66,032)
300			P	CAGE		-	-	-	-	-
301					B2	3,775,497	3,925,060	(149,563)	-	(149,563)

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
302										
303	507	Rents								
304			P	SG		-	-	-	-	-
305			P	CAGW		22	17	5	-	5
306			P	CAGE		9,856	9,856	-	-	-
307			P	JBG		19,524	15,149	4,374	-	4,374
308			P	CAGE		-	-	-	-	-
309					B2	29,403	25,023	4,379	-	4,379
310										
311	510	Maint Supervision & Engineering								
312			P	SG		-	-	-	-	-
313			P	CAGW		17,366	13,453	3,913	-	3,913
314			P	CAGE		478,987	478,987	-	-	-
315			P	JBG		43,128	33,465	9,663	-	9,663
316			P	CAGE		-	-	-	-	-
317					B2	539,481	525,904	13,576	-	13,576
318										
319										
320										
321	511	Maintenance of Structures								
322			P	SG		-	-	-	-	-
323			P	CAGW		22,027	17,063	4,963	-	4,963
324			P	CAGE		1,550,741	1,550,741	-	-	-
325			P	JBG		920,317	714,113	206,204	-	206,204
326			P	CAGE		-	-	-	-	-
327					B2	2,493,085	2,281,918	211,167	-	211,167
328										
329	512	Maintenance of Boiler Plant								
330			P	SG		-	-	-	-	-
331			P	CAGW		538,784	417,376	121,407	-	121,407
332			P	CAGE		6,096,674	6,096,674	-	-	-
333			P	JBG		1,250,886	970,616	280,270	-	280,270
334			P	CAGE		-	-	-	-	-
335					B2	7,886,343	7,484,667	401,677	-	401,677
336										
337	513	Maintenance of Electric Plant								
338			P	SG		-	-	-	-	-
339			P	CAGW		352,837	273,331	79,507	-	79,507
340			P	CAGE		1,353,078	1,353,078	-	-	-
341			P	JBG		510,768	396,326	114,441	-	114,441
342			P	CAGE		-	-	-	-	-
343					B2	2,216,683	2,022,735	193,948	-	193,948
344										
345	514	Maintenance of Misc. Steam Plant								
346			P	SG		-	-	-	-	-
347			P	CAGW		74,017	57,339	16,679	-	16,679
348			P	CAGE		737,361	737,361	-	-	-
349			P	JBG		134,546	104,400	30,146	-	30,146
350			P	CAGE		-	-	-	-	-
351					B2	945,924	899,099	46,825	-	46,825
352										
353	**Total Steam Power Generation**				B2	**45,466,780**	**39,666,886**	**5,799,894**	**-**	**5,799,894**

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355			P	SG		-	-	-	-	-
356						-	-	-	-	-
357										
358	518	Nuclear Fuel Expense								
359			P	SE		-	-	-	-	-
360										
361						-	-	-	-	-
362										
363	519	Coolants and Water								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	520	Steam Expenses								
368			P	SG		-	-	-	-	-
369						-	-	-	-	-
370										
371										
372										
373	523	Electric Expenses								
374			P	SG		-	-	-	-	-
375						-	-	-	-	-
376										
377	524	Misc. Nuclear Expenses								
378			P	SG		-	-	-	-	-
379						-	-	-	-	-
380										
381	528	Maintenance Super & Engineering								
382			P	SG		-	-	-	-	-
383						-	-	-	-	-
384										
385	529	Maintenance of Structures								
386			P	SG		-	-	-	-	-
387						-	-	-	-	-
388										
389	530	Maintenance of Reactor Plant								
390			P	SG		-	-	-	-	-
391						-	-	-	-	-
392										
393	531	Maintenance of Electric Plant								
394			P	SG		-	-	-	-	-
395						-	-	-	-	-
396										
397	532	Maintenance of Misc Nuclear								
398			P	SG		-	-	-	-	-
399						-	-	-	-	-
400										
401	**Total Nuclear Power Generation**					-	-	-	-	-
402										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403	535	Operation Super & Engineering								
404			P	DGP		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407			P	CAGW		531,283	411,566	119,717	-	119,717
408			P	CAGE		135,343	135,343	-	-	-
409					B2	666,626	546,908	119,717	-	119,717
410										
411	536	Water For Power								
412			P	DGP		-	-	-	-	-
413			P	CAGW		-	-	-	-	-
414			P	CAGE		-	-	-	-	-
415			P	CAGW		48,650	37,688	10,963	-	10,963
416			P	CAGE		-	-	-	-	-
417					B2	48,650	37,688	10,963	-	10,963
418										
419	537	Hydraulic Expenses								
420			P	DGP		-	-	-	-	-
421			P	CAGW		-	-	-	-	-
422			P	CAGE		-	-	-	-	-
423			P	CAGW		259,684	201,168	58,516	-	58,516
424			P	CAGE		68,989	68,989	-	-	-
425					B2	328,673	270,157	58,516	-	58,516
426										
427	538	Electric Expenses								
428			P	DGP		-	-	-	-	-
429			P	CAGW		-	-	-	-	-
430			P	CAGE		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433					B2	-	-	-	-	-
434										
435	539	Misc. Hydro Expenses								
436			P	DGP		-	-	-	-	-
437			P	CAGW		-	-	-	-	-
438			P	CAGE		-	-	-	-	-
439			P	CAGW		985,613	763,519	222,094	-	222,094
440			P	CAGE		(104,858)	(104,858)	-	-	-
441					B2	880,755	658,662	222,094	-	222,094
442										
443	540	Rents (Hydro Generation)								
444			P	DGP		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		-	-	-	-	-
447			P	CAGW		33,132	25,666	7,466	-	7,466
448			P	CAGE		833	833	-	-	-
449					B2	33,965	26,499	7,466	-	7,466
450										
451	541	Maint Supervision & Engineering								
452			P	DGP		-	-	-	-	-
453			P	CAGW		-	-	-	-	-
454			P	CAGE		-	-	-	-	-
455			P	CAGW		-	-	-	-	-
456			P	CAGE		-	-	-	-	-
457					B2	-	-	-	-	-
458										
459	542	Maintenance of Structures								
460			P	DGP		-	-	-	-	-
461			P	CAGW		-	-	-	-	-
462			P	CAGE		-	-	-	-	-
463			P	CAGW		25,596	19,829	5,768	-	5,768
464			P	CAGE		(19,547)	(19,547)	-	-	-
465					B2	6,050	282	5,768	-	5,768
466										
467										
468										
469										
470	543	Maintenance of Dams & Waterways								
471			P	DGP		-	-	-	-	-
472			P	CAGW		-	-	-	-	-
473			P	CAGE		-	-	-	-	-
474			P	CAGW		81,773	63,347	18,426	-	18,426
475			P	CAGE		27,318	27,318	-	-	-
476					B2	109,091	90,665	18,426	-	18,426
477										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
478	544	Maintenance of Electric Plant								
479			P	DGP		-	-	-	-	-
480			P	CAGW		-	-	-	-	-
481			P	CAGE		-	-	-	-	-
482			P	CAGW		155,330	120,329	35,002	-	35,002
483			P	CAGE		90,453	90,453	-	-	-
484					B2	245,784	210,782	35,002	-	35,002
485										
486	545	Maintenance of Misc. Hydro Plant								
487			P	DGP		-	-	-	-	-
488			P	CAGW		-	-	-	-	-
489			P	CAGE		-	-	-	-	-
490			P	CAGW		289,807	224,503	65,304	-	65,304
491			P	CAGE		54,588	54,588	-	-	-
492					B2	344,394	279,091	65,304	-	65,304
493										
494	**Total Hydraulic Power Generation**				B2	**2,663,989**	**2,120,734**	**543,255**	**-**	**543,255**
495										
496	546	Operation Super & Engineering								
497			P	SG		-	-	-	-	-
498			P	SE		-	-	-	-	-
499			P	CAGW		1,922	1,489	433	-	433
500			P	CAGE		11,694	11,694	-	-	-
501			P	CAGE		-	-	-	-	-
502					B2	13,616	13,183	433	-	433
503										
504	547	Fuel								
505			P	SE		-	-	-	-	-
506			P	CAEW		-	-	-	-	-
507			P	CAEE		-	-	-	-	-
508			P	SSECT		-	-	-	-	-
509					B2	-	-	-	-	-
510										
511	547NPC	Fuel-NPC								
512				SE		-	-	-	-	-
513				CAEW		11,575,400	8,953,796	2,621,604	-	2,621,604
514				CAEE		-	-	-	-	-
515				SSECT		-	-	-	-	-
516					B2	11,575,400	8,953,796	2,621,604	-	2,621,604
517										
518	548	Generation Expense								
519			P	SG		-	-	-	-	-
520			P	CAGW		1,016,294	787,287	229,007	-	229,007
521			P	CAGE		518,458	518,458	-	-	-
522			P	CAGE		-	-	-	-	-
523					B2	1,534,753	1,305,745	229,007	-	229,007
524										
525	549	Miscellaneous Other								
526				S		-	-	-	-	-
527			P	SG		155,946	143,402	12,543	-	12,543
528			P	CAGW		346,770	268,631	78,140	-	78,140
529			P	CAGE		336,558	336,558	-	-	-
530			P	CAGE		-	-	-	-	-
531					B2	839,274	748,591	90,683	-	90,683
532										
533										
534										
535										
536	550	Maint Supervision & Engineering								
537			P	SG		3,258	2,996	262	-	262
538			P	CAGW		185,823	143,950	41,873	-	41,873
539			P	CAGE		77,605	77,605	-	-	-
540			P	CAGE		-	-	-	-	-
541					B2	266,686	224,551	42,135	-	42,135
542										
543	551	Maint Supervision & Engineering								
544			P	SG		-	-	-	-	-
545			P	CAGW		-	-	-	-	-
546			P	CAGE		-	-	-	-	-
547					B2	-	-	-	-	-
548										
549	552	Maintenance of Structures								
550			P	SG		-	-	-	-	-
551			P	CAGW		2,070	1,604	466	-	466
552			P	CAGE		245,740	245,740	-	-	-
553			P	CAGE		-	-	-	-	-
554					B2	247,810	247,343	466	-	466
555										
556	553	Maint of Generation & Electric Plant								
557			P	SG		-	-	-	-	-
558			P	CAGW		521,729	404,165	117,564	-	117,564
559			P	CAGE		888,418	888,418	-	-	-
560			P	JBG		-	-	-	-	-
561					B2	1,410,148	1,292,583	117,564	-	117,564
562										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
563	554	Maintenance of Misc. Other								
564			P	SG		-	-	-	-	-
565			P	CAGW		(7,032)	(5,447)	(1,584)	-	(1,584)
566			P	CAGE		199,014	199,014	-	-	-
567			P	CAGE		-	-	-	-	-
568					B2	191,983	193,567	(1,584)	-	(1,584)
569										
570	**Total Other Power Generation**				**B2**	**16,079,668**	**12,979,359**	**3,100,309**	**-**	**3,100,309**
571										
572										
573	555	Purchased Power								
574			P	S		7,498	7,498	-	-	-
575				CAEW		-	-	-	-	-
576				CAGW		-	-	-	-	-
577						7,498	7,498	-	-	-
578	555NPC	Purchased Power-NPC								
579			P	SG		-	-	-	-	-
580			P	SE		-	-	-	-	-
581			P	CAGW		-	-	-	-	-
582			P	CAGW		23,718,924	18,374,202	5,344,722	-	5,344,722
583			P	CAGE		-	-	-	-	-
584			P	CAEW		-	-	-	-	-
585			P	CAEE		-	-	-	-	-
586				DGP		-	-	-	-	-
587				S		79,198	-	79,198	-	79,198
588						23,798,122	18,374,202	5,423,920	-	5,423,920
589										
590		Total Purchased Power			B2	23,805,620	18,381,700	5,423,920	-	5,423,920
591										
592	556	System Control & Load Dispatch								
593			P	SG		76,240	70,108	6,132	-	6,132
594			P	CAGW		-	-	-	-	-
595			P	CAGE		-	-	-	-	-
596										
597					B2	76,240	70,108	6,132	-	6,132
598										
599										
600										
601	557	Other Expenses								
602			P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
603			P	SG		3,161,800	2,907,484	254,316	-	254,316
604			P	SGCT		-	-	-	-	-
605			P	SE		-	-	-	-	-
606			P	CAGE		-	-	-	-	-
607			P	TROJP		-	-	-	-	-
608			P	CAGW		13,882	10,754	3,128	-	3,128
609			P	CAGE		4,563,390	4,563,390	-	-	-
610			P	JBG		190,349	147,700	42,649	-	42,649
611			P	CAEW		-	-	-	-	-
612			P	JBE		1,480	1,147	333	-	333
613					B2	7,915,585	7,623,243	292,343	-	292,343
614										
615										
616										
617										
618										
619										
620										
621										
622										
623										
624										
625	**Total Other Power Supply**				B2	**31,797,445**	**26,075,051**	**5,722,395**	**-**	**5,722,395**
626										
627	**TOTAL PRODUCTION EXPENSE**				B2	**96,007,883**	**80,842,030**	**15,165,853**	**-**	**15,165,853**
628										
629										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
630	Summary of Production Expense by Factor									
631		S				110,495	39,381	71,114	262	71,376
632		SG				3,397,244	3,123,990	273,254	-	273,254
633		SE				11,020	10,186	834	-	834
634		JBG				4,103,255	3,183,892	919,363	-	919,363
635		TROJP				-	-	-	-	-
636		JBE				(7,016)	(5,436)	(1,580)	-	(1,580)
637		DGP				-	-	-	-	-
638		DEU				-	-	-	-	-
639		DEP				-	-	-	-	-
640		CAGW				28,969,628	22,441,735	6,527,893	-	6,527,893
641		CAGE				25,648,342	25,648,342	-	-	-
642		CAEW				32,563,371	25,188,397	7,374,974	-	7,374,974
643		CAEE				1,250,658	1,250,658	-	-	-
644		SNPPS				-	-	-	-	-
645		SNPPO				-	-	-	-	-
646		DGU				-	-	-	-	-
647		MC				-	-	-	-	-
648		SSGCT				-	-	-	-	-
649		SSECT				-	-	-	-	-
650		SSGC				-	-	-	-	-
651		SSGCH				-	-	-	-	-
652		SSECH				-	-	-	-	-
653	Total Production Expense by Factor				B2	96,046,998	80,881,145	15,165,853	262	15,166,115
654	560	Operation Supervision & Engineering								
655			T	SG		269,148	247,499	21,649	-	21,649
656			T	JBG		-	-	-	-	-
657			T	CAGW		53,185	41,201	11,984	-	11,984
658			T	CAGE		73,649	73,649	-	-	-
659					B2	395,982	362,349	33,633	-	33,633
660										
661	561	Load Dispatching								
662			T	SG		859,160	790,054	69,106	-	69,106
663			T	CAGW		32,224	24,963	7,261	-	7,261
664			T	CAGE		114,019	114,019	-	-	-
665					B2	1,005,403	929,036	76,367	-	76,367
666	562	Station Expense								
667			T	SG		90,131	82,882	7,250	-	7,250
668			T	JBG		3,213	2,493	720	-	720
669			T	CAGW		38,787	30,047	8,740	-	8,740
670			T	CAGE		160,380	160,380	-	-	-
671					B2	292,511	275,801	16,710	-	16,710
672										
673	563	Overhead Line Expense								
674			T	SG		-	-	-	-	-
675			T	CAGW		(2,639)	(2,044)	(595)	-	(595)
676			T	CAGE		69,893	69,893	-	-	-
677					B2	67,253	67,848	(595)	-	(595)
678										
679	564	Underground Line Expense								
680			T	SG		-	-	-	-	-
681			T	CAGW		-	-	-	-	-
682			T	CAGE		-	-	-	-	-
683					B2	-	-	-	-	-
684										
685	565	Transmission of Electricity by Others								
686			T	SG		-	-	-	-	-
687			T	SE		-	-	-	-	-
688			T	CAGW		-	-	-	-	-
689			T	CAGE		-	-	-	-	-
690			T	CAEW		-	-	-	-	-
691			T	CAEE		-	-	-	-	-
692					B2	-	-	-	-	-
693										
694	565NPC	Transmission of Electricity by Others-NPC								
695				SG		-	-	-	-	-
696				SE		-	-	-	-	-
697				CAGW		10,287,277	7,969,186	2,318,091	-	2,318,091
698				CAGE		-	-	-	-	-
699				CAEW		-	-	-	-	-
700				CAEE		-	-	-	-	-
701						10,287,277	7,969,186	2,318,091	-	2,318,091
702										
703		Total Transmission of Electricity by Others				10,287,277	7,969,186	2,318,091	-	2,318,091
704										
705	566	Misc. Transmission Expense								
706			T	SG		285,650	262,674	22,976	-	22,976
707			T	CAGW		22,355	17,317	5,037	-	5,037
708			T	CAGE		37,474	37,474	-	-	-
709					B2	345,479	317,466	28,013	-	28,013
710										
711	567	Rents - Transmission								
712			T	SG		(55)	(51)	(4)	-	(4)
713			T	CAGW		39,632	30,701	8,930	-	8,930
714			T	CAGE		76,532	76,532	-	-	-
715					B2	116,109	107,183	8,926	-	8,926
716										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
717	568	Maint Supervision & Engineering								
718			T	SG		102,544	94,296	8,248	-	8,248
719			T	CAGW		14,883	11,530	3,354	-	3,354
720			T	CAGE		(35,922)	(35,922)	-	-	-
721					B2	81,505	69,903	11,602	-	11,602
722										
723	569	Maintenance of Structures								
724			T	SG		302,889	278,526	24,363	-	24,363
725			T	CAGW		10,792	8,360	2,432	-	2,432
726			T	CAGE		667	667	-	-	-
727					B2	314,347	287,553	26,794	-	26,794
728										
729	570	Maintenance of Station Equipment								
730			T	SG		27,265	25,072	2,193	-	2,193
731			T	JBG		20,969	16,271	4,698	-	4,698
732			T	CAGW		317,031	245,592	71,438	-	71,438
733			T	CAGE		371,128	371,128	-	-	-
734					B2	736,392	658,063	78,330	-	78,330
735										
736	571	Maintenance of Overhead Lines								
737			T	SG		(864)	(794)	(69)	-	(69)
738			T	JBG		-	-	-	-	-
739			T	CAGW		590,191	457,200	132,991	-	132,991
740			T	CAGE		820,522	820,522	-	-	-
741					B2	1,409,850	1,276,928	132,922	-	132,922
742										
743	572	Maintenance of Underground Lines								
744			T	SG		-	-	-	-	-
745			T	CAGW		-	-	-	-	-
746			T	CAGE		-	-	-	-	-
747					B2	-	-	-	-	-
748										
749	573	Maint of Misc. Transmission Plant								
750			T	SG		2,694	2,478	217	-	217
751			T	CAGW		-	-	-	-	-
752			T	CAGE		1,283	1,283	-	-	-
753					B2	3,977	3,760	217	-	217
754										
755	**TOTAL TRANSMISSION EXPENSE**				B2	**15,056,085**	**12,325,075**	**2,731,010**	**-**	**2,731,010**
756										
757	Summary of Transmission Expense by Factor									
758		SE				-	-	-	-	-
759		SG				1,938,562	1,782,635	155,926	-	155,926
760		CAGW				11,403,718	8,834,052	2,569,665	-	2,569,665
761		CAGE				1,689,624	1,689,624	-	-	-
762		JBG				24,182	18,764	5,418	-	5,418
763	Total Transmission Expense by Factor				B2	15,056,085	12,325,075	2,731,010	-	2,731,010
764	580	Operation Supervision & Engineering								
765			DPW	S		105,687	97,552	8,135	-	8,135
766			DPW	SNPD		878,594	821,786	56,808	-	56,808
767					B2	984,280	919,338	64,943	-	64,943
768										
769	581	Load Dispatching								
770			DPW	S		-	-	-	-	-
771			DPW	SNPD		938,253	877,588	60,666	-	60,666
772					B2	938,253	877,588	60,666	-	60,666
773										
774	582	Station Expense								
775			DPW	S		418,465	403,995	14,469	-	14,469
776			DPW	SNPD		1,708	1,598	110	-	110
777					B2	420,173	405,593	14,580	-	14,580
778										
779	583	Overhead Line Expenses								
780			DPW	S		559,095	505,329	53,766	-	53,766
781			DPW	SNPD		233	218	15	-	15
782					B2	559,328	505,546	53,781	-	53,781
783										
784	584	Underground Line Expense								
785			DPW	S		-	-	-	-	-
786			DPW	SNPD		(8,043)	(7,523)	(520)	-	(520)
787					B2	(8,043)	(7,523)	(520)	-	(520)
788										
789	585	Street Lighting & Signal Systems								
790			DPW	S		-	-	-	-	-
791			DPW	SNPD		18,186	17,010	1,176	-	1,176
792					B2	18,186	17,010	1,176	-	1,176
793										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
794	586	Meter Expenses								
795			DPW	S		595,188	559,819	35,369	-	35,369
796			DPW	SNPD		30,011	28,071	1,940	-	1,940
797					B2	625,199	587,889	37,310	-	37,310
798										
799	587	Customer Installation Expenses								
800			DPW	S		1,000,424	900,087	100,337	-	100,337
801			DPW	SNPD		-	-	-	-	-
802					B2	1,000,424	900,087	100,337	-	100,337
803										
804	588	Misc. Distribution Expenses								
805			DPW	S		(102,127)	(109,239)	7,112	-	7,112
806			DPW	SNPD		492,635	460,782	31,853	-	31,853
807					B2	390,508	351,543	38,965	-	38,965
808										
809	589	Rents								
810			DPW	S		220,574	213,162	7,412	-	7,412
811			DPW	SNPD		1,157	1,082	75	-	75
812					B2	221,730	214,244	7,486	-	7,486
813										
814	590	Maint Supervision & Engineering								
815			DPW	S		267,232	258,401	8,831	-	8,831
816			DPW	SNPD		381,822	357,134	24,688	-	24,688
817					B2	649,054	615,536	33,518	-	33,518
818										
819	591	Maintenance of Structures								
820			DPW	S		372,111	362,631	9,480	-	9,480
821			DPW	SNPD		6,245	5,841	404	-	404
822					B2	378,356	368,473	9,884	-	9,884
823										
824	592	Maintenance of Station Equipment								
825			DPW	S		771,636	727,500	44,136	-	44,136
826			DPW	SNPD		182,495	170,695	11,800	-	11,800
827					B2	954,131	898,195	55,936	-	55,936
828	593	Maintenance of Overhead Lines								
829			DPW	S		8,111,159	7,806,476	304,683	-	304,683
830			DPW	SNPD		171,856	160,745	11,112	-	11,112
831					B2	8,283,015	7,967,221	315,795	-	315,795
832										
833	594	Maintenance of Underground Lines								
834			DPW	S		2,345,898	2,256,634	89,264	-	89,264
835			DPW	SNPD		-	-	-	-	-
836					B2	2,345,898	2,256,634	89,264	-	89,264
837										
838	595	Maintenance of Line Transformers								
839			DPW	S		-	-	-	-	-
840			DPW	SNPD		79,755	74,598	5,157	-	5,157
841					B2	79,755	74,598	5,157	-	5,157
842										
843	596	Maint of Street Lighting & Signal Sys.								
844			DPW	S		280,194	269,700	10,494	-	10,494
845			DPW	SNPD		-	-	-	-	-
846					B2	280,194	269,700	10,494	-	10,494
847										
848	597	Maintenance of Meters								
849			DPW	S		417,348	392,312	25,037	-	25,037
850			DPW	SNPD		141,336	132,197	9,138	-	9,138
851					B2	558,684	524,509	34,175	-	34,175
852										
853	598	Maint of Misc. Distribution Plant								
854			DPW	S		122,468	121,151	1,317	-	1,317
855			DPW	SNPD		273,044	255,390	17,655	-	17,655
856					B2	395,512	376,540	18,972	-	18,972
857										
858	**TOTAL DISTRIBUTION EXPENSE**				B2	**19,074,639**	**18,122,721**	**951,918**	**-**	**951,918**
859										
860										
861	Summary of Distribution Expense by Factor									
862		S				15,485,351	14,765,510	719,841	-	719,841
863		SNPD				3,589,288	3,357,211	232,076	-	232,076
864										
865	Total Distribution Expense by Factor				B2	19,074,639	18,122,721	951,918	-	951,918
866										
867	901	Supervision								
868			CUST	S		206	206	-	-	-
869			CUST	CN		213,368	198,581	14,787	-	14,787
870					B2	213,574	198,787	14,787	-	14,787
871										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
872	902	Meter Reading Expense								
873			CUST	S		1,361,263	1,299,847	61,416	-	61,416
874			CUST	CN		172,823	160,847	11,977	-	11,977
875					B2	1,534,086	1,460,694	73,393	-	73,393
876										
877	903	Customer Receipts & Collections								
878			CUST	S		698,823	646,048	52,775	-	52,775
879			CUST	CN		3,781,187	3,519,147	262,040	-	262,040
880					B2	4,480,010	4,165,195	314,815	-	314,815
881										
882	904	Uncollectible Accounts								
883			CUST	S		670,347	543,888	126,459	-	126,459
884			P	SG		-	-	-	-	-
885			CUST	CN		0	0	0	-	0
886					B2	670,347	543,888	126,459	-	126,459
887										
888	905	Misc. Customer Accounts Expense								
889			CUST	S		-	-	-	-	-
890			CUST	CN		25,502	23,735	1,767	-	1,767
891					B2	25,502	23,735	1,767	-	1,767
892										
893	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,923,520**	**6,392,299**	**531,221**	**-**	**531,221**
894										
895	Summary of Customer Accts Exp by Factor									
896		S				2,730,639	2,489,988	240,650	-	240,650
897		CN				4,192,881	3,902,310	290,571	-	290,571
898		SG				-	-	-	-	-
899	Total Customer Accounts Expense by Factor				B2	6,923,520	6,392,299	531,221	-	531,221
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		12,062	11,226	836	-	836
904					B2	12,062	11,226	836	-	836
905										
906	908	Customer Assistance								
907			CUST	S		12,167,821	11,417,705	750,115	-	750,115
908			CUST	CN		116,849	108,751	8,098	-	8,098
909					B2	12,284,670	11,526,457	758,213	-	758,213
910										
911	909	Informational & Instructional Adv								
912			CUST	S		111,902	95,506	16,396	-	16,396
913			CUST	CN		209,491	194,973	14,518	-	14,518
914					B2	321,392	290,479	30,914	-	30,914
915										
916	910	Misc. Customer Service								
917			CUST	S		-	-	-	-	-
918			CUST	CN		271	252	19	-	19
919										
920					B2	271	252	19	-	19
921										
922	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**12,618,395**	**11,828,414**	**789,981**	**-**	**789,981**
923										
924										
925	Summary of Customer Service Exp by Factor									
926		S				12,279,722	11,513,211	766,511	-	766,511
927		CN				338,673	315,203	23,470	-	23,470
928										
929	Total Customer Service Expense by Factor				B2	12,618,395	11,828,414	789,981	-	789,981
930										
931										
932	911	Supervision								
933			CUST	S		-	-	-	-	-
934			CUST	CN		-	-	-	-	-
935						-	-	-	-	-
936										
937	912	Demonstration & Selling Expense								
938			CUST	S		-	-	-	-	-
939			CUST	CN		-	-	-	-	-
940						-	-	-	-	-
941										
942	913	Advertising Expense								
943			CUST	S		-	-	-	-	-
944			CUST	CN		-	-	-	-	-
945						-	-	-	-	-
946										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
947	916	Misc. Sales Expense								
948			CUST	S		-	-	-	-	-
949			CUST	CN		-	-	-	-	-
950					B2	-	-	-	-	-
951										
952	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
953										
954										
955	Total Sales Expense by Factor									
956		S				-	-	-	-	-
957		CN				-	-	-	-	-
958	Total Sales Expense by Factor				B2	-	-	-	-	-
959										
960	**Total Customer Service Exp Including Sales**					**12,618,395**	**11,828,414**	**789,981**	**-**	**789,981**
961	920	Administrative & General Salaries								
962			PTD	S		(27,851)	(27,851)	-	-	-
963			CUST	CN		-	-	-	-	-
964			PTD	SO		6,259,434	5,831,824	427,610	-	427,610
965					B2	6,231,583	5,803,973	427,610	-	427,610
966										
967	921	Office Supplies & expenses								
968			PTD	S		24,461	23,600	862	-	862
969			CUST	CN		7,211	6,711	500	-	500
970			PTD	SO		612,986	571,110	41,876	-	41,876
971					B2	644,658	601,420	43,237	-	43,237
972										
973	922	A&G Expenses Transferred								
974			PTD	S		-	-	-	-	-
975			CUST	CN		-	-	-	-	-
976			PTD	SO		(2,779,938)	(2,590,028)	(189,910)	-	(189,910)
977					B2	(2,779,938)	(2,590,028)	(189,910)	-	(189,910)
978										
979	923	Outside Services								
980			PTD	S		11,777	7,532	4,245	-	4,245
981			P	CAGW		-	-	-	-	-
982			PTD	SO		1,303,619	1,214,563	89,056	-	89,056
983					B2	1,315,396	1,222,095	93,301	-	93,301
984										
985	924	Property Insurance								
986				S		807,013	807,013	-	-	-
987				CAGW		-	-	-	-	-
988			PTD	SO		664,074	618,708	45,366	-	45,366
989					B2	1,471,087	1,425,721	45,366	-	45,366
990										
991	925	Injuries & Damages								
992			PTD	SO		577,247	537,812	39,434	-	39,434
993					B2	577,247	537,812	39,434	-	39,434
994										
995	926	Employee Pensions & Benefits								
996			LABOR	S		-	-	-	-	-
997			CUST	CN		-	-	-	-	-
998			LABOR	SO		-	-	-	-	-
999					B2	-	-	-	-	-
1000										
1001	927	Franchise Requirements								
1002			DMSC	S		-	-	-	-	-
1003			DMSC	SO		-	-	-	-	-
1004					B2	-	-	-	-	-
1005										
1006	928	Regulatory Commission Expense								
1007			DMSC	S		1,430,248	1,253,538	176,710	-	176,710
1008			CUST	CN		-	-	-	-	-
1009			DMSC	SO		150,360	140,089	10,272	-	10,272
1010			CUST	CAGW		(15,739)	(12,193)	(3,547)	-	(3,547)
1011			DMSC	CAGE		(5,012)	(5,012)	-	-	-
1012			FERC	SG		295,681	271,898	23,783	-	23,783
1013					B2	1,855,538	1,648,320	207,218	-	207,218
1014										
1015	929	Duplicate Charges								
1016			LABOR	S		-	-	-	-	-
1017			LABOR	SO		(425,819)	(396,730)	(29,090)	-	(29,090)
1018					B2	(425,819)	(396,730)	(29,090)	-	(29,090)
1019										
1020	930	Misc General Expenses								
1021			PTD	S		15,691	12,691	3,000	-	3,000
1022			CUST	CAGE		-	-	-	-	-
1023			LABOR	SO		624,452	581,792	42,659	-	42,659
1024					B2	640,142	594,483	45,659	-	45,659
1025										
1026	931	Rents								
1027			PTD	S		13,914	13,700	213	-	213
1028			PTD	SO		445,541	415,104	30,437	-	30,437
1029					B2	459,455	428,805	30,650	-	30,650
1030										
1031	935	Maintenance of General Plant								
1032			G	S		110,402	108,680	1,722	-	1,722
1033			CUST	CN		8,751	8,144	606	-	606
1034			G	SO		1,723,819	1,606,057	117,762	-	117,762
1035					B2	1,842,972	1,722,881	120,090	-	120,090
1036										
1037	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**11,832,320**	**10,998,754**	**833,567**	**-**	**833,567**
1038										
1039	Summary of A&G Expense by Factor									
1040		S				2,643,194	2,456,442	186,752	39,434	226,186
1041		SO				9,155,774	8,530,302	625,472	-	625,472
1042		SG				295,681	271,898	23,783	-	23,783
1043		CN				15,961	14,855	1,106	-	1,106
1044		CAGW				(15,739)	(12,193)	(3,547)	-	(3,547)
1045		CAGE				(5,012)	(5,012)	-	-	-
1046	Total A&G Expense by Factor				B2	12,089,859	11,256,293	833,567	39,434	873,001
1047										
1048	**TOTAL O&M EXPENSE**				B2	**161,512,842**	**140,509,293**	**21,003,549**	**-**	**21,003,549**

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1049	403SP	Steam Depreciation								
1050			P	DGP		-	-	-	-	-
1051			P	DGU		-	-	-	-	-
1052			P	SG		-	-	-	-	-
1053			P	CAGW		454,159	351,820	102,338	-	102,338
1054			P	CAGE		16,135,645	16,135,645	-	-	-
1055			P	JBG		2,510,408	1,947,934	562,475	-	562,475
1056			P	S		-	-	-	-	-
1057					B3	19,100,211	18,435,398	664,813	-	664,813
1058										
1059	403NP	Nuclear Depreciation								
1060			P	DGP		-	-	-	-	-
1061						-	-	-	-	-
1062										
1063	403HP	Hydro Depreciation								
1064			P	DGP		-	-	-	-	-
1065			P	DGU		-	-	-	-	-
1066			P	CAGW		2,227,314	1,725,421	501,894	-	501,894
1067			P	CAGE		555,203	555,203	-	-	-
1068			P	CAGW		-	-	-	-	-
1069			P	CAGE		-	-	-	-	-
1070					B3	2,782,517	2,280,624	501,894	-	501,894
1071										
1072	403OP	Other Production Depreciation								
1073			P	DGU		-	-	-	-	-
1074			P	SG		-	-	-	-	-
1075			P	CAGW		3,302,744	2,558,518	744,226	-	744,226
1076			P	CAGE		7,154,369	7,154,369	-	-	-
1077			P	CAGE		-	-	-	-	-
1078			P	CAGE		-	-	-	-	-
1079					B3	10,457,114	9,712,887	744,226	-	744,226
1080										
1081	403TP	Transmission Depreciation								
1082			T	DGP		-	-	-	-	-
1083			T	DGU		-	-	-	-	-
1084			T	CAGW		1,846,486	1,430,406	416,079	-	416,079
1085			T	CAGE		5,722,014	5,722,014	-	-	-
1086			T	JBG		71,432	55,427	16,005	-	16,005
1087			T	SG		2,687	2,470	216	-	216
1088					B3	7,642,618	7,210,318	432,300	-	432,300
1089										
1090										
1091										
1092	403	Distribution Depreciation								
1093	360	Land & Land Right	DPW	S		34,726	34,330	395	-	395
1094	361	Structures	DPW	S		146,189	142,759	3,430	-	3,430
1095	362	Station Equipment	DPW	S		(605,283)	(696,723)	91,440	-	91,440
1096	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1097	364	Poles & Towers	DPW	S		3,154,218	2,861,572	292,646	-	292,646
1098	365	OH Conductors	DPW	S		1,548,927	1,420,789	128,138	-	128,138
1099	366	UG Conduit	DPW	S		682,846	643,414	39,432	-	39,432
1100	367	UG Conductor	DPW	S		1,609,015	1,558,859	50,155	-	50,155
1101	368	Line Trans	DPW	S		2,501,541	2,273,591	227,950	-	227,950
1102	369	Services	DPW	S		1,284,771	1,168,462	116,309	-	116,309
1103	370	Meters	DPW	S		572,977	535,017	37,960	-	37,960
1104	371	Inst Cust Prem	DPW	S		41,626	40,142	1,484	-	1,484
1105	372	Leased Property	DPW	S		-	-	-	-	-
1106	373	Street Lighting	DPW	S		183,157	173,898	9,259	-	9,259
1107					B3	11,154,710	10,156,111	998,599	-	998,599
1108										
1109	403GP	General Depreciation								
1110			G-SITUS	S		1,170,964	1,067,245	103,719	-	103,719
1111			G-DGP	DGP		-	-	-	-	-
1112			G-DGU	DGU		-	-	-	-	-
1113			P	SE		-	-	-	-	-
1114			CUST	CN		114,890	106,928	7,962	-	7,962
1115			G-SG	SG		121	111	10	-	10
1116			PTD	SO		1,278,051	1,190,742	87,309	-	87,309
1117			G-SG	CAGW		187,930	145,583	42,347	-	42,347
1118			G-SG	CAGE		507,047	507,047	-	-	-
1119			P	JBG		34,525	26,789	7,735	-	7,735
1120			P	JBE		18	14	4	-	4
1121			P	CAEE		2,333	2,333	-	-	-
1122			G-SG	CAGE		-	-	-	-	-
1123			G-SG	CAGE		-	-	-	-	-
1124					B3	3,295,879	3,046,792	249,087	-	249,087
1125										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1126	403GV0	General Vehicles								
1127			G-SG	SG		-	-	-	-	-
1128						-	-	-	-	-
1129										
1130	403MP	Mining Depreciation								
1131			P	CAEE		-	-	-	-	-
1132					B3	-	-	-	-	-
1133										
1134	403EP	Experimental Plant Depreciation								
1135			P	DGP		-	-	-	-	-
1136			P	SG		-	-	-	-	-
1137						-	-	-	-	-
1138	4031	ARO Depreciation								
1139				S		-	-	-	-	-
1140						-	-	-	-	-
1141										
1142										
1143	**TOTAL DEPRECIATION EXPENSE**				B3	**54,433,049**	**50,842,130**	**3,590,919**	**-**	**3,590,919**
1144										
1145	Summary of Depreciation Expense by Factor									
1146		S				12,325,674	11,223,356	1,102,318	-	1,102,318
1147		DGP				-	-	-	-	-
1148		DGU				-	-	-	-	-
1149		SG				2,808	2,582	226	-	226
1150		SO				1,278,051	1,190,742	87,309	-	87,309
1151		CN				114,890	106,928	7,962	-	7,962
1152		SE				-	-	-	-	-
1153		CAGW				8,018,633	6,211,748	1,806,885	-	1,806,885
1154		CAGE				30,074,277	30,074,277	-	-	-
1155		CAEW				-	-	-	-	-
1156		CAEE				2,333	2,333	-	-	-
1157		JBG				2,616,365	2,030,150	586,215	-	586,215
1158		JBE				18	14	4	-	4
1159	Total Depreciation Expense By Factor				B3	54,433,049	50,842,130	3,590,919	-	3,590,919
1160										
1161	404GP	Amort of LT Plant - Capital Lease Gen								
1162			I-SITUS	S		47,658	41,618	6,040	-	6,040
1163			I-SG	SG		-	-	-	-	-
1164			PTD	SO		37,460	34,901	2,559	-	2,559
1165			I-DGU	DGU		-	-	-	-	-
1166			CUST	CN		4,511	4,198	313	-	313
1167			I-SG	CAGW		-	-	-	-	-
1168			I-SG	CAGE		-	-	-	-	-
1169			I-DGP	DGP		-	-	-	-	-
1170					B4	89,630	80,718	8,912	-	8,912
1171										
1172	404SP	Amort of LT Plant - Cap Lease Steam								
1173			P	SG		-	-	-	-	-
1174			P	DGP		-	-	-	-	-
1175						-	-	-	-	-
1176										
1177	404IP	Amort of LT Plant - Intangible Plant								
1178			I-SITUS	S		391,704	391,704	-	-	-
1179			P	SE		-	-	-	-	-
1180			I-SG	SG		412,305	379,142	33,163	-	33,163
1181			PTD	SO		1,299,187	1,210,433	88,753	-	88,753
1182			CUST	CN		130,705	121,647	9,058	-	9,058
1183			I-SG	CAGW		-	-	-	-	-
1184			I-SG	CAGE		-	-	-	-	-
1185			I-DGP	DGP		-	-	-	-	-
1186			I-SG	CAGE		-	-	-	-	-
1187			I-SG	CAGE		-	-	-	-	-
1188			I-SG	CAGW		801,849	621,164	180,685	-	180,685
1189			I-SG	CAGE		339,760	339,760	-	-	-
1190			P	JBG		23,291	18,072	5,218	-	5,218
1191			P	CAEW		-	-	-	-	-
1192			P	CAEE		4,079	4,079	-	-	-
1193			I-DGU	DGU		-	-	-	-	-
1194					B4	3,402,880	3,086,001	316,878	-	316,878
1195										
1196	404MP	Amort of LT Plant - Mining Plant								
1197			P	SE		-	-	-	-	-
1198						-	-	-	-	-
1199										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1200	404OP	Amort of LT Plant - Other Plant								
1201			P	CAGE		-	-	-	-	-
1202			P	CAGE		-	-	-	-	-
1203					B4	-	-	-	-	-
1204										
1205										
1206	404HP	Amortization of Other Electric Plant								
1207			P	DGP		-	-	-	-	-
1208			P	DGU		-	-	-	-	-
1209			P	CAGW		22,864	17,712	5,152	-	5,152
1210			P	CAGE		-	-	-	-	-
1211			P	SG		-	-	-	-	-
1212					B4	22,864	17,712	5,152	-	5,152
1213										
1214	**Total Amortization of Limited Term Plant**				B4	3,515,373	3,184,431	330,942	-	330,942
1215										
1216										
1217	405	Amortization of Other Electric Plant								
1218			GP	S		-	-	-	-	-
1219										
1220					B4	-	-	-	-	-
1221										
1222	406	Amortization of Plant Acquisition Adj								
1223			P	S		-	-	-	-	-
1224			P	DGP		-	-	-	-	-
1225			P	DGU		-	-	-	-	-
1226			P	CAGW		-	-	-	-	-
1227			P	CAGE		405,177	405,177	-	-	-
1228			P	SG		-	-	-	-	-
1229			P	SO		-	-	-	-	-
1230					B4	405,177	405,177	-	-	-
1231	407	Amort of Prop Losses, Unrec Plant, etc								
1232			DPW	S		221,152	221,152	-	-	-
1233			GP	SO		-	-	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	SE		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		-	-	-	-	-
1238			P	CAEW		-	-	-	-	-
1239			P	SG-P		-	-	-	-	-
1240			P	SG		-	-	-	-	-
1241			P	TROJP		-	-	-	-	-
1242					B4	221,152	221,152	-	-	-
1243										
1244	**TOTAL AMORTIZATION EXPENSE**				B4	**4,141,702**	**3,810,760**	**330,942**	**-**	**330,942**
1245										
1246										
1247										
1248	Summary of Amortization Expense by Factor									
1249		S				660,514	654,474	6,040	-	6,040
1250		SE				-	-	-	-	-
1251		TROJP				-	-	-	-	-
1252		SG-P				-	-	-	-	-
1253		DGU				-	-	-	-	-
1254		SO				1,336,647	1,245,335	91,312	-	91,312
1255		JBG				23,291	18,072	5,218	-	5,218
1256		SSGCH				-	-	-	-	-
1257		CN				135,216	125,845	9,371	-	9,371
1258		CAGW				824,713	638,876	185,837	-	185,837
1259		CAGE				744,937	744,937	-	-	-
1260		CAEW				-	-	-	-	-
1261		CAEE				4,079	4,079	-	-	-
1262		SG				412,305	379,142	33,163	-	33,163
1263	Total Amortization Expense by Factor				B4	4,141,702	3,810,760	330,942	-	330,942
1264	408	Taxes Other Than income								
1265			GP	S		3,572,511	2,818,096	754,415	-	754,415
1266			GP	GPS		12,037,861	11,215,500	822,361	-	822,361
1267			GP	SO		(210,747)	(196,350)	(14,397)	-	(14,397)
1268			P	SE		20,219	18,689	1,531	-	1,531
1269			P	SG		-	-	-	-	-
1270			DMSC	OPRV-ID		-	-	-	-	-
1271			GP	EXCTAX		-	-	-	-	-
1272			GP	CAGE		80,093	80,093	-	-	-
1273			P	CAEW		-	-	-	-	-
1274			P	CAEE		36,580	36,580	-	-	-
1275										
1276	**TOTAL TAXES OTHER THAN INCOME**				B5	15,536,518	13,972,608	1,563,909	-	1,563,909
1277										

JULY 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1278										
1279	41140	Deferred Investment Tax Credit - Fed								
1280			PTD	CAGE		(410,290)	(410,290)	-	-	-
1281										
1282					B7	(410,290)	(410,290)	-	-	-
1283										
1284	41141	Deferred Investment Tax Credit - Idaho								
1285			PTD	CAGE		-	-	-	-	-
1286										
1287					B7	-	-	-	-	-
1288										
1289	TOTAL DEFERRED ITC				B7	(410,290)	(410,290)	-	-	-
1290										
1291										
1292	427	Interest on Long-Term Debt								
1293			GP	S		-	-	-	-	-
1294			GP	SNP		30,417,097	28,513,181	1,903,915	-	1,903,915
1295						30,417,097	28,513,181	1,903,915	-	1,903,915
1296										
1297	428	Amortization of Debt Disc & Exp								
1298			GP	SNP		426,272	399,590	26,682	-	26,682
1299						426,272	399,590	26,682	-	26,682
1300										
1301	429	Amortization of Premium on Debt								
1302			GP	SNP		(919)	(861)	(58)	-	(58)
1303						(919)	(861)	(58)	-	(58)
1304										
1305	431	Other Interest Expense								
1306			NUTIL	OTH		-	-	-	-	-
1307			GP	SO		-	-	-	-	-
1308			GP	SNP		998,460	935,962	62,497	-	62,497
1309						998,460	935,962	62,497	-	62,497
1310										
1311	432	AFUDC - Borrowed								
1312			GP	SNP		(1,566,657)	(1,468,594)	(98,063)	-	(98,063)
1313						(1,566,657)	(1,468,594)	(98,063)	-	(98,063)
1314										
1315		Total Elec. Interest Deductions for Tax			B6	30,274,252	28,379,278	1,894,974	-	1,894,974
1316										
1317		Non-Utility Portion of Interest								
1318			427 NUTIL	NUTIL		-	-	-	-	-
1319			428 NUTIL	NUTIL		-	-	-	-	-
1320			429 NUTIL	NUTIL		-	-	-	-	-
1321			431 NUTIL	NUTIL		-	-	-	-	-
1322										
1323		Total Non-utility Interest				-	-	-	-	-
1324										
1325		Total Interest Deductions for Tax				30,274,252	28,379,278	1,894,974	-	1,894,974
1326										
1327										
1328	419	Interest & Dividends								
1329			GP	S		-	-	-	-	-
1330			GP	SNP		(3,145,814)	(2,948,906)	(196,908)	-	(196,908)
1331		Total Operating Deductions for Tax				(3,145,814)	(2,948,906)	(196,908)	-	(196,908)
1332										
1333										
1334	41010	Deferred Income Tax - Federal-DR								
1335			P	S		-	-	-	-	-
1336			P	CAEW		-	-	-	-	-
1337			GP	SCHMDEXP		-	-	-	-	-
1338			LABOR	SO		-	-	-	-	-
1339			GP	SNP		-	-	-	-	-
1340			P	SE		-	-	-	-	-
1341			PT	SG		-	-	-	-	-
1342			GP	GPS		-	-	-	-	-
1343			TAXDEPR	TAXDEPR		-	-	-	-	-
1344			CUST	CAEW		-	-	-	-	-
1345			CUST	CN		-	-	-	-	-
1346			P	JBE		-	-	-	-	-
1347			PT	CAGW		-	-	-	-	-
1348			PT	CAGE		-	-	-	-	-
1349			P	JBG		-	-	-	-	-
1350			P	CAEE		-	-	-	-	-
1351			DPW	SNPD		-	-	-	-	-
1352					B7	-	-	-	-	-
1353										
1354										
1355										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1356	41110	Deferred Income Tax - Federal-CR								
1357			GP	S			-	-	-	-
1358			DPW	CIAC			-	-	-	-
1359			GP	SCHMDEXP			-	-	-	-
1360			GP	SNP			-	-	-	-
1361			PT	SG			-	-	-	-
1362			PT	SNPD			-	-	-	-
1363			LABOR	SO			-	-	-	-
1364			IBT	TAXDEPR			-	-	-	-
1365			CUST	JBG			-	-	-	-
1366			CUST	BADDEBT			-	-	-	-
1367			GP	GPS			-	-	-	-
1368			P	TROJD			-	-	-	-
1369			P	JBE			-	-	-	-
1370			PT	CAGW			-	-	-	-
1371			PT	CAGE			-	-	-	-
1372			P	SE			-	-	-	-
1373			P	CAEE			-	-	-	-
1374					B7		-	-	-	-
1375										
1376	**TOTAL DEFERRED INCOME TAXES**				B7		-	-	-	-
1377	SCHMAF	Additions - Flow Through								
1378			SCHMAF	S			-	-	-	-
1379			SCHMAF	SNP			-	-	-	-
1380			SCHMAF	SO			-	-	-	-
1381			SCHMAF	SE			-	-	-	-
1382			SCHMAF	TROJP			-	-	-	-
1383			SCHMAF	DGP			-	-	-	-
1384					B6		-	-	-	-
1385										
1386	SCHMAP	Additions - Permanent								
1387			P	S			-	-	-	-
1388			P	BADDEBT			-	-	-	-
1389			P	JBE			-	-	-	-
1390			P	SCHMDEXP			-	-	-	-
1391			P	CAEE			-	-	-	-
1392			P	CAGW			-	-	-	-
1393			P	CAGE			-	-	-	-
1394			LABOR	SNP			-	-	-	-
1395			SCHMAP-SO	SO			-	-	-	-
1396										
1397					B6		-	-	-	-
1398										
1399	SCHMAT	Additions - Temporary								
1400			SCHMAT-SITUS	S			-	-	-	-
1401			P	JBE			-	-	-	-
1402			DPW	CIAC			-	-	-	-
1403			SCHMAT-SNP	SNP			-	-	-	-
1404			P	TROJD			-	-	-	-
1405			P	CN			-	-	-	-
1406			SCHMAT-SE	SE			-	-	-	-
1407			P	SG			-	-	-	-
1408			SCHMAT-GPS	GPS			-	-	-	-
1409			SCHMAT-SO	SO			-	-	-	-
1410			SCHMAT-SNP	SNPD			-	-	-	-
1411			P	JBG			-	-	-	-
1412			CUST	BADDEBT			-	-	-	-
1413			P	CAGW			-	-	-	-
1414			P	CAGE			-	-	-	-
1415			SCHMAT-SE	CAEW			-	-	-	-
1416			SCHMAT-SE	CAEE			-	-	-	-
1417			BOOKDEPR	SCHMDEXP			-	-	-	-
1418					B6		-	-	-	-
1419										
1420	TOTAL SCHEDULE - M ADDITIONS				B6		-	-	-	-
1421										
1422	SCHMDF	Deductions - Flow Through								
1423			SCHMDF	S			-	-	-	-
1424			SCHMDF	CAGW			-	-	-	-
1425			SCHMDF	CAGE			-	-	-	-
1426			SCHMDF	DGP			-	-	-	-
1427			SCHMDF	DGU			-	-	-	-
1428					B6		-	-	-	-

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1429	SCHMDF	Deductions - Permanent								
1430			SCHMDP	S		-	-	-	-	-
1431			P	SE		-	-	-	-	-
1432			P	CAEW		-	-	-	-	-
1433			P	CAEE		-	-	-	-	-
1434			PTD	SNP		-	-	-	-	-
1435			P	JBE		-	-	-	-	-
1436			P	SCHMDEXP		-	-	-	-	-
1437			SCHMDP-SO	SO		-	-	-	-	-
1438					B6	-	-	-	-	-
1439										
1440	SCHMDT	Deductions - Temporary								
1441			GP	S		-	-	-	-	-
1442			CUST	BADDEBT		-	-	-	-	-
1443			CUST	CN		-	-	-	-	-
1444			SCHMDT-SNP	SNP		-	-	-	-	-
1445			DPW	SNPD		-	-	-	-	-
1446			P	JBE		-	-	-	-	-
1447			P	SE		-	-	-	-	-
1448			SCHMDT-SG	SG		-	-	-	-	-
1449			SCHMDT-GPS	GPS		-	-	-	-	-
1450			SCHMDT-SO	SO		-	-	-	-	-
1451			TAXDEPR	TAXDEPR		-	-	-	-	-
1452			SCHMDT-SG	CAGW		-	-	-	-	-
1453			SCHMDT-SG	CAGE		-	-	-	-	-
1454			P	JBG		-	-	-	-	-
1455			P	CAEE		-	-	-	-	-
1456			P	TROJD		-	-	-	-	-
1457					B6	-	-	-	-	-
1458										
1459	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1460										
1461	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1462										
1463										
1464	40911	State Income Taxes								
1465			IBT	IBT		11,311,025	11,311,025	-	-	-
1466		Credits	IBT	IBT		-	-	-	-	-
1467				CAGE		-	-	-	-	-
1468			IBT	IBT		-	-	-	-	-
1469	**TOTAL STATE TAXES**				B6	11,311,025	11,311,025	-	-	-
1470										
1471										
1472	Calculation of Taxable Income:									
1473		Operating Revenues				517,917,260	484,003,346	33,913,913	-	33,913,913
1474		Operating Deductions:								
1475		O & M Expenses				161,512,842	140,509,293	21,003,549	-	21,003,549
1476		Depreciation Expense				54,433,049	50,842,130	3,590,919	-	3,590,919
1477		Amortization Expense				4,141,702	3,810,760	330,942	-	330,942
1478		Taxes Other Than Income				15,536,518	13,972,608	1,563,909	-	1,563,909
1479		Interest & Dividends (AFUDC-Equity)				(3,145,814)	(2,948,906)	(196,908)	-	(196,908)
1480		Misc Revenue & Expense				0	0	0	-	0
1481		Total Operating Deductions				232,478,297	206,185,884	26,292,412	-	26,292,412
1482		Other Deductions:								
1483		Interest Deductions				30,274,252	28,379,278	1,894,974	-	1,894,974
1484		Interest on PCRBS				-	-	-	-	-
1485		Schedule M Adjustments				-	-	-	-	-
1486										
1487		Income Before State Taxes				255,164,711	249,438,184	5,726,527	-	5,726,527
1488										
1489		State Income Taxes				11,311,025	11,311,025	-	-	-
1490										
1491	Total Taxable Income					243,853,686	238,127,159	5,726,527	-	5,726,527
1492										
1493	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1494										
1495	Federal Income Tax - Calculated					85,348,790	83,344,506	2,004,284	-	2,004,284
1496										
1497	Adjustments to Calculated Tax:									
1498	40910	Fed. Credit	P	SE		-	-	-	-	-
1499	40910	Fed. Credit	P	JBE		-	-	-	-	-
1500	40910	Fed. Credit	P	SO		-	-	-	-	-
1501	40910	Fed. Credit	P	SG		-	-	-	-	-
1502	40910	Fed. Credit		CAGW		-	-	-	-	-
1503	40910	Fed. Credit		CAEE		-	-	-	-	-
1504	**FEDERAL INCOME TAX**					85,348,790	83,344,506	2,004,284	-	2,004,284
1505										
1506	**TOTAL OPERATING EXPENSES**					**331,873,636**	**303,380,032**	**28,493,605**	**-**	**28,493,605**

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1507	310	Land and Land Rights								
1508			P	DGP		-	-	-	-	-
1509			P	DGU		-	-	-	-	-
1510			P	SG		-	-	-	-	-
1511			P	CAGW		1,788,644	1,385,599	403,045	-	403,045
1512			P	CAGE		90,654,504	90,654,504	-	-	-
1513			P	JBG		1,161,925	901,587	260,337	-	260,337
1514			P	S		-	-	-	-	-
1515			P	CAGE		-	-	-	-	-
1516					B8	93,605,074	92,941,691	663,383	-	663,383
1517										
1518	311	Structures and Improvements								
1519			P	DGP		-	-	-	-	-
1520			P	DGU		-	-	-	-	-
1521			P	SG		-	-	-	-	-
1522			P	CAGW		66,345,601	51,395,565	14,950,036	-	14,950,036
1523			P	CAGE		809,354,439	809,354,439	-	-	-
1524			P	JBG		139,871,853	108,532,577	31,339,276	-	31,339,276
1525			P	CAGE		-	-	-	-	-
1526					B8	1,015,571,893	969,282,580	46,289,312	-	46,289,312
1527										
1528	312	Boiler Plant Equipment								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		122,621,363	94,990,385	27,630,978	-	27,630,978
1533			P	CAGE		3,363,102,228	3,363,102,228	-	-	-
1534			P	JBG		699,852,956	543,045,960	156,806,996	-	156,806,996
1535			P	S		-	-	-	-	-
1536					B8	4,185,576,548	4,001,138,574	184,437,973	-	184,437,973
1537										
1538	314	Turbogenerator Units								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		56,386,389	43,680,519	12,705,870	-	12,705,870
1543			P	CAGE		736,025,615	736,025,615	-	-	-
1544			P	JBG		201,567,334	156,404,750	45,162,584	-	45,162,584
1545			P	CAGE		-	-	-	-	-
1546					B8	993,979,338	936,110,884	57,868,454	-	57,868,454
1547										
1548	315	Accessory Electric Equipment								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		13,355,117	10,345,732	3,009,385	-	3,009,385
1553			P	CAGE		414,755,483	414,755,483	-	-	-
1554			P	JBG		60,410,855	46,875,376	13,535,479	-	13,535,479
1555			P	CAGE		-	-	-	-	-
1556					B8	488,521,455	471,976,591	16,544,864	-	16,544,864
1557										
1558										
1559										
1560	316	Misc Power Plant Equipment								
1561			P	DGP		-	-	-	-	-
1562			P	DGU		-	-	-	-	-
1563			P	SG		-	-	-	-	-
1564			P	CAGW		321,058	248,712	72,346	-	72,346
1565			P	CAGE		26,636,472	26,636,472	-	-	-
1566			P	JBG		4,114,765	3,192,823	921,942	-	921,942
1567			P	CAGE		-	-	-	-	-
1568					B8	31,072,295	30,078,007	994,288	-	994,288
1569										
1570	317	Steam Plant ARO								
1571			P	S		-	-	-	-	-
1572						-	-	-	-	-
1573										
1574	SP	Unclassified Steam Plant - Account 300								
1575			P	CAGW		-	-	-	-	-
1576			P	CAGE		(743,832)	(743,832)	-	-	-
1577			P	SG		7,023,258	6,458,349	564,908	-	564,908
1578						6,279,426	5,714,517	564,908	-	564,908
1579										
1580										
1581	**Total Steam Production Plant**				B8	**6,814,606,027**	**6,507,242,844**	**307,363,183**	**-**	**307,363,183**
1582										
1583										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1584	Summary of Steam Production Plant by Factor									
1585		S				-	-	-	-	-
1586		JBG				1,106,979,687	858,953,073	248,026,614	-	248,026,614
1587		JBE				-	-	-	-	-
1588		SG				7,023,258	6,458,349	564,908	-	564,908
1589		CAGW				260,818,172	202,046,512	58,771,660	-	58,771,660
1590		CAGE				5,439,784,909	5,439,784,909	-	-	-
1591		SSGCH				-	-	-	-	-
1592	Total Steam Production Plant by Factor				B8	6,814,606,027	6,507,242,844	307,363,183	-	307,363,183
1593	320	Land and Land Rights								
1594			P	DGP		-	-	-	-	-
1595			P	SG		-	-	-	-	-
1596						-	-	-	-	-
1597										
1598	321	Structures and Improvements								
1599			P	DGP		-	-	-	-	-
1600			P	SG		-	-	-	-	-
1601						-	-	-	-	-
1602										
1603	322	Reactor Plant Equipment								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	323	Turbogenerator Units								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	324	Land and Land Rights								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	325	Misc. Power Plant Equipment								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623										
1624	NP	Unclassified Nuclear Plant - Acct 300								
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628										
1629	**Total Nuclear Production Plant**					-	-	-	-	-
1630										
1631										
1632										
1633	Summary of Nuclear Production Plant by Factor									
1634		DGP				-	-	-	-	-
1635		DGU				-	-	-	-	-
1636		SG				-	-	-	-	-
1637										
1638	Total Nuclear Plant by Factor					-	-	-	-	-
1639										
1640	330	Land and Land Rights								
1641			P	DGP		-	-	-	-	-
1642			P	DGU		-	-	-	-	-
1643			P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773
1644			P	CAGE		5,946,696	5,946,696	-	-	-
1645			P	CAGW		-	-	-	-	-
1646			P	CAGE		-	-	-	-	-
1647					B8	31,316,716	25,599,943	5,716,773	-	5,716,773
1648										
1649	331	Structures and Improvements								
1650			P	DGP		-	-	-	-	-
1651			P	DGU		-	-	-	-	-
1652			P	CAGW		227,351,609	176,121,162	51,230,447	-	51,230,447
1653			P	CAGE		15,574,805	15,574,805	-	-	-
1654			P	CAGW		-	-	-	-	-
1655			P	CAGE		-	-	-	-	-
1656					B8	242,926,414	191,695,967	51,230,447	-	51,230,447
1657										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1658	332	Reservoirs, Dams & Waterways								
1659			P	DGP		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		384,556,713	297,902,335	86,654,378	-	86,654,378
1662			P	CAGE		92,455,275	92,455,275	-	-	-
1663			P	CAGW		-	-	-	-	-
1664			P	CAGE		-	-	-	-	-
1665					B8	477,011,988	390,357,610	86,654,378	-	86,654,378
1666										
1667	333	Water Wheel, Turbines, & Generators								
1668			P	DGP		-	-	-	-	-
1669			P	DGU		-	-	-	-	-
1670			P	CAGW		82,192,920	63,671,916	18,521,004	-	18,521,004
1671			P	CAGE		40,329,775	40,329,775	-	-	-
1672			P	CAGW		-	-	-	-	-
1673			P	CAGE		-	-	-	-	-
1674					B8	122,522,695	104,001,691	18,521,004	-	18,521,004
1675										
1676	334	Accessory Electric Equipment								
1677			P	DGP		-	-	-	-	-
1678			P	DGU		-	-	-	-	-
1679			P	CAGW		64,761,207	50,168,191	14,593,016	-	14,593,016
1680			P	CAGE		11,505,025	11,505,025	-	-	-
1681			P	CAGW		-	-	-	-	-
1682			P	CAGE		-	-	-	-	-
1683					B8	76,266,232	61,673,217	14,593,016	-	14,593,016
1684										
1685										
1686										
1687	335	Misc. Power Plant Equipment								
1688			P	DGP		-	-	-	-	-
1689			P	DGU		-	-	-	-	-
1690			P	CAGW		2,190,668	1,697,033	493,636	-	493,636
1691			P	CAGE		169,700	169,700	-	-	-
1692			P	CAGW		-	-	-	-	-
1693			P	CAGE		-	-	-	-	-
1694					B8	2,360,369	1,866,733	493,636	-	493,636
1695										
1696	336	Roads, Railroads & Bridges								
1697			P	DGP		-	-	-	-	-
1698			P	DGU		-	-	-	-	-
1699			P	CAGW		17,938,845	13,896,582	4,042,263	-	4,042,263
1700			P	CAGE		2,068,425	2,068,425	-	-	-
1701			P	CAGW		-	-	-	-	-
1702			P	CAGE		-	-	-	-	-
1703					B8	20,007,270	15,965,006	4,042,263	-	4,042,263
1704										
1705	337	Hydro Plant ARO								
1706			P	S		-	-	-	-	-
1707						-	-	-	-	-
1708										
1709	HP	Unclassified Hydro Plant - Acct 300								
1710			P	S		-	-	-	-	-
1711			P	DGU		-	-	-	-	-
1712			P	CAGW		-	-	-	-	-
1713			P	CAGE		-	-	-	-	-
1714			P	CAGW		-	-	-	-	-
1715			P	CAGE		-	-	-	-	-
1716						-	-	-	-	-
1717										
1718	**Total Hydraulic Plant**				B8	**972,411,683**	**791,160,167**	**181,251,516**	**-**	**181,251,516**
1719										
1720	Summary of Hydraulic Plant by Factor									
1721		S				-	-	-	-	-
1722		SG				-	-	-	-	-
1723		CAGW				804,361,982	623,110,467	181,251,516	-	181,251,516
1724		CAGE				168,049,700	168,049,700	-	-	-
1725		DGP				-	-	-	-	-
1726		DGU				-	-	-	-	-
1727	Total Hydraulic Plant by Factor				B8	972,411,683	791,160,167	181,251,516	-	181,251,516
1728										
1729	340	Land and Land Rights								
1730			P	CAGW		-	-	-	-	-
1731			P	DGU		-	-	-	-	-
1732			P	CAGW		2,816,036	2,181,482	634,553	-	634,553
1733			P	CAGE		40,836,798	40,836,798	-	-	-
1734			P	CAGE		-	-	-	-	-
1735					B8	43,652,833	43,018,280	634,553	-	634,553
1736										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1737	341	Structures and Improvements								
1738			P	CAGW		-	-	-	-	-
1739			P	DGU		-	-	-	-	-
1740			P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1741			P	CAGE		167,301,894	167,301,894	-	-	-
1742			P	CAGE		-	-	-	-	-
1743					B8	224,713,069	211,776,278	12,936,790	-	12,936,790
1744										
1745	342	Fuel Holders, Producers & Accessories								
1746			P	CAGW		-	-	-	-	-
1747			P	DGU		-	-	-	-	-
1748			P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1749			P	CAGE		14,241,619	14,241,619	-	-	-
1750			P	CAGE		-	-	-	-	-
1751					B8	15,864,286	15,498,641	365,645	-	365,645
1752										
1753	343	Prime Movers								
1754			P	S		-	-	-	-	-
1755			P	DGU		-	-	-	-	-
1756			P	SG		-	-	-	-	-
1757			P	CAGW		955,782,001	740,410,141	215,371,860	-	215,371,860
1758			P	CAGE		1,939,394,815	1,939,394,815	-	-	-
1759			P	CAGE		-	-	-	-	-
1760					B8	2,895,176,817	2,679,804,957	215,371,860	-	215,371,860
1761										
1762	344	Generators								
1763			P	S		-	-	-	-	-
1764			P	DGU		-	-	-	-	-
1765			P	SG		-	-	-	-	-
1766			P	CAGW		130,261,929	100,909,259	29,352,670	-	29,352,670
1767			P	CAGE		337,074,198	337,074,198	-	-	-
1768			P	CAGE		-	-	-	-	-
1769					B8	467,336,127	437,983,457	29,352,670	-	29,352,670
1770										
1771	345	Accessory Electric Plant								
1772			P	CAGW		-	-	-	-	-
1773			P	DGU		-	-	-	-	-
1774			P	CAGW		87,440,169	67,736,772	19,703,397	-	19,703,397
1775			P	CAGE		236,833,466	236,833,466	-	-	-
1776			P	CAGE		-	-	-	-	-
1777					B8	324,273,636	304,570,239	19,703,397	-	19,703,397
1778										
1779										
1780										
1781	346	Misc. Power Plant Equipment								
1782			P	SG		-	-	-	-	-
1783			P	DGU		-	-	-	-	-
1784			P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1785			P	CAGE		11,070,404	11,070,404	-	-	-
1786					B8	15,098,784	14,191,046	907,738	-	907,738
1787										
1788	347	Other Production ARO								
1789			P	S		-	-	-	-	-
1790						-	-	-	-	-
1791										
1792	OP	Unclassified Other Prod Plant-Acct 300								
1793			P	S		-	-	-	-	-
1794			P	SG		-	-	-	-	-
1795			P	CAGW		-	-	-	-	-
1796			P	CAGE		-	-	-	-	-
1797						-	-	-	-	-
1798										
1799	**Total Other Production Plant**				B8	**3,986,115,552**	**3,706,842,898**	**279,272,654**	**-**	**279,272,654**
1800										
1801	Summary of Other Production Plant by Factor									
1802		S				-	-	-	-	-
1803		DGU				-	-	-	-	-
1804		SG				-	-	-	-	-
1805		CAGW				1,239,362,356	960,089,702	279,272,654	-	279,272,654
1806		CAGE				2,746,753,196	2,746,753,196	-	-	-
1807		SSGCT				-	-	-	-	-
1808	Total of Other Production Plant by Factor				B8	3,986,115,552	3,706,842,898	279,272,654	-	279,272,654
1809										
1810	Experimental Plant									
1811	103	Experimental Plant								
1812			P	DGP		-	-	-	-	-
1813	**Total Experimental Plant**					-	-	-	-	-
1814										
1815	**TOTAL PRODUCTION PLANT**				B8	**11,773,133,261**	**11,005,245,909**	**767,887,352**	**-**	**767,887,352**

JULY 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1816	350	Land and Land Rights								
1817			T	DGP		-	-	-	-	-
1818			T	DGU		-	-	-	-	-
1819			T	CAGW		30,213,137	23,405,037	6,808,100	-	6,808,100
1820			T	CAGE		197,804,937	197,804,937	-	-	-
1821			T	JBG		1,061,187	823,421	237,767	-	237,767
1822			T	SG		100,388	92,313	8,075	-	8,075
1823					B8	229,179,650	222,125,709	7,053,941	-	7,053,941
1824										
1825	352	Structures and Improvements								
1826			T	S		-	-	-	-	-
1827			T	DGP		-	-	-	-	-
1828			T	DGU		-	-	-	-	-
1829			T	CAGW		41,626,323	32,246,424	9,379,899	-	9,379,899
1830			T	CAGE		156,545,430	156,545,430	-	-	-
1831			T	JBG		1,391,649	1,079,840	311,809	-	311,809
1832			T	SG		3,167	2,913	255	-	255
1833					B8	199,566,569	189,874,607	9,691,962	-	9,691,962
1834										
1835	353	Station Equipment								
1836			T	DGP		-	-	-	-	-
1837			T	DGU		-	-	-	-	-
1838			T	CAGW		436,692,023	338,289,696	98,402,327	-	98,402,327
1839			T	CAGE		1,336,946,832	1,336,946,832	-	-	-
1840			T	JBG		32,250,445	25,024,505	7,225,940	-	7,225,940
1841			T	SG		952,147	875,562	76,585	-	76,585
1842					B8	1,806,841,447	1,701,136,594	105,704,852	-	105,704,852
1843										
1844	354	Towers and Fixtures								
1845			T	DGP		-	-	-	-	-
1846			T	DGU		-	-	-	-	-
1847			T	CAGW		171,796,868	133,084,890	38,711,977	-	38,711,977
1848			T	CAGE		1,025,585,932	1,025,585,932	-	-	-
1849			T	JBG		14,240,850	11,050,087	3,190,763	-	3,190,763
1850			T	SG		123,630	113,686	9,944	-	9,944
1851					B8	1,211,747,280	1,169,834,595	41,912,684	-	41,912,684
1852										
1853	355	Poles and Fixtures								
1854			T	DGP		-	-	-	-	-
1855			T	DGU		-	-	-	-	-
1856			T	CAGW		245,097,679	189,868,408	55,229,271	-	55,229,271
1857			T	CAGE		474,952,943	474,952,943	-	-	-
1858			T	JBG		3,944	3,060	884	-	884
1859			T	SG		661,717	608,492	53,225	-	53,225
1860					B8	720,716,282	665,432,903	55,283,379	-	55,283,379
1861										
1862	356	Clearing and Grading								
1863			T	DGP		-	-	-	-	-
1864			T	DGU		-	-	-	-	-
1865			T	CAGW		293,743,458	227,552,554	66,190,904	-	66,190,904
1866			T	CAGE		758,383,881	758,383,881	-	-	-
1867			T	JBG		7,623,350	5,915,284	1,708,065	-	1,708,065
1868			T	SG		1,497,560	1,377,105	120,455	-	120,455
1869					B8	1,061,248,249	993,228,825	68,019,424	-	68,019,424
1870										
1871	357	Underground Conduit								
1872			T	DGP		-	-	-	-	-
1873			T	DGU		-	-	-	-	-
1874			T	CAGW		234,233	181,452	52,781	-	52,781
1875			T	CAGE		3,286,477	3,286,477	-	-	-
1876			T	SG		-	-	-	-	-
1877					B8	3,520,710	3,467,929	52,781	-	52,781
1878										
1879	358	Underground Conductors								
1880			T	DGP		-	-	-	-	-
1881			T	DGU		-	-	-	-	-
1882			T	CAGW		322,933	250,165	72,768	-	72,768
1883			T	CAGE		7,712,420	7,712,420	-	-	-
1884			T	SG		-	-	-	-	-
1885					B8	8,035,354	7,962,586	72,768	-	72,768
1886										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	359	Roads and Trails								
1888			T	DGP		-	-	-	-	-
1889			T	DGU		-	-	-	-	-
1890			T	CAGW		7,055,229	5,465,433	1,589,795	-	1,589,795
1891			T	CAGE		4,851,683	4,851,683	-	-	-
1892			T	SG		15,883	14,605	1,278	-	1,278
1893					B8	11,922,795	10,331,722	1,591,073	-	1,591,073
1894										
1895	TP	Unclassified Trans Plant - Acct 300								
1896			T	SG		-	-	-	-	-
1897			T	CAGW		3,388,118	2,624,654	763,464	-	763,464
1898			T	CAGE		34,020,494	34,020,494	-	-	-
1899						37,408,613	36,645,148	763,464	-	763,464
1900										
1901	TS0	Unclassified Trans Sub Plant - Acct 300								
1902			T	SG		-	-	-	-	-
1903						-	-	-	-	-
1904										
1905	**TOTAL TRANSMISSION PLANT**				B8	**5,290,186,948**	**5,000,040,619**	**290,146,330**	**-**	**290,146,330**
1906	Summary of Transmission Plant by Factor									
1907		JBG				56,571,424	43,896,197	12,675,227	-	12,675,227
1908		JBE				-	-	-	-	-
1909		CAGW				1,230,170,001	952,968,714	277,201,288	-	277,201,288
1910		CAGE				4,000,091,031	4,000,091,031	-	-	-
1911		SG				3,354,491	3,084,676	269,815	-	269,815
1912	Total Transmission Plant by Factor				B8	5,290,186,948	5,000,040,619	290,146,330	-	290,146,330
1913	360	Land and Land Rights								
1914			DPW	S		62,526,922	60,834,633	1,692,289	-	1,692,289
1915					B8	62,526,922	60,834,633	1,692,289	-	1,692,289
1916										
1917	361	Structures and Improvements								
1918			DPW	S		101,371,427	98,860,447	2,510,980	-	2,510,980
1919					B8	101,371,427	98,860,447	2,510,980	-	2,510,980
1920										
1921	362	Station Equipment								
1922			DPW	S		904,546,296	855,612,055	48,934,241	-	48,934,241
1923					B8	904,546,296	855,612,055	48,934,241	-	48,934,241
1924										
1925	363	Storage Battery Equipment								
1926			DPW	S		-	-	-	-	-
1927					B8	-	-	-	-	-
1928										
1929	364	Poles, Towers & Fixtures								
1930			DPW	S		1,064,325,120	967,673,271	96,651,848	-	96,651,848
1931					B8	1,064,325,120	967,673,271	96,651,848	-	96,651,848
1932										
1933	365	Overhead Conductors								
1934			DPW	S		699,828,381	638,435,417	61,392,964	-	61,392,964
1935					B8	699,828,381	638,435,417	61,392,964	-	61,392,964
1936										
1937	366	Underground Conduit								
1938			DPW	S		335,082,726	318,401,284	16,681,442	-	16,681,442
1939					B8	335,082,726	318,401,284	16,681,442	-	16,681,442
1940										
1941										
1942										
1943										
1944	367	Underground Conductors								
1945			DPW	S		784,223,843	760,677,807	23,546,037	-	23,546,037
1946					B8	784,223,843	760,677,807	23,546,037	-	23,546,037
1947										
1948	368	Line Transformers								
1949			DPW	S		1,212,213,491	1,108,222,964	103,990,527	-	103,990,527
1950					B8	1,212,213,491	1,108,222,964	103,990,527	-	103,990,527
1951										
1952	369	Services								
1953			DPW	S		668,219,819	612,292,055	55,927,764	-	55,927,764
1954					B8	668,219,819	612,292,055	55,927,764	-	55,927,764
1955										
1956	370	Meters								
1957			DPW	S		179,512,799	167,936,109	11,576,689	-	11,576,689
1958					B8	179,512,799	167,936,109	11,576,689	-	11,576,689
1959										
1960	371	Installations on Customers' Premises								
1961			DPW	S		8,826,727	8,314,991	511,737	-	511,737
1962					B8	8,826,727	8,314,991	511,737	-	511,737
1963										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1964	372	Leased Property								
1965			DPW	S		-	-	-	-	-
1966					B8	-	-	-	-	-
1967										
1968	373	Street Lights								
1969			DPW	S		61,164,637	56,952,320	4,212,317	-	4,212,317
1970					B8	61,164,637	56,952,320	4,212,317	-	4,212,317
1971										
1972	DP	Unclassified Dist Plant - Acct 300								
1973			DPW	S		23,969,826	22,420,619	1,549,207	-	1,549,207
1974						23,969,826	22,420,619	1,549,207	-	1,549,207
1975										
1976	DS0	Unclassified Dist Sub Plant - Acct 300								
1977			DPW	S		-	-	-	-	-
1978						-	-	-	-	-
1979										
1980										
1981	**TOTAL DISTRIBUTION PLANT**				B8	**6,105,812,013**	**5,676,633,972**	**429,178,041**	**-**	**429,178,041**
1982										
1983	Summary of Distribution Plant by Factor									
1984		S				6,105,812,013	5,676,633,972	429,178,041	-	429,178,041
1985										
1986	Total Distribution Plant by Factor				B8	6,105,812,013	5,676,633,972	429,178,041	-	429,178,041
1987	389	Land and Land Rights								
1988			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
1989			CUST	CN		1,128,506	1,050,299	78,207	-	78,207
1990			G-DGU	DGU		-	-	-	-	-
1991			G-SG	SG		-	-	-	-	-
1992			G-SG	CAGW		-	-	-	-	-
1993			G-SG	CAGE		1,560	1,560	-	-	-
1994			PTD	SO		7,516,302	7,002,830	513,473	-	513,473
1995					B8	21,396,610	19,706,105	1,690,506	-	1,690,506
1996										
1997	390	Structures and Improvements								
1998			G-SITUS	S		120,546,209	106,843,693	13,702,516	-	13,702,516
1999			G-DGP	DGP		-	-	-	-	-
2000			G-DGU	CAEE		8,922	8,922	-	-	-
2001			CUST	CN		11,006,425	10,243,668	762,757	-	762,757
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		3,252,622	2,519,690	732,932	-	732,932
2004			G-SG	CAGE		4,301,299	4,301,299	-	-	-
2005			PTD	JBG		19,191	14,891	4,300	-	4,300
2006			PTD	SO		95,721,248	89,182,097	6,539,151	-	6,539,151
2007					B8	234,855,915	213,114,259	21,741,656	-	21,741,656
2008										
2009	391	Office Furniture & Equipment								
2010			G-SITUS	S		9,987,594	8,875,633	1,111,961	-	1,111,961
2011			G-DGP	DGP		-	-	-	-	-
2012			G-DGU	DGU		-	-	-	-	-
2013			CUST	CN		7,493,637	6,974,320	519,317	-	519,317
2014			G-SG	SG		-	-	-	-	-
2015			P	SE		-	-	-	-	-
2016			PTD	SO		65,176,867	60,724,341	4,452,526	-	4,452,526
2017			G-SG	CAGW		632,397	489,895	142,502	-	142,502
2018			G-SG	CAGE		3,106,448	3,106,448	-	-	-
2019			P	JBG		440,508	341,809	98,699	-	98,699
2020			P	JBE		1,070	829	241	-	241
2021			P	CAEE		50,087	50,087	-	-	-
2022			G-SG	CAGE		-	-	-	-	-
2023			G-SG	CAGE		-	-	-	-	-
2024					B8	86,888,607	80,563,362	6,325,245	-	6,325,245
2025										
2026	392	Transportation Equipment								
2027			G-SITUS	S		78,389,054	73,363,085	5,025,969	-	5,025,969
2028			PTD	SO		7,302,177	6,803,332	498,845	-	498,845
2029			G-SG	SG		-	-	-	-	-
2030			CUST	CN		-	-	-	-	-
2031			G-DGU	DGU		-	-	-	-	-
2032			P	SE		-	-	-	-	-
2033			G-DGP	DGP		-	-	-	-	-
2034			G-SG	CAGW		5,271,980	4,084,015	1,187,966	-	1,187,966
2035			G-SG	CAGE		13,294,368	13,294,368	-	-	-
2036			P	JBG		1,485,029	1,152,297	332,731	-	332,731
2037			P	CAEW		-	-	-	-	-
2038			P	CAEE		429,830	429,830	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040			G-SG	CAGE		-	-	-	-	-
2041					B8	106,172,438	99,126,927	7,045,511	-	7,045,511
2042										

JULY 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2043	393	Stores Equipment								
2044			G-SITUS	S		8,886,030	8,119,035	766,995	-	766,995
2045			G-DGP	DGP		-	-	-	-	-
2046			G-DGU	DGU		-	-	-	-	-
2047			PTD	SO		184,262	171,674	12,588	-	12,588
2048			G-SG	SG		-	-	-	-	-
2049			G-SG	CAGW		693,647	537,344	156,303	-	156,303
2050			G-SG	CAGE		4,051,977	4,051,977	-	-	-
2051			G-SG	JBG		666,857	517,443	149,414	-	149,414
2052			G-SG	CAGE		-	-	-	-	-
2053					B8	14,482,773	13,397,473	1,085,300	-	1,085,300
2054										
2055	394	Tools, Shop & Garage Equipment								
2056			G-SITUS	S		33,351,984	30,466,238	2,885,746	-	2,885,746
2057			G-DGP	DGP		-	-	-	-	-
2058			G-SG	SG		-	-	-	-	-
2059			PTD	SO		3,728,196	3,473,507	254,690	-	254,690
2060			P	SE		-	-	-	-	-
2061			G-DGU	DGU		-	-	-	-	-
2062			G-SG	CAGW		2,873,986	2,226,374	647,612	-	647,612
2063			G-SG	CAGE		18,746,708	18,746,708	-	-	-
2064			P	JBG		3,241,063	2,514,880	726,183	-	726,183
2065			P	CAEW		-	-	-	-	-
2066			P	CAEE		5,617	5,617	-	-	-
2067			G-SG	CAGE		-	-	-	-	-
2068			G-SG	CAGE		-	-	-	-	-
2069					B8	61,947,555	57,433,324	4,514,231	-	4,514,231
2070										
2071	395	Laboratory Equipment								
2072			G-SITUS	S		22,182,333	20,546,304	1,636,029	-	1,636,029
2073			G-DGP	DGP		-	-	-	-	-
2074			G-DGU	DGU		-	-	-	-	-
2075			PTD	SO		4,613,280	4,298,126	315,154	-	315,154
2076			P	SE		-	-	-	-	-
2077			G-SG	SG		-	-	-	-	-
2078			G-SG	CAGW		1,428,014	1,106,231	321,783	-	321,783
2079			G-SG	CAGE		4,957,999	4,957,999	-	-	-
2080			P	JBG		201,359	156,243	45,116	-	45,116
2081			P	CAEW		-	-	-	-	-
2082			P	CAEE		-	-	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084			G-SG	CAGE		-	-	-	-	-
2085					B8	33,382,984	31,064,903	2,318,081	-	2,318,081
2086										
2087	396	Power Operated Equipment								
2088			G-SITUS	S		115,263,932	107,926,857	7,337,076	-	7,337,076
2089			G-DGP	DGP		-	-	-	-	-
2090			G-SG	SG		-	-	-	-	-
2091			PTD	SO		2,052,811	1,912,574	140,237	-	140,237
2092			G-DGU	DGU		-	-	-	-	-
2093			P	SE		-	-	-	-	-
2094			G-SG	CAGW		2,436,124	1,887,178	548,946	-	548,946
2095			G-SG	CAGE		30,362,729	30,362,729	-	-	-
2096			P	JBG		9,914,891	7,693,390	2,221,501	-	2,221,501
2097			P	CAEW		-	-	-	-	-
2098			P	CAEE		45,031	45,031	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100			G-SG	CAGE		-	-	-	-	-
2101					B8	160,075,518	149,827,759	10,247,759	-	10,247,759
2102	397	Communication Equipment								
2103			G-SITUS	S		168,263,497	155,171,332	13,092,166	-	13,092,166
2104			G-DGP	DGP		-	-	-	-	-
2105			G-DGU	DGU		-	-	-	-	-
2106			PTD	SO		78,462,046	73,101,949	5,360,097	-	5,360,097
2107			CUST	CN		3,492,701	3,250,653	242,048	-	242,048
2108			G-SG	SG		138,684	127,529	11,155	-	11,155
2109			P	SE		-	-	-	-	-
2110			G-SG	CAGW		39,244,391	30,401,227	8,843,165	-	8,843,165
2111			G-SG	CAGE		103,444,576	103,444,576	-	-	-
2112			P	JBG		4,377,986	3,397,068	980,919	-	980,919
2113			P	CAEW		-	-	-	-	-
2114			P	CAEE		315,570	315,570	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116			G-SG	CAGE		-	-	-	-	-
2117					B8	397,739,451	369,209,902	28,529,548	-	28,529,548
2118										

JULY 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2119	398	Misc. Equipment								
2120			G-SITUS	S		2,510,696	2,310,501	200,195	-	200,195
2121			G-DGP	DGP		-	-	-	-	-
2122			G-DGU	DGU		-	-	-	-	-
2123			CUST	CN		216,484	201,482	15,003	-	15,003
2124			PTD	SO		2,700,236	2,515,771	184,465	-	184,465
2125			P	SE		-	-	-	-	-
2126			G-SG	SG		-	-	-	-	-
2127			G-SG	CAGW		332,394	257,494	74,900	-	74,900
2128			G-SG	CAGE		1,905,809	1,905,809	-	-	-
2129			P	JBG		118,228	91,739	26,490	-	26,490
2130			P	CAEW		-	-	-	-	-
2131			P	CAEE		561	561	-	-	-
2132			G-SG	CAGE		-	-	-	-	-
2133					B8	7,784,410	7,283,356	501,053	-	501,053
2134										
2135	399	Coal Mine								
2136			P	SE		-	-	-	-	-
2137			P	CAEW		-	-	-	-	-
2138			P	CAEE		300,659,093	300,659,093	-	-	-
2139	MP		P	JBE		-	-	-	-	-
2140					B8	300,659,093	300,659,093	-	-	-
2141										
2142	399L	WIDCO Capital Lease								
2143			P	SE		-	-	-	-	-
2144						-	-	-	-	-
2145										
2146		Remove Capital Leases				-	-	-	-	-
2147						-	-	-	-	-
2148										
2149	1011390	General Capital Leases								
2150			G-SITUS	S		8,285,470	8,285,470	-	-	-
2151			P	CAGW		3,708,807	2,873,080	835,727	-	835,727
2152			P	CAGE		9,349,623	9,349,623	-	-	-
2153			PTD	SO		3,153,551	2,938,118	215,433	-	215,433
2154					B9	24,497,450	23,446,290	1,051,160	-	1,051,160
2155										
2156		Remove Capital Leases				(24,497,450)	(23,446,290)	(1,051,160)	-	(1,051,160)
2157					B9	-	-	-	-	-
2158										
2159	1011392	General Vehicles Capital Leases								
2160			LABOR	SO		-	-	-	-	-
2161					B9	-	-	-	-	-
2162										
2163		Remove Capital Leases				-	-	-	-	-
2164					B9	-	-	-	-	-
2165										
2166	GP	Unclassified Gen Plant - Acct 300								
2167			G-SITUS	S		-	-	-	-	-
2168			PTD	SO		674,594	628,509	46,085	-	46,085
2169			CUST	CN		-	-	-	-	-
2170			G-SG	SG		-	-	-	-	-
2171			G-SG	CAGE		-	-	-	-	-
2172			G-DGU	CAGW		-	-	-	-	-
2173						674,594	628,509	46,085	-	46,085
2174										
2175	399G	Unclassified Gen Plant - Acct 300								
2176			G-SITUS	S		-	-	-	-	-
2177			PTD	SO		-	-	-	-	-
2178			G-SG	SG		-	-	-	-	-
2179			G-DGP	DGP		-	-	-	-	-
2180			G-DGU	DGU		-	-	-	-	-
2181						-	-	-	-	-
2182										
2183	**TOTAL GENERAL PLANT**				B8	**1,426,059,949**	**1,342,014,973**	**84,044,976**	**-**	**84,044,976**
2184										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2185	Summary of General Plant by Factor									
2186		S				580,417,043	533,559,564	46,857,479	-	46,857,479
2187		JBG				20,465,112	15,879,759	4,585,353	-	4,585,353
2188		JBE				1,070	829	241	-	241
2189		SG				138,684	127,529	11,155	-	11,155
2190		SO				271,285,569	252,752,826	18,532,743	-	18,532,743
2191		SE				-	-	-	-	-
2192		CN				23,337,753	21,720,423	1,617,330	-	1,617,330
2193		DEU				-	-	-	-	-
2194		CAGW				59,874,362	46,382,528	13,491,835	-	13,491,835
2195		CAGE				193,523,095	193,523,095	-	-	-
2196		CAEW				-	-	-	-	-
2197		CAEE				301,514,711	301,514,711	-	-	-
2198		SSGCT				-	-	-	-	-
2199		SSGCH				-	-	-	-	-
2200		Less Capital Leases				(24,497,450)	(23,446,290)	(1,051,160)	-	(1,051,160)
2201	Total General Plant by Factor				B8	1,426,059,949	1,342,014,973	84,044,976	-	84,044,976
2202	301	Organization								
2203			I-SITUS	S		-	-	-	-	-
2204			PTD	SO		-	-	-	-	-
2205			I-SG	CAGW		-	-	-	-	-
2206			I-SG	CAGE		-	-	-	-	-
2207			I-SG	SG		-	-	-	-	-
2208					B8	-	-	-	-	-
2209	302	Franchise & Consent								
2210			I-SITUS	S		1,000,000	1,000,000	-	-	-
2211			I-SG	SG		-	-	-	-	-
2212			I-SG	CAGW		-	-	-	-	-
2213			I-SG	CAGE		-	-	-	-	-
2214			I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758
2215			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2216			I-DGP	DGP		-	-	-	-	-
2217			I-DGU	DGU		-	-	-	-	-
2218					B8	162,831,812	129,607,054	33,224,758	-	33,224,758
2219										
2220	303	Miscellaneous Intangible Plant								
2221			I-SITUS	S		14,194,485	12,686,436	1,508,049	-	1,508,049
2222			I-SG	SG		1,581,299	1,454,109	127,190	-	127,190
2223			PTD	SO		363,552,423	338,716,514	24,835,909	-	24,835,909
2224			P	SE		-	-	-	-	-
2225			CUST	CN		125,547,753	116,847,164	8,700,589	-	8,700,589
2226			I-SG	CAGW		78,775,172	61,024,309	17,750,863	-	17,750,863
2227			I-SG	CAGE		71,002,275	71,002,275	-	-	-
2228			P	JBG		1,041,005	807,761	233,245	-	233,245
2229			P	CAEW		-	-	-	-	-
2230			P	CAEE		3,687,563	3,687,563	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232			I-SG	CAGE		-	-	-	-	-
2233					B8	659,381,974	606,226,130	53,155,844	-	53,155,844
2234	303	Less Non-Utility Plant								
2235			I-SITUS	S		-	-	-	-	-
2236					B8	659,381,974	606,226,130	53,155,844	-	53,155,844
2237	IP	Unclassified Intangible Plant - Acct 300								
2238			I-SITUS	S		-	-	-	-	-
2239			I-SG	SG		-	-	-	-	-
2240			I-DGU	DGU		-	-	-	-	-
2241			PTD	SO		-	-	-	-	-
2242						-	-	-	-	-
2243										
2244	**TOTAL INTANGIBLE PLANT**				B8	**822,213,786**	**735,833,184**	**86,380,602**	-	**86,380,602**
2245										
2246	Summary of Intangible Plant by Factor									
2247		S				15,194,485	13,686,436	1,508,049	-	1,508,049
2248		JBG				1,041,005	807,761	233,245	-	233,245
2249		JBE				-	-	-	-	-
2250		SG				1,581,299	1,454,109	127,190	-	127,190
2251		SO				363,552,423	338,716,514	24,835,909	-	24,835,909
2252		CN				125,547,753	116,847,164	8,700,589	-	8,700,589
2253		CAGW				226,220,739	175,245,118	50,975,621	-	50,975,621
2254		CAGE				85,388,520	85,388,520	-	-	-
2255		CAEW				-	-	-	-	-
2256		CAEE				3,687,563	3,687,563	-	-	-
2257		SSGCT				-	-	-	-	-
2258		SSGCH				-	-	-	-	-
2259		SE				-	-	-	-	-
2260	Total Intangible Plant by Factor				B8	822,213,786	735,833,184	86,380,602	-	86,380,602
2261	Summary of Unclassified Plant (Account 106)									
2262		DP				23,969,826	22,420,619	1,549,207	-	1,549,207
2263		DS0				-	-	-	-	-
2264		GP				674,594	628,509	46,085	-	46,085
2265		HP				-	-	-	-	-
2266		NP				-	-	-	-	-
2267		OP				-	-	-	-	-
2268		TP				37,408,613	36,645,148	763,464	-	763,464
2269		TS0				-	-	-	-	-
2270		IP				-	-	-	-	-
2271		MP								
2272		SP				6,279,426	5,714,517	564,908	-	564,908
2273	Total Unclassified Plant by Factor					68,332,458	65,408,794	2,923,664	-	2,923,664
2274										
2275	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,417,405,958**	**23,759,768,657**	**1,657,637,301**	-	**1,657,637,301**

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2276	Summary of Electric Plant by Factor									
2277		S				6,701,498,527	6,223,954,958	477,543,569	-	477,543,569
2278		SE				-	-	-	-	-
2279		JBG				1,185,057,229	919,536,790	265,520,439	-	265,520,439
2280		JBE				1,070	829	241	-	241
2281		SG				12,097,732	11,124,664	973,069	-	973,069
2282		SO				634,837,992	591,469,340	43,368,652	-	43,368,652
2283		CN				148,885,506	138,567,587	10,317,919	-	10,317,919
2284		DEU				-	-	-	-	-
2285		CAGW				3,820,807,613	2,959,843,040	860,964,573	-	860,964,573
2286		CAGE				12,633,590,451	12,633,590,451	-	-	-
2287		CAEW				-	-	-	-	-
2288		CAEE				305,202,274	305,202,274	-	-	-
2289		SSGCH				-	-	-	-	-
2290		SSGCT				-	-	-	-	-
2291		Less Capital Leases				(24,497,450)	(23,446,290)	(1,051,160)	-	(1,051,160)
2292					B8	25,417,480,944	23,759,843,643	1,657,637,301	-	1,657,637,301
2293	105	Plant Held For Future Use								
2294			DPW	S		9,784,767	9,784,767	-	-	-
2295			P	SG		-	-	-	-	-
2296			T	SG		-	-	-	-	-
2297			P	SG		-	-	-	-	-
2298			P	SE		4,480,993	4,141,745	339,248	-	339,248
2299			P	SG		-	-	-	-	-
2300			P	CAGW		168,923	130,859	38,064	-	38,064
2301			P	CAGE		12,461,170	12,461,170	-	-	-
2302			P	CAEW		-	-	-	-	-
2303			P	CAEE		26,460,692	26,460,692	-	-	-
2304	**Total Plant Held For Future Use**				B10	53,356,544	52,979,232	377,312	-	377,312
2305										
2306	114	Electric Plant Acquisition Adjustments								
2307			P	S		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	CAGW		-	-	-	-	-
2310			P	CAGE		144,614,797	144,614,797	-	-	-
2311			P	DGP		-	-	-	-	-
2312	**Total Electric Plant Acquisition Adjustments**				B15	144,614,797	144,614,797	-	-	-
2313										
2314	115	Accum Provision for Asset Acquisition Adjustments								
2315			P	S		-	-	-	-	-
2316			P	SG		-	-	-	-	-
2317			P	CAGW		-	-	-	-	-
2318			P	CAGE		(106,379,843)	(106,379,843)	-	-	-
2319			P	DGP		-	-	-	-	-
2320					B15	(106,379,843)	(106,379,843)	-	-	-
2321										
2322	120	Nuclear Fuel								
2323			P	SE		-	-	-	-	-
2324	**Total Nuclear Fuel**					-	-	-	-	-
2325										
2326	124	Weatherization								
2327			DMSC	S		1,428,982	(492,837)	1,921,818	-	1,921,818
2328			DMSC	SO		(4,454)	(4,149)	(304)	-	(304)
2329					B16	1,424,528	(496,986)	1,921,514	-	1,921,514
2330										
2331	182W	Weatherization								
2332			DMSC	S		11,230,831	11,230,831	-	-	-
2333			DMSC	SG		-	-	-	-	-
2334			DMSC	SGCT		-	-	-	-	-
2335			DMSC	SO		-	-	-	-	-
2336					B16	11,230,831	11,230,831	-	-	-
2337										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2338	186W	Weatherization								
2339			DMSC	S		-	-	-	-	-
2340			DMSC	CN		-	-	-	-	-
2341			DMSC	CNP		-	-	-	-	-
2342			DMSC	SG		-	-	-	-	-
2343			DMSC	SO		-	-	-	-	-
2344					B16	-	-	-	-	-
2345										
2346	**Total Weatherization**					12,655,359	10,733,845	1,921,514	-	1,921,514
2347										
2348	151	Fuel Stock								
2349			P	DEU		-	-	-	-	-
2350			P	SE		-	-	-	-	-
2351			P	CAEW		2,158,219	1,669,424	488,795	-	488,795
2352			P	CAEE		191,075,498	191,075,498	-	-	-
2353			P	JBE		24,458,657	18,950,678	5,507,979	-	5,507,979
2354			P	CAEE		-	-	-	-	-
2355			P	CAEE		-	-	-	-	-
2356	**Total Fuel Stock**				B13	217,692,374	211,695,600	5,996,774	-	5,996,774
2357										
2358	152	Fuel Stock - Undistributed								
2359			P	SE		-	-	-	-	-
2360			P	CAEW		-	-	-	-	-
2361			P	CAEE		-	-	-	-	-
2362						-	-	-	-	-
2363										
2364	25316	DG&T Working Capital Deposit								
2365			P	SE		-	-	-	-	-
2366			P	CAEW		-	-	-	-	-
2367			P	CAEE		(3,674,000)	(3,674,000)	-	-	-
2368					B13	(3,674,000)	(3,674,000)	-	-	-
2369										
2370	25317	DG&T Working Capital Deposit								
2371			P	SE		-	-	-	-	-
2372			P	CAEW		-	-	-	-	-
2373			P	CAEE		(2,857,201)	(2,857,201)	-	-	-
2374					B13	(2,857,201)	(2,857,201)	-	-	-
2375										
2376	25319	Provo Working Capital Deposit								
2377			P	SE		-	-	-	-	-
2378			P	CAEW		-	-	-	-	-
2379			P	CAEE		-	-	-	-	-
2380						-	-	-	-	-
2381										
2382		Total Fuel Stock			B13	211,161,173	205,164,399	5,996,774	-	5,996,774
2383	154	Materials and Supplies								
2384			MSS	S		90,841,426	86,281,249	4,560,177	-	4,560,177
2385			MSS	SG		734,279	675,218	59,061	-	59,061
2386			MSS	SE		-	-	-	-	-
2387			MSS	SO		72,555	67,599	4,957	-	4,957
2388			MSS	SNPPS		-	-	-	-	-
2389			MSS	SNPPH		-	-	-	-	-
2390			MSS	SNPD		(1,730,422)	(1,618,536)	(111,886)	-	(111,886)
2391			MSS	SNPT		-	-	-	-	-
2392			MSS	DGU		-	-	-	-	-
2393			MSS	DGP		-	-	-	-	-
2394			MSS	JBE		-	-	-	-	-
2395			MSS	SNPP		-	-	-	-	-
2396			MSS	CAGW		6,818,876	5,282,339	1,536,536	-	1,536,536
2397			MSS	CAGE		110,458,530	110,458,530	-	-	-
2398			MSS	JBG		5,338,308	4,142,222	1,196,086	-	1,196,086
2399			MSS	CAEW		-	-	-	-	-
2400			MSS	CAEE		6,069,165	6,069,165	-	-	-
2401			MSS	CAGE		-	-	-	-	-
2402	**Total Materials and Supplies**				B13	218,602,717	211,357,786	7,244,931	-	7,244,931
2403										
2404	163	Stores Expense Undistributed								
2405			MSS	SO		-	-	-	-	-
2406										
2407					B13	-	-	-	-	-
2408										
2409	25318	Provo Working Capital Deposit								
2410			MSS	SNPPS		-	-	-	-	-
2411			MSS	CAGW		-	-	-	-	-
2412			MSS	CAGE		(273,000)	(273,000)	-	-	-
2413					B13	(273,000)	(273,000)	-	-	-
2414										
2415		Total Materials & Supplies			B13	218,329,717	211,084,786	7,244,931	-	7,244,931
2416										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2417	165	Prepayments								
2418			DMSC	S		16,279,412	16,279,412	-	-	-
2419			GP	GPS		129,386	120,547	8,839	-	8,839
2420			PT	SG		940,587	864,932	75,655	-	75,655
2421			PT	CAGW		863,304	668,771	194,533	-	194,533
2422			PT	CAGE		3,542	3,542	-	-	-
2423			P	CAEW		4,055	3,136	918	-	918
2424			P	CAEE		3,077,063	3,077,063	-	-	-
2425			P	SE		-	-	-	-	-
2426			PTD	SO		15,539,222	14,477,668	1,061,554	-	1,061,554
2427	**Total Prepayments**				B15	36,836,572	35,495,072	1,341,500	-	1,341,500
2428										
2429	182M	Misc Regulatory Assets								
2430			P	S		253,592,119	250,201,805	3,390,313	-	3,390,313
2431			DEFSG	SG		-	-	-	-	-
2432			P	CAGE		-	-	-	-	-
2433			P	CAGE		3,367,275	3,367,275	-	-	-
2434			P	CAGW		-	-	-	-	-
2435			P	JBG		-	-	-	-	-
2436			P	SE		10,608,209	9,805,081	803,128	-	803,128
2437			P	CAEW		-	-	-	-	-
2438			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2439			T	SO		16,071,886	14,973,943	1,097,943	-	1,097,943
2440					B11	273,031,280	267,739,896	5,291,385	-	5,291,385
2441										
2442	186M	Misc Deferred Debits								
2443			T	S		14,653,620	14,653,620	-	-	-
2444			P	CAEW		-	-	-	-	-
2445			P	CAEE		-	-	-	-	-
2446			DEFSG	SG		15,263,772	14,036,046	1,227,726	-	1,227,726
2447			LABOR	SO		1,050	978	72	-	72
2448			P	SE		-	-	-	-	-
2449			P	CAGW		22,042,305	17,075,385	4,966,919	-	4,966,919
2450			DEFSG	CAGE		38,309,223	38,309,223	-	-	-
2451			P	CAEW		-	-	-	-	-
2452			P	CAEE		10,717,109	10,717,109	-	-	-
2453			P	JBE		-	-	-	-	-
2454			GP	EXCTAX		-	-	-	-	-
2455	**Total Misc. Deferred Debits**				B11	100,987,079	94,792,362	6,194,717	-	6,194,717
2456										
2457	Working Capital									
2458	CWC	Cash Working Capital								
2459			CWC	S		-	-	-	-	-
2460			CWC	SO		-	-	-	-	-
2461			CWC	SE		-	-	-	-	-
2462					B14	-	-	-	-	-
2463										
2464	OWC	Other Work. Cap.								
2465	131	Cash	GP	SNP		-	-	-	-	-
2466	135	Working Funds	GP	SG		-	-	-	-	-
2467	141	Other A/R	GP	SO		-	-	-	-	-
2468	143	Other A/R	GP	SO		39,757,324	37,041,321	2,716,002	-	2,716,002
2469	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2470	232	A/P	PTD	SO		(6,496,105)	(6,052,327)	(443,778)	-	(443,778)
2471	232	A/P	P	CAEE		(2,258,844)	(2,258,844)	-	-	-
2472	232	A/P	T	CAGE		(78,800)	(78,800)	-	-	-
2473	232	A/P	P	S		(156,413)	(156,413)	-	-	-
2474	2533	Other Misc. Df. Crd	P	SE		-	-	-	-	-
2475	2533	Other Misc. Df. Crd	P	CAEW		-	-	-	-	-
2476	2533	Other Misc. Df. Crd	P	CAEE		(5,944,078)	(5,944,078)	-	-	-
2477	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2478	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2479	230	Asset Retir. Oblig.	P	CAEE		(7,982,306)	(7,982,306)	-	-	-
2480	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2481	254105	ARO Reg Liability	P	S		280,913	-	280,913	-	280,913
2482	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2483	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2484	254105	ARO Reg Liability	P	CAEE		(109,191)	(109,191)	-	-	-
2485	2533	Cholla Reclamatior	P	CAEE		-	-	-	-	-
2486					B14	16,992,697	14,439,560	2,553,137	-	2,553,137
2487										
2488	**Total Working Capital**					16,992,697	14,439,560	2,553,137	-	2,553,137

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2489	Miscellaneous Rate Base									
2490	18221	Unrec Plant & Reg Study Costs								
2491			P	S		-	-	-	-	-
2492										
2493						-	-	-	-	-
2494										
2495	18222	Nuclear Plant - Trojan								
2496			P	S		-	-	-	-	-
2497			P	TROJP		-	-	-	-	-
2498			P	TROJD		-	-	-	-	-
2499					B14	-	-	-	-	-
2500										
2501										
2502										
2503	1869	Misc Deferred Debits-Trojan								
2504			P	S		-	-	-	-	-
2505			P	SNPPN		-	-	-	-	-
2506						-	-	-	-	-
2507										
2508	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2509										
2510	**TOTAL RATE BASE ADDITIONS**					**961,585,375**	**930,664,106**	**30,921,269**	**-**	**30,921,269**
2511	235	Customer Service Deposits								
2512			CUST	S		-	-	-	-	-
2513			CUST	CN		-	-	-	-	-
2514	**Total Customer Service Deposits**				B15	-	-	-	-	-
2515										
2516	2281	Prop Ins	PTD	SO		-	-	-	-	-
2517	2282	Inj & Dam	PTD	SO		(17,685,154)	(16,477,001)	(1,208,153)	-	(1,208,153)
2518	2283	Pen & Ben	PTD	SO		(3,535,968)	(3,294,410)	(241,558)	-	(241,558)
2519	2283	Pen & Ben	PTD	S		-	-	-	-	-
2520	254	Ins Prov	PTD	SO		-	-	-	-	-
2521					B15	(21,221,122)	(19,771,411)	(1,449,711)	-	(1,449,711)
2522										
2523	22841	Accum Misc Oper Provisions - Other								
2524			P	S		-	-	-	-	-
2525			P	CAGW		(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2526					B15	(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2527										
2528	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2529	230	ARO	P	TROJP		-	-	-	-	-
2530	254105	ARO	P	TROJP		-	-	-	-	-
2531	254	Regulatory Liabil	P	CAEE		-	-	-	-	-
2532	254	Regulatory Liabil	P	CAGE		-	-	-	-	-
2533	254		P	S		(28,118,911)	(27,729,040)	(389,871)	-	(389,871)
2534					B15	(28,118,911)	(27,729,040)	(389,871)	-	(389,871)
2535										
2536	252	Customer Advances for Construction								
2537			DPW	S		(1,857,933)	(1,857,933)	-	-	-
2538			T	SG		322,409	296,476	25,933	-	25,933
2539			T	CAGE		(25,802,829)	(25,802,829)	-	-	-
2540			DPW	CAGW		-	-	-	-	-
2541			CUST	CN		-	-	-	-	-
2542	**Total Customer Advances for Constr.**				B19	(27,338,353)	(27,364,286)	25,933	-	25,933
2543										
2544	25398	SO2 Emissions								
2545			P	S		-	-	-	-	-
2546						-	-	-	-	-
2547										
2548	25399	Other Deferred Credits								
2549			P	S		(6,805,422)	(6,079,763)	(725,658)	-	(725,658)
2550			GP	GPS		-	-	-	-	-
2551			GP	SO		(21,460,226)	(19,994,181)	(1,466,045)	-	(1,466,045)
2552			P	CAGW		(1,100)	(852)	(248)	-	(248)
2553			P	CAGE		4,367,760	4,367,760	-	-	-
2554			P	SG		(8,500,832)	(7,817,076)	(683,756)	-	(683,756)
2555			P	CAEW		-	-	-	-	-
2556			P	CAEE		-	-	-	-	-
2557			P	SE		-	-	-	-	-
2558					B19	(32,399,819)	(29,524,112)	(2,875,707)	-	(2,875,707)
2559										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2560	190	Accumulated Deferred Income Taxes								
2561			P	S		26,747,838	24,889,651	1,858,187	-	1,858,187
2562			CUST	CN		-	-	-	-	-
2563			LABOR	SO		32,408,534	30,194,561	2,213,973	-	2,213,973
2564			P	IBT		-	-	-	-	-
2565			CUST	BADDEBT		3,748,205	3,225,720	522,486	-	522,486
2566			P	TROJD		2,040,376	1,580,189	460,187	-	460,187
2567			P	SG		10,131,834	9,316,890	814,944	-	814,944
2568			P	SE		979,821	905,641	74,180	-	74,180
2569			PTD	SNP		-	-	-	-	-
2570			P	CAGW		295,737	229,097	66,640	-	66,640
2571			P	CAGE		38,057,415	38,057,415	-	-	-
2572			P	CAEW		-	-	-	-	-
2573			P	CAEE		1,218,811	1,218,811	-	-	-
2574			DPW	JBE		688,067	533,117	154,949	-	154,949
2575			DPW	SNPD		-	-	-	-	-
2576										
2577	**Total Accum Deferred Income Taxes**				B19	116,316,640	110,151,092	6,165,547	-	6,165,547
2578										
2579	281	Accumulated Deferred Income Taxes								
2580			P	S		-	-	-	-	-
2581			PT	SG		(238,094,895)	(218,943,979)	(19,150,916)	-	(19,150,916)
2582			PT	CAGW		-	-	-	-	-
2583			PT	CAGE		-	-	-	-	-
2584			T	SNPT		-	-	-	-	-
2585					B19	(238,094,895)	(218,943,979)	(19,150,916)	-	(19,150,916)
2586										
2587	282	Accumulated Deferred Income Taxes								
2588			GP	S		2,690,926	2,690,926	-	-	-
2589			ACCMDIT	DITBAL		(3,742,391,504)	(3,511,215,921)	(231,175,584)	-	(231,175,584)
2590			GP	SCHMDEXP		-	-	-	-	-
2591			LABOR	SO		(1,097,234)	(1,022,277)	(74,957)	-	(74,957)
2592			PTD	SNP		-	-	-	-	-
2593			P	CAGW		-	-	-	-	-
2594			P	CAGE		(3,427,271)	(3,427,271)	-	-	-
2595			P	CAEW		-	-	-	-	-
2596			P	CAEE		(5,056,325)	(5,056,325)	-	-	-
2597			P	CN		-	-	-	-	-
2598			P	JBG		-	-	-	-	-
2599			P	SG		-	-	-	-	-
2600					B19	(3,749,281,408)	(3,518,030,868)	(231,250,541)	-	(231,250,541)
2601										
2602	283	Accumulated Deferred Income Taxes								
2603			GP	S		(103,113,356)	(101,826,698)	(1,286,659)	-	(1,286,659)
2604			P	SG		(18,727)	(17,221)	(1,506)	-	(1,506)
2605			P	SE		-	-	-	-	-
2606			LABOR	SO		(19,928,831)	(18,567,402)	(1,361,428)	-	(1,361,428)
2607			GP	GPS		(8,132,150)	(7,576,606)	(555,544)	-	(555,544)
2608			PTD	SNP		(2,868,991)	(2,689,411)	(179,580)	-	(179,580)
2609			P	TROJD		-	-	-	-	-
2610			PTD	SNPD		-	-	-	-	-
2611			P	CAGW		(2,550,486)	(1,975,770)	(574,716)	-	(574,716)
2612			P	CAGE		(1,310,213)	(1,310,213)	-	-	-
2613			P	CAEW		-	-	-	-	-
2614			P	CAEE		(4,522,865)	(4,522,865)	-	-	-
2615			P	JBE		-	-	-	-	-
2616			P	SGCT		-	-	-	-	-
2617										
2618					B19	(142,445,620)	(138,486,187)	(3,959,433)	-	(3,959,433)
2619										
2620	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,013,505,283)	(3,765,309,941)	(248,195,343)	-	(248,195,343)
2621	255	Accumulated Investment Tax Credit								
2622			PTD	S		-	-	-	-	-
2623			PTD	ITC84		-	-	-	-	-
2624			PTD	ITC85		(137,231)	(118,897)	(18,334)	-	(18,334)
2625			PTD	ITC86		(349,399)	(303,537)	(45,862)	-	(45,862)
2626			PTD	ITC88		(86,451)	(73,518)	(12,933)	-	(12,933)
2627			PTD	ITC89		(216,777)	(183,678)	(33,099)	-	(33,099)
2628			PTD	ITC90		(184,016)	(176,815)	(7,201)	-	(7,201)
2629			PTD	SG		(274,031)	(251,990)	(22,041)	-	(22,041)
2630	**Total Accumulated ITC**				B19	(1,247,905)	(1,108,435)	(139,471)	-	(139,471)
2631										
2632	**TOTAL RATE BASE DEDUCTIONS**					**(4,125,170,973)**	**(3,871,844,949)**	**(253,326,024)**	**-**	**(253,326,024)**
2633										
2634										
2635										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2636	108SP	Steam Prod Plant Accumulated Depr								
2637			P	S		5,932,980	5,932,980	-	-	-
2638			P	DGP		-	-	-	-	-
2639			P	DGU		-	-	-	-	-
2640			P	SG		-	-	-	-	-
2641			P	CAGW		(153,152,069)	(118,641,432)	(34,510,637)	-	(34,510,637)
2642			P	CAGE		(2,001,349,283)	(2,001,349,283)	-	-	-
2643			P	JBG		(509,265,054)	(395,160,623)	(114,104,431)	-	(114,104,431)
2644			P	CAGE		-	-	-	-	-
2645					B17	(2,657,833,426)	(2,509,218,358)	(148,615,068)	-	(148,615,068)
2646										
2647	108NP	Nuclear Prod Plant Accumulated Depr								
2648			P	DGP		-	-	-	-	-
2649			P	DGU		-	-	-	-	-
2650			P	SG		-	-	-	-	-
2651						-	-	-	-	-
2652										
2653										
2654	108HP	Hydraulic Prod Plant Accum Depr								
2655			P	S		286,539	286,539	-	-	-
2656			P	DGP		-	-	-	-	-
2657			P	DGU		-	-	-	-	-
2658			P	CAGW		(236,258,448)	(183,020,972)	(53,237,476)	-	(53,237,476)
2659			P	CAGE		(58,653,796)	(58,653,796)	-	-	-
2660			P	CAGW		-	-	-	-	-
2661			P	CAGE		-	-	-	-	-
2662					B17	(294,625,705)	(241,388,229)	(53,237,476)	-	(53,237,476)
2663										
2664	108OP	Other Production Plant - Accum Depr								
2665			P	S		-	-	-	-	-
2666			P	DGU		-	-	-	-	-
2667			P	DGP		-	-	-	-	-
2668			P	SG		-	-	-	-	-
2669			P	CAGW		(341,492,168)	(264,541,772)	(76,950,396)	-	(76,950,396)
2670			P	CAGE		(395,523,326)	(395,523,326)	-	-	-
2671			P	CAGE		-	-	-	-	-
2672					B17	(737,015,494)	(660,065,098)	(76,950,396)	-	(76,950,396)
2673										
2674	108EP	Experimental Plant - Accum Depr								
2675			P	DGP		-	-	-	-	-
2676			P	SG		-	-	-	-	-
2677						-	-	-	-	-
2678										
2679	**TOTAL PRODUCTION PLANT DEPR**					**(3,689,474,625)**	**(3,410,671,685)**	**(278,802,940)**	**-**	**(278,802,940)**
2680										
2681	Summary of Prod Plant Depreciation by Factor									
2682		S				6,219,519	6,219,519	-	-	-
2683		DGP				-	-	-	-	-
2684		DGU				-	-	-	-	-
2685		SG				-	-	-	-	-
2686		CAGW				(730,902,686)	(566,204,176)	(164,698,509)	-	(164,698,509)
2687		CAGE				(2,455,526,405)	(2,455,526,405)	-	-	-
2688		JBG				(509,265,054)	(395,160,623)	(114,104,431)	-	(114,104,431)
2689		SSGCT				-	-	-	-	-
2690	Total of Prod Plant Depreciation by Factor					(3,689,474,625)	(3,410,671,685)	(278,802,940)	-	(278,802,940)
2691										
2692										
2693	108TP	Transmission Plant Accumulated Depr								
2694			T	DGP		-	-	-	-	-
2695			T	DGU		-	-	-	-	-
2696			T	CAGW		(468,068,173)	(362,595,677)	(105,472,496)	-	(105,472,496)
2697			T	CAGE		(888,442,159)	(888,442,159)	-	-	-
2698			T	JBG		(45,740,432)	(35,491,965)	(10,248,467)	-	(10,248,467)
2699			T	SG		(1,040,407)	(956,723)	(83,684)	-	(83,684)
2700	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,403,291,171)**	**(1,287,486,525)**	**(115,804,646)**	**-**	**(115,804,646)**
2701	108360	Land and Land Rights								
2702			DPW	S		(8,783,312)	(8,629,125)	(154,187)	-	(154,187)
2703					B17	(8,783,312)	(8,629,125)	(154,187)	-	(154,187)
2704										
2705	108361	Structures and Improvements								
2706			DPW	S		(21,095,314)	(20,229,193)	(866,120)	-	(866,120)
2707					B17	(21,095,314)	(20,229,193)	(866,120)	-	(866,120)
2708										
2709	108362	Station Equipment								
2710			DPW	S		(242,464,716)	(224,072,677)	(18,392,039)	-	(18,392,039)
2711					B17	(242,464,716)	(224,072,677)	(18,392,039)	-	(18,392,039)
2712										

JULY 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2713	108363	Storage Battery Equipment								
2714			DPW	S		-	-	-	-	-
2715					B17	-	-	-	-	-
2716										
2717	108364	Poles, Towers & Fixtures								
2718			DPW	S		(556,527,577)	(498,744,804)	(57,782,773)	-	(57,782,773)
2719					B17	(556,527,577)	(498,744,804)	(57,782,773)	-	(57,782,773)
2720										
2721	108365	Overhead Conductors								
2722			DPW	S		(292,858,502)	(263,862,665)	(28,995,836)	-	(28,995,836)
2723					B17	(292,858,502)	(263,862,665)	(28,995,836)	-	(28,995,836)
2724										
2725	108366	Underground Conduit								
2726			DPW	S		(143,918,476)	(134,936,871)	(8,981,606)	-	(8,981,606)
2727					B17	(143,918,476)	(134,936,871)	(8,981,606)	-	(8,981,606)
2728										
2729	108367	Underground Conductors								
2730			DPW	S		(340,571,474)	(329,993,105)	(10,578,369)	-	(10,578,369)
2731					B17	(340,571,474)	(329,993,105)	(10,578,369)	-	(10,578,369)
2732										
2733	108368	Line Transformers								
2734			DPW	S		(464,891,296)	(413,799,938)	(51,091,358)	-	(51,091,358)
2735					B17	(464,891,296)	(413,799,938)	(51,091,358)	-	(51,091,358)
2736										
2737	108369	Services								
2738			DPW	S		(255,372,744)	(232,716,702)	(22,656,042)	-	(22,656,042)
2739					B17	(255,372,744)	(232,716,702)	(22,656,042)	-	(22,656,042)
2740										
2741	108370	Meters								
2742			DPW	S		(85,962,808)	(82,767,980)	(3,194,828)	-	(3,194,828)
2743					B17	(85,962,808)	(82,767,980)	(3,194,828)	-	(3,194,828)
2744										
2745										
2746										
2747	108371	Installations on Customers' Premises								
2748			DPW	S		(7,166,900)	(6,813,495)	(353,405)	-	(353,405)
2749					B17	(7,166,900)	(6,813,495)	(353,405)	-	(353,405)
2750										
2751	108372	Leased Property								
2752			DPW	S		-	-	-	-	-
2753					B17	-	-	-	-	-
2754										
2755	108373	Street Lights								
2756			DPW	S		(29,241,872)	(27,357,604)	(1,884,268)	-	(1,884,268)
2757					B17	(29,241,872)	(27,357,604)	(1,884,268)	-	(1,884,268)
2758										
2759	108D00	Unclassified Dist Plant - Acct 300								
2760			DPW	S		-	-	-	-	-
2761						-	-	-	-	-
2762										
2763	108DS	Unclassified Dist Sub Plant - Acct 300								
2764			DPW	S		-	-	-	-	-
2765						-	-	-	-	-
2766										
2767	108DP	Unclassified Dist Sub Plant - Acct 300								
2768			DPW	S		4,100,003	3,984,148	115,856	-	115,856
2769						4,100,003	3,984,148	115,856	-	115,856
2770										
2771										
2772	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,444,754,987)**	**(2,239,940,011)**	**(204,814,976)**	-	**(204,814,976)**
2773										
2774	Summary of Distribution Plant Depr by Factor									
2775		S				(2,444,754,987)	(2,239,940,011)	(204,814,976)	-	(204,814,976)
2776										
2777	Total Distribution Depreciation by Factor				B17	(2,444,754,987)	(2,239,940,011)	(204,814,976)	-	(204,814,976)

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2778	108GP	General Plant Accumulated Depr								
2779			G-SITUS	S		(198,595,309)	(176,996,349)	(21,598,960)	-	(21,598,960)
2780			G-DGP	DGP		-	-	-	-	-
2781			G-DGU	DGU		-	-	-	-	-
2782			G-SG	SG		-	-	-	-	-
2783			CUST	CN		(7,418,626)	(6,904,508)	(514,118)	-	(514,118)
2784			PTD	SO		(93,618,018)	(87,222,548)	(6,395,470)	-	(6,395,470)
2785			P	SE		-	-	-	-	-
2786			G-SG	CAGW		(19,528,445)	(15,127,988)	(4,400,457)	-	(4,400,457)
2787			G-SG	CAGE		(57,604,430)	(57,604,430)	-	-	-
2788			P	JBG		(5,775,548)	(4,481,496)	(1,294,052)	-	(1,294,052)
2789			P	CAEW		-	-	-	-	-
2790			P	CAEE		(390,299)	(390,299)	-	-	-
2791			G-SG	CAGE		-	-	-	-	-
2792			G-SG	CAGE		-	-	-	-	-
2793					B17	(382,930,676)	(348,727,618)	(34,203,058)	-	(34,203,058)
2794										
2795										
2796	108MP	Mining Plant Accumulated Depr.								
2797			P	S		-	-	-	-	-
2798			P	CAEW		-	-	-	-	-
2799			P	CAEE		(181,874,882)	(181,874,882)	-	-	-
2800			P	JBE		-	-	-	-	-
2801					B17	(181,874,882)	(181,874,882)	-	-	-
2802	108MP	Less Centralia Situs Depreciation								
2803			P	S		-	-	-	-	-
2804					B17	(181,874,882)	(181,874,882)	-	-	-
2805										
2806	1081390	Accum Depr - Capital Lease								
2807			PTD	SO		-	-	-	-	-
2808						-	-	-	-	-
2809										
2810		Remove Capital Leases				-	-	-	-	-
2811						-	-	-	-	-
2812										
2813	1081399	Accum Depr - Capital Lease								
2814			P	S		-	-	-	-	-
2815			P	SE		-	-	-	-	-
2816						-	-	-	-	-
2817										
2818		Remove Capital Leases				-	-	-	-	-
2819						-	-	-	-	-
2820										
2821										
2822	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(564,805,559)**	**(530,602,501)**	**(34,203,058)**	**-**	**(34,203,058)**
2823										
2824										
2825										
2826	Summary of General Depreciation by Factor									
2827		S				(198,595,309)	(176,996,349)	(21,598,960)	-	(21,598,960)
2828		DGP				-	-	-	-	-
2829		DGU				-	-	-	-	-
2830		SE				-	-	-	-	-
2831		SO				(93,618,018)	(87,222,548)	(6,395,470)	-	(6,395,470)
2832		CN				(7,418,626)	(6,904,508)	(514,118)	-	(514,118)
2833		SG				-	-	-	-	-
2834		DEU				-	-	-	-	-
2835		CAGW				(19,528,445)	(15,127,988)	(4,400,457)	-	(4,400,457)
2836		CAGE				(57,604,430)	(57,604,430)	-	-	-
2837		CAEW				-	-	-	-	-
2838		CAEE				(182,265,181)	(182,265,181)	-	-	-
2839		SSGCT				-	-	-	-	-
2840		JBG				(5,775,548)	(4,481,496)	(1,294,052)	-	(1,294,052)
2841		Remove Capital Leases				-	-	-	-	-
2842	Total General Depreciation by Factor				B17	(564,805,559)	(530,602,501)	(34,203,058)	-	(34,203,058)
2843										
2844										
2845	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,102,326,342)**	**(7,468,700,722)**	**(633,625,621)**	**-**	**(633,625,621)**
2846	111SP	Accum Prov for Amort-Steam								
2847			P	CAGW		-	-	-	-	-
2848			P	CAGW		-	-	-	-	-
2849			P	CAGE		-	-	-	-	-
2850			P	SG		-	-	-	-	-
2851						-	-	-	-	-
2852										
2853										

JULY 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2854	111GP	Accum Prov for Amort-General								
2855			G-SITUS	S		(10,803,695)	(9,476,102)	(1,327,593)	-	(1,327,593)
2856			CUST	CN		(2,967,637)	(2,761,976)	(205,660)	-	(205,660)
2857			I-SG	SG		-	-	-	-	-
2858			PTD	SO		(5,198,625)	(4,843,484)	(355,142)	-	(355,142)
2859			I-SG	CAGW		(91,307)	(70,733)	(20,575)	-	(20,575)
2860			I-SG	CAGE		-	-	-	-	-
2861			P	CAEW		-	-	-	-	-
2862			P	CAEE		-	-	-	-	-
2863			P	SE		-	-	-	-	-
2864					B18	(19,061,264)	(17,152,295)	(1,908,969)	-	(1,908,969)
2865										
2866										
2867	111HP	Accum Prov for Amort-Hydro								
2868			P	DGP		-	-	-	-	-
2869			P	DGU		-	-	-	-	-
2870			P	SG		-	-	-	-	-
2871			P	CAGW		(1,045,015)	(809,536)	(235,479)	-	(235,479)
2872			P	CAGE		-	-	-	-	-
2873			P	CAGE		-	-	-	-	-
2874					B18	(1,045,015)	(809,536)	(235,479)	-	(235,479)
2875										
2876										
2877	111IP	Accum Prov for Amort-Intangible Plant								
2878			I-SITUS	S		(1,636,945)	(1,636,945)	-	-	-
2879			I-DGP	DGP		-	-	-	-	-
2880			I-DGU	DGU		-	-	-	-	-
2881			P	CAEW		-	-	-	-	-
2882			P	CAEE		(2,414,901)	(2,414,901)	-	-	-
2883			P	SE		-	-	-	-	-
2884			I-SG	SG		(14,859,427)	(13,664,224)	(1,195,203)	-	(1,195,203)
2885			I-SG	CAGW		-	-	-	-	-
2886			I-SG	CAGE		-	-	-	-	-
2887			CUST	CN		(111,564,611)	(103,833,068)	(7,731,543)	-	(7,731,543)
2888			P	CAGE		-	-	-	-	-
2889			P	CAGE		-	-	-	-	-
2890			I-SG	CAGW		(72,960,457)	(56,519,857)	(16,440,600)	-	(16,440,600)
2891			I-SG	CAGE		(23,185,050)	(23,185,050)	-	-	-
2892			PTD	JBG		(48,305)	(37,482)	(10,823)	-	(10,823)
2893			PTD	SO		(286,069,413)	(266,526,719)	(19,542,694)	-	(19,542,694)
2894					B18	(512,739,108)	(467,818,246)	(44,920,862)	-	(44,920,862)
2895	111IP	Less Non-Utility Plant								
2896			NUTIL	OTH		-	-	-	-	-
2897					B18	(512,739,108)	(467,818,246)	(44,920,862)	-	(44,920,862)
2898										
2899	111390	Accum Amtr - Capital Lease								
2900			G-SITUS	S		396,357	396,357	-	-	-
2901			P	SG		910,304	837,085	73,219	-	73,219
2902			PTD	CAGW		-	-	-	592,511	592,511
2903			PTD	SO		8,673,284	8,080,773	592,511	-	592,511
2904						9,979,946	9,314,215	665,731	592,511	1,258,242
2905										
2906		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2907										
2908	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(532,845,387)**	**(485,780,076)**	**(47,065,311)**	**-**	**(47,065,311)**
2909	AMA									
2910										
2911										
2912										
2913	Summary of Amortization by Factor									
2914		S				(12,044,282)	(10,716,689)	(1,327,593)	-	(1,327,593)
2915		DGP				-	-	-	-	-
2916		DGU				-	-	-	-	-
2917		SE				-	-	-	-	-
2918		SO				(282,594,754)	(263,289,429)	(19,305,325)	-	(19,305,325)
2919		CN				(114,532,248)	(106,595,045)	(7,937,203)	-	(7,937,203)
2920		SSGCT				-	-	-	-	-
2921		JBG				(48,305)	(37,482)	(10,823)	-	(10,823)
2922		CAGW				(74,096,779)	(57,400,125)	(16,696,654)	592,511	(16,104,142)
2923		CAGE				(23,185,050)	(23,185,050)	-	-	-
2924		CAEW				-	-	-	-	-
2925		CAEE				(2,414,901)	(2,414,901)	-	-	-
2926		SG				(13,949,123)	(12,827,139)	(1,121,983)	-	(1,121,983)
2927		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2928	Total Provision For Amortization by Factor				B18	(532,845,387)	(485,780,076)	(47,065,311)	-	(47,065,311)

RESULTS OF OPERATIONS
WASHINGTON

August 2014

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	AUGUST 2014
FILE:	WA JAM August 2014
PREPARED BY:	Revenue Requirement Department
DATE:	December 19, 2014
TIME:	7:40:13 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.36%

OTHER INFORMATION

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

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

AUGUST 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,694,296,393	4,379,401,266	314,895,127	0	314,895,127
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	18,374,837	16,913,012	1,461,824	0	1,461,824
5	Other Operating Revenues	2.4	196,627,290	185,559,069	11,068,221	0	11,068,221
6	Total Operating Revenues	2.4	4,909,298,520	4,581,873,347	327,425,172	0	327,425,172
7							
8	Operating Expenses:						
9	Steam Production	2.6	351,601,767	332,345,510	19,256,257	0	19,256,257
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	42,817,261	35,254,011	7,563,251	0	7,563,251
12	Other Power Supply	2.10	153,717,500	135,995,754	17,721,747	0	17,721,747
13	Transmission	2.12	67,154,239	60,278,999	6,875,240	0	6,875,240
14	Distribution	2.13	208,567,957	196,583,795	11,984,163	0	11,984,163
15	Customer Accounts	2.14	88,536,356	82,163,125	6,373,231	0	6,373,231
16	Customer Service	2.14	131,777,146	121,686,125	10,091,021	0	10,091,021
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	125,751,468	115,973,279	9,778,189	0	9,778,189
19							
20	Total O & M Expenses	2.16	1,169,923,695	1,080,280,596	89,643,098	0	89,643,098
21							
22	Depreciation	2.18	609,766,434	567,216,707	42,549,727	0	42,549,727
23	Amortization Expense	2.19	49,599,303	45,663,473	3,935,830	0	3,935,830
24	Taxes Other Than Income	2.19	169,019,559	148,152,563	20,866,996	0	20,866,996
25	Income Taxes - Federal	2.22	879,018,614	825,666,476	53,352,138	0	53,352,138
26	Income Taxes - State	2.22	112,146,016	112,146,016	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(3,463,508)	(3,463,508)	0	0	0
29	Misc Revenue & Expense	2.6	105,168	90,747	14,420	0	14,420
30							
31	Total Operating Expenses	2.22	2,986,115,281	2,775,753,071	210,362,210	0	210,362,210
32							
33	Operating Revenue for Return		1,923,183,239	1,806,120,276	117,062,962	0	117,062,962
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,388,160,598	23,732,182,105	1,655,978,493	0	1,655,978,493
37	Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38	Misc Deferred Debits	2.35	371,971,479	360,360,027	11,611,452	0	11,611,452
39	Elec Plant Acq Adj	2.33	38,640,131	38,640,131	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	40,557,687	39,032,739	1,524,948	0	1,524,948
42	Fuel Stock	2.34	211,510,333	205,526,561	5,983,772	0	5,983,772
43	Material & Supplies	2.34	217,853,566	210,507,272	7,346,294	0	7,346,294
44	Working Capital	2.35	17,189,302	14,628,415	2,560,886	0	2,560,886
45	Weatherization Loans	2.34	13,188,663	11,266,600	1,922,063	0	1,922,063
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,352,428,302	24,665,123,082	1,687,305,220	0	1,687,305,220
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,047,975,135)	(7,417,541,166)	(630,433,969)	0	(630,433,969)
52	Accum Prov For Amort	2.41	(529,992,267)	(483,235,688)	(46,756,579)	0	(46,756,579)
53	Accum Def Income Taxes	2.37	(3,999,998,417)	(3,752,454,140)	(247,544,277)	0	(247,544,277)
54	Unamortized ITC	2.37	(1,306,651)	(1,159,525)	(147,126)	0	(147,126)
55	Customer Adv for Const	2.36	(23,343,704)	(23,369,637)	25,933	0	25,933
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(76,399,441)	(72,113,668)	(4,285,773)	0	(4,285,773)
58							
59	Total Rate Base Deductions		(12,679,015,615)	(11,749,873,824)	(929,141,790)	0	(929,141,790)
60							
61	Total Rate Base		13,673,412,688	12,915,249,258	758,163,430	0	758,163,430

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		1,763,584,895	1,624,257,055	139,327,840	-	139,327,840
65										
66					B1	1,763,584,895	1,624,257,055	139,327,840	-	139,327,840
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,893,484,901	2,719,160,196	174,324,705	-	174,324,705
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,893,484,901	2,719,160,196	174,324,705	-	174,324,705
75										
76	444	Public Street & Highway Lighting								
77			0	S		20,029,700	18,787,119	1,242,582	-	1,242,582
78			0	SO		-	-	-	-	-
79					B1	20,029,700	18,787,119	1,242,582	-	1,242,582
80										
81	445	Other Sales to Public Authority								
82			0	S		17,196,897	17,196,897	-	-	-
83										
84					B1	17,196,897	17,196,897	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,694,296,393**	**4,379,401,266**	**314,895,127**	**-**	**314,895,127**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		11,887,520	11,887,520	-	-	-
97				CAGW		-	-	-	-	-
98						11,887,520	11,887,520	-	-	-
99										
100	447NPC	Sales for Resale-NPC								
101			P	SG		-	-	-	-	-
102			P	SE		-	-	-	-	-
103			P	DGP		-	-	-	-	-
104			P	CAGW		6,487,317	5,025,492	1,461,824	-	1,461,824
105			P	CAGE		-	-	-	-	-
106			P	CAEW		-	-	-	-	-
107			P	CAEE		-	-	-	-	-
108					B1	6,487,317	5,025,492	1,461,824	-	1,461,824
109										
110		Total Sales for Resale				18,374,837	16,913,012	1,461,824	-	1,461,824
111										
112	449	Provision for Rate Refund								
113			P	S		0	0	-	-	-
114			P	SG		-	-	-	-	-
115										
116										
117						0	0	-	-	-
118										
119	**Total Sales from Electricity**					**4,712,671,230**	**4,396,314,278**	**316,356,952**	**-**	**316,356,952**
120	450	Forfeited Discounts & Interest								
121			CUST	S		10,090,663	9,364,561	726,102	-	726,102
122			CUST	SO		-	-	-	-	-
123					B1	10,090,663	9,364,561	726,102	-	726,102
124										
125	451	Misc Electric Revenue								
126			CUST	S		6,134,360	5,897,982	236,378	-	236,378
127			GP	SG		-	-	-	-	-
128			GP	SO		2,047	1,907	140	-	140
129					B1	6,136,407	5,899,890	236,517	-	236,517
130										
131	453	Water Sales								
132			P	CAGW		-	-	-	-	-
133			P	CAGE		-	-	-	-	-
134			P	JBG		-	-	-	-	-
135			P	SG		-	-	-	-	-
136					B1	-	-	-	-	-
137										
138	454	Rent of Electric Property								
139			DPW	S		8,558,474	7,635,076	923,399	-	923,399
140			P	CAGW		432,249	334,848	97,401	-	97,401
141			P	CAGE		3,817,804	3,817,804	-	-	-
142			P	JBG		9,148	7,098	2,050	-	2,050
143			P	SG		1,143,973	1,051,959	92,014	-	92,014
144			GP	SO		3,681,642	3,430,132	251,510	-	251,510
145					B1	17,643,290	16,276,916	1,366,373	-	1,366,373
146										
147										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
148										
149	456	Other Electric Revenue								
150			DMSC	S		18,225,454	18,278,100	(52,646)	-	(52,646)
151			CUST	CAGE		6,326,618	6,326,618	-	-	-
152			OTHSGR	CAGW		1,801,362	1,395,451	405,911	-	405,911
153			OTHSO	SO		1,180,949	1,100,273	80,676	-	80,676
154			OTHSGR	SG		44,626,147	41,036,689	3,589,458	-	3,589,458
155			OTHSGR	JBG		1,236,268	959,274	276,995	-	276,995
156			OTHSGR	WRG		78,403,480	74,511,327	3,892,154	-	3,892,154
157			OTHSE	WRE		10,956,652	10,409,972	546,680	-	546,680
158			P	CAEW		-	-	-	-	-
159			P	SE		-	-	-	-	-
160					B1	162,756,930	154,017,702	8,739,228	-	8,739,228
161										
162		**Total Other Electric Revenues**				**196,627,290**	**185,559,069**	**11,068,221**	**-**	**11,068,221**
163										
164		**Total Electric Operating Revenues**			**B1**	**4,909,298,520**	**4,581,873,347**	**327,425,172**	**-**	**327,425,172**
165										
166		Summary of Revenues by Factor								
167		S				4,749,192,864	4,432,464,504	316,728,360	-	316,728,360
168		JBG				1,245,416	966,372	279,044	-	279,044
169		SE				-	-	-	-	-
170		SO				4,864,638	4,532,313	332,325	-	332,325
171		SG				45,770,120	42,088,648	3,681,472	-	3,681,472
172		CAEW				-	-	-	-	-
173		CAEE				-	-	-	-	-
174		CAGW				8,720,928	6,755,791	1,965,137	-	1,965,137
175		CAGE				10,144,421	10,144,421	-	-	-
176		WRG				78,403,480	74,511,327	3,892,154	-	3,892,154
177		WRE				10,956,652	10,409,972	546,680	-	546,680
178		Total Electric Operating Revenues			B1	4,909,298,520	4,581,873,347	327,425,172	-	327,425,172
179		Miscellaneous Revenues								
180	41160	Gain on Sale of Utility Plant - CR								
181			DPW	S		-	-	-	-	-
182			T	SG		-	-	-	-	-
183			G	SO		-	-	-	-	-
184			T	DGU		-	-	-	-	-
185			P	DGP		-	-	-	-	-
186						-	-	-	-	-
187										
188	41170	Loss on Sale of Utility Plant								
189			DPW	S		-	-	-	-	-
190			T	CAGW		63,381	49,099	14,282	-	14,282
191			T	CAGE		-	-	-	-	-
192			T	SG		-	-	-	-	-
193						63,381	49,099	14,282	-	14,282
194										
195	4118	Gain from Emission Allowances								
196			P	S		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199			P	SE		(17,067)	(15,775)	(1,292)	-	(1,292)
200					B1	(17,067)	(15,775)	(1,292)	-	(1,292)
201										
202	41181	Gain from Disposition of NOX Credits								
203			P	SE		-	-	-	-	-
204						-	-	-	-	-
205										
206	4194	Impact Housing Interest Income								
207			P	DGU		-	-	-	-	-
208						-	-	-	-	-
209										
210	421	(Gain) / Loss on Sale of Utility Plant								
211			DPW	S		69,338	69,338	-	-	-
212			T	DGP		-	-	-	-	-
213			T	DGU		-	-	-	-	-
214			CUST	CN		5,791	5,390	401	-	401
215			PTD	SO		10,709	9,977	732	-	732
216			P	CAGW		1,321	1,023	298	-	298
217			P	CAGE		(28,305)	(28,305)	-	-	-
218			P	SG		-	-	-	-	-
219					B1	58,854	57,423	1,431	-	1,431
220										
221		**Total Miscellaneous Revenues**				**105,168**	**90,747**	**14,420**	**-**	**14,420**
222		Miscellaneous Expenses								
223	4311	Interest on Customer Deposits								
224			CUST	S		-	-	-	-	-
225						-	-	-	-	-
226		**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
227										
228		**Net Misc Revenue and Expense**				**105,168**	**90,747**	**14,420**	**-**	**14,420**
229										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231			P	SG		(145,572)	(133,863)	(11,709)	-	(11,709)
232			P	CAGW		42,357	32,812	9,545	-	9,545
233			P	CAGE		3,395,634	3,395,634	-	-	-
234			P	JBG		14,772,298	11,462,460	3,309,838	-	3,309,838
235			P	CAGE		-	-	-	-	-
236					B2	18,064,716	14,757,043	3,307,673	-	3,307,673
237										
238	501	Fuel Related								
239			P	SE		86,885	80,307	6,578	-	6,578
240			P	SE		-	-	-	-	-
241			P	SE		-	-	-	-	-
242			P	CAGW		1,679,594	1,301,121	378,473	-	378,473
243			P	CAGE		-	-	-	-	-
244			P	CAEW		-	-	-	-	-
245			P	CAEE		16,136,012	16,136,012	-	-	-
246			P	JBE		580,018	449,400	130,617	-	130,617
247			P	CAEE		-	-	-	-	-
248			P	JBG		-	-	-	-	-
249					B2	18,482,508	17,966,840	515,668	-	515,668
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		19,724,082	15,256,959	4,467,123	-	4,467,123
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	19,724,082	15,256,959	4,467,123	-	4,467,123
263										
264		Total Fuel Related				38,206,590	33,223,799	4,982,791	-	4,982,791
265										
266	502	Steam Expenses								
267			P	SG		-	-	-	-	-
268			P	CAGW		884,314	685,046	199,267	-	199,267
269			P	CAGE		38,723,057	38,723,057	-	-	-
270			P	JBG		4,128,827	3,203,734	925,093	-	925,093
271			P	CAGE		-	-	-	-	-
272					B2	43,736,197	42,611,837	1,124,360	-	1,124,360
273										
274	503	Steam From Other Sources								
275			P	SE		-	-	-	-	-
276			P	CAEW		-	-	-	-	-
277			P	CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE	B2	-	-	-	-	-
284						-	-	-	-	-
285										
286	505	Electric Expenses								
287			P	SG		-	-	-	-	-
288			P	CAGW		60,205	46,639	13,566	-	13,566
289			P	CAGE		3,676,578	3,676,578	-	-	-
290			P	JBG		-	-	-	-	-
291			P	CAGE		-	-	-	-	-
292					B2	3,736,782	3,723,216	13,566	-	13,566
293										
294	506	Misc. Steam Expense								
295			P	SG		-	-	-	-	-
296			P	SE		-	-	-	-	-
297			P	CAGW		906,916	702,556	204,361	-	204,361
298			P	CAGE		61,772,352	61,772,352	-	-	-
299			P	JBG		(12,503,943)	(9,702,347)	(2,801,597)	-	(2,801,597)
300			P	CAGE		-	-	-	-	-
301					B2	50,175,325	52,772,561	(2,597,236)	-	(2,597,236)

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
302										
303	507	Rents								
304			P	SG		-	-	-	-	-
305			P	CAGW		18,759	14,532	4,227	-	4,227
306			P	CAGE		117,476	117,476	-	-	-
307			P	JBG		263,013	204,083	58,930	-	58,930
308			P	CAGE		-	-	-	-	-
309					B2	399,248	336,091	63,157	-	63,157
310										
311	510	Maint Supervision & Engineering								
312			P	SG		-	-	-	-	-
313			P	CAGW		265,300	205,519	59,782	-	59,782
314			P	CAGE		5,667,556	5,667,556	-	-	-
315			P	JBG		612,710	475,428	137,282	-	137,282
316			P	CAGE		-	-	-	-	-
317					B2	6,545,566	6,348,502	197,064	-	197,064
318										
319										
320										
321	511	Maintenance of Structures								
322			P	SG		-	-	-	-	-
323			P	CAGW		407,719	315,845	91,874	-	91,874
324			P	CAGE		18,681,695	18,681,695	-	-	-
325			P	JBG		10,120,167	7,852,672	2,267,495	-	2,267,495
326			P	CAGE		-	-	-	-	-
327					B2	29,209,581	26,850,212	2,359,369	-	2,359,369
328										
329	512	Maintenance of Boiler Plant								
330			P	SG		-	-	-	-	-
331			P	CAGW		2,616,092	2,026,593	589,499	-	589,499
332			P	CAGE		77,359,778	77,359,778	-	-	-
333			P	JBG		26,233,127	20,355,410	5,877,717	-	5,877,717
334			P	CAGE		-	-	-	-	-
335					B2	106,208,997	99,741,781	6,467,217	-	6,467,217
336										
337	513	Maintenance of Electric Plant								
338			P	SG		-	-	-	-	-
339			P	CAGW		651,331	504,563	146,768	-	146,768
340			P	CAGE		30,492,996	30,492,996	-	-	-
341			P	JBG		11,427,863	8,867,370	2,560,493	-	2,560,493
342			P	CAGE		-	-	-	-	-
343					B2	42,572,191	39,864,929	2,707,262	-	2,707,262
344										
345	514	Maintenance of Misc. Steam Plant								
346			P	SG		-	-	-	-	-
347			P	CAGW		390,036	302,147	87,889	-	87,889
348			P	CAGE		9,932,396	9,932,396	-	-	-
349			P	JBG		2,424,141	1,880,995	543,146	-	543,146
350			P	CAGE		-	-	-	-	-
351					B2	12,746,573	12,115,538	631,035	-	631,035
352										
353	**Total Steam Power Generation**				B2	**351,601,767**	**332,345,510**	**19,256,257**	**-**	**19,256,257**

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355			P	SG		-	-	-	-	-
356						-	-	-	-	-
357										
358	518	Nuclear Fuel Expense								
359			P	SE		-	-	-	-	-
360										
361						-	-	-	-	-
362										
363	519	Coolants and Water								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	520	Steam Expenses								
368			P	SG		-	-	-	-	-
369						-	-	-	-	-
370										
371										
372										
373	523	Electric Expenses								
374			P	SG		-	-	-	-	-
375						-	-	-	-	-
376										
377	524	Misc. Nuclear Expenses								
378			P	SG		-	-	-	-	-
379						-	-	-	-	-
380										
381	528	Maintenance Super & Engineering								
382			P	SG		-	-	-	-	-
383						-	-	-	-	-
384										
385	529	Maintenance of Structures								
386			P	SG		-	-	-	-	-
387						-	-	-	-	-
388										
389	530	Maintenance of Reactor Plant								
390			P	SG		-	-	-	-	-
391						-	-	-	-	-
392										
393	531	Maintenance of Electric Plant								
394			P	SG		-	-	-	-	-
395						-	-	-	-	-
396										
397	532	Maintenance of Misc Nuclear								
398			P	SG		-	-	-	-	-
399						-	-	-	-	-
400										
401	**Total Nuclear Power Generation**					-	-	-	-	-
402										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403	535	Operation Super & Engineering								
404			P	DGP		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407			P	CAGW		7,270,782	5,632,415	1,638,367	-	1,638,367
408			P	CAGE		206,786	206,786	-	-	-
409					B2	7,477,568	5,839,201	1,638,367	-	1,638,367
410										
411	536	Water For Power								
412			P	DGP		-	-	-	-	-
413			P	CAGW		-	-	-	-	-
414			P	CAGE		-	-	-	-	-
415			P	CAGW		227,073	175,905	51,168	-	51,168
416			P	CAGE		(9,257)	(9,257)	-	-	-
417					B2	217,816	166,648	51,168	-	51,168
418										
419	537	Hydraulic Expenses								
420			P	DGP		-	-	-	-	-
421			P	CAGW		-	-	-	-	-
422			P	CAGE		-	-	-	-	-
423			P	CAGW		4,020,724	3,114,711	906,013	-	906,013
424			P	CAGE		283,263	283,263	-	-	-
425					B2	4,303,987	3,397,974	906,013	-	906,013
426										
427	538	Electric Expenses								
428			P	DGP		-	-	-	-	-
429			P	CAGW		-	-	-	-	-
430			P	CAGE		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433					B2	-	-	-	-	-
434										
435	539	Misc. Hydro Expenses								
436			P	DGP		-	-	-	-	-
437			P	CAGW		-	-	-	-	-
438			P	CAGE		-	-	-	-	-
439			P	CAGW		13,234,394	10,252,212	2,982,182	-	2,982,182
440			P	CAGE		6,598,788	6,598,788	-	-	-
441					B2	19,833,182	16,851,000	2,982,182	-	2,982,182
442										
443	540	Rents (Hydro Generation)								
444			P	DGP		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		-	-	-	-	-
447			P	CAGW		1,157,827	896,927	260,900	-	260,900
448			P	CAGE		53,436	53,436	-	-	-
449					B2	1,211,264	950,364	260,900	-	260,900
450										
451	541	Maint Supervision & Engineering								
452			P	DGP		-	-	-	-	-
453			P	CAGW		-	-	-	-	-
454			P	CAGE		-	-	-	-	-
455			P	CAGW		485	376	109	-	109
456			P	CAGE		-	-	-	-	-
457					B2	485	376	109	-	109
458										
459	542	Maintenance of Structures								
460			P	DGP		-	-	-	-	-
461			P	CAGW		-	-	-	-	-
462			P	CAGE		-	-	-	-	-
463			P	CAGW		737,537	571,343	166,193	-	166,193
464			P	CAGE		332,700	332,700	-	-	-
465					B2	1,070,236	904,043	166,193	-	166,193
466										
467										
468										
469										
470	543	Maintenance of Dams & Waterways								
471			P	DGP		-	-	-	-	-
472			P	CAGW		-	-	-	-	-
473			P	CAGE		-	-	-	-	-
474			P	CAGW		1,810,160	1,402,266	407,894	-	407,894
475			P	CAGE		348,670	348,670	-	-	-
476					B2	2,158,830	1,750,936	407,894	-	407,894
477										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
478	544	Maintenance of Electric Plant								
479			P	DGP		-	-	-	-	-
480			P	CAGW		-	-	-	-	-
481			P	CAGE		-	-	-	-	-
482			P	CAGW		1,784,584	1,382,453	402,131	-	402,131
483			P	CAGE		472,045	472,045	-	-	-
484					B2	2,256,629	1,854,498	402,131	-	402,131
485										
486	545	Maintenance of Misc. Hydro Plant								
487			P	DGP		-	-	-	-	-
488			P	CAGW		-	-	-	-	-
489			P	CAGE		-	-	-	-	-
490			P	CAGW		3,320,796	2,572,502	748,294	-	748,294
491			P	CAGE		966,468	966,468	-	-	-
492					B2	4,287,264	3,538,970	748,294	-	748,294
493										
494	**Total Hydraulic Power Generation**				B2	**42,817,261**	**35,254,011**	**7,563,251**	**-**	**7,563,251**
495										
496	546	Operation Super & Engineering								
497			P	SG		-	-	-	-	-
498			P	SE		-	-	-	-	-
499			P	CAGW		143,869	111,450	32,419	-	32,419
500			P	CAGE		245,824	245,824	-	-	-
501			P	CAGE		-	-	-	-	-
502					B2	389,693	357,274	32,419	-	32,419
503										
504	547	Fuel								
505			P	SE		-	-	-	-	-
506			P	CAEW		-	-	-	-	-
507			P	CAEE		-	-	-	-	-
508			P	SSECT		-	-	-	-	-
509					B2	-	-	-	-	-
510										
511	547NPC	Fuel-NPC								
512				SE		-	-	-	-	-
513				CAEW		12,080,632	9,344,603	2,736,030	-	2,736,030
514				CAEE		-	-	-	-	-
515				SSECT		-	-	-	-	-
516					B2	12,080,632	9,344,603	2,736,030	-	2,736,030
517										
518	548	Generation Expense								
519			P	SG		-	-	-	-	-
520			P	CAGW		10,335,277	8,006,370	2,328,908	-	2,328,908
521			P	CAGE		4,809,452	4,809,452	-	-	-
522			P	CAGE		-	-	-	-	-
523					B2	15,144,729	12,815,822	2,328,908	-	2,328,908
524										
525	549	Miscellaneous Other								
526			P	SG		1,725,877	1,587,058	138,819	-	138,819
527			P	CAGW		3,024,631	2,343,074	681,558	-	681,558
528			P	CAGE		4,874,767	4,874,767	-	-	-
529			P	CAGE		-	-	-	-	-
530					B2	9,625,275	8,804,899	820,377	-	820,377
531										
532										
533										
534										
535	550	Maint Supervision & Engineering								
536			P	SG		17,011	15,643	1,368	-	1,368
537			P	CAGW		1,780,008	1,378,909	401,099	-	401,099
538			P	CAGE		2,028,739	2,028,739	-	-	-
539			P	CAGE		-	-	-	-	-
540					B2	3,825,758	3,423,290	402,468	-	402,468
541										
542	551	Maint Supervision & Engineering								
543			P	SG		-	-	-	-	-
544			P	CAGW		-	-	-	-	-
545			P	CAGE		-	-	-	-	-
546					B2	-	-	-	-	-
547										
548	552	Maintenance of Structures								
549			P	SG		-	-	-	-	-
550			P	CAGW		55,397	42,914	12,483	-	12,483
551			P	CAGE		1,742,571	1,742,571	-	-	-
552			P	CAGE		-	-	-	-	-
553					B2	1,797,968	1,785,485	12,483	-	12,483
554										
555	553	Maint of Generation & Electric Plant								
556			P	SG		-	-	-	-	-
557			P	CAGW		6,627,324	5,133,951	1,493,373	-	1,493,373
558			P	CAGE		10,591,705	10,591,705	-	-	-
559			P	JBG		-	-	-	-	-
560					B2	17,219,029	15,725,656	1,493,373	-	1,493,373
561										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
562	554	Maintenance of Misc. Other								
563			P	SG		-	-	-	-	-
564			P	CAGW		281,373	217,969	63,403	-	63,403
565			P	CAGE		2,875,671	2,875,671	-	-	-
566			P	CAGE		-	-	-	-	-
567					B2	3,157,044	3,093,640	63,403	-	63,403
568										
569	**Total Other Power Generation**				**B2**	**63,240,129**	**55,350,669**	**7,889,460**	**-**	**7,889,460**
570										
571										
572	555	Purchased Power								
573			P	S		212,081	212,081	-	-	-
574				CAEW		-	-	-	-	-
575				CAGW		-	-	-	-	-
576						212,081	212,081	-	-	-
577	555NPC	Purchased Power-NPC								
578			P	SG		-	-	-	-	-
579			P	SE		-	-	-	-	-
580			P	CAGW		-	-	-	-	-
581			P	CAGW		24,457,518	18,946,364	5,511,153	-	5,511,153
582			P	CAGE		-	-	-	-	-
583			P	CAEW		-	-	-	-	-
584			P	CAEE		-	-	-	-	-
585				DGP		-	-	-	-	-
586				S		69,673	-	69,673	-	69,673
587						24,527,191	18,946,364	5,580,827	-	5,580,827
588										
589		Total Purchased Power			B2	24,739,272	19,158,445	5,580,827	-	5,580,827
590										
591	556	System Control & Load Dispatch								
592			P	SG		1,360,745	1,251,295	109,450	-	109,450
593			P	CAGW		-	-	-	-	-
594			P	CAGE		-	-	-	-	-
595										
596					B2	1,360,745	1,251,295	109,450	-	109,450
597										
598										
599										
600	557	Other Expenses								
601			P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
602			P	SG		46,276,125	42,553,953	3,722,172	-	3,722,172
603			P	SGCT		-	-	-	-	-
604			P	SE		-	-	-	-	-
605			P	CAGE		-	-	-	-	-
606			P	TROJP		-	-	-	-	-
607			P	CAGW		160,872	124,621	36,250	-	36,250
608			P	CAGE		15,979,229	15,979,229	-	-	-
609			P	JBG		2,136,790	1,658,027	478,763	-	478,763
610			P	CAEW		-	-	-	-	-
611			P	JBE		8,130	6,299	1,831	-	1,831
612					B2	64,377,353	60,235,344	4,142,010	-	4,142,010
613										
614										
615										
616										
617										
618										
619										
620										
621										
622										
623										
624	**Total Other Power Supply**				B2	**90,477,371**	**80,645,084**	**9,832,286**	**-**	**9,832,286**
625										
626	**TOTAL PRODUCTION EXPENSE**				B2	**548,136,529**	**503,595,274**	**44,541,254**	**-**	**44,541,254**
627										
628										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
629	Summary of Production Expense by Factor									
630		S				599,654	626,986	(27,333)	1,368	(25,964)
631		SG				49,234,186	45,274,086	3,960,101	-	3,960,101
632		SE				86,885	80,307	6,578	-	6,578
633		JBG				59,614,993	46,257,833	13,357,160	-	13,357,160
634		TROJP				-	-	-	-	-
635		JBE				588,147	455,699	132,448	-	132,448
636		DGP				-	-	-	-	-
637		DEU				-	-	-	-	-
638		DEP				-	-	-	-	-
639		CAGW				88,353,254	68,444,107	19,909,147	-	19,909,147
640		CAGE				302,220,374	302,220,374	-	-	-
641		CAEW				31,804,715	24,601,562	7,203,153	-	7,203,153
642		CAEE				16,136,012	16,136,012	-	-	-
643		SNPPS				-	-	-	-	-
644		SNPPO				-	-	-	-	-
645		DGU				-	-	-	-	-
646		MC				-	-	-	-	-
647		SSGCT				-	-	-	-	-
648		SSECT				-	-	-	-	-
649		SSGC				-	-	-	-	-
650		SSGCH				-	-	-	-	-
651		SSECH				-	-	-	-	-
652	Total Production Expense by Factor				B2	548,638,220	504,096,966	44,541,254	1,368	44,542,623
653	560	Operation Supervision & Engineering								
654			T	SG		4,967,380	4,567,834	399,546	-	399,546
655			T	JBG		-	-	-	-	-
656			T	CAGW		536,936	415,945	120,991	-	120,991
657			T	CAGE		616,545	616,545	-	-	-
658					B2	6,120,861	5,600,324	520,537	-	520,537
659										
660	561	Load Dispatching								
661			T	SG		8,885,358	8,170,673	714,685	-	714,685
662			T	CAGW		293,030	227,000	66,030	-	66,030
663			T	CAGE		979,610	979,610	-	-	-
664					B2	10,157,997	9,377,283	780,715	-	780,715
665	562	Station Expense								
666			T	SG		1,022,750	940,486	82,264	-	82,264
667			T	JBG		48,117	37,336	10,781	-	10,781
668			T	CAGW		457,996	354,793	103,203	-	103,203
669			T	CAGE		1,641,290	1,641,290	-	-	-
670					B2	3,170,153	2,973,905	196,248	-	196,248
671										
672	563	Overhead Line Expense								
673			T	SG		-	-	-	-	-
674			T	CAGW		34,453	26,690	7,764	-	7,764
675			T	CAGE		349,927	349,927	-	-	-
676					B2	384,380	376,617	7,764	-	7,764
677										
678	564	Underground Line Expense								
679			T	SG		-	-	-	-	-
680			T	CAGW		-	-	-	-	-
681			T	CAGE		-	-	-	-	-
682					B2	-	-	-	-	-
683										
684	565	Transmission of Electricity by Others								
685			T	SG		-	-	-	-	-
686			T	SE		-	-	-	-	-
687			T	CAGW		-	-	-	-	-
688			T	CAGE		-	-	-	-	-
689			T	CAEW		-	-	-	-	-
690			T	CAEE		-	-	-	-	-
691					B2	-	-	-	-	-
692										
693	565NPC	Transmission of Electricity by Others-NPC								
694				SG		-	-	-	-	-
695				SE		-	-	-	-	-
696				CAGW		8,944,195	6,928,748	2,015,447	-	2,015,447
697				CAGE		-	-	-	-	-
698				CAEW		-	-	-	-	-
699				CAEE		-	-	-	-	-
700						8,944,195	6,928,748	2,015,447	-	2,015,447
701										
702		Total Transmission of Electricity by Others				8,944,195	6,928,748	2,015,447	-	2,015,447
703										
704	566	Misc. Transmission Expense								
705			T	SG		3,548,032	3,262,650	285,382	-	285,382
706			T	CAGW		300,610	232,872	67,738	-	67,738
707			T	CAGE		265,840	265,840	-	-	-
708					B2	4,114,483	3,761,362	353,121	-	353,121
709										
710	567	Rents - Transmission								
711			T	SG		(110)	(101)	(9)	-	(9)
712			T	CAGW		1,106,716	857,333	249,383	-	249,383
713			T	CAGE		1,203,644	1,203,644	-	-	-
714					B2	2,310,250	2,060,876	249,374	-	249,374
715										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
716	568	Maint Supervision & Engineering								
717			T	SG		550,357	506,090	44,267	-	44,267
718			T	CAGW		292,975	226,957	66,018	-	66,018
719			T	CAGE		483,722	483,722	-	-	-
720					B2	1,327,054	1,216,769	110,285	-	110,285
721										
722	569	Maintenance of Structures								
723			T	SG		4,141,327	3,808,224	333,103	-	333,103
724			T	CAGW		36,019	27,903	8,116	-	8,116
725			T	CAGE		29,851	29,851	-	-	-
726					B2	4,207,198	3,865,978	341,220	-	341,220
727										
728	570	Maintenance of Station Equipment								
729			T	SG		401,892	369,566	32,326	-	32,326
730			T	JBG		130,000	100,872	29,127	-	29,127
731			T	CAGW		2,942,327	2,279,315	663,011	-	663,011
732			T	CAGE		5,729,891	5,729,891	-	-	-
733					B2	9,204,109	8,479,644	724,465	-	724,465
734										
735	571	Maintenance of Overhead Lines								
736			T	SG		(205,803)	(189,249)	(16,554)	-	(16,554)
737			T	JBG		-	-	-	-	-
738			T	CAGW		6,889,583	5,337,113	1,552,469	-	1,552,469
739			T	CAGE		10,130,138	10,130,138	-	-	-
740					B2	16,813,917	15,278,001	1,535,916	-	1,535,916
741										
742	572	Maintenance of Underground Lines								
743			T	SG		-	-	-	-	-
744			T	CAGW		69,632	53,942	15,691	-	15,691
745			T	CAGE		7,697	7,697	-	-	-
746					B2	77,329	61,638	15,691	-	15,691
747										
748	573	Maint of Misc. Transmission Plant								
749			T	SG		304,109	279,648	24,461	-	24,461
750			T	CAGW		-	-	-	-	-
751			T	CAGE		18,203	18,203	-	-	-
752					B2	322,312	297,851	24,461	-	24,461
753										
754	**TOTAL TRANSMISSION EXPENSE**				B2	**67,154,239**	**60,278,999**	**6,875,240**	**-**	**6,875,240**
755										
756	Summary of Transmission Expense by Factor									
757		SE				-	-	-	-	-
758		SG				23,615,293	21,715,821	1,899,472	-	1,899,472
759		CAGW				21,904,472	16,968,611	4,935,861	-	4,935,861
760		CAGE				21,456,358	21,456,358	-	-	-
761		JBG				178,117	138,208	39,908	-	39,908
762	Total Transmission Expense by Factor				B2	67,154,239	60,278,999	6,875,240	-	6,875,240
763	580	Operation Supervision & Engineering								
764			DPW	S		1,267,164	1,132,402	134,762	-	134,762
765			DPW	SNPD		11,268,425	10,539,831	728,594	-	728,594
766					B2	12,535,590	11,672,233	863,356	-	863,356
767										
768	581	Load Dispatching								
769			DPW	S		-	-	-	-	-
770			DPW	SNPD		11,985,598	11,210,633	774,965	-	774,965
771					B2	11,985,598	11,210,633	774,965	-	774,965
772										
773	582	Station Expense								
774			DPW	S		4,214,286	3,961,279	253,008	-	253,008
775			DPW	SNPD		44,316	41,451	2,865	-	2,865
776					B2	4,258,602	4,002,729	255,873	-	255,873
777										
778	583	Overhead Line Expenses								
779			DPW	S		6,094,177	5,676,507	417,670	-	417,670
780			DPW	SNPD		26,445	24,735	1,710	-	1,710
781					B2	6,120,622	5,701,243	419,380	-	419,380
782										
783	584	Underground Line Expense								
784			DPW	S		554	554	-	-	-
785			DPW	SNPD		8,043	7,523	520	-	520
786					B2	8,597	8,077	520	-	520
787										
788	585	Street Lighting & Signal Systems								
789			DPW	S		-	-	-	-	-
790			DPW	SNPD		239,492	224,007	15,485	-	15,485
791					B2	239,492	224,007	15,485	-	15,485
792										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
793	586	Meter Expenses								
794			DPW	S		6,737,026	6,310,148	426,878	-	426,878
795			DPW	SNPD		443,172	414,518	28,655	-	28,655
796					B2	7,180,198	6,724,666	455,532	-	455,532
797										
798	587	Customer Installation Expenses								
799			DPW	S		10,781,645	9,773,525	1,008,121	-	1,008,121
800			DPW	SNPD		-	-	-	-	-
801					B2	10,781,645	9,773,525	1,008,121	-	1,008,121
802										
803	588	Misc. Distribution Expenses								
804			DPW	S		274,926	194,033	80,893	-	80,893
805			DPW	SNPD		4,990,584	4,667,903	322,681	-	322,681
806					B2	5,265,510	4,861,936	403,574	-	403,574
807										
808	589	Rents								
809			DPW	S		3,131,524	3,030,433	101,091	-	101,091
810			DPW	SNPD		16,662	15,585	1,077	-	1,077
811					B2	3,148,187	3,046,018	102,169	-	102,169
812										
813	590	Maint Supervision & Engineering								
814			DPW	S		3,066,035	2,932,771	133,265	-	133,265
815			DPW	SNPD		3,339,903	3,123,952	215,952	-	215,952
816					B2	6,405,939	6,056,723	349,216	-	349,216
817										
818	591	Maintenance of Structures								
819			DPW	S		1,636,481	1,562,324	74,158	-	74,158
820			DPW	SNPD		137,381	128,498	8,883	-	8,883
821					B2	1,773,863	1,690,822	83,041	-	83,041
822										
823	592	Maintenance of Station Equipment								
824			DPW	S		11,069,383	10,235,652	833,732	-	833,732
825			DPW	SNPD		2,034,888	1,903,316	131,572	-	131,572
826					B2	13,104,271	12,138,968	965,304	-	965,304
827	593	Maintenance of Overhead Lines								
828			DPW	S		89,932,600	85,480,593	4,452,007	-	4,452,007
829			DPW	SNPD		1,513,530	1,415,668	97,862	-	97,862
830					B2	91,446,130	86,896,261	4,549,869	-	4,549,869
831										
832	594	Maintenance of Underground Lines								
833			DPW	S		21,582,253	20,654,864	927,388	-	927,388
834			DPW	SNPD		14,411	13,479	932	-	932
835					B2	21,596,664	20,668,343	928,320	-	928,320
836										
837	595	Maintenance of Line Transformers								
838			DPW	S		-	-	-	-	-
839			DPW	SNPD		974,828	911,798	63,030	-	63,030
840					B2	974,828	911,798	63,030	-	63,030
841										
842	596	Maint of Street Lighting & Signal Sys.								
843			DPW	S		3,458,670	3,248,217	210,453	-	210,453
844			DPW	SNPD		-	-	-	-	-
845					B2	3,458,670	3,248,217	210,453	-	210,453
846										
847	597	Maintenance of Meters								
848			DPW	S		4,624,748	4,293,103	331,645	-	331,645
849			DPW	SNPD		1,788,024	1,672,414	115,610	-	115,610
850					B2	6,412,772	5,965,516	447,255	-	447,255
851										
852	598	Maint of Misc. Distribution Plant								
853			DPW	S		1,604,564	1,533,078	71,485	-	71,485
854			DPW	SNPD		266,216	249,003	17,213	-	17,213
855					B2	1,870,780	1,782,082	88,698	-	88,698
856										
857	**TOTAL DISTRIBUTION EXPENSE**				B2	**208,567,957**	**196,583,795**	**11,984,163**	**-**	**11,984,163**
858										
859										
860	Summary of Distribution Expense by Factor									
861		S				169,476,038	160,019,482	9,456,556	-	9,456,556
862		SNPD				39,091,919	36,564,313	2,527,607	-	2,527,607
863										
864	Total Distribution Expense by Factor				B2	208,567,957	196,583,795	11,984,163	-	11,984,163
865										
866	901	Supervision								
867			CUST	S		1,868	1,868	-	-	-
868			CUST	CN		2,514,036	2,339,811	174,225	-	174,225
869					B2	2,515,904	2,341,679	174,225	-	174,225
870										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense								
872			CUST	S		16,712,021	15,944,583	767,438	-	767,438
873			CUST	CN		1,991,304	1,853,304	137,999	-	137,999
874					B2	18,703,325	17,797,887	905,437	-	905,437
875										
876	903	Customer Receipts & Collections								
877			CUST	S		8,548,047	7,851,779	696,268	-	696,268
878			CUST	CN		45,211,036	42,077,865	3,133,172	-	3,133,172
879					B2	53,759,083	49,929,644	3,829,439	-	3,829,439
880										
881	904	Uncollectible Accounts								
882			CUST	S		13,385,721	11,933,533	1,452,188	-	1,452,188
883			P	SG		-	-	-	-	-
884			CUST	CN		33,838	31,493	2,345	-	2,345
885					B2	13,419,559	11,965,026	1,454,533	-	1,454,533
886										
887	905	Misc. Customer Accounts Expense								
888			CUST	S		22	22	-	-	-
889			CUST	CN		138,463	128,867	9,596	-	9,596
890					B2	138,484	128,889	9,596	-	9,596
891										
892	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**88,536,356**	**82,163,125**	**6,373,231**	**-**	**6,373,231**
893										
894	Summary of Customer Accts Exp by Factor									
895		S				38,647,679	35,731,785	2,915,894	-	2,915,894
896		CN				49,888,676	46,431,340	3,457,337	-	3,457,337
897		SG				-	-	-	-	-
898	Total Customer Accounts Expense by Factor				B2	88,536,356	82,163,125	6,373,231	-	6,373,231
899										
900	907	Supervision								
901			CUST	S		-	-	-	-	-
902			CUST	CN		249,127	231,862	17,265	-	17,265
903					B2	249,127	231,862	17,265	-	17,265
904										
905	908	Customer Assistance								
906			CUST	S		126,551,413	116,827,073	9,724,341	-	9,724,341
907			CUST	CN		1,295,610	1,205,823	89,787	-	89,787
908					B2	127,847,023	118,032,895	9,814,128	-	9,814,128
909										
910	909	Informational & Instructional Adv								
911			CUST	S		1,580,433	1,466,369	114,064	-	114,064
912			CUST	CN		1,987,768	1,850,014	137,754	-	137,754
913					B2	3,568,201	3,316,383	251,818	-	251,818
914										
915	910	Misc. Customer Service								
916			CUST	S		97	97	-	-	-
917			CUST	CN		112,698	104,888	7,810	-	7,810
918										
919					B2	112,795	104,985	7,810	-	7,810
920										
921	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**131,777,146**	**121,686,125**	**10,091,021**	**-**	**10,091,021**
922										
923										
924	Summary of Customer Service Exp by Factor									
925		S				128,131,943	118,293,539	9,838,405	-	9,838,405
926		CN				3,645,202	3,392,586	252,616	-	252,616
927										
928	Total Customer Service Expense by Factor				B2	131,777,146	121,686,125	10,091,021	-	10,091,021
929										
930										
931	911	Supervision								
932			CUST	S		-	-	-	-	-
933			CUST	CN		-	-	-	-	-
934						-	-	-	-	-
935										
936	912	Demonstration & Selling Expense								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	913	Advertising Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
946	916	Misc. Sales Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949					B2	-	-	-	-	-
950										
951	**TOTAL SALES EXPENSE**					-	-	-	-	-
952										
953										
954	Total Sales Expense by Factor									
955		S				-	-	-	-	-
956		CN				-	-	-	-	-
957	Total Sales Expense by Factor				B2	-	-	-	-	-
958										
959	**Total Customer Service Exp Including Sales**					**131,777,146**	**121,686,125**	**10,091,021**	**-**	**10,091,021**
960	920	Administrative & General Salaries								
961			PTD	S		(334,194)	(334,205)	11	-	11
962			CUST	CN		-	-	-	-	-
963			PTD	SO		77,007,679	71,746,937	5,260,743	-	5,260,743
964					B2	76,673,486	71,412,732	5,260,754	-	5,260,754
965										
966	921	Office Supplies & expenses								
967			PTD	S		249,391	245,848	3,543	-	3,543
968			CUST	CN		147,918	137,667	10,251	-	10,251
969			PTD	SO		8,595,325	8,008,140	587,185	-	587,185
970					B2	8,992,633	8,391,655	600,979	-	600,979
971										
972	922	A&G Expenses Transferred								
973			PTD	S		-	-	-	-	-
974			CUST	CN		-	-	-	-	-
975			PTD	SO		(31,424,919)	(29,278,141)	(2,146,778)	-	(2,146,778)
976					B2	(31,424,919)	(29,278,141)	(2,146,778)	-	(2,146,778)
977										
978	923	Outside Services								
979			PTD	S		1,003,084	776,133	226,951	-	226,951
980			P	CAGW		-	-	-	-	-
981			PTD	SO		14,239,768	13,266,985	972,783	-	972,783
982					B2	15,242,852	14,043,118	1,199,734	-	1,199,734
983										
984	924	Property Insurance								
985				S		7,639,428	7,639,428	-	-	-
986				CAGW		-	-	-	-	-
987			PTD	SO		7,287,274	6,789,447	497,827	-	497,827
988					B2	14,926,702	14,428,875	497,827	-	497,827
989										
990	925	Injuries & Damages								
991			PTD	SO		(12,766,686)	(11,894,536)	(872,150)	-	(872,150)
992					B2	(12,766,686)	(11,894,536)	(872,150)	-	(872,150)
993										
994	926	Employee Pensions & Benefits								
995			LABOR	S		-	-	-	-	-
996			CUST	CN		-	-	-	-	-
997			LABOR	SO		-	-	-	-	-
998					B2	-	-	-	-	-
999										
1000	927	Franchise Requirements								
1001			DMSC	S		-	-	-	-	-
1002			DMSC	SO		-	-	-	-	-
1003					B2	-	-	-	-	-
1004										
1005	928	Regulatory Commission Expense								
1006			DMSC	S		17,324,485	14,905,435	2,419,050	-	2,419,050
1007			CUST	CN		-	-	-	-	-
1008			DMSC	SO		3,101,532	2,889,652	211,880	-	211,880
1009			CUST	CAGW		2,102,059	1,628,390	473,669	-	473,669
1010			DMSC	CAGE		176,225	176,225	-	-	-
1011			FERC	SG		1,875,243	1,724,410	150,833	-	150,833
1012					B2	24,579,544	21,324,113	3,255,431	-	3,255,431
1013										
1014	929	Duplicate Charges								
1015			LABOR	S		-	-	-	-	-
1016			LABOR	SO		(4,729,563)	(4,406,466)	(323,098)	-	(323,098)
1017					B2	(4,729,563)	(4,406,466)	(323,098)	-	(323,098)
1018										
1019	930	Misc General Expenses								
1020			PTD	S		212,177	208,177	4,000	-	4,000
1021			CUST	CAGE		-	-	-	-	-
1022			LABOR	SO		7,309,281	6,809,951	499,330	-	499,330
1023					B2	7,521,458	7,018,128	503,330	-	503,330
1024										
1025	931	Rents								
1026			PTD	S		530,439	498,863	31,576	-	31,576
1027			PTD	SO		5,662,966	5,276,103	386,863	-	386,863
1028					B2	6,193,405	5,774,966	418,439	-	418,439
1029										
1030	935	Maintenance of General Plant								
1031			G	S		470,180	457,749	12,431	-	12,431
1032			CUST	CN		56,708	52,778	3,930	-	3,930
1033			G	SO		20,015,669	18,648,308	1,367,361	-	1,367,361
1034					B2	20,542,557	19,158,835	1,383,722	-	1,383,722
1035										
1036	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**125,751,468**	**115,973,279**	**9,778,189**	**-**	**9,778,189**
1037										
1038	Summary of A&G Expense by Factor									
1039		S				27,609,836	24,912,275	2,697,561	(872,150)	1,825,411
1040		SO				94,298,325	87,856,380	6,441,945	-	6,441,945
1041		SG				1,875,243	1,724,410	150,833	-	150,833
1042		CN				204,625	190,445	14,181	-	14,181
1043		CAGW				2,102,059	1,628,390	473,669	-	473,669
1044		CAGE				176,225	176,225	-	-	-
1045	Total A&G Expense by Factor				B2	126,266,314	116,488,125	9,778,189	(872,150)	8,906,039
1046										
1047	**TOTAL O&M EXPENSE**				B2	**1,169,923,695**	**1,080,280,596**	**89,643,098**	**-**	**89,643,098**

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1048	403SP	Steam Depreciation								
1049			P	DGP		-	-	-	-	-
1050			P	DGU		-	-	-	-	-
1051			P	SG		-	-	-	-	-
1052			P	CAGW		5,307,315	4,111,387	1,195,928	-	1,195,928
1053			P	CAGE		155,529,697	155,529,697	-	-	-
1054			P	JBG		26,167,255	20,304,297	5,862,958	-	5,862,958
1055			P	S		-	-	-	-	-
1056					B3	187,004,267	179,945,381	7,058,886	-	7,058,886
1057										
1058	403NP	Nuclear Depreciation								
1059			P	DGP		-	-	-	-	-
1060						-	-	-	-	-
1061										
1062	403HP	Hydro Depreciation								
1063			P	DGP		-	-	-	-	-
1064			P	DGU		-	-	-	-	-
1065			P	CAGW		23,113,501	17,905,203	5,208,298	-	5,208,298
1066			P	CAGE		6,106,469	6,106,469	-	-	-
1067			P	CAGW		-	-	-	-	-
1068			P	CAGE		-	-	-	-	-
1069					B3	29,219,970	24,011,671	5,208,298	-	5,208,298
1070										
1071	403OP	Other Production Depreciation								
1072			P	DGU		-	-	-	-	-
1073			P	SG		-	-	-	-	-
1074			P	CAGW		41,245,356	31,951,303	9,294,054	-	9,294,054
1075			P	CAGE		71,759,121	71,759,121	-	-	-
1076			P	CAGE		-	-	-	-	-
1077			P	CAGE		-	-	-	-	-
1078					B3	113,004,478	103,710,424	9,294,054	-	9,294,054
1079										
1080	403TP	Transmission Depreciation								
1081			T	DGP		-	-	-	-	-
1082			T	DGU		-	-	-	-	-
1083			T	CAGW		23,152,254	17,935,224	5,217,031	-	5,217,031
1084			T	CAGE		70,525,776	70,525,776	-	-	-
1085			T	JBG		869,390	674,597	194,793	-	194,793
1086			T	SG		43,226	39,749	3,477	-	3,477
1087					B3	94,590,646	89,175,346	5,415,300	-	5,415,300
1088										
1089										
1090										
1091	403	Distribution Depreciation								
1092	360	Land & Land Right	DPW	S		426,136	421,278	4,858	-	4,858
1093	361	Structures	DPW	S		1,649,324	1,607,228	42,095	-	42,095
1094	362	Station Equipment	DPW	S		6,397,028	5,320,956	1,076,072	-	1,076,072
1095	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1096	364	Poles & Towers	DPW	S		37,954,658	34,228,959	3,725,699	-	3,725,699
1097	365	OH Conductors	DPW	S		19,573,052	17,917,991	1,655,060	-	1,655,060
1098	366	UG Conduit	DPW	S		8,337,101	7,734,444	602,657	-	602,657
1099	367	UG Conductor	DPW	S		19,038,934	18,395,877	643,057	-	643,057
1100	368	Line Trans	DPW	S		29,987,739	27,144,851	2,842,888	-	2,842,888
1101	369	Services	DPW	S		14,201,536	12,836,814	1,364,722	-	1,364,722
1102	370	Meters	DPW	S		6,508,189	6,061,036	447,153	-	447,153
1103	371	Inst Cust Prem	DPW	S		492,356	473,963	18,393	-	18,393
1104	372	Leased Property	DPW	S		-	-	-	-	-
1105	373	Street Lighting	DPW	S		2,156,181	2,035,402	120,779	-	120,779
1106					B3	146,722,234	134,178,801	12,543,433	-	12,543,433
1107										
1108	403GP	General Depreciation								
1109			G-SITUS	S		14,407,315	13,040,403	1,366,912	-	1,366,912
1110			G-DGP	DGP		-	-	-	-	-
1111			G-DGU	DGU		-	-	-	-	-
1112			P	SE		-	-	-	-	-
1113			CUST	CN		1,337,467	1,244,779	92,688	-	92,688
1114			G-SG	SG		1,483	1,364	119	-	119
1115			PTD	SO		15,087,476	14,056,782	1,030,694	-	1,030,694
1116			G-SG	CAGW		1,954,782	1,514,300	440,482	-	440,482
1117			G-SG	CAGE		5,967,436	5,967,436	-	-	-
1118			P	JBG		441,014	342,202	98,812	-	98,812
1119			P	JBE		214	166	48	-	48
1120			P	CAEE		27,654	27,654	-	-	-
1121			G-SG	CAGE		-	-	-	-	-
1122			G-SG	CAGE		-	-	-	-	-
1123					B3	39,224,839	36,195,084	3,029,756	-	3,029,756
1124										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1125	403GV0	General Vehicles								
1126			G-SG	SG		-	-	-	-	-
1127						-	-	-	-	-
1128										
1129	403MP	Mining Depreciation								
1130			P	CAEE		-	-	-	-	-
1131					B3	-	-	-	-	-
1132										
1133	403EP	Experimental Plant Depreciation								
1134			P	DGP		-	-	-	-	-
1135			P	SG		-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138				S		-	-	-	-	-
1139						-	-	-	-	-
1140										
1141										
1142	**TOTAL DEPRECIATION EXPENSE**				B3	**609,766,434**	**567,216,707**	**42,549,727**	**-**	**42,549,727**
1143										
1144	Summary of Depreciation Expense by Factor									
1145		S				161,129,549	147,219,204	13,910,345	-	13,910,345
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				44,709	41,113	3,596	-	3,596
1149		SO				15,087,476	14,056,782	1,030,694	-	1,030,694
1150		CN				1,337,467	1,244,779	92,688	-	92,688
1151		SE				-	-	-	-	-
1152		CAGW				94,773,209	73,417,416	21,355,793	-	21,355,793
1153		CAGE				309,888,499	309,888,499	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				27,654	27,654	-	-	-
1156		JBG				27,477,659	21,321,095	6,156,563	-	6,156,563
1157		JBE				214	166	48	-	48
1158	Total Depreciation Expense By Factor				B3	609,766,434	567,216,707	42,549,727	-	42,549,727
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161			I-SITUS	S		659,741	587,259	72,482	-	72,482
1162			I-SG	SG		-	-	-	-	-
1163			PTD	SO		248,417	231,447	16,971	-	16,971
1164			I-DGU	DGU		-	-	-	-	-
1165			CUST	CN		60,535	56,340	4,195	-	4,195
1166			I-SG	CAGW		-	-	-	-	-
1167			I-SG	CAGE		-	-	-	-	-
1168			I-DGP	DGP		-	-	-	-	-
1169					B4	968,693	875,045	93,647	-	93,647
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172			P	SG		-	-	-	-	-
1173			P	DGP		-	-	-	-	-
1174						-	-	-	-	-
1175										
1176	404IP	Amort of LT Plant - Intangible Plant								
1177			I-SITUS	S		4,709,585	4,709,585	-	-	-
1178			P	SE		-	-	-	-	-
1179			I-SG	SG		4,629,257	4,256,908	372,350	-	372,350
1180			PTD	SO		16,378,707	15,259,804	1,118,904	-	1,118,904
1181			CUST	CN		1,490,453	1,387,163	103,290	-	103,290
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185			I-SG	CAGE		-	-	-	-	-
1186			I-SG	CAGE		-	-	-	-	-
1187			I-SG	CAGW		9,686,793	7,504,012	2,182,781	-	2,182,781
1188			I-SG	CAGE		4,011,505	4,011,505	-	-	-
1189			P	JBG		13,433	10,423	3,010	-	3,010
1190			P	CAEW		-	-	-	-	-
1191			P	CAEE		47,867	47,867	-	-	-
1192			I-DGU	DGU		-	-	-	-	-
1193					B4	40,967,602	37,187,268	3,780,334	-	3,780,334
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196			P	SE		-	-	-	-	-
1197						-	-	-	-	-
1198										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1199	404OP	Amort of LT Plant - Other Plant								
1200			P	CAGE		-	-	-	-	-
1201			P	CAGE		-	-	-	-	-
1202					B4	-	-	-	-	-
1203										
1204										
1205	404HP	Amortization of Other Electric Plant								
1206			P	DGP		-	-	-	-	-
1207			P	DGU		-	-	-	-	-
1208			P	CAGW		274,254	212,454	61,799	-	61,799
1209			P	CAGE		-	-	-	-	-
1210			P	SG		-	-	-	-	-
1211					B4	274,254	212,454	61,799	-	61,799
1212										
1213	**Total Amortization of Limited Term Plant**				B4	42,210,548	38,274,768	3,935,780	-	3,935,780
1214										
1215										
1216	405	Amortization of Other Electric Plant								
1217			GP	S		-	-	-	-	-
1218										
1219					B4	-	-	-	-	-
1220										
1221	406	Amortization of Plant Acquisition Adj								
1222			P	S		-	-	-	-	-
1223			P	DGP		-	-	-	-	-
1224			P	DGU		-	-	-	-	-
1225			P	CAGW		-	-	-	-	-
1226			P	CAGE		4,880,187	4,880,187	-	-	-
1227			P	SG		-	-	-	-	-
1228			P	SO		-	-	-	-	-
1229					B4	4,880,187	4,880,187	-	-	-
1230	407	Amort of Prop Losses, Unrec Plant, etc								
1231			DPW	S		2,508,568	2,508,518	50	-	50
1232			GP	SO		-	-	-	-	-
1233			P	DGP		-	-	-	-	-
1234			P	SE		-	-	-	-	-
1235			P	CAGW		-	-	-	-	-
1236			P	CAGE		-	-	-	-	-
1237			P	CAEW		-	-	-	-	-
1238			P	SG-P		-	-	-	-	-
1239			P	SG		-	-	-	-	-
1240			P	TROJP		-	-	-	-	-
1241					B4	2,508,568	2,508,518	50	-	50
1242										
1243	**TOTAL AMORTIZATION EXPENSE**				B4	**49,599,303**	**45,663,473**	**3,935,830**	**-**	**3,935,830**
1244										
1245										
1246										
1247	Summary of Amortization Expense by Factor									
1248		S				7,877,894	7,805,362	72,532	-	72,532
1249		SE				-	-	-	-	-
1250		TROJP				-	-	-	-	-
1251		SG-P				-	-	-	-	-
1252		DGU				-	-	-	-	-
1253		SO				16,627,125	15,491,251	1,135,874	-	1,135,874
1254		JBG				13,433	10,423	3,010	-	3,010
1255		SSGCH				-	-	-	-	-
1256		CN				1,550,988	1,443,503	107,485	-	107,485
1257		CAGW				9,961,046	7,716,466	2,244,580	-	2,244,580
1258		CAGE				8,891,692	8,891,692	-	-	-
1259		CAEW				-	-	-	-	-
1260		CAEE				47,867	47,867	-	-	-
1261		SG				4,629,257	4,256,908	372,350	-	372,350
1262	Total Amortization Expense by Factor				B4	49,599,303	45,663,473	3,935,830	-	3,935,830
1263	408	Taxes Other Than Income								
1264			GP	S		45,039,148	32,470,110	12,569,038	-	12,569,038
1265			GP	GPS		123,738,062	115,284,956	8,453,106	-	8,453,106
1266			GP	SO		(2,592,956)	(2,415,819)	(177,137)	-	(177,137)
1267			P	SE		290,441	268,452	21,989	-	21,989
1268			P	SG		-	-	-	-	-
1269			DMSC	OPRV-ID		-	-	-	-	-
1270			GP	EXCTAX		-	-	-	-	-
1271			GP	CAGE		2,113,365	2,113,365	-	-	-
1272			P	CAEW		-	-	-	-	-
1273			P	CAEE		431,499	431,499	-	-	-
1274										
1275	**TOTAL TAXES OTHER THAN INCOME**				B5	169,019,559	148,152,563	20,866,996	-	20,866,996
1276										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1277										
1278	41140	Deferred Investment Tax Credit - Fed								
1279			PTD	CAGE		(3,463,508)	(3,463,508)	-	-	-
1280										
1281					B7	(3,463,508)	(3,463,508)	-	-	-
1282										
1283	41141	Deferred Investment Tax Credit - Idaho								
1284			PTD	CAGE		-	-	-	-	-
1285										
1286					B7	-	-	-	-	-
1287										
1288	TOTAL DEFERRED ITC				B7	(3,463,508)	(3,463,508)	-	-	-
1289										
1290										
1291	427	Interest on Long-Term Debt								
1292			GP	S		-	-	-	-	-
1293			GP	SNP		357,504,941	335,127,425	22,377,516	-	22,377,516
1294						357,504,941	335,127,425	22,377,516	-	22,377,516
1295										
1296	428	Amortization of Debt Disc & Exp								
1297			GP	SNP		5,048,881	4,732,853	316,028	-	316,028
1298						5,048,881	4,732,853	316,028	-	316,028
1299										
1300	429	Amortization of Premium on Debt								
1301			GP	SNP		(11,026)	(10,336)	(690)	-	(690)
1302						(11,026)	(10,336)	(690)	-	(690)
1303										
1304	431	Other Interest Expense								
1305			NUTIL	OTH		-	-	-	-	-
1306			GP	SO		-	-	-	-	-
1307			GP	SNP		12,840,480	12,036,748	803,732	-	803,732
1308						12,840,480	12,036,748	803,732	-	803,732
1309										
1310	432	AFUDC - Borrowed								
1311			GP	SNP		(29,615,940)	(27,762,172)	(1,853,768)	-	(1,853,768)
1312						(29,615,940)	(27,762,172)	(1,853,768)	-	(1,853,768)
1313										
1314		Total Elec. Interest Deductions for Tax			B6	345,767,336	324,124,519	21,642,817	-	21,642,817
1315										
1316		Non-Utility Portion of Interest								
1317			427 NUTIL	NUTIL		-	-	-	-	-
1318			428 NUTIL	NUTIL		-	-	-	-	-
1319			429 NUTIL	NUTIL		-	-	-	-	-
1320			431 NUTIL	NUTIL		-	-	-	-	-
1321										
1322		Total Non-utility Interest				-	-	-	-	-
1323										
1324		Total Interest Deductions for Tax				345,767,336	324,124,519	21,642,817	-	21,642,817
1325										
1326										
1327	419	Interest & Dividends								
1328			GP	S		-	-	-	-	-
1329			GP	SNP		(58,510,746)	(54,848,349)	(3,662,397)	-	(3,662,397)
1330		Total Operating Deductions for Tax				(58,510,746)	(54,848,349)	(3,662,397)	-	(3,662,397)
1331										
1332										
1333	41010	Deferred Income Tax - Federal-DR								
1334			P	S		-	-	-	-	-
1335			P	CAEW		-	-	-	-	-
1336			GP	SCHMDEXP		-	-	-	-	-
1337			LABOR	SO		-	-	-	-	-
1338			GP	SNP		-	-	-	-	-
1339			P	SE		-	-	-	-	-
1340			PT	SG		-	-	-	-	-
1341			GP	GPS		-	-	-	-	-
1342			TAXDEPR	TAXDEPR		-	-	-	-	-
1343			CUST	CAEW		-	-	-	-	-
1344			CUST	CN		-	-	-	-	-
1345			P	JBE		-	-	-	-	-
1346			PT	CAGW		-	-	-	-	-
1347			PT	CAGE		-	-	-	-	-
1348			P	JBG		-	-	-	-	-
1349			P	CAEE		-	-	-	-	-
1350			DPW	SNPD		-	-	-	-	-
1351					B7	-	-	-	-	-
1352										
1353										
1354										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356			GP	S		-	-	-	-	-
1357			DPW	CIAC		-	-	-	-	-
1358			GP	SCHMDEXP		-	-	-	-	-
1359			GP	SNP		-	-	-	-	-
1360			PT	SG		-	-	-	-	-
1361			PT	SNPD		-	-	-	-	-
1362			LABOR	SO		-	-	-	-	-
1363			IBT	TAXDEPR		-	-	-	-	-
1364			CUST	JBG		-	-	-	-	-
1365			CUST	BADDEBT		-	-	-	-	-
1366			GP	GPS		-	-	-	-	-
1367			P	TROJD		-	-	-	-	-
1368			P	JBE		-	-	-	-	-
1369			PT	CAGW		-	-	-	-	-
1370			PT	CAGE		-	-	-	-	-
1371			P	SE		-	-	-	-	-
1372			P	CAEE		-	-	-	-	-
1373					B7	-	-	-	-	-
1374										
1375	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through								
1377			SCHMAF	S		-	-	-	-	-
1378			SCHMAF	SNP		-	-	-	-	-
1379			SCHMAF	SO		-	-	-	-	-
1380			SCHMAF	SE		-	-	-	-	-
1381			SCHMAF	TROJP		-	-	-	-	-
1382			SCHMAF	DGP		-	-	-	-	-
1383					B6	-	-	-	-	-
1384										
1385	SCHMAP	Additions - Permanent								
1386			P	S		-	-	-	-	-
1387			P	BADDEBT		-	-	-	-	-
1388			P	JBE		-	-	-	-	-
1389			P	SCHMDEXP		-	-	-	-	-
1390			P	CAEE		-	-	-	-	-
1391			P	CAGW		-	-	-	-	-
1392			P	CAGE		-	-	-	-	-
1393			LABOR	SNP		-	-	-	-	-
1394			SCHMAP-SO	SO		-	-	-	-	-
1395										
1396					B6	-	-	-	-	-
1397										
1398	SCHMAT	Additions - Temporary								
1399			SCHMAT-SITUS	S		-	-	-	-	-
1400			P	JBE		-	-	-	-	-
1401			DPW	CIAC		-	-	-	-	-
1402			SCHMAT-SNP	SNP		-	-	-	-	-
1403			P	TROJD		-	-	-	-	-
1404			P	CN		-	-	-	-	-
1405			SCHMAT-SE	SE		-	-	-	-	-
1406			P	SG		-	-	-	-	-
1407			SCHMAT-GPS	GPS		-	-	-	-	-
1408			SCHMAT-SO	SO		-	-	-	-	-
1409			SCHMAT-SNP	SNPD		-	-	-	-	-
1410			P	JBG		-	-	-	-	-
1411			CUST	BADDEBT		-	-	-	-	-
1412			P	CAGW		-	-	-	-	-
1413			P	CAGE		-	-	-	-	-
1414			SCHMAT-SE	CAEW		-	-	-	-	-
1415			SCHMAT-SE	CAEE		-	-	-	-	-
1416			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1417					B6	-	-	-	-	-
1418										
1419	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1420										
1421	SCHMDF	Deductions - Flow Through								
1422			SCHMDF	S		-	-	-	-	-
1423			SCHMDF	CAGW		-	-	-	-	-
1424			SCHMDF	CAGE		-	-	-	-	-
1425			SCHMDF	DGP		-	-	-	-	-
1426			SCHMDF	DGU		-	-	-	-	-
1427					B6	-	-	-	-	-

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1428	SCHMDF	Deductions - Permanent								
1429			SCHMDP	S		-	-	-	-	-
1430			P	SE		-	-	-	-	-
1431			P	CAEW		-	-	-	-	-
1432			P	CAEE		-	-	-	-	-
1433			PTD	SNP		-	-	-	-	-
1434			P	JBE		-	-	-	-	-
1435			P	SCHMDEXP		-	-	-	-	-
1436			SCHMDP-SO	SO		-	-	-	-	-
1437					B6	-	-	-	-	-
1438										
1439	SCHMDT	Deductions - Temporary								
1440			GP	S		-	-	-	-	-
1441			CUST	BADDEBT		-	-	-	-	-
1442			CUST	CN		-	-	-	-	-
1443			SCHMDT-SNP	SNP		-	-	-	-	-
1444			DPW	SNPD		-	-	-	-	-
1445			P	JBE		-	-	-	-	-
1446			P	SE		-	-	-	-	-
1447			SCHMDT-SG	SG		-	-	-	-	-
1448			SCHMDT-GPS	GPS		-	-	-	-	-
1449			SCHMDT-SO	SO		-	-	-	-	-
1450			TAXDEPR	TAXDEPR		-	-	-	-	-
1451			SCHMDT-SG	CAGW		-	-	-	-	-
1452			SCHMDT-SG	CAGE		-	-	-	-	-
1453			P	JBG		-	-	-	-	-
1454			P	CAEE		-	-	-	-	-
1455			P	TROJD		-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1459										
1460	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1461										
1462										
1463	40911	State Income Taxes								
1464			IBT	IBT		112,146,016	112,146,016	-	-	-
1465		Credits	IBT	IBT		-	-	-	-	-
1466				CAGE		-	-	-	-	-
1467			IBT	IBT		-	-	-	-	-
1468	**TOTAL STATE TAXES**				B6	112,146,016	112,146,016	-	-	-
1469										
1470										
1471	Calculation of Taxable Income:									
1472		Operating Revenues				4,909,298,520	4,581,873,347	327,425,172	-	327,425,172
1473		Operating Deductions:								
1474		O & M Expenses				1,169,923,695	1,080,280,596	89,643,098	-	89,643,098
1475		Depreciation Expense				609,766,434	567,216,707	42,549,727	-	42,549,727
1476		Amortization Expense				49,599,303	45,663,473	3,935,830	-	3,935,830
1477		Taxes Other Than Income				169,019,559	148,152,563	20,866,996	-	20,866,996
1478		Interest & Dividends (AFUDC-Equity)				(58,510,746)	(54,848,349)	(3,662,397)	-	(3,662,397)
1479		Misc Revenue & Expense				105,168	90,747	14,420	-	14,420
1480		Total Operating Deductions				1,939,903,413	1,786,555,738	153,347,675	-	153,347,675
1481		Other Deductions:								
1482		Interest Deductions				345,767,336	324,124,519	21,642,817	-	21,642,817
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				-	-	-	-	-
1485										
1486		Income Before State Taxes				2,623,627,771	2,471,193,090	152,434,681	-	152,434,681
1487										
1488		State Income Taxes				112,146,016	112,146,016	-	-	-
1489										
1490	Total Taxable Income					2,511,481,755	2,359,047,075	152,434,681	-	152,434,681
1491										
1492	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1493										
1494	Federal Income Tax - Calculated					879,018,614	825,666,476	53,352,138	-	53,352,138
1495										
1496	Adjustments to Calculated Tax:									
1497	40910	Fed. Credit	P	SE		-	-	-	-	-
1498	40910	Fed. Credit	P	JBE		-	-	-	-	-
1499	40910	Fed. Credit	P	SO		-	-	-	-	-
1500	40910	Fed. Credit	P	SG		-	-	-	-	-
1501	40910	Fed. Credit		CAGW		-	-	-	-	-
1502	40910	Fed. Credit		CAEE		-	-	-	-	-
1503	**FEDERAL INCOME TAX**					879,018,614	825,666,476	53,352,138	-	53,352,138
1504										
1505	**TOTAL OPERATING EXPENSES**					**2,986,115,281**	**2,775,753,071**	**210,362,210**	**-**	**210,362,210**

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1506	310	Land and Land Rights								
1507			P	DGP		-	-	-	-	-
1508			P	DGU		-	-	-	-	-
1509			P	SG		-	-	-	-	-
1510			P	CAGW		1,788,644	1,385,599	403,045	-	403,045
1511			P	CAGE		90,654,504	90,654,504	-	-	-
1512			P	JBG		1,161,925	901,587	260,337	-	260,337
1513			P	S		-	-	-	-	-
1514			P	CAGE		-	-	-	-	-
1515					B8	93,605,074	92,941,691	663,383	-	663,383
1516										
1517	311	Structures and Improvements								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		66,345,601	51,395,565	14,950,036	-	14,950,036
1522			P	CAGE		810,192,163	810,192,163	-	-	-
1523			P	JBG		139,887,788	108,544,942	31,342,847	-	31,342,847
1524			P	CAGE		-	-	-	-	-
1525					B8	1,016,425,551	970,132,669	46,292,883	-	46,292,883
1526										
1527	312	Boiler Plant Equipment								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	SG		-	-	-	-	-
1531			P	CAGW		121,609,126	94,206,241	27,402,884	-	27,402,884
1532			P	CAGE		3,367,941,904	3,367,941,904	-	-	-
1533			P	JBG		702,029,618	544,734,926	157,294,692	-	157,294,692
1534			P	S		-	-	-	-	-
1535					B8	4,191,580,648	4,006,883,071	184,697,577	-	184,697,577
1536										
1537	314	Turbogenerator Units								
1538			P	DGP		-	-	-	-	-
1539			P	DGU		-	-	-	-	-
1540			P	SG		-	-	-	-	-
1541			P	CAGW		56,386,389	43,680,519	12,705,870	-	12,705,870
1542			P	CAGE		736,265,003	736,265,003	-	-	-
1543			P	JBG		203,436,223	157,854,901	45,581,322	-	45,581,322
1544			P	CAGE		-	-	-	-	-
1545					B8	996,087,615	937,800,423	58,287,192	-	58,287,192
1546										
1547	315	Accessory Electric Equipment								
1548			P	DGP		-	-	-	-	-
1549			P	DGU		-	-	-	-	-
1550			P	SG		-	-	-	-	-
1551			P	CAGW		13,355,117	10,345,732	3,009,385	-	3,009,385
1552			P	CAGE		415,092,804	415,092,804	-	-	-
1553			P	JBG		60,410,855	46,875,376	13,535,479	-	13,535,479
1554			P	CAGE		-	-	-	-	-
1555					B8	488,858,776	472,313,912	16,544,864	-	16,544,864
1556										
1557										
1558										
1559	316	Misc Power Plant Equipment								
1560			P	DGP		-	-	-	-	-
1561			P	DGU		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563			P	CAGW		321,058	248,712	72,346	-	72,346
1564			P	CAGE		26,636,472	26,636,472	-	-	-
1565			P	JBG		4,114,765	3,192,823	921,942	-	921,942
1566			P	CAGE		-	-	-	-	-
1567					B8	31,072,295	30,078,007	994,288	-	994,288
1568										
1569	317	Steam Plant ARO								
1570			P	S		-	-	-	-	-
1571						-	-	-	-	-
1572										
1573	SP	Unclassified Steam Plant - Account 300								
1574			P	CAGW		-	-	-	-	-
1575			P	CAGE		(8,538,527)	(8,538,527)	-	-	-
1576			P	SG		7,061,134	6,493,179	567,955	-	567,955
1577						(1,477,393)	(2,045,348)	567,955	-	567,955
1578										
1579										
1580	**Total Steam Production Plant**				B8	**6,816,152,564**	**6,508,104,424**	**308,048,141**	**-**	**308,048,141**
1581										
1582										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1583	Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-
1585		JBG				1,111,041,174	862,104,555	248,936,619	-	248,936,619
1586		JBE				-	-	-	-	-
1587		SG				7,061,134	6,493,179	567,955	-	567,955
1588		CAGW				259,805,935	201,262,368	58,543,567	-	58,543,567
1589		CAGE				5,438,244,323	5,438,244,323	-	-	-
1590		SSGCH				-	-	-	-	-
1591	Total Steam Production Plant by Factor				B8	6,816,152,564	6,508,104,424	308,048,141	-	308,048,141
1592	320	Land and Land Rights								
1593			P	DGP		-	-	-	-	-
1594			P	SG		-	-	-	-	-
1595						-	-	-	-	-
1596										
1597	321	Structures and Improvements								
1598			P	DGP		-	-	-	-	-
1599			P	SG		-	-	-	-	-
1600						-	-	-	-	-
1601										
1602	322	Reactor Plant Equipment								
1603			P	DGP		-	-	-	-	-
1604			P	SG		-	-	-	-	-
1605						-	-	-	-	-
1606										
1607	323	Turbogenerator Units								
1608			P	DGP		-	-	-	-	-
1609			P	SG		-	-	-	-	-
1610						-	-	-	-	-
1611										
1612	324	Land and Land Rights								
1613			P	DGP		-	-	-	-	-
1614			P	SG		-	-	-	-	-
1615						-	-	-	-	-
1616										
1617	325	Misc. Power Plant Equipment								
1618			P	DGP		-	-	-	-	-
1619			P	SG		-	-	-	-	-
1620						-	-	-	-	-
1621										
1622										
1623	NP	Unclassified Nuclear Plant - Acct 300								
1624			P	SG		-	-	-	-	-
1625						-	-	-	-	-
1626										
1627										
1628	**Total Nuclear Production Plant**					-	-	-	-	-
1629										
1630										
1631										
1632	Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-
1634		DGU				-	-	-	-	-
1635		SG				-	-	-	-	-
1636										
1637	Total Nuclear Plant by Factor					-	-	-	-	-
1638										
1639	330	Land and Land Rights								
1640			P	DGP		-	-	-	-	-
1641			P	DGU		-	-	-	-	-
1642			P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773
1643			P	CAGE		5,946,696	5,946,696	-	-	-
1644			P	CAGW		-	-	-	-	-
1645			P	CAGE		-	-	-	-	-
1646					B8	31,316,716	25,599,943	5,716,773	-	5,716,773
1647										
1648	331	Structures and Improvements								
1649			P	DGP		-	-	-	-	-
1650			P	DGU		-	-	-	-	-
1651			P	CAGW		227,269,051	176,057,208	51,211,844	-	51,211,844
1652			P	CAGE		15,526,982	15,526,982	-	-	-
1653			P	CAGW		-	-	-	-	-
1654			P	CAGE		-	-	-	-	-
1655					B8	242,796,033	191,584,189	51,211,844	-	51,211,844
1656										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1657	332	Reservoirs, Dams & Waterways								
1658			P	DGP		-	-	-	-	-
1659			P	DGU		-	-	-	-	-
1660			P	CAGW		384,598,915	297,935,027	86,663,887	-	86,663,887
1661			P	CAGE		92,288,125	92,288,125	-	-	-
1662			P	CAGW		-	-	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	476,887,040	390,223,152	86,663,887	-	86,663,887
1665										
1666	333	Water Wheel, Turbines, & Generators								
1667			P	DGP		-	-	-	-	-
1668			P	DGU		-	-	-	-	-
1669			P	CAGW		82,208,269	63,683,806	18,524,462	-	18,524,462
1670			P	CAGE		40,331,938	40,331,938	-	-	-
1671			P	CAGW		-	-	-	-	-
1672			P	CAGE		-	-	-	-	-
1673					B8	122,540,206	104,015,744	18,524,462	-	18,524,462
1674										
1675	334	Accessory Electric Equipment								
1676			P	DGP		-	-	-	-	-
1677			P	DGU		-	-	-	-	-
1678			P	CAGW		64,777,969	50,181,177	14,596,793	-	14,596,793
1679			P	CAGE		11,504,332	11,504,332	-	-	-
1680			P	CAGW		-	-	-	-	-
1681			P	CAGE		-	-	-	-	-
1682					B8	76,282,301	61,685,509	14,596,793	-	14,596,793
1683										
1684										
1685										
1686	335	Misc. Power Plant Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		2,190,668	1,697,033	493,636	-	493,636
1690			P	CAGE		169,700	169,700	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	2,360,369	1,866,733	493,636	-	493,636
1694										
1695	336	Roads, Railroads & Bridges								
1696			P	DGP		-	-	-	-	-
1697			P	DGU		-	-	-	-	-
1698			P	CAGW		17,938,845	13,896,582	4,042,263	-	4,042,263
1699			P	CAGE		2,068,425	2,068,425	-	-	-
1700			P	CAGW		-	-	-	-	-
1701			P	CAGE		-	-	-	-	-
1702					B8	20,007,270	15,965,006	4,042,263	-	4,042,263
1703										
1704	337	Hydro Plant ARO								
1705			P	S		-	-	-	-	-
1706						-	-	-	-	-
1707										
1708	HP	Unclassified Hydro Plant - Acct 300								
1709			P	S		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713			P	CAGW		-	-	-	-	-
1714			P	CAGE		-	-	-	-	-
1715						-	-	-	-	-
1716										
1717	**Total Hydraulic Plant**				B8	**972,189,934**	**790,940,276**	**181,249,658**	**-**	**181,249,658**
1718										
1719	Summary of Hydraulic Plant by Factor									
1720		S				-	-	-	-	-
1721		SG				-	-	-	-	-
1722		CAGW				804,353,737	623,104,079	181,249,658	-	181,249,658
1723		CAGE				167,836,197	167,836,197	-	-	-
1724		DGP				-	-	-	-	-
1725		DGU				-	-	-	-	-
1726	Total Hydraulic Plant by Factor				B8	972,189,934	790,940,276	181,249,658	-	181,249,658
1727										
1728	340	Land and Land Rights								
1729			P	CAGW		-	-	-	-	-
1730			P	DGU		-	-	-	-	-
1731			P	CAGW		2,816,036	2,181,482	634,553	-	634,553
1732			P	CAGE		40,126,798	40,126,798	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	42,942,833	42,308,280	634,553	-	634,553
1735										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1736	341	Structures and Improvements								
1737			P	CAGW		-	-	-	-	-
1738			P	DGU		-	-	-	-	-
1739			P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1740			P	CAGE		167,282,278	167,282,278	-	-	-
1741			P	CAGE		-	-	-	-	-
1742					B8	224,693,452	211,756,662	12,936,790	-	12,936,790
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745			P	CAGW		-	-	-	-	-
1746			P	DGU		-	-	-	-	-
1747			P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1748			P	CAGE		14,237,901	14,237,901	-	-	-
1749			P	CAGE		-	-	-	-	-
1750					B8	15,860,568	15,494,923	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753			P	S		-	-	-	-	-
1754			P	DGU		-	-	-	-	-
1755			P	SG		-	-	-	-	-
1756			P	CAGW		955,521,178	740,208,091	215,313,087	-	215,313,087
1757			P	CAGE		1,938,354,680	1,938,354,680	-	-	-
1758			P	CAGE		-	-	-	-	-
1759					B8	2,893,875,858	2,678,562,771	215,313,087	-	215,313,087
1760										
1761	344	Generators								
1762			P	S		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	SG		-	-	-	-	-
1765			P	CAGW		130,237,999	100,890,721	29,347,278	-	29,347,278
1766			P	CAGE		336,323,910	336,323,910	-	-	-
1767			P	CAGE		-	-	-	-	-
1768					B8	466,561,909	437,214,631	29,347,278	-	29,347,278
1769										
1770	345	Accessory Electric Plant								
1771			P	CAGW		-	-	-	-	-
1772			P	DGU		-	-	-	-	-
1773			P	CAGW		87,440,169	67,736,772	19,703,397	-	19,703,397
1774			P	CAGE		236,806,358	236,806,358	-	-	-
1775			P	CAGE		-	-	-	-	-
1776					B8	324,246,527	304,543,130	19,703,397	-	19,703,397
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781			P	SG		-	-	-	-	-
1782			P	DGU		-	-	-	-	-
1783			P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1784			P	CAGE		11,069,315	11,069,315	-	-	-
1785					B8	15,097,695	14,189,957	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788			P	S		-	-	-	-	-
1789						-	-	-	-	-
1790										
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792			P	S		-	-	-	-	-
1793			P	SG		-	-	-	-	-
1794			P	CAGW		-	-	-	-	-
1795			P	CAGE		-	-	-	-	-
1796						-	-	-	-	-
1797										
1798	**Total Other Production Plant**				B8	**3,983,278,842**	**3,704,070,354**	**279,208,489**	**-**	**279,208,489**
1799										
1800	Summary of Other Production Plant by Factor									
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				-	-	-	-	-
1804		CAGW				1,239,077,603	959,869,114	279,208,489	-	279,208,489
1805		CAGE				2,744,201,240	2,744,201,240	-	-	-
1806		SSGCT				-	-	-	-	-
1807	Total of Other Production Plant by Factor				B8	3,983,278,842	3,704,070,354	279,208,489	-	279,208,489
1808										
1809	Experimental Plant									
1810	103	Experimental Plant								
1811			P	DGP		-	-	-	-	-
1812	**Total Experimental Plant**					-	-	-	-	-
1813										
1814	**TOTAL PRODUCTION PLANT**				B8	**11,771,621,341**	**11,003,115,054**	**768,506,287**	**-**	**768,506,287**

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1815	350	Land and Land Rights								
1816			T	DGP		-	-	-	-	-
1817			T	DGU		-	-	-	-	-
1818			T	CAGW		30,213,137	23,405,037	6,808,100	-	6,808,100
1819			T	CAGE		197,755,212	197,755,212	-	-	-
1820			T	JBG		1,061,187	823,421	237,767	-	237,767
1821			T	SG		100,388	92,313	8,075	-	8,075
1822					B8	229,129,925	222,075,984	7,053,941	-	7,053,941
1823										
1824	352	Structures and Improvements								
1825			T	S		-	-	-	-	-
1826			T	DGP		-	-	-	-	-
1827			T	DGU		-	-	-	-	-
1828			T	CAGW		41,641,513	32,258,191	9,383,322	-	9,383,322
1829			T	CAGE		156,526,789	156,526,789	-	-	-
1830			T	JBG		1,391,649	1,079,840	311,809	-	311,809
1831			T	SG		3,167	2,913	255	-	255
1832					B8	199,563,118	189,867,732	9,695,385	-	9,695,385
1833										
1834	353	Station Equipment								
1835			T	DGP		-	-	-	-	-
1836			T	DGU		-	-	-	-	-
1837			T	CAGW		435,052,365	337,019,511	98,032,854	-	98,032,854
1838			T	CAGE		1,329,039,565	1,329,039,565	-	-	-
1839			T	JBG		32,250,445	25,024,505	7,225,940	-	7,225,940
1840			T	SG		952,147	875,562	76,585	-	76,585
1841					B8	1,797,294,521	1,691,959,143	105,335,378	-	105,335,378
1842										
1843	354	Towers and Fixtures								
1844			T	DGP		-	-	-	-	-
1845			T	DGU		-	-	-	-	-
1846			T	CAGW		171,796,868	133,084,890	38,711,977	-	38,711,977
1847			T	CAGE		1,025,337,261	1,025,337,261	-	-	-
1848			T	JBG		14,240,850	11,050,087	3,190,763	-	3,190,763
1849			T	SG		123,630	113,686	9,944	-	9,944
1850					B8	1,211,498,608	1,169,585,924	41,912,684	-	41,912,684
1851										
1852	355	Poles and Fixtures								
1853			T	DGP		-	-	-	-	-
1854			T	DGU		-	-	-	-	-
1855			T	CAGW		244,763,399	189,609,453	55,153,946	-	55,153,946
1856			T	CAGE		474,457,314	474,457,314	-	-	-
1857			T	JBG		3,944	3,060	884	-	884
1858			T	SG		661,717	608,492	53,225	-	53,225
1859					B8	719,886,374	664,678,320	55,208,054	-	55,208,054
1860										
1861	356	Clearing and Grading								
1862			T	DGP		-	-	-	-	-
1863			T	DGU		-	-	-	-	-
1864			T	CAGW		293,558,333	227,409,144	66,149,189	-	66,149,189
1865			T	CAGE		757,683,804	757,683,804	-	-	-
1866			T	JBG		7,623,350	5,915,284	1,708,065	-	1,708,065
1867			T	SG		1,498,865	1,378,305	120,560	-	120,560
1868					B8	1,060,364,352	992,386,538	67,977,814	-	67,977,814
1869										
1870	357	Underground Conduit								
1871			T	DGP		-	-	-	-	-
1872			T	DGU		-	-	-	-	-
1873			T	CAGW		234,233	181,452	52,781	-	52,781
1874			T	CAGE		3,286,477	3,286,477	-	-	-
1875			T	SG		-	-	-	-	-
1876					B8	3,520,710	3,467,929	52,781	-	52,781
1877										
1878	358	Underground Conductors								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		322,933	250,165	72,768	-	72,768
1882			T	CAGE		7,712,420	7,712,420	-	-	-
1883			T	SG		-	-	-	-	-
1884					B8	8,035,354	7,962,586	72,768	-	72,768
1885										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1886	359	Roads and Trails								
1887			T	DGP		-	-	-	-	-
1888			T	DGU		-	-	-	-	-
1889			T	CAGW		7,055,229	5,465,433	1,589,795	-	1,589,795
1890			T	CAGE		4,851,683	4,851,683	-	-	-
1891			T	SG		15,883	14,605	1,278	-	1,278
1892					B8	11,922,795	10,331,722	1,591,073	-	1,591,073
1893										
1894	TP	Unclassified Trans Plant - Acct 300								
1895			T	SG		-	-	-	-	-
1896			T	CAGW		3,232,683	2,504,244	728,439	-	728,439
1897			T	CAGE		33,917,578	33,917,578	-	-	-
1898						37,150,261	36,421,822	728,439	-	728,439
1899										
1900	TS0	Unclassified Trans Sub Plant - Acct 300								
1901			T	SG		-	-	-	-	-
1902						-	-	-	-	-
1903										
1904	**TOTAL TRANSMISSION PLANT**				B8	**5,278,366,017**	**4,988,737,699**	**289,628,318**	**-**	**289,628,318**
1905	Summary of Transmission Plant by Factor									
1906		JBG				56,571,424	43,896,197	12,675,227	-	12,675,227
1907		JBE				-	-	-	-	-
1908		CAGW				1,227,870,693	951,187,522	276,683,171	-	276,683,171
1909		CAGE				3,990,568,104	3,990,568,104	-	-	-
1910		SG				3,355,796	3,085,876	269,920	-	269,920
1911	Total Transmission Plant by Factor				B8	5,278,366,017	4,988,737,699	289,628,318	-	289,628,318
1912	360	Land and Land Rights								
1913			DPW	S		62,468,469	60,776,273	1,692,196	-	1,692,196
1914					B8	62,468,469	60,776,273	1,692,196	-	1,692,196
1915										
1916	361	Structures and Improvements								
1917			DPW	S		101,107,330	98,596,351	2,510,980	-	2,510,980
1918					B8	101,107,330	98,596,351	2,510,980	-	2,510,980
1919										
1920	362	Station Equipment								
1921			DPW	S		900,861,663	852,071,340	48,790,323	-	48,790,323
1922					B8	900,861,663	852,071,340	48,790,323	-	48,790,323
1923										
1924	363	Storage Battery Equipment								
1925			DPW	S		-	-	-	-	-
1926					B8	-	-	-	-	-
1927										
1928	364	Poles, Towers & Fixtures								
1929			DPW	S		1,062,353,141	965,852,791	96,500,350	-	96,500,350
1930					B8	1,062,353,141	965,852,791	96,500,350	-	96,500,350
1931										
1932	365	Overhead Conductors								
1933			DPW	S		698,897,647	637,790,895	61,106,753	-	61,106,753
1934					B8	698,897,647	637,790,895	61,106,753	-	61,106,753
1935										
1936	366	Underground Conduit								
1937			DPW	S		334,490,055	317,812,450	16,677,606	-	16,677,606
1938					B8	334,490,055	317,812,450	16,677,606	-	16,677,606
1939										
1940										
1941										
1942										
1943	367	Underground Conductors								
1944			DPW	S		782,785,580	759,285,970	23,499,610	-	23,499,610
1945					B8	782,785,580	759,285,970	23,499,610	-	23,499,610
1946										
1947	368	Line Transformers								
1948			DPW	S		1,209,253,834	1,105,755,299	103,498,535	-	103,498,535
1949					B8	1,209,253,834	1,105,755,299	103,498,535	-	103,498,535
1950										
1951	369	Services								
1952			DPW	S		666,234,638	610,467,917	55,766,721	-	55,766,721
1953					B8	666,234,638	610,467,917	55,766,721	-	55,766,721
1954										
1955	370	Meters								
1956			DPW	S		179,353,221	167,774,276	11,578,946	-	11,578,946
1957					B8	179,353,221	167,774,276	11,578,946	-	11,578,946
1958										
1959	371	Installations on Customers' Premises								
1960			DPW	S		8,825,330	8,313,394	511,936	-	511,936
1961					B8	8,825,330	8,313,394	511,936	-	511,936
1962										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1963	372	Leased Property								
1964			DPW	S		-	-	-	-	-
1965					B8	-	-	-	-	-
1966										
1967	373	Street Lights								
1968			DPW	S		61,144,101	56,930,470	4,213,631	-	4,213,631
1969					B8	61,144,101	56,930,470	4,213,631	-	4,213,631
1970										
1971	DP	Unclassified Dist Plant - Acct 300								
1972			DPW	S		29,346,851	27,612,661	1,734,190	-	1,734,190
1973						29,346,851	27,612,661	1,734,190	-	1,734,190
1974										
1975	DS0	Unclassified Dist Sub Plant - Acct 300								
1976			DPW	S		-	-	-	-	-
1977						-	-	-	-	-
1978										
1979										
1980	**TOTAL DISTRIBUTION PLANT**				B8	**6,097,121,862**	**5,669,040,086**	**428,081,776**	**-**	**428,081,776**
1981										
1982	Summary of Distribution Plant by Factor									
1983		S				6,097,121,862	5,669,040,086	428,081,776	-	428,081,776
1984										
1985	Total Distribution Plant by Factor				B8	6,097,121,862	5,669,040,086	428,081,776	-	428,081,776
1986	389	Land and Land Rights								
1987			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
1988			CUST	CN		1,128,506	1,050,299	78,207	-	78,207
1989			G-DGU	DGU		-	-	-	-	-
1990			G-SG	SG		-	-	-	-	-
1991			G-SG	CAGW		-	-	-	-	-
1992			G-SG	CAGE		1,560	1,560	-	-	-
1993			PTD	SO		7,516,302	7,002,830	513,473	-	513,473
1994					B8	21,396,610	19,706,105	1,690,506	-	1,690,506
1995										
1996	390	Structures and Improvements								
1997			G-SITUS	S		120,201,176	106,499,055	13,702,121	-	13,702,121
1998			G-DGP	DGP		-	-	-	-	-
1999			G-DGU	CAEE		8,922	8,922	-	-	-
2000			CUST	CN		11,006,425	10,243,668	762,757	-	762,757
2001			G-SG	SG		-	-	-	-	-
2002			G-SG	CAGW		3,252,622	2,519,690	732,932	-	732,932
2003			G-SG	CAGE		4,288,149	4,288,149	-	-	-
2004			PTD	JBG		19,191	14,891	4,300	-	4,300
2005			PTD	SO		95,640,739	89,107,088	6,533,651	-	6,533,651
2006					B8	234,417,224	212,681,463	21,735,761	-	21,735,761
2007										
2008	391	Office Furniture & Equipment								
2009			G-SITUS	S		10,256,343	9,135,696	1,120,647	-	1,120,647
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		7,488,164	6,969,226	518,937	-	518,937
2013			G-SG	SG		-	-	-	-	-
2014			P	SE		-	-	-	-	-
2015			PTD	SO		66,053,066	61,540,683	4,512,383	-	4,512,383
2016			G-SG	CAGW		614,774	476,244	138,531	-	138,531
2017			G-SG	CAGE		3,108,975	3,108,975	-	-	-
2018			P	JBG		440,508	341,809	98,699	-	98,699
2019			P	JBE		1,070	829	241	-	241
2020			P	CAEE		50,087	50,087	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022			G-SG	CAGE		-	-	-	-	-
2023					B8	88,012,987	81,623,548	6,389,438	-	6,389,438
2024										
2025	392	Transportation Equipment								
2026			G-SITUS	S		78,696,631	73,695,770	5,000,861	-	5,000,861
2027			PTD	SO		7,349,273	6,847,211	502,062	-	502,062
2028			G-SG	SG		-	-	-	-	-
2029			CUST	CN		-	-	-	-	-
2030			G-DGU	DGU		-	-	-	-	-
2031			P	SE		-	-	-	-	-
2032			G-DGP	DGP		-	-	-	-	-
2033			G-SG	CAGW		5,319,704	4,120,984	1,198,719	-	1,198,719
2034			G-SG	CAGE		13,280,572	13,280,572	-	-	-
2035			P	JBG		1,485,029	1,152,297	332,731	-	332,731
2036			P	CAEW		-	-	-	-	-
2037			P	CAEE		429,830	429,830	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	106,561,036	99,526,665	7,034,373	-	7,034,373
2041										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	393	Stores Equipment								
2043			G-SITUS	S		8,868,526	8,101,531	766,995	-	766,995
2044			G-DGP	DGP		-	-	-	-	-
2045			G-DGU	DGU		-	-	-	-	-
2046			PTD	SO		184,262	171,674	12,588	-	12,588
2047			G-SG	SG		-	-	-	-	-
2048			G-SG	CAGW		693,647	537,344	156,303	-	156,303
2049			G-SG	CAGE		4,052,047	4,052,047	-	-	-
2050			G-SG	JBG		666,857	517,443	149,414	-	149,414
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	14,465,339	13,380,039	1,085,300	-	1,085,300
2053										
2054	394	Tools, Shop & Garage Equipment								
2055			G-SITUS	S		33,220,839	30,342,654	2,878,185	-	2,878,185
2056			G-DGP	DGP		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			PTD	SO		3,728,196	3,473,507	254,690	-	254,690
2059			P	SE		-	-	-	-	-
2060			G-DGU	DGU		-	-	-	-	-
2061			G-SG	CAGW		2,873,986	2,226,374	647,612	-	647,612
2062			G-SG	CAGE		18,746,828	18,746,828	-	-	-
2063			P	JBG		3,241,063	2,514,880	726,183	-	726,183
2064			P	CAEW		-	-	-	-	-
2065			P	CAEE		5,617	5,617	-	-	-
2066			G-SG	CAGE		-	-	-	-	-
2067			G-SG	CAGE		-	-	-	-	-
2068					B8	61,816,529	57,309,859	4,506,670	-	4,506,670
2069										
2070	395	Laboratory Equipment								
2071			G-SITUS	S		22,177,869	20,541,840	1,636,029	-	1,636,029
2072			G-DGP	DGP		-	-	-	-	-
2073			G-DGU	DGU		-	-	-	-	-
2074			PTD	SO		4,613,280	4,298,126	315,154	-	315,154
2075			P	SE		-	-	-	-	-
2076			G-SG	SG		-	-	-	-	-
2077			G-SG	CAGW		1,428,014	1,106,231	321,783	-	321,783
2078			G-SG	CAGE		4,958,061	4,958,061	-	-	-
2079			P	JBG		201,359	156,243	45,116	-	45,116
2080			P	CAEW		-	-	-	-	-
2081			P	CAEE		-	-	-	-	-
2082			G-SG	CAGE		-	-	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084					B8	33,378,583	31,060,501	2,318,081	-	2,318,081
2085										
2086	396	Power Operated Equipment								
2087			G-SITUS	S		115,093,560	107,756,484	7,337,076	-	7,337,076
2088			G-DGP	DGP		-	-	-	-	-
2089			G-SG	SG		-	-	-	-	-
2090			PTD	SO		2,015,405	1,877,723	137,681	-	137,681
2091			G-DGU	DGU		-	-	-	-	-
2092			P	SE		-	-	-	-	-
2093			G-SG	CAGW		2,436,124	1,887,178	548,946	-	548,946
2094			G-SG	CAGE		30,569,756	30,569,756	-	-	-
2095			P	JBG		9,864,264	7,654,106	2,210,158	-	2,210,158
2096			P	CAEW		-	-	-	-	-
2097			P	CAEE		45,031	45,031	-	-	-
2098			G-SG	CAGE		-	-	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100					B8	160,024,141	149,790,280	10,233,861	-	10,233,861
2101	397	Communication Equipment								
2102			G-SITUS	S		167,777,754	154,716,972	13,060,781	-	13,060,781
2103			G-DGP	DGP		-	-	-	-	-
2104			G-DGU	DGU		-	-	-	-	-
2105			PTD	SO		77,894,100	72,572,802	5,321,298	-	5,321,298
2106			CUST	CN		3,492,668	3,250,622	242,045	-	242,045
2107			G-SG	SG		138,684	127,529	11,155	-	11,155
2108			P	SE		-	-	-	-	-
2109			G-SG	CAGW		38,556,049	29,867,992	8,688,056	-	8,688,056
2110			G-SG	CAGE		103,243,411	103,243,411	-	-	-
2111			P	JBG		4,377,098	3,396,378	980,720	-	980,720
2112			P	CAEW		-	-	-	-	-
2113			P	CAEE		315,570	315,570	-	-	-
2114			G-SG	CAGE		-	-	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116					B8	395,795,332	367,491,276	28,304,056	-	28,304,056
2117										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	398	Misc. Equipment								
2119			G-SITUS	S		2,509,589	2,309,394	200,195	-	200,195
2120			G-DGP	DGP		-	-	-	-	-
2121			G-DGU	DGU		-	-	-	-	-
2122			CUST	CN		216,484	201,482	15,003	-	15,003
2123			PTD	SO		2,698,543	2,514,194	184,350	-	184,350
2124			P	SE		-	-	-	-	-
2125			G-SG	SG		-	-	-	-	-
2126			G-SG	CAGW		332,394	257,494	74,900	-	74,900
2127			G-SG	CAGE		1,905,870	1,905,870	-	-	-
2128			P	JBG		118,228	91,739	26,490	-	26,490
2129			P	CAEW		-	-	-	-	-
2130			P	CAEE		561	561	-	-	-
2131			G-SG	CAGE		-	-	-	-	-
2132					B8	7,781,671	7,280,734	500,938	-	500,938
2133										
2134	399	Coal Mine								
2135			P	SE		-	-	-	-	-
2136			P	CAEW		-	-	-	-	-
2137			P	CAEE		300,793,362	300,793,362	-	-	-
2138	MP		P	JBE		-	-	-	-	-
2139					B8	300,793,362	300,793,362	-	-	-
2140										
2141	399L	WIDCO Capital Lease								
2142			P	SE		-	-	-	-	-
2143						-	-	-	-	-
2144										
2145		Remove Capital Leases				-	-	-	-	-
2146						-	-	-	-	-
2147										
2148	1011390	General Capital Leases								
2149			G-SITUS	S		8,218,163	8,218,163	-	-	-
2150			P	CAGW		3,716,676	2,879,176	837,500	-	837,500
2151			P	CAGE		9,378,198	9,378,198	-	-	-
2152			PTD	SO		3,234,612	3,013,641	220,971	-	220,971
2153					B9	24,547,649	23,489,178	1,058,471	-	1,058,471
2154										
2155		Remove Capital Leases				(24,547,649)	(23,489,178)	(1,058,471)	-	(1,058,471)
2156					B9	-	-	-	-	-
2157										
2158	1011392	General Vehicles Capital Leases								
2159			LABOR	SO		-	-	-	-	-
2160					B9	-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163					B9	-	-	-	-	-
2164										
2165	GP	Unclassified Gen Plant - Acct 300								
2166			G-SITUS	S		-	-	-	-	-
2167			PTD	SO		(212,683)	(198,154)	(14,529)	-	(14,529)
2168			CUST	CN		-	-	-	-	-
2169			G-SG	SG		-	-	-	-	-
2170			G-SG	CAGE		-	-	-	-	-
2171			G-DGU	CAGW		-	-	-	-	-
2172						(212,683)	(198,154)	(14,529)	-	(14,529)
2173										
2174	399G	Unclassified Gen Plant - Acct 300								
2175			G-SITUS	S		-	-	-	-	-
2176			PTD	SO		-	-	-	-	-
2177			G-SG	SG		-	-	-	-	-
2178			G-DGP	DGP		-	-	-	-	-
2179			G-DGU	DGU		-	-	-	-	-
2180						-	-	-	-	-
2181										
2182	**TOTAL GENERAL PLANT**				B8	**1,424,230,132**	**1,340,445,677**	**83,784,455**	**-**	**83,784,455**
2183										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2184	Summary of General Plant by Factor									
2185		S				579,770,693	532,968,976	46,801,717	-	46,801,717
2186		JBG				20,413,597	15,839,787	4,573,811	-	4,573,811
2187		JBE				1,070	829	241	-	241
2188		SG				138,684	127,529	11,155	-	11,155
2189		SO				270,715,096	252,221,324	18,493,772	-	18,493,772
2190		SE				-	-	-	-	-
2191		CN				23,332,246	21,715,297	1,616,949	-	1,616,949
2192		DEU				-	-	-	-	-
2193		CAGW				59,223,989	45,878,707	13,345,282	-	13,345,282
2194		CAGE				193,533,427	193,533,427	-	-	-
2195		CAEW				-	-	-	-	-
2196		CAEE				301,648,981	301,648,981	-	-	-
2197		SSGCT				-	-	-	-	-
2198		SSGCH				-	-	-	-	-
2199		Less Capital Leases				(24,547,649)	(23,489,178)	(1,058,471)	-	(1,058,471)
2200	Total General Plant by Factor				B8	1,424,230,132	1,340,445,677	83,784,455	-	83,784,455
2201	301	Organization								
2202			I-SITUS	S		-	-	-	-	-
2203			PTD	SO		-	-	-	-	-
2204			I-SG	CAGW		-	-	-	-	-
2205			I-SG	CAGE		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207					B8	-	-	-	-	-
2208	302	Franchise & Consent								
2209			I-SITUS	S		1,000,000	1,000,000	-	-	-
2210			I-SG	SG		-	-	-	-	-
2211			I-SG	CAGW		-	-	-	-	-
2212			I-SG	CAGE		-	-	-	-	-
2213			I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758
2214			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2215			I-DGP	DGP		-	-	-	-	-
2216			I-DGU	DGU		-	-	-	-	-
2217					B8	162,831,812	129,607,054	33,224,758	-	33,224,758
2218										
2219	303	Miscellaneous Intangible Plant								
2220			I-SITUS	S		14,199,575	12,691,527	1,508,049	-	1,508,049
2221			I-SG	SG		1,581,299	1,454,109	127,190	-	127,190
2222			PTD	SO		359,036,178	334,508,794	24,527,384	-	24,527,384
2223			P	SE		-	-	-	-	-
2224			CUST	CN		124,875,165	116,221,187	8,653,978	-	8,653,978
2225			I-SG	CAGW		78,563,003	60,859,950	17,703,054	-	17,703,054
2226			I-SG	CAGE		71,005,645	71,005,645	-	-	-
2227			P	JBG		1,041,005	807,761	233,245	-	233,245
2228			P	CAEW		-	-	-	-	-
2229			P	CAEE		3,687,563	3,687,563	-	-	-
2230			I-SG	CAGE		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232					B8	653,989,434	601,236,535	52,752,899	-	52,752,899
2233	303	Less Non-Utility Plant								
2234			I-SITUS	S		-	-	-	-	-
2235					B8	653,989,434	601,236,535	52,752,899	-	52,752,899
2236	IP	Unclassified Intangible Plant - Acct 300								
2237			I-SITUS	S		-	-	-	-	-
2238			I-SG	SG		-	-	-	-	-
2239			I-DGU	DGU		-	-	-	-	-
2240			PTD	SO		-	-	-	-	-
2241						-	-	-	-	-
2242										
2243	**TOTAL INTANGIBLE PLANT**				B8	**816,821,246**	**730,843,589**	**85,977,657**	**-**	**85,977,657**
2244										
2245	Summary of Intangible Plant by Factor									
2246		S				15,199,575	13,691,527	1,508,049	-	1,508,049
2247		JBG				1,041,005	807,761	233,245	-	233,245
2248		JBE				-	-	-	-	-
2249		SG				1,581,299	1,454,109	127,190	-	127,190
2250		SO				359,036,178	334,508,794	24,527,384	-	24,527,384
2251		CN				124,875,165	116,221,187	8,653,978	-	8,653,978
2252		CAGW				226,008,571	175,080,759	50,927,812	-	50,927,812
2253		CAGE				85,391,889	85,391,889	-	-	-
2254		CAEW				-	-	-	-	-
2255		CAEE				3,687,563	3,687,563	-	-	-
2256		SSGCT				-	-	-	-	-
2257		SSGCH				-	-	-	-	-
2258		SE				-	-	-	-	-
2259	Total Intangible Plant by Factor				B8	816,821,246	730,843,589	85,977,657	-	85,977,657
2260	Summary of Unclassified Plant (Account 106)									
2261		DP				29,346,851	27,612,661	1,734,190	-	1,734,190
2262		DS0				-	-	-	-	-
2263		GP				(212,683)	(198,154)	(14,529)	-	(14,529)
2264		HP				-	-	-	-	-
2265		NP				-	-	-	-	-
2266		OP				-	-	-	-	-
2267		TP				37,150,261	36,421,822	728,439	-	728,439
2268		TS0				-	-	-	-	-
2269		IP				-	-	-	-	-
2270		MP								
2271		SP				(1,477,393)	(2,045,348)	567,955	-	567,955
2272	Total Unclassified Plant by Factor					64,807,035	61,790,980	3,016,055	-	3,016,055
2273										
2274	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,388,160,598**	**23,732,182,105**	**1,655,978,493**	**-**	**1,655,978,493**

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2275	Summary of Electric Plant by Factor									
2276		S				6,692,167,115	6,215,775,574	476,391,541	-	476,391,541
2277		SE				-	-	-	-	-
2278		JBG				1,189,067,200	922,648,299	266,418,901	-	266,418,901
2279		JBE				1,070	829	241	-	241
2280		SG				12,136,913	11,160,693	976,220	-	976,220
2281		SO				629,751,273	586,730,118	43,021,155	-	43,021,155
2282		CN				148,207,411	137,936,485	10,270,927	-	10,270,927
2283		DEU				-	-	-	-	-
2284		CAGW				3,816,340,528	2,956,382,549	859,957,979	-	859,957,979
2285		CAGE				12,619,775,179	12,619,775,179	-	-	-
2286		CAEW				-	-	-	-	-
2287		CAEE				305,336,543	305,336,543	-	-	-
2288		SSGCH				-	-	-	-	-
2289		SSGCT				-	-	-	-	-
2290		Less Capital Leases				(24,547,649)	(23,489,178)	(1,058,471)	-	(1,058,471)
2291					B8	25,388,235,584	23,732,257,091	1,655,978,493	-	1,655,978,493
2292	105	Plant Held For Future Use								
2293			DPW	S		9,784,767	9,784,767	-	-	-
2294			P	SG		-	-	-	-	-
2295			T	SG		-	-	-	-	-
2296			P	SG		-	-	-	-	-
2297			P	SE		4,480,993	4,141,745	339,248	-	339,248
2298			P	SG		-	-	-	-	-
2299			P	CAGW		168,923	130,859	38,064	-	38,064
2300			P	CAGE		12,461,170	12,461,170	-	-	-
2301			P	CAEW		-	-	-	-	-
2302			P	CAEE		26,460,692	26,460,692	-	-	-
2303	**Total Plant Held For Future Use**				B10	53,356,544	52,979,232	377,312	-	377,312
2304										
2305	114	Electric Plant Acquisition Adjustments								
2306			P	S		-	-	-	-	-
2307			P	SG		-	-	-	-	-
2308			P	CAGW		-	-	-	-	-
2309			P	CAGE		144,614,797	144,614,797	-	-	-
2310			P	DGP		-	-	-	-	-
2311	**Total Electric Plant Acquisition Adjustments**				B15	144,614,797	144,614,797	-	-	-
2312										
2313	115	Accum Provision for Asset Acquisition Adjustments								
2314			P	S		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	CAGW		-	-	-	-	-
2317			P	CAGE		(105,974,666)	(105,974,666)	-	-	-
2318			P	DGP		-	-	-	-	-
2319					B15	(105,974,666)	(105,974,666)	-	-	-
2320										
2321	120	Nuclear Fuel								
2322			P	SE		-	-	-	-	-
2323	**Total Nuclear Fuel**					-	-	-	-	-
2324										
2325	124	Weatherization								
2326			DMSC	S		1,436,241	(486,127)	1,922,367	-	1,922,367
2327			DMSC	SO		(4,454)	(4,149)	(304)	-	(304)
2328					B16	1,431,787	(490,276)	1,922,063	-	1,922,063
2329										
2330	182W	Weatherization								
2331			DMSC	S		11,756,876	11,756,876	-	-	-
2332			DMSC	SG		-	-	-	-	-
2333			DMSC	SGCT		-	-	-	-	-
2334			DMSC	SO		-	-	-	-	-
2335					B16	11,756,876	11,756,876	-	-	-
2336										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2337	186W	Weatherization								
2338			DMSC	S		-	-	-	-	-
2339			DMSC	CN		-	-	-	-	-
2340			DMSC	CNP		-	-	-	-	-
2341			DMSC	SG		-	-	-	-	-
2342			DMSC	SO		-	-	-	-	-
2343					B16	-	-	-	-	-
2344										
2345	**Total Weatherization**					13,188,663	11,266,600	1,922,063	-	1,922,063
2346										
2347	151	Fuel Stock								
2348			P	DEU		-	-	-	-	-
2349			P	SE		-	-	-	-	-
2350			P	CAEW		2,356,394	1,822,716	533,678	-	533,678
2351			P	CAEE		191,483,527	191,483,527	-	-	-
2352			P	JBE		24,201,613	18,751,519	5,450,094	-	5,450,094
2353			P	CAEE		-	-	-	-	-
2354			P	CAEE		-	-	-	-	-
2355	**Total Fuel Stock**				B13	218,041,534	212,057,762	5,983,772	-	5,983,772
2356										
2357	152	Fuel Stock - Undistributed								
2358			P	SE		-	-	-	-	-
2359			P	CAEW		-	-	-	-	-
2360			P	CAEE		-	-	-	-	-
2361						-	-	-	-	-
2362										
2363	25316	DG&T Working Capital Deposit								
2364			P	SE		-	-	-	-	-
2365			P	CAEW		-	-	-	-	-
2366			P	CAEE		(3,674,000)	(3,674,000)	-	-	-
2367					B13	(3,674,000)	(3,674,000)	-	-	-
2368										
2369	25317	DG&T Working Capital Deposit								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		(2,857,201)	(2,857,201)	-	-	-
2373					B13	(2,857,201)	(2,857,201)	-	-	-
2374										
2375	25319	Provo Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		-	-	-	-	-
2379						-	-	-	-	-
2380										
2381		Total Fuel Stock			B13	211,510,333	205,526,561	5,983,772	-	5,983,772
2382	154	Materials and Supplies								
2383			MSS	S		91,295,859	86,639,147	4,656,712	-	4,656,712
2384			MSS	SG		637,722	586,427	51,294	-	51,294
2385			MSS	SE		-	-	-	-	-
2386			MSS	SO		90,577	84,389	6,188	-	6,188
2387			MSS	SNPPS		-	-	-	-	-
2388			MSS	SNPPH		-	-	-	-	-
2389			MSS	SNPD		(1,721,918)	(1,610,582)	(111,336)	-	(111,336)
2390			MSS	SNPT		-	-	-	-	-
2391			MSS	DGU		-	-	-	-	-
2392			MSS	DGP		-	-	-	-	-
2393			MSS	JBE		-	-	-	-	-
2394			MSS	SNPP		-	-	-	-	-
2395			MSS	CAGW		6,790,240	5,260,156	1,530,084	-	1,530,084
2396			MSS	CAGE		109,480,636	109,480,636	-	-	-
2397			MSS	JBG		5,415,367	4,202,016	1,213,351	-	1,213,351
2398			MSS	CAEW		-	-	-	-	-
2399			MSS	CAEE		6,138,083	6,138,083	-	-	-
2400			MSS	CAGE		-	-	-	-	-
2401	**Total Materials and Supplies**				B13	218,126,566	210,780,272	7,346,294	-	7,346,294
2402										
2403	163	Stores Expense Undistributed								
2404			MSS	SO		-	-	-	-	-
2405										
2406					B13	-	-	-	-	-
2407										
2408	25318	Provo Working Capital Deposit								
2409			MSS	SNPPS		-	-	-	-	-
2410			MSS	CAGW		-	-	-	-	-
2411			MSS	CAGE		(273,000)	(273,000)	-	-	-
2412					B13	(273,000)	(273,000)	-	-	-
2413										
2414		Total Materials & Supplies			B13	217,853,566	210,507,272	7,346,294	-	7,346,294
2415										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments								
2417			DMSC	S		16,890,781	16,890,781	-	-	-
2418			GP	GPS		159,530	148,632	10,898	-	10,898
2419			PT	SG		1,151,105	1,058,517	92,588	-	92,588
2420			PT	CAGW		863,304	668,771	194,533	-	194,533
2421			PT	CAGE		3,629	3,629	-	-	-
2422			P	CAEW		4,055	3,136	918	-	918
2423			P	CAEE		3,538,729	3,538,729	-	-	-
2424			P	SE		-	-	-	-	-
2425			PTD	SO		17,946,555	16,720,545	1,226,010	-	1,226,010
2426	**Total Prepayments**				B15	40,557,687	39,032,739	1,524,948	-	1,524,948
2427										
2428	182M	Misc Regulatory Assets								
2429			P	S		253,167,482	249,501,844	3,665,638	-	3,665,638
2430			DEFSG	SG		-	-	-	-	-
2431			P	CAGE		-	-	-	-	-
2432			P	CAGE		3,460,811	3,460,811	-	-	-
2433			P	CAGW		-	-	-	-	-
2434			P	JBG		-	-	-	-	-
2435			P	SE		10,608,209	9,805,081	803,128	-	803,128
2436			P	CAEW		-	-	-	-	-
2437			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2438			T	SO		15,735,644	14,660,671	1,074,973	-	1,074,973
2439					B11	272,363,937	266,820,197	5,543,739	-	5,543,739
2440										
2441	186M	Misc Deferred Debits								
2442			T	S		14,791,498	14,791,498	-	-	-
2443			P	CAEW		-	-	-	-	-
2444			P	CAEE		-	-	-	-	-
2445			DEFSG	SG		15,663,854	14,403,948	1,259,906	-	1,259,906
2446			LABOR	SO		1,000	932	68	-	68
2447			P	SE		-	-	-	-	-
2448			P	CAGW		21,335,889	16,528,150	4,807,739	-	4,807,739
2449			DEFSG	CAGE		36,589,860	36,589,860	-	-	-
2450			P	CAEW		-	-	-	-	-
2451			P	CAEE		11,225,441	11,225,441	-	-	-
2452			P	JBE		-	-	-	-	-
2453			GP	EXCTAX		-	-	-	-	-
2454	**Total Misc. Deferred Debits**				B11	99,607,542	93,539,829	6,067,713	-	6,067,713
2455										
2456	Working Capital									
2457	CWC	Cash Working Capital								
2458			CWC	S		-	-	-	-	-
2459			CWC	SO		-	-	-	-	-
2460			CWC	SE		-	-	-	-	-
2461					B14	-	-	-	-	-
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	GP	SNP		-	-	-	-	-
2465	135	Working Funds	GP	SG		-	-	-	-	-
2466	141	Other A/R	GP	SO		-	-	-	-	-
2467	143	Other A/R	GP	SO		39,861,694	37,138,562	2,723,132	-	2,723,132
2468	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO		(6,487,043)	(6,043,884)	(443,159)	-	(443,159)
2470	232	A/P	P	CAEE		(2,316,582)	(2,316,582)	-	-	-
2471	232	A/P	T	CAGE		(78,240)	(78,240)	-	-	-
2472	232	A/P	P	S		(143,181)	(143,181)	-	-	-
2473	2533	Other Misc. Df. Crd	P	SE		-	-	-	-	-
2474	2533	Other Misc. Df. Crd	P	CAEW		-	-	-	-	-
2475	2533	Other Misc. Df. Crd	P	CAEE		(5,931,038)	(5,931,038)	-	-	-
2476	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2477	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2478	230	Asset Retir. Oblig.	P	CAEE		(7,739,649)	(7,739,649)	-	-	-
2479	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2480	254105	ARO Reg Liability	P	S		280,913	-	280,913	-	280,913
2481	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P	CAEE		(237,770)	(237,770)	-	-	-
2484	2533	Cholla Reclamatior	P	CAEE		-	-	-	-	-
2485					B14	17,189,302	14,628,415	2,560,886	-	2,560,886
2486										
2487	**Total Working Capital**					17,189,302	14,628,415	2,560,886	-	2,560,886

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2488	Miscellaneous Rate Base									
2489	18221	Unrec Plant & Reg Study Costs								
2490			P	S		-	-	-	-	-
2491										
2492						-	-	-	-	-
2493										
2494	18222	Nuclear Plant - Trojan								
2495			P	S		-	-	-	-	-
2496			P	TROJP		-	-	-	-	-
2497			P	TROJD		-	-	-	-	-
2498					B14	-	-	-	-	-
2499										
2500										
2501										
2502	1869	Misc Deferred Debits-Trojan								
2503			P	S		-	-	-	-	-
2504			P	SNPPN		-	-	-	-	-
2505						-	-	-	-	-
2506										
2507	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2508										
2509	**TOTAL RATE BASE ADDITIONS**					**964,267,704**	**932,940,977**	**31,326,727**	**-**	**31,326,727**
2510	235	Customer Service Deposits								
2511			CUST	S		-	-	-	-	-
2512			CUST	CN		-	-	-	-	-
2513	**Total Customer Service Deposits**				B15	-	-	-	-	-
2514										
2515	2281	Prop Ins	PTD	SO		-	-	-	-	-
2516	2282	Inj & Dam	PTD	SO		(17,888,172)	(16,666,150)	(1,222,022)	-	(1,222,022)
2517	2283	Pen & Ben	PTD	SO		(2,827,567)	(2,634,403)	(193,164)	-	(193,164)
2518	2283	Pen & Ben	PTD	S		-	-	-	-	-
2519	254	Ins Prov	PTD	SO		-	-	-	-	-
2520					B15	(20,715,739)	(19,300,554)	(1,415,186)	-	(1,415,186)
2521										
2522	22841	Accum Misc Oper Provisions - Other								
2523			P	S		-	-	-	-	-
2524			P	CAGW		(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2525					B15	(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2526										
2527	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2528	230	ARO	P	TROJP		-	-	-	-	-
2529	254105	ARO	P	TROJP		-	-	-	-	-
2530	254	Regulatory Liabil	P	CAEE		-	-	-	-	-
2531	254	Regulatory Liabil	P	CAGE		-	-	-	-	-
2532	254		P	S		(26,147,722)	(25,813,560)	(334,163)	-	(334,163)
2533					B15	(26,147,722)	(25,813,560)	(334,163)	-	(334,163)
2534										
2535	252	Customer Advances for Construction								
2536			DPW	S		(483,295)	(483,295)	-	-	-
2537			T	SG		322,409	296,476	25,933	-	25,933
2538			T	CAGE		(23,182,818)	(23,182,818)	-	-	-
2539			DPW	CAGW		-	-	-	-	-
2540			CUST	CN		-	-	-	-	-
2541	**Total Customer Advances for Constr.**				B19	(23,343,704)	(23,369,637)	25,933	-	25,933
2542										
2543	25398	SO2 Emissions								
2544			P	S		-	-	-	-	-
2545						-	-	-	-	-
2546										
2547	25399	Other Deferred Credits								
2548			P	S		(2,157,446)	(2,135,351)	(22,095)	-	(22,095)
2549			GP	GPS		-	-	-	-	-
2550			GP	SO		(21,991,680)	(20,489,329)	(1,502,351)	-	(1,502,351)
2551			P	CAGW		(1,100)	(852)	(248)	-	(248)
2552			P	CAGE		4,779,397	4,779,397	-	-	-
2553			P	SG		(8,825,571)	(8,115,695)	(709,876)	-	(709,876)
2554			P	CAEW		-	-	-	-	-
2555			P	CAEE		-	-	-	-	-
2556			P	SE		-	-	-	-	-
2557					B19	(28,196,400)	(25,961,831)	(2,234,569)	-	(2,234,569)
2558										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2559	190	Accumulated Deferred Income Taxes								
2560			P	S		26,105,746	24,268,700	1,837,046	-	1,837,046
2561			CUST	CN		-	-	-	-	-
2562			LABOR	SO		33,370,983	31,091,260	2,279,723	-	2,279,723
2563			P	IBT		-	-	-	-	-
2564			CUST	BADDEBT		3,952,975	3,401,946	551,030	-	551,030
2565			P	TROJD		2,044,626	1,583,480	461,146	-	461,146
2566			P	SG		8,546,849	7,859,392	687,457	-	687,457
2567			P	SE		1,016,571	939,609	76,963	-	76,963
2568			PTD	SNP		-	-	-	-	-
2569			P	CAGW		313,132	242,572	70,560	-	70,560
2570			P	CAGE		38,098,035	38,098,035	-	-	-
2571			P	CAEW		-	-	-	-	-
2572			P	CAEE		1,218,811	1,218,811	-	-	-
2573			DPW	JBE		688,067	533,117	154,949	-	154,949
2574			DPW	SNPD		-	-	-	-	-
2575										
2576	**Total Accum Deferred Income Taxes**				B19	115,355,796	109,236,923	6,118,873	-	6,118,873
2577										
2578	281	Accumulated Deferred Income Taxes								
2579			P	S		-	-	-	-	-
2580			PT	SG		(236,489,047)	(217,467,296)	(19,021,751)	-	(19,021,751)
2581			PT	CAGW		-	-	-	-	-
2582			PT	CAGE		-	-	-	-	-
2583			T	SNPT		-	-	-	-	-
2584					B19	(236,489,047)	(217,467,296)	(19,021,751)	-	(19,021,751)
2585										
2586	282	Accumulated Deferred Income Taxes								
2587			GP	S		4,900,099	4,900,099	-	-	-
2588			ACCMDIT	DITBAL		(3,730,966,994)	(3,500,497,127)	(230,469,867)	-	(230,469,867)
2589			GP	SCHMDEXP		-	-	-	-	-
2590			LABOR	SO		(1,095,628)	(1,020,781)	(74,847)	-	(74,847)
2591			PTD	SNP		-	-	-	-	-
2592			P	CAGW		-	-	-	-	-
2593			P	CAGE		(3,491,235)	(3,491,235)	-	-	-
2594			P	CAEW		-	-	-	-	-
2595			P	CAEE		(5,101,820)	(5,101,820)	-	-	-
2596			P	CN		-	-	-	-	-
2597			P	JBG		-	-	-	-	-
2598			P	SG		-	-	-	-	-
2599					B19	(3,735,755,578)	(3,505,210,864)	(230,544,714)	-	(230,544,714)
2600										
2601	283	Accumulated Deferred Income Taxes								
2602			GP	S		(103,239,496)	(101,848,349)	(1,391,147)	-	(1,391,147)
2603			P	SG		(25,361)	(23,321)	(2,040)	-	(2,040)
2604			P	SE		-	-	-	-	-
2605			LABOR	SO		(20,339,927)	(18,950,414)	(1,389,512)	-	(1,389,512)
2606			GP	GPS		(8,134,446)	(7,578,745)	(555,701)	-	(555,701)
2607			PTD	SNP		(2,897,509)	(2,716,143)	(181,365)	-	(181,365)
2608			P	TROJD		-	-	-	-	-
2609			PTD	SNPD		-	-	-	-	-
2610			P	CAGW		(2,560,261)	(1,983,343)	(576,918)	-	(576,918)
2611			P	CAGE		(1,346,200)	(1,346,200)	-	-	-
2612			P	CAEW		-	-	-	-	-
2613			P	CAEE		(4,566,387)	(4,566,387)	-	-	-
2614			P	JBE		-	-	-	-	-
2615			P	SGCT		-	-	-	-	-
2616										
2617					B19	(143,109,586)	(139,012,903)	(4,096,684)	-	(4,096,684)
2618										
2619	**TOTAL ACCUM DEF INCOME TAX**				B19	(3,999,998,417)	(3,752,454,140)	(247,544,277)	-	(247,544,277)
2620	255	Accumulated Investment Tax Credit								
2621			PTD	S		-	-	-	-	-
2622			PTD	ITC84		-	-	-	-	-
2623			PTD	ITC85		(164,674)	(142,674)	(22,000)	-	(22,000)
2624			PTD	ITC86		(369,951)	(321,391)	(48,560)	-	(48,560)
2625			PTD	ITC88		(88,920)	(75,618)	(13,302)	-	(13,302)
2626			PTD	ITC89		(221,686)	(187,837)	(33,849)	-	(33,849)
2627			PTD	ITC90		(186,414)	(179,119)	(7,295)	-	(7,295)
2628			PTD	SG		(275,006)	(252,886)	(22,120)	-	(22,120)
2629	**Total Accumulated ITC**				B19	(1,306,651)	(1,159,525)	(147,126)	-	(147,126)
2630										
2631	**TOTAL RATE BASE DEDUCTIONS**					**(4,101,048,212)**	**(3,849,096,970)**	**(251,951,243)**	**-**	**(251,951,243)**
2632										
2633										
2634										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2635	108SP	Steam Prod Plant Accumulated Depr								
2636			P	S		-	-	-	-	-
2637			P	DGP		-	-	-	-	-
2638			P	DGU		-	-	-	-	-
2639			P	SG		-	-	-	-	-
2640			P	CAGW		(152,978,551)	(118,507,014)	(34,471,538)	-	(34,471,538)
2641			P	CAGE		(1,977,558,144)	(1,977,558,144)	-	-	-
2642			P	JBG		(507,745,158)	(393,981,271)	(113,763,887)	-	(113,763,887)
2643			P	CAGE		-	-	-	-	-
2644					B17	(2,638,281,854)	(2,490,046,429)	(148,235,425)	-	(148,235,425)
2645										
2646	108NP	Nuclear Prod Plant Accumulated Depr								
2647			P	DGP		-	-	-	-	-
2648			P	DGU		-	-	-	-	-
2649			P	SG		-	-	-	-	-
2650						-	-	-	-	-
2651										
2652										
2653	108HP	Hydraulic Prod Plant Accum Depr								
2654			P	S		243,711	243,711	-	-	-
2655			P	DGP		-	-	-	-	-
2656			P	DGU		-	-	-	-	-
2657			P	CAGW		(234,294,566)	(181,499,623)	(52,794,943)	-	(52,794,943)
2658			P	CAGE		(58,112,702)	(58,112,702)	-	-	-
2659			P	CAGW		-	-	-	-	-
2660			P	CAGE		-	-	-	-	-
2661					B17	(292,163,557)	(239,368,614)	(52,794,943)	-	(52,794,943)
2662										
2663	108OP	Other Production Plant - Accum Depr								
2664			P	S		-	-	-	-	-
2665			P	DGU		-	-	-	-	-
2666			P	DGP		-	-	-	-	-
2667			P	SG		-	-	-	-	-
2668			P	CAGW		(338,264,050)	(262,041,065)	(76,222,986)	-	(76,222,986)
2669			P	CAGE		(388,522,564)	(388,522,564)	-	-	-
2670			P	CAGE		-	-	-	-	-
2671					B17	(726,786,615)	(650,563,629)	(76,222,986)	-	(76,222,986)
2672										
2673	108EP	Experimental Plant - Accum Depr								
2674			P	DGP		-	-	-	-	-
2675			P	SG		-	-	-	-	-
2676						-	-	-	-	-
2677										
2678	**TOTAL PRODUCTION PLANT DEPR**					**(3,657,232,026)**	**(3,379,978,672)**	**(277,253,354)**	**-**	**(277,253,354)**
2679										
2680	Summary of Prod Plant Depreciation by Factor									
2681		S				243,711	243,711	-	-	-
2682		DGP				-	-	-	-	-
2683		DGU				-	-	-	-	-
2684		SG				-	-	-	-	-
2685		CAGW				(725,537,168)	(562,047,701)	(163,489,466)	-	(163,489,466)
2686		CAGE				(2,424,193,411)	(2,424,193,411)	-	-	-
2687		JBG				(507,745,158)	(393,981,271)	(113,763,887)	-	(113,763,887)
2688		SSGCT				-	-	-	-	-
2689	Total of Prod Plant Depreciation by Factor					(3,657,232,026)	(3,379,978,672)	(277,253,354)	-	(277,253,354)
2690										
2691										
2692	108TP	Transmission Plant Accumulated Depr								
2693			T	DGP		-	-	-	-	-
2694			T	DGU		-	-	-	-	-
2695			T	CAGW		(466,312,310)	(361,235,473)	(105,076,837)	-	(105,076,837)
2696			T	CAGE		(883,306,277)	(883,306,277)	-	-	-
2697			T	JBG		(45,605,218)	(35,387,047)	(10,218,171)	-	(10,218,171)
2698			T	SG		(1,037,721)	(954,253)	(83,468)	-	(83,468)
2699	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,396,261,526)**	**(1,280,883,050)**	**(115,378,476)**	**-**	**(115,378,476)**
2700	108360	Land and Land Rights								
2701			DPW	S		(8,748,586)	(8,594,795)	(153,791)	-	(153,791)
2702					B17	(8,748,586)	(8,594,795)	(153,791)	-	(153,791)
2703										
2704	108361	Structures and Improvements								
2705			DPW	S		(20,958,659)	(20,095,969)	(862,690)	-	(862,690)
2706					B17	(20,958,659)	(20,095,969)	(862,690)	-	(862,690)
2707										
2708	108362	Station Equipment								
2709			DPW	S		(241,175,512)	(222,859,531)	(18,315,981)	-	(18,315,981)
2710					B17	(241,175,512)	(222,859,531)	(18,315,981)	-	(18,315,981)
2711										

AUGUST 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2712	108363	Storage Battery Equipment								
2713			DPW	S		-	-	-	-	-
2714					B17	-	-	-	-	-
2715										
2716	108364	Poles, Towers & Fixtures								
2717			DPW	S		(553,679,158)	(496,166,722)	(57,512,436)	-	(57,512,436)
2718					B17	(553,679,158)	(496,166,722)	(57,512,436)	-	(57,512,436)
2719										
2720	108365	Overhead Conductors								
2721			DPW	S		(291,363,160)	(262,490,376)	(28,872,784)	-	(28,872,784)
2722					B17	(291,363,160)	(262,490,376)	(28,872,784)	-	(28,872,784)
2723										
2724	108366	Underground Conduit								
2725			DPW	S		(143,275,455)	(134,333,117)	(8,942,338)	-	(8,942,338)
2726					B17	(143,275,455)	(134,333,117)	(8,942,338)	-	(8,942,338)
2727										
2728	108367	Underground Conductors								
2729			DPW	S		(339,016,229)	(328,488,015)	(10,528,214)	-	(10,528,214)
2730					B17	(339,016,229)	(328,488,015)	(10,528,214)	-	(10,528,214)
2731										
2732	108368	Line Transformers								
2733			DPW	S		(462,670,573)	(411,781,513)	(50,889,060)	-	(50,889,060)
2734					B17	(462,670,573)	(411,781,513)	(50,889,060)	-	(50,889,060)
2735										
2736	108369	Services								
2737			DPW	S		(254,126,733)	(231,583,974)	(22,542,760)	-	(22,542,760)
2738					B17	(254,126,733)	(231,583,974)	(22,542,760)	-	(22,542,760)
2739										
2740	108370	Meters								
2741			DPW	S		(85,513,570)	(82,351,411)	(3,162,160)	-	(3,162,160)
2742					B17	(85,513,570)	(82,351,411)	(3,162,160)	-	(3,162,160)
2743										
2744										
2745										
2746	108371	Installations on Customers' Premises								
2747			DPW	S		(7,129,096)	(6,777,026)	(352,070)	-	(352,070)
2748					B17	(7,129,096)	(6,777,026)	(352,070)	-	(352,070)
2749										
2750	108372	Leased Property								
2751			DPW	S		-	-	-	-	-
2752					B17	-	-	-	-	-
2753										
2754	108373	Street Lights								
2755			DPW	S		(29,081,252)	(27,206,214)	(1,875,038)	-	(1,875,038)
2756					B17	(29,081,252)	(27,206,214)	(1,875,038)	-	(1,875,038)
2757										
2758	108D00	Unclassified Dist Plant - Acct 300								
2759			DPW	S		-	-	-	-	-
2760						-	-	-	-	-
2761										
2762	108DS	Unclassified Dist Sub Plant - Acct 300								
2763			DPW	S		-	-	-	-	-
2764						-	-	-	-	-
2765										
2766	108DP	Unclassified Dist Sub Plant - Acct 300								
2767			DPW	S		1,862,094	1,741,896	120,198	-	120,198
2768						1,862,094	1,741,896	120,198	-	120,198
2769										
2770										
2771	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,434,875,890)**	**(2,230,986,766)**	**(203,889,124)**	**-**	**(203,889,124)**
2772										
2773	Summary of Distribution Plant Depr by Factor									
2774		S				(2,434,875,890)	(2,230,986,766)	(203,889,124)	-	(203,889,124)
2775										
2776	Total Distribution Depreciation by Factor				B17	(2,434,875,890)	(2,230,986,766)	(203,889,124)	-	(203,889,124)

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2777	108GP	General Plant Accumulated Depr								
2778			G-SITUS	S		(197,273,773)	(175,824,177)	(21,449,597)	-	(21,449,597)
2779			G-DGP	DGP		-	-	-	-	-
2780			G-DGU	DGU		-	-	-	-	-
2781			G-SG	SG		-	-	-	-	-
2782			CUST	CN		(7,303,736)	(6,797,579)	(506,156)	-	(506,156)
2783			PTD	SO		(92,673,585)	(86,342,634)	(6,330,951)	-	(6,330,951)
2784			P	SE		-	-	-	-	-
2785			G-SG	CAGW		(19,310,928)	(14,959,486)	(4,351,443)	-	(4,351,443)
2786			G-SG	CAGE		(56,847,305)	(56,847,305)	-	-	-
2787			P	JBG		(5,689,924)	(4,415,056)	(1,274,868)	-	(1,274,868)
2788			P	CAEW		-	-	-	-	-
2789			P	CAEE		(386,110)	(386,110)	-	-	-
2790			G-SG	CAGE		-	-	-	-	-
2791			G-SG	CAGE		-	-	-	-	-
2792					B17	(379,485,361)	(345,572,346)	(33,913,015)	-	(33,913,015)
2793										
2794										
2795	108MP	Mining Plant Accumulated Depr.								
2796			P	S		-	-	-	-	-
2797			P	CAEW		-	-	-	-	-
2798			P	CAEE		(180,120,332)	(180,120,332)	-	-	-
2799			P	JBE		-	-	-	-	-
2800					B17	(180,120,332)	(180,120,332)	-	-	-
2801	108MP	Less Centralia Situs Depreciation								
2802			P	S		-	-	-	-	-
2803					B17	(180,120,332)	(180,120,332)	-	-	-
2804										
2805	1081390	Accum Depr - Capital Lease								
2806			PTD	SO		-	-	-	-	-
2807						-	-	-	-	-
2808										
2809		Remove Capital Leases				-	-	-	-	-
2810						-	-	-	-	-
2811										
2812	1081399	Accum Depr - Capital Lease								
2813			P	S		-	-	-	-	-
2814			P	SE		-	-	-	-	-
2815						-	-	-	-	-
2816										
2817		Remove Capital Leases				-	-	-	-	-
2818						-	-	-	-	-
2819										
2820										
2821	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(559,605,693)**	**(525,692,679)**	**(33,913,015)**	**-**	**(33,913,015)**
2822										
2823										
2824										
2825	Summary of General Depreciation by Factor									
2826		S				(197,273,773)	(175,824,177)	(21,449,597)	-	(21,449,597)
2827		DGP				-	-	-	-	-
2828		DGU				-	-	-	-	-
2829		SE				-	-	-	-	-
2830		SO				(92,673,585)	(86,342,634)	(6,330,951)	-	(6,330,951)
2831		CN				(7,303,736)	(6,797,579)	(506,156)	-	(506,156)
2832		SG				-	-	-	-	-
2833		DEU				-	-	-	-	-
2834		CAGW				(19,310,928)	(14,959,486)	(4,351,443)	-	(4,351,443)
2835		CAGE				(56,847,305)	(56,847,305)	-	-	-
2836		CAEW				-	-	-	-	-
2837		CAEE				(180,506,442)	(180,506,442)	-	-	-
2838		SSGCT				-	-	-	-	-
2839		JBG				(5,689,924)	(4,415,056)	(1,274,868)	-	(1,274,868)
2840		Remove Capital Leases				-	-	-	-	-
2841	Total General Depreciation by Factor				B17	(559,605,693)	(525,692,679)	(33,913,015)	-	(33,913,015)
2842										
2843										
2844	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,047,975,135)**	**(7,417,541,166)**	**(630,433,969)**	**-**	**(630,433,969)**
2845	111SP	Accum Prov for Amort-Steam								
2846			P	CAGW		-	-	-	-	-
2847			P	CAGW		-	-	-	-	-
2848			P	CAGE		-	-	-	-	-
2849			P	SG		-	-	-	-	-
2850						-	-	-	-	-
2851										
2852										

AUGUST 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2853	111GP	Accum Prov for Amort-General								
2854			G-SITUS	S		(10,756,326)	(9,434,774)	(1,321,553)	-	(1,321,553)
2855			CUST	CN		(2,963,126)	(2,757,778)	(205,348)	-	(205,348)
2856			I-SG	SG		-	-	-	-	-
2857			PTD	SO		(5,166,488)	(4,813,541)	(352,946)	-	(352,946)
2858			I-SG	CAGW		(85,985)	(66,609)	(19,375)	-	(19,375)
2859			I-SG	CAGE		-	-	-	-	-
2860			P	CAEW		-	-	-	-	-
2861			P	CAEE		-	-	-	-	-
2862			P	SE		-	-	-	-	-
2863					B18	(18,971,924)	(17,072,702)	(1,899,222)	-	(1,899,222)
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867			P	DGP		-	-	-	-	-
2868			P	DGU		-	-	-	-	-
2869			P	SG		-	-	-	-	-
2870			P	CAGW		(1,022,151)	(791,824)	(230,327)	-	(230,327)
2871			P	CAGE		-	-	-	-	-
2872			P	CAGE		-	-	-	-	-
2873					B18	(1,022,151)	(791,824)	(230,327)	-	(230,327)
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877			I-SITUS	S		(1,623,952)	(1,623,952)	-	-	-
2878			I-DGP	DGP		-	-	-	-	-
2879			I-DGU	DGU		-	-	-	-	-
2880			P	CAEW		-	-	-	-	-
2881			P	CAEE		(2,392,647)	(2,392,647)	-	-	-
2882			P	SE		-	-	-	-	-
2883			I-SG	SG		(14,763,589)	(13,576,095)	(1,187,494)	-	(1,187,494)
2884			I-SG	CAGW		-	-	-	-	-
2885			I-SG	CAGE		-	-	-	-	-
2886			CUST	CN		(111,433,906)	(103,711,421)	(7,722,485)	-	(7,722,485)
2887			P	CAGE		-	-	-	-	-
2888			P	CAGE		-	-	-	-	-
2889			I-SG	CAGW		(72,138,549)	(55,883,154)	(16,255,394)	-	(16,255,394)
2890			I-SG	CAGE		(22,819,408)	(22,819,408)	-	-	-
2891			PTD	JBG		(25,014)	(19,409)	(5,605)	-	(5,605)
2892			PTD	SO		(284,801,126)	(265,345,075)	(19,456,052)	-	(19,456,052)
2893					B18	(509,998,191)	(465,371,162)	(44,627,030)	-	(44,627,030)
2894	111IP	Less Non-Utility Plant								
2895			NUTIL	OTH		-	-	-	-	-
2896					B18	(509,998,191)	(465,371,162)	(44,627,030)	-	(44,627,030)
2897										
2898	111390	Accum Amtr - Capital Lease								
2899			G-SITUS	S		396,357	396,357	-	-	-
2900			P	SG		910,304	837,085	73,219	-	73,219
2901			PTD	CAGW		-	-	-	592,511	592,511
2902			PTD	SO		8,673,284	8,080,773	592,511	-	592,511
2903						9,979,946	9,314,215	665,731	592,511	1,258,242
2904										
2905		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2906										
2907	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(529,992,267)**	**(483,235,688)**	**(46,756,579)**	**-**	**(46,756,579)**
2908	AMA									
2909										
2910										
2911										
2912	Summary of Amortization by Factor									
2913		S				(11,983,921)	(10,662,368)	(1,321,553)	-	(1,321,553)
2914		DGP				-	-	-	-	-
2915		DGU				-	-	-	-	-
2916		SE				-	-	-	-	-
2917		SO				(281,294,330)	(262,077,843)	(19,216,487)	-	(19,216,487)
2918		CN				(114,397,032)	(106,469,199)	(7,927,832)	-	(7,927,832)
2919		SSGCT				-	-	-	-	-
2920		JBG				(25,014)	(19,409)	(5,605)	-	(5,605)
2921		CAGW				(73,246,685)	(56,741,588)	(16,505,097)	592,511	(15,912,586)
2922		CAGE				(22,819,408)	(22,819,408)	-	-	-
2923		CAEW				-	-	-	-	-
2924		CAEE				(2,392,647)	(2,392,647)	-	-	-
2925		SG				(13,853,285)	(12,739,010)	(1,114,275)	-	(1,114,275)
2926		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2927	Total Provision For Amortization by Factor				B18	(529,992,267)	(483,235,688)	(46,756,579)	-	(46,756,579)

RESULTS OF OPERATIONS
WASHINGTON

September 2014

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2014
FILE:	WA JAM September 2014
PREPARED BY:	Revenue Requirement Department
DATE:	December 19, 2014
TIME:	7:47:49 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.36%

OTHER INFORMATION

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

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

SEPTEMBER 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,697,909,501	4,372,351,285	325,558,217	0	325,558,217
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	18,167,034	16,742,132	1,424,902	0	1,424,902
5	Other Operating Revenues	2.4	177,871,333	167,308,901	10,562,433	0	10,562,433
6	Total Operating Revenues	2.4	4,893,947,869	4,556,402,318	337,545,551	0	337,545,551
7							
8	Operating Expenses:						
9	Steam Production	2.6	349,613,389	330,685,937	18,927,452	0	18,927,452
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	42,223,313	34,687,356	7,535,957	0	7,535,957
12	Other Power Supply	2.10	144,578,569	129,142,021	15,436,548	0	15,436,548
13	Transmission	2.12	67,737,915	60,754,125	6,983,790	0	6,983,790
14	Distribution	2.13	208,048,873	196,029,255	12,019,618	0	12,019,618
15	Customer Accounts	2.14	88,521,993	81,934,192	6,587,801	0	6,587,801
16	Customer Service	2.14	128,784,330	118,857,627	9,926,702	0	9,926,702
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	168,595,972	155,925,150	12,670,822	0	12,670,822
19							
20	Total O & M Expenses	2.16	1,198,104,351	1,108,015,662	90,088,690	0	90,088,690
21							
22	Depreciation	2.18	603,955,554	561,509,177	42,446,377	0	42,446,377
23	Amortization Expense	2.19	50,174,500	46,203,468	3,971,032	0	3,971,032
24	Taxes Other Than Income	2.19	168,519,515	147,591,798	20,927,717	0	20,927,717
25	Income Taxes - Federal	2.22	867,190,583	810,408,459	56,782,124	0	56,782,124
26	Income Taxes - State	2.22	110,032,159	110,032,159	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(3,496,410)	(3,496,410)	0	0	0
29	Misc Revenue & Expense	2.6	62,069	49,956	12,113	0	12,113
30							
31	Total Operating Expenses	2.22	2,994,542,321	2,780,314,268	214,228,053	0	214,228,053
32							
33	Operating Revenue for Return		1,899,405,548	1,776,088,050	123,317,498	0	123,317,498
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,363,617,513	23,709,053,820	1,654,563,693	0	1,654,563,693
37	Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38	Misc Deferred Debits	2.35	361,275,152	349,507,428	11,767,724	0	11,767,724
39	Elec Plant Acq Adj	2.33	39,045,308	39,045,308	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	36,769,033	35,244,318	1,524,715	0	1,524,715
42	Fuel Stock	2.34	223,890,390	217,372,415	6,517,975	0	6,517,975
43	Material & Supplies	2.34	218,045,205	210,932,593	7,112,612	0	7,112,612
44	Working Capital	2.35	17,551,755	14,975,874	2,575,881	0	2,575,881
45	Weatherization Loans	2.34	9,403,841	7,481,637	1,922,203	0	1,922,203
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,322,954,740	24,636,592,625	1,686,362,115	0	1,686,362,115
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,036,185,743)	(7,407,444,788)	(628,740,956)	0	(628,740,956)
52	Accum Prov For Amort	2.41	(527,058,264)	(480,614,887)	(46,443,377)	0	(46,443,377)
53	Accum Def Income Taxes	2.37	(3,960,834,683)	(3,715,376,167)	(245,458,517)	0	(245,458,517)
54	Unamortized ITC	2.37	(1,254,481)	(1,108,622)	(145,860)	0	(145,860)
55	Customer Adv for Const	2.36	(23,331,172)	(23,357,104)	25,933	0	25,933
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(127,834,169)	(120,846,365)	(6,987,804)	0	(6,987,804)
58							
59	Total Rate Base Deductions		(12,676,498,513)	(11,748,747,932)	(927,750,581)	0	(927,750,581)
60							
61	Total Rate Base		13,646,456,228	12,887,844,693	758,611,534	0	758,611,534

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		1,764,876,951	1,620,658,282	144,218,669	-	144,218,669
65										
66					B1	1,764,876,951	1,620,658,282	144,218,669	-	144,218,669
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,895,561,678	2,715,543,148	180,018,531	-	180,018,531
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,895,561,678	2,715,543,148	180,018,531	-	180,018,531
75										
76	444	Public Street & Highway Lighting								
77			0	S		20,356,613	19,035,596	1,321,017	-	1,321,017
78			0	SO		-	-	-	-	-
79					B1	20,356,613	19,035,596	1,321,017	-	1,321,017
80										
81	445	Other Sales to Public Authority								
82			0	S		17,114,259	17,114,259	-	-	-
83										
84					B1	17,114,259	17,114,259	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,697,909,501**	**4,372,351,285**	**325,558,217**	**-**	**325,558,217**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		11,843,574	11,843,574	-	-	-
97				CAGW		-	-	-	-	-
98						11,843,574	11,843,574	-	-	-
99										
100	447NPC	Sales for Resale-NPC								
101			P	SG		-	-	-	-	-
102			P	SE		-	-	-	-	-
103			P	DGP		-	-	-	-	-
104			P	CAGW		6,323,460	4,898,558	1,424,902	-	1,424,902
105			P	CAGE		-	-	-	-	-
106			P	CAEW		-	-	-	-	-
107			P	CAEE		-	-	-	-	-
108					B1	6,323,460	4,898,558	1,424,902	-	1,424,902
109										
110		Total Sales for Resale				18,167,034	16,742,132	1,424,902	-	1,424,902
111										
112	449	Provision for Rate Refund								
113			P	S		0	0	-	-	-
114			P	SG		-	-	-	-	-
115										
116										
117						0	0	-	-	-
118										
119	**Total Sales from Electricity**					**4,716,076,536**	**4,389,093,417**	**326,983,118**	**-**	**326,983,118**
120	450	Forfeited Discounts & Interest								
121			CUST	S		10,126,649	9,393,830	732,819	-	732,819
122			CUST	SO		-	-	-	-	-
123					B1	10,126,649	9,393,830	732,819	-	732,819
124										
125	451	Misc Electric Revenue								
126			CUST	S		6,142,962	5,902,182	240,779	-	240,779
127			GP	SG		-	-	-	-	-
128			GP	SO		2,047	1,907	140	-	140
129					B1	6,145,009	5,904,090	240,919	-	240,919
130										
131	453	Water Sales								
132			P	CAGW		-	-	-	-	-
133			P	CAGE		1,577	1,577	-	-	-
134			P	JBG		-	-	-	-	-
135			P	SG		-	-	-	-	-
136					B1	1,577	1,577	-	-	-
137										
138	454	Rent of Electric Property								
139			DPW	S		8,607,786	7,680,647	927,139	-	927,139
140			P	CAGW		423,397	327,990	95,406	-	95,406
141			P	CAGE		3,810,924	3,810,924	-	-	-
142			P	JBG		8,984	6,971	2,013	-	2,013
143			P	SG		1,138,349	1,046,787	91,562	-	91,562
144			GP	SO		3,662,113	3,411,938	250,175	-	250,175
145					B1	17,651,551	16,285,256	1,366,296	-	1,366,296
146										
147										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
148										
149	456	Other Electric Revenue								
150			DMSC	S		6,652,564	6,705,210	(52,646)	-	(52,646)
151			CUST	CAGE		6,230,630	6,230,630	-	-	-
152			OTHSGR	CAGW		1,837,824	1,423,697	414,128	-	414,128
153			OTHSO	SO		1,180,949	1,100,273	80,676	-	80,676
154			OTHSGR	SG		39,172,208	36,021,432	3,150,776	-	3,150,776
155			OTHSGR	JBG		1,231,568	955,626	275,941	-	275,941
156			OTHSGR	WRG		76,517,322	72,718,802	3,798,520	-	3,798,520
157			OTHSE	WRE		11,123,483	10,568,479	555,004	-	555,004
158			P	CAEW		-	-	-	-	-
159			P	SE		-	-	-	-	-
160					B1	143,946,547	135,724,148	8,222,399	-	8,222,399
161										
162		**Total Other Electric Revenues**				**177,871,333**	**167,308,900**	**10,562,433**	**-**	**10,562,433**
163										
164	**Total Electric Operating Revenues**				**B1**	**4,893,947,869**	**4,556,402,318**	**337,545,551**	**-**	**337,545,551**
165										
166	Summary of Revenues by Factor									
167		S				4,741,283,036	4,413,876,728	327,406,308	-	327,406,308
168		JBG				1,240,551	962,597	277,954	-	277,954
169		SE				-	-	-	-	-
170		SO				4,845,109	4,514,118	330,991	-	330,991
171		SG				40,310,556	37,068,218	3,242,338	-	3,242,338
172		CAEW				-	-	-	-	-
173		CAEE				-	-	-	-	-
174		CAGW				8,584,681	6,650,245	1,934,436	-	1,934,436
175		CAGE				10,043,131	10,043,131	-	-	-
176		WRG				76,517,322	72,718,802	3,798,520	-	3,798,520
177		WRE				11,123,483	10,568,479	555,004	-	555,004
178	Total Electric Operating Revenues				B1	4,893,947,869	4,556,402,318	337,545,551	-	337,545,551
179	Miscellaneous Revenues									
180	41160	Gain on Sale of Utility Plant - CR								
181			DPW	S		-	-	-	-	-
182			T	SG		-	-	-	-	-
183			G	SO		-	-	-	-	-
184			T	DGU		-	-	-	-	-
185			P	DGP		-	-	-	-	-
186						-	-	-	-	-
187										
188	41170	Loss on Sale of Utility Plant								
189			DPW	S		-	-	-	-	-
190			T	CAGW		63,381	49,099	14,282	-	14,282
191			T	CAGE		-	-	-	-	-
192			T	SG		-	-	-	-	-
193						63,381	49,099	14,282	-	14,282
194										
195	4118	Gain from Emission Allowances								
196			P	S		-	-	-	-	-
197			P	CAEW		-	-	-	-	-
198			P	CAEE		-	-	-	-	-
199			P	SE		(17,067)	(15,774)	(1,292)	-	(1,292)
200					B1	(17,067)	(15,774)	(1,292)	-	(1,292)
201										
202	41181	Gain from Disposition of NOX Credits								
203			P	SE		-	-	-	-	-
204						-	-	-	-	-
205										
206	4194	Impact Housing Interest Income								
207			P	DGU		-	-	-	-	-
208						-	-	-	-	-
209										
210	421	(Gain) / Loss on Sale of Utility Plant								
211			DPW	S		58,458	58,458	-	-	-
212			T	DGP		-	-	-	-	-
213			T	DGU		-	-	-	-	-
214			CUST	CN		5,791	5,390	401	-	401
215			PTD	SO		(23,073)	(21,497)	(1,576)	-	(1,576)
216			P	CAGW		1,321	1,023	298	-	298
217			P	CAGE		(26,742)	(26,742)	-	-	-
218			P	SG		-	-	-	-	-
219					B1	15,755	16,632	(877)	-	(877)
220										
221	**Total Miscellaneous Revenues**					**62,069**	**49,956**	**12,113**	**-**	**12,113**
222	Miscellaneous Expenses									
223	4311	Interest on Customer Deposits								
224			CUST	S		-	-	-	-	-
225						-	-	-	-	-
226	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
227										
228	**Net Misc Revenue and Expense**					**62,069**	**49,956**	**12,113**	**-**	**12,113**
229										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231			P	SG		91,863	84,474	7,389	-	7,389
232			P	CAGW		40,781	31,592	9,189	-	9,189
233			P	CAGE		3,438,004	3,438,004	-	-	-
234			P	JBG		13,873,475	10,765,025	3,108,450	-	3,108,450
235			P	CAGE		-	-	-	-	-
236					B2	17,444,123	14,319,095	3,125,028	-	3,125,028
237										
238	501	Fuel Related								
239			P	SE		93,040	85,996	7,044	-	7,044
240			P	SE		-	-	-	-	-
241			P	SE		-	-	-	-	-
242			P	CAGW		1,713,886	1,327,687	386,200	-	386,200
243			P	CAGE		-	-	-	-	-
244			P	CAEW		-	-	-	-	-
245			P	CAEE		15,927,207	15,927,207	-	-	-
246			P	JBE		148,147	114,785	33,362	-	33,362
247			P	CAEE		-	-	-	-	-
248			P	JBG		-	-	-	-	-
249					B2	17,882,280	17,455,674	426,606	-	426,606
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		19,703,968	15,241,400	4,462,568	-	4,462,568
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	19,703,968	15,241,400	4,462,568	-	4,462,568
263										
264		Total Fuel Related				37,586,248	32,697,074	4,889,174	-	4,889,174
265										
266	502	Steam Expenses								
267			P	SG		-	-	-	-	-
268			P	CAGW		842,522	652,672	189,850	-	189,850
269			P	CAGE		38,342,393	38,342,393	-	-	-
270			P	JBG		3,994,772	3,099,715	895,057	-	895,057
271			P	CAGE		-	-	-	-	-
272					B2	43,179,687	42,094,780	1,084,907	-	1,084,907
273										
274	503	Steam From Other Sources								
275			P	SE		-	-	-	-	-
276			P	CAEW		-	-	-	-	-
277			P	CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE	B2	-	-	-	-	-
284						-	-	-	-	-
285										
286	505	Electric Expenses								
287			P	SG		-	-	-	-	-
288			P	CAGW		50,292	38,960	11,333	-	11,333
289			P	CAGE		3,626,950	3,626,950	-	-	-
290			P	JBG		(0)	(0)	(0)	-	(0)
291			P	CAGE		-	-	-	-	-
292					B2	3,677,242	3,665,909	11,333	-	11,333
293										
294	506	Misc. Steam Expense								
295			P	SG		-	-	-	-	-
296			P	SE		-	-	-	-	-
297			P	CAGW		839,274	650,156	189,118	-	189,118
298			P	CAGE		62,948,628	62,948,628	-	-	-
299			P	JBG		(11,062,215)	(8,583,648)	(2,478,567)	-	(2,478,567)
300			P	CAGE		-	-	-	-	-
301					B2	52,725,687	55,015,136	(2,289,449)	-	(2,289,449)

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
302										
303	507	Rents								
304			P	SG		-	-	-	-	-
305			P	CAGW		20,114	15,582	4,532	-	4,532
306			P	CAGE		100,473	100,473	-	-	-
307			P	JBG		263,013	204,083	58,930	-	58,930
308			P	CAGE		-	-	-	-	-
309					B2	383,600	320,137	63,462	-	63,462
310										
311	510	Maint Supervision & Engineering								
312			P	SG		-	-	-	-	-
313			P	CAGW		244,693	189,555	55,138	-	55,138
314			P	CAGE		5,670,435	5,670,435	-	-	-
315			P	JBG		585,325	454,179	131,146	-	131,146
316			P	CAGE		-	-	-	-	-
317					B2	6,500,454	6,314,169	186,284	-	186,284
318										
319										
320										
321	511	Maintenance of Structures								
322			P	SG		-	-	-	-	-
323			P	CAGW		387,556	300,225	87,330	-	87,330
324			P	CAGE		18,650,353	18,650,353	-	-	-
325			P	JBG		10,175,600	7,895,685	2,279,915	-	2,279,915
326			P	CAGE		-	-	-	-	-
327					B2	29,213,508	26,846,263	2,367,245	-	2,367,245
328										
329	512	Maintenance of Boiler Plant								
330			P	SG		-	-	-	-	-
331			P	CAGW		2,575,346	1,995,028	580,317	-	580,317
332			P	CAGE		77,732,683	77,732,683	-	-	-
333			P	JBG		25,319,777	19,646,703	5,673,075	-	5,673,075
334			P	CAGE		-	-	-	-	-
335					B2	105,627,806	99,374,413	6,253,392	-	6,253,392
336										
337	513	Maintenance of Electric Plant								
338			P	SG		-	-	-	-	-
339			P	CAGW		639,863	495,679	144,184	-	144,184
340			P	CAGE		28,860,844	28,860,844	-	-	-
341			P	JBG		11,270,485	8,745,253	2,525,232	-	2,525,232
342			P	CAGE		-	-	-	-	-
343					B2	40,771,191	38,101,776	2,669,416	-	2,669,416
344										
345	514	Maintenance of Misc. Steam Plant								
346			P	SG		-	-	-	-	-
347			P	CAGW		372,455	288,528	83,928	-	83,928
348			P	CAGE		9,976,884	9,976,884	-	-	-
349			P	JBG		2,154,504	1,671,772	482,732	-	482,732
350			P	CAGE		-	-	-	-	-
351					B2	12,503,843	11,937,184	566,659	-	566,659
352										
353	**Total Steam Power Generation**				B2	**349,613,389**	**330,685,937**	**18,927,452**	**-**	**18,927,452**

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355			P	SG		-	-	-	-	-
356						-	-	-	-	-
357										
358	518	Nuclear Fuel Expense								
359			P	SE		-	-	-	-	-
360										
361						-	-	-	-	-
362										
363	519	Coolants and Water								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	520	Steam Expenses								
368			P	SG		-	-	-	-	-
369						-	-	-	-	-
370										
371										
372										
373	523	Electric Expenses								
374			P	SG		-	-	-	-	-
375						-	-	-	-	-
376										
377	524	Misc. Nuclear Expenses								
378			P	SG		-	-	-	-	-
379						-	-	-	-	-
380										
381	528	Maintenance Super & Engineering								
382			P	SG		-	-	-	-	-
383						-	-	-	-	-
384										
385	529	Maintenance of Structures								
386			P	SG		-	-	-	-	-
387						-	-	-	-	-
388										
389	530	Maintenance of Reactor Plant								
390			P	SG		-	-	-	-	-
391						-	-	-	-	-
392										
393	531	Maintenance of Electric Plant								
394			P	SG		-	-	-	-	-
395						-	-	-	-	-
396										
397	532	Maintenance of Misc Nuclear								
398			P	SG		-	-	-	-	-
399						-	-	-	-	-
400										
401	**Total Nuclear Power Generation**					-	-	-	-	-
402										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403	535	Operation Super & Engineering								
404			P	DGP		-	-	-	-	-
405			P	CAGW		-	-	-	-	-
406			P	CAGE		-	-	-	-	-
407			P	CAGW		7,198,513	5,576,431	1,622,082	-	1,622,082
408			P	CAGE		179,959	179,959	-	-	-
409					B2	7,378,472	5,756,390	1,622,082	-	1,622,082
410										
411	536	Water For Power								
412			P	DGP		-	-	-	-	-
413			P	CAGW		-	-	-	-	-
414			P	CAGE		-	-	-	-	-
415			P	CAGW		208,092	161,201	46,890	-	46,890
416			P	CAGE		(9,478)	(9,478)	-	-	-
417					B2	198,613	151,723	46,890	-	46,890
418										
419	537	Hydraulic Expenses								
420			P	DGP		-	-	-	-	-
421			P	CAGW		-	-	-	-	-
422			P	CAGE		-	-	-	-	-
423			P	CAGW		3,660,017	2,835,285	824,733	-	824,733
424			P	CAGE		243,036	243,036	-	-	-
425					B2	3,903,053	3,078,321	824,733	-	824,733
426										
427	538	Electric Expenses								
428			P	DGP		-	-	-	-	-
429			P	CAGW		-	-	-	-	-
430			P	CAGE		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433					B2	-	-	-	-	-
434										
435	539	Misc. Hydro Expenses								
436			P	DGP		-	-	-	-	-
437			P	CAGW		-	-	-	-	-
438			P	CAGE		-	-	-	-	-
439			P	CAGW		13,487,588	10,448,352	3,039,236	-	3,039,236
440			P	CAGE		6,124,073	6,124,073	-	-	-
441					B2	19,611,661	16,572,425	3,039,236	-	3,039,236
442										
443	540	Rents (Hydro Generation)								
444			P	DGP		-	-	-	-	-
445			P	CAGW		-	-	-	-	-
446			P	CAGE		-	-	-	-	-
447			P	CAGW		1,145,890	887,680	258,210	-	258,210
448			P	CAGE		53,296	53,296	-	-	-
449					B2	1,199,186	940,976	258,210	-	258,210
450										
451	541	Maint Supervision & Engineering								
452			P	DGP		-	-	-	-	-
453			P	CAGW		-	-	-	-	-
454			P	CAGE		-	-	-	-	-
455			P	CAGW		485	376	109	-	109
456			P	CAGE		-	-	-	-	-
457					B2	485	376	109	-	109
458										
459	542	Maintenance of Structures								
460			P	DGP		-	-	-	-	-
461			P	CAGW		-	-	-	-	-
462			P	CAGE		-	-	-	-	-
463			P	CAGW		765,851	593,277	172,574	-	172,574
464			P	CAGE		331,531	331,531	-	-	-
465					B2	1,097,381	924,808	172,574	-	172,574
466										
467										
468										
469										
470	543	Maintenance of Dams & Waterways								
471			P	DGP		-	-	-	-	-
472			P	CAGW		-	-	-	-	-
473			P	CAGE		-	-	-	-	-
474			P	CAGW		1,967,643	1,524,262	443,380	-	443,380
475			P	CAGE		340,141	340,141	-	-	-
476					B2	2,307,784	1,864,404	443,380	-	443,380
477										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
478	544	Maintenance of Electric Plant								
479			P	DGP		-	-	-	-	-
480			P	CAGW		-	-	-	-	-
481			P	CAGE		-	-	-	-	-
482			P	CAGW		1,806,598	1,399,507	407,091	-	407,091
483			P	CAGE		565,673	565,673	-	-	-
484					B2	2,372,270	1,965,179	407,091	-	407,091
485										
486	545	Maintenance of Misc. Hydro Plant								
487			P	DGP		-	-	-	-	-
488			P	CAGW		-	-	-	-	-
489			P	CAGE		-	-	-	-	-
490			P	CAGW		3,202,560	2,480,909	721,651	-	721,651
491			P	CAGE		951,845	951,845	-	-	-
492					B2	4,154,405	3,432,754	721,651	-	721,651
493										
494	**Total Hydraulic Power Generation**				B2	**42,223,313**	**34,687,356**	**7,535,957**	**-**	**7,535,957**
495										
496	546	Operation Super & Engineering								
497			P	SG		-	-	-	-	-
498			P	SE		-	-	-	-	-
499			P	CAGW		140,263	108,656	31,606	-	31,606
500			P	CAGE		243,180	243,180	-	-	-
501			P	CAGE		-	-	-	-	-
502					B2	383,443	351,837	31,606	-	31,606
503										
504	547	Fuel								
505			P	SE		-	-	-	-	-
506			P	CAEW		-	-	-	-	-
507			P	CAEE		-	-	-	-	-
508			P	SSECT		-	-	-	-	-
509					B2	-	-	-	-	-
510										
511	547NPC	Fuel-NPC								
512				SE		-	-	-	-	-
513				CAEW		12,427,341	9,612,788	2,814,552	-	2,814,552
514				CAEE		-	-	-	-	-
515				SSECT		-	-	-	-	-
516					B2	12,427,341	9,612,788	2,814,552	-	2,814,552
517										
518	548	Generation Expense								
519			P	SG		-	-	-	-	-
520			P	CAGW		8,992,319	6,966,028	2,026,291	-	2,026,291
521			P	CAGE		4,546,914	4,546,914	-	-	-
522			P	CAGE		-	-	-	-	-
523					B2	13,539,234	11,512,943	2,026,291	-	2,026,291
524										
525	549	Miscellaneous Other								
526			P	SG		1,784,614	1,641,070	143,544	-	143,544
527			P	CAGW		2,911,143	2,255,159	655,985	-	655,985
528			P	CAGE		4,854,549	4,854,549	-	-	-
529			P	CAGE		-	-	-	-	-
530					B2	9,550,306	8,750,778	799,528	-	799,528
531										
532										
533										
534										
535	550	Maint Supervision & Engineering								
536			P	SG		14,188	13,047	1,141	-	1,141
537			P	CAGW		1,776,394	1,376,109	400,285	-	400,285
538			P	CAGE		2,100,549	2,100,549	-	-	-
539			P	CAGE		-	-	-	-	-
540					B2	3,891,132	3,489,705	401,426	-	401,426
541										
542	551	Maint Supervision & Engineering								
543			P	SG		-	-	-	-	-
544			P	CAGW		-	-	-	-	-
545			P	CAGE		-	-	-	-	-
546					B2	-	-	-	-	-
547										
548	552	Maintenance of Structures								
549			P	SG		-	-	-	-	-
550			P	CAGW		48,640	37,680	10,960	-	10,960
551			P	CAGE		2,827,697	2,827,697	-	-	-
552			P	CAGE		-	-	-	-	-
553					B2	2,876,338	2,865,377	10,960	-	10,960
554										
555	553	Maint of Generation & Electric Plant								
556			P	SG		-	-	-	-	-
557			P	CAGW		6,052,291	4,688,493	1,363,798	-	1,363,798
558			P	CAGE		10,194,711	10,194,711	-	-	-
559			P	JBG		-	-	-	-	-
560					B2	16,247,002	14,883,205	1,363,798	-	1,363,798
561										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
562	554	Maintenance of Misc. Other								
563			P	SG		-	-	-	-	-
564			P	CAGW		291,668	225,945	65,723	-	65,723
565			P	CAGE		2,760,345	2,760,345	-	-	-
566			P	CAGE		-	-	-	-	-
567					B2	3,052,013	2,986,290	65,723	-	65,723
568										
569	**Total Other Power Generation**				**B2**	**61,966,809**	**54,452,923**	**7,513,886**	**-**	**7,513,886**
570										
571										
572	555	Purchased Power								
573			P	S		204,741	204,741	-	-	-
574				CAEW		-	-	-	-	-
575				CAGW		-	-	-	-	-
576						204,741	204,741	-	-	-
577	555NPC	Purchased Power-NPC								
578			P	SG		-	-	-	-	-
579			P	SE		-	-	-	-	-
580			P	CAGW		-	-	-	-	-
581			P	CAGW		15,834,472	12,266,399	3,568,073	-	3,568,073
582			P	CAGE		-	-	-	-	-
583			P	CAEW		-	-	-	-	-
584			P	CAEE		-	-	-	-	-
585				DGP		-	-	-	-	-
586				S		46,914	-	46,914	-	46,914
587						15,881,386	12,266,399	3,614,987	-	3,614,987
588										
589		Total Purchased Power			B2	16,086,127	12,471,140	3,614,987	-	3,614,987
590										
591	556	System Control & Load Dispatch								
592			P	SG		1,379,875	1,268,887	110,989	-	110,989
593			P	CAGW		-	-	-	-	-
594			P	CAGE		-	-	-	-	-
595										
596					B2	1,379,875	1,268,887	110,989	-	110,989
597										
598										
599										
600	557	Other Expenses								
601			P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
602			P	SG		46,905,614	43,132,809	3,772,804	-	3,772,804
603			P	SGCT		-	-	-	-	-
604			P	SE		-	-	-	-	-
605			P	CAGE		-	-	-	-	-
606			P	TROJP		-	-	-	-	-
607			P	CAGW		163,153	126,389	36,764	-	36,764
608			P	CAGE		16,100,110	16,100,110	-	-	-
609			P	JBG		2,151,779	1,669,658	482,121	-	482,121
610			P	CAEW		-	-	-	-	-
611			P	JBE		8,895	6,892	2,003	-	2,003
612					B2	65,145,758	60,949,071	4,196,687	-	4,196,687
613										
614										
615										
616										
617										
618										
619										
620										
621										
622										
623										
624	**Total Other Power Supply**				B2	**82,611,760**	**74,689,098**	**7,922,662**	**-**	**7,922,662**
625										
626	**TOTAL PRODUCTION EXPENSE**				B2	**536,415,271**	**494,515,314**	**41,899,957**	**-**	**41,899,957**
627										
628										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
629	Summary of Production Expense by Factor									
630		S				649,361	699,453	(50,092)	1,141	(48,951)
631		SG				50,176,153	46,140,287	4,035,867	-	4,035,867
632		SE				93,040	85,996	7,044	-	7,044
633		JBG				58,726,515	45,568,425	13,158,090	-	13,158,090
634		TROJP				-	-	-	-	-
635		JBE				157,041	121,676	35,365	-	35,365
636		DGP				-	-	-	-	-
637		DEU				-	-	-	-	-
638		DEP				-	-	-	-	-
639		CAGW				77,380,364	59,943,801	17,436,563	-	17,436,563
640		CAGE				301,755,779	301,755,779	-	-	-
641		CAEW				32,131,308	24,854,188	7,277,120	-	7,277,120
642		CAEE				15,927,207	15,927,207	-	-	-
643		SNPPS				-	-	-	-	-
644		SNPPO				-	-	-	-	-
645		DGU				-	-	-	-	-
646		MC				-	-	-	-	-
647		SSGCT				-	-	-	-	-
648		SSECT				-	-	-	-	-
649		SSGC				-	-	-	-	-
650		SSGCH				-	-	-	-	-
651		SSECH				-	-	-	-	-
652	Total Production Expense by Factor				B2	536,996,769	495,096,812	41,899,957	1,141	41,901,098
653	560	Operation Supervision & Engineering								
654			T	SG		5,031,822	4,627,093	404,729	-	404,729
655			T	JBG		-	-	-	-	-
656			T	CAGW		557,154	431,607	125,547	-	125,547
657			T	CAGE		635,574	635,574	-	-	-
658					B2	6,224,550	5,694,274	530,276	-	530,276
659										
660	561	Load Dispatching								
661			T	SG		8,750,485	8,046,649	703,836	-	703,836
662			T	CAGW		306,965	237,794	69,170	-	69,170
663			T	CAGE		1,003,097	1,003,097	-	-	-
664					B2	10,060,547	9,287,541	773,006	-	773,006
665	562	Station Expense								
666			T	SG		1,034,884	951,644	83,240	-	83,240
667			T	JBG		46,822	36,331	10,491	-	10,491
668			T	CAGW		458,459	355,152	103,307	-	103,307
669			T	CAGE		1,594,289	1,594,289	-	-	-
670					B2	3,134,454	2,937,416	197,038	-	197,038
671										
672	563	Overhead Line Expense								
673			T	SG		-	-	-	-	-
674			T	CAGW		27,549	21,341	6,208	-	6,208
675			T	CAGE		358,317	358,317	-	-	-
676					B2	385,866	379,658	6,208	-	6,208
677										
678	564	Underground Line Expense								
679			T	SG		-	-	-	-	-
680			T	CAGW		-	-	-	-	-
681			T	CAGE		-	-	-	-	-
682					B2	-	-	-	-	-
683										
684	565	Transmission of Electricity by Others								
685			T	SG		-	-	-	-	-
686			T	SE		-	-	-	-	-
687			T	CAGW		-	-	-	-	-
688			T	CAGE		-	-	-	-	-
689			T	CAEW		-	-	-	-	-
690			T	CAEE		-	-	-	-	-
691					B2	-	-	-	-	-
692										
693	565NPC	Transmission of Electricity by Others-NPC								
694				SG		-	-	-	-	-
695				SE		-	-	-	-	-
696				CAGW		9,112,832	7,059,385	2,053,447	-	2,053,447
697				CAGE		-	-	-	-	-
698				CAEW		-	-	-	-	-
699				CAEE		-	-	-	-	-
700						9,112,832	7,059,385	2,053,447	-	2,053,447
701										
702		Total Transmission of Electricity by Others				9,112,832	7,059,385	2,053,447	-	2,053,447
703										
704	566	Misc. Transmission Expense								
705			T	SG		3,643,982	3,350,882	293,100	-	293,100
706			T	CAGW		255,479	197,910	57,569	-	57,569
707			T	CAGE		262,885	262,885	-	-	-
708					B2	4,162,347	3,811,678	350,668	-	350,668
709										
710	567	Rents - Transmission								
711			T	SG		(55)	(51)	(4)	-	(4)
712			T	CAGW		1,079,996	836,634	243,362	-	243,362
713			T	CAGE		1,204,432	1,204,432	-	-	-
714					B2	2,284,373	2,041,015	243,357	-	243,357
715										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
716	568	Maint Supervision & Engineering								
717			T	SG		569,200	523,417	45,783	-	45,783
718			T	CAGW		290,074	224,710	65,364	-	65,364
719			T	CAGE		476,423	476,423	-	-	-
720					B2	1,335,696	1,224,549	111,147	-	111,147
721										
722	569	Maintenance of Structures								
723			T	SG		4,194,017	3,856,675	337,341	-	337,341
724			T	CAGW		32,608	25,261	7,348	-	7,348
725			T	CAGE		27,738	27,738	-	-	-
726					B2	4,254,363	3,909,674	344,689	-	344,689
727										
728	570	Maintenance of Station Equipment								
729			T	SG		411,847	378,721	33,126	-	33,126
730			T	JBG		97,284	75,486	21,797	-	21,797
731			T	CAGW		2,964,944	2,296,836	668,108	-	668,108
732			T	CAGE		5,725,072	5,725,072	-	-	-
733					B2	9,199,148	8,476,116	723,032	-	723,032
734										
735	571	Maintenance of Overhead Lines								
736			T	SG		(223,139)	(205,191)	(17,948)	-	(17,948)
737			T	JBG		-	-	-	-	-
738			T	CAGW		7,229,551	5,600,474	1,629,076	-	1,629,076
739			T	CAGE		10,147,968	10,147,968	-	-	-
740					B2	17,154,380	15,543,251	1,611,128	-	1,611,128
741										
742	572	Maintenance of Underground Lines								
743			T	SG		-	-	-	-	-
744			T	CAGW		50,391	39,036	11,355	-	11,355
745			T	CAGE		7,469	7,469	-	-	-
746					B2	57,860	46,505	11,355	-	11,355
747										
748	573	Maint of Misc. Transmission Plant								
749			T	SG		353,560	325,122	28,438	-	28,438
750			T	CAGW		-	-	-	-	-
751			T	CAGE		17,940	17,940	-	-	-
752					B2	371,500	343,061	28,438	-	28,438
753										
754	**TOTAL TRANSMISSION EXPENSE**				B2	**67,737,915**	**60,754,125**	**6,983,790**	**-**	**6,983,790**
755										
756	Summary of Transmission Expense by Factor									
757		SE				-	-	-	-	-
758		SG				23,766,602	21,854,960	1,911,642	-	1,911,642
759		CAGW				22,366,002	17,326,142	5,039,860	-	5,039,860
760		CAGE				21,461,205	21,461,205	-	-	-
761		JBG				144,105	111,818	32,288	-	32,288
762	Total Transmission Expense by Factor				B2	67,737,915	60,754,125	6,983,790	-	6,983,790
763	580	Operation Supervision & Engineering								
764			DPW	S		1,297,214	1,162,308	134,906	-	134,906
765			DPW	SNPD		11,341,662	10,608,332	733,330	-	733,330
766					B2	12,638,875	11,770,640	868,235	-	868,235
767										
768	581	Load Dispatching								
769			DPW	S		-	-	-	-	-
770			DPW	SNPD		12,013,817	11,237,027	776,790	-	776,790
771					B2	12,013,817	11,237,027	776,790	-	776,790
772										
773	582	Station Expense								
774			DPW	S		4,138,296	3,893,303	244,994	-	244,994
775			DPW	SNPD		46,708	43,688	3,020	-	3,020
776					B2	4,185,004	3,936,990	248,014	-	248,014
777										
778	583	Overhead Line Expenses								
779			DPW	S		6,149,397	5,738,866	410,532	-	410,532
780			DPW	SNPD		30,066	28,122	1,944	-	1,944
781					B2	6,179,463	5,766,987	412,476	-	412,476
782										
783	584	Underground Line Expense								
784			DPW	S		541	541	-	-	-
785			DPW	SNPD		-	-	-	-	-
786					B2	541	541	-	-	-
787										
788	585	Street Lighting & Signal Systems								
789			DPW	S		-	-	-	-	-
790			DPW	SNPD		232,011	217,009	15,001	-	15,001
791					B2	232,011	217,009	15,001	-	15,001
792										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
793	586	Meter Expenses								
794			DPW	S		6,662,008	6,241,475	420,533	-	420,533
795			DPW	SNPD		419,799	392,655	27,143	-	27,143
796					B2	7,081,807	6,634,131	447,676	-	447,676
797										
798	587	Customer Installation Expenses								
799			DPW	S		10,775,676	9,783,920	991,756	-	991,756
800			DPW	SNPD		-	-	-	-	-
801					B2	10,775,676	9,783,920	991,756	-	991,756
802										
803	588	Misc. Distribution Expenses								
804			DPW	S		296,652	218,337	78,315	-	78,315
805			DPW	SNPD		4,916,024	4,598,164	317,860	-	317,860
806					B2	5,212,676	4,816,501	396,175	-	396,175
807										
808	589	Rents								
809			DPW	S		3,114,641	3,020,603	94,039	-	94,039
810			DPW	SNPD		23,485	21,966	1,518	-	1,518
811					B2	3,138,126	3,042,569	95,557	-	95,557
812										
813	590	Maint Supervision & Engineering								
814			DPW	S		3,022,437	2,884,114	138,323	-	138,323
815			DPW	SNPD		3,342,875	3,126,731	216,144	-	216,144
816					B2	6,365,312	6,010,845	354,467	-	354,467
817										
818	591	Maintenance of Structures								
819			DPW	S		1,629,352	1,548,030	81,322	-	81,322
820			DPW	SNPD		122,926	114,978	7,948	-	7,948
821					B2	1,752,278	1,663,008	89,270	-	89,270
822										
823	592	Maintenance of Station Equipment								
824			DPW	S		10,868,445	10,029,759	838,686	-	838,686
825			DPW	SNPD		2,030,955	1,899,638	131,318	-	131,318
826					B2	12,899,401	11,929,397	970,004	-	970,004
827	593	Maintenance of Overhead Lines								
828			DPW	S		89,197,360	84,672,833	4,524,527	-	4,524,527
829			DPW	SNPD		1,486,993	1,390,847	96,146	-	96,146
830					B2	90,684,352	86,063,680	4,620,673	-	4,620,673
831										
832	594	Maintenance of Underground Lines								
833			DPW	S		21,404,615	20,501,654	902,961	-	902,961
834			DPW	SNPD		14,691	13,741	950	-	950
835					B2	21,419,306	20,515,395	903,911	-	903,911
836										
837	595	Maintenance of Line Transformers								
838			DPW	S		-	-	-	-	-
839			DPW	SNPD		979,295	915,976	63,319	-	63,319
840					B2	979,295	915,976	63,319	-	63,319
841										
842	596	Maint of Street Lighting & Signal Sys.								
843			DPW	S		3,551,211	3,349,042	202,169	-	202,169
844			DPW	SNPD		-	-	-	-	-
845					B2	3,551,211	3,349,042	202,169	-	202,169
846										
847	597	Maintenance of Meters								
848			DPW	S		4,638,181	4,310,343	327,838	-	327,838
849			DPW	SNPD		1,772,500	1,657,894	114,606	-	114,606
850					B2	6,410,682	5,968,237	442,444	-	442,444
851										
852	598	Maint of Misc. Distribution Plant								
853			DPW	S		1,565,304	1,505,937	59,367	-	59,367
854			DPW	SNPD		963,736	901,423	62,313	-	62,313
855					B2	2,529,040	2,407,360	121,680	-	121,680
856										
857	**TOTAL DISTRIBUTION EXPENSE**				B2	**208,048,873**	**196,029,255**	**12,019,618**	**-**	**12,019,618**
858										
859										
860	Summary of Distribution Expense by Factor									
861		S				168,311,331	158,861,064	9,450,266	-	9,450,266
862		SNPD				39,737,542	37,168,190	2,569,351	-	2,569,351
863										
864	Total Distribution Expense by Factor				B2	208,048,873	196,029,255	12,019,618	-	12,019,618
865										
866	901	Supervision								
867			CUST	S		2,094	2,094	-	-	-
868			CUST	CN		2,490,003	2,317,443	172,560	-	172,560
869					B2	2,492,097	2,319,538	172,560	-	172,560
870										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense								
872			CUST	S		16,813,004	16,054,615	758,389	-	758,389
873			CUST	CN		2,026,610	1,886,164	140,446	-	140,446
874					B2	18,839,614	17,940,779	898,835	-	898,835
875										
876	903	Customer Receipts & Collections								
877			CUST	S		8,435,490	7,730,524	704,966	-	704,966
878			CUST	CN		44,638,895	41,545,373	3,093,522	-	3,093,522
879					B2	53,074,385	49,275,897	3,798,487	-	3,798,487
880										
881	904	Uncollectible Accounts								
882			CUST	S		13,921,797	12,217,308	1,704,489	-	1,704,489
883			P	SG		-	-	-	-	-
884			CUST	CN		33,809	31,466	2,343	-	2,343
885					B2	13,955,607	12,248,775	1,706,832	-	1,706,832
886										
887	905	Misc. Customer Accounts Expense								
888			CUST	S		316	316	-	-	-
889			CUST	CN		159,974	148,887	11,086	-	11,086
890					B2	160,290	149,203	11,086	-	11,086
891										
892	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**88,521,993**	**81,934,192**	**6,587,801**	**-**	**6,587,801**
893										
894	Summary of Customer Accts Exp by Factor									
895		S				39,172,701	36,004,857	3,167,844	-	3,167,844
896		CN				49,349,291	45,929,334	3,419,957	-	3,419,957
897		SG				-	-	-	-	-
898	Total Customer Accounts Expense by Factor				B2	88,521,993	81,934,192	6,587,801	-	6,587,801
899										
900	907	Supervision								
901			CUST	S		-	-	-	-	-
902			CUST	CN		324,967	302,447	22,521	-	22,521
903					B2	324,967	302,447	22,521	-	22,521
904										
905	908	Customer Assistance								
906			CUST	S		123,619,850	114,052,938	9,566,912	-	9,566,912
907			CUST	CN		1,283,705	1,194,742	88,962	-	88,962
908					B2	124,903,554	115,247,681	9,655,874	-	9,655,874
909										
910	909	Informational & Instructional Adv								
911			CUST	S		1,509,602	1,403,097	106,505	-	106,505
912			CUST	CN		1,933,462	1,799,471	133,991	-	133,991
913					B2	3,443,064	3,202,569	240,495	-	240,495
914										
915	910	Misc. Customer Service								
916			CUST	S		11	11	-	-	-
917			CUST	CN		112,733	104,921	7,813	-	7,813
918										
919					B2	112,744	104,932	7,813	-	7,813
920										
921	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**128,784,330**	**118,857,627**	**9,926,702**	**-**	**9,926,702**
922										
923										
924	Summary of Customer Service Exp by Factor									
925		S				125,129,463	115,456,046	9,673,416	-	9,673,416
926		CN				3,654,867	3,401,581	253,286	-	253,286
927										
928	Total Customer Service Expense by Factor				B2	128,784,330	118,857,627	9,926,702	-	9,926,702
929										
930										
931	911	Supervision								
932			CUST	S		-	-	-	-	-
933			CUST	CN		-	-	-	-	-
934						-	-	-	-	-
935										
936	912	Demonstration & Selling Expense								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	913	Advertising Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
946	916	Misc. Sales Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949					B2	-	-	-	-	-
950										
951	**TOTAL SALES EXPENSE**					-	-	-	-	-
952										
953										
954	Total Sales Expense by Factor									
955		S				-	-	-	-	-
956		CN				-	-	-	-	-
957	Total Sales Expense by Factor				B2	-	-	-	-	-
958										
959	**Total Customer Service Exp Including Sales**					**128,784,330**	**118,857,627**	**9,926,702**	**-**	**9,926,702**
960	920	Administrative & General Salaries								
961			PTD	S		(334,194)	(334,205)	11	-	11
962			CUST	CN		-	-	-	-	-
963			PTD	SO		76,851,572	71,601,494	5,250,078	-	5,250,078
964					B2	76,517,378	71,267,289	5,250,090	-	5,250,090
965										
966	921	Office Supplies & expenses								
967			PTD	S		241,779	238,500	3,280	-	3,280
968			CUST	CN		156,434	145,593	10,841	-	10,841
969			PTD	SO		8,247,962	7,684,506	563,456	-	563,456
970					B2	8,646,175	8,068,599	577,576	-	577,576
971										
972	922	A&G Expenses Transferred								
973			PTD	S		-	-	-	-	-
974			CUST	CN		-	-	-	-	-
975			PTD	SO		(31,204,311)	(29,072,604)	(2,131,708)	-	(2,131,708)
976					B2	(31,204,311)	(29,072,604)	(2,131,708)	-	(2,131,708)
977										
978	923	Outside Services								
979			PTD	S		974,493	746,446	228,048	-	228,048
980			P	CAGW		-	-	-	-	-
981			PTD	SO		14,583,960	13,587,664	996,296	-	996,296
982					B2	15,558,453	14,334,109	1,224,344	-	1,224,344
983										
984	924	Property Insurance								
985				S		8,566,431	8,566,431	-	-	-
986				CAGW		-	-	-	-	-
987			PTD	SO		7,276,515	6,779,423	497,092	-	497,092
988					B2	15,842,945	15,345,854	497,092	-	497,092
989										
990	925	Injuries & Damages								
991			PTD	SO		28,637,203	26,680,866	1,956,337	-	1,956,337
992					B2	28,637,203	26,680,866	1,956,337	-	1,956,337
993										
994	926	Employee Pensions & Benefits								
995			LABOR	S		-	-	-	-	-
996			CUST	CN		-	-	-	-	-
997			LABOR	SO		-	-	-	-	-
998					B2	-	-	-	-	-
999										
1000	927	Franchise Requirements								
1001			DMSC	S		-	-	-	-	-
1002			DMSC	SO		-	-	-	-	-
1003					B2	-	-	-	-	-
1004										
1005	928	Regulatory Commission Expense								
1006			DMSC	S		17,113,062	14,680,209	2,432,853	-	2,432,853
1007			CUST	CN		-	-	-	-	-
1008			DMSC	SO		3,176,806	2,959,784	217,022	-	217,022
1009			CUST	CAGW		2,102,059	1,628,390	473,669	-	473,669
1010			DMSC	CAGE		176,225	176,225	-	-	-
1011			FERC	SG		1,888,635	1,736,725	151,910	-	151,910
1012					B2	24,456,787	21,181,333	3,275,454	-	3,275,454
1013										
1014	929	Duplicate Charges								
1015			LABOR	S		-	-	-	-	-
1016			LABOR	SO		(4,584,473)	(4,271,287)	(313,186)	-	(313,186)
1017					B2	(4,584,473)	(4,271,287)	(313,186)	-	(313,186)
1018										
1019	930	Misc General Expenses								
1020			PTD	S		210,961	206,961	4,000	-	4,000
1021			CUST	CAGE		-	-	-	-	-
1022			LABOR	SO		7,463,970	6,954,073	509,898	-	509,898
1023					B2	7,674,932	7,161,034	513,898	-	513,898
1024										
1025	931	Rents								
1026			PTD	S		604,852	573,468	31,384	-	31,384
1027			PTD	SO		5,643,944	5,258,380	385,563	-	385,563
1028					B2	6,248,796	5,831,849	416,947	-	416,947
1029										
1030	935	Maintenance of General Plant								
1031			G	S		415,575	404,350	11,225	-	11,225
1032			CUST	CN		59,388	55,272	4,116	-	4,116
1033			G	SO		20,327,122	18,938,485	1,388,638	-	1,388,638
1034					B2	20,802,085	19,398,107	1,403,978	-	1,403,978
1035										
1036	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**168,595,972**	**155,925,150**	**12,670,822**	**-**	**12,670,822**
1037										
1038	Summary of A&G Expense by Factor									
1039		S				29,080,525	26,369,725	2,710,801	1,956,337	4,667,137
1040		SO				136,420,270	127,100,785	9,319,485	-	9,319,485
1041		SG				1,888,635	1,736,725	151,910	-	151,910
1042		CN				215,822	200,865	14,957	-	14,957
1043		CAGW				2,102,059	1,628,390	473,669	-	473,669
1044		CAGE				176,225	176,225	-	-	-
1045	Total A&G Expense by Factor				B2	169,883,537	157,212,715	12,670,822	1,956,337	14,627,159
1046										
1047	**TOTAL O&M EXPENSE**				B2	**1,198,104,351**	**1,108,015,662**	**90,088,690**	**-**	**90,088,690**

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1048	403SP	Steam Depreciation								
1049			P	DGP		-	-	-	-	-
1050			P	DGU		-	-	-	-	-
1051			P	SG		-	-	-	-	-
1052			P	CAGW		5,285,711	4,094,652	1,191,060	-	1,191,060
1053			P	CAGE		149,337,296	149,337,296	-	-	-
1054			P	JBG		25,422,367	19,726,306	5,696,061	-	5,696,061
1055			P	S		-	-	-	-	-
1056					B3	180,045,374	173,158,254	6,887,121	-	6,887,121
1057										
1058	403NP	Nuclear Depreciation								
1059			P	DGP		-	-	-	-	-
1060						-	-	-	-	-
1061										
1062	403HP	Hydro Depreciation								
1063			P	DGP		-	-	-	-	-
1064			P	DGU		-	-	-	-	-
1065			P	CAGW		22,540,393	17,461,236	5,079,156	-	5,079,156
1066			P	CAGE		6,016,302	6,016,302	-	-	-
1067			P	CAGW		-	-	-	-	-
1068			P	CAGE		-	-	-	-	-
1069					B3	28,556,695	23,477,539	5,079,156	-	5,079,156
1070										
1071	403OP	Other Production Depreciation								
1072			P	DGU		-	-	-	-	-
1073			P	SG		-	-	-	-	-
1074			P	CAGW		41,508,127	32,154,862	9,353,265	-	9,353,265
1075			P	CAGE		70,696,589	70,696,589	-	-	-
1076			P	CAGE		-	-	-	-	-
1077			P	CAGE		-	-	-	-	-
1078					B3	112,204,716	102,851,451	9,353,265	-	9,353,265
1079										
1080	403TP	Transmission Depreciation								
1081			T	DGP		-	-	-	-	-
1082			T	DGU		-	-	-	-	-
1083			T	CAGW		23,296,197	18,046,731	5,249,466	-	5,249,466
1084			T	CAGE		70,843,206	70,843,206	-	-	-
1085			T	JBG		872,177	676,760	195,418	-	195,418
1086			T	SG		45,057	41,433	3,624	-	3,624
1087					B3	95,056,638	89,608,130	5,448,508	-	5,448,508
1088										
1089										
1090										
1091	403	Distribution Depreciation								
1092	360	Land & Land Right	DPW	S		426,413	421,522	4,891	-	4,891
1093	361	Structures	DPW	S		1,633,881	1,591,618	42,263	-	42,263
1094	362	Station Equipment	DPW	S		8,699,341	7,624,421	1,074,920	-	1,074,920
1095	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1096	364	Poles & Towers	DPW	S		37,969,761	34,211,900	3,757,861	-	3,757,861
1097	365	OH Conductors	DPW	S		19,736,932	18,062,867	1,674,065	-	1,674,065
1098	366	UG Conduit	DPW	S		8,363,279	7,739,209	624,070	-	624,070
1099	367	UG Conductor	DPW	S		18,997,849	18,348,048	649,801	-	649,801
1100	368	Line Trans	DPW	S		29,987,283	27,126,572	2,860,710	-	2,860,710
1101	369	Services	DPW	S		14,003,261	12,643,554	1,359,707	-	1,359,707
1102	370	Meters	DPW	S		6,448,597	6,002,801	445,795	-	445,795
1103	371	Inst Cust Prem	DPW	S		491,207	472,712	18,495	-	18,495
1104	372	Leased Property	DPW	S		-	-	-	-	-
1105	373	Street Lighting	DPW	S		2,149,163	2,026,783	122,380	-	122,380
1106					B3	148,906,967	136,272,009	12,634,958	-	12,634,958
1107										
1108	403GP	General Depreciation								
1109			G-SITUS	S		14,437,834	13,051,177	1,386,657	-	1,386,657
1110			G-DGP	DGP		-	-	-	-	-
1111			G-DGU	DGU		-	-	-	-	-
1112			P	SE		-	-	-	-	-
1113			CUST	CN		1,354,346	1,260,489	93,858	-	93,858
1114			G-SG	SG		1,486	1,367	120	-	120
1115			PTD	SO		15,033,628	14,006,613	1,027,015	-	1,027,015
1116			G-SG	CAGW		1,934,042	1,498,233	435,809	-	435,809
1117			G-SG	CAGE		5,950,645	5,950,645	-	-	-
1118			P	JBG		445,700	345,838	99,862	-	99,862
1119			P	JBE		214	166	48	-	48
1120			P	CAEE		27,268	27,268	-	-	-
1121			G-SG	CAGE		-	-	-	-	-
1122			G-SG	CAGE		-	-	-	-	-
1123					B3	39,185,163	36,141,795	3,043,369	-	3,043,369
1124										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1125	403GV0	General Vehicles								
1126			G-SG	SG		-	-	-	-	-
1127						-	-	-	-	-
1128										
1129	403MP	Mining Depreciation								
1130			P	CAEE		-	-	-	-	-
1131					B3	-	-	-	-	-
1132										
1133	403EP	Experimental Plant Depreciation								
1134			P	DGP		-	-	-	-	-
1135			P	SG		-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138				S		-	-	-	-	-
1139						-	-	-	-	-
1140										
1141										
1142	**TOTAL DEPRECIATION EXPENSE**				B3	**603,955,554**	**561,509,177**	**42,446,377**	**-**	**42,446,377**
1143										
1144	Summary of Depreciation Expense by Factor									
1145		S				163,344,801	149,323,186	14,021,615	-	14,021,615
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				46,543	42,800	3,744	-	3,744
1149		SO				15,033,628	14,006,613	1,027,015	-	1,027,015
1150		CN				1,354,346	1,260,489	93,858	-	93,858
1151		SE				-	-	-	-	-
1152		CAGW				94,564,470	73,255,714	21,308,756	-	21,308,756
1153		CAGE				302,844,039	302,844,039	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				27,268	27,268	-	-	-
1156		JBG				26,740,245	20,748,904	5,991,341	-	5,991,341
1157		JBE				214	166	48	-	48
1158	Total Depreciation Expense By Factor				B3	603,955,554	561,509,177	42,446,377	-	42,446,377
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161			I-SITUS	S		688,775	616,294	72,481	-	72,481
1162			I-SG	SG		-	-	-	-	-
1163			PTD	SO		340,763	317,484	23,279	-	23,279
1164			I-DGU	DGU		-	-	-	-	-
1165			CUST	CN		62,176	57,867	4,309	-	4,309
1166			I-SG	CAGW		-	-	-	-	-
1167			I-SG	CAGE		-	-	-	-	-
1168			I-DGP	DGP		-	-	-	-	-
1169					B4	1,091,714	991,645	100,069	-	100,069
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172			P	SG		-	-	-	-	-
1173			P	DGP		-	-	-	-	-
1174						-	-	-	-	-
1175										
1176	404IP	Amort of LT Plant - Intangible Plant								
1177			I-SITUS	S		4,708,703	4,708,703	-	-	-
1178			P	SE		-	-	-	-	-
1179			I-SG	SG		4,674,993	4,298,965	376,028	-	376,028
1180			PTD	SO		16,428,368	15,306,072	1,122,296	-	1,122,296
1181			CUST	CN		1,838,794	1,711,363	127,430	-	127,430
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185			I-SG	CAGE		-	-	-	-	-
1186			I-SG	CAGE		-	-	-	-	-
1187			I-SG	CAGW		9,687,248	7,504,364	2,182,883	-	2,182,883
1188			I-SG	CAGE		4,000,669	4,000,669	-	-	-
1189			P	JBG		2,178	1,690	488	-	488
1190			P	CAEW		-	-	-	-	-
1191			P	CAEE		47,931	47,931	-	-	-
1192			I-DGU	DGU		-	-	-	-	-
1193					B4	41,388,884	37,579,758	3,809,126	-	3,809,126
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196			P	SE		-	-	-	-	-
1197						-	-	-	-	-
1198										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1199	404OP	Amort of LT Plant - Other Plant								
1200			P	CAGE		-	-	-	-	-
1201			P	CAGE		-	-	-	-	-
1202					B4	-	-	-	-	-
1203										
1204										
1205	404HP	Amortization of Other Electric Plant								
1206			P	DGP		-	-	-	-	-
1207			P	DGU		-	-	-	-	-
1208			P	CAGW		274,203	212,416	61,788	-	61,788
1209			P	CAGE		-	-	-	-	-
1210			P	SG		-	-	-	-	-
1211					B4	274,203	212,416	61,788	-	61,788
1212										
1213	**Total Amortization of Limited Term Plant**				B4	42,754,801	38,783,819	3,970,982	-	3,970,982
1214										
1215										
1216	405	Amortization of Other Electric Plant								
1217			GP	S		-	-	-	-	-
1218										
1219					B4	-	-	-	-	-
1220										
1221	406	Amortization of Plant Acquisition Adj								
1222			P	S		-	-	-	-	-
1223			P	DGP		-	-	-	-	-
1224			P	DGU		-	-	-	-	-
1225			P	CAGW		-	-	-	-	-
1226			P	CAGE		4,935,341	4,935,341	-	-	-
1227			P	SG		-	-	-	-	-
1228			P	SO		-	-	-	-	-
1229					B4	4,935,341	4,935,341	-	-	-
1230	407	Amort of Prop Losses, Unrec Plant, etc								
1231			DPW	S		2,484,358	2,484,308	50	-	50
1232			GP	SO		-	-	-	-	-
1233			P	DGP		-	-	-	-	-
1234			P	SE		-	-	-	-	-
1235			P	CAGW		-	-	-	-	-
1236			P	CAGE		-	-	-	-	-
1237			P	CAEW		-	-	-	-	-
1238			P	SG-P		-	-	-	-	-
1239			P	SG		-	-	-	-	-
1240			P	TROJP		-	-	-	-	-
1241					B4	2,484,358	2,484,308	50	-	50
1242										
1243	**TOTAL AMORTIZATION EXPENSE**				B4	**50,174,500**	**46,203,468**	**3,971,032**	**-**	**3,971,032**
1244										
1245										
1246										
1247	Summary of Amortization Expense by Factor									
1248		S				7,881,836	7,809,306	72,531	-	72,531
1249		SE				-	-	-	-	-
1250		TROJP				-	-	-	-	-
1251		SG-P				-	-	-	-	-
1252		DGU				-	-	-	-	-
1253		SO				16,769,131	15,623,556	1,145,575	-	1,145,575
1254		JBG				2,178	1,690	488	-	488
1255		SSGCH				-	-	-	-	-
1256		CN				1,900,969	1,769,230	131,739	-	131,739
1257		CAGW				9,961,451	7,716,780	2,244,671	-	2,244,671
1258		CAGE				8,936,010	8,936,010	-	-	-
1259		CAEW				-	-	-	-	-
1260		CAEE				47,931	47,931	-	-	-
1261		SG				4,674,993	4,298,965	376,028	-	376,028
1262	Total Amortization Expense by Factor				B4	50,174,500	46,203,468	3,971,032	-	3,971,032
1263	408	Taxes Other Than Income								
1264			GP	S		45,142,848	32,469,568	12,673,280	-	12,673,280
1265			GP	GPS		123,087,912	114,679,220	8,408,692	-	8,408,692
1266			GP	SO		(2,580,279)	(2,404,008)	(176,271)	-	(176,271)
1267			P	SE		290,804	268,787	22,016	-	22,016
1268			P	SG		-	-	-	-	-
1269			DMSC	OPRV-ID		-	-	-	-	-
1270			GP	EXCTAX		-	-	-	-	-
1271			GP	CAGE		2,147,363	2,147,363	-	-	-
1272			P	CAEW		-	-	-	-	-
1273			P	CAEE		430,867	430,867	-	-	-
1274										
1275	**TOTAL TAXES OTHER THAN INCOME**				B5	168,519,515	147,591,798	20,927,717	-	20,927,717
1276										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1277										
1278	41140	Deferred Investment Tax Credit - Fed								
1279			PTD	CAGE		(3,496,410)	(3,496,410)	-	-	-
1280										
1281					B7	(3,496,410)	(3,496,410)	-	-	-
1282										
1283	41141	Deferred Investment Tax Credit - Idaho								
1284			PTD	CAGE		-	-	-	-	-
1285										
1286					B7	-	-	-	-	-
1287										
1288	TOTAL DEFERRED ITC				B7	(3,496,410)	(3,496,410)	-	-	-
1289										
1290										
1291	427	Interest on Long-Term Debt								
1292			GP	S		-	-	-	-	-
1293			GP	SNP		357,123,935	334,770,268	22,353,667	-	22,353,667
1294						357,123,935	334,770,268	22,353,667	-	22,353,667
1295										
1296	428	Amortization of Debt Disc & Exp								
1297			GP	SNP		5,085,187	4,766,887	318,300	-	318,300
1298						5,085,187	4,766,887	318,300	-	318,300
1299										
1300	429	Amortization of Premium on Debt								
1301			GP	SNP		(11,026)	(10,336)	(690)	-	(690)
1302						(11,026)	(10,336)	(690)	-	(690)
1303										
1304	431	Other Interest Expense								
1305			NUTIL	OTH		-	-	-	-	-
1306			GP	SO		-	-	-	-	-
1307			GP	SNP		13,148,451	12,325,442	823,009	-	823,009
1308						13,148,451	12,325,442	823,009	-	823,009
1309										
1310	432	AFUDC - Borrowed								
1311			GP	SNP		(30,250,717)	(28,357,216)	(1,893,501)	-	(1,893,501)
1312						(30,250,717)	(28,357,216)	(1,893,501)	-	(1,893,501)
1313										
1314		Total Elec. Interest Deductions for Tax			B6	345,095,830	323,495,045	21,600,785	-	21,600,785
1315										
1316		Non-Utility Portion of Interest								
1317			427 NUTIL	NUTIL		-	-	-	-	-
1318			428 NUTIL	NUTIL		-	-	-	-	-
1319			429 NUTIL	NUTIL		-	-	-	-	-
1320			431 NUTIL	NUTIL		-	-	-	-	-
1321										
1322		Total Non-utility interest				-	-	-	-	-
1323										
1324		Total Interest Deductions for Tax				345,095,830	323,495,045	21,600,785	-	21,600,785
1325										
1326										
1327	419	Interest & Dividends								
1328			GP	S		-	-	-	-	-
1329			GP	SNP		(59,683,489)	(55,947,685)	(3,735,804)	-	(3,735,804)
1330		Total Operating Deductions for Tax				(59,683,489)	(55,947,685)	(3,735,804)	-	(3,735,804)
1331										
1332										
1333	41010	Deferred Income Tax - Federal-DR								
1334			P	S		-	-	-	-	-
1335			P	CAEW		-	-	-	-	-
1336			GP	SCHMDEXP		-	-	-	-	-
1337			LABOR	SO		-	-	-	-	-
1338			GP	SNP		-	-	-	-	-
1339			P	SE		-	-	-	-	-
1340			PT	SG		-	-	-	-	-
1341			GP	GPS		-	-	-	-	-
1342			TAXDEPR	TAXDEPR		-	-	-	-	-
1343			CUST	CAEW		-	-	-	-	-
1344			CUST	CN		-	-	-	-	-
1345			P	JBE		-	-	-	-	-
1346			PT	CAGW		-	-	-	-	-
1347			PT	CAGE		-	-	-	-	-
1348			P	JBG		-	-	-	-	-
1349			P	CAEE		-	-	-	-	-
1350			DPW	SNPD		-	-	-	-	-
1351					B7	-	-	-	-	-
1352										
1353										
1354										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356			GP	S		-	-	-	-	-
1357			DPW	CIAC		-	-	-	-	-
1358			GP	SCHMDEXP		-	-	-	-	-
1359			GP	SNP		-	-	-	-	-
1360			PT	SG		-	-	-	-	-
1361			PT	SNPD		-	-	-	-	-
1362			LABOR	SO		-	-	-	-	-
1363			IBT	TAXDEPR		-	-	-	-	-
1364			CUST	JBG		-	-	-	-	-
1365			CUST	BADDEBT		-	-	-	-	-
1366			GP	GPS		-	-	-	-	-
1367			P	TROJD		-	-	-	-	-
1368			P	JBE		-	-	-	-	-
1369			PT	CAGW		-	-	-	-	-
1370			PT	CAGE		-	-	-	-	-
1371			P	SE		-	-	-	-	-
1372			P	CAEE		-	-	-	-	-
1373					B7	-	-	-	-	-
1374										
1375	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through								
1377			SCHMAF	S		-	-	-	-	-
1378			SCHMAF	SNP		-	-	-	-	-
1379			SCHMAF	SO		-	-	-	-	-
1380			SCHMAF	SE		-	-	-	-	-
1381			SCHMAF	TROJP		-	-	-	-	-
1382			SCHMAF	DGP		-	-	-	-	-
1383					B6	-	-	-	-	-
1384										
1385	SCHMAP	Additions - Permanent								
1386			P	S		-	-	-	-	-
1387			P	BADDEBT		-	-	-	-	-
1388			P	JBE		-	-	-	-	-
1389			P	SCHMDEXP		-	-	-	-	-
1390			P	CAEE		-	-	-	-	-
1391			P	CAGW		-	-	-	-	-
1392			P	CAGE		-	-	-	-	-
1393			LABOR	SNP		-	-	-	-	-
1394			SCHMAP-SO	SO		-	-	-	-	-
1395										
1396					B6	-	-	-	-	-
1397										
1398	SCHMAT	Additions - Temporary								
1399			SCHMAT-SITUS	S		-	-	-	-	-
1400			P	JBE		-	-	-	-	-
1401			DPW	CIAC		-	-	-	-	-
1402			SCHMAT-SNP	SNP		-	-	-	-	-
1403			P	TROJD		-	-	-	-	-
1404			P	CN		-	-	-	-	-
1405			SCHMAT-SE	SE		-	-	-	-	-
1406			P	SG		-	-	-	-	-
1407			SCHMAT-GPS	GPS		-	-	-	-	-
1408			SCHMAT-SO	SO		-	-	-	-	-
1409			SCHMAT-SNP	SNPD		-	-	-	-	-
1410			P	JBG		-	-	-	-	-
1411			CUST	BADDEBT		-	-	-	-	-
1412			P	CAGW		-	-	-	-	-
1413			P	CAGE		-	-	-	-	-
1414			SCHMAT-SE	CAEW		-	-	-	-	-
1415			SCHMAT-SE	CAEE		-	-	-	-	-
1416			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1417					B6	-	-	-	-	-
1418										
1419	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1420										
1421	SCHMDF	Deductions - Flow Through								
1422			SCHMDF	S		-	-	-	-	-
1423			SCHMDF	CAGW		-	-	-	-	-
1424			SCHMDF	CAGE		-	-	-	-	-
1425			SCHMDF	DGP		-	-	-	-	-
1426			SCHMDF	DGU		-	-	-	-	-
1427					B6	-	-	-	-	-

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1428	SCHMDF	Deductions - Permanent								
1429			SCHMDP	S		-	-	-	-	-
1430			P	SE		-	-	-	-	-
1431			P	CAEW		-	-	-	-	-
1432			P	CAEE		-	-	-	-	-
1433			PTD	SNP		-	-	-	-	-
1434			P	JBE		-	-	-	-	-
1435			P	SCHMDEXP		-	-	-	-	-
1436			SCHMDP-SO	SO		-	-	-	-	-
1437					B6	-	-	-	-	-
1438										
1439	SCHMDT	Deductions - Temporary								
1440			GP	S		-	-	-	-	-
1441			CUST	BADDEBT		-	-	-	-	-
1442			CUST	CN		-	-	-	-	-
1443			SCHMDT-SNP	SNP		-	-	-	-	-
1444			DPW	SNPD		-	-	-	-	-
1445			P	JBE		-	-	-	-	-
1446			P	SE		-	-	-	-	-
1447			SCHMDT-SG	SG		-	-	-	-	-
1448			SCHMDT-GPS	GPS		-	-	-	-	-
1449			SCHMDT-SO	SO		-	-	-	-	-
1450			TAXDEPR	TAXDEPR		-	-	-	-	-
1451			SCHMDT-SG	CAGW		-	-	-	-	-
1452			SCHMDT-SG	CAGE		-	-	-	-	-
1453			P	JBG		-	-	-	-	-
1454			P	CAEE		-	-	-	-	-
1455			P	TROJD		-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1459										
1460	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1461										
1462										
1463	40911	State Income Taxes								
1464			IBT	IBT		110,032,159	110,032,159	-	-	-
1465		Credits	IBT	IBT		-	-	-	-	-
1466				CAGE		-	-	-	-	-
1467			IBT	IBT		-	-	-	-	-
1468	**TOTAL STATE TAXES**				B6	110,032,159	110,032,159	-	-	-
1469										
1470										
1471	Calculation of Taxable Income:									
1472		Operating Revenues				4,893,947,869	4,556,402,318	337,545,551	-	337,545,551
1473		Operating Deductions:								
1474		O & M Expenses				1,198,104,351	1,108,015,662	90,088,690	-	90,088,690
1475		Depreciation Expense				603,955,554	561,509,177	42,446,377	-	42,446,377
1476		Amortization Expense				50,174,500	46,203,468	3,971,032	-	3,971,032
1477		Taxes Other Than Income				168,519,515	147,591,798	20,927,717	-	20,927,717
1478		Interest & Dividends (AFUDC-Equity)				(59,683,489)	(55,947,685)	(3,735,804)	-	(3,735,804)
1479		Misc Revenue & Expense				62,069	49,956	12,113	-	12,113
1480		Total Operating Deductions				1,961,132,501	1,807,422,375	153,710,125	-	153,710,125
1481		Other Deductions:								
1482		Interest Deductions				345,095,830	323,495,045	21,600,785	-	21,600,785
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				-	-	-	-	-
1485										
1486		Income Before State Taxes				2,587,719,538	2,425,484,897	162,234,641	-	162,234,641
1487										
1488		State Income Taxes				110,032,159	110,032,159	-	-	-
1489										
1490	Total Taxable Income					2,477,687,379	2,315,452,739	162,234,641	-	162,234,641
1491										
1492	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1493										
1494	Federal Income Tax - Calculated					867,190,583	810,408,459	56,782,124	-	56,782,124
1495										
1496	Adjustments to Calculated Tax:									
1497	40910	Fed. Credit	P	SE		-	-	-	-	-
1498	40910	Fed. Credit	P	JBE		-	-	-	-	-
1499	40910	Fed. Credit	P	SO		-	-	-	-	-
1500	40910	Fed. Credit	P	SG		-	-	-	-	-
1501	40910	Fed. Credit		CAGW		-	-	-	-	-
1502	40910	Fed. Credit		CAEE		-	-	-	-	-
1503	**FEDERAL INCOME TAX**					867,190,583	810,408,459	56,782,124	-	56,782,124
1504										
1505	**TOTAL OPERATING EXPENSES**					**2,994,542,321**	**2,780,314,268**	**214,228,053**	**-**	**214,228,053**

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1506	310	Land and Land Rights								
1507			P	DGP		-	-	-	-	-
1508			P	DGU		-	-	-	-	-
1509			P	SG		-	-	-	-	-
1510			P	CAGW		1,788,644	1,385,599	403,045	-	403,045
1511			P	CAGE		90,654,504	90,654,504	-	-	-
1512			P	JBG		1,161,925	901,587	260,337	-	260,337
1513			P	S		-	-	-	-	-
1514			P	CAGE		-	-	-	-	-
1515					B8	93,605,074	92,941,691	663,383	-	663,383
1516										
1517	311	Structures and Improvements								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		66,345,601	51,395,565	14,950,036	-	14,950,036
1522			P	CAGE		810,153,127	810,153,127	-	-	-
1523			P	JBG		138,544,048	107,502,276	31,041,772	-	31,041,772
1524			P	CAGE		-	-	-	-	-
1525					B8	1,015,042,776	969,050,968	45,991,808	-	45,991,808
1526										
1527	312	Boiler Plant Equipment								
1528			P	DGP		-	-	-	-	-
1529			P	DGU		-	-	-	-	-
1530			P	SG		-	-	-	-	-
1531			P	CAGW		121,609,126	94,206,241	27,402,884	-	27,402,884
1532			P	CAGE		3,367,709,334	3,367,709,334	-	-	-
1533			P	JBG		699,760,763	542,974,424	156,786,339	-	156,786,339
1534			P	S		-	-	-	-	-
1535					B8	4,189,079,222	4,004,889,999	184,189,224	-	184,189,224
1536										
1537	314	Turbogenerator Units								
1538			P	DGP		-	-	-	-	-
1539			P	DGU		-	-	-	-	-
1540			P	SG		-	-	-	-	-
1541			P	CAGW		55,982,762	43,367,844	12,614,918	-	12,614,918
1542			P	CAGE		736,537,767	736,537,767	-	-	-
1543			P	JBG		205,415,884	159,391,005	46,024,879	-	46,024,879
1544			P	CAGE		-	-	-	-	-
1545					B8	997,936,414	939,296,617	58,639,797	-	58,639,797
1546										
1547	315	Accessory Electric Equipment								
1548			P	DGP		-	-	-	-	-
1549			P	DGU		-	-	-	-	-
1550			P	SG		-	-	-	-	-
1551			P	CAGW		13,355,117	10,345,732	3,009,385	-	3,009,385
1552			P	CAGE		415,054,797	415,054,797	-	-	-
1553			P	JBG		60,410,855	46,875,376	13,535,479	-	13,535,479
1554			P	CAGE		-	-	-	-	-
1555					B8	488,820,769	472,275,905	16,544,864	-	16,544,864
1556										
1557										
1558										
1559	316	Misc Power Plant Equipment								
1560			P	DGP		-	-	-	-	-
1561			P	DGU		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563			P	CAGW		321,058	248,712	72,346	-	72,346
1564			P	CAGE		26,636,472	26,636,472	-	-	-
1565			P	JBG		4,114,765	3,192,823	921,942	-	921,942
1566			P	CAGE		-	-	-	-	-
1567					B8	31,072,295	30,078,007	994,288	-	994,288
1568										
1569	317	Steam Plant ARO								
1570			P	S		-	-	-	-	-
1571						-	-	-	-	-
1572										
1573	SP	Unclassified Steam Plant - Account 300								
1574			P	CAGW		-	-	-	-	-
1575			P	CAGE		(5,219,655)	(5,219,655)	-	-	-
1576			P	SG		6,507,117	5,983,724	523,393	-	523,393
1577						1,287,462	764,069	523,393	-	523,393
1578										
1579										
1580	**Total Steam Production Plant**				B8	**6,816,844,012**	**6,509,297,255**	**307,546,757**	**-**	**307,546,757**
1581										
1582										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1583	Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-
1585		JBG				1,109,408,240	860,837,491	248,570,749	-	248,570,749
1586		JBE				-	-	-	-	-
1587		SG				6,507,117	5,983,724	523,393	-	523,393
1588		CAGW				259,402,308	200,949,693	58,452,615	-	58,452,615
1589		CAGE				5,441,526,346	5,441,526,346	-	-	-
1590		SSGCH				-	-	-	-	-
1591	Total Steam Production Plant by Factor				B8	6,816,844,012	6,509,297,255	307,546,757	-	307,546,757
1592	320	Land and Land Rights								
1593			P	DGP		-	-	-	-	-
1594			P	SG		-	-	-	-	-
1595						-	-	-	-	-
1596										
1597	321	Structures and Improvements								
1598			P	DGP		-	-	-	-	-
1599			P	SG		-	-	-	-	-
1600						-	-	-	-	-
1601										
1602	322	Reactor Plant Equipment								
1603			P	DGP		-	-	-	-	-
1604			P	SG		-	-	-	-	-
1605						-	-	-	-	-
1606										
1607	323	Turbogenerator Units								
1608			P	DGP		-	-	-	-	-
1609			P	SG		-	-	-	-	-
1610						-	-	-	-	-
1611										
1612	324	Land and Land Rights								
1613			P	DGP		-	-	-	-	-
1614			P	SG		-	-	-	-	-
1615						-	-	-	-	-
1616										
1617	325	Misc. Power Plant Equipment								
1618			P	DGP		-	-	-	-	-
1619			P	SG		-	-	-	-	-
1620						-	-	-	-	-
1621										
1622										
1623	NP	Unclassified Nuclear Plant - Acct 300								
1624			P	SG		-	-	-	-	-
1625						-	-	-	-	-
1626										
1627										
1628	**Total Nuclear Production Plant**					-	-	-	-	-
1629										
1630										
1631										
1632	Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-
1634		DGU				-	-	-	-	-
1635		SG				-	-	-	-	-
1636										
1637	Total Nuclear Plant by Factor					-	-	-	-	-
1638										
1639	330	Land and Land Rights								
1640			P	DGP		-	-	-	-	-
1641			P	DGU		-	-	-	-	-
1642			P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773
1643			P	CAGE		5,946,696	5,946,696	-	-	-
1644			P	CAGW		-	-	-	-	-
1645			P	CAGE		-	-	-	-	-
1646					B8	31,316,716	25,599,943	5,716,773	-	5,716,773
1647										
1648	331	Structures and Improvements								
1649			P	DGP		-	-	-	-	-
1650			P	DGU		-	-	-	-	-
1651			P	CAGW		227,102,335	175,928,059	51,174,276	-	51,174,276
1652			P	CAGE		15,526,982	15,526,982	-	-	-
1653			P	CAGW		-	-	-	-	-
1654			P	CAGE		-	-	-	-	-
1655					B8	242,629,316	191,455,040	51,174,276	-	51,174,276
1656										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1657	332	Reservoirs, Dams & Waterways								
1658			P	DGP		-	-	-	-	-
1659			P	DGU		-	-	-	-	-
1660			P	CAGW		384,506,425	297,863,379	86,643,046	-	86,643,046
1661			P	CAGE		92,231,192	92,231,192	-	-	-
1662			P	CAGW		-	-	-	-	-
1663			P	CAGE		-	-	-	-	-
1664					B8	476,737,617	390,094,571	86,643,046	-	86,643,046
1665										
1666	333	Water Wheel, Turbines, & Generators								
1667			P	DGP		-	-	-	-	-
1668			P	DGU		-	-	-	-	-
1669			P	CAGW		80,476,316	62,342,125	18,134,192	-	18,134,192
1670			P	CAGE		40,332,992	40,332,992	-	-	-
1671			P	CAGW		-	-	-	-	-
1672			P	CAGE		-	-	-	-	-
1673					B8	120,809,308	102,675,117	18,134,192	-	18,134,192
1674										
1675	334	Accessory Electric Equipment								
1676			P	DGP		-	-	-	-	-
1677			P	DGU		-	-	-	-	-
1678			P	CAGW		64,773,268	50,177,534	14,595,733	-	14,595,733
1679			P	CAGE		11,500,608	11,500,608	-	-	-
1680			P	CAGW		-	-	-	-	-
1681			P	CAGE		-	-	-	-	-
1682					B8	76,273,876	61,678,143	14,595,733	-	14,595,733
1683										
1684										
1685										
1686	335	Misc. Power Plant Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		2,190,668	1,697,033	493,636	-	493,636
1690			P	CAGE		169,700	169,700	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	2,360,369	1,866,733	493,636	-	493,636
1694										
1695	336	Roads, Railroads & Bridges								
1696			P	DGP		-	-	-	-	-
1697			P	DGU		-	-	-	-	-
1698			P	CAGW		17,947,096	13,902,973	4,044,122	-	4,044,122
1699			P	CAGE		2,068,425	2,068,425	-	-	-
1700			P	CAGW		-	-	-	-	-
1701			P	CAGE		-	-	-	-	-
1702					B8	20,015,521	15,971,398	4,044,122	-	4,044,122
1703										
1704	337	Hydro Plant ARO								
1705			P	S		-	-	-	-	-
1706						-	-	-	-	-
1707										
1708	HP	Unclassified Hydro Plant - Acct 300								
1709			P	S		-	-	-	-	-
1710			P	DGU		-	-	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713			P	CAGW		-	-	-	-	-
1714			P	CAGE		-	-	-	-	-
1715						-	-	-	-	-
1716										
1717	**Total Hydraulic Plant**				B8	**970,142,722**	**789,340,944**	**180,801,778**	**-**	**180,801,778**
1718										
1719	Summary of Hydraulic Plant by Factor									
1720		S				-	-	-	-	-
1721		SG				-	-	-	-	-
1722		CAGW				802,366,128	621,564,350	180,801,778	-	180,801,778
1723		CAGE				167,776,594	167,776,594	-	-	-
1724		DGP				-	-	-	-	-
1725		DGU				-	-	-	-	-
1726	Total Hydraulic Plant by Factor				B8	970,142,722	789,340,944	180,801,778	-	180,801,778
1727										
1728	340	Land and Land Rights								
1729			P	CAGW		-	-	-	-	-
1730			P	DGU		-	-	-	-	-
1731			P	CAGW		2,816,036	2,181,482	634,553	-	634,553
1732			P	CAGE		40,126,798	40,126,798	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	42,942,833	42,308,280	634,553	-	634,553
1735										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1736	341	Structures and Improvements								
1737			P	CAGW		-	-	-	-	-
1738			P	DGU		-	-	-	-	-
1739			P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1740			P	CAGE		167,224,144	167,224,144	-	-	-
1741			P	CAGE		-	-	-	-	-
1742					B8	224,635,318	211,698,528	12,936,790	-	12,936,790
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745			P	CAGW		-	-	-	-	-
1746			P	DGU		-	-	-	-	-
1747			P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1748			P	CAGE		14,233,005	14,233,005	-	-	-
1749			P	CAGE		-	-	-	-	-
1750					B8	15,855,672	15,490,027	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753			P	S		-	-	-	-	-
1754			P	DGU		-	-	-	-	-
1755			P	SG		-	-	-	-	-
1756			P	CAGW		954,950,995	739,766,391	215,184,605	-	215,184,605
1757			P	CAGE		1,937,775,902	1,937,775,902	-	-	-
1758			P	CAGE		-	-	-	-	-
1759					B8	2,892,726,898	2,677,542,293	215,184,605	-	215,184,605
1760										
1761	344	Generators								
1762			P	S		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	SG		-	-	-	-	-
1765			P	CAGW		130,363,646	100,988,055	29,375,591	-	29,375,591
1766			P	CAGE		336,173,312	336,173,312	-	-	-
1767			P	CAGE		-	-	-	-	-
1768					B8	466,536,958	437,161,368	29,375,591	-	29,375,591
1769										
1770	345	Accessory Electric Plant								
1771			P	CAGW		-	-	-	-	-
1772			P	DGU		-	-	-	-	-
1773			P	CAGW		87,463,939	67,755,186	19,708,753	-	19,708,753
1774			P	CAGE		236,733,231	236,733,231	-	-	-
1775			P	CAGE		-	-	-	-	-
1776					B8	324,197,170	304,488,417	19,708,753	-	19,708,753
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781			P	SG		-	-	-	-	-
1782			P	DGU		-	-	-	-	-
1783			P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1784			P	CAGE		11,066,378	11,066,378	-	-	-
1785					B8	15,094,757	14,187,020	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788			P	S		-	-	-	-	-
1789						-	-	-	-	-
1790										
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792			P	S		-	-	-	-	-
1793			P	SG		-	-	-	-	-
1794			P	CAGW		-	-	-	-	-
1795			P	CAGE		-	-	-	-	-
1796						-	-	-	-	-
1797										
1798	**Total Other Production Plant**				B8	**3,981,989,608**	**3,702,875,933**	**279,113,675**	**-**	**279,113,675**
1799										
1800	Summary of Other Production Plant by Factor									
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				-	-	-	-	-
1804		CAGW				1,238,656,837	959,543,162	279,113,675	-	279,113,675
1805		CAGE				2,743,332,771	2,743,332,771	-	-	-
1806		SSGCT				-	-	-	-	-
1807	Total of Other Production Plant by Factor				B8	3,981,989,608	3,702,875,933	279,113,675	-	279,113,675
1808										
1809	Experimental Plant									
1810	103	Experimental Plant								
1811			P	DGP		-	-	-	-	-
1812	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1813										
1814	**TOTAL PRODUCTION PLANT**				B8	**11,768,976,342**	**11,001,514,132**	**767,462,211**	**-**	**767,462,211**

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1815	350	Land and Land Rights								
1816			T	DGP		-	-	-	-	-
1817			T	DGU		-	-	-	-	-
1818			T	CAGW		30,213,137	23,405,037	6,808,100	-	6,808,100
1819			T	CAGE		197,527,081	197,527,081	-	-	-
1820			T	JBG		1,061,187	823,421	237,767	-	237,767
1821			T	SG		100,388	92,313	8,075	-	8,075
1822					B8	228,901,794	221,847,852	7,053,941	-	7,053,941
1823										
1824	352	Structures and Improvements								
1825			T	S		-	-	-	-	-
1826			T	DGP		-	-	-	-	-
1827			T	DGU		-	-	-	-	-
1828			T	CAGW		41,399,263	32,070,529	9,328,734	-	9,328,734
1829			T	CAGE		156,523,653	156,523,653	-	-	-
1830			T	JBG		1,391,649	1,079,840	311,809	-	311,809
1831			T	SG		3,167	2,913	255	-	255
1832					B8	199,317,732	189,676,934	9,640,798	-	9,640,798
1833										
1834	353	Station Equipment								
1835			T	DGP		-	-	-	-	-
1836			T	DGU		-	-	-	-	-
1837			T	CAGW		439,342,290	340,342,763	98,999,527	-	98,999,527
1838			T	CAGE		1,328,591,488	1,328,591,488	-	-	-
1839			T	JBG		32,252,278	25,025,927	7,226,350	-	7,226,350
1840			T	SG		952,147	875,562	76,585	-	76,585
1841					B8	1,801,138,202	1,694,835,740	106,302,463	-	106,302,463
1842										
1843	354	Towers and Fixtures								
1844			T	DGP		-	-	-	-	-
1845			T	DGU		-	-	-	-	-
1846			T	CAGW		171,796,868	133,084,890	38,711,977	-	38,711,977
1847			T	CAGE		1,025,090,445	1,025,090,445	-	-	-
1848			T	JBG		14,240,850	11,050,087	3,190,763	-	3,190,763
1849			T	SG		123,630	113,686	9,944	-	9,944
1850					B8	1,211,251,792	1,169,339,108	41,912,684	-	41,912,684
1851										
1852	355	Poles and Fixtures								
1853			T	DGP		-	-	-	-	-
1854			T	DGU		-	-	-	-	-
1855			T	CAGW		244,678,073	189,543,354	55,134,719	-	55,134,719
1856			T	CAGE		473,134,065	473,134,065	-	-	-
1857			T	JBG		3,944	3,060	884	-	884
1858			T	SG		661,717	608,492	53,225	-	53,225
1859					B8	718,477,798	663,288,971	55,188,827	-	55,188,827
1860										
1861	356	Clearing and Grading								
1862			T	DGP		-	-	-	-	-
1863			T	DGU		-	-	-	-	-
1864			T	CAGW		293,496,816	227,361,489	66,135,327	-	66,135,327
1865			T	CAGE		756,496,369	756,496,369	-	-	-
1866			T	JBG		7,623,350	5,915,284	1,708,065	-	1,708,065
1867			T	SG		1,498,865	1,378,305	120,560	-	120,560
1868					B8	1,059,115,400	991,151,448	67,963,952	-	67,963,952
1869										
1870	357	Underground Conduit								
1871			T	DGP		-	-	-	-	-
1872			T	DGU		-	-	-	-	-
1873			T	CAGW		234,233	181,452	52,781	-	52,781
1874			T	CAGE		3,286,477	3,286,477	-	-	-
1875			T	SG		-	-	-	-	-
1876					B8	3,520,710	3,467,929	52,781	-	52,781
1877										
1878	358	Underground Conductors								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		322,933	250,165	72,768	-	72,768
1882			T	CAGE		7,712,420	7,712,420	-	-	-
1883			T	SG		-	-	-	-	-
1884					B8	8,035,354	7,962,586	72,768	-	72,768
1885										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1886	359	Roads and Trails								
1887			T	DGP		-	-	-	-	-
1888			T	DGU		-	-	-	-	-
1889			T	CAGW		7,055,229	5,465,433	1,589,795	-	1,589,795
1890			T	CAGE		4,851,683	4,851,683	-	-	-
1891			T	SG		15,883	14,605	1,278	-	1,278
1892					B8	11,922,795	10,331,722	1,591,073	-	1,591,073
1893										
1894	TP	Unclassified Trans Plant - Acct 300								
1895			T	SG		-	-	-	-	-
1896			T	CAGW		2,452,927	1,900,194	552,732	-	552,732
1897			T	CAGE		35,972,262	35,972,262	-	-	-
1898						38,425,189	37,872,457	552,732	-	552,732
1899										
1900	TS0	Unclassified Trans Sub Plant - Acct 300								
1901			T	SG		-	-	-	-	-
1902						-	-	-	-	-
1903										
1904	**TOTAL TRANSMISSION PLANT**				B8	**5,280,106,766**	**4,989,774,747**	**290,332,019**	**-**	**290,332,019**
1905	Summary of Transmission Plant by Factor									
1906		JBG				56,573,257	43,897,619	12,675,638	-	12,675,638
1907		JBE				-	-	-	-	-
1908		CAGW				1,230,991,769	953,605,308	277,386,461	-	277,386,461
1909		CAGE				3,989,185,944	3,989,185,944	-	-	-
1910		SG				3,355,796	3,085,876	269,920	-	269,920
1911	Total Transmission Plant by Factor				B8	5,280,106,766	4,989,774,747	290,332,019	-	290,332,019
1912	360	Land and Land Rights								
1913			DPW	S		62,027,569	60,346,838	1,680,731	-	1,680,731
1914					B8	62,027,569	60,346,838	1,680,731	-	1,680,731
1915										
1916	361	Structures and Improvements								
1917			DPW	S		99,491,482	96,989,210	2,502,271	-	2,502,271
1918					B8	99,491,482	96,989,210	2,502,271	-	2,502,271
1919										
1920	362	Station Equipment								
1921			DPW	S		901,388,478	852,637,895	48,750,583	-	48,750,583
1922					B8	901,388,478	852,637,895	48,750,583	-	48,750,583
1923										
1924	363	Storage Battery Equipment								
1925			DPW	S		-	-	-	-	-
1926					B8	-	-	-	-	-
1927										
1928	364	Poles, Towers & Fixtures								
1929			DPW	S		1,060,001,858	963,566,847	96,435,011	-	96,435,011
1930					B8	1,060,001,858	963,566,847	96,435,011	-	96,435,011
1931										
1932	365	Overhead Conductors								
1933			DPW	S		697,925,549	636,827,754	61,097,795	-	61,097,795
1934					B8	697,925,549	636,827,754	61,097,795	-	61,097,795
1935										
1936	366	Underground Conduit								
1937			DPW	S		333,916,252	317,240,649	16,675,603	-	16,675,603
1938					B8	333,916,252	317,240,649	16,675,603	-	16,675,603
1939										
1940										
1941										
1942										
1943	367	Underground Conductors								
1944			DPW	S		781,861,062	758,369,204	23,491,858	-	23,491,858
1945					B8	781,861,062	758,369,204	23,491,858	-	23,491,858
1946										
1947	368	Line Transformers								
1948			DPW	S		1,207,094,675	1,103,688,897	103,405,778	-	103,405,778
1949					B8	1,207,094,675	1,103,688,897	103,405,778	-	103,405,778
1950										
1951	369	Services								
1952			DPW	S		664,227,903	608,592,955	55,634,948	-	55,634,948
1953					B8	664,227,903	608,592,955	55,634,948	-	55,634,948
1954										
1955	370	Meters								
1956			DPW	S		179,301,742	167,742,524	11,559,218	-	11,559,218
1957					B8	179,301,742	167,742,524	11,559,218	-	11,559,218
1958										
1959	371	Installations on Customers' Premises								
1960			DPW	S		8,824,833	8,314,003	510,830	-	510,830
1961					B8	8,824,833	8,314,003	510,830	-	510,830
1962										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1963	372	Leased Property								
1964			DPW	S		-	-	-	-	-
1965					B8	-	-	-	-	-
1966										
1967	373	Street Lights								
1968			DPW	S		61,094,145	56,880,717	4,213,428	-	4,213,428
1969					B8	61,094,145	56,880,717	4,213,428	-	4,213,428
1970										
1971	DP	Unclassified Dist Plant - Acct 300								
1972			DPW	S		17,880,961	16,457,280	1,423,681	-	1,423,681
1973						17,880,961	16,457,280	1,423,681	-	1,423,681
1974										
1975	DS0	Unclassified Dist Sub Plant - Acct 300								
1976			DPW	S		-	-	-	-	-
1977						-	-	-	-	-
1978										
1979										
1980	**TOTAL DISTRIBUTION PLANT**				B8	**6,075,036,510**	**5,647,654,774**	**427,381,736**	**-**	**427,381,736**
1981										
1982	Summary of Distribution Plant by Factor									
1983		S				6,075,036,510	5,647,654,774	427,381,736	-	427,381,736
1984										
1985	Total Distribution Plant by Factor				B8	6,075,036,510	5,647,654,774	427,381,736	-	427,381,736
1986	389	Land and Land Rights								
1987			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
1988			CUST	CN		1,128,506	1,050,299	78,207	-	78,207
1989			G-DGU	DGU		-	-	-	-	-
1990			G-SG	SG		-	-	-	-	-
1991			G-SG	CAGW		-	-	-	-	-
1992			G-SG	CAGE		1,560	1,560	-	-	-
1993			PTD	SO		7,516,302	7,002,830	513,473	-	513,473
1994					B8	21,396,610	19,706,105	1,690,506	-	1,690,506
1995										
1996	390	Structures and Improvements								
1997			G-SITUS	S		120,175,971	106,473,883	13,702,088	-	13,702,088
1998			G-DGP	DGP		-	-	-	-	-
1999			G-DGU	CAEE		8,922	8,922	-	-	-
2000			CUST	CN		11,006,618	10,243,848	762,770	-	762,770
2001			G-SG	SG		-	-	-	-	-
2002			G-SG	CAGW		3,252,622	2,519,690	732,932	-	732,932
2003			G-SG	CAGE		4,285,807	4,285,807	-	-	-
2004			PTD	JBG		19,191	14,891	4,300	-	4,300
2005			PTD	SO		94,953,725	88,467,007	6,486,718	-	6,486,718
2006					B8	233,702,855	212,014,047	21,688,808	-	21,688,808
2007										
2008	391	Office Furniture & Equipment								
2009			G-SITUS	S		10,434,278	9,314,525	1,119,753	-	1,119,753
2010			G-DGP	DGP		-	-	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		7,472,259	6,954,424	517,835	-	517,835
2013			G-SG	SG		-	-	-	-	-
2014			P	SE		-	-	-	-	-
2015			PTD	SO		66,335,302	61,803,637	4,531,664	-	4,531,664
2016			G-SG	CAGW		622,136	481,947	140,190	-	140,190
2017			G-SG	CAGE		3,115,534	3,115,534	-	-	-
2018			P	JBG		440,508	341,809	98,699	-	98,699
2019			P	JBE		1,070	829	241	-	241
2020			P	CAEE		50,087	50,087	-	-	-
2021			G-SG	CAGE		-	-	-	-	-
2022			G-SG	CAGE		-	-	-	-	-
2023					B8	88,471,174	82,062,792	6,408,382	-	6,408,382
2024										
2025	392	Transportation Equipment								
2026			G-SITUS	S		78,090,766	73,089,906	5,000,861	-	5,000,861
2027			PTD	SO		7,325,117	6,824,705	500,412	-	500,412
2028			G-SG	SG		-	-	-	-	-
2029			CUST	CN		-	-	-	-	-
2030			G-DGU	DGU		-	-	-	-	-
2031			P	SE		-	-	-	-	-
2032			G-DGP	DGP		-	-	-	-	-
2033			G-SG	CAGW		5,319,719	4,120,996	1,198,723	-	1,198,723
2034			G-SG	CAGE		13,307,544	13,307,544	-	-	-
2035			P	JBG		1,485,029	1,152,297	332,731	-	332,731
2036			P	CAEW		-	-	-	-	-
2037			P	CAEE		429,830	429,830	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	105,958,005	98,925,278	7,032,727	-	7,032,727
2041										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	393	Stores Equipment								
2043			G-SITUS	S		8,766,277	7,999,282	766,995	-	766,995
2044			G-DGP	DGP		-	-	-	-	-
2045			G-DGU	DGU		-	-	-	-	-
2046			PTD	SO		184,262	171,674	12,588	-	12,588
2047			G-SG	SG		-	-	-	-	-
2048			G-SG	CAGW		693,647	537,344	156,303	-	156,303
2049			G-SG	CAGE		4,052,047	4,052,047	-	-	-
2050			G-SG	JBG		666,857	517,443	149,414	-	149,414
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	14,363,090	13,277,789	1,085,300	-	1,085,300
2053										
2054	394	Tools, Shop & Garage Equipment								
2055			G-SITUS	S		33,133,195	30,255,010	2,878,185	-	2,878,185
2056			G-DGP	DGP		-	-	-	-	-
2057			G-SG	SG		-	-	-	-	-
2058			PTD	SO		3,728,196	3,473,507	254,690	-	254,690
2059			P	SE		-	-	-	-	-
2060			G-DGU	DGU		-	-	-	-	-
2061			G-SG	CAGW		2,873,986	2,226,374	647,612	-	647,612
2062			G-SG	CAGE		18,746,828	18,746,828	-	-	-
2063			P	JBG		3,241,063	2,514,880	726,183	-	726,183
2064			P	CAEW		-	-	-	-	-
2065			P	CAEE		5,617	5,617	-	-	-
2066			G-SG	CAGE		-	-	-	-	-
2067			G-SG	CAGE		-	-	-	-	-
2068					B8	61,728,886	57,222,216	4,506,670	-	4,506,670
2069										
2070	395	Laboratory Equipment								
2071			G-SITUS	S		22,169,532	20,533,682	1,635,851	-	1,635,851
2072			G-DGP	DGP		-	-	-	-	-
2073			G-DGU	DGU		-	-	-	-	-
2074			PTD	SO		4,613,280	4,298,126	315,154	-	315,154
2075			P	SE		-	-	-	-	-
2076			G-SG	SG		-	-	-	-	-
2077			G-SG	CAGW		1,428,014	1,106,231	321,783	-	321,783
2078			G-SG	CAGE		4,958,061	4,958,061	-	-	-
2079			P	JBG		201,359	156,243	45,116	-	45,116
2080			P	CAEW		-	-	-	-	-
2081			P	CAEE		-	-	-	-	-
2082			G-SG	CAGE		-	-	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084					B8	33,370,246	31,052,343	2,317,903	-	2,317,903
2085										
2086	396	Power Operated Equipment								
2087			G-SITUS	S		115,312,425	107,975,349	7,337,076	-	7,337,076
2088			G-DGP	DGP		-	-	-	-	-
2089			G-SG	SG		-	-	-	-	-
2090			PTD	SO		1,660,741	1,547,288	113,453	-	113,453
2091			G-DGU	DGU		-	-	-	-	-
2092			P	SE		-	-	-	-	-
2093			G-SG	CAGW		2,436,124	1,887,178	548,946	-	548,946
2094			G-SG	CAGE		30,569,756	30,569,756	-	-	-
2095			P	JBG		9,659,135	7,494,938	2,164,197	-	2,164,197
2096			P	CAEW		-	-	-	-	-
2097			P	CAEE		45,031	45,031	-	-	-
2098			G-SG	CAGE		-	-	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100					B8	159,683,212	149,519,541	10,163,671	-	10,163,671
2101	397	Communication Equipment								
2102			G-SITUS	S		167,611,930	154,570,748	13,041,182	-	13,041,182
2103			G-DGP	DGP		-	-	-	-	-
2104			G-DGU	DGU		-	-	-	-	-
2105			PTD	SO		75,828,975	70,648,755	5,180,220	-	5,180,220
2106			CUST	CN		3,492,668	3,250,622	242,045	-	242,045
2107			G-SG	SG		138,684	127,529	11,155	-	11,155
2108			P	SE		-	-	-	-	-
2109			G-SG	CAGW		37,830,288	29,305,771	8,524,516	-	8,524,516
2110			G-SG	CAGE		103,077,915	103,077,915	-	-	-
2111			P	JBG		4,350,792	3,375,966	974,826	-	974,826
2112			P	CAEW		-	-	-	-	-
2113			P	CAEE		315,570	315,570	-	-	-
2114			G-SG	CAGE		-	-	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116					B8	392,646,821	364,672,876	27,973,944	-	27,973,944
2117										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	398	Misc. Equipment								
2119			G-SITUS	S		2,509,589	2,309,394	200,195	-	200,195
2120			G-DGP	DGP		-	-	-	-	-
2121			G-DGU	DGU		-	-	-	-	-
2122			CUST	CN		216,484	201,482	15,003	-	15,003
2123			PTD	SO		2,698,816	2,514,448	184,368	-	184,368
2124			P	SE		-	-	-	-	-
2125			G-SG	SG		-	-	-	-	-
2126			G-SG	CAGW		332,394	257,494	74,900	-	74,900
2127			G-SG	CAGE		1,905,870	1,905,870	-	-	-
2128			P	JBG		118,228	91,739	26,490	-	26,490
2129			P	CAEW		-	-	-	-	-
2130			P	CAEE		561	561	-	-	-
2131			G-SG	CAGE		-	-	-	-	-
2132					B8	7,781,944	7,280,988	500,956	-	500,956
2133										
2134	399	Coal Mine								
2135			P	SE		-	-	-	-	-
2136			P	CAEW		-	-	-	-	-
2137			P	CAEE		300,793,362	300,793,362	-	-	-
2138	MP		P	JBE		-	-	-	-	-
2139					B8	300,793,362	300,793,362	-	-	-
2140										
2141	399L	WIDCO Capital Lease								
2142			P	SE		-	-	-	-	-
2143						-	-	-	-	-
2144										
2145		Remove Capital Leases				-	-	-	-	-
2146						-	-	-	-	-
2147										
2148	1011390	General Capital Leases								
2149			G-SITUS	S		8,321,260	8,321,260	-	-	-
2150			P	CAGW		3,724,450	2,885,198	839,252	-	839,252
2151			P	CAGE		9,406,508	9,406,508	-	-	-
2152			PTD	SO		3,314,888	3,088,433	226,455	-	226,455
2153					B9	24,767,106	23,701,399	1,065,707	-	1,065,707
2154										
2155		Remove Capital Leases				(24,767,106)	(23,701,399)	(1,065,707)	-	(1,065,707)
2156					B9	-	-	-	-	-
2157										
2158	1011392	General Vehicles Capital Leases								
2159			LABOR	SO		-	-	-	-	-
2160					B9	-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163					B9	-	-	-	-	-
2164										
2165	GP	Unclassified Gen Plant - Acct 300								
2166			G-SITUS	S		-	-	-	-	-
2167			PTD	SO		4,165,425	3,880,866	284,559	-	284,559
2168			CUST	CN		-	-	-	-	-
2169			G-SG	SG		-	-	-	-	-
2170			G-SG	CAGE		-	-	-	-	-
2171			G-DGU	CAGW		-	-	-	-	-
2172						4,165,425	3,880,866	284,559	-	284,559
2173										
2174	399G	Unclassified Gen Plant - Acct 300								
2175			G-SITUS	S		-	-	-	-	-
2176			PTD	SO		-	-	-	-	-
2177			G-SG	SG		-	-	-	-	-
2178			G-DGP	DGP		-	-	-	-	-
2179			G-DGU	DGU		-	-	-	-	-
2180						-	-	-	-	-
2181										
2182	**TOTAL GENERAL PLANT**				B8	**1,424,061,629**	**1,340,408,203**	**83,653,427**	**-**	**83,653,427**
2183										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2184	Summary of General Plant by Factor									
2185		S				579,275,466	532,494,454	46,781,012	-	46,781,012
2186		JBG				20,182,162	15,660,206	4,521,956	-	4,521,956
2187		JBE				1,070	829	241	-	241
2188		SG				138,684	127,529	11,155	-	11,155
2189		SO				272,325,029	253,721,276	18,603,753	-	18,603,753
2190		SE				-	-	-	-	-
2191		CN				23,316,535	21,700,675	1,615,860	-	1,615,860
2192		DEU				-	-	-	-	-
2193		CAGW				58,513,379	45,328,223	13,185,157	-	13,185,157
2194		CAGE				193,427,430	193,427,430	-	-	-
2195		CAEW				-	-	-	-	-
2196		CAEE				301,648,981	301,648,981	-	-	-
2197		SSGCT				-	-	-	-	-
2198		SSGCH				-	-	-	-	-
2199		Less Capital Leases				(24,767,106)	(23,701,399)	(1,065,707)	-	(1,065,707)
2200	Total General Plant by Factor				B8	1,424,061,629	1,340,408,203	83,653,427	-	83,653,427
2201	301	Organization								
2202			I-SITUS	S		-	-	-	-	-
2203			PTD	SO		-	-	-	-	-
2204			I-SG	CAGW		-	-	-	-	-
2205			I-SG	CAGE		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207					B8	-	-	-	-	-
2208	302	Franchise & Consent								
2209			I-SITUS	S		1,000,000	1,000,000	-	-	-
2210			I-SG	SG		-	-	-	-	-
2211			I-SG	CAGW		-	-	-	-	-
2212			I-SG	CAGE		-	-	-	-	-
2213			I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758
2214			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2215			I-DGP	DGP		-	-	-	-	-
2216			I-DGU	DGU		-	-	-	-	-
2217					B8	162,831,812	129,607,054	33,224,758	-	33,224,758
2218										
2219	303	Miscellaneous Intangible Plant								
2220			I-SITUS	S		14,199,575	12,691,527	1,508,049	-	1,508,049
2221			I-SG	SG		1,581,299	1,454,109	127,190	-	127,190
2222			PTD	SO		358,927,372	334,407,421	24,519,951	-	24,519,951
2223			P	SE		-	-	-	-	-
2224			CUST	CN		124,551,989	115,920,408	8,631,581	-	8,631,581
2225			I-SG	CAGW		78,563,172	60,860,080	17,703,092	-	17,703,092
2226			I-SG	CAGE		71,005,645	71,005,645	-	-	-
2227			P	JBG		87,838	68,157	19,681	-	19,681
2228			P	CAEW		-	-	-	-	-
2229			P	CAEE		3,687,563	3,687,563	-	-	-
2230			I-SG	CAGE		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232					B8	652,604,454	600,094,910	52,509,543	-	52,509,543
2233	303	Less Non-Utility Plant								
2234			I-SITUS	S		-	-	-	-	-
2235					B8	652,604,454	600,094,910	52,509,543	-	52,509,543
2236	IP	Unclassified Intangible Plant - Acct 300								
2237			I-SITUS	S		-	-	-	-	-
2238			I-SG	SG		-	-	-	-	-
2239			I-DGU	DGU		-	-	-	-	-
2240			PTD	SO		-	-	-	-	-
2241						-	-	-	-	-
2242										
2243	**TOTAL INTANGIBLE PLANT**				B8	**815,436,266**	**729,701,964**	**85,734,302**	**-**	**85,734,302**
2244										
2245	Summary of Intangible Plant by Factor									
2246		S				15,199,575	13,691,527	1,508,049	-	1,508,049
2247		JBG				87,838	68,157	19,681	-	19,681
2248		JBE				-	-	-	-	-
2249		SG				1,581,299	1,454,109	127,190	-	127,190
2250		SO				358,927,372	334,407,421	24,519,951	-	24,519,951
2251		CN				124,551,989	115,920,408	8,631,581	-	8,631,581
2252		CAGW				226,008,740	175,080,889	50,927,850	-	50,927,850
2253		CAGE				85,391,889	85,391,889	-	-	-
2254		CAEW				-	-	-	-	-
2255		CAEE				3,687,563	3,687,563	-	-	-
2256		SSGCT				-	-	-	-	-
2257		SSGCH				-	-	-	-	-
2258		SE				-	-	-	-	-
2259	Total Intangible Plant by Factor				B8	815,436,266	729,701,964	85,734,302	-	85,734,302
2260	Summary of Unclassified Plant (Account 106)									
2261		DP				17,880,961	16,457,280	1,423,681	-	1,423,681
2262		DS0				-	-	-	-	-
2263		GP				4,165,425	3,880,866	284,559	-	284,559
2264		HP				-	-	-	-	-
2265		NP				-	-	-	-	-
2266		OP				-	-	-	-	-
2267		TP				38,425,189	37,872,457	552,732	-	552,732
2268		TS0				-	-	-	-	-
2269		IP				-	-	-	-	-
2270		MP								
2271		SP				1,287,462	764,069	523,393	-	523,393
2272	Total Unclassified Plant by Factor					61,759,037	58,974,671	2,784,366	-	2,784,366
2273										
2274	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,363,617,513**	**23,709,053,820**	**1,654,563,693**	**-**	**1,654,563,693**

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2275	Summary of Electric Plant by Factor									
2276		S				6,669,586,537	6,193,915,741	475,670,796	-	475,670,796
2277		SE				-	-	-	-	-
2278		JBG				1,186,251,496	920,463,474	265,788,023	-	265,788,023
2279		JBE				1,070	829	241	-	241
2280		SG				11,582,897	10,651,238	931,658	-	931,658
2281		SO				631,252,401	588,128,697	43,123,704	-	43,123,704
2282		CN				147,868,524	137,621,083	10,247,441	-	10,247,441
2283		DEU				-	-	-	-	-
2284		CAGW				3,815,939,162	2,956,071,625	859,867,537	-	859,867,537
2285		CAGE				12,620,640,975	12,620,640,975	-	-	-
2286		CAEW				-	-	-	-	-
2287		CAEE				305,336,543	305,336,543	-	-	-
2288		SSGCH				-	-	-	-	-
2289		SSGCT				-	-	-	-	-
2290		Less Capital Leases				(24,767,106)	(23,701,399)	(1,065,707)	-	(1,065,707)
2291					B8	25,363,692,499	23,709,128,805	1,654,563,693	-	1,654,563,693
2292	105	Plant Held For Future Use								
2293			DPW	S		9,784,767	9,784,767	-	-	-
2294			P	SG		-	-	-	-	-
2295			T	SG		-	-	-	-	-
2296			P	SG		-	-	-	-	-
2297			P	SE		4,480,993	4,141,745	339,248	-	339,248
2298			P	SG		-	-	-	-	-
2299			P	CAGW		168,923	130,859	38,064	-	38,064
2300			P	CAGE		12,461,170	12,461,170	-	-	-
2301			P	CAEW		-	-	-	-	-
2302			P	CAEE		26,460,692	26,460,692	-	-	-
2303	**Total Plant Held For Future Use**				B10	53,356,544	52,979,232	377,312	-	377,312
2304										
2305	114	Electric Plant Acquisition Adjustments								
2306			P	S		-	-	-	-	-
2307			P	SG		-	-	-	-	-
2308			P	CAGW		-	-	-	-	-
2309			P	CAGE		144,614,797	144,614,797	-	-	-
2310			P	DGP		-	-	-	-	-
2311	**Total Electric Plant Acquisition Adjustments**				B15	144,614,797	144,614,797	-	-	-
2312										
2313	115	Accum Provision for Asset Acquisition Adjustments								
2314			P	S		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	CAGW		-	-	-	-	-
2317			P	CAGE		(105,569,490)	(105,569,490)	-	-	-
2318			P	DGP		-	-	-	-	-
2319					B15	(105,569,490)	(105,569,490)	-	-	-
2320										
2321	120	Nuclear Fuel								
2322			P	SE		-	-	-	-	-
2323	**Total Nuclear Fuel**					-	-	-	-	-
2324										
2325	124	Weatherization								
2326			DMSC	S		1,446,245	(476,263)	1,922,508	-	1,922,508
2327			DMSC	SO		(4,454)	(4,149)	(304)	-	(304)
2328					B16	1,441,791	(480,412)	1,922,203	-	1,922,203
2329										
2330	182W	Weatherization								
2331			DMSC	S		7,962,050	7,962,050	-	-	-
2332			DMSC	SG		-	-	-	-	-
2333			DMSC	SGCT		-	-	-	-	-
2334			DMSC	SO		-	-	-	-	-
2335					B16	7,962,050	7,962,050	-	-	-
2336										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2337	186W	Weatherization								
2338			DMSC	S		-	-	-	-	-
2339			DMSC	CN		-	-	-	-	-
2340			DMSC	CNP		-	-	-	-	-
2341			DMSC	SG		-	-	-	-	-
2342			DMSC	SO		-	-	-	-	-
2343					B16	-	-	-	-	-
2344										
2345	**Total Weatherization**					9,403,841	7,481,637	1,922,203	-	1,922,203
2346										
2347	151	Fuel Stock								
2348			P	DEU		-	-	-	-	-
2349			P	SE		-	-	-	-	-
2350			P	CAEW		2,372,126	1,834,885	537,241	-	537,241
2351			P	CAEE		201,491,497	201,491,497	-	-	-
2352			P	JBE		26,557,969	20,577,234	5,980,735	-	5,980,735
2353			P	CAEE		-	-	-	-	-
2354			P	CAEE		-	-	-	-	-
2355	**Total Fuel Stock**				B13	230,421,591	223,903,616	6,517,975	-	6,517,975
2356										
2357	152	Fuel Stock - Undistributed								
2358			P	SE		-	-	-	-	-
2359			P	CAEW		-	-	-	-	-
2360			P	CAEE		-	-	-	-	-
2361						-	-	-	-	-
2362										
2363	25316	DG&T Working Capital Deposit								
2364			P	SE		-	-	-	-	-
2365			P	CAEW		-	-	-	-	-
2366			P	CAEE		(3,674,000)	(3,674,000)	-	-	-
2367					B13	(3,674,000)	(3,674,000)	-	-	-
2368										
2369	25317	DG&T Working Capital Deposit								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		(2,857,201)	(2,857,201)	-	-	-
2373					B13	(2,857,201)	(2,857,201)	-	-	-
2374										
2375	25319	Provo Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		-	-	-	-	-
2379						-	-	-	-	-
2380										
2381		Total Fuel Stock			B13	223,890,390	217,372,415	6,517,975	-	6,517,975
2382	154	Materials and Supplies								
2383			MSS	S		91,978,395	87,599,703	4,378,691	-	4,378,691
2384			MSS	SG		728,766	670,148	58,617	-	58,617
2385			MSS	SE		-	-	-	-	-
2386			MSS	SO		161,357	150,334	11,023	-	11,023
2387			MSS	SNPPS		-	-	-	-	-
2388			MSS	SNPPH		-	-	-	-	-
2389			MSS	SNPD		(1,692,093)	(1,582,686)	(109,407)	-	(109,407)
2390			MSS	SNPT		-	-	-	-	-
2391			MSS	DGU		-	-	-	-	-
2392			MSS	DGP		-	-	-	-	-
2393			MSS	JBE		-	-	-	-	-
2394			MSS	SNPP		-	-	-	-	-
2395			MSS	CAGW		6,832,732	5,293,073	1,539,659	-	1,539,659
2396			MSS	CAGE		108,563,671	108,563,671	-	-	-
2397			MSS	JBG		5,507,654	4,273,625	1,234,029	-	1,234,029
2398			MSS	CAEW		-	-	-	-	-
2399			MSS	CAEE		6,237,725	6,237,725	-	-	-
2400			MSS	CAGE		-	-	-	-	-
2401	**Total Materials and Supplies**				B13	218,318,205	211,205,593	7,112,612	-	7,112,612
2402										
2403	163	Stores Expense Undistributed								
2404			MSS	SO		-	-	-	-	-
2405										
2406					B13	-	-	-	-	-
2407										
2408	25318	Provo Working Capital Deposit								
2409			MSS	SNPPS		-	-	-	-	-
2410			MSS	CAGW		-	-	-	-	-
2411			MSS	CAGE		(273,000)	(273,000)	-	-	-
2412					B13	(273,000)	(273,000)	-	-	-
2413										
2414		Total Materials & Supplies			B13	218,045,205	210,932,593	7,112,612	-	7,112,612
2415										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments								
2417			DMSC	S		12,559,251	12,559,251	-	-	-
2418			GP	GPS		2,253,980	2,100,000	153,980	-	153,980
2419			PT	SG		1,287,681	1,184,107	103,573	-	103,573
2420			PT	CAGW		863,304	668,771	194,533	-	194,533
2421			PT	CAGE		112,482	112,482	-	-	-
2422			P	CAEW		4,055	3,136	918	-	918
2423			P	CAEE		4,000,395	4,000,395	-	-	-
2424			P	SE		-	-	-	-	-
2425			PTD	SO		15,687,885	14,616,175	1,071,710	-	1,071,710
2426	**Total Prepayments**				B15	36,769,033	35,244,318	1,524,715	-	1,524,715
2427										
2428	182M	Misc Regulatory Assets								
2429			P	S		246,180,531	242,222,419	3,958,112	-	3,958,112
2430			DEFSG	SG		-	-	-	-	-
2431			P	CAGE		-	-	-	-	-
2432			P	CAGE		3,554,346	3,554,346	-	-	-
2433			P	CAGW		-	-	-	-	-
2434			P	JBG		-	-	-	-	-
2435			P	SE		10,608,209	9,805,081	803,128	-	803,128
2436			P	CAEW		-	-	-	-	-
2437			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2438			T	SO		15,150,380	14,115,389	1,034,991	-	1,034,991
2439					B11	264,885,257	259,089,026	5,796,231	-	5,796,231
2440										
2441	186M	Misc Deferred Debits								
2442			T	S		15,426,362	15,426,362	-	-	-
2443			P	CAEW		-	-	-	-	-
2444			P	CAEE		-	-	-	-	-
2445			DEFSG	SG		15,857,195	14,581,738	1,275,457	-	1,275,457
2446			LABOR	SO		12,133	11,304	829	-	829
2447			P	SE		-	-	-	-	-
2448			P	CAGW		20,836,493	16,141,286	4,695,207	-	4,695,207
2449			DEFSG	CAGE		33,375,015	33,375,015	-	-	-
2450			P	CAEW		-	-	-	-	-
2451			P	CAEE		10,882,698	10,882,698	-	-	-
2452			P	JBE		-	-	-	-	-
2453			GP	EXCTAX		-	-	-	-	-
2454	**Total Misc. Deferred Debits**				B11	96,389,895	90,418,402	5,971,493	-	5,971,493
2455										
2456	Working Capital									
2457	CWC	Cash Working Capital								
2458			CWC	S		-	-	-	-	-
2459			CWC	SO		-	-	-	-	-
2460			CWC	SE		-	-	-	-	-
2461					B14	-	-	-	-	-
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	GP	SNP		-	-	-	-	-
2465	135	Working Funds	GP	SG		-	-	-	-	-
2466	141	Other A/R	GP	SO		-	-	-	-	-
2467	143	Other A/R	GP	SO		40,047,726	37,311,884	2,735,841	-	2,735,841
2468	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO		(6,483,742)	(6,040,808)	(442,934)	-	(442,934)
2470	232	A/P	P	CAEE		(2,286,528)	(2,286,528)	-	-	-
2471	232	A/P	T	CAGE		(77,679)	(77,679)	-	-	-
2472	232	A/P	P	S		(129,949)	(129,949)	-	-	-
2473	2533	Other Misc. Df. Crd	P	SE		-	-	-	-	-
2474	2533	Other Misc. Df. Crd	P	CAEW		-	-	-	-	-
2475	2533	Other Misc. Df. Crd	P	CAEE		(5,918,491)	(5,918,491)	-	-	-
2476	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2477	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2478	230	Asset Retir. Oblig.	P	CAEE		(7,497,641)	(7,497,641)	-	-	-
2479	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2480	254105	ARO Reg Liability	P	S		282,973	-	282,973	-	282,973
2481	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P	CAEE		(365,111)	(365,111)	-	-	-
2484	2533	Cholla Reclamatior	P	CAEE		-	-	-	-	-
2485					B14	17,551,755	14,975,874	2,575,881	-	2,575,881
2486										
2487	**Total Working Capital**					17,551,755	14,975,874	2,575,881	-	2,575,881

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2488	Miscellaneous Rate Base									
2489	18221	Unrec Plant & Reg Study Costs								
2490			P	S		-	-	-	-	-
2491										
2492						-	-	-	-	-
2493										
2494	18222	Nuclear Plant - Trojan								
2495			P	S		-	-	-	-	-
2496			P	TROJP		-	-	-	-	-
2497			P	TROJD		-	-	-	-	-
2498					B14	-	-	-	-	-
2499										
2500										
2501										
2502	1869	Misc Deferred Debits-Trojan								
2503			P	S		-	-	-	-	-
2504			P	SNPPN		-	-	-	-	-
2505						-	-	-	-	-
2506										
2507	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2508										
2509	**TOTAL RATE BASE ADDITIONS**					**959,337,227**	**927,538,806**	**31,798,422**	**-**	**31,798,422**
2510	235	Customer Service Deposits								
2511			CUST	S		-	-	-	-	-
2512			CUST	CN		-	-	-	-	-
2513	**Total Customer Service Deposits**				B15	-	-	-	-	-
2514										
2515	2281	Prop Ins	PTD	SO		-	-	-	-	-
2516	2282	Inj & Dam	PTD	SO		(55,092,205)	(51,328,607)	(3,763,597)	-	(3,763,597)
2517	2283	Pen & Ben	PTD	SO		(3,547,551)	(3,305,202)	(242,349)	-	(242,349)
2518	2283	Pen & Ben	PTD	S		-	-	-	-	-
2519	254	Ins Prov	PTD	SO		-	-	-	-	-
2520					B15	(58,639,756)	(54,633,809)	(4,005,947)	-	(4,005,947)
2521										
2522	22841	Accum Misc Oper Provisions - Other								
2523			P	S		-	-	-	-	-
2524			P	CAGW		(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2525					B15	(1,339,579)	(1,037,724)	(301,855)	-	(301,855)
2526										
2527	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2528	230	ARO	P	TROJP		-	-	-	-	-
2529	254105	ARO	P	TROJP		-	-	-	-	-
2530	254	Regulatory Liabil	P	CAEE		-	-	-	-	-
2531	254	Regulatory Liabil	P	CAGE		-	-	-	-	-
2532	254		P	S		(37,828,867)	(37,550,412)	(278,455)	-	(278,455)
2533					B15	(37,828,867)	(37,550,412)	(278,455)	-	(278,455)
2534										
2535	252	Customer Advances for Construction								
2536			DPW	S		(499,896)	(499,896)	-	-	-
2537			T	SG		322,409	296,476	25,933	-	25,933
2538			T	CAGE		(23,153,685)	(23,153,685)	-	-	-
2539			DPW	CAGW		-	-	-	-	-
2540			CUST	CN		-	-	-	-	-
2541	**Total Customer Advances for Constr.**				B19	(23,331,172)	(23,357,104)	25,933	-	25,933
2542										
2543	25398	SO2 Emissions								
2544			P	S		-	-	-	-	-
2545						-	-	-	-	-
2546										
2547	25399	Other Deferred Credits								
2548			P	S		(2,611,642)	(2,519,449)	(92,193)	-	(92,193)
2549			GP	GPS		-	-	-	-	-
2550			GP	SO		(23,027,471)	(21,454,360)	(1,573,111)	-	(1,573,111)
2551			P	CAGW		(1,100)	(852)	(248)	-	(248)
2552			P	CAGE		4,764,556	4,764,556	-	-	-
2553			P	SG		(9,150,311)	(8,414,315)	(735,996)	-	(735,996)
2554			P	CAEW		-	-	-	-	-
2555			P	CAEE		-	-	-	-	-
2556			P	SE		-	-	-	-	-
2557					B19	(30,025,968)	(27,624,420)	(2,401,548)	-	(2,401,548)
2558										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2559	190	Accumulated Deferred Income Taxes								
2560			P	S		30,575,444	28,760,322	1,815,122	-	1,815,122
2561			CUST	CN		-	-	-	-	-
2562			LABOR	SO		47,789,330	44,524,625	3,264,705	-	3,264,705
2563			P	IBT		-	-	-	-	-
2564			CUST	BADDEBT		4,030,720	3,468,853	561,867	-	561,867
2565			P	TROJD		2,047,353	1,585,592	461,761	-	461,761
2566			P	SG		8,849,303	8,137,518	711,784	-	711,784
2567			P	SE		965,677	892,567	73,110	-	73,110
2568			PTD	SNP		-	-	-	-	-
2569			P	CAGW		330,526	256,046	74,479	-	74,479
2570			P	CAGE		38,134,660	38,134,660	-	-	-
2571			P	CAEW		-	-	-	-	-
2572			P	CAEE		1,218,811	1,218,811	-	-	-
2573			DPW	JBE		1,249,208	967,892	281,316	-	281,316
2574			DPW	SNPD		-	-	-	-	-
2575										
2576	**Total Accum Deferred Income Taxes**				B19	135,191,032	127,946,888	7,244,144	-	7,244,144
2577										
2578	281	Accumulated Deferred Income Taxes								
2579			P	S		-	-	-	-	-
2580			PT	SG		(232,361,233)	(213,671,498)	(18,689,734)	-	(18,689,734)
2581			PT	CAGW		-	-	-	-	-
2582			PT	CAGE		-	-	-	-	-
2583			T	SNPT		-	-	-	-	-
2584					B19	(232,361,233)	(213,671,498)	(18,689,734)	-	(18,689,734)
2585										
2586	282	Accumulated Deferred Income Taxes								
2587			GP	S		4,857,606	4,857,606	-	-	-
2588			ACCMDIT	DITBAL		(3,719,921,401)	(3,490,133,844)	(229,787,557)	-	(229,787,557)
2589			GP	SCHMDEXP		-	-	-	-	-
2590			LABOR	SO		(1,079,174)	(1,005,450)	(73,723)	-	(73,723)
2591			PTD	SNP		-	-	-	-	-
2592			P	CAGW		-	-	-	-	-
2593			P	CAGE		(3,548,154)	(3,548,154)	-	-	-
2594			P	CAEW		-	-	-	-	-
2595			P	CAEE		(5,135,672)	(5,135,672)	-	-	-
2596			P	CN		-	-	-	-	-
2597			P	JBG		-	-	-	-	-
2598			P	SG		-	-	-	-	-
2599					B19	(3,724,826,795)	(3,494,965,515)	(229,861,280)	-	(229,861,280)
2600										
2601	283	Accumulated Deferred Income Taxes								
2602			GP	S		(99,009,144)	(97,507,001)	(1,502,143)	-	(1,502,143)
2603			P	SG		(31,995)	(29,421)	(2,573)	-	(2,573)
2604			P	SE		-	-	-	-	-
2605			LABOR	SO		(19,060,427)	(17,758,323)	(1,302,104)	-	(1,302,104)
2606			GP	GPS		(8,527,524)	(7,944,970)	(582,554)	-	(582,554)
2607			PTD	SNP		(2,926,027)	(2,742,876)	(183,150)	-	(183,150)
2608			P	TROJD		-	-	-	-	-
2609			PTD	SNPD		-	-	-	-	-
2610			P	CAGW		(2,570,036)	(1,990,915)	(579,121)	-	(579,121)
2611			P	CAGE		(1,382,187)	(1,382,187)	-	-	-
2612			P	CAEW		-	-	-	-	-
2613			P	CAEE		(5,330,348)	(5,330,348)	-	-	-
2614			P	JBE		-	-	-	-	-
2615			P	SGCT		-	-	-	-	-
2616										
2617					B19	(138,837,687)	(134,686,041)	(4,151,646)	-	(4,151,646)
2618										
2619	**TOTAL ACCUM DEF INCOME TAX**				B19	(3,960,834,683)	(3,715,376,167)	(245,458,517)	-	(245,458,517)
2620	255	Accumulated Investment Tax Credit								
2621			PTD	S		-	-	-	-	-
2622			PTD	ITC84		-	-	-	-	-
2623			PTD	ITC85		(192,117)	(166,450)	(25,667)	-	(25,667)
2624			PTD	ITC86		(390,503)	(339,246)	(51,257)	-	(51,257)
2625			PTD	ITC88		(91,389)	(77,717)	(13,672)	-	(13,672)
2626			PTD	ITC89		(226,595)	(191,997)	(34,598)	-	(34,598)
2627			PTD	ITC90		(188,812)	(181,423)	(7,389)	-	(7,389)
2628			PTD	SG		(165,065)	(151,789)	(13,277)	-	(13,277)
2629	**Total Accumulated ITC**				B19	(1,254,481)	(1,108,622)	(145,860)	-	(145,860)
2630										
2631	**TOTAL RATE BASE DEDUCTIONS**					**(4,113,254,505)**	**(3,860,688,257)**	**(252,566,248)**	**-**	**(252,566,248)**
2632										
2633										
2634										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2635	108SP	Steam Prod Plant Accumulated Depr								
2636			P	S		-	-	-	-	-
2637			P	DGP		-	-	-	-	-
2638			P	DGU		-	-	-	-	-
2639			P	SG		-	-	-	-	-
2640			P	CAGW		(152,830,334)	(118,392,195)	(34,438,139)	-	(34,438,139)
2641			P	CAGE		(1,982,127,701)	(1,982,127,701)	-	-	-
2642			P	JBG		(508,228,770)	(394,356,526)	(113,872,244)	-	(113,872,244)
2643			P	CAGE		-	-	-	-	-
2644					B17	(2,643,186,806)	(2,494,876,423)	(148,310,383)	-	(148,310,383)
2645										
2646	108NP	Nuclear Prod Plant Accumulated Depr								
2647			P	DGP		-	-	-	-	-
2648			P	DGU		-	-	-	-	-
2649			P	SG		-	-	-	-	-
2650						-	-	-	-	-
2651										
2652										
2653	108HP	Hydraulic Prod Plant Accum Depr								
2654			P	S		199,466	199,466	-	-	-
2655			P	DGP		-	-	-	-	-
2656			P	DGU		-	-	-	-	-
2657			P	CAGW		(233,291,966)	(180,722,944)	(52,569,022)	-	(52,569,022)
2658			P	CAGE		(57,571,267)	(57,571,267)	-	-	-
2659			P	CAGW		-	-	-	-	-
2660			P	CAGE		-	-	-	-	-
2661					B17	(290,663,767)	(238,094,745)	(52,569,022)	-	(52,569,022)
2662										
2663	108OP	Other Production Plant - Accum Depr								
2664			P	S		-	-	-	-	-
2665			P	DGU		-	-	-	-	-
2666			P	DGP		-	-	-	-	-
2667			P	SG		-	-	-	-	-
2668			P	CAGW		(335,863,856)	(260,181,720)	(75,682,136)	-	(75,682,136)
2669			P	CAGE		(382,192,184)	(382,192,184)	-	-	-
2670			P	CAGE		-	-	-	-	-
2671					B17	(718,056,040)	(642,373,904)	(75,682,136)	-	(75,682,136)
2672										
2673	108EP	Experimental Plant - Accum Depr								
2674			P	DGP		-	-	-	-	-
2675			P	SG		-	-	-	-	-
2676						-	-	-	-	-
2677										
2678	**TOTAL PRODUCTION PLANT DEPR**					**(3,651,906,612)**	**(3,375,345,072)**	**(276,561,541)**	**-**	**(276,561,541)**
2679										
2680	Summary of Prod Plant Depreciation by Factor									
2681		S				199,466	199,466	-	-	-
2682		DGP				-	-	-	-	-
2683		DGU				-	-	-	-	-
2684		SG				-	-	-	-	-
2685		CAGW				(721,986,156)	(559,296,859)	(162,689,296)	-	(162,689,296)
2686		CAGE				(2,421,891,152)	(2,421,891,152)	-	-	-
2687		JBG				(508,228,770)	(394,356,526)	(113,872,244)	-	(113,872,244)
2688		SSGCT				-	-	-	-	-
2689	Total of Prod Plant Depreciation by Factor					(3,651,906,612)	(3,375,345,072)	(276,561,541)	-	(276,561,541)
2690										
2691										
2692	108TP	Transmission Plant Accumulated Depr								
2693			T	DGP		-	-	-	-	-
2694			T	DGU		-	-	-	-	-
2695			T	CAGW		(464,817,127)	(360,077,208)	(104,739,919)	-	(104,739,919)
2696			T	CAGE		(884,810,422)	(884,810,422)	-	-	-
2697			T	JBG		(45,355,821)	(35,193,529)	(10,162,292)	-	(10,162,292)
2698			T	SG		(1,031,326)	(948,372)	(82,954)	-	(82,954)
2699	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,396,014,695)**	**(1,281,029,531)**	**(114,985,164)**	**-**	**(114,985,164)**
2700	108360	Land and Land Rights								
2701			DPW	S		(8,715,484)	(8,562,867)	(152,617)	-	(152,617)
2702					B17	(8,715,484)	(8,562,867)	(152,617)	-	(152,617)
2703										
2704	108361	Structures and Improvements								
2705			DPW	S		(20,933,355)	(20,074,659)	(858,697)	-	(858,697)
2706					B17	(20,933,355)	(20,074,659)	(858,697)	-	(858,697)
2707										
2708	108362	Station Equipment								
2709			DPW	S		(242,053,325)	(223,792,479)	(18,260,846)	-	(18,260,846)
2710					B17	(242,053,325)	(223,792,479)	(18,260,846)	-	(18,260,846)
2711										

SEPTEMBER 2014 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2712	108363	Storage Battery Equipment								
2713			DPW	S		-	-	-	-	-
2714					B17	-	-	-	-	-
2715										
2716	108364	Poles, Towers & Fixtures								
2717			DPW	S		(553,899,093)	(496,514,504)	(57,384,589)	-	(57,384,589)
2718					B17	(553,899,093)	(496,514,504)	(57,384,589)	-	(57,384,589)
2719										
2720	108365	Overhead Conductors								
2721			DPW	S		(291,206,146)	(262,438,918)	(28,767,228)	-	(28,767,228)
2722					B17	(291,206,146)	(262,438,918)	(28,767,228)	-	(28,767,228)
2723										
2724	108366	Underground Conduit								
2725			DPW	S		(143,116,962)	(134,208,091)	(8,908,871)	-	(8,908,871)
2726					B17	(143,116,962)	(134,208,091)	(8,908,871)	-	(8,908,871)
2727										
2728	108367	Underground Conductors								
2729			DPW	S		(338,685,867)	(328,189,761)	(10,496,106)	-	(10,496,106)
2730					B17	(338,685,867)	(328,189,761)	(10,496,106)	-	(10,496,106)
2731										
2732	108368	Line Transformers								
2733			DPW	S		(462,651,771)	(411,930,265)	(50,721,506)	-	(50,721,506)
2734					B17	(462,651,771)	(411,930,265)	(50,721,506)	-	(50,721,506)
2735										
2736	108369	Services								
2737			DPW	S		(253,895,928)	(231,404,912)	(22,491,016)	-	(22,491,016)
2738					B17	(253,895,928)	(231,404,912)	(22,491,016)	-	(22,491,016)
2739										
2740	108370	Meters								
2741			DPW	S		(85,911,483)	(82,709,169)	(3,202,314)	-	(3,202,314)
2742					B17	(85,911,483)	(82,709,169)	(3,202,314)	-	(3,202,314)
2743										
2744										
2745										
2746	108371	Installations on Customers' Premises								
2747			DPW	S		(7,140,641)	(6,789,942)	(350,698)	-	(350,698)
2748					B17	(7,140,641)	(6,789,942)	(350,698)	-	(350,698)
2749										
2750	108372	Leased Property								
2751			DPW	S		-	-	-	-	-
2752					B17	-	-	-	-	-
2753										
2754	108373	Street Lights								
2755			DPW	S		(29,139,308)	(27,267,958)	(1,871,350)	-	(1,871,350)
2756					B17	(29,139,308)	(27,267,958)	(1,871,350)	-	(1,871,350)
2757										
2758	108D00	Unclassified Dist Plant - Acct 300								
2759			DPW	S		-	-	-	-	-
2760						-	-	-	-	-
2761										
2762	108DS	Unclassified Dist Sub Plant - Acct 300								
2763			DPW	S		-	-	-	-	-
2764						-	-	-	-	-
2765										
2766	108DP	Unclassified Dist Sub Plant - Acct 300								
2767			DPW	S		6,480,605	6,385,032	95,573	-	95,573
2768						6,480,605	6,385,032	95,573	-	95,573
2769										
2770										
2771	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,430,868,758)**	**(2,227,498,493)**	**(203,370,265)**	**-**	**(203,370,265)**
2772										
2773	Summary of Distribution Plant Depr by Factor									
2774		S				(2,430,868,758)	(2,227,498,493)	(203,370,265)	-	(203,370,265)
2775										
2776	Total Distribution Depreciation by Factor				B17	(2,430,868,758)	(2,227,498,493)	(203,370,265)	-	(203,370,265)

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2777	108GP	General Plant Accumulated Depr								
2778			G-SITUS	S		(195,724,326)	(174,442,415)	(21,281,911)	-	(21,281,911)
2779			G-DGP	DGP		-	-	-	-	-
2780			G-DGU	DGU		-	-	-	-	-
2781			G-SG	SG		-	-	-	-	-
2782			CUST	CN		(7,198,705)	(6,699,828)	(498,878)	-	(498,878)
2783			PTD	SO		(94,693,598)	(88,224,651)	(6,468,948)	-	(6,468,948)
2784			P	SE		-	-	-	-	-
2785			G-SG	CAGW		(18,993,432)	(14,713,533)	(4,279,899)	-	(4,279,899)
2786			G-SG	CAGE		(56,369,138)	(56,369,138)	-	-	-
2787			P	JBG		(5,776,876)	(4,482,526)	(1,294,350)	-	(1,294,350)
2788			P	CAEW		-	-	-	-	-
2789			P	CAEE		(379,872)	(379,872)	-	-	-
2790			G-SG	CAGE		-	-	-	-	-
2791			G-SG	CAGE		-	-	-	-	-
2792					B17	(379,135,948)	(345,311,963)	(33,823,986)	-	(33,823,986)
2793										
2794										
2795	108MP	Mining Plant Accumulated Depr.								
2796			P	S		-	-	-	-	-
2797			P	CAEW		-	-	-	-	-
2798			P	CAEE		(178,259,729)	(178,259,729)	-	-	-
2799			P	JBE		-	-	-	-	-
2800					B17	(178,259,729)	(178,259,729)	-	-	-
2801	108MP	Less Centralia Situs Depreciation								
2802			P	S		-	-	-	-	-
2803					B17	(178,259,729)	(178,259,729)	-	-	-
2804										
2805	1081390	Accum Depr - Capital Lease								
2806			PTD	SO		-	-	-	-	-
2807						-	-	-	-	-
2808										
2809		Remove Capital Leases				-	-	-	-	-
2810						-	-	-	-	-
2811										
2812	1081399	Accum Depr - Capital Lease								
2813			P	S		-	-	-	-	-
2814			P	SE		-	-	-	-	-
2815						-	-	-	-	-
2816										
2817		Remove Capital Leases				-	-	-	-	-
2818						-	-	-	-	-
2819										
2820										
2821	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(557,395,678)**	**(523,571,692)**	**(33,823,986)**	**-**	**(33,823,986)**
2822										
2823										
2824										
2825	Summary of General Depreciation by Factor									
2826		S				(195,724,326)	(174,442,415)	(21,281,911)	-	(21,281,911)
2827		DGP				-	-	-	-	-
2828		DGU				-	-	-	-	-
2829		SE				-	-	-	-	-
2830		SO				(94,693,598)	(88,224,651)	(6,468,948)	-	(6,468,948)
2831		CN				(7,198,705)	(6,699,828)	(498,878)	-	(498,878)
2832		SG				-	-	-	-	-
2833		DEU				-	-	-	-	-
2834		CAGW				(18,993,432)	(14,713,533)	(4,279,899)	-	(4,279,899)
2835		CAGE				(56,369,138)	(56,369,138)	-	-	-
2836		CAEW				-	-	-	-	-
2837		CAEE				(178,639,601)	(178,639,601)	-	-	-
2838		SSGCT				-	-	-	-	-
2839		JBG				(5,776,876)	(4,482,526)	(1,294,350)	-	(1,294,350)
2840		Remove Capital Leases				-	-	-	-	-
2841	Total General Depreciation by Factor				B17	(557,395,678)	(523,571,692)	(33,823,986)	-	(33,823,986)
2842										
2843										
2844	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,036,185,743)**	**(7,407,444,788)**	**(628,740,956)**	**-**	**(628,740,956)**
2845	111SP	Accum Prov for Amort-Steam								
2846			P	CAGW		-	-	-	-	-
2847			P	CAGW		-	-	-	-	-
2848			P	CAGE		-	-	-	-	-
2849			P	SG		-	-	-	-	-
2850						-	-	-	-	-
2851										
2852										

SEPTEMBER 2014 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2853	111GP	Accum Prov for Amort-General								
2854			G-SITUS	S		(10,708,924)	(9,393,411)	(1,315,513)	-	(1,315,513)
2855			CUST	CN		(2,958,615)	(2,753,580)	(205,035)	-	(205,035)
2856			I-SG	SG		-	-	-	-	-
2857			PTD	SO		(5,134,383)	(4,783,630)	(350,753)	-	(350,753)
2858			I-SG	CAGW		(80,662)	(62,486)	(18,176)	-	(18,176)
2859			I-SG	CAGE		-	-	-	-	-
2860			P	CAEW		-	-	-	-	-
2861			P	CAEE		-	-	-	-	-
2862			P	SE		-	-	-	-	-
2863					B18	(18,882,583)	(16,993,107)	(1,889,477)	-	(1,889,477)
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867			P	DGP		-	-	-	-	-
2868			P	DGU		-	-	-	-	-
2869			P	SG		-	-	-	-	-
2870			P	CAGW		(999,288)	(774,113)	(225,175)	-	(225,175)
2871			P	CAGE		-	-	-	-	-
2872			P	CAGE		-	-	-	-	-
2873					B18	(999,288)	(774,113)	(225,175)	-	(225,175)
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877			I-SITUS	S		(1,605,826)	(1,605,826)	-	-	-
2878			I-DGP	DGP		-	-	-	-	-
2879			I-DGU	DGU		-	-	-	-	-
2880			P	CAEW		-	-	-	-	-
2881			P	CAEE		(2,370,393)	(2,370,393)	-	-	-
2882			P	SE		-	-	-	-	-
2883			I-SG	SG		(14,557,980)	(13,387,024)	(1,170,956)	-	(1,170,956)
2884			I-SG	CAGW		-	-	-	-	-
2885			I-SG	CAGE		-	-	-	-	-
2886			CUST	CN		(111,302,204)	(103,588,846)	(7,713,358)	-	(7,713,358)
2887			P	CAGE		-	-	-	-	-
2888			P	CAGE		-	-	-	-	-
2889			I-SG	CAGW		(71,317,649)	(55,247,232)	(16,070,416)	-	(16,070,416)
2890			I-SG	CAGE		(22,453,373)	(22,453,373)	-	-	-
2891			PTD	JBG		(13,598)	(10,551)	(3,047)	-	(3,047)
2892			PTD	SO		(283,555,370)	(264,184,421)	(19,370,949)	-	(19,370,949)
2893					B18	(507,176,393)	(462,847,668)	(44,328,725)	-	(44,328,725)
2894	111IP	Less Non-Utility Plant								
2895			NUTIL	OTH		-	-	-	-	-
2896					B18	(507,176,393)	(462,847,668)	(44,328,725)	-	(44,328,725)
2897										
2898	111390	Accum Amtr - Capital Lease								
2899			G-SITUS	S		396,357	396,357	-	-	-
2900			P	SG		910,304	837,085	73,219	-	73,219
2901			PTD	CAGW		-	-	-	592,511	592,511
2902			PTD	SO		8,673,284	8,080,773	592,511	-	592,511
2903						9,979,946	9,314,215	665,731	592,511	1,258,242
2904										
2905		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2906										
2907	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(527,058,264)**	**(480,614,887)**	**(46,443,377)**	**-**	**(46,443,377)**
2908	AMA									
2909										
2910										
2911										
2912	Summary of Amortization by Factor									
2913		S				(11,918,393)	(10,602,880)	(1,315,513)	-	(1,315,513)
2914		DGP				-	-	-	-	-
2915		DGU				-	-	-	-	-
2916		SE				-	-	-	-	-
2917		SO				(280,016,468)	(260,887,278)	(19,129,190)	-	(19,129,190)
2918		CN				(114,260,819)	(106,342,426)	(7,918,393)	-	(7,918,393)
2919		SSGCT				-	-	-	-	-
2920		JBG				(13,598)	(10,551)	(3,047)	-	(3,047)
2921		CAGW				(72,397,599)	(56,083,831)	(16,313,768)	592,511	(15,721,256)
2922		CAGE				(22,453,373)	(22,453,373)	-	-	-
2923		CAEW				-	-	-	-	-
2924		CAEE				(2,370,393)	(2,370,393)	-	-	-
2925		SG				(13,647,676)	(12,549,939)	(1,097,737)	-	(1,097,737)
2926		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2927	Total Provision For Amortization by Factor				B18	(527,058,264)	(480,614,887)	(46,443,377)	-	(46,443,377)