

December 29, 2015

***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, 2015

In compliance with WAC 480-100-275, Pacific Power & Light Company, a division of PacifiCorp (Company), submits for filing the actual results for Washington operations for the quarter ended September 30, 2015. 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 UE-072123, Order 03, the Company 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 Average Customer Count and kWh data for its Washington jurisdiction for the quarter ended September 30, 2015, and the Company's Semi-Annual Environmental Remediation Report for the six months ended September 30, 2015. This report includes environmental remediation expenditures for non-major and major projects in accordance with Order 01 in Docket UE-031658.

If you have any informal inquiries regarding this matter, please contact Ariel Son, Manager, Regulatory Projects, at (503) 813-5410.

Sincerely,



R. Bryce Dalley
Vice President, Regulation

Enclosures

AVERAGE CUSTOMER COUNT AND KWH
THREE MONTHS ENDED
September 30, 2015

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 3rd Quarter of Calendar Year 2015

Washington Only	Jul-15	Aug-15	Sep-15
Average Customer Count			
Residential Sales	107,437	107,487	107,592
Commercial Sales	15,594	15,635	15,676
Industrial Sales	498	498	498
Irrigation Sales	5,105	5,110	5,109
Public Street & Highway Lighting	242	242	242
KWH			
Residential Sales	144,653,640	113,910,064	89,289,582
Commercial Sales	152,222,450	123,732,152	153,864,698
Industrial Sales	67,083,049	61,863,092	71,559,212
Irrigation Sales	53,240,485	22,794,399	30,484,546
Public Street & Highway Lighting	765,335	755,745	745,864

SEMI-ANNUAL ENVIRONMENTAL REMEDIATION REPORT

SIX MONTHS ENDED

September 30, 2015

**ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 9/30/2015**

	<u>9/30/2015</u>
Additions per 6 mo ending 9/30/2015 reconciliation	3,356,868.91
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 9/30/2015 Activity	<u>0.00</u>
6 mo ending 9/30/2015 Minor Environmental Cleanup Activity	<u>3,356,868.91</u>

6 mo ending 9/30/2015 Amortization per reconciliation	(1,616,734.50)
Washington Non-Deferred Amort included in Beg Bal	0.00
6 mo ending 9/30/2015 Amortization (Third West)	<u>0.00</u>
6 mo ending 9/30/2015 Minor Environmental Cleanup Amortization	<u>(1,616,734.50)</u>

Proof

Third West 6 mo ending 9/30/2015 Activity	0.00
Third West 6 mo ending 9/30/2015 Amortization	0.00
6 mo ending 9/30/2015 Minor Environmental Cleanup Activity	3,356,868.91
6 mo ending 9/30/2015 Minor Environmental Cleanup Amortization	<u>(1,616,734.50)</u>
Environmental Cleanup Activity - 6 mo ending 9/30/2015	<u><u>1,740,134.41</u></u>

Beginning Environmental Cleanup Balance 9/30/2015	20,513,823.17
Ending Environmental Cleanup Balance 9/30/2015	<u>(22,253,957.58)</u>
Environmental Cleanup Activity - 6 mo ending 9/30/2015	<u><u>(1,740,134.41)</u></u>

ENVIRONMENTAL REMEDIATION REPORT
STATE OF WASHINGTON
Period Ending 9/30/15

	End Bal 9/30/2014	6 month activity	End Bal 3/31/2015	6 month activity	End Bal 9/30/2015
Beginning Balance at October 13, 2003					
Third West Substation Cleanup					
FYE 3/31/2005 Activity	\$ 4,291,773.25		\$ 4,291,773.25		\$ 4,291,773.25
FYE 3/31/2006 Activity	\$ 357,614.60		\$ 357,614.60		\$ 357,614.60
FYE 3/31/2006 Transfers (Note)	\$ (1,212,815.31)		\$ (1,212,815.31)		\$ (1,212,815.31)
FYE 3/31/2006 Activity (2nd Half reporting)	\$ -		\$ -		\$ -
QTR 9/30/2006 Activity	\$ -		\$ -		\$ -
QTR 3/31/2007 Activity	\$ -		\$ -		\$ -
QTR 9/30/2007 Activity	\$ -		\$ -		\$ -
QTR 3/31/2008 Activity	\$ -		\$ -		\$ -
QTR 9/30/2008 Activity	\$ 1,326.00		\$ 1,326.00		\$ 1,326.00
QTR 3/31/2009 Activity	\$ 468.00		\$ 468.00		\$ 468.00
QTR 9/30/2009 Activity	\$ 1,390.41		\$ 1,390.41		\$ 1,390.41
QTR 3/31/2010 Activity	\$ 1,015.50		\$ 1,015.50		\$ 1,015.50
QTR 9/30/2010 Activity	\$ 21,855.60		\$ 21,855.60		\$ 21,855.60
QTR 3/31/2011 Activity	\$ 151,286.69		\$ 151,286.69		\$ 151,286.69
QTR 9/30/2011 Activity	\$ 37,816.50		\$ 37,816.50		\$ 37,816.50
QTR 3/31/2012 Activity	\$ -		\$ -		\$ -
QTR 9/30/2012 Activity	\$ -		\$ -		\$ -
QTR 3/31/2013 Activity	\$ -		\$ -		\$ -
QTR 9/30/2013 Activity	\$ -		\$ -		\$ -
QTR 3/31/2014 Activity	\$ -		\$ -		\$ -
QTR 9/30/2014 Activity	\$ -		\$ -		\$ -
QTR 3/31/2015 Activity	\$ -	\$ -	\$ -		\$ -
QTR 9/30/2015 Activity (retirement)				\$ (3,651,731.22)	\$ (3,651,731.22)
Total Activity	\$ 3,651,731.24		\$ 3,651,731.24		\$ (0.00)
Third West Substation Cleanup					
FYE 3/31/2005 Amortization	\$ (429,579.25)		\$ (429,579.25)		\$ (429,579.25)
FYE 3/31/2006 Amortization (1st half reporting)	\$ (50,547.16)		\$ (50,547.16)		\$ (50,547.16)
FYE 3/31/2006 Amortization (2nd Half reporting)	\$ (171,828.57)		\$ (171,828.57)		\$ (171,828.57)
QTR 9/30/2006 Amortization	\$ (171,828.63)		\$ (171,828.63)		\$ (171,828.63)
QTR 3/31/2007 Amortization	\$ (171,828.62)		\$ (171,828.62)		\$ (171,828.62)
QTR 9/30/2007 Amortization	\$ (171,828.63)		\$ (171,828.63)		\$ (171,828.63)
QTR 3/31/2008 Amortization	\$ (171,828.62)		\$ (171,828.62)		\$ (171,828.62)
QTR 9/30/2008 Amortization	\$ (171,928.08)		\$ (171,928.08)		\$ (171,928.08)
QTR 3/31/2009 Amortization	\$ (171,953.42)		\$ (171,953.42)		\$ (171,953.42)
QTR 9/30/2009 Amortization	\$ (172,022.61)		\$ (172,022.61)		\$ (172,022.61)
QTR 3/31/2010 Amortization	\$ (172,075.78)		\$ (172,075.78)		\$ (172,075.78)
QTR 9/30/2010 Amortization	\$ (173,677.79)		\$ (173,677.79)		\$ (173,677.79)
QTR 3/31/2011 Amortization	\$ (178,624.70)		\$ (178,624.70)		\$ (178,624.70)
QTR 9/30/2011 Amortization	\$ (183,531.97)		\$ (183,531.97)		\$ (183,531.97)
QTR 3/31/2012 Amortization	\$ (182,586.56)		\$ (182,586.56)		\$ (182,586.56)
QTR 9/30/2012 Amortization	\$ (182,586.56)		\$ (182,586.56)		\$ (182,586.56)
QTR 3/31/2013 Amortization	\$ (182,586.56)		\$ (182,586.56)		\$ (182,586.56)
QTR 9/30/2013 Amortization	\$ (182,586.56)		\$ (182,586.56)		\$ (182,586.56)
QTR 3/31/2014 Amortization	\$ (182,586.56)		\$ (182,586.56)		\$ (182,586.56)
QTR 9/30/2014 Amortization	\$ (175,714.59)		\$ (175,714.59)		\$ (175,714.59)
QTR 3/31/2015 Amortization		\$ -	\$ -		\$ -
QTR 9/30/2015 Amortization (retirement)				\$ 3,651,731.22	\$ 3,651,731.22
Total Amortization	\$ (3,651,731.22)		\$ (3,651,731.22)		\$ -
Ending Balance at (September 30, 2015)	\$ (0.00)		\$ (0.00)		\$ (0.00)
Minor Environmental Cleanup Sites					
	Activity		Activity		Activity
	QTR 9/30/2014		QTR 3/31/2015		QTR 9/30/2015
Total Minor Cleanup site dollars spent	\$ 4,121,214.24		\$ 4,793,478.44		3,356,868.91
Minor Environmental Cleanup Sites Amortization less major cleanup site above	\$ (1,195,169.89)		\$ (1,446,594.32)		(1,616,734.50)
Net Activity of Minor Sites	\$ 2,926,044.35		\$ 3,346,884.12		\$ 1,740,134.41



Washington Jurisdiction
RESULTS OF OPERATIONS

For 12 Month Period Ended
September 30, 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME SEPTEMBER 2015
FILE:	WA JAM 12 Months Ended September 2015
PREPARED BY:	Revenue Requirement Department
DATE:	December 23, 2015
TIME:	11:05:58 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

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.
The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

12 ME SEPTEMBER 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,770,827,732	4,430,787,669	340,040,063	0	340,040,063
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	74,400,735	59,360,562	15,040,173	0	15,040,173
5 Other Operating Revenues	2.4	154,338,910	144,579,602	9,759,308	0	9,759,308
6 Total Operating Revenues	2.4	4,999,567,377	4,634,727,832	364,839,545	0	364,839,545
7						
8 Operating Expenses:						
9 Steam Production	2.6	566,978,931	497,253,450	69,725,481	0	69,725,481
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	42,263,919	35,316,031	6,947,888	0	6,947,888
12 Other Power Supply	2.10	408,730,196	330,405,352	78,324,844	0	78,324,844
13 Transmission	2.12	181,095,928	149,149,420	31,946,509	0	31,946,509
14 Distribution	2.13	206,958,563	195,765,761	11,192,802	0	11,192,802
15 Customer Accounts	2.14	80,254,883	74,402,441	5,852,442	0	5,852,442
16 Customer Service	2.14	135,537,022	123,078,947	12,458,074	0	12,458,074
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	130,778,867	121,436,112	9,342,755	0	9,342,755
19						
20 Total O & M Expenses	2.16	1,752,598,310	1,526,807,514	225,790,796	0	225,790,796
21						
22 Depreciation	2.18	670,198,077	625,379,638	44,818,439	0	44,818,439
23 Amortization Expense	2.19	43,951,223	39,245,235	4,705,988	0	4,705,988
24 Taxes Other Than Income	2.19	183,178,824	160,902,341	22,276,482	0	22,276,482
25 Income Taxes - Federal	2.22	485,640,760	474,266,907	11,373,853	0	11,373,853
26 Income Taxes - State	2.22	69,172,673	69,172,673	0	0	0
27 Income Taxes - Def Net	2.21	173,784,657	172,962,457	822,200	0	822,200
28 Investment Tax Credit Adj.	2.20	(4,798,175)	(4,798,175)	0	0	0
29 Misc Revenue & Expense	2.6	(384,417)	(372,474)	(11,943)	0	(11,943)
30						
31 Total Operating Expenses	2.22	3,373,341,931	3,063,566,117	309,775,815	0	309,775,815
32						
33 Operating Revenue for Return		1,626,225,445	1,571,161,716	55,063,730	0	55,063,730
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	25,885,955,516	24,154,651,620	1,731,303,896	0	1,731,303,896
37 Plant Held for Future Use	2.33	45,214,648	44,771,281	443,368	0	443,368
38 Misc Deferred Debits	2.35	441,235,774	431,862,676	9,373,098	0	9,373,098
39 Elec Plant Acq Adj	2.33	35,049,189	35,049,189	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	44,560,062	42,763,619	1,796,442	0	1,796,442
42 Fuel Stock	2.34	188,148,569	181,303,031	6,845,538	0	6,845,538
43 Material & Supplies	2.34	227,558,763	219,937,953	7,620,810	0	7,620,810
44 Working Capital	2.35	(73,046,352)	(75,246,529)	2,200,177	0	2,200,177
45 Weatherization Loans	2.34	18,933,992	17,571,001	1,362,992	0	1,362,992
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		26,813,610,161	25,052,663,840	1,760,946,322	0	1,760,946,322
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,393,112,216)	(7,729,505,098)	(663,607,118)	0	(663,607,118)
52 Accum Prov For Amort	2.41	(547,190,881)	(494,284,751)	(52,905,910)	0	(52,905,910)
53 Accum Def Income Taxes	2.37	(4,213,734,047)	(3,950,868,271)	(262,865,776)	0	(262,865,776)
54 Unamortized ITC	2.37	(870,549)	(780,314)	(90,235)	0	(90,235)
55 Customer Adv for Const	2.36	(30,494,571)	(30,507,596)	13,025	0	13,025
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.38	(86,268,300)	(81,955,277)	(4,313,023)	0	(4,313,023)
58						
59 Total Rate Base Deductions		(13,271,670,345)	(12,287,901,307)	(983,769,038)	0	(983,769,038)
60						
61 Total Rate Base		13,541,939,817	12,764,762,533	777,177,284	0	777,177,284
62						
63						
64						
65						
66						
67						
68						
69						

12 ME SEPTEMBER 2015 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS					
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
239	500	Operation Supervision & Engineering								
240		P	SG		101,073	93,082	7,991	-	7,991	
241		P	CAGW		38,582	29,675	8,907	-	8,907	
242		P	CAGE		2,436,204	2,436,204	-	-	-	
243		P	JBG		13,095,488	10,089,565	3,005,924	-	3,005,924	
244		P	CAGE		-	-	-	-	-	
245				B2	15,671,347	12,648,527	3,022,821	-	3,022,821	
246										
247	501	Fuel Related								
248		P	SE		186,095	172,008	14,087	-	14,087	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		2,132,758	1,640,413	492,345	-	492,345	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		14,662,881	14,662,881	-	-	-	
255		P	JBE		(387,518)	(299,891)	(87,627)	-	(87,627)	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	16,594,216	16,175,411	418,805	-	418,805	
259										
260	501NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		239,233,707	184,828,677	54,405,029	-	54,405,029	
267			CAEE		-	-	-	-	-	
268			JBE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	239,233,707	184,828,677	54,405,029	-	54,405,029	
272										
273		Total Fuel Related			255,827,923	201,004,089	54,823,834	-	54,823,834	
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		1,046,750	805,109	241,641	-	241,641	
278		P	CAGE		53,462,133	53,462,133	-	-	-	
279		P	JBG		18,185,368	14,011,119	4,174,249	-	4,174,249	
280		P	CAGE		-	-	-	-	-	
281				B2	72,694,250	68,278,360	4,415,890	-	4,415,890	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE		-	-	-	-	-	
293				B2	-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		82,002	63,072	18,930	-	18,930	
298		P	CAGE		2,854,459	2,854,459	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	2,936,461	2,917,531	18,930	-	18,930	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		1,945,894	1,496,687	449,207	-	449,207	
307		P	CAGE		47,684,783	47,684,783	-	-	-	
308		P	JBG		(19,025,700)	(14,658,562)	(4,367,138)	-	(4,367,138)	
309		P	CAGE		-	-	-	-	-	
310				B2	30,604,977	34,522,907	(3,917,930)	-	(3,917,930)	

12 ME SEPTEMBER 2015 West Control Area									
AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR						
311									
312	507	Rents							
313		P	SG		-	-	-	-	-
314		P	CAGW		37,183	28,600	8,584	-	8,584
315		P	CAGE		110,769	110,769	-	-	-
316		P	JBG		280,925	216,442	64,483	-	64,483
317		P	CAGE		-	-	-	-	-
318				B2	428,878	355,811	73,067	-	73,067
319									
320	510	Maint Supervision & Engineering							
321		P	SG		-	-	-	-	-
322		P	CAGW		279,064	214,642	64,421	-	64,421
323		P	CAGE		7,016,240	7,016,240	-	-	-
324		P	JBG		748,457	576,657	171,800	-	171,800
325		P	CAGE		-	-	-	-	-
326				B2	8,043,761	7,807,540	236,222	-	236,222
327									
328									
329									
330	511	Maintenance of Structures							
331		P	SG		-	-	-	-	-
332		P	CAGW		519,068	399,242	119,826	-	119,826
333		P	CAGE		17,374,806	17,374,806	-	-	-
334		P	JBG		11,425,808	8,802,987	2,622,821	-	2,622,821
335		P	CAGE		-	-	-	-	-
336				B2	29,319,482	26,577,035	2,742,447	-	2,742,447
337									
338	512	Maintenance of Boiler Plant							
339		P	SG		-	-	-	-	-
340		P	CAGW		2,276,924	1,751,299	525,625	-	525,625
341		P	CAGE		81,413,566	81,413,566	-	-	-
342		P	JBG		21,853,928	18,837,602	5,016,326	-	5,016,326
343		P	CAGE		-	-	-	-	-
344				B2	105,544,418	100,002,467	5,541,951	-	5,541,951
345									
346	513	Maintenance of Electric Plant							
347		P	SG		-	-	-	-	-
348		P	CAGW		415,177	319,334	95,843	-	95,843
349		P	CAGE		24,816,756	24,816,756	-	-	-
350		P	JBG		9,150,086	7,049,786	2,100,301	-	2,100,301
351		P	CAGE		-	-	-	-	-
352				B2	34,382,020	32,185,876	2,196,144	-	2,196,144
353									
354	514	Maintenance of Misc. Steam Plant							
355		P	SG		-	-	-	-	-
356		P	CAGW		293,927	226,074	67,853	-	67,853
357		P	CAGE		9,034,680	9,034,680	-	-	-
358		P	JBG		2,196,806	1,692,553	504,252	-	504,252
359		P	CAGE		-	-	-	-	-
360				B2	11,525,413	10,953,308	572,105	-	572,105
361									
362		Total Steam Power Generation		B2	566,978,931	497,253,450	69,725,481	-	69,725,481

12 ME SEPTEMBER 2015 West Control Area										
AMA	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
363	517	Operation Super & Engineering				-	-	-	-	-
364		P		SG		-	-	-	-	-
365						-	-	-	-	-
366						-	-	-	-	-
367	518	Nuclear Fuel Expense				-	-	-	-	-
368		P		SE		-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371						-	-	-	-	-
372	519	Coolants and Water				-	-	-	-	-
373		P		SG		-	-	-	-	-
374						-	-	-	-	-
375						-	-	-	-	-
376	520	Steam Expenses				-	-	-	-	-
377		P		SG		-	-	-	-	-
378						-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381						-	-	-	-	-
382	523	Electric Expenses				-	-	-	-	-
383		P		SG		-	-	-	-	-
384						-	-	-	-	-
385						-	-	-	-	-
386	524	Misc. Nuclear Expenses				-	-	-	-	-
387		P		SG		-	-	-	-	-
388						-	-	-	-	-
389						-	-	-	-	-
390	528	Maintenance Super & Engineering				-	-	-	-	-
391		P		SG		-	-	-	-	-
392						-	-	-	-	-
393						-	-	-	-	-
394	529	Maintenance of Structures				-	-	-	-	-
395		P		SG		-	-	-	-	-
396						-	-	-	-	-
397						-	-	-	-	-
398	530	Maintenance of Reactor Plant				-	-	-	-	-
399		P		SG		-	-	-	-	-
400						-	-	-	-	-
401						-	-	-	-	-
402	531	Maintenance of Electric Plant				-	-	-	-	-
403		P		SG		-	-	-	-	-
404						-	-	-	-	-
405						-	-	-	-	-
406	532	Maintenance of Misc Nuclear				-	-	-	-	-
407		P		SG		-	-	-	-	-
408						-	-	-	-	-
409						-	-	-	-	-
410		Total Nuclear Power Generation				-	-	-	-	-
411						-	-	-	-	-

12 ME SEPTEMBER 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL			
ACCT	DESCRIP	FUNC	FACTOR								
640	Summary of Production Expense by Factor										
641	S			2,101,930	1,773,129	328,801	-	328,801			
642	SG			35,541,594	32,731,772	2,809,822	-	2,809,822			
643	SE			186,095	172,008	14,087	-	14,087			
644	JBG			59,856,287	46,116,942	13,739,345	-	13,739,345			
645	TROJP			-	-	-	-	-			
646	JBE			(378,033)	(292,551)	(85,482)	-	(85,482)			
647	DGP			-	-	-	-	-			
648	DEU			-	-	-	-	-			
649	DEP			-	-	-	-	-			
650	CAGW			279,637,274	215,083,329	64,553,945	-	64,553,945			
651	CAGE			302,560,048	302,560,048	-	-	-			
652	CAEW			323,804,873	250,167,277	73,637,697	-	73,637,697			
653	CAEE			14,662,881	14,662,881	-	-	-			
654	SNPPS			-	-	-	-	-			
655	SNPPO			-	-	-	-	-			
656	DGU			-	-	-	-	-			
657	MC			-	-	-	-	-			
658	SSGCT			-	-	-	-	-			
659	SSECT			-	-	-	-	-			
660	SSGC			-	-	-	-	-			
661	SSGCH			-	-	-	-	-			
662	SSECH			-	-	-	-	-			
663	Total Production Expense by Factor			B2	1,017,973,046	862,974,833	154,998,213	-	154,998,213		
664	560 Operation Supervision & Engineering										
665	T	SG		7,199,802	6,630,605	569,197	-	569,197			
666	T	JBG		-	-	-	-	-			
667	T	CAGW		397,277	305,566	91,711	-	91,711			
668	T	CAGE		289,882	289,882	-	-	-			
669				B2	7,886,961	7,226,053	660,908	-	660,908		
670											
671	561 Load Dispatching										
672	T	SG		20,775,524	19,133,067	1,642,456	-	1,642,456			
673	T	CAGW		277,815	213,681	64,133	-	64,133			
674	T	CAGE		1,363,880	1,363,880	-	-	-			
675				B2	22,417,218	20,710,629	1,706,589	-	1,706,589		
676	562 Station Expense										
677	T	SG		1,009,990	930,143	79,847	-	79,847			
678	T	JBG		57,072	43,972	13,100	-	13,100			
679	T	CAGW		388,417	298,751	89,666	-	89,666			
680	T	CAGE		1,752,349	1,752,349	-	-	-			
681				B2	3,207,828	3,025,215	182,613	-	182,613		
682											
683	563 Overhead Line Expense										
684	T	SG		-	-	-	-	-			
685	T	CAGW		77,419	59,547	17,872	-	17,872			
686	T	CAGE		354,223	354,223	-	-	-			
687				B2	431,642	413,770	17,872	-	17,872		
688											
689	564 Underground Line Expense										
690	T	SG		-	-	-	-	-			
691	T	CAGW		-	-	-	-	-			
692	T	CAGE		-	-	-	-	-			
693				B2	-	-	-	-			
694											
695	565 Transmission of Electricity by Others										
696	T	SG		-	-	-	-	-			
697	T	SE		-	-	-	-	-			
698	T	CAGW		-	-	-	-	-			
699	T	CAGE		-	-	-	-	-			
700	T	CAEW		-	-	-	-	-			
701	T	CAEE		-	-	-	-	-			
702				B2	-	-	-	-			
703											
704	565NPC Transmission of Electricity by Others-NPC										
705		SG		-	-	-	-	-			
706		SE		-	-	-	-	-			
707		CAGW		113,641,852	87,407,760	26,234,092	-	26,234,092			
708		CAGE		-	-	-	-	-			
709		CAEW		-	-	-	-	-			
710		CAEE		-	-	-	-	-			
711				B2	113,641,852	87,407,760	26,234,092	-	26,234,092		
712											
713	Total Transmission of Electricity by Others				113,641,852	87,407,760	26,234,092	-	26,234,092		
714											
715	566 Misc. Transmission Expense										
716	T	SG		1,898,274	1,748,202	150,072	-	150,072			
717	T	CAGW		313,663	241,254	72,409	-	72,409			
718	T	CAGE		313,728	313,728	-	-	-			
719	0	S		-	-	-	-	-			
720				B2	2,525,665	2,303,184	222,481	-	222,481		
721											
722	567 Rents - Transmission										
723	T	SG		(110)	(101)	(9)	-	(9)			
724	T	CAGW		930,038	715,339	214,698	-	214,698			
725	T	JBG		1,024	789	235	-	235			
726	T	CAGE		1,198,407	1,198,407	-	-	-			
727				B2	2,127,358	1,912,434	214,924	-	214,924		
728											

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
884	902	Meter Reading Expense								
885		CUST	S			14,461,790	13,859,176	602,613	-	602,613
886		CUST	CN			1,666,794	1,551,496	115,298	-	115,298
887				B2		16,128,584	15,410,672	717,912	-	717,912
888										
889	903	Customer Receipts & Collections								
890		CUST	S			8,332,238	7,706,776	625,462	-	625,462
891		CUST	CN			44,380,029	41,310,103	3,069,925	-	3,069,925
892				B2		52,712,266	49,016,880	3,695,387	-	3,695,387
893										
894	904	Uncollectible Accounts								
895		CUST	S			9,400,571	8,100,549	1,300,022	-	1,300,022
896		P	SG			-	-	-	-	-
897		CUST	CN			13,090	12,185	906	-	906
898				B2		9,413,661	8,112,734	1,300,928	-	1,300,928
899										
900	905	Misc. Customer Accounts Expense								
901		CUST	S			571	571	-	-	-
902		CUST	CN			55,977	52,105	3,872	-	3,872
903				B2		56,547	52,675	3,872	-	3,872
904										
905		TOTAL CUSTOMER ACCOUNTS EXP		B2		80,254,883	74,402,441	5,852,442	-	5,852,442
906										
907		Summary of Customer Accts Exp by Factor								
908		S				32,196,861	29,668,764	2,528,097	-	2,528,097
909		CN				48,058,022	44,733,677	3,324,345	-	3,324,345
910		SG				-	-	-	-	-
911		Total Customer Accounts Expense by Factor		B2		80,254,883	74,402,441	5,852,442	-	5,852,442
912										
913	907	Supervision								
914		CUST	S			-	-	-	-	-
915		CUST	CN			238,807	222,287	16,519	-	16,519
916				B2		238,807	222,287	16,519	-	16,519
917										
918	908	Customer Assistance								
919		CUST	S			130,248,011	118,163,522	12,084,488	-	12,084,488
920		CUST	CN			1,516,177	1,411,298	104,879	-	104,879
921				B2		131,764,188	119,574,820	12,189,368	-	12,189,368
922										
923	909	Informational & Instructional Adv								
924		CUST	S			1,455,834	1,347,434	108,401	-	108,401
925		CUST	CN			2,029,044	1,888,688	140,356	-	140,356
926				B2		3,484,878	3,236,121	248,757	-	248,757
927										
928	910	Misc. Customer Service								
929		CUST	S			(446)	(446)	-	-	-
930		CUST	CN			49,595	46,164	3,431	-	3,431
931										
932				B2		49,149	45,718	3,431	-	3,431
933										
934		TOTAL CUSTOMER SERVICE EXPENSE		B2		135,537,022	123,078,947	12,458,074	-	12,458,074
935										
936										
937		Summary of Customer Service Exp by Factor								
938		S				131,703,399	119,510,510	12,192,889	-	12,192,889
939		CN				3,833,623	3,568,437	265,185	-	265,185
940		Total Customer Service Expense by Factor		B2		135,537,022	123,078,947	12,458,074	-	12,458,074
941										
942										
943										
944	911	Supervision								
945		CUST	S			-	-	-	-	-
946		CUST	CN			-	-	-	-	-
947						-	-	-	-	-
948						-	-	-	-	-
949	912	Demonstration & Selling Expense								
950		CUST	S			-	-	-	-	-
951		CUST	CN			-	-	-	-	-
952						-	-	-	-	-
953						-	-	-	-	-
954	913	Advertising Expense								
955		CUST	S			-	-	-	-	-
956		CUST	CN			-	-	-	-	-
957						-	-	-	-	-
958						-	-	-	-	-

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
959	916	Misc. Sales Expense								
960		S	CUST	S	-	-	-	-	-	
961		CN	CUST		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor								
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			135,537,022	123,078,947	12,458,074	-	12,458,074	
973	920	Administrative & General Salaries								
974		PTD	S		(334,207)	(334,206)	(1)	-	(1)	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		77,551,890	72,236,534	5,315,357	-	5,315,357	
977				B2	77,217,683	71,902,328	5,315,355	-	5,315,355	
978										
979	921	Office Supplies & expenses								
980		PTD	S		287,111	280,230	6,881	-	6,881	
981		CUST	CN		91,648	85,309	6,340	-	6,340	
982		PTD	SO		7,884,065	7,343,696	540,369	-	540,369	
983				B2	8,262,824	7,709,235	553,590	-	553,590	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(36,368,037)	(33,875,395)	(2,492,642)	-	(2,492,642)	
989				B2	(36,368,037)	(33,875,395)	(2,492,642)	-	(2,492,642)	
990										
991	923	Outside Services								
992		PTD	S		201,178	43,629	157,549	-	157,549	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		15,500,566	14,438,187	1,062,399	-	1,062,399	
995				B2	15,701,743	14,481,795	1,219,948	-	1,219,948	
996										
997	924	Property Insurance								
998			S		9,476,880	9,476,880	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		6,495,584	6,050,381	445,203	-	445,203	
1001				B2	15,972,464	15,527,261	445,203	-	445,203	
1002										
1003	925	Injuries & Damages								
1004			S		3,088,008	3,088,008	-	-	-	
1005		PTD	SO		3,185,176	2,966,866	218,310	-	218,310	
1006				B2	6,273,184	6,054,874	218,310	-	218,310	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		16,477,545	14,600,228	1,877,317	-	1,877,317	
1021		CUST	CAEE		444,536	444,536	-	-	-	
1022		DMSC	SO		2,414,406	2,248,924	165,482	-	165,482	
1023		CUST	CAGW		2,143,845	1,648,941	494,904	-	494,904	
1024		DMSC	CAGE		168,291	168,291	-	-	-	
1025		FERC	SG		1,804,548	1,661,885	142,663	-	142,663	
1026				B2	23,453,171	20,772,806	2,680,365	-	2,680,365	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(6,666,207)	(6,209,310)	(456,898)	-	(456,898)	
1036				B2	(6,666,207)	(6,209,310)	(456,898)	-	(456,898)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		238,080	231,053	7,027	-	7,027	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		(1,663,779)	(1,549,745)	(114,034)	-	(114,034)	
1042				B2	(1,425,699)	(1,318,691)	(107,008)	-	(107,008)	
1043										
1044	931	Rents								
1045		PTD	S		378,351	339,422	38,929	-	38,929	
1046		PTD	SO		4,869,811	4,536,037	333,774	-	333,774	
1047				B2	5,248,162	4,875,460	372,703	-	372,703	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		752,154	690,729	61,425	-	61,425	
1051		CUST	CN		62,979	58,623	4,357	-	4,357	
1052		G	SO		22,294,445	20,766,398	1,528,047	-	1,528,047	
1053				B2	23,109,578	21,515,750	1,593,828	-	1,593,828	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	130,778,867	121,436,112	9,342,755	-	9,342,755	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			30,565,100	28,415,974	2,149,126	-	2,149,126	
1059		SO			95,497,919	88,952,553	6,545,366	-	6,545,366	
1060		SG			1,804,548	1,661,885	142,663	-	142,663	
1061		CN			154,628	143,932	10,696	-	10,696	
1062		CAGW			2,143,845	1,648,941	494,904	-	494,904	
1063		CAGE			168,291	168,291	-	-	-	
1064		Total A&G Expense by Factor		B2	130,334,331	120,991,576	9,342,755	-	9,342,755	
1065										
1066		TOTAL O&M EXPENSE		B2	1,752,598,310	1,526,807,514	225,790,796	-	225,790,796	

12 ME SEPTEMBER 2015 West Control Area										
AMA										
1067	403SP	Steam Depreciation	P	DGP	Ref	UNADJUSTED RESULTS			WASHINGTON	
						ACCT	DESCRIP	BUS FUNC	WCA FACTOR	TOTAL
1068			P	DGP		-	-	-	-	-
1069			P	DGU		-	-	-	-	-
1070			P	SG		-	-	-	-	-
1071			P	CAGW		5,521,240	4,246,668	1,274,572	-	1,274,572
1072			P	CAGE		200,022,908	200,022,908	-	-	-
1073			P	JBG		30,926,853	23,827,938	7,098,915	-	7,098,915
1074			P	S		-	-	-	-	-
1075					B3	236,471,001	228,097,514	8,373,487	-	8,373,487
1076						-	-	-	-	-
1077	403NP	Nuclear Depreciation				-	-	-	-	-
1078			P	DGP		-	-	-	-	-
1079						-	-	-	-	-
1080						-	-	-	-	-
1081	403HP	Hydro Depreciation				-	-	-	-	-
1082			P	DGP		-	-	-	-	-
1083			P	DGU		-	-	-	-	-
1084			P	CAGW		27,301,366	20,998,877	6,302,489	-	6,302,489
1085			P	CAGE		6,757,693	6,757,693	-	-	-
1086			P	CAGW		-	-	-	-	-
1087			P	CAGE		-	-	-	-	-
1088					B3	34,059,059	27,756,570	6,302,489	-	6,302,489
1089						-	-	-	-	-
1090	403OP	Other Production Depreciation				-	-	-	-	-
1091			P	DGU		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		39,903,731	30,692,001	9,211,731	-	9,211,731
1094			P	CAGE		86,629,990	86,629,990	-	-	-
1095			P	CAGE		-	-	-	-	-
1096			P	CAGE		-	-	-	-	-
1097					B3	126,533,721	117,321,991	9,211,731	-	9,211,731
1098						-	-	-	-	-
1099	403TP	Transmission Depreciation				-	-	-	-	-
1100			T	DGP		-	-	-	-	-
1101			T	DGU		-	-	-	-	-
1102			T	CAGW		22,873,374	17,593,082	5,280,292	-	5,280,292
1103			T	CAGE		72,677,311	72,677,311	-	-	-
1104			T	JBG		915,080	705,033	210,046	-	210,046
1105			T	SG		32,238	29,690	2,549	-	2,549
1106					B3	96,498,003	91,005,115	5,492,887	-	5,492,887
1107						-	-	-	-	-
1108						-	-	-	-	-
1109						-	-	-	-	-
1110	403	Distribution Depreciation				-	-	-	-	-
1111	360	Land & Land Right	DPW	S		413,625	407,326	6,299	-	6,299
1112	361	Structures	DPW	S		1,816,778	1,765,753	51,025	-	51,025
1113	362	Station Equipment	DPW	S		(6,572,232)	(7,950,825)	1,378,593	-	1,378,593
1114	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1115	364	Poles & Towers	DPW	S		38,743,568	35,174,773	3,568,796	-	3,568,796
1116	365	OH Conductors	DPW	S		18,865,221	17,277,070	1,588,150	-	1,588,150
1117	366	UG Conduitt	DPW	S		8,374,151	7,886,027	488,124	-	488,124
1118	367	UG Conductor	DPW	S		19,671,690	19,047,593	624,097	-	624,097
1119	368	Line Trans	DPW	S		30,681,792	27,897,802	2,783,990	-	2,783,990
1120	369	Services	DPW	S		15,871,325	14,443,141	1,428,184	-	1,428,184
1121	370	Meters	DPW	S		6,972,856	6,510,725	462,131	-	462,131
1122	371	Inst Cust Prem	DPW	S		500,207	482,413	17,794	-	17,794
1123	372	Leased Property	DPW	S		-	-	-	-	-
1124	373	Street Lighting	DPW	S		2,199,928	2,088,003	111,925	-	111,925
1125					B3	137,538,909	125,029,801	12,509,108	-	12,509,108
1126						-	-	-	-	-
1127	403GP	General Depreciation				-	-	-	-	-
1128		G-SITUS		S		14,239,639	13,038,152	1,201,486	-	1,201,486
1129		G-DGP		DGP		-	-	-	-	-
1130		G-DGU		DGU		-	-	-	-	-
1131		P		SE		-	-	-	-	-
1132		CUST		CN		1,191,660	1,109,229	82,431	-	82,431
1133		G-SG		SG		1,452	1,338	115	-	115
1134		PTD		SO		14,713,248	13,704,812	1,008,437	-	1,008,437
1135		G-SG		CAGW		2,339,486	1,799,418	540,068	-	540,068
1136		G-SG		CAGE		6,161,938	6,161,938	-	-	-
1137		P		JBG		418,891	322,739	96,152	-	96,152
1138		P		JBE		214	166	48	-	48
1139		P		CAEE		30,857	30,857	-	-	-
1140		G-SG		CAGE		-	-	-	-	-
1141		G-SG		CAGE		-	-	-	-	-
1142					B3	39,067,385	36,168,648	2,928,737	-	2,928,737
1143						-	-	-	-	-

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1144	403GVO	General Vehicles								
1145		G-SG	SG		-	-	-	-	-	
1146					-	-	-	-	-	
1147					-	-	-	-	-	
1148	403MP	Mining Depreciation								
1149		P	CAEE		-	-	-	-	-	
1150				B3	-	-	-	-	-	
1151					-	-	-	-	-	
1152	403EP	Experimental Plant Depreciation								
1153		P	DGP		-	-	-	-	-	
1154		P	SG		-	-	-	-	-	
1155					-	-	-	-	-	
1156	4031	ARO Depreciation								
1157			S		-	-	-	-	-	
1158					-	-	-	-	-	
1159					-	-	-	-	-	
1160					-	-	-	-	-	
1161		TOTAL DEPRECIATION EXPENSE		B3	670,198,077	625,379,638	44,818,439	-	44,818,439	
1162										
1163		Summary of Depreciation Expense by Factor								
1164		S			151,778,547	138,067,953	13,710,594	-	13,710,594	
1165		DGP			-	-	-	-	-	
1166		DGU			-	-	-	-	-	
1167		SG			33,691	31,027	2,664	-	2,664	
1168		SO			14,713,248	13,704,812	1,008,437	-	1,008,437	
1169		CN			1,191,660	1,109,229	82,431	-	82,431	
1170		SE			-	-	-	-	-	
1171		CAGW			97,939,197	75,330,046	22,609,152	-	22,609,152	
1172		CAGE			372,249,839	372,249,839	-	-	-	
1173		CAEW			-	-	-	-	-	
1174		CAEE			30,857	30,857	-	-	-	
1175		JBG			32,260,823	24,855,710	7,405,113	-	7,405,113	
1176		JBE			214	166	48	-	48	
1177		Total Depreciation Expense By Factor		B3	670,198,077	625,379,638	44,818,439	-	44,818,439	
1178										
1179	404GP	Amort of LT Plant - Capital Lease Gen								
1180		I-SITUS	S		729,259	656,006	73,253	-	73,253	
1181		I-SG	SG		-	-	-	-	-	
1182		PTD	SO		558,313	520,046	38,266	-	38,266	
1183		I-DGU	DGU		-	-	-	-	-	
1184		CUST	CN		15,788	14,696	1,092	-	1,092	
1185		I-SG	CAGW		-	-	-	-	-	
1186		I-SG	CAGE		-	-	-	-	-	
1187		I-DGP	DGP		-	-	-	-	-	
1188				B4	1,303,360	1,190,749	112,611	-	112,611	
1189										
1190	404SP	Amort of LT Plant - Cap Lease Steam								
1191		P	SG		-	-	-	-	-	
1192		P	DGP		-	-	-	-	-	
1193					-	-	-	-	-	
1194					-	-	-	-	-	
1195	404IP	Amort of LT Plant - Intangible Plant								
1196		I-SITUS	S		1,090,414	1,090,414	-	-	-	
1197		P	SE		-	-	-	-	-	
1198		I-SG	SG		4,771,235	4,394,035	377,201	-	377,201	
1199		PTD	SO		10,111,328	9,418,304	693,024	-	693,024	
1200		CUST	CN		3,178,500	2,958,632	219,868	-	219,868	
1201		I-SG	CAGW		-	-	-	-	-	
1202		I-SG	CAGE		-	-	-	-	-	
1203		I-DGP	DGP		-	-	-	-	-	
1204		I-SG	CAGE		-	-	-	-	-	
1205		I-SG	CAGE		-	-	-	-	-	
1206		I-SG	CAGW		13,759,296	10,582,978	3,176,318	-	3,176,318	
1207		I-SG	CAGE		4,226,567	4,226,567	-	-	-	
1208		P	JBG		276,097	212,722	63,375	-	63,375	
1209		P	CAEW		-	-	-	-	-	
1210		P	CAEE		48,953	48,953	-	-	-	
1211		I-DGU	DGU		-	-	-	-	-	
1212				B4	37,462,390	32,932,605	4,529,786	-	4,529,786	
1213										
1214	404MP	Amort of LT Plant - Mining Plant								
1215		P	SE		-	-	-	-	-	
1216					-	-	-	-	-	
1217					-	-	-	-	-	

12 ME SEPTEMBER 2015 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR							
1375		GP	S		894,270	3,138,748	(2,244,478)	-	(2,244,478)
1376		DPW	CIAC		(29,025,586)	(27,202,683)	(1,822,903)	-	(1,822,903)
1377		GP	SCHMDEXP		(222,147,734)	(205,921,890)	(16,225,844)	-	(16,225,844)
1378		GP	SNP		(7,370,278)	(6,911,794)	(458,484)	-	(458,484)
1379		PT	SG		12,343,480	11,367,638	975,842	-	975,842
1380		PT	SNPD		(713,280)	(668,484)	(44,796)	-	(44,796)
1381		LABOR	SO		2,461,508	2,292,798	168,710	-	168,710
1382		IBT	TAXDEPR		-	-	-	-	-
1383		CUST	JBG		-	-	-	-	-
1384		CUST	BADDEBT		402,107	354,112	47,995	-	47,995
1385		GP	GPS		(156,591)	(145,858)	(10,733)	-	(10,733)
1386		P	SGCT		-	-	-	-	-
1387		P	JBE		(6,615,812)	(5,119,823)	(1,495,989)	-	(1,495,989)
1388		PT	CAGW		(529,829)	(407,519)	(122,310)	-	(122,310)
1389		PT	CAGE		(649,367)	(649,367)	-	-	-
1390		P	SE		-	-	-	-	-
1391		P	CAEE		(50,973,851)	(50,973,851)	-	-	-
1392				B7	(302,080,963)	(280,847,972)	(21,232,991)	-	(21,232,991)
1393									
1394		TOTAL DEFERRED INCOME TAXES		B7	173,784,657	172,962,457	822,200	-	822,200
1395		SCHMAF Additions - Flow Through							
1396		SCHMAF	S		-	-	-	-	-
1397		SCHMAF	SNP		-	-	-	-	-
1398		SCHMAF	SO		-	-	-	-	-
1399		SCHMAF	SE		-	-	-	-	-
1400		SCHMAF	TROJP		-	-	-	-	-
1401		SCHMAF	DGP		-	-	-	-	-
1402				B6	-	-	-	-	-
1403									
1404		SCHMAP Additions - Permanent							
1405		P	S		-	-	-	-	-
1406		P	BADDEBT		-	-	-	-	-
1407		P	JBE		44,983	34,811	10,172	-	10,172
1408		P	SCHMDEXP		31,236	28,954	2,281	-	2,281
1409		P	CAEE		(3,147,719)	(3,147,719)	-	-	-
1410		P	CAGW		-	-	-	-	-
1411		P	CAGE		-	-	-	-	-
1412		LABOR	SNP		-	-	-	-	-
1413		SCHMAP-SO	SO		539,298	502,335	36,963	-	36,963
1414									
1415				B6	(2,532,202)	(2,581,619)	49,416	-	49,416
1416									
1417		SCHMAT Additions - Temporary							
1418		SCHMAT-SITUS	S		3,820,791	1,325,605	2,495,186	-	2,495,186
1419		P	JBE		17,432,510	13,490,614	3,941,896	-	3,941,896
1420		DPW	CIAC		76,481,745	71,678,439	4,803,307	-	4,803,307
1421		SCHMAT-SNP	SNP		19,420,511	18,212,415	1,208,096	-	1,208,096
1422		P	TROJD		-	-	-	-	-
1423		P	CN		-	-	-	-	-
1424		SCHMAT-SE	SE		-	-	-	-	-
1425		P	SG		(32,524,781)	(29,953,460)	(2,571,321)	-	(2,571,321)
1426		SCHMAT	GPS		412,615	384,334	28,280	-	28,280
1427		SCHMAT-SO	SO		(6,486,015)	(6,041,468)	(444,547)	-	(444,547)
1428		SCHMAT-SNP	SNPD		1,879,476	1,761,439	118,037	-	118,037
1429		P	JBG		-	-	-	-	-
1430		CUST	BADDEBT		(1,059,543)	(933,078)	(126,465)	-	(126,465)
1431		P	CAGW		1,570,884	1,208,247	362,637	-	362,637
1432		P	CAGE		853,424	853,424	-	-	-
1433		SCHMAT-SE	CAEW		-	-	-	-	-
1434		SCHMAT-SE	CAEE		134,314,910	134,314,910	-	-	-
1435		BOOKDEPR	SCHMDEXP		585,354,998	542,599,376	42,754,722	-	42,754,722
1436				B6	801,470,624	748,900,797	52,569,827	-	52,569,827
1437									
1438		TOTAL SCHEDULE - M ADDITIONS		B6	798,938,422	746,319,179	52,619,243	-	52,619,243
1439									
1440		SCHMDF Deductions - Flow Through							
1441		SCHMDF	S		-	-	-	-	-
1442		SCHMDF	CAGW		-	-	-	-	-
1443		SCHMDF	CAGE		-	-	-	-	-
1444		SCHMDF	DGP		-	-	-	-	-
1445		SCHMDF	DGU		-	-	-	-	-
1446				B6	-	-	-	-	-

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S			-	-	-	-	-
1449		P	SE			-	-	-	-	-
1450		P	CAEW			-	-	-	-	-
1451		P	CAEE			308,594	308,594	-	-	-
1452		PTD	SNP			39,152	36,717	2,436	-	2,436
1453		SCHMDP	SG			11,907,724	10,966,332	941,392	-	941,392
1454		P	SCHMDEXP			(10,910)	(10,113)	(797)	-	(797)
1455		SCHMDP-SO	SO			12,823	11,944	879	-	879
1456				B6		12,257,383	11,313,473	943,910	-	943,910
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S			(34,634,573)	(34,628,344)	(6,229)	-	(6,229)
1460		CUST	BADDEBT			-	-	-	-	-
1461		CUST	CN			-	-	-	-	-
1462		SCHMDT-SNP	SNP			45,645,086	42,805,632	2,839,454	-	2,839,454
1463		DPW	SNPD			3,636,247	3,407,879	228,368	-	228,368
1464		P	JBE			18,826,045	14,569,039	4,257,006	-	4,257,006
1465		P	SE			-	-	-	-	-
1466		SCHMDT-SG	SG			130,775,856	120,437,073	10,338,783	-	10,338,783
1467		SCHMDT-GPS	GPS			(59,922,091)	(55,815,069)	(4,107,021)	-	(4,107,021)
1468		SCHMDT-SO	SO			5,362,868	4,995,115	367,554	-	367,554
1469		TAXDEPR	TAXDEPR			906,655,401	862,862,750	43,792,651	-	43,792,651
1470		SCHMDT-SG	CAGW			1,751,576	1,347,227	404,349	-	404,349
1471		SCHMDT-SG	CAGE			(126,690)	(126,690)	-	-	-
1472		P	JBG			-	-	-	-	-
1473		P	CAEE			235,925,296	235,925,296	-	-	-
1474		P	TROJD			-	-	-	-	-
1475				B6		1,253,894,822	1,195,779,907	58,114,915	-	58,114,915
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,266,152,205	1,207,093,380	59,058,825	-	59,058,825
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(467,213,783)	(460,774,202)	(6,439,581)	-	(6,439,581)
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT			69,172,673	69,172,673	-	-	-
1484		Credits	IBT			-	-	-	-	-
1485			CAGE			-	-	-	-	-
1486			IBT			-	-	-	-	-
1487	TOTAL STATE TAXES				B6	69,172,673	69,172,673	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				4,999,567,377	4,634,727,832	364,839,545	-	364,839,545
1492		Operating Deductions:								
1493		O & M Expenses				1,752,598,310	1,526,807,514	225,790,796	-	225,790,796
1494		Depreciation Expense				670,198,077	625,379,638	44,818,439	-	44,818,439
1495		Amortization Expense				43,951,223	39,245,235	4,705,988	-	4,705,988
1496		Taxes Other Than Income				183,178,824	160,902,341	22,276,482	-	22,276,482
1497		Interest & Dividends (AFUDC-Equity)				(37,001,547)	(34,699,783)	(2,301,763)	-	(2,301,763)
1498		Misc Revenue & Expense				(384,417)	(372,474)	(11,943)	-	(11,943)
1499		Total Operating Deductions				2,612,540,470	2,317,262,471	295,277,998	-	295,277,998
1500		Other Deductions:								
1501		Interest Deductions				355,157,363	333,064,011	22,093,352	-	22,093,352
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				(467,213,783)	(460,774,202)	(6,439,581)	-	(6,439,581)
1504										
1505		Income Before State Taxes				1,584,655,761	1,523,627,148	41,028,613	-	41,028,613
1506										
1507		State Income Taxes				69,172,673	69,172,673	-	-	-
1508										
1509		Total Taxable Income				1,495,483,089	1,454,454,476	41,028,613	-	41,028,613
1510										
1511		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513		Federal Income Tax - Calculated				523,419,081	509,059,066	14,360,015	-	14,360,015
1514										
1515		Adjustments to Calculated Tax:								
1516	40910	Fed. Credit	P	SE		(11,964)	(11,058)	(906)	-	(906)
1517	40910	Fed. Credit	P	JBE		(17,815)	(13,787)	(4,028)	-	(4,028)
1518	40910	Fed. Credit	P	SO		(406)	(378)	(28)	-	(28)
1519	40910	Fed. Credit	P	SG		(37,709,372)	(34,728,172)	(2,981,200)	-	(2,981,200)
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		(38,764)	(38,764)	-	-	-
1522	FEDERAL INCOME TAX					485,640,760	474,266,907	11,373,853	-	11,373,853
1523										
1524	TOTAL OPERATING EXPENSES					3,373,341,931	3,063,566,117	309,775,815	-	309,775,815

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1602	Summary of Steam Production Plant by Factor									
1603	S				-	-	-	-	-	
1604	JBG				1,114,935,685	859,014,602	255,921,084	-	255,921,084	
1605	JBE				-	-	-	-	-	
1606	SG				13,317,312	12,264,482	1,052,830	-	1,052,830	
1607	CAGW				282,514,827	201,913,579	60,601,248	-	60,601,248	
1608	CAGE				5,503,033,647	5,503,033,647	-	-	-	
1609	SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor				B8	6,893,801,471	6,576,226,309	317,575,161	-	317,575,161
1611	320	Land and Land Rights								
1612		P	DGP		-	-	-	-	-	
1613		P	SG		-	-	-	-	-	
1614					-	-	-	-	-	
1615					-	-	-	-	-	
1616	321	Structures and Improvements								
1617		P	DGP		-	-	-	-	-	
1618		P	SG		-	-	-	-	-	
1619					-	-	-	-	-	
1620					-	-	-	-	-	
1621	322	Reactor Plant Equipment								
1622		P	DGP		-	-	-	-	-	
1623		P	SG		-	-	-	-	-	
1624					-	-	-	-	-	
1625					-	-	-	-	-	
1626	323	Turbogenerator Units								
1627		P	DGP		-	-	-	-	-	
1628		P	SG		-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	324	Land and Land Rights								
1632		P	DGP		-	-	-	-	-	
1633		P	SG		-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	325	Misc. Power Plant Equipment								
1637		P	DGP		-	-	-	-	-	
1638		P	SG		-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641					-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643		P	SG		-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646					-	-	-	-	-	
1647	Total Nuclear Production Plant									
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650					-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				-	-	-	-	-	
1655					-	-	-	-	-	
1656	Total Nuclear Plant by Factor									
1657					-	-	-	-	-	
1658	330	Land and Land Rights								
1659		P	DGP		-	-	-	-	-	
1660		P	DGU		-	-	-	-	-	
1661		P	CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640	
1662		P	CAGE		5,946,208	5,946,208	-	-	-	
1663		P	CAGW		-	-	-	-	-	
1664		P	CAGE		-	-	-	-	-	
1665				B8	31,316,228	25,459,588	5,856,640	-	5,856,640	
1666					-	-	-	-	-	
1667	331	Structures and Improvements								
1668		P	DGP		-	-	-	-	-	
1669		P	DGU		-	-	-	-	-	
1670		P	CAGW		234,272,346	180,190,843	54,081,503	-	54,081,503	
1671		P	CAGE		15,582,205	15,582,205	-	-	-	
1672		P	CAGW		-	-	-	-	-	
1673		P	CAGE		-	-	-	-	-	
1674				B8	249,854,551	195,773,048	54,081,503	-	54,081,503	
1675					-	-	-	-	-	

12 ME SEPTEMBER 2015 West Control Area									
AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR						
1756	341	Structures and Improvements							
1757		P	SG		-	-	-	-	-
1758		P	DGU		-	-	-	-	-
1759		P	CAGW		57,458,245	44,194,075	13,264,170	-	13,264,170
1760		P	CAGE		168,843,213	168,843,213	-	-	-
1761		P	CAGE		-	-	-	-	-
1762				B8	226,301,458	213,037,288	13,264,170	-	13,264,170
1763									
1764	342	Fuel Holders, Producers & Accessories							
1765		P	SG		-	-	-	-	-
1766		P	DGU		-	-	-	-	-
1767		P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768		P	CAGE		14,247,122	14,247,122	-	-	-
1769		P	CAGE		-	-	-	-	-
1770				B8	15,869,789	15,495,198	374,591	-	374,591
1771									
1772	343	Prime Movers							
1773		P	S		-	-	-	-	-
1774		P	DGU		-	-	-	-	-
1775		P	SG		-	-	-	-	-
1776		P	CAGW		958,227,562	737,021,825	221,205,737	-	221,205,737
1777		P	CAGE		1,955,185,968	1,955,185,968	-	-	-
1778		P	CAGE		-	-	-	-	-
1779				B8	2,913,413,530	2,692,207,793	221,205,737	-	221,205,737
1780									
1781	344	Generators							
1782		P	S		-	-	-	-	-
1783		P	DGU		-	-	-	-	-
1784		P	SG		-	-	-	-	-
1785		P	CAGW		132,985,140	102,285,672	30,699,467	-	30,699,467
1786		P	CAGE		338,450,183	338,450,183	-	-	-
1787		P	CAGE		-	-	-	-	-
1788				B8	471,435,323	440,735,855	30,699,467	-	30,699,467
1789									
1790	345	Accessory Electric Plant							
1791		P	SG		-	-	-	-	-
1792		P	DGU		-	-	-	-	-
1793		P	CAGW		87,630,810	67,401,338	20,229,472	-	20,229,472
1794		P	CAGE		237,366,348	237,366,348	-	-	-
1795		P	CAGE		-	-	-	-	-
1796				B8	324,997,158	304,767,686	20,229,472	-	20,229,472
1797									
1798									
1799									
1800	346	Misc. Power Plant Equipment							
1801		P	SG		-	-	-	-	-
1802		P	DGU		-	-	-	-	-
1803		P	CAGW		4,028,143	3,098,251	929,892	-	929,892
1804		P	CAGE		11,073,706	11,073,706	-	-	-
1805				B8	15,101,849	14,171,956	929,892	-	929,892
1806									
1807	347	Other Production ARO							
1808		P	S		-	-	-	-	-
1809					-	-	-	-	-
1810					-	-	-	-	-
1811	OP	Unclassified Other Prod Plant-Acct 300							
1812		P	S		-	-	-	-	-
1813		P	SG		-	-	-	-	-
1814		P	CAGW		-	-	-	-	-
1815		P	CAGE		16,164,633	16,164,633	-	-	-
1816					16,164,633	16,164,633	-	-	-
1817									
1818		Total Other Production Plant		B8	4,026,301,425	3,738,948,017	287,353,408	-	287,353,408
1819									
1820		Summary of Other Production Plant by Factor							
1821		S			74,986	74,986	-	-	-
1822		DGU			-	-	-	-	-
1823		SG			-	-	-	-	-
1824		CAGW			1,244,768,602	957,415,194	287,353,408	-	287,353,408
1825		CAGE			2,781,457,837	2,781,457,837	-	-	-
1826		SSGCT			-	-	-	-	-
1827		Total of Other Production Plant by Factor		B8	4,026,301,425	3,738,948,017	287,353,408	-	287,353,408
1828									
1829		Experimental Plant							
1830	103	Experimental Plant							
1831		P	DGP		-	-	-	-	-
1832		Total Experimental Plant			-	-	-	-	-
1833									
1834		TOTAL PRODUCTION PLANT		B8	11,909,285,051	11,115,147,666	794,137,385	-	794,137,385

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2204	Summary of General Plant by Factor									
2205	S				589,996,859	543,752,004	46,244,855	-	46,244,855	
2206	JBG				20,718,724	15,962,972	4,755,753	-	4,755,753	
2207	JBE				1,070	828	242	-	242	
2208	SG				138,684	127,720	10,964	-	10,964	
2209	SO				274,262,306	255,464,544	18,797,762	-	18,797,762	
2210	SE				-	-	-	-	-	
2211	CN				20,264,267	18,862,515	1,401,752	-	1,401,752	
2212	DEU				-	-	-	-	-	
2213	CAGW				61,206,296	47,078,892	14,129,403	-	14,129,403	
2214	CAGE				197,806,646	197,806,646	-	-	-	
2215	CAEW				-	-	-	-	-	
2216	CAEE				214,006,546	214,006,546	-	-	-	
2217	SSGCT				-	-	-	-	-	
2218	SSGCH				-	-	-	-	-	
2219	Less Capital Leases					(23,544,775)	(22,539,472)	(1,005,303)	-	(1,005,303)
2220	Total General Plant by Factor					1,354,856,621	1,270,521,194	84,335,427	-	84,335,427
2221	301 Organization									
2222	I-SITUS		S		-	-	-	-	-	
2223	PTD		SO		-	-	-	-	-	
2224	I-SG		CAGW		-	-	-	-	-	
2225	I-SG		CAGE		-	-	-	-	-	
2226	I-SG		SG		-	-	-	-	-	
2227						-	-	-	-	-
2228	302 Franchise & Consent									
2229	I-SITUS		S		(31,081,215)	(31,081,215)	-	-	-	
2230	I-SG		SG		-	-	-	-	-	
2231	I-SG		CAGW		-	-	-	-	-	
2232	I-SG		CAGE		-	-	-	-	-	
2233	I-SG		CAGW		178,825,926	137,544,165	41,281,760	-	41,281,760	
2234	I-SG		CAGE		14,386,245	14,386,245	-	-	-	
2235	I-DGP		DGP		-	-	-	-	-	
2236	I-DGU		DGU		-	-	-	-	-	
2237						162,130,955	120,849,195	41,281,760	-	41,281,760
2238						-	-	-	-	-
2239	303 Miscellaneous Intangible Plant									
2240	I-SITUS		S		14,023,293	12,515,245	1,508,049	-	1,508,049	
2241	I-SG		SG		1,581,299	1,456,286	125,013	-	125,013	
2242	PTD		SO		363,560,860	338,642,633	24,918,227	-	24,918,227	
2243	P		SE		-	-	-	-	-	
2244	CUST		CN		133,280,226	124,060,756	9,219,470	-	9,219,470	
2245	I-SG		CAGW		84,331,424	64,863,611	19,467,813	-	19,467,813	
2246	I-SG		CAGE		72,838,654	72,838,654	-	-	-	
2247	P		JBG		1,041,005	802,054	238,951	-	238,951	
2248	P		CAEW		-	-	-	-	-	
2249	P		CAEE		2,683,413	2,683,413	-	-	-	
2250	I-SG		CAGE		-	-	-	-	-	
2251	I-SG		CAGE		-	-	-	-	-	
2252						673,340,175	617,862,653	55,477,522	-	55,477,522
2253	303 Less Non-Utility Plant									
2254	I-SITUS		S		-	-	-	-	-	
2255						673,340,175	617,862,653	55,477,522	-	55,477,522
2256	IP Unclassified Intangible Plant - Acct 300									
2257	I-SITUS		S		-	-	-	-	-	
2258	I-SG		SG		-	-	-	-	-	
2259	I-DGU		DGU		-	-	-	-	-	
2260	PTD		SO		-	-	-	-	-	
2261						-	-	-	-	-
2262						-	-	-	-	-
2263	TOTAL INTANGIBLE PLANT					835,471,131	738,711,848	96,759,283	-	96,759,283
2264										
2265	Summary of Intangible Plant by Factor									
2266	S				(17,057,922)	(18,565,970)	1,508,049	-	1,508,049	
2267	JBG				1,041,005	802,054	238,951	-	238,951	
2268	JBE				-	-	-	-	-	
2269	SG				1,581,299	1,456,286	125,013	-	125,013	
2270	SO				363,560,860	338,642,633	24,918,227	-	24,918,227	
2271	CN				133,280,226	124,060,756	9,219,470	-	9,219,470	
2272	CAGW				263,157,350	202,407,776	60,749,573	-	60,749,573	
2273	CAGE				87,224,899	87,224,899	-	-	-	
2274	CAEW				-	-	-	-	-	
2275	CAEE				2,683,413	2,683,413	-	-	-	
2276	SSGCT				-	-	-	-	-	
2277	SSGCH				-	-	-	-	-	
2278	SE				-	-	-	-	-	
2279	Total Intangible Plant by Factor					835,471,131	738,711,848	96,759,283	-	96,759,283
2280	Summary of Unclassified Plant (Account 106)									
2281	DP				29,181,048	24,698,431	4,482,617	-	4,482,617	
2282	DS0				-	-	-	-	-	
2283	GP				5,555,427	5,178,014	377,413	-	377,413	
2284	HP				-	-	-	-	-	
2285	NP				-	-	-	-	-	
2286	OP				16,164,633	16,164,633	-	-	-	
2287	TP				169,439,367	164,806,143	4,633,224	-	4,633,224	
2288	TS0				-	-	-	-	-	
2289	IP				-	-	-	-	-	
2290	MP				-	-	-	-	-	
2291	SP				4,527,378	3,474,548	1,052,830	-	1,052,830	
2292	Total Unclassified Plant by Factor					224,867,853	214,321,769	10,546,084	-	10,546,084
2293										
2294	TOTAL ELECTRIC PLANT IN SERVICE					25,885,955,516	24,154,651,620	1,731,303,896	-	1,731,303,896

12 ME SEPTEMBER 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2295	Summary of Electric Plant by Factor										
2296	S				6,803,940,025	6,307,248,538	496,691,487	-	496,691,487		
2297	SE				-	-	-	-	-		
2298	JBG				1,196,594,658	921,929,666	274,664,992	-	274,664,992		
2299	JBE	1,070			-	828	242	-	242		
2300	SG				18,392,016	16,937,993	1,454,023	-	1,454,023		
2301	SO				637,823,166	594,107,177	43,715,989	-	43,715,989		
2302	CN				153,544,493	142,923,271	10,621,222	-	10,621,222		
2303	DEU				-	-	-	-	-		
2304	CAGW				3,921,012,475	3,015,851,229	905,161,246	-	905,161,246		
2305	CAGE				12,961,502,429	12,961,502,429	-	-	-		
2306	CAEW				-	-	-	-	-		
2307	CAEE				216,689,959	216,689,959	-	-	-		
2308	SSGCH				-	-	-	-	-		
2309	SSGCT				-	-	-	-	-		
2310	Less Capital Leases					(23,544,775)	(22,539,472)	(1,005,303)	-	(1,005,303)	
2311						25,885,955,516	24,154,651,620	1,731,303,896	-	1,731,303,896	
2312	105	Plant Held For Future Use			B8						
2313		DPW	S		9,785,367	9,785,367	-	-	-		
2314		P	SG		-	-	-	-	-		
2315		T	SG		-	-	-	-	-		
2316		P	SG		-	-	-	-	-		
2317		P	SE		5,363,199	4,957,216	405,983	-	405,983		
2318		P	SG		-	-	-	-	-		
2319		P	CAGW		161,944	124,559	37,385	-	37,385		
2320		P	CAGE		12,418,892	12,418,892	-	-	-		
2321		P	CAEW		-	-	-	-	-		
2322		P	CAEE		17,485,246	17,485,246	-	-	-		
2323	Total Plant Held For Future Use					B10	45,214,648	44,771,281	443,368	-	443,368
2324											
2325	114	Electric Plant Acquisition Adjustments									
2326		P	S		-	-	-	-	-		
2327		P	SG		-	-	-	-	-		
2328		P	CAGW		-	-	-	-	-		
2329		P	CAGE		143,228,255	143,228,255	-	-	-		
2330		P	DGP		-	-	-	-	-		
2331	Total Electric Plant Acquisition Adjustments					B15	143,228,255	143,228,255	-	-	
2332											
2333	115	Accum Provision for Asset Acquisition Adjustments									
2334		P	S		-	-	-	-	-		
2335		P	SG		-	-	-	-	-		
2336		P	CAGW		-	-	-	-	-		
2337		P	CAGE		(108,179,066)	(108,179,066)	-	-	-		
2338		P	DGP		-	-	-	-	-		
2339						B15	(108,179,066)	(108,179,066)	-	-	
2340											
2341	120	Nuclear Fuel									
2342		P	SE		-	-	-	-	-		
2343	Total Nuclear Fuel						-	-	-	-	
2344											
2345	124	Weatherization									
2346		DMSC	S		1,362,058	(1,239)	1,363,297	-	1,363,297		
2347		DMSC	SO		(4,454)	(4,149)	(305)	-	(305)		
2348						B16	1,357,604	(5,387)	1,362,992	-	1,362,992
2349											
2350	182W	Weatherization									
2351		DMSC	S		17,576,388	17,576,388	-	-	-		
2352		DMSC	SG		-	-	-	-	-		
2353		DMSC	SGCT		-	-	-	-	-		
2354		DMSC	SO		-	-	-	-	-		
2355						B16	17,576,388	17,576,388	-	-	
2356											

12 ME SEPTEMBER 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2436	165	Prepayments								
2437		DMSC	S		14,890,683	14,890,683	-	-	-	
2438		GP	GPS		4,711,818	4,388,873	322,945	-	322,945	
2439		PT	SG		1,452,127	1,337,326	114,801	-	114,801	
2440		PT	CAGW		983,688	756,605	227,083	-	227,083	
2441		PT	CAGE		1,209,127	1,209,127	-	-	-	
2442		P	CAEW		4,055	3,133	922	-	922	
2443		P	CAEE		4,811,610	4,811,610	-	-	-	
2444		P	SE		-	-	-	-	-	
2445		PTD	SO		16,496,953	15,366,263	1,130,691	-	1,130,691	
2446		Total Prepayments		B15	44,560,062	42,763,619	1,796,442	-	1,796,442	
2447										
2448	182M	Misc Regulatory Assets								
2449		P	S		215,497,262	213,685,918	1,811,344	-	1,811,344	
2450		DEFSG	SG		-	-	-	-	-	
2451		P	CAGE		-	-	-	-	-	
2452		P	CAGE		2,618,992	2,618,992	-	-	-	
2453		P	CAGW		-	-	-	-	-	
2454		DEFSG	JBG		-	-	-	-	-	
2455		P	SE		10,608,209	9,805,189	803,019	-	803,019	
2456		P	CAEW		-	-	-	-	-	
2457		P	CAEE		104,247,901	104,247,901	-	-	-	
2458		T	SO		22,533,055	20,988,654	1,544,401	-	1,544,401	
2459		Total Misc. Deferred Debits		B11	355,505,419	351,346,654	4,158,765	-	4,158,765	
2460										
2461	186M	Misc Deferred Debits								
2462		LABOR	S		11,514,854	11,514,854	-	-	-	
2463		P	CAEW		-	-	-	-	-	
2464		P	CAEE		-	-	-	-	-	
2465		P	SG		15,066,992	13,875,836	1,191,155	-	1,191,155	
2466		LABOR	SO		31,564	29,400	2,163	-	2,163	
2467		P	SE		-	-	-	-	-	
2468		P	CAGW		17,418,387	13,397,373	4,021,015	-	4,021,015	
2469		DEFSG	CAGE		35,066,968	35,066,968	-	-	-	
2470		P	CAEW		-	-	-	-	-	
2471		P	CAEE		6,631,590	6,631,590	-	-	-	
2472		P	JBE		-	-	-	-	-	
2473		GP	EXCTAX		-	-	-	-	-	
2474		Total Misc. Deferred Debits		B11	65,730,355	60,516,022	5,214,333	-	5,214,333	
2475										
2476		Working Capital								
2477	CWC	Cash Working Capital								
2478		CWC	S		-	-	-	-	-	
2479		CWC	SO		-	-	-	-	-	
2480		CWC	SE		-	-	-	-	-	
2481				B14	-	-	-	-	-	
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP		-	-	-	-	-	
2485	135	Working Funds	GP		-	-	-	-	-	
2486	141	Other AJR	GP		-	-	-	-	-	
2487	143	Other AJR	PTD		39,794,916	37,067,398	2,727,518	-	2,727,518	
2488	232	A/P	PTD		(0)	(0)	(0)	-	(0)	
2489	232	A/P	SO		(7,693,997)	(7,166,646)	(527,341)	-	(527,341)	
2490	232	A/P	P		(2,645,622)	(2,645,622)	-	-	-	
2491	232	A/P	T		(83,069)	(83,069)	-	-	-	
2492	232	A/P	S		(156,379)	(156,379)	-	-	-	
2493	2533	Other Misc. Df. Crd	P		(5,767,920)	(5,767,920)	-	-	-	
2494	2533	Other Misc. Df. Crd	P		-	-	-	-	-	
2495	2533	Other Misc. Df. Crd	P		(87,622,167)	(87,622,167)	-	-	-	
2496	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2497	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2498	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2499	230	Asset Retir. Oblig.	P		(8,872,104)	(8,872,104)	-	-	-	
2500	254105	ARC Reg Liability	P		-	-	-	-	-	
2501	254105	ARC Reg Liability	P		-	-	-	-	-	
2502	254105	ARC Reg Liability	P		(19,803)	(19,803)	-	-	-	
2503	254105	ARC Reg Liability	P		19,803	19,803	-	-	-	
2504	2533	Cholla Reclamation	P		-	-	-	-	-	
2505		Total Working Capital		B14	(73,046,352)	(75,246,529)	2,200,177	-	2,200,177	
2506										
2507		Total Working Capital			(73,046,352)	(75,246,529)	2,200,177	-	2,200,177	

12 ME SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2734	108363	Storage Battery Equipment	S			-	-	-	-	-
2735		DPW				-	-	-	-	-
2736				B17		-	-	-	-	-
2737						-	-	-	-	-
2738	108364	Poles, Towers & Fixtures	S			(570,383,451)	(510,845,703)	(59,537,748)	-	(59,537,748)
2739		DPW				(570,383,451)	(510,845,703)	(59,537,748)	-	(59,537,748)
2740				B17		(570,383,451)	(510,845,703)	(59,537,748)	-	(59,537,748)
2741						-	-	-	-	-
2742	108365	Overhead Conductors	S			(298,880,744)	(269,186,614)	(29,694,130)	-	(29,694,130)
2743		DPW				(298,880,744)	(269,186,614)	(29,694,130)	-	(29,694,130)
2744				B17		(298,880,744)	(269,186,614)	(29,694,130)	-	(29,694,130)
2745						-	-	-	-	-
2746	108366	Underground Conduit	S			(147,509,593)	(138,222,545)	(9,287,048)	-	(9,287,048)
2747		DPW				(147,509,593)	(138,222,545)	(9,287,048)	-	(9,287,048)
2748				B17		(147,509,593)	(138,222,545)	(9,287,048)	-	(9,287,048)
2749						-	-	-	-	-
2750	108367	Underground Conductors	S			(348,741,921)	(337,785,938)	(10,955,983)	-	(10,955,983)
2751		DPW				(348,741,921)	(337,785,938)	(10,955,983)	-	(10,955,983)
2752				B17		(348,741,921)	(337,785,938)	(10,955,983)	-	(10,955,983)
2753						-	-	-	-	-
2754	108368	Line Transformers	S			(475,539,432)	(423,084,448)	(52,454,984)	-	(52,454,984)
2755		DPW				(475,539,432)	(423,084,448)	(52,454,984)	-	(52,454,984)
2756				B17		(475,539,432)	(423,084,448)	(52,454,984)	-	(52,454,984)
2757						-	-	-	-	-
2758	108369	Services	S			(263,956,912)	(240,478,440)	(23,478,472)	-	(23,478,472)
2759		DPW				(263,956,912)	(240,478,440)	(23,478,472)	-	(23,478,472)
2760				B17		(263,956,912)	(240,478,440)	(23,478,472)	-	(23,478,472)
2761						-	-	-	-	-
2762	108370	Meters	S			(88,172,296)	(84,729,611)	(3,442,685)	-	(3,442,685)
2763		DPW				(88,172,296)	(84,729,611)	(3,442,685)	-	(3,442,685)
2764				B17		(88,172,296)	(84,729,611)	(3,442,685)	-	(3,442,685)
2765						-	-	-	-	-
2766						-	-	-	-	-
2767						-	-	-	-	-
2768	108371	Installations on Customers' Premises	S			(7,197,960)	(6,841,996)	(355,963)	-	(355,963)
2769		DPW				(7,197,960)	(6,841,996)	(355,963)	-	(355,963)
2770				B17		(7,197,960)	(6,841,996)	(355,963)	-	(355,963)
2771						-	-	-	-	-
2772	108372	Leased Property	S			-	-	-	-	-
2773		DPW				-	-	-	-	-
2774				B17		-	-	-	-	-
2775						-	-	-	-	-
2776	108373	Street Lights	S			(29,656,081)	(27,723,866)	(1,932,215)	-	(1,932,215)
2777		DPW				(29,656,081)	(27,723,866)	(1,932,215)	-	(1,932,215)
2778				B17		(29,656,081)	(27,723,866)	(1,932,215)	-	(1,932,215)
2779						-	-	-	-	-
2780	108D00	Unclassified Dist Plant - Acct 300	S			-	-	-	-	-
2781		DPW				-	-	-	-	-
2782						-	-	-	-	-
2783						-	-	-	-	-
2784	108DS	Unclassified Dist Sub Plant - Acct 300	S			-	-	-	-	-
2785		DPW				-	-	-	-	-
2786						-	-	-	-	-
2787						-	-	-	-	-
2788	108DP	Unclassified Dist Sub Plant - Acct 300	S			3,942,294	3,617,151	325,142	-	325,142
2789		DPW				3,942,294	3,617,151	325,142	-	325,142
2790						-	-	-	-	-
2791						-	-	-	-	-
2792						-	-	-	-	-
2793						-	-	-	-	-
2794						-	-	-	-	-
2795		Summary of Distribution Plant Depr by Factor				(2,505,425,863)	(2,294,633,258)	(210,792,606)	-	(210,792,606)
2796		S				(2,505,425,863)	(2,294,633,258)	(210,792,606)	-	(210,792,606)
2797						-	-	-	-	-
2798		Total Distribution Depreciation by Factor		B17		(2,505,425,863)	(2,294,633,258)	(210,792,606)	-	(210,792,606)

12 ME SEPTEMBER 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
2799	108GP	General Plant Accumulated Depr									
2800		G-SITUS	S			(206,344,472)	(184,894,480)	(21,449,993)	-	(21,449,993)	
2801		G-DGP	DGP			-	-	-	-	-	
2802		G-DGU	DGU			-	-	-	-	-	
2803		G-SG	SG			-	-	-	-	-	
2804		CUST	CN			(7,073,958)	(6,584,627)	(489,331)	-	(489,331)	
2805		PTD	SO			(96,120,002)	(89,531,999)	(6,588,003)	-	(6,588,003)	
2806		P	SE			-	-	-	-	-	
2807		G-SG	CAGW			(21,257,998)	(16,350,614)	(4,907,385)	-	(4,907,385)	
2808		G-SG	CAGE			(61,684,902)	(61,684,902)	-	-	-	
2809		P	JBG			(6,242,805)	(4,809,839)	(1,432,966)	-	(1,432,966)	
2810		P	CAEW			-	-	-	-	-	
2811		P	CAEE			(459,654)	(459,654)	-	-	-	
2812		G-SG	CAGE			-	-	-	-	-	
2813		G-SG	CAGE			-	-	-	-	-	
2814				B17		(399,183,792)	(364,316,115)	(34,867,678)	-	(34,867,678)	
2815											
2816											
2817	108MP	Mining Plant Accumulated Depr.									
2818		P	S			-	-	-	-	-	
2819		P	CAEW			-	-	-	-	-	
2820		P	CAEE			(134,687,537)	(134,687,537)	-	-	-	
2821		P	JBE			-	-	-	-	-	
2822				B17		(134,687,537)	(134,687,537)	-	-	-	
2823	108MP	Less Centralia Situs Depreciation									
2824		P	S			-	-	-	-	-	
2825				B17		(134,687,537)	(134,687,537)	-	-	-	
2826											
2827	1081390	Accum Depr - Capital Lease									
2828		PTD	SO			-	-	-	-	-	
2829						-	-	-	-	-	
2830						-	-	-	-	-	
2831		Remove Capital Leases									
2832						-	-	-	-	-	
2833						-	-	-	-	-	
2834	1081399	Accum Depr - Capital Lease									
2835		P	S			-	-	-	-	-	
2836		P	SE			-	-	-	-	-	
2837						-	-	-	-	-	
2838						-	-	-	-	-	
2839		Remove Capital Leases									
2840						-	-	-	-	-	
2841						-	-	-	-	-	
2842						-	-	-	-	-	
2843		TOTAL GENERAL PLANT ACCUM DEPR				B17	(533,871,329)	(499,003,652)	(34,867,678)	-	(34,867,678)
2844											
2845											
2846											
2847		Summary of General Depreciation by Factor									
2848		S				(206,344,472)	(184,894,480)	(21,449,993)	-	(21,449,993)	
2849		DGP				-	-	-	-	-	
2850		DGU				-	-	-	-	-	
2851		SE				-	-	-	-	-	
2852		SO				(96,120,002)	(89,531,999)	(6,588,003)	-	(6,588,003)	
2853		CN				(7,073,958)	(6,584,627)	(489,331)	-	(489,331)	
2854		SG				-	-	-	-	-	
2855		DEU				-	-	-	-	-	
2856		CAGW				(21,257,998)	(16,350,614)	(4,907,385)	-	(4,907,385)	
2857		CAGE				(61,684,902)	(61,684,902)	-	-	-	
2858		CAEW				-	-	-	-	-	
2859		CAEE				(135,147,191)	(135,147,191)	-	-	-	
2860		SSGCT				-	-	-	-	-	
2861		JBG				(6,242,805)	(4,809,839)	(1,432,966)	-	(1,432,966)	
2862		Remove Capital Leases									
2863		Total General Depreciation by Factor				B17	(533,871,329)	(499,003,652)	(34,867,678)	-	(34,867,678)
2864											
2865											
2866		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,393,112,216)	(7,729,505,098)	(663,607,118)	-	(663,607,118)
2867	111SP	Accum Prov for Amort-Steam									
2868		P	CAGW			-	-	-	-	-	
2869		P	CAGW			-	-	-	-	-	
2870		P	CAGE			-	-	-	-	-	
2871		P	SG			-	-	-	-	-	
2872						-	-	-	-	-	
2873						-	-	-	-	-	
2874						-	-	-	-	-	

12 ME SEPTEMBER 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
2875	111GP	Accum Prov for Amort-General									
2876		G-SITUS	S			(11,204,006)	(9,832,362)	(1,371,644)	-	(1,371,644)	
2877		CUST	CN			(870,448)	(810,236)	(60,212)	-	(60,212)	
2878		I-SG	SG			-	-	-	-	-	
2879		PTD	SO			(5,448,580)	(5,075,138)	(373,442)	-	(373,442)	
2880		I-SG	CAGW			(133,889)	(102,981)	(30,908)	-	(30,908)	
2881		I-SG	CAGE			-	-	-	-	-	
2882		P	CAEW			-	-	-	-	-	
2883		P	CAEE			-	-	-	-	-	
2884		P	SE			-	-	-	-	-	
2885				B18		(17,666,923)	(15,820,716)	(1,836,207)	-	(1,836,207)	
2886											
2887											
2888	111HP	Accum Prov for Amort-Hydro									
2889		P	DGP			-	-	-	-	-	
2890		P	DGU			-	-	-	-	-	
2891		P	SG			-	-	-	-	-	
2892		P	CAGW			(1,228,132)	(944,619)	(283,513)	-	(283,513)	
2893		P	CAGE			-	-	-	-	-	
2894		P	CAGE			-	-	-	-	-	
2895				B18		(1,228,132)	(944,619)	(283,513)	-	(283,513)	
2896											
2897											
2898	111IP	Accum Prov for Amort-Intangible Plant									
2899		I-SITUS	S			13,523,965	13,523,965	-	-	-	
2900		I-DGP	DGP			-	-	-	-	-	
2901		I-DGU	DGU			-	-	-	-	-	
2902		P	CAEW			-	-	-	-	-	
2903		P	CAEE			(1,865,559)	(1,865,559)	-	-	-	
2904		P	SE			-	-	-	-	-	
2905		I-SG	SG			(12,499,739)	(11,511,544)	(988,195)	-	(988,195)	
2906		I-SG	CAGW			-	-	-	-	-	
2907		I-SG	CAGE			-	-	-	-	-	
2908		CUST	CN			(113,518,991)	(105,666,476)	(7,852,515)	-	(7,852,515)	
2909		P	CAGE			-	-	-	-	-	
2910		P	CAGE			-	-	-	-	-	
2911		I-SG	CAGW			(94,429,498)	(72,630,557)	(21,798,942)	-	(21,798,942)	
2912		I-SG	CAGE			(26,120,589)	(26,120,589)	-	-	-	
2913		PTD	JBG			(232,435)	(179,082)	(53,353)	-	(53,353)	
2914		PTD	SO			(293,162,761)	(273,069,574)	(20,093,187)	-	(20,093,187)	
2915				B18		(528,305,607)	(477,519,416)	(50,786,191)	-	(50,786,191)	
2916	111IP	Less Non-Utility Plant									
2917		NUTIL				-	-	-	-	-	
2918			OTH			-	-	-	-	-	
2919				B18		(528,305,607)	(477,519,416)	(50,786,191)	-	(50,786,191)	
2920	111390	Accum Amtr - Capital Lease									
2921		G-SITUS	S			396,357	396,357	-	-	-	
2922		G-SITUS	SG			910,304	838,338	71,966	-	71,966	
2923		P	CAGE			-	-	-	-	-	
2924		PTD	CAGW			-	-	-	594,461	594,461	
2925		PTD	SO			8,673,284	8,078,823	594,461	-	594,461	
2926						9,979,946	9,313,518	666,427	594,461	1,260,889	
2927											
2928		Remove Capital Lease Amtr									
2929						(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2930		TOTAL ACCUM PROV FOR AMORTIZ				B18	(547,190,661)	(494,284,751)	(52,905,910)	-	(52,905,910)
2931		AMA									
2932											
2933											
2934											
2935		Summary of Amortization by Factor									
2936		S				2,716,316	4,087,961	(1,371,644)	-	(1,371,644)	
2937		DGP				-	-	-	-	-	
2938		DGU				-	-	-	-	-	
2939		SE				-	-	-	-	-	
2940		SO				(289,938,057)	(270,065,889)	(19,872,167)	-	(19,872,167)	
2941		CN				(114,389,438)	(106,476,712)	(7,912,726)	-	(7,912,726)	
2942		SSGCT				-	-	-	-	-	
2943		JBG				(232,435)	(179,082)	(53,353)	-	(53,353)	
2944		CAGW				(95,791,518)	(73,678,156)	(22,113,362)	594,461	(21,518,901)	
2945		CAGE				(26,120,589)	(26,120,589)	-	-	-	
2946		CAEW				-	-	-	-	-	
2947		CAEE				(1,865,559)	(1,865,559)	-	-	-	
2948		SG				(11,589,435)	(10,673,206)	(916,229)	-	(916,229)	
2949		Less Capital Lease									
2950				B18		(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
		Total Provision For Amortization by Factor				B18	(547,190,661)	(494,284,751)	(52,905,910)	0	(52,905,910)

**RESULTS OF OPERATIONS
WASHINGTON**

July 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JULY 2015
FILE:	WA JAM July 2015
PREPARED BY:	Revenue Requirement Department
DATE:	December 23, 2015
TIME:	11:08:09 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.605
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

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.
The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

JULY 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	471,922,554	436,505,951	35,416,603	0	35,416,603
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	9,613,165	7,584,573	2,028,592	0	2,028,592
5 Other Operating Revenues	2.4	12,441,445	11,562,016	879,429	0	879,429
6 Total Operating Revenues	2.4	493,977,164	455,652,540	38,324,625	0	38,324,625
7						
8 Operating Expenses:						
9 Steam Production	2.6	49,187,293	42,247,691	6,939,602	0	6,939,602
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	3,918,728	3,202,729	715,999	0	715,999
12 Other Power Supply	2.10	45,235,863	36,498,996	8,736,867	0	8,736,867
13 Transmission	2.12	16,404,000	13,522,743	2,881,257	0	2,881,257
14 Distribution	2.13	17,367,623	16,414,627	952,996	0	952,996
15 Customer Accounts	2.14	6,930,425	6,496,873	433,552	0	433,552
16 Customer Service	2.14	13,765,899	12,843,017	922,881	0	922,881
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	11,207,598	10,439,150	768,447	0	768,447
19						
20 Total O & M Expenses	2.16	164,017,429	141,665,827	22,351,602	0	22,351,602
21						
22 Depreciation	2.18	55,942,807	52,182,650	3,760,158	0	3,760,158
23 Amortization Expense	2.19	3,454,298	3,076,088	378,210	0	378,210
24 Taxes Other Than Income	2.19	15,719,084	13,498,305	2,220,780	0	2,220,780
25 Income Taxes - Federal	2.22	75,897,033	73,142,914	2,754,118	0	2,754,118
26 Income Taxes - State	2.22	9,938,907	9,938,907	0	0	0
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29 Misc Revenue & Expense	2.6	(50,232)	(46,789)	(3,443)	0	(3,443)
30						
31 Total Operating Expenses	2.22	324,522,960	293,061,534	31,461,425	0	31,461,425
32						
33 Operating Revenue for Return		169,454,205	162,591,005	6,863,200	0	6,863,200
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	26,106,089,889	24,357,762,229	1,748,327,660	0	1,748,327,660
37 Plant Held for Future Use	2.33	23,319,217	22,848,351	470,866	0	470,866
38 Misc Deferred Debits	2.35	525,182,211	519,040,478	6,141,733	0	6,141,733
39 Elec Plant Acq Adj	2.33	33,465,581	33,465,581	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	39,905,832	38,564,951	1,340,881	0	1,340,881
42 Fuel Stock	2.34	186,247,486	178,707,672	7,539,814	0	7,539,814
43 Material & Supplies	2.34	229,735,066	221,634,701	8,100,365	0	8,100,365
44 Working Capital	2.35	(95,296,940)	(97,512,456)	2,215,516	0	2,215,516
45 Weatherization Loans	2.34	20,056,441	20,046,656	9,786	0	9,786
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		27,068,704,782	25,294,558,162	1,774,146,620	0	1,774,146,620
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,410,418,000)	(7,738,637,367)	(671,780,633)	0	(671,780,633)
52 Accum Prov For Amort	2.41	(552,478,709)	(498,302,935)	(54,175,774)	0	(54,175,774)
53 Accum Def Income Taxes	2.37	(4,227,366,897)	(3,970,862,283)	(256,504,613)	0	(256,504,613)
54 Unamortized ITC	2.37	(735,043)	(662,133)	(72,910)	0	(72,910)
55 Customer Adv for Const	2.36	(30,470,600)	(30,496,089)	25,489	0	25,489
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(94,955,876)	(90,364,529)	(4,591,347)	0	(4,591,347)
58						
59 Total Rate Base Deductions		(13,316,425,125)	(12,329,325,335)	(987,099,789)	0	(987,099,789)
60						
61 Total Rate Base		13,752,279,657	12,965,232,827	787,046,831	0	787,046,831
62						
63						
64						
65						
66						
67						
68						
69						

JULY 2015 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS					
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
239	500	Operation Supervision & Engineering								
240		P	SG		23,680	21,808	1,872	-	1,872	
241		P	CAGW		3,487	2,682	805	-	805	
242		P	CAGE		71,927	71,927	-	-	-	
243		P	JBG		1,131,304	871,626	259,678	-	259,678	
244		P	CAGE		-	-	-	-	-	
245				B2	1,230,398	968,042	262,355	-	262,355	
246										
247	501	Fuel Related								
248		P	SE		51,964	48,031	3,934	-	3,934	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		146,654	112,799	33,855	-	33,855	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		1,157,099	1,157,099	-	-	-	
255		P	JBE		(1,363)	(1,055)	(308)	-	(308)	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	1,354,354	1,316,874	37,480	-	37,480	
259										
260	501NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		24,711,096	19,091,454	5,619,643	-	5,619,643	
267			CAEE		-	-	-	-	-	
268			JBE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	24,711,096	19,091,454	5,619,643	-	5,619,643	
272										
273		Total Fuel Related				26,065,451	20,408,328	5,657,123	-	5,657,123
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		88,667	68,198	20,469	-	20,469	
278		P	CAGE		4,782,092	4,782,092	-	-	-	
279		P	JBG		2,445,272	1,883,987	561,285	-	561,285	
280		P	CAGE		-	-	-	-	-	
281				B2	7,316,030	6,734,277	581,754	-	581,754	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE		-	-	-	-	-	
293				B2	-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		7,461	5,739	1,722	-	1,722	
298		P	CAGE		118,008	118,008	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	125,469	123,747	1,722	-	1,722	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		145,207	111,686	33,521	-	33,521	
307		P	CAGE		4,350,771	4,350,771	-	-	-	
308		P	JBG		(1,498,449)	(1,154,497)	(343,952)	-	(343,952)	
309		P	CAGE		-	-	-	-	-	
310				B2	2,997,529	3,307,960	(310,431)	-	(310,431)	

JULY 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
311									
312	507	Rents							
313		P	SG		-	-	-	-	-
314		P	CAGW		2,997	2,305	692	-	692
315		P	CAGE		43,061	43,061	-	-	-
316		P	JBG		19,444	14,981	4,463	-	4,463
317		P	CAGE		-	-	-	-	-
318				B2	65,502	60,347	5,155	-	5,155
319									
320	510	Maint Supervision & Engineering							
321		P	SG		-	-	-	-	-
322		P	CAGW		18,623	14,324	4,299	-	4,299
323		P	CAGE		523,522	523,522	-	-	-
324		P	JBG		55,907	43,074	12,833	-	12,833
325		P	CAGE		-	-	-	-	-
326				B2	598,052	580,920	17,132	-	17,132
327									
328									
329									
330	511	Maintenance of Structures							
331		P	SG		-	-	-	-	-
332		P	CAGW		40,583	31,214	9,368	-	9,368
333		P	CAGE		1,622,935	1,622,935	-	-	-
334		P	JBG		845,045	651,074	193,971	-	193,971
335		P	CAGE		-	-	-	-	-
336				B2	2,508,563	2,305,224	203,339	-	203,339
337									
338	512	Maintenance of Boiler Plant							
339		P	SG		-	-	-	-	-
340		P	CAGW		207,848	159,866	47,981	-	47,981
341		P	CAGE		3,676,518	3,676,518	-	-	-
342		P	JBG		1,452,593	1,119,166	333,426	-	333,426
343		P	CAGE		-	-	-	-	-
344				B2	5,336,959	4,955,551	381,408	-	381,408
345									
346	513	Maintenance of Electric Plant							
347		P	SG		-	-	-	-	-
348		P	CAGW		16,845	12,956	3,889	-	3,889
349		P	CAGE		1,594,796	1,594,796	-	-	-
350		P	JBG		413,532	318,611	94,922	-	94,922
351		P	CAGE		-	-	-	-	-
352				B2	2,025,173	1,926,362	98,810	-	98,810
353									
354	514	Maintenance of Misc. Steam Plant							
355		P	SG		-	-	-	-	-
356		P	CAGW		30,922	23,784	7,138	-	7,138
357		P	CAGE		738,701	738,701	-	-	-
358		P	JBG		148,545	114,448	34,097	-	34,097
359		P	CAGE		-	-	-	-	-
360				B2	918,169	876,933	41,235	-	41,235
361									
362		Total Steam Power Generation		B2	49,187,293	42,247,691	6,939,602	-	6,939,602

JULY 2015 West Control Area										
AMA										
FERC	BUS	WCA				UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
363	517	Operation Super & Engineering								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	518	Nuclear Fuel Expense								
368		P	SE		-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372	519	Coolants and Water								
373		P	SG		-	-	-	-	-	
374					-	-	-	-	-	
375					-	-	-	-	-	
376	520	Steam Expenses								
377		P	SG		-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381					-	-	-	-	-	
382	523	Electric Expenses								
383		P	SG		-	-	-	-	-	
384					-	-	-	-	-	
385					-	-	-	-	-	
386	524	Misc. Nuclear Expenses								
387		P	SG		-	-	-	-	-	
388					-	-	-	-	-	
389					-	-	-	-	-	
390	528	Maintenance Super & Engineering								
391		P	SG		-	-	-	-	-	
392					-	-	-	-	-	
393					-	-	-	-	-	
394	529	Maintenance of Structures								
395		P	SG		-	-	-	-	-	
396					-	-	-	-	-	
397					-	-	-	-	-	
398	530	Maintenance of Reactor Plant								
399		P	SG		-	-	-	-	-	
400					-	-	-	-	-	
401					-	-	-	-	-	
402	531	Maintenance of Electric Plant								
403		P	SG		-	-	-	-	-	
404					-	-	-	-	-	
405					-	-	-	-	-	
406	532	Maintenance of Misc Nuclear								
407		P	SG		-	-	-	-	-	
408					-	-	-	-	-	
409					-	-	-	-	-	
410		Total Nuclear Power Generation			-	-	-	-	-	
411					-	-	-	-	-	

JULY 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
884	902	Meter Reading Expense							
885		CUST	S		1,377,139	1,312,117	65,022	-	65,022
886		CUST	CN		139,398	129,755	9,643	-	9,643
887				B2	1,516,536	1,441,872	74,664	-	74,664
888									
889	903	Customer Receipts & Collections							
890		CUST	S		589,725	536,748	52,976	-	52,976
891		CUST	CN		3,860,945	3,593,777	267,068	-	267,068
892				B2	4,450,570	4,130,525	320,045	-	320,045
893									
894	904	Uncollectible Accounts							
895		CUST	S		900,957	866,418	34,539	-	34,539
896		P	SG		-	-	-	-	-
897		CUST	CN		-	-	-	-	-
898				B2	900,957	866,418	34,539	-	34,539
899									
900	905	Misc. Customer Accounts Expense							
901		CUST	S		-	-	-	-	-
902		CUST	CN		722	672	50	-	50
903				B2	722	672	50	-	50
904									
905		TOTAL CUSTOMER ACCOUNTS EXP		B2	6,930,425	6,496,873	433,552	-	433,552
906									
907		Summary of Customer Accts Exp by Factor							
908		S			2,867,962	2,715,425	152,537	-	152,537
909		CN			4,062,463	3,781,447	281,015	-	281,015
910		SG			-	-	-	-	-
911		Total Customer Accounts Expense by Factor		B2	6,930,425	6,496,873	433,552	-	433,552
912									
913	907	Supervision							
914		CUST	S		-	-	-	-	-
915		CUST	CN		14,805	13,781	1,024	-	1,024
916				B2	14,805	13,781	1,024	-	1,024
917									
918	908	Customer Assistance							
919		CUST	S		13,380,594	12,491,472	889,122	-	889,122
920		CUST	CN		190,971	177,761	13,210	-	13,210
921				B2	13,571,566	12,669,234	902,332	-	902,332
922									
923	909	Informational & Instructional Adv							
924		CUST	S		54,316	43,453	10,863	-	10,863
925		CUST	CN		125,110	116,456	8,654	-	8,654
926				B2	179,427	159,909	19,518	-	19,518
927									
928	910	Misc. Customer Service							
929		CUST	S		-	-	-	-	-
930		CUST	CN		101	94	7	-	7
931									
932				B2	101	94	7	-	7
933									
934		TOTAL CUSTOMER SERVICE EXPENSE		B2	13,765,899	12,843,017	922,881	-	922,881
935									
936									
937		Summary of Customer Service Exp by Factor							
938		S			13,434,911	12,534,925	899,986	-	899,986
939		CN			330,988	308,092	22,896	-	22,896
940									
941		Total Customer Service Expense by Factor		B2	13,765,899	12,843,017	922,881	-	922,881
942									
943									
944	911	Supervision							
945		CUST	S		-	-	-	-	-
946		CUST	CN		-	-	-	-	-
947					-	-	-	-	-
948									
949	912	Demonstration & Selling Expense							
950		CUST	S		-	-	-	-	-
951		CUST	CN		-	-	-	-	-
952					-	-	-	-	-
953									
954	913	Advertising Expense							
955		CUST	S		-	-	-	-	-
956		CUST	CN		-	-	-	-	-
957					-	-	-	-	-
958					-	-	-	-	-

JULY 2015 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
959	916	Misc. Sales Expense									
960		CUST	S		-	-	-	-	-		
961		CUST	CN		-	-	-	-	-		
962				B2	-	-	-	-	-		
963											
964		TOTAL SALES EXPENSE									
965											
966											
967		Total Sales Expense by Factor									
968		S			-	-	-	-	-		
969		CN			-	-	-	-	-		
970		Total Sales Expense by Factor		B2	-	-	-	-	-		
971											
972		Total Customer Service Exp Including Sales			13,765,899	12,843,017	922,881	-	922,881		
973	920	Administrative & General Salaries									
974		PTD	S		(27,851)	(27,851)	-	-	-		
975		CUST	CN		-	-	-	-	-		
976		PTD	SO		5,810,144	5,411,920	398,224	-	398,224		
977				B2	5,782,293	5,384,070	398,224	-	398,224		
978											
979	921	Office Supplies & expenses									
980		PTD	S		23,302	22,759	543	-	543		
981		CUST	CN		4,493	4,182	311	-	311		
982		PTD	SO		603,134	561,796	41,338	-	41,338		
983				B2	630,929	588,737	42,192	-	42,192		
984											
985	922	A&G Expenses Transferred									
986		PTD	S		-	-	-	-	-		
987		CUST	CN		-	-	-	-	-		
988		PTD	SO		(3,119,026)	(2,905,250)	(213,776)	-	(213,776)		
989				B2	(3,119,026)	(2,905,250)	(213,776)	-	(213,776)		
990											
991	923	Outside Services									
992		PTD	S		11,592	2,932	8,660	-	8,660		
993		P	CAGW		-	-	-	-	-		
994		PTD	SO		1,014,311	944,791	69,520	-	69,520		
995				B2	1,025,903	947,723	78,180	-	78,180		
996											
997	924	Property Insurance									
998			S		805,234	805,234	-	-	-		
999			CAGW		-	-	-	-	-		
1000		PTD	SO		579,118	539,426	39,692	-	39,692		
1001				B2	1,384,353	1,344,660	39,692	-	39,692		
1002											
1003	925	Injuries & Damages									
1004			S		230,656	230,656	-	-	-		
1005		PTD	SO		871,524	811,790	59,734	-	59,734		
1006				B2	1,102,180	1,042,447	59,734	-	59,734		
1007											
1008	926	Employee Pensions & Benefits									
1009		LABOR	S		-	-	-	-	-		
1010		CUST	CN		-	-	-	-	-		
1011		LABOR	SO		-	-	-	-	-		
1012				B2	-	-	-	-	-		
1013											
1014	927	Franchise Requirements									
1015		DMSC	S		-	-	-	-	-		
1016		DMSC	SO		-	-	-	-	-		
1017				B2	-	-	-	-	-		
1018											
1019	928	Regulatory Commission Expense									
1020		DMSC	S		1,320,048	1,185,036	135,012	-	135,012		
1021		CUST	CAEE		181,319	181,319	-	-	-		
1022		DMSC	SO		313,756	292,251	21,505	-	21,505		
1023		CUST	CAGW		198,169	152,422	45,747	-	45,747		
1024		DMSC	CAGE		15,556	15,556	-	-	-		
1025		FERC	SG		174,658	160,850	13,808	-	13,808		
1026				B2	2,203,507	1,987,435	216,072	-	216,072		
1027											
1028	929	Duplicate Charges									
1029		LABOR	S		-	-	-	-	-		
1030		FERC	CAGW		-	-	-	-	-		
1031		0	CN		-	-	-	-	-		
1032		0	JBG		-	-	-	-	-		
1033		0	SG		-	-	-	-	-		
1034		LABOR	SNPD		-	-	-	-	-		
1035		LABOR	SO		(262,386)	(244,402)	(17,984)	-	(17,984)		
1036				B2	(262,386)	(244,402)	(17,984)	-	(17,984)		
1037											
1038	930	Misc General Expenses									
1039		PTD	S		12,941	12,941	-	-	-		
1040		CUST	CAGE		-	-	-	-	-		
1041		LABOR	SO		164,736	153,445	11,291	-	11,291		
1042				B2	177,676	166,385	11,291	-	11,291		
1043											
1044	931	Rents									
1045		PTD	S		27,402	27,209	193	-	193		
1046		PTD	SO		373,454	347,857	25,596	-	25,596		
1047				B2	400,856	375,067	25,789	-	25,789		
1048											
1049	935	Maintenance of General Plant									
1050		G	S		52,414	48,736	3,678	-	3,678		
1051		CUST	CN		4,652	4,331	322	-	322		
1052		G	SO		1,824,246	1,699,213	125,033	-	125,033		
1053				B2	1,881,312	1,752,280	129,033	-	129,033		
1054											
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	11,207,598	10,439,150	768,447	-	768,447		
1056											
1057		Summary of A&G Expense by Factor									
1058		S			2,455,738	2,307,652	148,087	-	148,087		
1059		SO			8,173,011	7,612,838	560,173	-	560,173		
1060		SG			174,658	160,850	13,808	-	13,808		
1061		CN			9,145	8,513	633	-	633		
1062		CAGW			198,169	152,422	45,747	-	45,747		
1063		CAGE			15,556	15,556	-	-	-		
1064		Total A&G Expense by Factor		B2	11,026,279	10,257,831	768,447	-	768,447		
1065											
1066		TOTAL O&M EXPENSE		B2	164,017,429	141,665,827	22,351,602	-	22,351,602		

JULY 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1144	403GV0	General Vehicles								
1145		G-SG	SG			-	-	-	-	-
1146						-	-	-	-	-
1147						-	-	-	-	-
1148	403MP	Mining Depreciation								
1149		P	CAEE			-	-	-	-	-
1150				B3		-	-	-	-	-
1151						-	-	-	-	-
1152	403EP	Experimental Plant Depreciation								
1153		P	DGP			-	-	-	-	-
1154		P	SG			-	-	-	-	-
1155						-	-	-	-	-
1156	4031	ARO Depreciation								
1157			S			-	-	-	-	-
1158						-	-	-	-	-
1159						-	-	-	-	-
1160						-	-	-	-	-
1161						-	-	-	-	-
1162						-	-	-	-	-
1163						-	-	-	-	-
1164						-	-	-	-	-
1165						-	-	-	-	-
1166						-	-	-	-	-
1167						-	-	-	-	-
1168						-	-	-	-	-
1169						-	-	-	-	-
1170						-	-	-	-	-
1171						-	-	-	-	-
1172						-	-	-	-	-
1173						-	-	-	-	-
1174						-	-	-	-	-
1175						-	-	-	-	-
1176						-	-	-	-	-
1177						-	-	-	-	-
1178						-	-	-	-	-
1179	404GP	Amort of LT Plant - Capital Lease Gen								
1180		I-SITUS	S			64,061	57,949	6,112	-	6,112
1181		I-SG	SG			-	-	-	-	-
1182		PTD	SO			49,012	45,653	3,359	-	3,359
1183		I-DGU	DGU			-	-	-	-	-
1184		CUST	CN			-	-	-	-	-
1185		I-SG	CAGW			-	-	-	-	-
1186		I-SG	CAGE			-	-	-	-	-
1187		I-DGP	DGP			-	-	-	-	-
1188				B4		113,074	103,602	9,472	-	9,472
1189						-	-	-	-	-
1190	404SP	Amort of LT Plant - Cap Lease Steam								
1191		P	SG			-	-	-	-	-
1192		P	DGP			-	-	-	-	-
1193						-	-	-	-	-
1194						-	-	-	-	-
1195	404IP	Amort of LT Plant - Intangible Plant								
1196		I-SITUS	S			76,921	76,921	-	-	-
1197		P	SE			-	-	-	-	-
1198		I-SG	SG			363,703	353,368	30,334	-	30,334
1199		PTD	SO			611,963	570,019	41,944	-	41,944
1200		CUST	CN			284,271	264,607	19,664	-	19,664
1201		I-SG	CAGW			-	-	-	-	-
1202		I-SG	CAGE			-	-	-	-	-
1203		I-DGP	DGP			-	-	-	-	-
1204		I-SG	CAGE			-	-	-	-	-
1205		I-SG	CAGE			-	-	-	-	-
1206		I-SG	CAGW			1,153,058	886,876	266,182	-	266,182
1207		I-SG	CAGE			350,649	350,649	-	-	-
1208		P	JBG			23,002	17,722	5,280	-	5,280
1209		P	CAEW			-	-	-	-	-
1210		P	CAEE			4,079	4,079	-	-	-
1211		I-DGU	DGU			-	-	-	-	-
1212				B4		2,887,646	2,524,241	363,404	-	363,404
1213						-	-	-	-	-
1214	404MP	Amort of LT Plant - Mining Plant								
1215		P	SE			-	-	-	-	-
1216						-	-	-	-	-
1217						-	-	-	-	-

JULY 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1374	41110	Deferred Income Tax - Federal-CR								
1375		GP	S		-	-	-	-	-	
1376		DPW	CIAC		-	-	-	-	-	
1377		GP	SCHMDEXP		-	-	-	-	-	
1378		GP	SNP		-	-	-	-	-	
1379		PT	SG		-	-	-	-	-	
1380		PT	SNPD		-	-	-	-	-	
1381		LABOR	SO		-	-	-	-	-	
1382		IBT	TAXDEPR		-	-	-	-	-	
1383		CUST	JBG		-	-	-	-	-	
1384		CUST	BADDEBT		-	-	-	-	-	
1385		GP	GPS		-	-	-	-	-	
1386		P	SGCT		-	-	-	-	-	
1387		P	JBE		-	-	-	-	-	
1388		PT	CAGW		-	-	-	-	-	
1389		PT	CAGE		-	-	-	-	-	
1390		P	SE		-	-	-	-	-	
1391		P	CAEE		-	-	-	-	-	
1392				B7	-	-	-	-	-	
1393										
1394		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	
1395	SCHMAF	Additions - Flow Through								
1396		SCHMAF	S		-	-	-	-	-	
1397		SCHMAF	SNP		-	-	-	-	-	
1398		SCHMAF	SO		-	-	-	-	-	
1399		SCHMAF	SE		-	-	-	-	-	
1400		SCHMAF	TROJP		-	-	-	-	-	
1401		SCHMAF	DGP		-	-	-	-	-	
1402				B6	-	-	-	-	-	
1403										
1404	SCHMAP	Additions - Permanent								
1405		P	S		-	-	-	-	-	
1406		P	BADDEBT		-	-	-	-	-	
1407		P	JBE		-	-	-	-	-	
1408		P	SCHMDEXP		-	-	-	-	-	
1409		P	CAEE		-	-	-	-	-	
1410		P	CAGW		-	-	-	-	-	
1411		P	CAGE		-	-	-	-	-	
1412		LABOR	SNP		-	-	-	-	-	
1413		SCHMAP-SO	SO		-	-	-	-	-	
1414										
1415				B6	-	-	-	-	-	
1416										
1417	SCHMAT	Additions - Temporary								
1418		SCHMAT-SITUS	S		-	-	-	-	-	
1419		P	JBE		-	-	-	-	-	
1420		DPW	CIAC		-	-	-	-	-	
1421		SCHMAT-SNP	SNP		-	-	-	-	-	
1422		P	TROJD		-	-	-	-	-	
1423		P	CN		-	-	-	-	-	
1424		SCHMAT-SE	SE		-	-	-	-	-	
1425		P	SG		-	-	-	-	-	
1426		SCHMAT	GPS		-	-	-	-	-	
1427		SCHMAT-SO	SO		-	-	-	-	-	
1428		SCHMAT-SNP	SNPD		-	-	-	-	-	
1429		P	JBG		-	-	-	-	-	
1430		CUST	BADDEBT		-	-	-	-	-	
1431		P	CAGW		-	-	-	-	-	
1432		P	CAGE		-	-	-	-	-	
1433		SCHMAT-SE	CAEW		-	-	-	-	-	
1434		SCHMAT-SE	CAEE		-	-	-	-	-	
1435		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1436				B6	-	-	-	-	-	
1437										
1438		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	
1439										
1440	SCHMDF	Deductions - Flow Through								
1441		SCHMDF	S		-	-	-	-	-	
1442		SCHMDF	CAGW		-	-	-	-	-	
1443		SCHMDF	CAGE		-	-	-	-	-	
1444		SCHMDF	DGP		-	-	-	-	-	
1445		SCHMDF	DGU		-	-	-	-	-	
1446				B6	-	-	-	-	-	

JULY 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S		-	-	-	-	-	
1449		P	SE		-	-	-	-	-	
1450		P	CAEW		-	-	-	-	-	
1451		P	CAEE		-	-	-	-	-	
1452		PTD	SNP		-	-	-	-	-	
1453		SCHMDP	JBE		-	-	-	-	-	
1454		P	SCHMDEXP		-	-	-	-	-	
1455		SCHMDP-SO	SO		-	-	-	-	-	
1456				B6	-	-	-	-	-	
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S		-	-	-	-	-	
1460		CUST	BADDEBT		-	-	-	-	-	
1461		CUST	CN		-	-	-	-	-	
1462		SCHMDT-SNP	SNP		-	-	-	-	-	
1463		DPW	SNPD		-	-	-	-	-	
1464		P	JBE		-	-	-	-	-	
1465		P	SE		-	-	-	-	-	
1466		SCHMDT-SG	SG		-	-	-	-	-	
1467		SCHMDT-GPS	GPS		-	-	-	-	-	
1468		SCHMDT-SO	SO		-	-	-	-	-	
1469		TAXDEPR	TAXDEPR		-	-	-	-	-	
1470		SCHMDT-SG	CAGW		-	-	-	-	-	
1471		SCHMDT-SG	CAGE		-	-	-	-	-	
1472		P	JBG		-	-	-	-	-	
1473		P	CAEE		-	-	-	-	-	
1474		P	TROJD		-	-	-	-	-	
1475				B6	-	-	-	-	-	
1476										
1477		TOTAL SCHEDULE - M DEDUCTIONS		B6	-	-	-	-	-	
1478										
1479		TOTAL SCHEDULE - M ADJUSTMENTS		B6	-	-	-	-	-	
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT		9,938,907	9,938,907	-	-	-	
1484		Credits	IBT		-	-	-	-	-	
1485			CAGE		-	-	-	-	-	
1486			IBT		-	-	-	-	-	
1487		TOTAL STATE TAXES		B6	9,938,907	9,938,907	-	-	-	
1488										
1489										
1490		Calculation of Taxable Income:								
1491		Operating Revenues			493,977,164	455,652,540	38,324,625	-	38,324,625	
1492		Operating Deductions:								
1493		O & M Expenses			164,017,429	141,665,827	22,351,602	-	22,351,602	
1494		Depreciation Expense			55,942,807	52,182,650	3,760,158	-	3,760,158	
1495		Amortization Expense			3,454,298	3,076,088	378,210	-	378,210	
1496		Taxes Other Than Income			15,719,084	13,498,305	2,220,780	-	2,220,780	
1497		Interest & Dividends (AFUDC-Equity)			(2,219,489)	(2,081,421)	(138,068)	-	(138,068)	
1498		Misc Revenue & Expense			(50,232)	(46,789)	(3,443)	-	(3,443)	
1499		Total Operating Deductions			236,863,898	208,294,659	28,569,239	-	28,569,239	
1500		Other Deductions:								
1501		Interest Deductions			30,325,695	28,439,218	1,886,477	-	1,886,477	
1502		Interest on PCRBS			-	-	-	-	-	
1503		Schedule M Adjustments			-	-	-	-	-	
1504										
1505		Income Before State Taxes			226,787,572	218,918,663	7,868,909	-	7,868,909	
1506										
1507		State Income Taxes			9,938,907	9,938,907	-	-	-	
1508										
1509		Total Taxable Income			216,848,664	208,979,756	7,868,909	-	7,868,909	
1510										
1511		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1512										
1513		Federal Income Tax - Calculated			75,897,033	73,142,914	2,754,118	-	2,754,118	
1514										
1515		Adjustments to Calculated Tax:								
1516	40910	Fed. Credit	P	SE	-	-	-	-	-	
1517	40910	Fed. Credit	P	JBE	-	-	-	-	-	
1518	40910	Fed. Credit	P	SO	-	-	-	-	-	
1519	40910	Fed. Credit	P	SG	-	-	-	-	-	
1520	40910	Fed. Credit	P	CAGW	-	-	-	-	-	
1521	40910	Fed. Credit	P	CAEE	-	-	-	-	-	
1522		FEDERAL INCOME TAX			75,897,033	73,142,914	2,754,118	-	2,754,118	
1523										
1524		TOTAL OPERATING EXPENSES			324,522,960	293,061,534	31,461,425	-	31,461,425	

JULY 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1602	Summary of Steam Production Plant by Factor									
1603	S				-	-	-	-	-	
1604	JBG				1,123,928,823	865,943,465	257,985,358	-	257,985,358	
1605	JBE				-	-	-	-	-	
1606	SG				15,125,785	13,929,981	1,195,803	-	1,195,803	
1607	CAGW				262,350,771	201,787,395	60,563,375	-	60,563,375	
1608	CAGE				5,533,009,752	5,533,009,752	-	-	-	
1609	SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor					B8	6,934,415,131	6,614,670,594	319,744,537	319,744,537
1611	320	Land and Land Rights								
1612	P		DGP		-	-	-	-	-	
1613	P		SG		-	-	-	-	-	
1614					-	-	-	-	-	
1615					-	-	-	-	-	
1616	321	Structures and Improvements								
1617	P		DGP		-	-	-	-	-	
1618	P		SG		-	-	-	-	-	
1619					-	-	-	-	-	
1620					-	-	-	-	-	
1621	322	Reactor Plant Equipment								
1622	P		DGP		-	-	-	-	-	
1623	P		SG		-	-	-	-	-	
1624					-	-	-	-	-	
1625					-	-	-	-	-	
1626	323	Turbogenerator Units								
1627	P		DGP		-	-	-	-	-	
1628	P		SG		-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	324	Land and Land Rights								
1632	P		DGP		-	-	-	-	-	
1633	P		SG		-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	325	Misc. Power Plant Equipment								
1637	P		DGP		-	-	-	-	-	
1638	P		SG		-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641					-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643	P		SG		-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646					-	-	-	-	-	
1647	Total Nuclear Production Plant									
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650					-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				-	-	-	-	-	
1655					-	-	-	-	-	
1656	Total Nuclear Plant by Factor									
1657					-	-	-	-	-	
1658	330	Land and Land Rights								
1659	P		DGP		-	-	-	-	-	
1660	P		DGU		-	-	-	-	-	
1661	P		CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640	
1662	P		CAGE		5,945,631	5,945,631	-	-	-	
1663	P		CAGW		-	-	-	-	-	
1664	P		CAGE		-	-	-	-	-	
1665					-	-	-	-	-	
1666					-	-	-	-	-	
1667	331	Structures and Improvements								
1668	P		DGP		-	-	-	-	-	
1669	P		DGU		-	-	-	-	-	
1670	P		CAGW		238,347,593	183,325,324	55,022,269	-	55,022,269	
1671	P		CAGE		15,611,905	15,611,905	-	-	-	
1672	P		CAGW		-	-	-	-	-	
1673	P		CAGE		-	-	-	-	-	
1674					-	-	-	-	-	
1675					-	-	-	-	-	
				B8	253,959,498	198,937,229	55,022,269	-	55,022,269	

JULY 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1756	341	Structures and Improvements								
1757		P	SG		-	-	-	-	-	
1758		P	DGU		-	-	-	-	-	
1759		P	CAGW		57,518,217	44,240,202	13,278,015	-	13,278,015	
1760		P	CAGE		169,183,870	169,183,870	-	-	-	
1761		P	CAGE		-	-	-	-	-	
1762				B8	226,702,087	213,424,073	13,278,015	-	13,278,015	
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765		P	SG		-	-	-	-	-	
1766		P	DGU		-	-	-	-	-	
1767		P	CAGW		1,822,667	1,248,076	374,591	-	374,591	
1768		P	CAGE		14,248,265	14,248,265	-	-	-	
1769		P	CAGE		-	-	-	-	-	
1770				B8	15,870,932	15,496,341	374,591	-	374,591	
1771										
1772	343	Prime Movers								
1773		P	S		-	-	-	-	-	
1774		P	DGU		-	-	-	-	-	
1775		P	SG		-	-	-	-	-	
1776		P	CAGW		964,905,256	742,157,981	222,747,275	-	222,747,275	
1777		P	CAGE		1,969,708,251	1,969,708,251	-	-	-	
1778		P	CAGE		-	-	-	-	-	
1779				B8	2,934,613,507	2,711,866,232	222,747,275	-	222,747,275	
1780										
1781	344	Generators								
1782		P	S		-	-	-	-	-	
1783		P	DGU		-	-	-	-	-	
1784		P	SG		-	-	-	-	-	
1785		P	CAGW		133,574,649	102,739,094	30,835,555	-	30,835,555	
1786		P	CAGE		339,425,225	339,425,225	-	-	-	
1787		P	CAGE		-	-	-	-	-	
1788				B8	472,999,874	442,164,319	30,835,555	-	30,835,555	
1789										
1790	345	Accessory Electric Plant								
1791		P	SG		-	-	-	-	-	
1792		P	DGU		-	-	-	-	-	
1793		P	CAGW		87,621,355	67,394,066	20,227,290	-	20,227,290	
1794		P	CAGE		237,500,922	237,500,922	-	-	-	
1795		P	CAGE		-	-	-	-	-	
1796				B8	325,122,278	304,894,988	20,227,290	-	20,227,290	
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801		P	SG		-	-	-	-	-	
1802		P	DGU		-	-	-	-	-	
1803		P	CAGW		4,028,001	3,098,142	929,859	-	929,859	
1804		P	CAGE		11,074,392	11,074,392	-	-	-	
1805				B8	15,102,393	14,172,534	929,859	-	929,859	
1806										
1807	347	Other Production ARO								
1808		P	S		-	-	-	-	-	
1809					-	-	-	-	-	
1810					-	-	-	-	-	
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812		P	S		-	-	-	-	-	
1813		P	SG		-	-	-	-	-	
1814		P	CAGW		-	-	-	-	-	
1815		P	CAGE		32,466,218	32,466,218	-	-	-	
1816					32,466,218	32,466,218	-	-	-	
1817										
1818		Total Other Production Plant		B8	4,065,894,473	3,776,851,810	289,042,663	-	289,042,663	
1819										
1820		Summary of Other Production Plant by Factor								
1821		S			74,986	74,986	-	-	-	
1822		DGU			-	-	-	-	-	
1823		SG			-	-	-	-	-	
1824		CAGW			1,252,086,181	963,043,518	289,042,663	-	289,042,663	
1825		CAGE			2,813,733,306	2,813,733,306	-	-	-	
1826		SSGCT			-	-	-	-	-	
1827		Total of Other Production Plant by Factor		B8	4,065,894,473	3,776,851,810	289,042,663	-	289,042,663	
1828										
1829		Experimental Plant								
1830	103	Experimental Plant								
1831		P	DGP		-	-	-	-	-	
1832		Total Experimental Plant			-	-	-	-	-	
1833										
1834		TOTAL PRODUCTION PLANT		B8	11,996,385,859	11,196,992,322	799,393,537	-	799,393,537	

JULY 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2138	398	Misc. Equipment							
2139		G-SITUS	S		2,547,386	2,361,368	186,018	-	186,018
2140		G-DGP	DGP		-	-	-	-	-
2141		G-DGU	DGU		-	-	-	-	-
2142		CUST	CN		216,484	201,509	14,975	-	14,975
2143		PTD	SO		2,485,116	2,314,788	170,328	-	170,328
2144		P	SE		-	-	-	-	-
2145		G-SG	SG		-	-	-	-	-
2146		G-SG	CAGW		326,913	251,445	75,467	-	75,467
2147		G-SG	CAGE		1,951,089	1,951,089	-	-	-
2148		P	JBG		117,241	90,330	26,911	-	26,911
2149		P	CAEW		-	-	-	-	-
2150		P	CAEE		561	561	-	-	-
2151		G-SG	CAGE		-	-	-	-	-
2152				B8	7,644,791	7,171,091	473,700	-	473,700
2153									
2154	399	Coal Mine							
2155		P	SE		-	-	-	-	-
2156		P	CAEW		-	-	-	-	-
2157		P	CAEE		6,093,427	6,093,427	-	-	-
2158	MP	P	JBE		-	-	-	-	-
2159				B8	6,093,427	6,093,427	-	-	-
2160									
2161	399L	WIDCO Capital Lease							
2162		P	SE		-	-	-	-	-
2163					-	-	-	-	-
2164					-	-	-	-	-
2165		Remove Capital Leases			-	-	-	-	-
2166					-	-	-	-	-
2167									
2168	1011390	General Capital Leases							
2169		G-SITUS	S		8,414,026	8,414,026	-	-	-
2170		P	CAGW		3,606,562	2,773,991	832,571	-	832,571
2171		P	CAGE		9,039,538	9,039,538	-	-	-
2172		PTD	SO		1,883,538	1,754,442	129,097	-	129,097
2173				B9	22,943,664	21,981,996	961,667	-	961,667
2174									
2175		Remove Capital Leases			(22,943,664)	(21,981,996)	(961,667)	-	(961,667)
2176				B9	-	-	-	-	-
2177									
2178	1011392	General Vehicles Capital Leases							
2179		LABOR	SO		-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182		Remove Capital Leases			-	-	-	-	-
2183				B9	-	-	-	-	-
2184									
2185	GP	Unclassified Gen Plant - Acct 300							
2186		G-SITUS	S		-	-	-	-	-
2187		PTD	SO		6,066,867	5,651,048	415,819	-	415,819
2188		CUST	CN		-	-	-	-	-
2189		G-SG	SG		-	-	-	-	-
2190		G-SG	CAGE		-	-	-	-	-
2191		G-DGU	CAGW		-	-	-	-	-
2192					6,066,867	5,651,048	415,819	-	415,819
2193									
2194	399G	Unclassified Gen Plant - Acct 300							
2195		G-SITUS	S		-	-	-	-	-
2196		PTD	SO		-	-	-	-	-
2197		G-SG	SG		-	-	-	-	-
2198		G-DGP	DGP		-	-	-	-	-
2199		G-DGU	DGU		-	-	-	-	-
2200					-	-	-	-	-
2201									
2202									
2203									
		TOTAL GENERAL PLANT		B8	1,157,553,032	1,072,904,084	84,648,948	-	84,648,948

JULY 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2204	Summary of General Plant by Factor								
2205	S				592,916,978	546,788,412	46,128,567	-	46,128,567
2206	JBG				20,816,687	16,038,448	4,778,239	-	4,778,239
2207	JBE				1,070	828	242	-	242
2208	SG				138,684	127,720	10,964	-	10,964
2209	SO				277,357,616	258,347,704	19,009,912	-	19,009,912
2210	SE				-	-	-	-	-
2211	CN				19,560,584	18,207,509	1,353,076	-	1,353,076
2212	DEU				-	-	-	-	-
2213	CAGW				62,073,586	47,743,970	14,329,616	-	14,329,616
2214	CAGE				200,729,850	200,729,850	-	-	-
2215	CAEW				-	-	-	-	-
2216	CAEE				6,901,641	6,901,641	-	-	-
2217	SSGCT				-	-	-	-	-
2218	SSGCH				-	-	-	-	-
2219	Less Capital Leases				(22,943,664)	(21,981,996)	(961,667)	-	(961,667)
2220	Total General Plant by Factor								
				BB	1,157,553,032	1,072,904,084	84,648,948	-	84,648,948
2221	301 Organization								
2222	I-SITUS	S			-	-	-	-	-
2223	PTD	SO			-	-	-	-	-
2224	I-SG	CAGW			-	-	-	-	-
2225	I-SG	CAGE			-	-	-	-	-
2226	I-SG	SG			-	-	-	-	-
2227	BB								
2228	302 Franchise & Consent								
2229	I-SITUS	S			(31,081,215)	(31,081,215)	-	-	-
2230	I-SG	SG			-	-	-	-	-
2231	I-SG	CAGW			-	-	-	-	-
2232	I-SG	CAGE			-	-	-	-	-
2233	I-SG	CAGW			178,725,803	137,467,156	41,258,647	-	41,258,647
2234	I-SG	CAGE			14,386,245	14,386,245	-	-	-
2235	I-DGP	DGP			-	-	-	-	-
2236	I-DGU	DGU			-	-	-	-	-
2237	BB								
				BB	162,030,833	120,772,186	41,258,647	-	41,258,647
2238	303 Miscellaneous Intangible Plant								
2239	I-SITUS	S			13,844,788	12,336,740	1,508,049	-	1,508,049
2241	I-SG	SG			1,581,299	1,456,286	125,013	-	125,013
2242	PTD	SO			365,947,701	340,865,882	25,081,819	-	25,081,819
2243	P	SE			-	-	-	-	-
2244	CUST	CN			135,000,406	125,661,945	9,338,461	-	9,338,461
2245	I-SG	CAGW			80,099,568	66,223,581	19,875,987	-	19,875,987
2246	I-SG	CAGE			72,882,928	72,882,928	-	-	-
2247	P	JBG			1,041,005	802,054	238,951	-	238,951
2248	P	CAEW			-	-	-	-	-
2249	P	CAEE			244,763	244,763	-	-	-
2250	I-SG	CAGE			-	-	-	-	-
2251	I-SG	CAGE			-	-	-	-	-
2252	BB								
				BB	676,642,459	620,474,179	56,168,280	-	56,168,280
2253	303 Less Non-Utility Plant								
2254	I-SITUS	S			-	-	-	-	-
2255	BB								
				BB	676,642,459	620,474,179	56,168,280	-	56,168,280
2256	IP Unclassified Intangible Plant - Acct 300								
2257	I-SITUS	S			-	-	-	-	-
2258	I-SG	SG			-	-	-	-	-
2259	I-DGU	DGU			-	-	-	-	-
2260	PTD	SO			-	-	-	-	-
2261	BB								
				BB	-	-	-	-	-
2262	TOTAL INTANGIBLE PLANT								
				BB	838,673,292	741,246,365	97,426,927	-	97,426,927
2264	Summary of Intangible Plant by Factor								
2265	S				(17,236,427)	(18,744,475)	1,508,049	-	1,508,049
2266	JBG				1,041,005	802,054	238,951	-	238,951
2268	JBE				-	-	-	-	-
2269	SG				1,581,299	1,456,286	125,013	-	125,013
2270	SO				365,947,701	340,865,882	25,081,819	-	25,081,819
2271	CN				135,000,406	125,661,945	9,338,461	-	9,338,461
2272	CAGW				264,825,371	203,690,737	61,134,634	-	61,134,634
2273	CAGE				87,269,173	87,269,173	-	-	-
2274	CAEW				-	-	-	-	-
2275	CAEE				244,763	244,763	-	-	-
2276	SSGCT				-	-	-	-	-
2277	SSGCH				-	-	-	-	-
2278	SE				-	-	-	-	-
2279	Total Intangible Plant by Factor								
				BB	838,673,292	741,246,365	97,426,927	-	97,426,927
2280	Summary of Unclassified Plant (Account 106)								
2281	DP				37,720,746	31,627,762	6,092,984	-	6,092,984
2282	DS0				-	-	-	-	-
2283	GP				6,066,867	5,651,048	415,819	-	415,819
2284	HP				-	-	-	-	-
2285	NP				-	-	-	-	-
2286	OP				32,466,218	32,466,218	-	-	-
2287	TP				402,749,993	395,231,674	7,518,319	-	7,518,319
2288	TS0				-	-	-	-	-
2289	IP				-	-	-	-	-
2290	MP				-	-	-	-	-
2291	SP				165,772	(1,030,032)	1,195,803	-	1,195,803
2292	Total Unclassified Plant by Factor								
				BB	479,169,596	463,946,670	15,222,925	-	15,222,925
2293	TOTAL ELECTRIC PLANT IN SERVICE								
				BB	26,106,089,889	24,357,762,229	1,748,327,660	-	1,748,327,660

JULY 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2436	165	Prepayments								
2437		DMSC	S		18,922,785	18,922,785	-	-	-	
2438		GP	GPS		132,055	123,004	9,051	-	9,051	
2439		PT	SG		1,889,549	1,740,167	149,383	-	149,383	
2440		PT	CAGW		983,688	756,605	227,083	-	227,083	
2441		PT	CAGE		847,793	847,793	-	-	-	
2442		P	CAEW		4,055	3,133	922	-	922	
2443		P	CAEE		3,200,449	3,200,449	-	-	-	
2444		P	SE		-	-	-	-	-	
2445		PTD	SO		13,925,458	12,971,016	954,442	-	954,442	
2446		Total Prepayments		B15	39,905,832	38,564,951	1,340,861	-	1,340,861	
2447										
2448	182M	Misc Regulatory Assets								
2449		P	S		198,886,255	197,817,573	1,068,682	-	1,068,682	
2450		DEFSG	SG		-	-	-	-	-	
2451		P	CAGE		-	-	-	-	-	
2452		P	CAGE		2,244,850	2,244,850	-	-	-	
2453		P	CAGW		-	-	-	-	-	
2454		DEFSG	JBG		-	-	-	-	-	
2455		P	SE		10,608,209	9,805,189	803,019	-	803,019	
2456		P	CAEW		-	-	-	-	-	
2457		P	CAEE		221,634,459	221,634,459	-	-	-	
2458		T	SO		29,444,656	27,426,538	2,018,118	-	2,018,118	
2459		Total Misc. Deferred Debits		B11	462,818,429	458,928,610	3,889,819	-	3,889,819	
2460										
2461	186M	Misc Deferred Debits								
2462		LABOR	S		9,695,524	9,695,524	-	-	-	
2463		P	CAEW		-	-	-	-	-	
2464		P	CAEE		-	-	-	-	-	
2465		P	SG		15,065,224	13,874,208	1,191,016	-	1,191,016	
2466		LABOR	SO		-	-	-	-	-	
2467		P	SE		-	-	-	-	-	
2468		P	CAGW		4,595,641	3,534,742	1,060,898	-	1,060,898	
2469		DEFSG	CAGE		28,209,164	28,209,164	-	-	-	
2470		P	CAEW		-	-	-	-	-	
2471		P	CAEE		4,798,229	4,798,229	-	-	-	
2472		P	JBE		-	-	-	-	-	
2473		GP	EXCTAX		-	-	-	-	-	
2474		Total Misc. Deferred Debits		B11	62,363,782	60,111,868	2,251,914	-	2,251,914	
2475										
2476		Working Capital								
2477	CWC	Cash Working Capital								
2478		CWC	S		-	-	-	-	-	
2479		CWC	SO		-	-	-	-	-	
2480		CWC	SE		-	-	-	-	-	
2481				B14	-	-	-	-	-	
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP	-	-	-	-	-	
2485	135	Working Funds	GP	SG	-	-	-	-	-	
2486	141	Other A/R	GP	SO	-	-	-	-	-	
2487	143	Other A/R	PTD	SO	39,867,979	37,135,454	2,732,526	-	2,732,526	
2488	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)	
2489	232	A/P	P	SO	(7,543,249)	(7,026,240)	(517,009)	-	(517,009)	
2490	232	A/P	P	CAEE	(2,239,471)	(2,239,471)	-	-	-	
2491	232	A/P	T	CAGE	(83,069)	(83,069)	-	-	-	
2492	232	A/P	P	S	(169,637)	(169,637)	-	-	-	
2493	2533	Other Misc. Dt. Crd	P	S	(5,804,843)	(5,804,843)	-	-	-	
2494	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-	
2495	2533	Other Misc. Dt. Crd	P	CAEE	(110,680,657)	(110,680,657)	-	-	-	
2496	230	Asset Restr. Oblig.	P	SE	-	-	-	-	-	
2497	230	Asset Restr. Oblig.	P	CAEW	-	-	-	-	-	
2498	230	Asset Restr. Oblig.	P	CAEE	-	-	-	-	-	
2499	230	Asset Restr. Oblig.	P	S	(8,643,993)	(8,643,993)	-	-	-	
2500	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2501	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2502	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2503	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-	
2504	2533	Cholla Redevelopment	P	CAEE	-	-	-	-	-	
2505				B14	(95,296,940)	(97,512,456)	2,215,516	-	2,215,516	
2506										
2507		Total Working Capital			(95,296,940)	(97,512,456)	2,215,516	-	2,215,516	

JULY 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2508	Miscellaneous Rate Base								
2509	18221	Unrec Plant & Reg Study Costs			-	-	-	-	-
2510		P	S		-	-	-	-	-
2511					-	-	-	-	-
2512					-	-	-	-	-
2513					-	-	-	-	-
2514	18222	Nuclear Plant - Trojan			-	-	-	-	-
2515		P	S		-	-	-	-	-
2516		P	TROJP		-	-	-	-	-
2517		P	TROJD		-	-	-	-	-
2518				B14	-	-	-	-	-
2519					-	-	-	-	-
2520					-	-	-	-	-
2521					-	-	-	-	-
2522	1889	Misc Deferred Debits-Trojan			-	-	-	-	-
2523		P	S		-	-	-	-	-
2524		P	SNPPN		-	-	-	-	-
2525					-	-	-	-	-
2526					-	-	-	-	-
2527	TOTAL MISCELLANEOUS RATE BASE								
2528					-	-	-	-	-
2529	TOTAL RATE BASE ADDITIONS								
2530	235	Customer Service Deposits			962,614,893	936,795,933	25,818,960	-	25,818,960
2531		CUST	S		-	-	-	-	-
2532		CUST	CN		-	-	-	-	-
2533	Total Customer Service Deposits								
2534				B15	-	-	-	-	-
2535	2281	Prop Ins	PTD	SO	-	-	-	-	-
2536	2282	Inj & Dam	PTD	SO	(10,797,469)	(10,057,417)	(740,052)	-	(740,052)
2537	2283	Pen & Ben	PTD	SO	(2,943,928)	(2,742,153)	(201,775)	-	(201,775)
2538	2283	Pen & Ben	PTD	S	-	-	-	-	-
2539	254	Ins Prov	PTD	SO	-	-	-	-	-
2540				B15	(13,741,397)	(12,799,570)	(941,826)	-	(941,826)
2541					-	-	-	-	-
2542	22841	Accum Misc Oper Provisions - Other			-	-	-	-	-
2543		P	S		-	-	-	-	-
2544		P	CAGW		(1,333,042)	(1,025,311)	(307,731)	-	(307,731)
2545				B15	(1,333,042)	(1,025,311)	(307,731)	-	(307,731)
2546					-	-	-	-	-
2547	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2548	230	ARO	P	TROJP	-	-	-	-	-
2549	254105	ARO	P	S	271,929	-	271,929	-	271,929
2550	254	Regulatory Liabil	P	CAEE	-	-	-	-	-
2551	254	Regulatory Liabil	P	SE	-	-	-	-	-
2552	254	Regulatory Liabil	P	S	(42,942,911)	(42,298,338)	(644,573)	-	(644,573)
2553				B15	(42,670,981)	(42,298,338)	(372,644)	-	(372,644)
2554					-	-	-	-	-
2555	252	Customer Advances for Construction			-	-	-	-	-
2556		DPW	S		(3,400,147)	(3,400,147)	-	-	-
2557		T	SG		322,409	296,920	25,489	-	25,489
2558		T	CAGE		(27,392,862)	(27,392,862)	-	-	-
2559		DPW	CAGW		-	-	-	-	-
2560		CUST	CN		-	-	-	-	-
2561	Total Customer Advances for Constr.								
2562				B19	(30,470,600)	(30,496,089)	25,489	-	25,489
2563	25398	SO2 Emissions			-	-	-	-	-
2564		P	S		-	-	-	-	-
2565					-	-	-	-	-
2566					-	-	-	-	-
2567	25399	Other Deferred Credits			-	-	-	-	-
2568		P	S		(7,485,693)	(6,780,420)	(705,273)	-	(705,273)
2569		GP	GPS		-	-	-	-	-
2570		GP	SO		(23,856,385)	(22,221,284)	(1,635,101)	-	(1,635,101)
2571		P	CAGW		(1,100)	(846)	(254)	-	(254)
2572		P	CAGE		2,082,874	2,082,874	-	-	-
2573		P	SG		(7,950,151)	(7,321,634)	(628,517)	-	(628,517)
2574		P	CAEW		-	-	-	-	-
2575		P	CAEE		-	-	-	-	-
2576		P	SE		-	-	-	-	-
2577				B19	(37,210,456)	(34,241,310)	(2,969,146)	-	(2,969,146)
2578					-	-	-	-	-

JULY 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
2799	108GP	General Plant Accumulated Depr									
2800		G-SITUS	S		(211,503,547)	(190,063,103)	(21,440,444)	-	-	(21,440,444)	
2801		G-DGP	DGP		-	-	-	-	-	-	
2802		G-DGU	DGU		-	-	-	-	-	-	
2803		G-SG	SG		-	-	-	-	-	-	
2804		CUST	CN		(7,448,403)	(6,933,171)	(515,233)	-	-	(515,233)	
2805		PTD	SO		(101,262,063)	(94,321,626)	(6,940,436)	-	-	(6,940,436)	
2806		P	SE		-	-	-	-	-	-	
2807		G-SG	CAGW		(22,301,230)	(17,153,017)	(5,148,213)	-	-	(5,148,213)	
2808		G-SG	CAGE		(63,947,142)	(63,947,142)	-	-	-	-	
2809		P	JBG		(6,428,225)	(4,952,697)	(1,475,527)	-	-	(1,475,527)	
2810		P	CAEW		-	-	-	-	-	-	
2811		P	CAEE		(425,273)	(425,273)	-	-	-	-	
2812		G-SG	CAGE		-	-	-	-	-	-	
2813		G-SG	CAGE		-	-	-	-	-	-	
2814				B17	(413,315,883)	(377,796,029)	(35,519,854)	-	-	(35,519,854)	
2815											
2816											
2817	108MP	Mining Plant Accumulated Depr.									
2818		P	S		-	-	-	-	-	-	
2819		P	CAEW		-	-	-	-	-	-	
2820		P	CAEE		4,551,629	4,551,629	-	-	-	-	
2821		P	JBE		-	-	-	-	-	-	
2822				B17	4,551,629	4,551,629	-	-	-	-	
2823	108MP	Less Centralia Sitis Depreciation									
2824		P	S		-	-	-	-	-	-	
2825				B17	4,551,629	4,551,629	-	-	-	-	
2826											
2827	1081390	Accum Depr - Capital Lease									
2828		PTD	SO		-	-	-	-	-	-	
2829					-	-	-	-	-	-	
2830					-	-	-	-	-	-	
2831		Remove Capital Leases									
2832					-	-	-	-	-	-	
2833					-	-	-	-	-	-	
2834	1081399	Accum Depr - Capital Lease									
2835		P	S		-	-	-	-	-	-	
2836		P	SE		-	-	-	-	-	-	
2837					-	-	-	-	-	-	
2838					-	-	-	-	-	-	
2839		Remove Capital Leases									
2840					-	-	-	-	-	-	
2841					-	-	-	-	-	-	
2842					-	-	-	-	-	-	
2843		TOTAL GENERAL PLANT ACCUM DEPR				B17	(408,764,254)	(373,244,400)	(35,519,854)	-	(35,519,854)
2844											
2845											
2846											
2847		Summary of General Depreciation by Factor									
2848		S			(211,503,547)	(190,063,103)	(21,440,444)	-	-	(21,440,444)	
2849		DGP			-	-	-	-	-	-	
2850		DGU			-	-	-	-	-	-	
2851		SE			-	-	-	-	-	-	
2852		SO			(101,262,063)	(94,321,626)	(6,940,436)	-	-	(6,940,436)	
2853		CN			(7,448,403)	(6,933,171)	(515,233)	-	-	(515,233)	
2854		SG			-	-	-	-	-	-	
2855		DEU			-	-	-	-	-	-	
2856		CAGW			(22,301,230)	(17,153,017)	(5,148,213)	-	-	(5,148,213)	
2857		CAGE			(63,947,142)	(63,947,142)	-	-	-	-	
2858		CAEW			-	-	-	-	-	-	
2859		CAEE			4,126,356	4,126,356	-	-	-	-	
2860		SSGCT			-	-	-	-	-	-	
2861		JBG			(6,428,225)	(4,952,697)	(1,475,527)	-	-	(1,475,527)	
2862		Remove Capital Leases									
2863		Total General Depreciation by Factor				B17	(408,764,254)	(373,244,400)	(35,519,854)	-	(35,519,854)
2864											
2865											
2866		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,410,418,000)	(7,738,637,367)	(671,780,633)	-	(671,780,633)
2867	111SP	Accum Prov for Amort-Steam									
2868		P	CAGW		-	-	-	-	-	-	
2869		P	CAGW		-	-	-	-	-	-	
2870		P	CAGE		-	-	-	-	-	-	
2871		P	SG		-	-	-	-	-	-	
2872					-	-	-	-	-	-	
2873					-	-	-	-	-	-	
2874					-	-	-	-	-	-	

JULY 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2875	111GP	Accum Prov for Amort-General								
2876		G-SITUS	S		(11,443,801)	(10,047,923)	(1,395,878)	-	(1,395,878)	
2877		CUST	CN		-	-	-	-	-	
2878		I-SG	SG		-	-	-	-	-	
2879		PTD	SO		(5,669,864)	(5,281,255)	(388,609)	-	(388,609)	
2880		I-SG	CAGW		(155,179)	(119,356)	(35,823)	-	(35,823)	
2881		I-SG	CAGE		-	-	-	-	-	
2882		P	CAEW		-	-	-	-	-	
2883		P	CAEE		-	-	-	-	-	
2884		P	SE		-	-	-	-	-	
2885				B18	(17,268,844)	(15,448,535)	(1,820,310)	-	(1,820,310)	
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889		P	DGP		-	-	-	-	-	
2890		P	DGU		-	-	-	-	-	
2891		P	SG		-	-	-	-	-	
2892		P	CAGW		(1,319,987)	(1,015,270)	(304,718)	-	(304,718)	
2893		P	CAGE		-	-	-	-	-	
2894		P	CAGE		-	-	-	-	-	
2895				B18	(1,319,987)	(1,015,270)	(304,718)	-	(304,718)	
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899		I-SITUS	S		14,863,805	14,863,805	-	-	-	
2900		I-DGP	DGP		-	-	-	-	-	
2901		I-DGU	DGU		-	-	-	-	-	
2902		P	CAEW		-	-	-	-	-	
2903		P	CAEE		(193,294)	(193,294)	-	-	-	
2904		P	SE		-	-	-	-	-	
2905		I-SG	SG		(10,836,346)	(9,979,654)	(856,692)	-	(856,692)	
2906		I-SG	CAGW		-	-	-	-	-	
2907		I-SG	CAGE		-	-	-	-	-	
2908		CUST	CN		(114,607,312)	(106,679,514)	(7,927,798)	-	(7,927,798)	
2909		P	CAGE		-	-	-	-	-	
2910		P	CAGE		-	-	-	-	-	
2911		I-SG	CAGW		(99,247,254)	(76,336,139)	(22,911,115)	-	(22,911,115)	
2912		I-SG	CAGE		(27,646,883)	(27,646,883)	-	-	-	
2913		PTD	JBG		(324,452)	(249,977)	(74,474)	-	(74,474)	
2914		PTD	SO		(295,898,141)	(275,617,474)	(20,280,668)	-	(20,280,668)	
2915				B18	(533,889,878)	(481,839,131)	(52,050,747)	-	(52,050,747)	
2916	111IP	Less Non-Utility Plant								
2917		NUTIL	OTH		-	-	-	-	-	
2918				B18	(533,889,878)	(481,839,131)	(52,050,747)	-	(52,050,747)	
2919										
2920	111390	Accum Amtr - Capital Lease								
2921		G-SITUS	S		396,357	396,357	-	-	-	
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966	
2923		P	CAGE		-	-	-	-	-	
2924		PTD	CAGW		-	-	-	594,461	594,461	
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461	
2926					9,979,946	9,313,518	666,427	594,461	1,260,889	
2927										
2928		Remove Capital Lease Amtr								
2929					(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2930										
2931				B18	(552,478,709)	(498,302,935)	(54,175,774)	-	(54,175,774)	
2932										
2933										
2934										
2935		Summary of Amortization by Factor								
2936		S			3,816,361	5,212,239	(1,395,878)	-	(1,395,878)	
2937		DGP			-	-	-	-	-	
2938		DGU			-	-	-	-	-	
2939		SE			-	-	-	-	-	
2940		SO			(292,894,721)	(272,819,906)	(20,074,815)	-	(20,074,815)	
2941		CN			(114,607,312)	(106,679,514)	(7,927,798)	-	(7,927,798)	
2942		SSGCT			-	-	-	-	-	
2943		JBG			(324,452)	(249,977)	(74,474)	-	(74,474)	
2944		CAGW			(100,722,421)	(77,470,765)	(23,251,656)	594,461	(22,857,194)	
2945		CAGE			(27,646,883)	(27,646,883)	-	-	-	
2946		CAEW			-	-	-	-	-	
2947		CAEE			(193,294)	(193,294)	-	-	-	
2948		SG			(9,926,042)	(9,141,316)	(784,726)	-	(784,726)	
2949		Less Capital Lease								
2950				B18	(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
		Total Provision For Amortization by Factor								
				B18	(552,478,709)	(498,302,935)	(54,175,774)	0	(54,175,774)	

**RESULTS OF OPERATIONS
WASHINGTON**

August 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	AUGUST 2015
FILE:	WA JAM August 2015
PREPARED BY:	Revenue Requirement Department
DATE:	December 23, 2015
TIME:	11:08:09 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

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.
The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

AUGUST 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	454,625,068	427,587,858	27,037,211	0	27,037,211
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	8,253,948	6,382,182	1,871,766	0	1,871,766
5 Other Operating Revenues	2.4	13,360,140	12,432,086	928,055	0	928,055
6 Total Operating Revenues	2.4	476,239,157	446,402,125	29,837,032	0	29,837,032
7						
8 Operating Expenses:						
9 Steam Production	2.6	45,403,234	39,143,497	6,259,737	0	6,259,737
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	2,838,587	2,337,420	501,167	0	501,167
12 Other Power Supply	2.10	37,713,951	30,411,116	7,302,836	0	7,302,836
13 Transmission	2.12	15,256,647	12,524,579	2,732,069	0	2,732,069
14 Distribution	2.13	15,364,640	14,410,093	954,546	0	954,546
15 Customer Accounts	2.14	6,889,560	6,356,715	532,845	0	532,845
16 Customer Service	2.14	13,411,621	12,134,653	1,276,969	0	1,276,969
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	12,151,674	11,338,479	813,195	0	813,195
19						
20 Total O & M Expenses	2.16	149,029,916	128,656,553	20,373,363	0	20,373,363
21						
22 Depreciation	2.18	56,042,872	52,267,079	3,775,793	0	3,775,793
23 Amortization Expense	2.19	3,463,064	3,084,462	378,602	0	378,602
24 Taxes Other Than Income	2.19	16,036,395	13,879,776	2,156,619	0	2,156,619
25 Income Taxes - Federal	2.22	74,799,240	74,302,320	496,920	0	496,920
26 Income Taxes - State	2.22	10,096,451	10,096,451	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29 Misc Revenue & Expense	2.6	(43,245)	(40,447)	(2,798)	0	(2,798)
30						
31 Total Operating Expenses	2.22	309,028,326	281,849,826	27,178,499	0	27,178,499
32						
33 Operating Revenue for Return		167,210,831	164,552,299	2,658,532	0	2,658,532
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	26,147,421,100	24,396,383,546	1,751,037,554	0	1,751,037,554
37 Plant Held for Future Use	2.33	23,319,217	22,848,351	470,866	0	470,866
38 Misc Deferred Debits	2.35	503,783,038	497,797,401	5,985,637	0	5,985,637
39 Elec Plant Acq Adj	2.33	33,069,679	33,069,679	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	37,800,467	36,589,044	1,211,423	0	1,211,423
42 Fuel Stock	2.34	180,628,795	173,995,836	6,632,959	0	6,632,959
43 Material & Supplies	2.34	230,454,567	222,386,712	8,067,855	0	8,067,855
44 Working Capital	2.35	(95,333,606)	(97,557,471)	2,223,864	0	2,223,864
45 Weatherization Loans	2.34	18,681,946	18,672,054	9,893	0	9,893
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		27,079,825,203	25,304,185,151	1,775,640,052	0	1,775,640,052
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,468,816,831)	(7,793,512,881)	(675,303,950)	0	(675,303,950)
52 Accum Prov For Amort	2.41	(555,132,907)	(500,565,943)	(54,566,964)	0	(54,566,964)
53 Accum Def Income Taxes	2.37	(4,222,786,866)	(3,965,955,455)	(256,831,411)	0	(256,831,411)
54 Unamortized ITC	2.37	(703,740)	(634,818)	(68,923)	0	(68,923)
55 Customer Adv for Const	2.36	(32,186,812)	(32,078,273)	(108,539)	0	(108,539)
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(96,997,856)	(92,663,527)	(4,334,329)	0	(4,334,329)
58						
59 Total Rate Base Deductions		(13,376,625,012)	(12,385,410,898)	(991,214,115)	0	(991,214,115)
60						
61 Total Rate Base		13,703,200,190	12,918,774,254	784,425,937	0	784,425,937
62						
63						
64						
65						
66						
67						
68						
69						

AUGUST 2015 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		23,535	21,675	1,861	-	1,861
241		P	CAGW		2,765	2,127	638	-	638
242		P	CAGE		211,278	211,278	-	-	-
243		P	JBG		985,728	759,465	226,263	-	226,263
244		P	CAGE		-	-	-	-	-
245				B2	1,223,306	994,545	228,762	-	228,762
246									
247	501	Fuel Related							
248		P	SE		(55,423)	(51,228)	(4,195)	-	(4,195)
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		123,134	94,709	28,425	-	28,425
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		1,297,520	1,297,520	-	-	-
255		P	JBE		(17,894)	(13,848)	(4,046)	-	(4,046)
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	1,347,336	1,327,153	20,184	-	20,184
259									
260	501NPC	Fuel Related							
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			CAGW		-	-	-	-	-
265			CAGE		-	-	-	-	-
266			CAEW		21,866,250	16,893,564	4,972,685	-	4,972,685
267			CAEE		-	-	-	-	-
268			JBE		-	-	-	-	-
269			CAEE		-	-	-	-	-
270			JBG		-	-	-	-	-
271				B2	21,866,250	16,893,564	4,972,685	-	4,972,685
272									
273		Total Fuel Related							
274					23,213,586	18,220,717	4,992,869	-	4,992,869
275	502	Steam Expenses							
276		P	SG		-	-	-	-	-
277		P	CAGW		88,266	67,890	20,376	-	20,376
278		P	CAGE		5,165,465	5,165,465	-	-	-
279		P	JBG		2,166,172	1,668,952	497,221	-	497,221
280		P	CAGE		-	-	-	-	-
281				B2	7,419,903	6,902,306	517,597	-	517,597
282									
283	503	Steam From Other Sources							
284		P	SE		-	-	-	-	-
285		P	CAEW		-	-	-	-	-
286		P	CAEE		-	-	-	-	-
287				B2	-	-	-	-	-
288									
289	503NPC	Steam From Other Sources-NPC							
290			SE		-	-	-	-	-
291			CAEW		-	-	-	-	-
292			CAEE	B2	-	-	-	-	-
293					-	-	-	-	-
294									
295	505	Electric Expenses							
296		P	SG		-	-	-	-	-
297		P	CAGW		4,753	3,656	1,097	-	1,097
298		P	CAGE		137,257	137,257	-	-	-
299		P	JBG		-	-	-	-	-
300		P	CAGE		-	-	-	-	-
301				B2	142,010	140,913	1,097	-	1,097
302									
303	506	Misc. Steam Expense							
304		P	SG		-	-	-	-	-
305		P	SE		-	-	-	-	-
306		P	CAGW		323,742	249,007	74,736	-	74,736
307		P	CAGE		3,266,231	3,266,231	-	-	-
308		P	JBG		(1,728,899)	(1,332,049)	(396,850)	-	(396,850)
309		P	CAGE		-	-	-	-	-
310				B2	1,861,074	2,183,188	(322,114)	-	(322,114)

AUGUST 2015 West Control Area

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
311									
312	507	Rents							
313		P	SG		-	-	-	-	-
314		P	CAGW		3,208	2,468	741	-	741
315		P	CAGE		(68,595)	(68,595)	-	-	-
316		P	JBG		19,444	14,981	4,463	-	4,463
317		P	CAGE		-	-	-	-	-
318				B2	(45,942)	(51,146)	5,204	-	5,204
319									
320	510	Maint Supervision & Engineering							
321		P	SG		-	-	-	-	-
322		P	CAGW		17,487	13,450	4,037	-	4,037
323		P	CAGE		650,044	650,044	-	-	-
324		P	JBG		59,771	46,051	13,720	-	13,720
325		P	CAGE		-	-	-	-	-
326				B2	727,302	709,545	17,757	-	17,757
327									
328									
329									
330	511	Maintenance of Structures							
331		P	SG		-	-	-	-	-
332		P	CAGW		44,192	33,990	10,202	-	10,202
333		P	CAGE		1,666,953	1,666,953	-	-	-
334		P	JBG		796,418	613,609	182,809	-	182,809
335		P	CAGE		-	-	-	-	-
336				B2	2,507,563	2,314,553	193,010	-	193,010
337									
338	512	Maintenance of Boiler Plant							
339		P	SG		-	-	-	-	-
340		P	CAGW		175,382	134,895	40,487	-	40,487
341		P	CAGE		3,641,007	3,641,007	-	-	-
342		P	JBG		1,696,990	1,307,465	389,525	-	389,525
343		P	CAGE		-	-	-	-	-
344				B2	5,513,379	5,083,367	430,012	-	430,012
345									
346	513	Maintenance of Electric Plant							
347		P	SG		-	-	-	-	-
348		P	CAGW		12,101	9,308	2,794	-	2,794
349		P	CAGE		1,146,588	1,146,588	-	-	-
350		P	JBG		699,839	539,199	160,640	-	160,640
351		P	CAGE		-	-	-	-	-
352				B2	1,858,528	1,695,094	163,434	-	163,434
353									
354	514	Maintenance of Misc. Steam Plant							
355		P	SG		-	-	-	-	-
356		P	CAGW		24,423	18,785	5,638	-	5,638
357		P	CAGE		842,779	842,779	-	-	-
358		P	JBG		115,323	88,852	26,471	-	26,471
359		P	CAGE		-	-	-	-	-
360				B2	982,525	950,415	32,109	-	32,109
361									
362		Total Steam Power Generation		B2	45,403,234	39,143,497	6,259,737	-	6,259,737

AUGUST 2015 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON		ADJ TOTAL
						OTHER	WASHINGTON	ADJUSTMENT		
363	517	Operation Super & Engineering								
364		P	SG		-	-	-	-	-	-
365					-	-	-	-	-	-
366					-	-	-	-	-	-
367	518	Nuclear Fuel Expense								
368		P	SE		-	-	-	-	-	-
369					-	-	-	-	-	-
370					-	-	-	-	-	-
371					-	-	-	-	-	-
372	519	Coolants and Water								
373		P	SG		-	-	-	-	-	-
374					-	-	-	-	-	-
375					-	-	-	-	-	-
376	520	Steam Expenses								
377		P	SG		-	-	-	-	-	-
378					-	-	-	-	-	-
379					-	-	-	-	-	-
380					-	-	-	-	-	-
381					-	-	-	-	-	-
382	523	Electric Expenses								
383		P	SG		-	-	-	-	-	-
384					-	-	-	-	-	-
385					-	-	-	-	-	-
386	524	Misc. Nuclear Expenses								
387		P	SG		-	-	-	-	-	-
388					-	-	-	-	-	-
389					-	-	-	-	-	-
390	528	Maintenance Super & Engineering								
391		P	SG		-	-	-	-	-	-
392					-	-	-	-	-	-
393					-	-	-	-	-	-
394	529	Maintenance of Structures								
395		P	SG		-	-	-	-	-	-
396					-	-	-	-	-	-
397					-	-	-	-	-	-
398	530	Maintenance of Reactor Plant								
399		P	SG		-	-	-	-	-	-
400					-	-	-	-	-	-
401					-	-	-	-	-	-
402	531	Maintenance of Electric Plant								
403		P	SG		-	-	-	-	-	-
404					-	-	-	-	-	-
405					-	-	-	-	-	-
406	532	Maintenance of Misc Nuclear								
407		P	SG		-	-	-	-	-	-
408					-	-	-	-	-	-
409					-	-	-	-	-	-
410		Total Nuclear Power Generation			-	-	-	-	-	-
411					-	-	-	-	-	-

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AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
640	Summary of Production Expense by Factor									
641	S				343,681	280,864	62,817	-	62,817	
642	SG				2,456,053	2,261,884	194,169	-	194,169	
643	SE				(55,423)	(51,228)	(4,195)	-	(4,195)	
644	JBG				4,928,472	3,797,196	1,131,276	-	1,131,276	
645	TROJP				-	-	-	-	-	
646	JBE				(16,813)	(13,011)	(3,802)	-	(3,802)	
647	DGP				-	-	-	-	-	
648	DEU				-	-	-	-	-	
649	DEP				-	-	-	-	-	
650	CAGW				27,517,961	21,165,471	6,352,490	-	6,352,490	
651	CAGE				21,645,262	21,645,262	-	-	-	
652	CAEW				27,839,062	21,508,077	6,330,985	-	6,330,985	
653	CAEE				1,297,520	1,297,520	-	-	-	
654	SNPPS				-	-	-	-	-	
655	SNPPO				-	-	-	-	-	
656	DGU				-	-	-	-	-	
657	MC				-	-	-	-	-	
658	SSGCT				-	-	-	-	-	
659	SSECT				-	-	-	-	-	
660	SSGC				-	-	-	-	-	
661	SSGCH				-	-	-	-	-	
662	SSECH				-	-	-	-	-	
663	Total Production Expense by Factor				B2	85,955,773	71,892,033	14,063,739	-	14,063,739
664	560 Operation Supervision & Engineering									
665	T		SG		449,524	413,986	35,538	-	35,538	
666	T		JBG		-	-	-	-	-	
667	T		CAGW		40,002	30,767	9,234	-	9,234	
668	T		CAGE		9,111	9,111	-	-	-	
669					B2	498,637	453,864	44,773	-	44,773
670	561 Load Dispatching									
672	T		SG		1,364,667	1,256,780	107,887	-	107,887	
673	T		CAGW		24,438	18,797	5,641	-	5,641	
674	T		CAGE		129,435	129,435	-	-	-	
675					B2	1,518,540	1,405,012	113,528	-	113,528
676	562 Station Expense									
677	T		SG		84,170	77,516	6,654	-	6,654	
678	T		JBG		6,844	5,273	1,571	-	1,571	
679	T		CAGW		28,851	22,191	6,660	-	6,660	
680	T		CAGE		192,879	192,879	-	-	-	
681					B2	312,745	297,859	14,886	-	14,886
682	563 Overhead Line Expense									
684	T		SG		-	-	-	-	-	
685	T		CAGW		6,836	5,258	1,578	-	1,578	
686	T		CAGE		44,697	44,697	-	-	-	
687					B2	51,533	49,955	1,578	-	1,578
688	564 Underground Line Expense									
690	T		SG		-	-	-	-	-	
691	T		CAGW		-	-	-	-	-	
692	T		CAGE		-	-	-	-	-	
693					B2	-	-	-	-	
694	565 Transmission of Electricity by Others									
696	T		SG		-	-	-	-	-	
697	T		SE		-	-	-	-	-	
698	T		CAGW		-	-	-	-	-	
699	T		CAGE		-	-	-	-	-	
700	T		CAEW		-	-	-	-	-	
701	T		CAEE		-	-	-	-	-	
702					B2	-	-	-	-	
703	565NPC Transmission of Electricity by Others-NPC									
705	T		SG		-	-	-	-	-	
706	T		SE		-	-	-	-	-	
707	T		CAGW		10,107,912	7,774,512	2,333,400	-	2,333,400	
708	T		CAGE		-	-	-	-	-	
709	T		CAEW		-	-	-	-	-	
710	T		CAEE		-	-	-	-	-	
711					B2	10,107,912	7,774,512	2,333,400	-	2,333,400
712	Total Transmission of Electricity by Others									
713					B2	10,107,912	7,774,512	2,333,400	-	2,333,400
714	566 Misc. Transmission Expense									
716	T		SG		133,631	123,067	10,565	-	10,565	
717	T		CAGW		(13,107)	(10,081)	(3,026)	-	(3,026)	
718	T		CAGE		26,593	26,593	-	-	-	
719	0		S		-	-	-	-	-	
720					B2	147,117	139,578	7,539	-	7,539
721	567 Rents - Transmission									
723	T		SG		-	-	-	-	-	
724	T		CAGW		60,722	46,705	14,018	-	14,018	
725	T		JBG		-	-	-	-	-	
726	T		CAGE		90,394	90,394	-	-	-	
727					B2	151,116	137,098	14,018	-	14,018
728										

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806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
	586	Meter Expenses								
		DPW	S			604,592	549,970	54,622	-	54,622
		DPW	SNPD			10,609	9,942	666	-	666
					B2	615,200	559,912	55,288	-	55,288
	587	Customer Installation Expenses								
		DPW	S			977,819	893,770	84,049	-	84,049
		DPW	SNPD			-	-	-	-	-
					B2	977,819	893,770	84,049	-	84,049
	588	Misc. Distribution Expenses								
		DPW	S			599,485	598,813	672	-	672
		DPW	SNPD			229,903	215,465	14,439	-	14,439
					B2	829,389	814,278	15,111	-	15,111
	589	Rents								
		DPW	S			338,452	291,308	47,144	-	47,144
		DPW	SNPD			1,557	1,459	98	-	98
					B2	340,009	292,768	47,241	-	47,241
	590	Maint Supervision & Engineering								
		DPW	S			321,829	300,918	20,911	-	20,911
		DPW	SNPD			86,900	81,443	5,458	-	5,458
					B2	408,730	382,361	26,368	-	26,368
	591	Maintenance of Structures								
		DPW	S			123,473	114,179	9,293	-	9,293
		DPW	SNPD			1,218	1,142	77	-	77
					B2	124,691	115,321	9,370	-	9,370
	592	Maintenance of Station Equipment								
		DPW	S			992,043	879,914	112,129	-	112,129
		DPW	SNPD			112,942	105,849	7,093	-	7,093
					B2	1,104,985	985,763	119,222	-	119,222
	593	Maintenance of Overhead Lines								
		DPW	S			7,128,616	6,807,865	320,751	-	320,751
		DPW	SNPD			116,709	109,379	7,330	-	7,330
					B2	7,245,325	6,917,244	328,081	-	328,081
	594	Maintenance of Underground Lines								
		DPW	S			2,524,021	2,318,143	205,878	-	205,878
		DPW	SNPD			-	-	-	-	-
					B2	2,524,021	2,318,143	205,878	-	205,878
	595	Maintenance of Line Transformers								
		DPW	S			-	-	-	-	-
		DPW	SNPD			89,998	84,346	5,652	-	5,652
					B2	89,998	84,346	5,652	-	5,652
	596	Maint of Street Lighting & Signal Sys.								
		DPW	S			241,783	227,245	14,538	-	14,538
		DPW	SNPD			-	-	-	-	-
					B2	241,783	227,245	14,538	-	14,538
	597	Maintenance of Meters								
		DPW	S			348,495	307,147	41,348	-	41,348
		DPW	SNPD			(36,202)	(33,929)	(2,274)	-	(2,274)
					B2	312,293	273,218	39,074	-	39,074
	598	Maint of Misc. Distribution Plant								
		DPW	S			69,734	72,608	(2,874)	-	(2,874)
		DPW	SNPD			(2,242,426)	(2,101,595)	(140,832)	-	(140,832)
					B2	(2,172,692)	(2,028,987)	(143,706)	-	(143,706)
		TOTAL DISTRIBUTION EXPENSE			B2	15,364,640	14,410,093	954,546	-	954,546
		Summary of Distribution Expense by Factor								
		S				15,464,471	14,503,655	960,816	-	960,816
		SNPD				(99,831)	(93,562)	(6,270)	-	(6,270)
		Total Distribution Expense by Factor			B2	15,364,640	14,410,093	954,546	-	954,546
	901	Supervision								
		CUST	S			331	331	-	-	-
		CUST	CN			230,299	214,368	15,931	-	15,931
					B2	230,630	214,699	15,931	-	15,931

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1044	931	Rents								
1045		PTD	S		14,630	14,430	200	-	200	
1046		PTD	SO		375,895	350,131	25,764	-	25,764	
1047				B2	390,525	364,562	25,964	-	25,964	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		47,547	44,296	3,251	-	3,251	
1051		CUST	CN		1,193	1,110	83	-	83	
1052		G	SO		1,806,906	1,683,062	123,844	-	123,844	
1053				B2	1,855,646	1,728,468	127,177	-	127,177	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	12,151,674	11,338,479	813,195	-	813,195	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			2,121,748	2,006,247	115,500	-	115,500	
1059		SO			9,435,955	8,789,221	646,734	-	646,734	
1060		SG			164,855	151,822	13,033	-	13,033	
1061		CN			7,138	6,644	494	-	494	
1062		CAGW			162,156	124,723	37,434	-	37,434	
1063		CAGE			12,729	12,729	-	-	-	
1064		Total A&G Expense by Factor		B2	11,904,581	11,091,386	813,195	-	813,195	
1065										
1066		TOTAL O&M EXPENSE		B2	149,029,916	128,656,553	20,373,363	-	20,373,363	

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1144	403GV0	General Vehicles							
1145		G-SG	SG		-	-	-	-	-
1146					-	-	-	-	-
1147					-	-	-	-	-
1148	403MP	Mining Depreciation							
1149		P	CAEE		-	-	-	-	-
1150				B3	-	-	-	-	-
1151					-	-	-	-	-
1152	403EP	Experimental Plant Depreciation							
1153		P	DGP		-	-	-	-	-
1154		P	SG		-	-	-	-	-
1155					-	-	-	-	-
1156	4031	ARO Depreciation							
1157			S		-	-	-	-	-
1158					-	-	-	-	-
1159					-	-	-	-	-
1160					-	-	-	-	-
1161		TOTAL DEPRECIATION EXPENSE		B3	56,042,872	52,267,079	3,775,793	-	3,775,793
1162									
1163		Summary of Depreciation Expense by Factor							
1164		S			12,828,485	11,671,530	1,156,955	-	1,156,955
1165		DGP			-	-	-	-	-
1166		DGU			-	-	-	-	-
1167		SG			2,808	2,586	222	-	222
1168		SO			1,215,702	1,132,379	83,323	-	83,323
1169		CN			100,488	93,537	6,951	-	6,951
1170		SE			-	-	-	-	-
1171		CAGW			8,255,991	6,350,105	1,905,886	-	1,905,886
1172		CAGE			30,925,535	30,925,535	-	-	-
1173		CAEW			-	-	-	-	-
1174		CAEE			2,100	2,100	-	-	-
1175		JBG			2,711,744	2,089,293	622,451	-	622,451
1176		JBE			18	14	4	-	4
1177		Total Depreciation Expense By Factor		B3	56,042,872	52,267,079	3,775,793	-	3,775,793
1178									
1179	404GP	Amort of LT Plant - Capital Lease Gen							
1180		I-SITUS	S		64,061	57,949	6,112	-	6,112
1181		I-SG	SG		-	-	-	-	-
1182		PTD	SO		49,068	45,705	3,363	-	3,363
1183		I-DGU	DGU		-	-	-	-	-
1184		CUST	CN		-	-	-	-	-
1185		I-SG	CAGW		-	-	-	-	-
1186		I-SG	CAGE		-	-	-	-	-
1187		I-DGP	DGP		-	-	-	-	-
1188				B4	113,129	103,654	9,475	-	9,475
1189									
1190	404SP	Amort of LT Plant - Cap Lease Steam							
1191		P	SG		-	-	-	-	-
1192		P	DGP		-	-	-	-	-
1193					-	-	-	-	-
1194					-	-	-	-	-
1195	404IP	Amort of LT Plant - Intangible Plant							
1196		I-SITUS	S		76,921	76,921	-	-	-
1197		P	SE		-	-	-	-	-
1198		I-SG	SG		386,785	356,207	30,578	-	30,578
1199		PTD	SO		612,746	570,748	41,997	-	41,997
1200		CUST	CN		284,632	264,943	19,689	-	19,689
1201		I-SG	CAGW		-	-	-	-	-
1202		I-SG	CAGE		-	-	-	-	-
1203		I-DGP	DGP		-	-	-	-	-
1204		I-SG	CAGE		-	-	-	-	-
1205		I-SG	CAGE		-	-	-	-	-
1206		I-SG	CAGW		1,153,343	887,095	266,248	-	266,248
1207		I-SG	CAGE		354,848	354,848	-	-	-
1208		P	JBG		23,002	17,722	5,280	-	5,280
1209		P	CAEW		-	-	-	-	-
1210		P	CAEE		4,079	4,079	-	-	-
1211		I-DGU	DGU		-	-	-	-	-
1212				B4	2,896,356	2,532,563	363,792	-	363,792
1213									
1214	404MP	Amort of LT Plant - Mining Plant							
1215		P	SE		-	-	-	-	-
1216					-	-	-	-	-
1217					-	-	-	-	-

AUGUST 2015 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR							
1375		GP	S		-	-	-	-	-
1376		DPW	CIAC		-	-	-	-	-
1377		GP	SCHMDEXP		-	-	-	-	-
1378		GP	SNP		-	-	-	-	-
1379		PT	SG		-	-	-	-	-
1380		PT	SNPD		-	-	-	-	-
1381		LABOR	SO		-	-	-	-	-
1382		IBT	TAXDEPR		-	-	-	-	-
1383		CUST	JBG		-	-	-	-	-
1384		CUST	BADDEBT		-	-	-	-	-
1385		GP	GPS		-	-	-	-	-
1386		P	SGCT		-	-	-	-	-
1387		P	JBE		-	-	-	-	-
1388		PT	CAGW		-	-	-	-	-
1389		PT	CAGE		-	-	-	-	-
1390		P	SE		-	-	-	-	-
1391		P	CAEE		-	-	-	-	-
1392				B7	-	-	-	-	-
1393									
1394		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-
1395	SCHMAF	Additions - Flow Through							
1396		SCHMAF	S		-	-	-	-	-
1397		SCHMAF	SNP		-	-	-	-	-
1398		SCHMAF	SO		-	-	-	-	-
1399		SCHMAF	SE		-	-	-	-	-
1400		SCHMAF	TROJP		-	-	-	-	-
1401		SCHMAF	DGP		-	-	-	-	-
1402				B6	-	-	-	-	-
1403									
1404	SCHMAF	Additions - Permanent							
1405		P	S		-	-	-	-	-
1406		P	BADDEBT		-	-	-	-	-
1407		P	JBE		-	-	-	-	-
1408		P	SCHMDEXP		-	-	-	-	-
1409		P	CAEE		-	-	-	-	-
1410		P	CAGW		-	-	-	-	-
1411		P	CAGE		-	-	-	-	-
1412		LABOR	SNP		-	-	-	-	-
1413		SCHMAP-SO	SO		-	-	-	-	-
1414									
1415				B6	-	-	-	-	-
1416									
1417	SCHMAT	Additions - Temporary							
1418		SCHMAT-SITUS	S		-	-	-	-	-
1419		P	JBE		-	-	-	-	-
1420		DPW	CIAC		-	-	-	-	-
1421		SCHMAT-SNP	SNP		-	-	-	-	-
1422		P	TROJD		-	-	-	-	-
1423		P	CN		-	-	-	-	-
1424		SCHMAT-SE	SE		-	-	-	-	-
1425		P	SG		-	-	-	-	-
1426		SCHMAT	GPS		-	-	-	-	-
1427		SCHMAT-SO	SO		-	-	-	-	-
1428		SCHMAT-SNP	SNPD		-	-	-	-	-
1429		P	JBG		-	-	-	-	-
1430		CUST	BADDEBT		-	-	-	-	-
1431		P	CAGW		-	-	-	-	-
1432		P	CAGE		-	-	-	-	-
1433		SCHMAT-SE	CAEW		-	-	-	-	-
1434		SCHMAT-SE	CAEE		-	-	-	-	-
1435		BOOKDEPR	SCHMDEXP		-	-	-	-	-
1436				B6	-	-	-	-	-
1437									
1438		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-
1439									
1440	SCHMDF	Deductions - Flow Through							
1441		SCHMDF	S		-	-	-	-	-
1442		SCHMDF	CAGW		-	-	-	-	-
1443		SCHMDF	CAGE		-	-	-	-	-
1444		SCHMDF	DGP		-	-	-	-	-
1445		SCHMDF	DGU		-	-	-	-	-
1446				B6	-	-	-	-	-

AUGUST 2015 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent							
1448		SCHMDP	S		-	-	-	-	-
1449		P	SE		-	-	-	-	-
1450		P	CAEW		-	-	-	-	-
1451		P	CAEE		-	-	-	-	-
1452		PTD	SNP		-	-	-	-	-
1453		SCHMDP	JBE		-	-	-	-	-
1454		P	SCHMDEXP		-	-	-	-	-
1455		SCHMDP-SO	SO		-	-	-	-	-
1456				B6	-	-	-	-	-
1457									
1458	SCHMDT	Deductions - Temporary							
1459		GP	S		-	-	-	-	-
1460		CUST	BADDEBT		-	-	-	-	-
1461		CUST	CN		-	-	-	-	-
1462		SCHMDT-SNP	SNP		-	-	-	-	-
1463		DPW	SNPD		-	-	-	-	-
1464		P	JBE		-	-	-	-	-
1465		P	SE		-	-	-	-	-
1466		SCHMDT-SG	SG		-	-	-	-	-
1467		SCHMDT-GPS	GPS		-	-	-	-	-
1468		SCHMDT-SO	SO		-	-	-	-	-
1469		TAXDEPR	TAXDEPR		-	-	-	-	-
1470		SCHMDT-SG	CAGW		-	-	-	-	-
1471		SCHMDT-SG	CAGE		-	-	-	-	-
1472		P	JBG		-	-	-	-	-
1473		P	CAEE		-	-	-	-	-
1474		P	TROJD		-	-	-	-	-
1475				B6	-	-	-	-	-
1476									
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-
1478									
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-
1480									
1481									
1482	40911	State Income Taxes							
1483		IBT	IBT		10,096,451	10,096,451	-	-	-
1484		Credits	IBT		-	-	-	-	-
1485			CAGE		-	-	-	-	-
1486			IBT		-	-	-	-	-
1487	TOTAL STATE TAXES				B6	10,096,451	10,096,451	-	-
1488									
1489									
1490	Calculation of Taxable Income:								
1491		Operating Revenues			476,239,157	446,402,125	29,837,032	-	29,837,032
1492		Operating Deductions:							
1493		O & M Expenses			149,029,916	128,656,553	20,373,363	-	20,373,363
1494		Depreciation Expense			56,042,872	52,267,079	3,775,793	-	3,775,793
1495		Amortization Expense			3,463,064	3,084,462	378,602	-	378,602
1496		Taxes Other Than Income			16,036,395	13,879,776	2,156,619	-	2,156,619
1497		Interest & Dividends (AFUDC-Equity)			(2,343,513)	(2,197,730)	(145,783)	-	(145,783)
1498		Misc Revenue & Expense			(43,245)	(40,447)	(2,798)	-	(2,798)
1499		Total Operating Deductions			222,185,488	195,649,693	26,535,795	-	26,535,795
1500		Other Deductions:							
1501		Interest Deductions			30,245,102	28,363,639	1,881,464	-	1,881,464
1502		Interest on PCRBS			-	-	-	-	-
1503		Schedule M Adjustments			-	-	-	-	-
1504									
1505		Income Before State Taxes			223,808,566	222,388,794	1,419,772	-	1,419,772
1506									
1507		State Income Taxes			10,096,451	10,096,451	-	-	-
1508									
1509	Total Taxable Income					213,712,115	212,292,343	1,419,772	1,419,772
1510									
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%
1512									
1513	Federal Income Tax - Calculated					74,799,240	74,302,320	496,920	496,920
1514									
1515	Adjustments to Calculated Tax:								
1516	40910	Fed. Credit	P	SE	-	-	-	-	-
1517	40910	Fed. Credit	P	JBE	-	-	-	-	-
1518	40910	Fed. Credit	P	SO	-	-	-	-	-
1519	40910	Fed. Credit	P	SG	-	-	-	-	-
1520	40910	Fed. Credit		CAGW	-	-	-	-	-
1521	40910	Fed. Credit		CAEE	-	-	-	-	-
1522	FEDERAL INCOME TAX					74,799,240	74,302,320	496,920	496,920
1523									
1524	TOTAL OPERATING EXPENSES					309,028,326	281,849,826	27,178,499	27,178,499

AUGUST 2015 West Control Area						UNADJUSTED RESULTS			WASHINGTON		
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref							
1602	Summary of Steam Production Plant by Factor										
1603	S					-	-	-	-	-	
1604	JBG					1,125,269,224	866,976,192	258,293,032	-	258,293,032	
1605	JBE					-	-	-	-	-	
1606	SG					17,181,548	15,823,222	1,358,326	-	1,358,326	
1607	CAGW					262,359,309	201,793,963	60,565,346	-	60,565,346	
1608	CAGE					5,540,277,721	5,540,277,721	-	-	-	
1609	SSGCH					-	-	-	-	-	
1610	Total Steam Production Plant by Factor					B8	6,945,087,802	6,624,871,097	320,216,705	-	320,216,705
1611	320	Land and Land Rights									
1612		P	DGP			-	-	-	-	-	
1613		P	SG			-	-	-	-	-	
1614						-	-	-	-	-	
1615						-	-	-	-	-	
1616	321	Structures and Improvements									
1617		P	DGP			-	-	-	-	-	
1618		P	SG			-	-	-	-	-	
1619						-	-	-	-	-	
1620						-	-	-	-	-	
1621	322	Reactor Plant Equipment									
1622		P	DGP			-	-	-	-	-	
1623		P	SG			-	-	-	-	-	
1624						-	-	-	-	-	
1625						-	-	-	-	-	
1626	323	Turbogenerator Units									
1627		P	DGP			-	-	-	-	-	
1628		P	SG			-	-	-	-	-	
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631	324	Land and Land Rights									
1632		P	DGP			-	-	-	-	-	
1633		P	SG			-	-	-	-	-	
1634						-	-	-	-	-	
1635						-	-	-	-	-	
1636	325	Misc. Power Plant Equipment									
1637		P	DGP			-	-	-	-	-	
1638		P	SG			-	-	-	-	-	
1639						-	-	-	-	-	
1640						-	-	-	-	-	
1641						-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300									
1643		P	SG			-	-	-	-	-	
1644						-	-	-	-	-	
1645						-	-	-	-	-	
1646						-	-	-	-	-	
1647	Total Nuclear Production Plant						-	-	-	-	
1648						-	-	-	-	-	
1649						-	-	-	-	-	
1650						-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor										
1652		DGP				-	-	-	-	-	
1653		DGU				-	-	-	-	-	
1654		SG				-	-	-	-	-	
1655						-	-	-	-	-	
1656	Total Nuclear Plant by Factor						-	-	-	-	
1657						-	-	-	-	-	
1658	330	Land and Land Rights									
1659		P	DGP			-	-	-	-	-	
1660		P	DGU			-	-	-	-	-	
1661		P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640	
1662		P	CAGE			5,945,631	5,945,631	-	-	-	
1663		P	CAGW			-	-	-	-	-	
1664		P	CAGE			-	-	-	-	-	
1665					B8	31,315,651	25,459,011	5,856,640	-	5,856,640	
1666						-	-	-	-	-	
1667	331	Structures and Improvements									
1668		P	DGP			-	-	-	-	-	
1669		P	DGU			-	-	-	-	-	
1670		P	CAGW			238,450,838	183,404,735	55,046,103	-	55,046,103	
1671		P	CAGE			15,617,728	15,617,728	-	-	-	
1672		P	CAGW			-	-	-	-	-	
1673		P	CAGE			-	-	-	-	-	
1674					B8	254,068,566	199,022,463	55,046,103	-	55,046,103	
1675						-	-	-	-	-	

AUGUST 2015 West Control Area AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1756	341	Structures and Improvements							
1757		P	SG		-	-	-	-	-
1758		P	DGU		-	-	-	-	-
1759		P	CAGW		57,518,217	44,240,202	13,278,015	-	13,278,015
1760		P	CAGE		169,230,390	169,230,390	-	-	-
1761		P	CAGE		-	-	-	-	-
1762				B8	226,748,608	213,470,593	13,278,015	-	13,278,015
1763									
1764	342	Fuel Holders, Producers & Accessories							
1765		P	SG		-	-	-	-	-
1766		P	DGU		-	-	-	-	-
1767		P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768		P	CAGE		14,248,359	14,248,359	-	-	-
1769		P	CAGE		-	-	-	-	-
1770				B8	15,871,026	15,496,435	374,591	-	374,591
1771									
1772	343	Prime Movers							
1773		P	S		-	-	-	-	-
1774		P	DGU		-	-	-	-	-
1775		P	SG		-	-	-	-	-
1776		P	CAGW		966,015,999	743,012,310	223,003,689	-	223,003,689
1777		P	CAGE		1,969,813,443	1,969,813,443	-	-	-
1778		P	CAGE		-	-	-	-	-
1779				B8	2,935,829,442	2,712,825,754	223,003,689	-	223,003,689
1780									
1781	344	Generators							
1782		P	S		-	-	-	-	-
1783		P	DGU		-	-	-	-	-
1784		P	SG		-	-	-	-	-
1785		P	CAGW		133,670,835	102,813,076	30,857,759	-	30,857,759
1786		P	CAGE		339,422,456	339,422,456	-	-	-
1787		P	CAGE		-	-	-	-	-
1788				B8	473,093,292	442,235,532	30,857,759	-	30,857,759
1789									
1790	345	Accessory Electric Plant							
1791		P	SG		-	-	-	-	-
1792		P	DGU		-	-	-	-	-
1793		P	CAGW		87,630,750	67,401,291	20,229,458	-	20,229,458
1794		P	CAGE		237,502,321	237,502,321	-	-	-
1795		P	CAGE		-	-	-	-	-
1796				B8	325,133,071	304,903,612	20,229,458	-	20,229,458
1797									
1798									
1799									
1800	346	Misc. Power Plant Equipment							
1801		P	SG		-	-	-	-	-
1802		P	DGU		-	-	-	-	-
1803		P	CAGW		4,028,001	3,098,142	929,859	-	929,859
1804		P	CAGE		11,074,448	11,074,448	-	-	-
1805				B8	15,102,449	14,172,590	929,859	-	929,859
1806									
1807	347	Other Production ARO							
1808		P	S		-	-	-	-	-
1809					-	-	-	-	-
1810					-	-	-	-	-
1811	OP	Unclassified Other Prod Plant-Acct 300							
1812		P	S		-	-	-	-	-
1813		P	SG		-	-	-	-	-
1814		P	CAGW		-	-	-	-	-
1815		P	CAGE		32,466,218	32,466,218	-	-	-
1816					32,466,218	32,466,218	-	-	-
1817									
1818		Total Other Production Plant		B8	4,067,261,290	3,777,937,840	289,323,450	-	289,323,450
1819									
1820		Summary of Other Production Plant by Factor							
1821		S			74,986	74,986	-	-	-
1822		DGU			-	-	-	-	-
1823		SG			-	-	-	-	-
1824		CAGW			1,253,302,505	963,979,055	289,323,450	-	289,323,450
1825		CAGE			2,813,883,799	2,813,883,799	-	-	-
1826		SSGCT			-	-	-	-	-
1827		Total of Other Production Plant by Factor		B8	4,067,261,290	3,777,937,840	289,323,450	-	289,323,450
1828									
1829		Experimental Plant							
1830	103	Experimental Plant							
1831		P	DGP		-	-	-	-	-
1832		Total Experimental Plant			-	-	-	-	-
1833									
1834		TOTAL PRODUCTION PLANT		B8	12,010,190,178	11,209,638,943	800,551,234	-	800,551,234

AUGUST 2015 West Control Area

AMA

1906 1907 1908 1909 1910 1911 1912 1913 1914 1915 1916 1917 1918 1919 1920 1921 1922 1923 1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 1938 1939 1940 1941 1942 1943 1944 1945 1946 1947 1948 1949 1950 1951 1952 1953 1954 1955 1956 1957 1958 1959 1960 1961 1962 1963 1964 1965 1966 1967 1968 1969 1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON ADJUSTMENT	ADJ TOTAL
	TOTAL	OTHER	WASHINGTON							
	359	Roads and Trails								
		T		DGP		-	-	-	-	-
		T		DGU		-	-	-	-	-
		T		CAGW		7,055,229	5,426,537	1,628,691	-	1,628,691
		T		CAGE		4,866,089	4,866,089	-	-	-
		T		SG		15,883	14,627	1,256	-	1,256
					B8	11,937,200	10,307,253	1,629,947	-	1,629,947
	TP	Unclassified Trans Plant - Acct 300								
		T		SG		-	-	-	-	-
		T		CAGW		26,317,309	20,241,989	6,075,321	-	6,075,321
		T		CAGE		374,443,061	374,443,061	-	-	-
						400,760,371	394,685,050	6,075,321	-	6,075,321
	TS0	Unclassified Trans Sub Plant - Acct 300								
		T		SG		-	-	-	-	-
						-	-	-	-	-
						-	-	-	-	-
		TOTAL TRANSMISSION PLANT			B8	5,827,889,080	5,515,596,821	312,292,259	-	312,292,259
		Summary of Transmission Plant by Factor								
		JBG				60,423,079	46,553,633	13,869,446	-	13,869,446
		JBE				-	-	-	-	-
		CAGW				1,291,570,590	993,412,996	298,157,594	-	298,157,594
		CAGE				4,472,540,630	4,472,540,630	-	-	-
		SG				3,354,781	3,089,562	265,220	-	265,220
		Total Transmission Plant by Factor			B8	5,827,889,080	5,515,596,821	312,292,259	-	312,292,259
	360	Land and Land Rights								
		DPW		S		60,821,425	59,009,011	1,812,414	-	1,812,414
					B8	60,821,425	59,009,011	1,812,414	-	1,812,414
	361	Structures and Improvements								
		DPW		S		107,562,217	103,587,663	3,974,554	-	3,974,554
					B8	107,562,217	103,587,663	3,974,554	-	3,974,554
	362	Station Equipment								
		DPW		S		929,611,275	868,020,963	61,590,312	-	61,590,312
					B8	929,611,275	868,020,963	61,590,312	-	61,590,312
	363	Storage Battery Equipment								
		DPW		S		-	-	-	-	-
					B8	-	-	-	-	-
	364	Poles, Towers & Fixtures								
		DPW		S		1,101,864,231	1,002,544,701	99,319,530	-	99,319,530
					B8	1,101,864,231	1,002,544,701	99,319,530	-	99,319,530
	365	Overhead Conductors								
		DPW		S		716,992,569	652,449,421	64,543,148	-	64,543,148
					B8	716,992,569	652,449,421	64,543,148	-	64,543,148
	366	Underground Conduit								
		DPW		S		345,422,745	328,096,545	17,326,200	-	17,326,200
					B8	345,422,745	328,096,545	17,326,200	-	17,326,200
	367	Underground Conductors								
		DPW		S		807,185,651	782,555,214	24,630,437	-	24,630,437
					B8	807,185,651	782,555,214	24,630,437	-	24,630,437
	368	Line Transformers								
		DPW		S		1,252,803,095	1,146,495,932	106,307,164	-	106,307,164
					B8	1,252,803,095	1,146,495,932	106,307,164	-	106,307,164
	369	Services								
		DPW		S		698,854,697	640,951,135	57,903,562	-	57,903,562
					B8	698,854,697	640,951,135	57,903,562	-	57,903,562
	370	Meters								
		DPW		S		183,560,191	171,744,305	11,815,886	-	11,815,886
					B8	183,560,191	171,744,305	11,815,886	-	11,815,886
	371	Installations on Customers' Premises								
		DPW		S		8,859,306	8,348,272	511,034	-	511,034
					B8	8,859,306	8,348,272	511,034	-	511,034

AUGUST 2015 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2204	Summary of General Plant by Factor										
2205	S				596,700,215	550,544,898	46,155,317	-	46,155,317		
2206	JBG				20,949,782	16,140,993	4,808,789	-	4,808,789		
2207	JBE				1,070	828	242	-	242		
2208	SG				138,684	127,720	10,964	-	10,964		
2209	SO				276,255,393	257,321,027	18,934,367	-	18,934,367		
2210	SE				-	-	-	-	-		
2211	CN				19,484,194	18,136,403	1,347,791	-	1,347,791		
2212	DEU				-	-	-	-	-		
2213	CAGW				63,308,097	48,693,495	14,614,602	-	14,614,602		
2214	CAGE				201,042,555	201,042,555	-	-	-		
2215	CAEW				-	-	-	-	-		
2216	CAEE				6,802,439	6,802,439	-	-	-		
2217	SSGCT				-	-	-	-	-		
2218	SSGCH				-	-	-	-	-		
2219	Less Capital Leases				(22,883,944)	(21,931,261)	(952,683)	-	(952,683)		
2220	Total General Plant by Factor					B8	1,161,798,484	1,076,879,095	84,919,388	-	84,919,388
2221	301	Organization									
2222		I-SITUS	S		-	-	-	-	-		
2223		PTD	SO		-	-	-	-	-		
2224		I-SG	CAGW		-	-	-	-	-		
2225		I-SG	CAGE		-	-	-	-	-		
2226		I-SG	SG		-	-	-	-	-		
2227				B8	-	-	-	-	-		
2228	302	Franchise & Consent									
2229		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-		
2230		I-SG	SG		-	-	-	-	-		
2231		I-SG	CAGW		-	-	-	-	-		
2232		I-SG	CAGE		-	-	-	-	-		
2233		I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647		
2234		I-SG	CAGE		14,386,245	14,386,245	-	-	-		
2235		I-DGP	DGP		-	-	-	-	-		
2236		I-DGU	DGU		-	-	-	-	-		
2237				B8	162,030,833	120,772,186	41,258,647	-	41,258,647		
2238											
2239	303	Miscellaneous Intangible Plant									
2240		I-SITUS	S		13,844,788	12,336,740	1,508,049	-	1,508,049		
2241		I-SG	SG		1,581,299	1,456,286	125,013	-	125,013		
2242		PTD	SO		366,354,630	341,244,920	25,109,710	-	25,109,710		
2243		P	SE		-	-	-	-	-		
2244		CUST	CN		135,012,508	125,673,210	9,339,298	-	9,339,298		
2245		I-SG	CAGW		86,100,364	66,224,194	19,876,171	-	19,876,171		
2246		I-SG	CAGE		76,732,928	76,732,928	-	-	-		
2247		P	JBG		1,041,005	802,054	238,951	-	238,951		
2248		P	CAEW		-	-	-	-	-		
2249		P	CAEE		244,763	244,763	-	-	-		
2250		I-SG	CAGE		-	-	-	-	-		
2251		I-SG	CAGE		-	-	-	-	-		
2252				B8	680,912,287	624,715,095	56,197,192	-	56,197,192		
2253	303	Less Non-Utility Plant									
2254		I-SITUS	S		-	-	-	-	-		
2255				B8	680,912,287	624,715,095	56,197,192	-	56,197,192		
2256	IP	Unclassified Intangible Plant - Acct 300									
2257		I-SITUS	S		-	-	-	-	-		
2258		I-SG	SG		-	-	-	-	-		
2259		I-DGU	DGU		-	-	-	-	-		
2260		PTD	SO		-	-	-	-	-		
2261					-	-	-	-	-		
2262					-	-	-	-	-		
2263	TOTAL INTANGIBLE PLANT					B8	842,943,120	745,487,281	97,455,839	-	97,455,839
2264											
2265	Summary of Intangible Plant by Factor										
2266	S				(17,236,427)	(18,744,475)	1,508,049	-	1,508,049		
2267	JBG				1,041,005	802,054	238,951	-	238,951		
2268	JBE				-	-	-	-	-		
2269	SG				1,581,299	1,456,286	125,013	-	125,013		
2270	SO				366,354,630	341,244,920	25,109,710	-	25,109,710		
2271	CN				135,012,508	125,673,210	9,339,298	-	9,339,298		
2272	CAGW				264,826,168	203,691,350	61,134,818	-	61,134,818		
2273	CAGE				91,119,173	91,119,173	-	-	-		
2274	CAEW				-	-	-	-	-		
2275	CAEE				244,763	244,763	-	-	-		
2276	SSGCT				-	-	-	-	-		
2277	SSGCH				-	-	-	-	-		
2278	SE				-	-	-	-	-		
2279	Total Intangible Plant by Factor					B8	842,943,120	745,487,281	97,455,839	-	97,455,839
2280	Summary of Unclassified Plant (Account 106)										
2281	DP				30,071,753	28,251,803	1,819,950	-	1,819,950		
2282	DS0				-	-	-	-	-		
2283	GP				6,722,770	6,261,996	460,774	-	460,774		
2284	HP				-	-	-	-	-		
2285	NP				-	-	-	-	-		
2286	OP				32,466,218	32,466,218	-	-	-		
2287	TP				400,760,371	394,685,050	6,075,321	-	6,075,321		
2288	TS0				-	-	-	-	-		
2289	IP				-	-	-	-	-		
2290	MP				-	-	-	-	-		
2291	SP				2,930,832	1,572,506	1,358,326	-	1,358,326		
2292	Total Unclassified Plant by Factor						472,951,945	463,237,573	9,714,371	-	9,714,371
2293											
2294	TOTAL ELECTRIC PLANT IN SERVICE					B8	26,147,421,100	24,396,383,546	1,751,037,554	-	1,751,037,554

AUGUST 2015 West Control Area											
AMA											
2436	165	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2436	165		Prepayments								
2437			DMSC	S			18,372,642	18,372,642	-	-	-
2438			GP	GPS			101,377	94,429	6,948	-	6,948
2439			PT	SG			2,021,783	1,861,946	159,837	-	159,837
2440			PT	CAGW			983,688	756,605	227,083	-	227,083
2441			PT	CAGE			1,852,509	1,852,509	-	-	-
2442			P	CAEW			4,055	3,133	922	-	922
2443			P	CAEE			2,549,616	2,549,616	-	-	-
2444			P	SE			-	-	-	-	-
2445			PTD	SO			11,914,797	11,098,165	816,633	-	816,633
2446			Total Prepayments			B15	37,800,467	36,589,044	1,211,423	-	1,211,423
2447											
2448	182M		Misc Regulatory Assets								
2449			P	S			188,153,141	187,329,857	823,284	-	823,284
2450			DEFSG	SG			-	-	-	-	-
2451			P	CAGE			-	-	-	-	-
2452			P	CAGE			2,151,315	2,151,315	-	-	-
2453			P	CAGW			-	-	-	-	-
2454			DEFSG	JBG			-	-	-	-	-
2455			P	SE			10,608,209	9,805,189	803,019	-	803,019
2456			P	CAEW			-	-	-	-	-
2457			P	CAEE			209,503,003	209,503,003	-	-	-
2458			T	SO			29,851,058	27,805,086	2,045,972	-	2,045,972
2459						B11	440,266,726	436,594,450	3,672,276	-	3,672,276
2460											
2461	186M		Misc Deferred Debits								
2462			LABOR	S			9,200,198	9,200,198	-	-	-
2463			P	CAEW			-	-	-	-	-
2464			P	CAEE			-	-	-	-	-
2465			P	SG			15,015,046	13,827,997	1,187,049	-	1,187,049
2466			LABOR	SO			7,767	7,235	532	-	532
2467			P	SE			-	-	-	-	-
2468			P	CAGW			4,876,698	3,750,918	1,125,780	-	1,125,780
2469			DEFSG	CAGE			29,814,469	29,814,469	-	-	-
2470			P	CAEW			-	-	-	-	-
2471			P	CAEE			4,602,133	4,602,133	-	-	-
2472			P	JBE			-	-	-	-	-
2473			GP	EXCTAX			-	-	-	-	-
2474			Total Misc. Deferred Debits			B11	63,516,312	61,202,950	2,313,361	-	2,313,361
2475											
2476			Working Capital								
2477	CWC		Cash Working Capital								
2478			CWC	S			-	-	-	-	-
2479			CWC	SO			-	-	-	-	-
2480			CWC	SE			-	-	-	-	-
2481						B14	-	-	-	-	-
2482											
2483	OWC		Other Work. Cap.								
2484	131		Cash	GP	SNP		-	-	-	-	-
2485	135		Working Funds	GP	SG		-	-	-	-	-
2486	141		Other A/R	GP	SO		-	-	-	-	-
2487	143		Other A/R	PTD	SO		40,096,738	37,348,533	2,748,205	-	2,748,205
2488	232		A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232		A/P	P	SO		(7,650,207)	(7,125,867)	(524,340)	-	(524,340)
2490	232		A/P	P	CAEE		(2,293,776)	(2,293,776)	-	-	-
2491	232		A/P	T	CAGE		(83,069)	(83,069)	-	-	-
2492	232		A/P	P	S		(169,637)	(169,637)	-	-	-
2493	2533		Other Msc. Df. Crd	P	S		(5,785,585)	(5,785,585)	-	-	-
2494	2533		Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2495	2533		Other Msc. Df. Crd	P	CAEE		(110,680,657)	(110,680,657)	-	-	-
2496	230		Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230		Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230		Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230		Asset Retir. Oblig.	P	S		(8,767,413)	(8,767,413)	-	-	-
2500	254105		ARO Reg Liability	P	S		-	-	-	-	-
2501	254105		ARO Reg Liability	P	SE		-	-	-	-	-
2502	254105		ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105		ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533		Cholla Reclamation	P	CAEE		-	-	-	-	-
2505						B14	(95,333,606)	(97,557,471)	2,223,864	-	2,223,864
2506											
2507			Total Working Capital				(95,333,606)	(97,557,471)	2,223,864	-	2,223,864

AUGUST 2015 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2734	108363	Storage Battery Equipment								
2735		DPW	S		-	-	-	-	-	
2736				B17	-	-	-	-	-	
2737										
2738	108364	Poles, Towers & Fixtures								
2739		DPW	S		(580,436,083)	(519,715,568)	(60,720,515)	-	(60,720,515)	
2740				B17	(580,436,083)	(519,715,568)	(60,720,515)	-	(60,720,515)	
2741										
2742	108365	Overhead Conductors								
2743		DPW	S		(302,974,580)	(272,840,027)	(30,134,553)	-	(30,134,553)	
2744				B17	(302,974,580)	(272,840,027)	(30,134,553)	-	(30,134,553)	
2745										
2746	108366	Underground Conduit								
2747		DPW	S		(149,980,848)	(140,487,974)	(9,492,874)	-	(9,492,874)	
2748				B17	(149,980,848)	(140,487,974)	(9,492,874)	-	(9,492,874)	
2749										
2750	108367	Underground Conductors								
2751		DPW	S		(354,180,273)	(342,956,367)	(11,223,907)	-	(11,223,907)	
2752				B17	(354,180,273)	(342,956,367)	(11,223,907)	-	(11,223,907)	
2753										
2754	108368	Line Transformers								
2755		DPW	S		(483,169,962)	(429,852,396)	(53,317,566)	-	(53,317,566)	
2756				B17	(483,169,962)	(429,852,396)	(53,317,566)	-	(53,317,566)	
2757										
2758	108369	Services								
2759		DPW	S		(270,159,379)	(246,109,951)	(24,049,428)	-	(24,049,428)	
2760				B17	(270,159,379)	(246,109,951)	(24,049,428)	-	(24,049,428)	
2761										
2762	108370	Meters								
2763		DPW	S		(90,047,774)	(86,384,067)	(3,663,708)	-	(3,663,708)	
2764				B17	(90,047,774)	(86,384,067)	(3,663,708)	-	(3,663,708)	
2765										
2766										
2767										
2768	108371	Installations on Customers' Premises								
2769		DPW	S		(7,212,524)	(6,855,617)	(356,908)	-	(356,908)	
2770				B17	(7,212,524)	(6,855,617)	(356,908)	-	(356,908)	
2771										
2772	108372	Leased Property								
2773		DPW	S		-	-	-	-	-	
2774				B17	-	-	-	-	-	
2775										
2776	108373	Street Lights								
2777		DPW	S		(29,741,613)	(27,778,001)	(1,963,612)	-	(1,963,612)	
2778				B17	(29,741,613)	(27,778,001)	(1,963,612)	-	(1,963,612)	
2779										
2780	108D00	Unclassified Dist Plant - Acct 300								
2781		DPW	S		-	-	-	-	-	
2782					-	-	-	-	-	
2783										
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785		DPW	S		-	-	-	-	-	
2786					-	-	-	-	-	
2787										
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789		DPW	S		6,220,452	5,970,575	249,876	-	249,876	
2790					6,220,452	5,970,575	249,876	-	249,876	
2791										
2792										
2793	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,546,151,056)	(2,331,165,014)	(214,986,042)	-	(214,986,042)	
2794										
2795	Summary of Distribution Plant Depr by Factor									
2796	S				(2,546,151,056)	(2,331,165,014)	(214,986,042)	-	(214,986,042)	
2797										
2798	Total Distribution Depreciation by Factor			B17	(2,546,151,056)	(2,331,165,014)	(214,986,042)	-	(214,986,042)	

AUGUST 2015 West Control Area						UNADJUSTED RESULTS			WASHINGTON		
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref							
2799	108GP	General Plant Accumulated Depr									
2800		G-SITUS	S			(213,578,333)	(191,983,474)	(21,594,859)	-	(21,594,859)	
2801		G-DGP	DGP			-	-	-	-	-	
2802		G-DGU	DGU			-	-	-	-	-	
2803		G-SG	SG			-	-	-	-	-	
2804		CUST	CN			(7,445,826)	(6,930,771)	(515,054)	-	(515,054)	
2805		PTD	SO			(100,728,037)	(93,824,202)	(6,903,835)	-	(6,903,835)	
2806		P	SE			-	-	-	-	-	
2807		G-SG	CAGW			(22,532,439)	(17,330,851)	(5,201,588)	-	(5,201,588)	
2808		G-SG	CAGE			(64,634,741)	(64,634,741)	-	-	-	
2809		P	JBG			(6,503,677)	(5,010,830)	(1,492,847)	-	(1,492,847)	
2810		P	CAEW			-	-	-	-	-	
2811		P	CAEE			(384,980)	(384,980)	-	-	-	
2812		G-SG	CAGE			-	-	-	-	-	
2813		G-SG	CAGE			-	-	-	-	-	
2814				B17		(415,808,033)	(380,099,850)	(35,708,183)	-	(35,708,183)	
2815											
2816											
2817	108MP	Mining Plant Accumulated Depr.									
2818		P	S			-	-	-	-	-	
2819		P	CAEW			-	-	-	-	-	
2820		P	CAEE			(2,463,512)	(2,463,512)	-	-	-	
2821		P	JBE			-	-	-	-	-	
2822				B17		(2,463,512)	(2,463,512)	-	-	-	
2823	108MP	Less Centralia Situs Depreciation									
2824		P	S			-	-	-	-	-	
2825				B17		(2,463,512)	(2,463,512)	-	-	-	
2826											
2827	1081390	Accum Depr - Capital Lease									
2828		PTD	SO			-	-	-	-	-	
2829						-	-	-	-	-	
2830						-	-	-	-	-	
2831		Remove Capital Leases									
2832						-	-	-	-	-	
2833						-	-	-	-	-	
2834	1081399	Accum Depr - Capital Lease									
2835		P	S			-	-	-	-	-	
2836		P	SE			-	-	-	-	-	
2837						-	-	-	-	-	
2838						-	-	-	-	-	
2839		Remove Capital Leases									
2840						-	-	-	-	-	
2841						-	-	-	-	-	
2842						-	-	-	-	-	
2843		TOTAL GENERAL PLANT ACCUM DEPR				B17	(418,271,545)	(382,563,362)	(35,708,183)	-	(35,708,183)
2844											
2845											
2846											
2847		Summary of General Depreciation by Factor									
2848		S				(213,578,333)	(191,983,474)	(21,594,859)	-	(21,594,859)	
2849		DGP				-	-	-	-	-	
2850		DGU				-	-	-	-	-	
2851		SE				-	-	-	-	-	
2852		SO				(100,728,037)	(93,824,202)	(6,903,835)	-	(6,903,835)	
2853		CN				(7,445,826)	(6,930,771)	(515,054)	-	(515,054)	
2854		SG				-	-	-	-	-	
2855		DEU				-	-	-	-	-	
2856		CAGW				(22,532,439)	(17,330,851)	(5,201,588)	-	(5,201,588)	
2857		CAGE				(64,634,741)	(64,634,741)	-	-	-	
2858		CAEW				-	-	-	-	-	
2859		CAEE				(2,848,491)	(2,848,491)	-	-	-	
2860		SSGCT				-	-	-	-	-	
2861		JBG				(6,503,677)	(5,010,830)	(1,492,847)	-	(1,492,847)	
2862		Remove Capital Leases									
2863		Total General Depreciation by Factor				B17	(418,271,545)	(382,563,362)	(35,708,183)	-	(35,708,183)
2864											
2865											
2866		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,468,816,831)	(7,793,512,881)	(675,303,950)	-	(675,303,950)
2867	111SP	Accum Prov for Amort-Steam									
2868		P	CAGW			-	-	-	-	-	
2869		P	CAGW			-	-	-	-	-	
2870		P	CAGE			-	-	-	-	-	
2871		P	SG			-	-	-	-	-	
2872						-	-	-	-	-	
2873						-	-	-	-	-	
2874						-	-	-	-	-	

AUGUST 2015 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2875	111GP	Accum Prov for Amort-General								
2876		G-SITUS	S		(11,507,862)	(10,105,872)	(1,401,990)	-	(1,401,990)	
2877		CUST	CN		-	-	-	-	-	
2878		I-SG	SG		-	-	-	-	-	
2879		PTD	SO		(5,713,609)	(5,322,002)	(391,607)	-	(391,607)	
2880		I-SG	CAGW		(160,502)	(123,450)	(37,052)	-	(37,052)	
2881		I-SG	CAGE		-	-	-	-	-	
2882		P	CAEW		-	-	-	-	-	
2883		P	CAEE		-	-	-	-	-	
2884		P	SE		-	-	-	-	-	
2885				B18	(17,381,973)	(15,551,324)	(1,830,649)	-	(1,830,649)	
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889		P	DGP		-	-	-	-	-	
2890		P	DGU		-	-	-	-	-	
2891		P	SG		-	-	-	-	-	
2892		P	CAGW		(1,343,097)	(1,033,045)	(310,052)	-	(310,052)	
2893		P	CAGE		-	-	-	-	-	
2894		P	CAGE		-	-	-	-	-	
2895				B18	(1,343,097)	(1,033,045)	(310,052)	-	(310,052)	
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899		I-SITUS	S		15,160,504	15,160,504	-	-	-	
2900		I-DGP	DGP		-	-	-	-	-	
2901		I-DGU	DGU		-	-	-	-	-	
2902		P	CAEW		-	-	-	-	-	
2903		P	CAEE		(197,374)	(197,374)	-	-	-	
2904		P	SE		-	-	-	-	-	
2905		I-SG	SG		(11,195,464)	(10,310,381)	(885,083)	-	(885,083)	
2906		I-SG	CAGW		-	-	-	-	-	
2907		I-SG	CAGE		-	-	-	-	-	
2908		CUST	CN		(114,891,944)	(106,944,457)	(7,947,487)	-	(7,947,487)	
2909		P	CAGE		-	-	-	-	-	
2910		P	CAGE		-	-	-	-	-	
2911		I-SG	CAGW		(100,486,582)	(77,289,369)	(23,197,212)	-	(23,197,212)	
2912		I-SG	CAGE		(28,025,282)	(28,025,282)	-	-	-	
2913		PTD	JBG		(347,454)	(267,699)	(79,754)	-	(79,754)	
2914		PTD	SO		(296,424,242)	(276,107,516)	(20,316,726)	-	(20,316,726)	
2915				B18	(536,407,837)	(483,981,574)	(52,426,262)	-	(52,426,262)	
2916	111IP	Less Non-Utility Plant								
2917		NUTIL	OTH		-	-	-	-	-	
2918				B18	(536,407,837)	(483,981,574)	(52,426,262)	-	(52,426,262)	
2919										
2920	111390	Accum Amtr - Capital Lease								
2921		G-SITUS	S		396,357	396,357	-	-	-	
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966	
2923		P	CAGE		-	-	-	-	-	
2924		PTD	CAGW		-	-	-	594,461	594,461	
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461	
2926					9,979,946	9,313,518	666,427	594,461	1,260,889	
2927										
2928		Remove Capital Lease Amtr			(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2929										
2930		TOTAL ACCUM PROV FOR AMORTIZ		B18	(555,132,907)	(500,565,943)	(54,566,964)	-	(54,566,964)	
2931		AMA								
2932										
2933										
2934										
2935		Summary of Amortization by Factor								
2936		S			4,048,999	5,450,989	(1,401,990)	-	(1,401,990)	
2937		DGP			-	-	-	-	-	
2938		DGU			-	-	-	-	-	
2939		SE			-	-	-	-	-	
2940		SO			(293,464,567)	(273,350,695)	(20,113,872)	-	(20,113,872)	
2941		CN			(114,891,944)	(106,944,457)	(7,947,487)	-	(7,947,487)	
2942		SSGCT			-	-	-	-	-	
2943		JBG			(347,454)	(267,699)	(79,754)	-	(79,754)	
2944		CAGW			(101,990,181)	(78,445,864)	(23,544,317)	594,461	(22,949,855)	
2945		CAGE			(28,025,282)	(28,025,282)	-	-	-	
2946		CAEW			-	-	-	-	-	
2947		CAEE			(197,374)	(197,374)	-	-	-	
2948		SG			(10,285,159)	(9,472,043)	(813,117)	-	(813,117)	
2949		Less Capital Lease			(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2950		Total Provision For Amortization by Factor		B18	(555,132,907)	(500,565,943)	(54,566,964)	0	(54,566,964)	

**RESULTS OF OPERATIONS
WASHINGTON**

September 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2015
FILE:	WA JAM September 2015
PREPARED BY:	Revenue Requirement Department
DATE:	December 23, 2015
TIME:	11:08:09 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

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.
The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

SEPTEMBER 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	400,491,309	372,305,412	28,185,897	0	28,185,897
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	7,377,933	5,708,268	1,669,665	0	1,669,665
5 Other Operating Revenues	2.4	12,304,116	11,446,572	857,544	0	857,544
6 Total Operating Revenues	2.4	420,173,359	389,460,253	30,713,106	0	30,713,106
7						
8 Operating Expenses:						
9 Steam Production	2.6	49,007,313	42,880,810	6,126,504	0	6,126,504
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	3,769,556	3,236,408	533,148	0	533,148
12 Other Power Supply	2.10	24,333,537	19,350,957	4,982,580	0	4,982,580
13 Transmission	2.12	15,054,613	12,332,775	2,721,838	0	2,721,838
14 Distribution	2.13	20,705,775	19,563,704	1,142,071	0	1,142,071
15 Customer Accounts	2.14	6,177,188	5,714,735	462,453	0	462,453
16 Customer Service	2.14	12,505,485	11,707,789	797,696	0	797,696
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	3,903,513	3,694,498	209,015	0	209,015
19						
20 Total O & M Expenses	2.16	135,456,980	118,481,676	16,975,304	0	16,975,304
21						
22 Depreciation	2.18	56,356,165	52,578,923	3,777,242	0	3,777,242
23 Amortization Expense	2.19	3,470,118	3,090,883	379,235	0	379,235
24 Taxes Other Than Income	2.19	15,484,409	13,822,022	1,662,386	0	1,662,386
25 Income Taxes - Federal	2.22	60,639,910	58,482,311	2,157,599	0	2,157,599
26 Income Taxes - State	2.22	7,946,775	7,946,775	0	0	0
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29 Misc Revenue & Expense	2.6	0	0	0	0	0
30						
31 Total Operating Expenses	2.22	278,957,989	254,006,223	24,951,766	0	24,951,766
32						
33 Operating Revenue for Return		141,215,370	135,454,030	5,761,340	0	5,761,340
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	26,155,472,118	24,403,364,575	1,752,107,543	0	1,752,107,543
37 Plant Held for Future Use	2.33	23,319,217	22,848,351	470,866	0	470,866
38 Misc Deferred Debits	2.35	504,640,922	498,807,830	5,833,091	0	5,833,091
39 Elec Plant Acq Adj	2.33	32,673,777	32,673,777	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	37,412,754	36,272,131	1,140,623	0	1,140,623
42 Fuel Stock	2.34	184,343,228	177,134,520	7,208,708	0	7,208,708
43 Material & Supplies	2.34	231,293,704	223,250,327	8,043,377	0	8,043,377
44 Working Capital	2.35	(96,104,823)	(98,305,000)	2,200,177	0	2,200,177
45 Weatherization Loans	2.34	17,047,716	17,037,989	9,747	0	9,747
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		27,090,098,613	25,313,084,480	1,777,014,133	0	1,777,014,133
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,495,099,673)	(7,817,266,350)	(677,833,323)	0	(677,833,323)
52 Accum Prov For Amort	2.41	(555,812,800)	(500,941,177)	(54,871,622)	0	(54,871,622)
53 Accum Def Income Taxes	2.37	(4,245,960,887)	(3,987,936,899)	(258,023,988)	0	(258,023,988)
54 Unamortized ITC	2.37	(672,438)	(607,502)	(64,935)	0	(64,935)
55 Customer Adv for Const	2.36	(33,488,900)	(33,514,389)	25,489	0	25,489
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(112,794,363)	(107,460,819)	(5,333,544)	0	(5,333,544)
58						
59 Total Rate Base Deductions		(13,443,829,060)	(12,447,727,136)	(996,101,924)	0	(996,101,924)
60						
61 Total Rate Base		13,646,269,553	12,865,357,344	780,912,209	0	780,912,209
62						
63						
64						
65						
66						
67						
68						
69						

SEPTEMBER 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS					WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
239	500	Operation Supervision & Engineering								
240		P	SG		47,163	43,435	3,729	-	3,729	
241		P	CAGW		9,019	6,937	2,082	-	2,082	
242		P	CAGE		186,647	186,647	-	-	-	
243		P	JBG		1,214,634	935,828	278,806	-	278,806	
244		P	CAGE		-	-	-	-	-	
245				B2	1,457,463	1,172,846	284,616	-	284,616	
246										
247	501	Fuel Related								
248		P	SE		60,631	56,041	4,590	-	4,590	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		192,447	148,021	44,426	-	44,426	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		1,067,689	1,067,689	-	-	-	
255		P	JBE		(250,507)	(193,862)	(56,645)	-	(56,645)	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	1,070,260	1,077,890	(7,630)	-	(7,630)	
259										
260	501NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		19,065,256	14,729,555	4,335,701	-	4,335,701	
267			CAEE		-	-	-	-	-	
268			JBE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	19,065,256	14,729,555	4,335,701	-	4,335,701	
272										
273		Total Fuel Related			20,135,516	15,807,445	4,328,071	-	4,328,071	
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		89,090	68,524	20,566	-	20,566	
278		P	CAGE		5,127,422	5,127,422	-	-	-	
279		P	JBG		1,882,286	1,450,228	432,058	-	432,058	
280		P	CAGE		-	-	-	-	-	
281				B2	7,098,798	6,646,174	452,624	-	452,624	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE		-	-	-	-	-	
293				B2	-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		9,866	7,588	2,277	-	2,277	
298		P	CAGE		140,615	140,615	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	150,481	148,203	2,277	-	2,277	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		235,530	181,158	54,372	-	54,372	
307		P	CAGE		3,382,433	3,382,433	-	-	-	
308		P	JBG		(3,189,519)	(2,457,401)	(732,119)	-	(732,119)	
309		P	CAGE		-	-	-	-	-	
310				B2	428,444	1,106,191	(677,747)	-	(677,747)	

SEPTEMBER 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
311										
312	507	Rents								
313		P	SG		-	-	-	-	-	
314		P	CAGW		3,089	2,376	713	-	713	
315		P	CAGE		74,927	74,927	-	-	-	
316		P	JBG		19,444	14,981	4,463	-	4,463	
317		P	CAGE		-	-	-	-	-	
318				B2	97,460	92,284	5,176	-	5,176	
319										
320	510	Maint Supervision & Engineering								
321		P	SG		-	-	-	-	-	
322		P	CAGW		27,279	20,981	6,297	-	6,297	
323		P	CAGE		597,344	597,344	-	-	-	
324		P	JBG		60,001	46,228	13,773	-	13,773	
325		P	CAGE		-	-	-	-	-	
326				B2	684,623	664,554	20,070	-	20,070	
327										
328										
329										
330	511	Maintenance of Structures								
331		P	SG		-	-	-	-	-	
332		P	CAGW		54,092	41,605	12,487	-	12,487	
333		P	CAGE		1,694,992	1,694,992	-	-	-	
334		P	JBG		1,216,314	937,123	279,191	-	279,191	
335		P	CAGE		-	-	-	-	-	
336				B2	2,965,397	2,673,719	291,678	-	291,678	
337										
338	512	Maintenance of Boiler Plant								
339		P	SG		-	-	-	-	-	
340		P	CAGW		194,349	149,484	44,865	-	44,865	
341		P	CAGE		6,535,156	6,535,156	-	-	-	
342		P	JBG		3,031,864	2,335,933	695,931	-	695,931	
343		P	CAGE		-	-	-	-	-	
344				B2	9,761,368	9,020,573	740,796	-	740,796	
345										
346	513	Maintenance of Electric Plant								
347		P	SG		-	-	-	-	-	
348		P	CAGW		7,638	5,875	1,763	-	1,763	
349		P	CAGE		2,551,234	2,551,234	-	-	-	
350		P	JBG		2,686,182	2,069,599	616,583	-	616,583	
351		P	CAGE		-	-	-	-	-	
352				B2	5,245,054	4,626,708	618,346	-	618,346	
353										
354	514	Maintenance of Misc. Steam Plant								
355		P	SG		-	-	-	-	-	
356		P	CAGW		20,445	15,725	4,720	-	4,720	
357		P	CAGE		718,840	718,840	-	-	-	
358		P	JBG		243,424	187,548	55,875	-	55,875	
359		P	CAGE		-	-	-	-	-	
360				B2	982,708	922,113	60,595	-	60,595	
361										
362		Total Steam Power Generation		B2	49,007,313	42,880,810	6,126,504	-	6,126,504	

SEPTEMBER 2015 West Control Area										
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
363	517	Operation Super & Engineering								
364		P	SG		-	-	-	-	-	-
365					-	-	-	-	-	-
366					-	-	-	-	-	-
367	518	Nuclear Fuel Expense								
368		P	SE		-	-	-	-	-	-
369					-	-	-	-	-	-
370					-	-	-	-	-	-
371					-	-	-	-	-	-
372	519	Coolants and Water								
373		P	SG		-	-	-	-	-	-
374					-	-	-	-	-	-
375					-	-	-	-	-	-
376	520	Steam Expenses								
377		P	SG		-	-	-	-	-	-
378					-	-	-	-	-	-
379					-	-	-	-	-	-
380					-	-	-	-	-	-
381					-	-	-	-	-	-
382	523	Electric Expenses								
383		P	SG		-	-	-	-	-	-
384					-	-	-	-	-	-
385					-	-	-	-	-	-
386	524	Misc. Nuclear Expenses								
387		P	SG		-	-	-	-	-	-
388					-	-	-	-	-	-
389					-	-	-	-	-	-
390	528	Maintenance Super & Engineering								
391		P	SG		-	-	-	-	-	-
392					-	-	-	-	-	-
393					-	-	-	-	-	-
394	529	Maintenance of Structures								
395		P	SG		-	-	-	-	-	-
396					-	-	-	-	-	-
397					-	-	-	-	-	-
398	530	Maintenance of Reactor Plant								
399		P	SG		-	-	-	-	-	-
400					-	-	-	-	-	-
401					-	-	-	-	-	-
402	531	Maintenance of Electric Plant								
403		P	SG		-	-	-	-	-	-
404					-	-	-	-	-	-
405					-	-	-	-	-	-
406	532	Maintenance of Misc Nuclear								
407		P	SG		-	-	-	-	-	-
408					-	-	-	-	-	-
409					-	-	-	-	-	-
410		Total Nuclear Power Generation			-	-	-	-	-	-
411					-	-	-	-	-	-

SEPTEMBER 2015 West Control Area										
AMA										
FERC	DESCRIP		BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
884	902	Meter Reading Expense								
885		CUST	S			1,146,760	1,098,968	47,792	-	47,792
886		CUST	CN			102,997	95,873	7,125	-	7,125
887				B2		1,249,758	1,194,841	54,917	-	54,917
888										
889	903	Customer Receipts & Collections								
890		CUST	S			715,623	664,993	50,629	-	50,629
891		CUST	CN			3,529,763	3,285,597	244,166	-	244,166
892				B2		4,245,386	3,950,590	294,796	-	294,796
893										
894	904	Uncollectible Accounts								
895		CUST	S			543,801	440,615	103,186	-	103,186
896		P	SG			-	-	-	-	-
897		CUST	CN			(1,446)	(1,346)	(100)	-	(100)
898				B2		542,355	439,269	103,086	-	103,086
899										
900	905	Misc. Customer Accounts Expense								
901		CUST	S			-	-	-	-	-
902		CUST	CN			(14,951)	(13,917)	(1,034)	-	(1,034)
903				B2		(14,951)	(13,917)	(1,034)	-	(1,034)
904										
905		TOTAL CUSTOMER ACCOUNTS EXP		B2		6,177,188	5,714,735	462,453	-	462,453
906										
907		Summary of Customer Accts Exp by Factor								
908		S				2,406,300	2,204,693	201,607	-	201,607
909		CN				3,770,888	3,510,042	260,846	-	260,846
910		SG				-	-	-	-	-
911		Total Customer Accounts Expense by Factor		B2		6,177,188	5,714,735	462,453	-	462,453
912										
913	907	Supervision								
914		CUST	S			-	-	-	-	-
915		CUST	CN			19,026	17,710	1,316	-	1,316
916				B2		19,026	17,710	1,316	-	1,316
917										
918	908	Customer Assistance								
919		CUST	S			12,212,849	11,436,589	776,260	-	776,260
920		CUST	CN			19,935	18,556	1,379	-	1,379
921				B2		12,232,784	11,455,145	777,639	-	777,639
922										
923	909	Informational & Instructional Adv								
924		CUST	S			71,575	65,430	6,145	-	6,145
925		CUST	CN			182,011	169,421	12,590	-	12,590
926				B2		253,586	234,851	18,735	-	18,735
927										
928	910	Misc. Customer Service								
929		CUST	S			-	-	-	-	-
930		CUST	CN			89	83	6	-	6
931										
932				B2		89	83	6	-	6
933										
934		TOTAL CUSTOMER SERVICE EXPENSE		B2		12,505,485	11,707,789	797,696	-	797,696
935										
936		Summary of Customer Service Exp by Factor								
937		S				12,284,424	11,502,019	782,405	-	782,405
938		CN				221,062	205,770	15,292	-	15,292
939										
940		Total Customer Service Expense by Factor		B2		12,505,485	11,707,789	797,696	-	797,696
941										
942										
943										
944	911	Supervision								
945		CUST	S			-	-	-	-	-
946		CUST	CN			-	-	-	-	-
947						-	-	-	-	-
948						-	-	-	-	-
949	912	Demonstration & Selling Expense								
950		CUST	S			-	-	-	-	-
951		CUST	CN			-	-	-	-	-
952						-	-	-	-	-
953						-	-	-	-	-
954	913	Advertising Expense								
955		CUST	S			-	-	-	-	-
956		CUST	CN			-	-	-	-	-
957						-	-	-	-	-
958						-	-	-	-	-

SEPTEMBER 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	FUNC	FACTOR								
959	916	Misc. Sales Expense								
960		CUST	S		-	-	-	-	-	
961		CUST	CN		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor								
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			12,505,485	11,707,789	797,696	-	797,696	
973	920	Administrative & General Salaries								
974		PTD	S		(27,851)	(27,851)	-	-	-	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		4,931,750	4,593,731	338,019	-	338,019	
977				B2	4,903,899	4,565,880	338,019	-	338,019	
978										
979	921	Office Supplies & expenses								
980		PTD	S		23,674	23,181	493	-	493	
981		CUST	CN		8,113	7,552	561	-	561	
982		PTD	SO		578,262	538,628	39,634	-	39,634	
983				B2	610,049	569,361	40,688	-	40,688	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(2,849,565)	(2,854,258)	(195,307)	-	(195,307)	
989				B2	(2,849,565)	(2,854,258)	(195,307)	-	(195,307)	
990										
991	923	Outside Services								
992		PTD	S		29,053	3,149	25,903	-	25,903	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		778,741	725,366	53,374	-	53,374	
995				B2	807,794	728,516	79,278	-	79,278	
996										
997	924	Property Insurance								
998			S		807,134	807,134	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		584,165	544,127	40,038	-	40,038	
1001				B2	1,391,299	1,351,261	40,038	-	40,038	
1002										
1003	925	Injuries & Damages								
1004			S		234,654	234,654	-	-	-	
1005		PTD	SO		(5,181,078)	(4,825,969)	(355,108)	-	(355,108)	
1006				B2	(4,946,422)	(4,591,314)	(355,108)	-	(355,108)	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		1,434,317	1,343,774	90,543	-	90,543	
1021		CUST	CAEE		16,124	16,124	-	-	-	
1022		DMSC	SO		201,052	187,272	13,780	-	13,780	
1023		CUST	CAGW		-	-	-	-	-	
1024		DMSC	CAGE		-	-	-	-	-	
1025		FERC	SG		20,502	18,881	1,621	-	1,621	
1026				B2	1,671,995	1,566,051	105,944	-	105,944	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(597,921)	(556,940)	(40,981)	-	(40,981)	
1036				B2	(597,921)	(556,940)	(40,981)	-	(40,981)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		9,784	9,784	-	-	-	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		193,589	180,321	13,268	-	13,268	
1042				B2	203,373	190,105	13,268	-	13,268	
1043										
1044	931	Rents								
1045		PTD	S		38,056	37,856	200	-	200	
1046		PTD	SO		349,390	325,443	23,947	-	23,947	
1047				B2	387,446	363,299	24,147	-	24,147	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		57,203	53,373	3,830	-	3,830	
1051		CUST	CN		(192)	(179)	(13)	-	(13)	
1052		G	SO		2,264,555	2,109,343	155,211	-	155,211	
1053				B2	2,321,566	2,162,538	159,028	-	159,028	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	3,903,513	3,694,498	209,015	-	209,015	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			2,606,025	2,485,054	120,970	-	120,970	
1059		SO			1,252,941	1,167,065	85,876	-	85,876	
1060		SG			20,502	18,881	1,621	-	1,621	
1061		CN			7,922	7,374	548	-	548	
1062		CAGW			-	-	-	-	-	
1063		CAGE			-	-	-	-	-	
1064		Total A&G Expense by Factor		B2	3,887,390	3,678,375	209,015	-	209,015	
1065										
1066		TOTAL O&M EXPENSE		B2	135,456,980	118,481,676	16,975,304	-	16,975,304	

SEPTEMBER 2015 West Control Area						UNADJUSTED RESULTS					
AMA		BUS		WCA		Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
ACCT	FERC DESCRIP	FUNC	FACTOR	Ref	Ref						
1144	403GV0	General Vehicles									
1145		G-SG	SG				-	-	-	-	-
1146							-	-	-	-	-
1147							-	-	-	-	-
1148	403MP	Mining Depreciation									
1149		P	CAEE				-	-	-	-	-
1150					B3		-	-	-	-	-
1151							-	-	-	-	-
1152	403EP	Experimental Plant Depreciation									
1153		P	DGP				-	-	-	-	-
1154		P	SG				-	-	-	-	-
1155							-	-	-	-	-
1156	4031	ARO Depreciation									
1157			S				-	-	-	-	-
1158							-	-	-	-	-
1159							-	-	-	-	-
1160							-	-	-	-	-
1161		TOTAL DEPRECIATION EXPENSE			B3		56,356,165	52,578,923	3,777,242	-	3,777,242
1162											
1163		Summary of Depreciation Expense by Factor									
1164		S					12,855,993	11,703,082	1,152,910	-	1,152,910
1165		DGP					-	-	-	-	-
1166		DGU					-	-	-	-	-
1167		SG					2,808	2,586	222	-	222
1168		SO					1,182,797	1,101,729	81,068	-	81,068
1169		CN					97,993	91,215	6,779	-	6,779
1170		SE					-	-	-	-	-
1171		CAGW					8,288,346	6,374,991	1,913,355	-	1,913,355
1172		CAGE					31,209,153	31,209,153	-	-	-
1173		CAEW					-	-	-	-	-
1174		CAEE					5,342	5,342	-	-	-
1175		JBG					2,713,716	2,090,812	622,903	-	622,903
1176		JBE					18	14	4	-	4
1177		Total Depreciation Expense By Factor			B3		56,356,165	52,578,923	3,777,242	-	3,777,242
1178											
1179	404GP	Amort of LT Plant - Capital Lease Gen									
1180		I-SITUS	S				64,062	57,950	6,112	-	6,112
1181		I-SG	SG				-	-	-	-	-
1182		PTD	SO				49,123	45,756	3,367	-	3,367
1183		I-DGU	DGU				-	-	-	-	-
1184		CUST	CN				-	-	-	-	-
1185		I-SG	CAGW				-	-	-	-	-
1186		I-SG	CAGE				-	-	-	-	-
1187		I-DGP	DGP				-	-	-	-	-
1188					B4		113,185	103,706	9,479	-	9,479
1189											
1190	404SP	Amort of LT Plant - Cap Lease Steam									
1191		P	SG				-	-	-	-	-
1192		P	DGP				-	-	-	-	-
1193							-	-	-	-	-
1194							-	-	-	-	-
1195	404IP	Amort of LT Plant - Intangible Plant									
1196		I-SITUS	S				76,921	76,921	-	-	-
1197		P	SE				-	-	-	-	-
1198		I-SG	SG				394,421	363,239	31,182	-	31,182
1199		PTD	SO				613,201	571,173	42,028	-	42,028
1200		CUST	CN				284,545	264,882	19,663	-	19,663
1201		I-SG	CAGW				-	-	-	-	-
1202		I-SG	CAGE				-	-	-	-	-
1203		I-DGP	DGP				-	-	-	-	-
1204		I-SG	CAGE				-	-	-	-	-
1205		I-SG	CAGE				-	-	-	-	-
1206		I-SG	CAGW				1,153,343	887,095	266,248	-	266,248
1207		I-SG	CAGE				353,843	353,843	-	-	-
1208		P	JBG				23,002	17,722	5,280	-	5,280
1209		P	CAEW				-	-	-	-	-
1210		P	CAEE				4,079	4,079	-	-	-
1211		I-DGU	DGU				-	-	-	-	-
1212					B4		2,903,354	2,538,933	364,421	-	364,421
1213											
1214	404MP	Amort of LT Plant - Mining Plant									
1215		P	SE				-	-	-	-	-
1216							-	-	-	-	-
1217							-	-	-	-	-

SEPTEMBER 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1374	41110	Deferred Income Tax - Federal-CR								
1375		GP	S		-	-	-	-	-	
1376		DPW	CIAC		-	-	-	-	-	
1377		GP	SCHMDEXP		-	-	-	-	-	
1378		GP	SNP		-	-	-	-	-	
1379		PT	SG		-	-	-	-	-	
1380		PT	SNPD		-	-	-	-	-	
1381		LABOR	SO		-	-	-	-	-	
1382		IBT	TAXDEPR		-	-	-	-	-	
1383		CUST	JBG		-	-	-	-	-	
1384		CUST	BADDEBT		-	-	-	-	-	
1385		GP	GPS		-	-	-	-	-	
1386		P	SGCT		-	-	-	-	-	
1387		P	JBE		-	-	-	-	-	
1388		PT	CAGW		-	-	-	-	-	
1389		PT	CAGE		-	-	-	-	-	
1390		P	SE		-	-	-	-	-	
1391		P	CAEE		-	-	-	-	-	
1392				B7	-	-	-	-	-	
1393										
1394		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	
1395	SCHMAF	Additions - Flow Through								
1396		SCHMAF	S		-	-	-	-	-	
1397		SCHMAF	SNP		-	-	-	-	-	
1398		SCHMAF	SO		-	-	-	-	-	
1399		SCHMAF	SE		-	-	-	-	-	
1400		SCHMAF	TROJP		-	-	-	-	-	
1401		SCHMAF	DGP		-	-	-	-	-	
1402				B6	-	-	-	-	-	
1403										
1404	SCHMAP	Additions - Permanent								
1405		P	S		-	-	-	-	-	
1406		P	BADDEBT		-	-	-	-	-	
1407		P	JBE		-	-	-	-	-	
1408		P	SCHMDEXP		-	-	-	-	-	
1409		P	CAEE		-	-	-	-	-	
1410		P	CAGW		-	-	-	-	-	
1411		P	CAGE		-	-	-	-	-	
1412		LABOR	SNP		-	-	-	-	-	
1413		SCHMAP-SO	SO		-	-	-	-	-	
1414										
1415				B6	-	-	-	-	-	
1416										
1417	SCHMAT	Additions - Temporary								
1418		SCHMAT-SITUS	S		-	-	-	-	-	
1419		P	JBE		-	-	-	-	-	
1420		DPW	CIAC		-	-	-	-	-	
1421		SCHMAT-SNP	SNP		-	-	-	-	-	
1422		P	TROJD		-	-	-	-	-	
1423		P	CN		-	-	-	-	-	
1424		SCHMAT-SE	SE		-	-	-	-	-	
1425		P	SG		-	-	-	-	-	
1426		SCHMAT	GPS		-	-	-	-	-	
1427		SCHMAT-SO	SO		-	-	-	-	-	
1428		SCHMAT-SNP	SNPD		-	-	-	-	-	
1429		P	JBG		-	-	-	-	-	
1430		CUST	BADDEBT		-	-	-	-	-	
1431		P	CAGW		-	-	-	-	-	
1432		P	CAGE		-	-	-	-	-	
1433		SCHMAT-SE	CAEW		-	-	-	-	-	
1434		SCHMAT-SE	CAEE		-	-	-	-	-	
1435		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1436				B6	-	-	-	-	-	
1437										
1438		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	
1439										
1440	SCHMDF	Deductions - Flow Through								
1441		SCHMDF	S		-	-	-	-	-	
1442		SCHMDF	CAGW		-	-	-	-	-	
1443		SCHMDF	CAGE		-	-	-	-	-	
1444		SCHMDF	DGP		-	-	-	-	-	
1445		SCHMDF	DGU		-	-	-	-	-	
1446				B6	-	-	-	-	-	

SEPTEMBER 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
AMA	FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
1447	SCHMDF	Deductions - Permanent									
1448		SCHMDP	S			-	-	-	-	-	
1449		P	SE			-	-	-	-	-	
1450		P	CAEW			-	-	-	-	-	
1451		P	CAEE			-	-	-	-	-	
1452		PTD	SNP			-	-	-	-	-	
1453		SCHMDP	JBE			-	-	-	-	-	
1454		P	SCHMDEXP			-	-	-	-	-	
1455		SCHMDP-SO	SO			-	-	-	-	-	
1456				B6		-	-	-	-	-	
1457						-	-	-	-	-	
1458	SCHMDT	Deductions - Temporary									
1459		GP	S			-	-	-	-	-	
1460		CUST	BADDEBT			-	-	-	-	-	
1461		CUST	CN			-	-	-	-	-	
1462		SCHMDT-SNP	SNP			-	-	-	-	-	
1463		DPW	SNPD			-	-	-	-	-	
1464		P	JBE			-	-	-	-	-	
1465		P	SE			-	-	-	-	-	
1466		SCHMDT-SG	SG			-	-	-	-	-	
1467		SCHMDT-GPS	GPS			-	-	-	-	-	
1468		SCHMDT-SO	SO			-	-	-	-	-	
1469		TAXDEPR	TAXDEPR			-	-	-	-	-	
1470		SCHMDT-SG	CAGW			-	-	-	-	-	
1471		SCHMDT-SG	CAGE			-	-	-	-	-	
1472		P	JBG			-	-	-	-	-	
1473		P	CAEE			-	-	-	-	-	
1474		P	TROJD			-	-	-	-	-	
1475				B6		-	-	-	-	-	
1476						-	-	-	-	-	
1477		TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1478						-	-	-	-	-	
1479		TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1480						-	-	-	-	-	
1481						-	-	-	-	-	
1482	40911	State Income Taxes									
1483		IBT	IBT			7,946,775	7,946,775	-	-	-	
1484		Credits	IBT			-	-	-	-	-	
1485			CAGE			-	-	-	-	-	
1486			IBT			-	-	-	-	-	
1487		TOTAL STATE TAXES				B6	7,946,775	7,946,775	-	-	-
1488						-	-	-	-	-	
1489						-	-	-	-	-	
1490		Calculation of Taxable Income:									
1491		Operating Revenues					420,173,359	389,460,253	30,713,106	-	30,713,106
1492		Operating Deductions:									
1493		O & M Expenses					135,456,980	118,481,676	16,975,304	-	16,975,304
1494		Depreciation Expense					56,356,165	52,578,923	3,777,242	-	3,777,242
1495		Amortization Expense					3,470,118	3,090,883	379,235	-	379,235
1496		Taxes Other Than Income					15,484,409	13,822,022	1,662,386	-	1,662,386
1497		Interest & Dividends (AFUDC-Equity)					(2,341,366)	(2,195,716)	(145,650)	-	(145,650)
1498		Misc Revenue & Expense					-	-	-	-	-
1499		Total Operating Deductions					208,426,306	185,777,789	22,648,517	-	22,648,517
1500		Other Deductions:									
1501		Interest Deductions					30,543,392	28,643,373	1,900,019	-	1,900,019
1502		Interest on PCRBS					-	-	-	-	-
1503		Schedule M Adjustments					-	-	-	-	-
1504						-	-	-	-	-	
1505		Income Before State Taxes					181,203,660	175,039,091	6,164,569	-	6,164,569
1506						-	-	-	-	-	
1507		State Income Taxes					7,946,775	7,946,775	-	-	-
1508						-	-	-	-	-	
1509		Total Taxable Income					173,256,886	167,092,316	6,164,569	-	6,164,569
1510						-	-	-	-	-	
1511		Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512						-	-	-	-	-	
1513		Federal Income Tax - Calculated					60,639,910	58,482,311	2,157,599	-	2,157,599
1514						-	-	-	-	-	
1515		Adjustments to Calculated Tax:									
1516		40910	Fed. Credit	P	SE	-	-	-	-	-	
1517		40910	Fed. Credit	P	JBE	-	-	-	-	-	
1518		40910	Fed. Credit	P	SO	-	-	-	-	-	
1519		40910	Fed. Credit	P	SG	-	-	-	-	-	
1520		40910	Fed. Credit		CAGW	-	-	-	-	-	
1521		40910	Fed. Credit		CAEE	-	-	-	-	-	
1522		FEDERAL INCOME TAX					60,639,910	58,482,311	2,157,599	-	2,157,599
1523						-	-	-	-	-	
1524		TOTAL OPERATING EXPENSES					278,957,989	254,006,223	24,951,766	-	24,951,766

SEPTEMBER 2015 West Control Area											
AMA											
1602	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1602	Summary of Steam Production Plant by Factor										
1603		S				-	-	-	-	-	
1604		JBG				1,125,317,549	867,013,424	258,304,125	-	258,304,125	
1605		JBE				-	-	-	-	-	
1606		SG				14,679,568	13,519,042	1,160,527	-	1,160,527	
1607		CAGW				262,359,309	201,793,983	60,565,346	-	60,565,346	
1608		CAGE				5,537,433,275	5,537,433,275	-	-	-	
1609		SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor					B8	6,939,789,701	6,819,759,703	320,029,998	-	320,029,998
1611	320	Land and Land Rights				-	-	-	-	-	
1612		P	DGP			-	-	-	-	-	
1613		P	SG			-	-	-	-	-	
1614						-	-	-	-	-	
1615						-	-	-	-	-	
1616	321	Structures and Improvements				-	-	-	-	-	
1617		P	DGP			-	-	-	-	-	
1618		P	SG			-	-	-	-	-	
1619						-	-	-	-	-	
1620						-	-	-	-	-	
1621	322	Reactor Plant Equipment				-	-	-	-	-	
1622		P	DGP			-	-	-	-	-	
1623		P	SG			-	-	-	-	-	
1624						-	-	-	-	-	
1625						-	-	-	-	-	
1626	323	Turbogenerator Units				-	-	-	-	-	
1627		P	DGP			-	-	-	-	-	
1628		P	SG			-	-	-	-	-	
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631	324	Land and Land Rights				-	-	-	-	-	
1632		P	DGP			-	-	-	-	-	
1633		P	SG			-	-	-	-	-	
1634						-	-	-	-	-	
1635						-	-	-	-	-	
1636	325	Misc. Power Plant Equipment				-	-	-	-	-	
1637		P	DGP			-	-	-	-	-	
1638		P	SG			-	-	-	-	-	
1639						-	-	-	-	-	
1640						-	-	-	-	-	
1641						-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300				-	-	-	-	-	
1643		P	SG			-	-	-	-	-	
1644						-	-	-	-	-	
1645						-	-	-	-	-	
1646						-	-	-	-	-	
1647	Total Nuclear Production Plant						-	-	-	-	
1648						-	-	-	-	-	
1649						-	-	-	-	-	
1650						-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor										
1652		DGP				-	-	-	-	-	
1653		DGU				-	-	-	-	-	
1654		SG				-	-	-	-	-	
1655						-	-	-	-	-	
1656	Total Nuclear Plant by Factor						-	-	-	-	
1657						-	-	-	-	-	
1658	330	Land and Land Rights				-	-	-	-	-	
1659		P	DGP			-	-	-	-	-	
1660		P	DGU			-	-	-	-	-	
1661		P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640	
1662		P	CAGE			5,945,631	5,945,631	-	-	-	
1663		P	CAGW			-	-	-	-	-	
1664		P	CAGE			-	-	-	-	-	
1665						-	-	-	-	-	
1666						-	-	-	-	-	
1667	331	Structures and Improvements				-	-	-	-	-	
1668		P	DGP			-	-	-	-	-	
1669		P	DGU			-	-	-	-	-	
1670		P	CAGW			238,485,272	183,431,220	55,054,052	-	55,054,052	
1671		P	CAGE			15,626,131	15,626,131	-	-	-	
1672		P	CAGW			-	-	-	-	-	
1673		P	CAGE			-	-	-	-	-	
1674						-	-	-	-	-	
1675						-	-	-	-	-	
					B8	254,111,403	199,057,351	55,054,052	-	55,054,052	

SEPTEMBER 2015 West Control Area									
AMA									
FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1756	341	Structures and Improvements							
1757		P	SG		-	-	-	-	-
1758		P	DGU		-	-	-	-	-
1759		P	CAGW		57,518,217	44,240,202	13,278,015	-	13,278,015
1760		P	CAGE		169,209,148	169,209,148	-	-	-
1761		P	CAGE		-	-	-	-	-
1762				B8	226,727,365	213,449,350	13,278,015	-	13,278,015
1763									
1764	342	Fuel Holders, Producers & Accessories							
1765		P	SG		-	-	-	-	-
1766		P	DGU		-	-	-	-	-
1767		P	CAGW		1,622,867	1,248,076	374,591	-	374,591
1768		P	CAGE		14,248,883	14,248,883	-	-	-
1769		P	CAGE		-	-	-	-	-
1770				B8	15,871,550	15,496,959	374,591	-	374,591
1771									
1772	343	Prime Movers							
1773		P	S		-	-	-	-	-
1774		P	DGU		-	-	-	-	-
1775		P	SG		-	-	-	-	-
1776		P	CAGW		966,027,520	743,021,172	223,006,348	-	223,006,348
1777		P	CAGE		1,969,734,169	1,969,734,169	-	-	-
1778		P	CAGE		-	-	-	-	-
1779				B8	2,935,761,689	2,712,755,341	223,006,348	-	223,006,348
1780									
1781	344	Generators							
1782		P	S		-	-	-	-	-
1783		P	DGU		-	-	-	-	-
1784		P	SG		-	-	-	-	-
1785		P	CAGW		133,874,868	102,970,007	30,904,860	-	30,904,860
1786		P	CAGE		339,203,788	339,203,788	-	-	-
1787		P	CAGE		-	-	-	-	-
1788				B8	473,078,654	442,173,795	30,904,860	-	30,904,860
1789									
1790	345	Accessory Electric Plant							
1791		P	SG		-	-	-	-	-
1792		P	DGU		-	-	-	-	-
1793		P	CAGW		87,588,537	67,368,823	20,219,714	-	20,219,714
1794		P	CAGE		237,534,504	237,534,504	-	-	-
1795		P	CAGE		-	-	-	-	-
1796				B8	325,123,041	304,903,327	20,219,714	-	20,219,714
1797									
1798									
1799									
1800	346	Misc. Power Plant Equipment							
1801		P	SG		-	-	-	-	-
1802		P	DGU		-	-	-	-	-
1803		P	CAGW		4,028,001	3,098,142	929,859	-	929,859
1804		P	CAGE		11,074,762	11,074,762	-	-	-
1805				B8	15,102,764	14,172,904	929,859	-	929,859
1806									
1807	347	Other Production ARO							
1808		P	S		-	-	-	-	-
1809					-	-	-	-	-
1810					-	-	-	-	-
1811	OP	Unclassified Other Prod Plant-Acct 300							
1812		P	S		-	-	-	-	-
1813		P	SG		-	-	-	-	-
1814		P	CAGW		-	-	-	-	-
1815		P	CAGE		-	-	-	-	-
1816					-	-	-	-	-
1817					-	-	-	-	-
1818				B8	4,034,682,246	3,745,318,781	289,363,465	-	289,363,465
1819									
1820		Summary of Other Production Plant by Factor							
1821		S			74,986	74,986	-	-	-
1822		DGU			-	-	-	-	-
1823		SG			-	-	-	-	-
1824		CAGW			1,253,475,844	964,112,379	289,363,465	-	289,363,465
1825		CAGE			2,781,131,417	2,781,131,417	-	-	-
1826		SSGCT			-	-	-	-	-
1827				B8	4,034,682,246	3,745,318,781	289,363,465	-	289,363,465
1828									
1829		Experimental Plant							
1830	103	Experimental Plant							
1831		P	DGP		-	-	-	-	-
1832					-	-	-	-	-
1833					-	-	-	-	-
1834				B8	11,972,813,769	11,172,305,043	800,508,726	-	800,508,726

SEPTEMBER 2015 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2204		Summary of General Plant by Factor								
2205		S				595,286,632	549,103,132	46,183,500	-	46,183,500
2206		JBG				20,949,782	16,140,993	4,808,789	-	4,808,789
2207		JBE				1,070	828	242	-	242
2208		SG				138,684	127,720	10,964	-	10,964
2209		SO				272,235,949	253,577,073	18,658,876	-	18,658,876
2210		SE				-	-	-	-	-
2211		CN				19,600,962	18,245,094	1,355,869	-	1,355,869
2212		DEU				-	-	-	-	-
2213		CAGW				63,332,806	48,712,500	14,620,306	-	14,620,306
2214		CAGE				201,842,000	201,842,000	-	-	-
2215		CAEW				-	-	-	-	-
2216		CAEE				6,356,486	6,356,486	-	-	-
2217		SSGCT				-	-	-	-	-
2218		SSGCH				-	-	-	-	-
2219		Less Capital Leases				(22,652,039)	(21,708,432)	(943,607)	-	(943,607)
2220		Total General Plant by Factor			B8	1,157,092,333	1,072,397,393	84,694,940	-	84,694,940
2221	301	Organization								
2222		I-SITUS		S		-	-	-	-	-
2223		PTD		SO		-	-	-	-	-
2224		I-SG		CAGW		-	-	-	-	-
2225		I-SG		CAGE		-	-	-	-	-
2226		I-SG		SG		-	-	-	-	-
2227					B8	-	-	-	-	-
2228	302	Franchise & Consent								
2229		I-SITUS		S		(31,081,215)	(31,081,215)	-	-	-
2230		I-SG		SG		-	-	-	-	-
2231		I-SG		CAGW		-	-	-	-	-
2232		I-SG		CAGE		-	-	-	-	-
2233		I-SG		CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647
2234		I-SG		CAGE		14,386,245	14,386,245	-	-	-
2235		I-DGP		DGP		-	-	-	-	-
2236		I-DGU		DGU		-	-	-	-	-
2237					B8	162,030,833	120,772,186	41,258,647	-	41,258,647
2238										
2239	303	Miscellaneous Intangible Plant								
2240		I-SITUS		S		13,844,788	12,336,740	1,508,049	-	1,508,049
2241		I-SG		SG		1,581,299	1,456,286	125,013	-	125,013
2242		PTD		SO		366,660,094	341,529,448	25,130,646	-	25,130,646
2243		P		SE		-	-	-	-	-
2244		CUST		CN		135,018,152	125,678,464	9,339,688	-	9,339,688
2245		I-SG		CAGW		86,101,559	66,225,112	19,876,446	-	19,876,446
2246		I-SG		CAGE		76,014,819	76,014,819	-	-	-
2247		P		JBG		1,041,005	802,054	238,951	-	238,951
2248		P		CAEW		-	-	-	-	-
2249		P		CAEE		244,763	244,763	-	-	-
2250		I-SG		CAGE		-	-	-	-	-
2251		I-SG		CAGE		-	-	-	-	-
2252					B8	680,506,479	624,287,685	56,218,794	-	56,218,794
2253	303	Less Non-Utility Plant								
2254		I-SITUS		S		-	-	-	-	-
2255					B8	680,506,479	624,287,685	56,218,794	-	56,218,794
2256	IP	Unclassified Intangible Plant - Acct 300								
2257		I-SITUS		S		-	-	-	-	-
2258		I-SG		SG		-	-	-	-	-
2259		I-DGU		DGU		-	-	-	-	-
2260		PTD		SO		-	-	-	-	-
2261						-	-	-	-	-
2262						-	-	-	-	-
2263		TOTAL INTANGIBLE PLANT			B8	842,537,312	745,059,871	97,477,441	-	97,477,441
2264										
2265		Summary of Intangible Plant by Factor								
2266		S				(17,236,427)	(18,744,475)	1,508,049	-	1,508,049
2267		JBG				1,041,005	802,054	238,951	-	238,951
2268		JBE				-	-	-	-	-
2269		SG				1,581,299	1,456,286	125,013	-	125,013
2270		SO				366,660,094	341,529,448	25,130,646	-	25,130,646
2271		CN				135,018,152	125,678,464	9,339,688	-	9,339,688
2272		CAGW				264,827,362	203,692,268	61,135,094	-	61,135,094
2273		CAGE				90,401,063	90,401,063	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				244,763	244,763	-	-	-
2276		SSGCT				-	-	-	-	-
2277		SSGCH				-	-	-	-	-
2278		SE				-	-	-	-	-
2279		Total Intangible Plant by Factor			B8	842,537,312	745,059,871	97,477,441	-	97,477,441
2280		Summary of Unclassified Plant (Account 106)								
2281		DP				46,176,947	43,809,110	2,367,837	-	2,367,837
2282		DS0				-	-	-	-	-
2283		GP				8,537,751	8,033,025	504,726	-	504,726
2284		HP				-	-	-	-	-
2285		NP				-	-	-	-	-
2286		OP				-	-	-	-	-
2287		TP				115,962,920	112,883,304	3,079,616	-	3,079,616
2288		TS0				-	-	-	-	-
2289		IP				-	-	-	-	-
2290		MP				-	-	-	-	-
2291		SP				(981,092)	(2,141,619)	1,160,527	-	1,160,527
2292		Total Unclassified Plant by Factor				169,696,526	162,583,820	7,112,706	-	7,112,706
2293										
2294		TOTAL ELECTRIC PLANT IN SERVICE			B8	26,155,472,118	24,403,364,575	1,752,107,543	-	1,752,107,543

SEPTEMBER 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2436	165	Prepayments							
2437			S		20,020,652	20,020,652	-	-	-
2438		DMSC	GP		134,699	125,467	9,232	-	9,232
2439			SG		1,795,895	1,653,917	141,979	-	141,979
2440			CAGW		983,688	756,605	227,083	-	227,083
2441			CAGE		1,465,932	1,465,932	-	-	-
2442			CAEW		4,055	3,133	922	-	922
2443			CAEE		1,898,782	1,898,782	-	-	-
2444			SE		-	-	-	-	-
2445			SO		11,109,050	10,347,643	761,407	-	761,407
2446		PTD			-	-	-	-	-
2447		Total Prepayments		B15	37,412,754	36,272,131	1,140,623	-	1,140,623
2448	182M	Misc Regulatory Assets							
2449			S		188,562,553	187,984,666	577,887	-	577,887
2450			DEFSG		-	-	-	-	-
2451			CAGE		-	-	-	-	-
2452			CAGE		2,057,779	2,057,779	-	-	-
2453			CAGW		-	-	-	-	-
2454			DEFSG		-	-	-	-	-
2455			SE		10,608,209	9,805,189	803,019	-	803,019
2456			CAEW		-	-	-	-	-
2457			CAEE		208,307,840	208,307,840	-	-	-
2458			T		29,858,348	27,811,876	2,046,472	-	2,046,472
2459			SO		439,394,729	435,967,350	3,427,378	-	3,427,378
2460				B11					
2461	186M	Misc Deferred Debits							
2462			S		9,042,478	9,042,478	-	-	-
2463		LABOR	CAEW		-	-	-	-	-
2464			CAEE		-	-	-	-	-
2465			SG		14,964,867	13,781,786	1,183,082	-	1,183,082
2466			LABOR		674	628	46	-	46
2467			SE		-	-	-	-	-
2468			CAGW		5,296,041	4,073,456	1,222,585	-	1,222,585
2469			DEFSG		31,482,899	31,482,899	-	-	-
2470			CAEW		-	-	-	-	-
2471			CAEE		4,459,234	4,459,234	-	-	-
2472			JBE		-	-	-	-	-
2473			GP		-	-	-	-	-
2474		Total Misc. Deferred Debits		B11	65,246,193	62,840,480	2,405,713	-	2,405,713
2475									
2476		Working Capital							
2477	CWC	Cash Working Capital							
2478			S		-	-	-	-	-
2479			SO		-	-	-	-	-
2480			SE		-	-	-	-	-
2481				B14					
2482									
2483	OWC	Other Work. Cap.							
2484	131	Cash	GP		-	-	-	-	-
2485	135	Working Funds	GP		-	-	-	-	-
2486	141	Other A/R	GP		-	-	-	-	-
2487	143	Other A/R	PTD		39,794,916	37,067,398	2,727,518	-	2,727,518
2488	232	A/R	PTD		(0)	(0)	(0)	-	(0)
2489	232	A/R	P		(7,693,987)	(7,166,646)	(527,341)	-	(527,341)
2490	232	A/R	P		(2,645,822)	(2,645,822)	-	-	-
2491	232	A/R	T		(83,069)	(83,069)	-	-	-
2492	232	A/R	P		(156,379)	(156,379)	-	-	-
2493	2533	Other Misc. Df. Cred	P		(5,767,920)	(5,767,920)	-	-	-
2494	2533	Other Misc. Df. Cred	P		-	-	-	-	-
2495	2533	Other Misc. Df. Cred	P		(110,680,657)	(110,680,657)	-	-	-
2496	230	Asset Retir. Oblig.	P		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P		(8,872,104)	(8,872,104)	-	-	-
2500	254105	ARC Reg Liability	P		-	-	-	-	-
2501	254105	ARC Reg Liability	P		-	-	-	-	-
2502	254105	ARC Reg Liability	P		(19,803)	(19,803)	-	-	-
2503	254105	ARC Reg Liability	P		19,803	19,803	-	-	-
2504	2533	Cholla Reclamation	P		-	-	-	-	-
2505				B14	(96,104,823)	(96,305,000)	2,200,177	-	2,200,177
2506									
2507		Total Working Capital			(96,104,823)	(96,305,000)	2,200,177	-	2,200,177

SEPTEMBER 2015 West Control Area											
AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref							
2508	Miscellaneous Rate Base										
2509	18221	Unrec Plant & Reg Study Costs									
2510		P	S			-	-	-	-	-	
2511						-	-	-	-	-	
2512						-	-	-	-	-	
2513						-	-	-	-	-	
2514	18222	Nuclear Plant - Trojan									
2515		P	S			-	-	-	-	-	
2516		P	TROJP			-	-	-	-	-	
2517		P	TROJD			-	-	-	-	-	
2518				B14		-	-	-	-	-	
2519						-	-	-	-	-	
2520						-	-	-	-	-	
2521						-	-	-	-	-	
2522	1869	Misc Deferred Debits-Trojan									
2523		P	S			-	-	-	-	-	
2524		P	SNPPN			-	-	-	-	-	
2525						-	-	-	-	-	
2526						-	-	-	-	-	
2527		TOTAL MISCELLANEOUS RATE BASE									
2528		TOTAL RATE BASE ADDITIONS									
2529						934,626,495	909,719,905	24,906,590	-	24,906,590	
2530	235	Customer Service Deposits									
2531		CUST	S			-	-	-	-	-	
2532		CUST	CN			-	-	-	-	-	
2533		Total Customer Service Deposits									
2534				B15		-	-	-	-	-	
2535	2281	Prop Ins	PTD	SO		-	-	-	-	-	
2536	2282	Inj & Dam	PTD	SO		(24,833,178)	(23,131,128)	(1,702,050)	-	(1,702,050)	
2537	2283	Pen & Ben	PTD	SO		(3,620,259)	(3,372,129)	(248,130)	-	(248,130)	
2538	2283	Pen & Ben	PTD	S		-	-	-	-	-	
2539	254	Ins Prov	PTD	SO		-	-	-	-	-	
2540				B15		(28,453,437)	(26,503,257)	(1,950,180)	-	(1,950,180)	
2541						-	-	-	-	-	
2542	22841	Accum Misc Oper Provisions - Other									
2543		P	S			-	-	-	-	-	
2544		P	CAGW			(1,333,042)	(1,025,311)	(307,731)	-	(307,731)	
2545				B15		(1,333,042)	(1,025,311)	(307,731)	-	(307,731)	
2546						-	-	-	-	-	
2547	22842	Prv-Trojan	P	TROJD		-	-	-	-	-	
2548	230	ARO	P	TROJP		-	-	-	-	-	
2549	254105	ARO	P	S		270,540	-	270,540	-	270,540	
2550	254	Regulatory Liabil	P	CAEE		-	-	-	-	-	
2551	254	Regulatory Liabil	P	SE		-	-	-	-	-	
2552	254		P	S		(47,101,489)	(46,621,916)	(479,573)	-	(479,573)	
2553				B15		(46,830,949)	(46,621,916)	(209,033)	-	(209,033)	
2554						-	-	-	-	-	
2555	252	Customer Advances for Construction									
2556		DPW	S			(3,887,186)	(3,887,186)	-	-	-	
2557		T	SG			322,409	296,920	25,489	-	25,489	
2558		T	CAGE			(29,924,124)	(29,924,124)	-	-	-	
2559		DPW	CAGW			-	-	-	-	-	
2560		CUST	CN			-	-	-	-	-	
2561		Total Customer Advances for Constr.									
2562				B19		(33,488,900)	(33,514,389)	25,489	-	25,489	
2563	25398	SO2 Emissions									
2564		P	S			-	-	-	-	-	
2565						-	-	-	-	-	
2566						-	-	-	-	-	
2567	25399	Other Deferred Credits									
2568		P	S			(6,476,318)	(5,905,684)	(570,633)	-	(570,633)	
2569		GP	GPS			-	-	-	-	-	
2570		GP	SO			(24,231,522)	(22,570,709)	(1,660,813)	-	(1,660,813)	
2571		P	CAGW			(251,100)	(193,134)	(57,966)	-	(57,966)	
2572		P	CAGE			2,082,874	2,082,874	-	-	-	
2573		P	SG			(7,300,868)	(6,723,681)	(577,187)	-	(577,187)	
2574		P	CAEW			-	-	-	-	-	
2575		P	CAEE			-	-	-	-	-	
2576		P	SE			-	-	-	-	-	
2577				B19		(36,176,934)	(33,310,334)	(2,866,599)	-	(2,866,599)	
2578						-	-	-	-	-	

SEPTEMBER 2015 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr								
2658		P	S			13,083,142	13,083,142	-	-	-
2659		P	DGP			-	-	-	-	-
2660		P	DGU			-	-	-	-	-
2661		P	SG			-	-	-	-	-
2662		P	CAGW			(157,742,759)	(121,328,023)	(36,414,735)	-	(36,414,735)
2663		P	CAGE			(2,187,973,211)	(2,187,973,211)	-	-	-
2664		P	JBG			(533,823,957)	(411,290,606)	(122,533,351)	-	(122,533,351)
2665		P	CAGE			-	-	-	-	-
2666					B17	(2,866,456,785)	(2,707,508,699)	(158,948,086)	-	(158,948,086)
2667						-	-	-	-	-
2668	108NP	Nuclear Prod Plant Accumulated Depr								
2669		P	DGP			-	-	-	-	-
2670		P	DGU			-	-	-	-	-
2671		P	SG			-	-	-	-	-
2672						-	-	-	-	-
2673						-	-	-	-	-
2674						-	-	-	-	-
2675	108HP	Hydraulic Prod Plant Accum Depr								
2676		P	S			872,510	872,510	-	-	-
2677		P	DGP			-	-	-	-	-
2678		P	DGU			-	-	-	-	-
2679		P	CAGW			(262,126,711)	(201,615,060)	(60,511,652)	-	(60,511,652)
2680		P	CAGE			(65,018,281)	(65,018,281)	-	-	-
2681		P	CAGW			-	-	-	-	-
2682		P	CAGE			-	-	-	-	-
2683					B17	(326,272,482)	(265,760,831)	(60,511,652)	-	(60,511,652)
2684						-	-	-	-	-
2685	108OP	Other Production Plant - Accum Depr								
2686		P	S			-	-	-	-	-
2687		P	DGU			-	-	-	-	-
2688		P	DGP			-	-	-	-	-
2689		P	SG			-	-	-	-	-
2690		P	CAGW			(361,187,033)	(277,807,419)	(83,379,613)	-	(83,379,613)
2691		P	CAGE			(476,248,715)	(476,248,715)	-	-	-
2692		P	CAGE			-	-	-	-	-
2693					B17	(837,435,747)	(754,056,134)	(83,379,613)	-	(83,379,613)
2694						-	-	-	-	-
2695	108EP	Experimental Plant - Accum Depr								
2696		P	DGP			-	-	-	-	-
2697		P	SG			-	-	-	-	-
2698						-	-	-	-	-
2699						-	-	-	-	-
2700		TOTAL PRODUCTION PLANT DEPR				(4,030,165,014)	(3,727,325,663)	(302,839,351)	-	(302,839,351)
2701										
2702		Summary of Prod Plant Depreciation by Factor								
2703		S				13,955,652	13,955,652	-	-	-
2704		DGP				-	-	-	-	-
2705		DGU				-	-	-	-	-
2706		SG				-	-	-	-	-
2707		CAGW				(781,056,503)	(600,750,502)	(180,306,000)	-	(180,306,000)
2708		CAGE				(2,729,240,207)	(2,729,240,207)	-	-	-
2709		JBG				(533,823,957)	(411,290,606)	(122,533,351)	-	(122,533,351)
2710		SSGCT				-	-	-	-	-
2711		Total of Prod Plant Depreciation by Factor				(4,030,165,014)	(3,727,325,663)	(302,839,351)	-	(302,839,351)
2712										
2713										
2714	108TP	Transmission Plant Accumulated Depr								
2715		T	DGP			-	-	-	-	-
2716		T	DGU			-	-	-	-	-
2717		T	CAGW			(487,537,551)	(374,990,065)	(112,547,486)	-	(112,547,486)
2718		T	CAGE			(957,794,778)	(957,794,778)	-	-	-
2719		T	JBG			(46,921,169)	(36,150,936)	(10,770,232)	-	(10,770,232)
2720		T	SG			(1,066,555)	(982,236)	(84,319)	-	(84,319)
2721		TOTAL TRANS PLANT ACCUM DEPR			B17	(1,493,320,052)	(1,369,918,015)	(123,402,037)	-	(123,402,037)
2722	108360	Land and Land Rights								
2723		DPW	S			(9,029,980)	(8,865,959)	(164,022)	-	(164,022)
2724					B17	(9,029,980)	(8,865,959)	(164,022)	-	(164,022)
2725						-	-	-	-	-
2726	108361	Structures and Improvements								
2727		DPW	S			(22,430,409)	(21,491,365)	(939,044)	-	(939,044)
2728					B17	(22,430,409)	(21,491,365)	(939,044)	-	(939,044)
2729						-	-	-	-	-
2730	108362	Station Equipment								
2731		DPW	S			(251,717,913)	(232,464,340)	(19,253,573)	-	(19,253,573)
2732					B17	(251,717,913)	(232,464,340)	(19,253,573)	-	(19,253,573)
2733						-	-	-	-	-

SEPTEMBER 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2734	108363	Storage Battery Equipment								
2735		DPW	S		-	-	-	-	-	
2736				B17	-	-	-	-	-	
2737										
2738	108364	Poles, Towers & Fixtures								
2739		DPW	S		(579,950,257)	(519,044,749)	(60,905,508)	-	(60,905,508)	
2740				B17	(579,950,257)	(519,044,749)	(60,905,508)	-	(60,905,508)	
2741										
2742	108365	Overhead Conductors								
2743		DPW	S		(302,994,639)	(272,732,778)	(30,261,861)	-	(30,261,861)	
2744				B17	(302,994,639)	(272,732,778)	(30,261,861)	-	(30,261,861)	
2745										
2746	108366	Underground Conduit								
2747		DPW	S		(149,972,919)	(140,441,122)	(9,531,797)	-	(9,531,797)	
2748				B17	(149,972,919)	(140,441,122)	(9,531,797)	-	(9,531,797)	
2749										
2750	108367	Underground Conductors								
2751		DPW	S		(354,254,771)	(342,992,131)	(11,262,640)	-	(11,262,640)	
2752				B17	(354,254,771)	(342,992,131)	(11,262,640)	-	(11,262,640)	
2753										
2754	108368	Line Transformers								
2755		DPW	S		(482,807,581)	(429,286,636)	(53,520,945)	-	(53,520,945)	
2756				B17	(482,807,581)	(429,286,636)	(53,520,945)	-	(53,520,945)	
2757										
2758	108369	Services								
2759		DPW	S		(270,280,960)	(246,156,615)	(24,124,344)	-	(24,124,344)	
2760				B17	(270,280,960)	(246,156,615)	(24,124,344)	-	(24,124,344)	
2761										
2762	108370	Meters								
2763		DPW	S		(89,628,430)	(85,996,930)	(3,631,500)	-	(3,631,500)	
2764				B17	(89,628,430)	(85,996,930)	(3,631,500)	-	(3,631,500)	
2765										
2766										
2767										
2768	108371	Installations on Customers' Premises								
2769		DPW	S		(7,198,607)	(6,840,058)	(358,549)	-	(358,549)	
2770				B17	(7,198,607)	(6,840,058)	(358,549)	-	(358,549)	
2771										
2772	108372	Leased Property								
2773		DPW	S		-	-	-	-	-	
2774				B17	-	-	-	-	-	
2775										
2776	108373	Street Lights								
2777		DPW	S		(29,657,676)	(27,698,005)	(1,959,671)	-	(1,959,671)	
2778				B17	(29,657,676)	(27,698,005)	(1,959,671)	-	(1,959,671)	
2779										
2780	108D00	Unclassified Dist Plant - Acct 300								
2781		DPW	S		-	-	-	-	-	
2782					-	-	-	-	-	
2783										
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785		DPW	S		-	-	-	-	-	
2786					-	-	-	-	-	
2787										
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789		DPW	S		(6,448,270)	(6,654,085)	205,815	-	205,815	
2790					(6,448,270)	(6,654,085)	205,815	-	205,815	
2791										
2792										
2793										
2794										
2795		Summary of Distribution Plant Depr by Factor								
2796		S			(2,556,372,410)	(2,340,664,772)	(215,707,638)	-	(215,707,638)	
2797										
2798		Total Distribution Depreciation by Factor		B17	(2,556,372,410)	(2,340,664,772)	(215,707,638)	-	(215,707,638)	

SEPTEMBER 2015 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2799	108GP	General Plant Accumulated Depr								
2800		G-SITUS	S			(212,493,498)	(190,694,981)	(21,798,517)	-	(21,798,517)
2801		G-DGP	DGP			-	-	-	-	-
2802		G-DGU	DGU			-	-	-	-	-
2803		G-SG	SG			-	-	-	-	-
2804		CUST	CN			(7,486,541)	(6,968,671)	(517,871)	-	(517,871)
2805		PTD	SO			(99,515,892)	(92,695,137)	(6,820,755)	-	(6,820,755)
2806		P	SE			-	-	-	-	-
2807		G-SG	CAGW			(22,783,879)	(17,524,246)	(5,259,632)	-	(5,259,632)
2808		G-SG	CAGE			(64,467,028)	(64,467,028)	-	-	-
2809		P	JBG			(6,480,478)	(4,992,956)	(1,487,522)	-	(1,487,522)
2810		P	CAEW			-	-	-	-	-
2811		P	CAEE			(1,618,290)	(1,618,290)	-	-	-
2812		G-SG	CAGE			-	-	-	-	-
2813		G-SG	CAGE			-	-	-	-	-
2814					B17	(414,845,606)	(378,961,310)	(35,884,297)	-	(35,884,297)
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818		P	S			-	-	-	-	-
2819		P	CAEW			-	-	-	-	-
2820		P	CAEE			(396,590)	(396,590)	-	-	-
2821		P	JBE			-	-	-	-	-
2822					B17	(396,590)	(396,590)	-	-	-
2823	108MP	Less Centralia Situs Depreciation								
2824		P	S			-	-	-	-	-
2825					B17	(396,590)	(396,590)	-	-	-
2826										
2827	1081390	Accum Depr - Capital Lease								
2828		PTD	SO			-	-	-	-	-
2829						-	-	-	-	-
2830						-	-	-	-	-
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833						-	-	-	-	-
2834	1081399	Accum Depr - Capital Lease								
2835		P	S			-	-	-	-	-
2836		P	SE			-	-	-	-	-
2837						-	-	-	-	-
2838						-	-	-	-	-
2839		Remove Capital Leases				-	-	-	-	-
2840						-	-	-	-	-
2841						-	-	-	-	-
2842						-	-	-	-	-
2843		TOTAL GENERAL PLANT ACCUM DEPR			B17	(415,242,196)	(379,357,899)	(35,884,297)	-	(35,884,297)
2844										
2845										
2846										
2847		Summary of General Depreciation by Factor								
2848		S				(212,493,498)	(190,694,981)	(21,798,517)	-	(21,798,517)
2849		DGP				-	-	-	-	-
2850		DGU				-	-	-	-	-
2851		SE				-	-	-	-	-
2852		SO				(99,515,892)	(92,695,137)	(6,820,755)	-	(6,820,755)
2853		CN				(7,486,541)	(6,968,671)	(517,871)	-	(517,871)
2854		SG				-	-	-	-	-
2855		DEU				-	-	-	-	-
2856		CAGW				(22,783,879)	(17,524,246)	(5,259,632)	-	(5,259,632)
2857		CAGE				(64,467,028)	(64,467,028)	-	-	-
2858		CAEW				-	-	-	-	-
2859		CAEE				(2,014,880)	(2,014,880)	-	-	-
2860		SSGCT				-	-	-	-	-
2861		JBG				(6,480,478)	(4,992,956)	(1,487,522)	-	(1,487,522)
2862		Remove Capital Leases				-	-	-	-	-
2863		Total General Depreciation by Factor			B17	(415,242,196)	(379,357,899)	(35,884,297)	-	(35,884,297)
2864										
2865										
2866		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(8,495,099,673)	(7,817,266,350)	(677,833,323)	-	(677,833,323)
2867	111SP	Accum Prov for Amort-Steam								
2868		P	CAGW			-	-	-	-	-
2869		P	CAGW			-	-	-	-	-
2870		P	CAGE			-	-	-	-	-
2871		P	SG			-	-	-	-	-
2872						-	-	-	-	-
2873						-	-	-	-	-
2874						-	-	-	-	-

SEPTEMBER 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2875	111GP	Accum Prov for Amort-General								
2876		G-SITUS	S		(11,571,924)	(10,163,822)	(1,408,102)	-	(1,408,102)	
2877		CUST	CN		-	-	-	-	-	
2878		I-SG	SG		-	-	-	-	-	
2879		PTD	SO		(4,556,137)	(4,243,863)	(312,275)	-	(312,275)	
2880		I-SG	CAGW		(165,825)	(127,544)	(38,280)	-	(38,280)	
2881		I-SG	CAGE		-	-	-	-	-	
2882		P	CAEW		-	-	-	-	-	
2883		P	CAEE		-	-	-	-	-	
2884		P	SE		-	-	-	-	-	
2885				B18	(16,293,886)	(14,535,228)	(1,758,657)	-	(1,758,657)	
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889		P	DGP		-	-	-	-	-	
2890		P	DGU		-	-	-	-	-	
2891		P	SG		-	-	-	-	-	
2892		P	CAGW		(1,366,208)	(1,050,820)	(315,387)	-	(315,387)	
2893		P	CAGE		-	-	-	-	-	
2894		P	CAGE		-	-	-	-	-	
2895				B18	(1,366,208)	(1,050,820)	(315,387)	-	(315,387)	
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899		I-SITUS	S		15,457,203	15,457,203	-	-	-	
2900		I-DGP	DGP		-	-	-	-	-	
2901		I-DGU	DGU		-	-	-	-	-	
2902		P	CAEW		-	-	-	-	-	
2903		P	CAEE		(201,453)	(201,453)	-	-	-	
2904		P	SE		-	-	-	-	-	
2905		I-SG	SG		(11,505,689)	(10,598,081)	(909,608)	-	(909,608)	
2906		I-SG	CAGW		-	-	-	-	-	
2907		I-SG	CAGE		-	-	-	-	-	
2908		CUST	CN		(115,176,488)	(107,209,319)	(7,967,170)	-	(7,967,170)	
2909		P	CAGE		-	-	-	-	-	
2910		P	CAGE		-	-	-	-	-	
2911		I-SG	CAGW		(101,725,991)	(78,242,662)	(23,483,329)	-	(23,483,329)	
2912		I-SG	CAGE		(27,684,566)	(27,684,566)	-	-	-	
2913		PTD	JBG		(370,455)	(285,422)	(85,034)	-	(85,034)	
2914		PTD	SO		(296,945,267)	(276,592,830)	(20,352,437)	-	(20,352,437)	
2915				B18	(538,152,707)	(485,355,129)	(52,797,578)	-	(52,797,578)	
2916	111IP	Less Non-Utility Plant								
2917		NUTIL	OTH		-	-	-	-	-	
2918				B18	(538,152,707)	(485,355,129)	(52,797,578)	-	(52,797,578)	
2919										
2920	111390	Accum Amtr - Capital Lease								
2921		G-SITUS	S		396,357	396,357	-	-	-	
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966	
2923		P	CAGE		-	-	-	-	-	
2924		PTD	CAGW		-	-	-	594,461	594,461	
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461	
2926					9,979,946	9,313,518	666,427	594,461	1,260,889	
2927										
2928		Remove Capital Lease Amtr			(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2929										
2930		TOTAL ACCUM PROV FOR AMORTIZ			(555,812,800)	(500,941,177)	(54,871,622)	-	(54,871,622)	
2931		AMA								
2932										
2933										
2934										
2935		Summary of Amortization by Factor								
2936		S			4,281,637	5,689,739	(1,408,102)	-	(1,408,102)	
2937		DGP			-	-	-	-	-	
2938		DGU			-	-	-	-	-	
2939		SE			-	-	-	-	-	
2940		SO			(292,828,120)	(272,757,869)	(20,070,251)	-	(20,070,251)	
2941		CN			(115,176,488)	(107,209,319)	(7,967,170)	-	(7,967,170)	
2942		SSGCT			-	-	-	-	-	
2943		JBG			(370,455)	(285,422)	(85,034)	-	(85,034)	
2944		CAGW			(103,258,023)	(79,421,026)	(23,836,997)	594,461	(23,242,535)	
2945		CAGE			(27,684,566)	(27,684,566)	-	-	-	
2946		CAEW			-	-	-	-	-	
2947		CAEE			(201,453)	(201,453)	-	-	-	
2948		SG			(10,595,385)	(9,757,743)	(837,642)	-	(837,642)	
2949		Less Capital Lease			(9,979,946)	(9,313,518)	(666,427)	(594,461)	(1,260,889)	
2950		Total Provision For Amortization by Factor			(555,812,800)	(500,941,177)	(54,871,622)	0	(54,871,622)	