PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2017
FILE:	WA JAM - January 2017
PREPARED BY:	Revenue Requirement Department
DATE:	June 27, 2017
TIME:	8:54:57 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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

JANUARY 2017 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	448,100,711	409,419,463	38,681,248	-	38,681,248
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	2,006,428	1,593,675	412,753	-	412,753
5	Other Operating Revenues	2.4	12,629,006	11,862,136	766,870	-	766,870
6	Total Operating Revenues	2.4	462,736,145	422,875,274	39,860,871	-	39,860,871
7							
8	Operating Expenses:						
9	Steam Production	2.6	48,128,006	41,757,509	6,370,497	-	6,370,497
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	5,182,940	4,194,008	988,932	-	988,932
12	Other Power Supply	2.10	37,940,527	29,899,488	8,041,039	-	8,041,039
13	Transmission	2.12	15,230,603	12,620,083	2,610,521	-	2,610,521
14	Distribution	2.13	18,336,059	17,369,032	967,028	-	967,028
15	Customer Accounts	2.14	8,450,504	7,873,322	577,182	-	577,182
16	Customer Service	2.14	7,099,865	7,048,870	50,995	-	50,995
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	12,083,716	11,321,996	761,721	-	761,721
19							
20	Total O & M Expenses	2.16	152,452,220	132,084,306	20,367,914	-	20,367,914
21							
22	Depreciation	2.18	57,745,686	53,786,143	3,959,542	-	3,959,542
23	Amortization Expense	2.19	3,832,456	3,433,944	398,512	-	398,512
24	Taxes Other Than Income	2.19	17,031,114	14,655,596	2,375,518	-	2,375,518
25	Income Taxes - Federal	2.22	68,103,768	64,252,823	3,850,945	-	3,850,945
26	Income Taxes - State	2.22	8,731,015	8,731,015	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(308,917)	(308,917)	0	-	0
29	Misc Revenue & Expense	2.6	13,189	14,748	(1,559)	-	(1,559)
30							
31	Total Operating Expenses	2.22	307,600,530	276,649,658	30,950,872	-	30,950,872
32							
33	Operating Revenue for Return		155,135,614	146,225,616	8,909,999	-	8,909,999
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	26,831,060,846	25,000,745,866	1,830,314,980	-	1,830,314,980
37	Plant Held for Future Use	2.33	23,823,361	23,786,819	36,543	-	36,543
38	Misc Deferred Debits	2.35	359,391,143	356,172,648	3,218,494	-	3,218,494
39	Elec Plant Acq Adj	2.33	37,537,809	37,537,809	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	59,734,737	57,087,280	2,647,457	-	2,647,457
42	Fuel Stock	2.34	200,747,014	195,210,358	5,536,656	-	5,536,656
43	Material & Supplies	2.34	227,236,986	219,383,840	7,853,145	-	7,853,145
44	Working Capital	2.35	26,571,307	23,915,956	2,655,351	-	2,655,351
45	Weatherization Loans	2.34	3,378,507	3,372,615	5,892	-	5,892
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,769,481,709	25,917,213,191	1,852,268,518	-	1,852,268,518
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,867,123,019)	(8,172,041,741)	(695,081,279)	-	(695,081,279)
52	Accum Prov For Amort	2.41	(536,927,647)	(482,568,111)	(54,359,536)	-	(54,359,536)
53	Accum Def Income Taxes	2.37	(4,524,407,697)	(4,247,535,348)	(276,872,350)	-	(276,872,350)
54	Unamortized ITC	2.37	(438,756)	(401,763)	(36,994)	-	(36,994)
55	Customer Adv for Const	2.36	(30,140,164)	(30,166,694)	26,529	-	26,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(124,910,195)	(118,224,350)	(6,685,846)	-	(6,685,846)
58							
59	Total Rate Base Deductions		(14,083,947,479)	(13,050,938,005)	(1,033,009,474)	-	(1,033,009,474)
60							
61	Total Rate Base		13,685,534,230	12,866,275,186	819,259,043	-	819,259,043

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		209,088,868	185,017,724	24,071,145	-	24,071,145
65										
66					B1	209,088,868	185,017,724	24,071,145	-	24,071,145
67										
68	442	Commercial & Industrial Sales								
69			0	S		236,163,776	221,673,699	14,490,076	-	14,490,076
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	236,163,776	221,673,699	14,490,076	-	14,490,076
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,749,890	1,629,863	120,027	-	120,027
78			0	SO		-	-	-	-	-
79					B1	1,749,890	1,629,863	120,027	-	120,027
80										
81	445	Other Sales to Public Authority								
82			0	S		1,098,177	1,098,177	-	-	-
83										
84					B1	1,098,177	1,098,177	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**448,100,711**	**409,419,463**	**38,681,248**	**-**	**38,681,248**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		177,258	177,258	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						177,258	177,258	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		1,829,170	1,416,417	412,753	-	412,753
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	1,829,170	1,416,417	412,753	-	412,753
110										
111		Total Sales for Resale				2,006,428	1,593,675	412,753	-	412,753
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**450,107,139**	**411,013,138**	**39,094,001**	**-**	**39,094,001**
121	450	Forfeited Discounts & Interest								
122			CUST	S		896,661	829,672	66,989	-	66,989
123			CUST	SO		-	-	-	-	-
124					B1	896,661	829,672	66,989	-	66,989
125										
126	451	Misc Electric Revenue								
127			CUST	S		382,924	371,883	11,042	-	11,042
128			GP	SG		-	-	-	-	-
129			GP	SO		316	294	22	-	22
130					B1	383,240	372,177	11,063	-	11,063
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		928,719	864,075	64,644	-	64,644
141			T	CAGW		90,586	70,145	20,441	-	20,441
142			T	CAGE		354,623	354,623	-	-	-
143			T	JBG		3,520	2,730	790	-	790
144			T	SG		296,127	271,760	24,367	-	24,367
145			GP	SO		165,917	154,598	11,318	-	11,318
146					B1	1,839,492	1,717,932	121,559	-	121,559
147										
148										

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
149										
150	456	Other Electric Revenue								
151			DMSC	S		(496,974)	(492,625)	(4,349)	-	(4,349)
152			CUST	CAGE		423,841	423,841	-	-	-
153			OTHSE	CAGW		534,630	413,990	120,639	-	120,639
154			OTHSO	SO		578,527	539,062	39,465	-	39,465
155			OTHSGR	SG		5,234	4,803	431	-	431
156			OTHSGR	JBG		142,029	110,162	31,867	-	31,867
157			OTHSGR	WRG		7,806,665	7,451,245	355,420	-	355,420
158			OTHSGR	WRE		515,660	491,876	23,784	-	23,784
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	9,509,613	8,942,355	567,258	-	567,258
162										
163		**Total Other Electric Revenues**				**12,629,006**	**11,862,136**	**766,870**	**-**	**766,870**
164										
165	**Total Electric Operating Revenues**				**B1**	**462,736,145**	**422,875,274**	**39,860,871**	**-**	**39,860,871**
166										
167	Summary of Revenues by Factor									
168		S				449,989,300	411,169,726	38,819,574	-	38,819,574
169		JBG				145,549	112,892	32,657	-	32,657
170		SE				-	-	-	-	-
171		SO				744,760	693,955	50,805	-	50,805
172		SG				301,361	276,564	24,798	-	24,798
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				2,454,385	1,900,552	553,833	-	553,833
176		CAGE				778,464	778,464	-	-	-
177		WRG				7,806,665	7,451,245	355,420	-	355,420
178		WRE				515,660	491,876	23,784	-	23,784
179	Total Electric Operating Revenues				B1	462,736,145	422,875,274	39,860,871	-	39,860,871
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		-	-	-	-	-
201					B1	-	-	-	-	-
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		36,043	36,043	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(22,854)	(21,295)	(1,559)	-	(1,559)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	13,189	14,748	(1,559)	-	(1,559)
221										
222	**Total Miscellaneous Revenues**					**13,189**	**14,748**	**(1,559)**	**-**	**(1,559)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**13,189**	**14,748**	**(1,559)**	**-**	**(1,559)**
230										

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		3,407	3,127	280	-	280
233			P	CAGW		6,180	4,786	1,395	-	1,395
234			P	CAGE		657,694	657,694	-	-	-
235			P	JBG		1,398,559	1,084,764	313,795	-	313,795
236			P	CAGE		-	-	-	-	-
237					B2	2,065,840	1,750,370	315,470	-	315,470
238										
239	501	Fuel Related								
240			P	SE		16,448	15,185	1,263	-	1,263
241			P	SE		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		260,426	201,661	58,765	-	58,765
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		3,345,594	3,345,594	-	-	-
247			P	JBE		270,831	209,269	61,563	-	61,563
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	3,893,300	3,771,709	121,591	-	121,591
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		21,713,866	16,749,934	4,963,932	-	4,963,932
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	21,713,866	16,749,934	4,963,932	-	4,963,932
264										
265		Total Fuel Related				25,607,166	20,521,643	5,085,523	-	5,085,523
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		115,422	89,377	26,045	-	26,045
270			P	CAGE		3,395,125	3,395,125	-	-	-
271			P	JBG		1,726,660	1,339,249	387,411	-	387,411
272			P	CAGE		-	-	-	-	-
273					B2	5,237,207	4,823,751	413,456	-	413,456
274										
275	503	Steam From Other Sources								
276			P	SE		-	-	-	-	-
277			P	CAEW		-	-	-	-	-
278			P	CAEE		-	-	-	-	-
279					B2	-	-	-	-	-
280										
281	503NPC	Steam From Other Sources-NPC								
282				SE		-	-	-	-	-
283				CAEW		-	-	-	-	-
284				CAEE	B2	-	-	-	-	-
285						-	-	-	-	-
286										
287	505	Electric Expenses								
288			P	SG		-	-	-	-	-
289			P	CAGW		3,176	2,459	717	-	717
290			P	CAGE		(11,969)	(11,969)	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	(8,793)	(9,510)	717	-	717
294										
295	506	Misc. Steam Expense								
296			P	SG		4,081	3,745	336	-	336
297			P	SE		-	-	-	-	-
298			P	CAGW		(504,818)	(390,905)	(113,912)	-	(113,912)
299			P	CAGE		4,279,024	4,279,024	-	-	-
300			P	JBG		(2,044,520)	(1,585,791)	(458,729)	-	(458,729)
301			P	CAGE		-	-	-	-	-
302					B2	1,733,768	2,306,073	(572,306)	-	(572,306)

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
303										
304	507	Rents								
305			P	SG		-	-	-	-	-
306			P	CAGW		2,998	2,322	677	-	677
307			P	CAGE		7,154	7,154	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	29,596	24,557	5,039	-	5,039
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		24,341	18,848	5,493	-	5,493
315			P	CAGE		501,402	501,402	-	-	-
316			P	JBG		59,322	46,012	13,310	-	13,310
317			P	CAGE		-	-	-	-	-
318					B2	585,064	566,262	18,803	-	18,803
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		40,778	31,576	9,202	-	9,202
325			P	CAGE		1,697,148	1,697,148	-	-	-
326			P	JBG		894,076	693,472	200,604	-	200,604
327			P	CAGE		-	-	-	-	-
328					B2	2,632,002	2,422,197	209,805	-	209,805
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		502,878	389,403	113,475	-	113,475
333			P	CAGE		4,283,517	4,283,517	-	-	-
334			P	JBG		2,533,828	1,965,313	568,515	-	568,515
335			P	CAGE		-	-	-	-	-
336					B2	7,320,223	6,638,233	681,990	-	681,990
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		250,870	194,261	56,609	-	56,609
341			P	CAGE		1,550,803	1,550,803	-	-	-
342			P	JBG		247,046	191,616	55,430	-	55,430
343			P	CAGE		-	-	-	-	-
344					B2	2,048,719	1,936,681	112,039	-	112,039
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		57,942	44,867	13,075	-	13,075
349			P	CAGE		432,023	432,023	-	-	-
350			P	JBG		387,248	300,361	86,887	-	86,887
351			P	CAGE		-	-	-	-	-
352					B2	877,213	777,251	99,961	-	99,961
353										
354	**Total Steam Power Generation**				B2	**48,128,006**	**41,757,509**	**6,370,497**	**-**	**6,370,497**

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
355	517	Operation Super & Engineering								
356			P	SG		-	-	-	-	-
357						-	-	-	-	-
358										
359	518	Nuclear Fuel Expense								
360			P	SE		-	-	-	-	-
361										
362						-	-	-	-	-
363										
364	519	Coolants and Water								
365			P	SG		-	-	-	-	-
366						-	-	-	-	-
367										
368	520	Steam Expenses								
369			P	SG		-	-	-	-	-
370						-	-	-	-	-
371										
372										
373										
374	523	Electric Expenses								
375			P	SG		-	-	-	-	-
376						-	-	-	-	-
377										
378	524	Misc. Nuclear Expenses								
379			P	SG		-	-	-	-	-
380						-	-	-	-	-
381										
382	528	Maintenance Super & Engineering								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	529	Maintenance of Structures								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	530	Maintenance of Reactor Plant								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	531	Maintenance of Electric Plant								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	532	Maintenance of Misc Nuclear								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
403										

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		539,533	417,787	121,746	-	121,746
409			P	CAGE		127,071	127,071	-	-	-
410					B2	666,605	544,859	121,746	-	121,746
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		2,994	2,318	676	-	676
417			P	CAGE		-	-	-	-	-
418					B2	2,994	2,318	676	-	676
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		233,467	180,785	52,682	-	52,682
425			P	CAGE		18,842	18,842	-	-	-
426					B2	252,309	199,627	52,682	-	52,682
427										
428	538	Electric Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		-	-	-	-	-
433			P	CAGE		-	-	-	-	-
434					B2	-	-	-	-	-
435										
436	539	Misc. Hydro Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		2,940,858	2,277,252	663,606	-	663,606
441			P	CAGE		533,844	533,844	-	-	-
442					B2	3,474,702	2,811,096	663,606	-	663,606
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		119,394	92,453	26,941	-	26,941
449			P	CAGE		-	-	-	-	-
450					B2	119,394	92,453	26,941	-	26,941
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		-	-	-	-	-
457			P	CAGE		-	-	-	-	-
458					B2	-	-	-	-	-
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		49,646	38,444	11,203	-	11,203
465			P	CAGE		1,475	1,475	-	-	-
466					B2	51,121	39,918	11,203	-	11,203
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		256,950	198,969	57,981	-	57,981
476			P	CAGE		19,046	19,046	-	-	-
477					B2	275,997	218,016	57,981	-	57,981
478										

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
479	544	Maintenance of Electric Plant								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		102,444	79,327	23,116	-	23,116
484			P	CAGE		41,200	41,200	-	-	-
485					B2	143,644	120,527	23,116	-	23,116
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		137,294	106,314	30,981	-	30,981
492			P	CAGE		58,880	58,880	-	-	-
493					B2	196,174	165,194	30,981	-	30,981
494										
495	**Total Hydraulic Power Generation**				B2	**5,182,940**	**4,194,008**	**988,932**	**-**	**988,932**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		16,401	12,700	3,701	-	3,701
501			P	CAGE		7,517	7,517	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	23,918	20,217	3,701	-	3,701
504										
505	547	Fuel								
506			P	SE		-	-	-	-	-
507			P	CAEW		-	-	-	-	-
508			P	CAEE		-	-	-	-	-
509			P	SSECT		-	-	-	-	-
510					B2	-	-	-	-	-
511										
512	547NPC	Fuel-NPC								
513				SE		-	-	-	-	-
514				CAEW		10,293,848	7,940,607	2,353,241	-	2,353,241
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	10,293,848	7,940,607	2,353,241	-	2,353,241
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		617,076	477,832	139,243	-	139,243
522			P	CAGE		665,771	665,771	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,282,847	1,143,603	139,243	-	139,243
525										
526	549	Miscellaneous Other								
527			0	S		12	12	-	-	-
528			P	SG		109,971	100,922	9,049	-	9,049
529			P	CAGW		109,610	84,877	24,734	-	24,734
530			P	CAGE		214,183	214,183	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	433,777	399,994	33,783	-	33,783
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		39,115	39,115	-	-	-
539			P	SG		4,061	3,727	334	-	334
540			P	CAGW		156,782	121,404	35,378	-	35,378
541			P	CAGE		205,465	205,465	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	405,423	369,711	35,712	-	35,712
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		2,286	1,771	516	-	516
554			P	CAGE		196,087	196,087	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	198,373	197,857	516	-	516
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		330,459	255,891	74,568	-	74,568
561			P	CAGE		678,229	678,229	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,008,687	934,119	74,568	-	74,568
564										

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
565	554	Maintenance of Misc. Other								
566			P	SG		-	-	-	-	-
567			P	CAGW		1,372	1,062	310	-	310
568			P	CAGE		68,739	68,739	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	70,112	69,802	310	-	310
571										
572	**Total Other Power Generation**				**B2**	**13,716,985**	**11,075,911**	**2,641,074**	**-**	**2,641,074**
573										
574										
575	555	Purchased Power								
576			P	S		641,032	86,035	554,997	-	554,997
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						641,032	86,035	554,997	-	554,997
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		20,316,109	15,731,768	4,584,341	-	4,584,341
585			P	CAGE		-	-	-	-	-
586			P	CAEW		146,618	113,101	33,518	-	33,518
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		-	-	-	-	-
590						20,462,727	15,844,869	4,617,859	-	4,617,859
591										
592		Total Purchased Power			B2	21,103,760	15,930,904	5,172,856	-	5,172,856
593										
594	556	System Control & Load Dispatch								
595			P	SG		77,408	71,038	6,370	-	6,370
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	77,408	71,038	6,370	-	6,370
600										
601										
602										
603	557	Other Expenses								
604			P	S		23,513	23,513	-	-	-
605			P	SG		2,237,053	2,052,976	184,076	-	184,076
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		11,545	8,940	2,605	-	2,605
611			P	CAGE		618,479	618,479	-	-	-
612			P	JBG		151,005	117,124	33,881	-	33,881
613			P	CAEW		-	-	-	-	-
614			P	JBE		779	602	177	-	177
615					B2	3,042,374	2,821,634	220,740	-	220,740
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**24,223,541**	**18,823,576**	**5,399,965**	**-**	**5,399,965**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**91,251,472**	**75,851,004**	**15,400,468**	**-**	**15,400,468**
630										
631										

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
632	Summary of Production Expense by Factor									
633		S				703,672	148,675	554,997	-	554,997
634		SG				2,435,981	2,235,536	200,445	-	200,445
635		SE				16,448	15,185	1,263	-	1,263
636		JBG				5,372,669	4,167,203	1,205,466	-	1,205,466
637		TROJP				-	-	-	-	-
638		JBE				271,611	209,871	61,740	-	61,740
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				26,704,415	20,678,550	6,025,865	-	6,025,865
643		CAGE				20,246,750	20,246,750	-	-	-
644		CAEW				32,154,333	24,803,641	7,350,692	-	7,350,692
645		CAEE				3,345,594	3,345,594	-	-	-
646		SNPPS				-	-	-	-	-
647		SNPPO				-	-	-	-	-
648		DGU				-	-	-	-	-
649		MC				-	-	-	-	-
650		SSGCT				-	-	-	-	-
651		SSECT				-	-	-	-	-
652		SSGC				-	-	-	-	-
653		SSGCH				-	-	-	-	-
654		SSECH				-	-	-	-	-
655	Total Production Expense by Factor				B2	91,251,472	75,851,004	15,400,468	-	15,400,468
656	560	Operation Supervision & Engineering								
657			T	SG		793,578	728,279	65,300	-	65,300
658			T	JBG		-	-	-	-	-
659			T	CAGW		27,736	21,477	6,259	-	6,259
660			T	CAGE		81,752	81,752	-	-	-
661					B2	903,067	831,508	71,558	-	71,558
662										
663	561	Load Dispatching								
664			T	SG		1,522,444	1,397,169	125,275	-	125,275
665			T	CAGW		20,371	15,774	4,597	-	4,597
666			T	CAGE		134,954	134,954	-	-	-
667					B2	1,677,769	1,547,897	129,871	-	129,871
668	562	Station Expense								
669			T	SG		1,304	1,197	107	-	107
670			T	JBG		8,173	6,339	1,834	-	1,834
671			T	CAGW		22,378	17,328	5,050	-	5,050
672			T	CAGE		373,314	373,314	-	-	-
673					B2	405,168	398,178	6,991	-	6,991
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		12,436	9,630	2,806	-	2,806
678			T	CAGE		26,119	26,119	-	-	-
679					B2	38,555	35,749	2,806	-	2,806
680										
681	564	Underground Line Expense								
682			T	SG		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685					B2	-	-	-	-	-
686										
687	565	Transmission of Electricity by Others								
688			T	SG		-	-	-	-	-
689			T	SE		-	-	-	-	-
690			T	CAGW		-	-	-	-	-
691			T	CAGE		-	-	-	-	-
692			T	CAEW		-	-	-	-	-
693			T	CAEE		-	-	-	-	-
694					B2	-	-	-	-	-
695										
696	565NPC	Transmission of Electricity by Others-NPC								
697				SG		-	-	-	-	-
698				SE		-	-	-	-	-
699				CAGW		9,621,392	7,450,320	2,171,072	-	2,171,072
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,621,392	7,450,320	2,171,072	-	2,171,072
704										
705		Total Transmission of Electricity by Others				9,621,392	7,450,320	2,171,072	-	2,171,072
706										
707	566	Misc. Transmission Expense								
708			T	SG		55,791	51,200	4,591	-	4,591
709			T	CAGW		39,781	30,804	8,977	-	8,977
710			T	CAGE		18,644	18,644	-	-	-
711			0	S		-	-	-	-	-
712					B2	114,216	100,648	13,567	-	13,567
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		72,061	55,800	16,261	-	16,261
717			T	JBG		-	-	-	-	-
718			T	CAGE		42,465	42,465	-	-	-
719					B2	114,526	98,266	16,261	-	16,261
720										

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
721	568	Maint Supervision & Engineering								
722			T	SG		63,529	58,301	5,227	-	5,227
723			T	CAGW		19,094	14,786	4,309	-	4,309
724			T	CAGE		42,749	42,749	-	-	-
725					B2	125,372	115,836	9,536	-	9,536
726										
727	569	Maintenance of Structures								
728			T	SG		381,486	350,096	31,391	-	31,391
729			T	CAGW		9,047	7,005	2,041	-	2,041
730			T	CAGE		15,805	15,805	-	-	-
731					B2	406,338	372,906	33,432	-	33,432
732										
733	570	Maintenance of Station Equipment								
734			T	SG		22,044	20,230	1,814	-	1,814
735			T	JBG		26,572	20,610	5,962	-	5,962
736			T	CAGW		131,260	101,641	29,619	-	29,619
737			T	CAGE		600,448	600,448	-	-	-
738					B2	780,325	742,930	37,395	-	37,395
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		54,195	49,736	4,459	-	4,459
742			T	JBG		-	-	-	-	-
743			T	CAGW		503,113	389,586	113,528	-	113,528
744			T	CAGE		483,224	483,224	-	-	-
745					B2	1,040,532	922,545	117,987	-	117,987
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		1,098	1,098	-	-	-
751					B2	1,098	1,098	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		533	489	44	-	44
755			T	CAGW		-	-	-	-	-
756			T	CAGE		1,713	1,713	-	-	-
757					B2	2,245	2,201	44	-	44
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**15,230,603**	**12,620,083**	**2,610,521**	**-**	**2,610,521**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,894,904	2,656,696	238,208	-	238,208
764		CAGW				10,478,669	8,114,151	2,364,517	-	2,364,517
765		CAGE				1,822,285	1,822,285	-	-	-
766		JBG				34,745	26,949	7,796	-	7,796
767	Total Transmission Expense by Factor				B2	15,230,603	12,620,083	2,610,521	-	2,610,521
768	580	Operation Supervision & Engineering								
769			DPW	S		102,576	92,434	10,142	-	10,142
770			DPW	SNPD		826,358	772,095	54,264	-	54,264
771					B2	928,935	864,529	64,406	-	64,406
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		997,381	931,887	65,494	-	65,494
776					B2	997,381	931,887	65,494	-	65,494
777										
778	582	Station Expense								
779			DPW	S		531,305	498,907	32,398	-	32,398
780			DPW	SNPD		1,060	990	70	-	70
781					B2	532,364	499,897	32,468	-	32,468
782										
783	583	Overhead Line Expenses								
784			DPW	S		621,113	587,802	33,310	-	33,310
785			DPW	SNPD		163	152	11	-	11
786					B2	621,276	587,955	33,321	-	33,321
787										
788	584	Underground Line Expense								
789			DPW	S		13	13	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	13	13	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		13,513	12,626	887	-	887
796					B2	13,513	12,626	887	-	887
797										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		369,373	340,934	28,439	-	28,439
800			DPW	SNPD		-	-	-	-	-
801					B2	369,373	340,934	28,439	-	28,439
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,054,559	961,717	92,842	-	92,842
805			DPW	SNPD		-	-	-	-	-
806					B2	1,054,559	961,717	92,842	-	92,842
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		321,329	312,129	9,199	-	9,199
810			DPW	SNPD		248,952	232,604	16,348	-	16,348
811					B2	570,280	544,733	25,547	-	25,547
812										
813	589	Rents								
814			DPW	S		216,018	213,911	2,106	-	2,106
815			DPW	SNPD		3,969	3,708	261	-	261
816					B2	219,987	217,620	2,367	-	2,367
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		213,903	205,281	8,622	-	8,622
820			DPW	SNPD		377,318	352,541	24,777	-	24,777
821					B2	591,220	557,821	33,399	-	33,399
822										
823	591	Maintenance of Structures								
824			DPW	S		80,984	79,852	1,131	-	1,131
825			DPW	SNPD		7,017	6,557	461	-	461
826					B2	88,001	86,409	1,592	-	1,592
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		820,653	772,729	47,924	-	47,924
830			DPW	SNPD		146,218	136,616	9,602	-	9,602
831					B2	966,871	909,346	57,525	-	57,525
832	593	Maintenance of Overhead Lines								
833			DPW	S		7,666,931	7,322,365	344,566	-	344,566
834			DPW	SNPD		79,417	74,202	5,215	-	5,215
835					B2	7,746,348	7,396,566	349,781	-	349,781
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,810,983	1,735,939	75,045	-	75,045
839			DPW	SNPD		999	933	66	-	66
840					B2	1,811,982	1,736,872	75,110	-	75,110
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		98,661	92,182	6,479	-	6,479
845					B2	98,661	92,182	6,479	-	6,479
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		268,017	244,646	23,372	-	23,372
849			DPW	SNPD		-	-	-	-	-
850					B2	268,017	244,646	23,372	-	23,372
851										
852	597	Maintenance of Meters								
853			DPW	S		34,952	33,453	1,500	-	1,500
854			DPW	SNPD		9,475	8,853	622	-	622
855					B2	44,428	42,306	2,122	-	2,122
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		51,189	68,727	(17,539)	-	(17,539)
859			DPW	SNPD		1,361,662	1,272,247	89,415	-	89,415
860					B2	1,412,851	1,340,975	71,876	-	71,876
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**18,336,059**	**17,369,032**	**967,028**	**-**	**967,028**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				14,163,897	13,470,839	693,058	-	693,058
867		SNPD				4,172,162	3,898,193	273,970	-	273,970
868										
869	Total Distribution Expense by Factor				B2	18,336,059	17,369,032	967,028	-	967,028
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		216,572	201,664	14,908	-	14,908
874					B2	216,572	201,664	14,908	-	14,908
875										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
876	902	Meter Reading Expense								
877			CUST	S		1,941,883	1,935,230	6,653	-	6,653
878			CUST	CN		89,612	83,443	6,169	-	6,169
879					B2	2,031,495	2,018,673	12,821	-	12,821
880										
881	903	Customer Receipts & Collections								
882			CUST	S		552,513	513,580	38,933	-	38,933
883			CUST	CN		3,609,290	3,360,838	248,452	-	248,452
884					B2	4,161,803	3,874,418	287,385	-	287,385
885										
886	904	Uncollectible Accounts								
887			CUST	S		2,027,351	1,765,352	261,999	-	261,999
888			P	SG		-	-	-	-	-
889			CUST	CN		(2)	(2)	(0)	-	(0)
890					B2	2,027,350	1,765,351	261,999	-	261,999
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		12,275	12,275	-	-	-
894			CUST	CN		1,010	940	70	-	70
895					B2	13,285	13,216	70	-	70
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**8,450,504**	**7,873,322**	**577,182**	**-**	**577,182**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				4,534,022	4,226,438	307,584	-	307,584
901		CN				3,916,481	3,646,884	269,598	-	269,598
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	8,450,504	7,873,322	577,182	-	577,182
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		25,381	23,634	1,747	-	1,747
908					B2	25,381	23,634	1,747	-	1,747
909										
910	908	Customer Assistance								
911			CUST	S		6,773,589	6,744,517	29,072	-	29,072
912			CUST	CN		187,611	174,696	12,915	-	12,915
913					B2	6,961,200	6,919,213	41,987	-	41,987
914										
915	909	Informational & Instructional Adv								
916			CUST	S		26,978	25,658	1,320	-	1,320
917			CUST	CN		86,216	80,281	5,935	-	5,935
918					B2	113,194	105,939	7,255	-	7,255
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		89	83	6	-	6
923										
924					B2	89	83	6	-	6
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**7,099,865**	**7,048,870**	**50,995**	**-**	**50,995**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				6,800,567	6,770,175	30,392	-	30,392
931		CN				299,297	278,695	20,603	-	20,603
932										
933	Total Customer Service Expense by Factor				B2	7,099,865	7,048,870	50,995	-	50,995
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**7,099,865**	**7,048,870**	**50,995**	**-**	**50,995**
965	920	Administrative & General Salaries								
966			PTD	S		5,280	5,280	0	-	0
967			CUST	CN		-	-	-	-	-
968			PTD	SO		5,824,776	5,427,432	397,345	-	397,345
969					B2	5,830,056	5,432,711	397,345	-	397,345
970										
971	921	Office Supplies & expenses								
972			PTD	S		39,651	37,702	1,949	-	1,949
973			CUST	CN		8,357	7,782	575	-	575
974			PTD	SO		622,343	579,889	42,454	-	42,454
975					B2	670,351	625,373	44,978	-	44,978
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(2,562,549)	(2,387,741)	(174,808)	-	(174,808)
981					B2	(2,562,549)	(2,387,741)	(174,808)	-	(174,808)
982										
983	923	Outside Services								
984			PTD	S		34,810	34,809	1	-	1
985			P	CAGW		-	-	-	-	-
986			PTD	SO		1,699,623	1,583,681	115,942	-	115,942
987					B2	1,734,433	1,618,490	115,943	-	115,943
988										
989	924	Property Insurance								
990				S		744,613	744,613	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		533,171	496,800	36,371	-	36,371
993					B2	1,277,784	1,241,413	36,371	-	36,371
994										
995	925	Injuries & Damages								
996				S		246,155	246,155	-	-	-
997			PTD	SO		783,616	730,161	53,455	-	53,455
998					B2	1,029,772	976,316	53,455	-	53,455
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		-	-	-	-	-
1004					B2	-	-	-	-	-
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		1,230,652	1,174,190	56,462	-	56,462
1013			CUST	CAEE		13,636	13,636	-	-	-
1014			DMSC	SO		103,195	96,155	7,040	-	7,040
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		161,465	148,179	13,286	-	13,286
1018					B2	1,719,587	1,598,647	120,940	-	120,940
1019										
1020	929	Duplicate Charges								
1021			LABOR	S		-	-	-	-	-
1022			FERC	CAGW		-	-	-	-	-
1023			0	CN		-	-	-	-	-
1024			0	JBG		-	-	-	-	-
1025			0	SG		-	-	-	-	-
1026			LABOR	SNPD		-	-	-	-	-
1027			LABOR	SO		(280,706)	(261,557)	(19,149)	-	(19,149)
1028					B2	(280,706)	(261,557)	(19,149)	-	(19,149)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		7,441	7,441	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		327,262	304,937	22,325	-	22,325
1034					B2	334,703	312,378	22,325	-	22,325
1035										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		28,300	27,835	466	-	466
1038			PTD	SO		266,793	248,593	18,200	-	18,200
1039					B2	295,093	276,428	18,665	-	18,665
1040										
1041	935	Maintenance of General Plant								
1042			G	S		40,979	31,362	9,617	-	9,617
1043			CUST	CN		1,168	1,088	80	-	80
1044			G	SO		1,993,046	1,857,088	135,958	-	135,958
1045					B2	2,035,193	1,889,538	145,655	-	145,655
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,083,716**	**11,321,996**	**761,721**	**-**	**761,721**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				2,377,881	2,309,386	68,495	-	68,495
1051		SO				9,310,569	8,675,437	635,132	-	635,132
1052		SG				161,465	148,179	13,286	-	13,286
1053		CN				9,526	8,870	656	-	656
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	12,070,080	11,308,359	761,721	-	761,721
1057										
1058	**TOTAL O&M EXPENSE**				B2	**152,452,220**	**132,084,306**	**20,367,914**	**-**	**20,367,914**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		405,811	314,240	91,572	-	91,572
1064			P	CAGE		16,350,109	16,350,109	-	-	-
1065			P	JBG		3,206,491	2,487,050	719,440	-	719,440
1066			P	S		-	-	-	-	-
1067					B3	19,962,411	19,151,399	811,012	-	811,012
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,411,111	1,867,043	544,068	-	544,068
1077			P	CAGE		582,029	582,029	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	2,993,140	2,449,072	544,068	-	544,068
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,385,062	2,621,221	763,841	-	763,841
1086			P	CAGE		7,220,308	7,220,308	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,605,370	9,841,529	763,841	-	763,841
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,027,792	1,570,220	457,572	-	457,572
1095			T	CAGE		6,580,848	6,580,848	-	-	-
1096			T	JBG		112,520	87,274	25,246	-	25,246
1097			T	SG		2,687	2,465	221	-	221
1098					B3	8,723,847	8,240,807	483,040	-	483,040
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		34,417	33,794	623	-	623
1104	361	Structures	DPW	S		162,575	156,873	5,702	-	5,702
1105	362	Station Equipment	DPW	S		(450,993)	(585,813)	134,820	-	134,820
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,407,362	3,092,295	315,068	-	315,068
1108	365	OH Conductors	DPW	S		1,633,074	1,488,418	144,656	-	144,656
1109	366	UG Conduit	DPW	S		734,042	691,898	42,143	-	42,143
1110	367	UG Conductor	DPW	S		1,726,692	1,669,619	57,073	-	57,073
1111	368	Line Trans	DPW	S		2,701,485	2,459,102	242,383	-	242,383
1112	369	Services	DPW	S		1,435,069	1,307,815	127,254	-	127,254
1113	370	Meters	DPW	S		616,660	576,139	40,521	-	40,521
1114	371	Inst Cust Prem	DPW	S		41,560	40,088	1,472	-	1,472
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		184,386	174,543	9,842	-	9,842
1117					B3	12,226,328	11,104,771	1,121,557	-	1,121,557
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,189,787	1,095,482	94,305	-	94,305
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		95,566	88,987	6,578	-	6,578
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,149,943	1,071,498	78,445	-	78,445
1127			G-SG	CAGW		214,275	165,923	48,351	-	48,351
1128			G-SG	CAGE		539,122	539,122	-	-	-
1129			P	JBG		37,147	28,813	8,335	-	8,335
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,629	8,629	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,234,589	2,998,565	236,024	-	236,024
1135										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1136	403GV0	General Vehicles								
1137			G-SG	SG		-	-	-	-	-
1138						-	-	-	-	-
1139										
1140	403MP	Mining Depreciation								
1141			P	CAEE		-	-	-	-	-
1142					B3	-	-	-	-	-
1143										
1144	403EP	Experimental Plant Depreciation								
1145			P	DGP		-	-	-	-	-
1146			P	SG		-	-	-	-	-
1147						-	-	-	-	-
1148	4031	ARO Depreciation								
1149				S		-	-	-	-	-
1150						-	-	-	-	-
1151										
1152										
1153	**TOTAL DEPRECIATION EXPENSE**				B3	**57,745,686**	**53,786,143**	**3,959,542**	**-**	**3,959,542**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,416,115	12,200,253	1,215,862	-	1,215,862
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,149,943	1,071,498	78,445	-	78,445
1161		CN				95,566	88,987	6,578	-	6,578
1162		SE				-	-	-	-	-
1163		CAGW				8,444,051	6,538,646	1,905,404	-	1,905,404
1164		CAGE				31,272,417	31,272,417	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,629	8,629	-	-	-
1167		JBG				3,356,158	2,603,137	753,021	-	753,021
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	57,745,686	53,786,143	3,959,542	-	3,959,542
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		45,227	38,577	6,650	-	6,650
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		50,265	46,836	3,429	-	3,429
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	95,492	85,413	10,079	-	10,079
1181										
1182	404SP	Amort of LT Plant - Cap Lease Steam								
1183			P	SG		-	-	-	-	-
1184			P	DGP		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	404IP	Amort of LT Plant - Intangible Plant								
1188			I-SITUS	S		77,017	77,017	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		455,285	417,822	37,463	-	37,463
1191			PTD	SO		943,944	879,551	64,392	-	64,392
1192			CUST	CN		395,258	368,049	27,208	-	27,208
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,101,125	852,655	248,469	-	248,469
1199			I-SG	CAGE		284,117	284,117	-	-	-
1200			P	JBG		23,055	17,883	5,173	-	5,173
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		388	388	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,280,190	2,897,483	382,706	-	382,706
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1210	404OP	Amort of LT Plant - Other Plant								
1211			P	CAGE		-	-	-	-	-
1212			P	CAGE		-	-	-	-	-
1213					B4	-	-	-	-	-
1214										
1215										
1216	404HP	Amortization of Other Electric Plant								
1217			P	DGP		-	-	-	-	-
1218			P	DGU		-	-	-	-	-
1219			P	CAGW		25,379	19,652	5,727	-	5,727
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,379	19,652	5,727	-	5,727
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,401,060	3,002,548	398,512	-	398,512
1225										
1226										
1227	405	Amortization of Other Electric Plant								
1228			GP	S		-	-	-	-	-
1229										
1230					B4	-	-	-	-	-
1231										
1232	406	Amortization of Plant Acquisition Adj								
1233			P	S		25,136	25,136	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	DGU		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		395,902	395,902	-	-	-
1238			P	SG		-	-	-	-	-
1239			P	SO		-	-	-	-	-
1240					B4	421,038	421,038	-	-	-
1241	407	Amort of Prop Losses, Unrec Plant, etc								
1242			DPW	S		10,358	10,358	0	-	0
1243			GP	SO		-	-	-	-	-
1244			P	DGP		-	-	-	-	-
1245			P	SE		-	-	-	-	-
1246			P	CAGW		-	-	-	-	-
1247			P	CAGE		-	-	-	-	-
1248			P	CAEW		-	-	-	-	-
1249			P	SG-P		-	-	-	-	-
1250			P	SG		-	-	-	-	-
1251			P	TROJP		-	-	-	-	-
1252					B4	10,358	10,358	0	-	0
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**3,832,456**	**3,433,944**	**398,512**	**-**	**398,512**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				157,738	151,088	6,650	-	6,650
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				994,209	926,388	67,821	-	67,821
1265		JBG				23,055	17,883	5,173	-	5,173
1266		SSGCH				-	-	-	-	-
1267		CN				395,258	368,049	27,208	-	27,208
1268		CAGW				1,126,504	872,308	254,196	-	254,196
1269		CAGE				680,019	680,019	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				388	388	-	-	-
1272		SG				455,285	417,822	37,463	-	37,463
1273	Total Amortization Expense by Factor				B4	3,832,456	3,433,944	398,512	-	398,512
1274	408	Taxes Other Than Income								
1275			GP	S		4,642,457	3,089,964	1,552,493	-	1,552,493
1276			GP	GPS		12,061,088	11,238,326	822,763	-	822,763
1277			GP	SO		(34,600)	(32,240)	(2,360)	-	(2,360)
1278			P	SE		34,155	31,532	2,623	-	2,623
1279			P	CAGE		291,954	291,954	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		36,060	36,060	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	17,031,114	14,655,596	2,375,518	-	2,375,518
1287										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1288										
1289	41140	Deferred Investment Tax Credit - Fed								
1290			PTD	CAGE		(308,917)	(308,917)	-	-	-
1291										
1292					B7	(308,917)	(308,917)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(308,917)	(308,917)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		29,985,585	28,125,791	1,859,794	-	1,859,794
1305						29,985,585	28,125,791	1,859,794	-	1,859,794
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		396,797	372,187	24,611	-	24,611
1309						396,797	372,187	24,611	-	24,611
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(919)	(862)	(57)	-	(57)
1313						(919)	(862)	(57)	-	(57)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		1,457,417	1,367,024	90,393	-	90,393
1319						1,457,417	1,367,024	90,393	-	90,393
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,311,989)	(1,230,616)	(81,373)	-	(81,373)
1323						(1,311,989)	(1,230,616)	(81,373)	-	(81,373)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	30,526,891	28,633,524	1,893,367	-	1,893,367
1326										
1327		Non-Utility Portion of Interest								
1328			427 NUTIL	NUTIL		-	-	-	-	-
1329			428 NUTIL	NUTIL		-	-	-	-	-
1330			429 NUTIL	NUTIL		-	-	-	-	-
1331			431 NUTIL	NUTIL		-	-	-	-	-
1332										
1333		Total Non-utility Interest				-	-	-	-	-
1334										
1335		Total Interest Deductions for Tax				30,526,891	28,633,524	1,893,367	-	1,893,367
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,178,620)	(2,043,496)	(135,124)	-	(135,124)
1341		Total Operating Deductions for Tax				(2,178,620)	(2,043,496)	(135,124)	-	(135,124)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		-	-	-	-	-
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		-	-	-	-	-
1349			GP	SNP		-	-	-	-	-
1350			P	SE		-	-	-	-	-
1351			PT	SG		-	-	-	-	-
1352			GP	GPS		-	-	-	-	-
1353			TAXDEPR	TAXDEPR		-	-	-	-	-
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		-	-	-	-	-
1357			PT	CAGW		-	-	-	-	-
1358			PT	CAGE		-	-	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		-	-	-	-	-
1361			DPW	SNPD		-	-	-	-	-
1362					B7	-	-	-	-	-
1363										
1364										
1365										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1366	41110	Deferred Income Tax - Federal-CR								
1367			GP	S		-	-	-	-	-
1368			DPW	CIAC		-	-	-	-	-
1369			GP	SCHMDEXP		-	-	-	-	-
1370			GP	SNP		-	-	-	-	-
1371			PT	SG		-	-	-	-	-
1372			PT	SNPD		-	-	-	-	-
1373			LABOR	SO		-	-	-	-	-
1374			IBT	TAXDEPR		-	-	-	-	-
1375			CUST	JBG		-	-	-	-	-
1376			CUST	BADDEBT		-	-	-	-	-
1377			GP	GPS		-	-	-	-	-
1378			P	SGCT		-	-	-	-	-
1379			P	JBE		-	-	-	-	-
1380			PT	CAGW		-	-	-	-	-
1381			PT	CAGE		-	-	-	-	-
1382			P	SE		-	-	-	-	-
1383			P	CAEE		-	-	-	-	-
1384					B7	-	-	-	-	-
1385										
1386	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1387	SCHMAF	Additions - Flow Through								
1388			SCHMAF	S		-	-	-	-	-
1389			SCHMAF	SNP		-	-	-	-	-
1390			SCHMAF	SO		-	-	-	-	-
1391			SCHMAF	SE		-	-	-	-	-
1392			SCHMAF	TROJP		-	-	-	-	-
1393			SCHMAF	DGP		-	-	-	-	-
1394					B6	-	-	-	-	-
1395										
1396	SCHMAP	Additions - Permanent								
1397			P	S		-	-	-	-	-
1398			P	BADDEBT		-	-	-	-	-
1399			P	JBE		-	-	-	-	-
1400			P	SCHMDEXP		-	-	-	-	-
1401			P	CAEE		-	-	-	-	-
1402			P	CAGW		-	-	-	-	-
1403			P	CAGE		-	-	-	-	-
1404			LABOR	SNP		-	-	-	-	-
1405			SCHMAP-SO	SO		-	-	-	-	-
1406										
1407					B6	-	-	-	-	-
1408										
1409	SCHMAT	Additions - Temporary								
1410			SCHMAT-SITUS	S		-	-	-	-	-
1411			P	JBE		-	-	-	-	-
1412			DPW	CIAC		-	-	-	-	-
1413			SCHMAT-SNP	SNP		-	-	-	-	-
1414			P	TROJD		-	-	-	-	-
1415			P	CN		-	-	-	-	-
1416			SCHMAT-SE	SE		-	-	-	-	-
1417			P	SG		-	-	-	-	-
1418			SCHMAT	GPS		-	-	-	-	-
1419			SCHMAT-SO	SO		-	-	-	-	-
1420			SCHMAT-SNP	SNPD		-	-	-	-	-
1421			P	JBG		-	-	-	-	-
1422			CUST	BADDEBT		-	-	-	-	-
1423			P	CAGW		-	-	-	-	-
1424			P	CAGE		-	-	-	-	-
1425			SCHMAT-SE	CAEW		-	-	-	-	-
1426			SCHMAT-SE	CAEE		-	-	-	-	-
1427			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1428					B6	-	-	-	-	-
1429										
1430	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1431										
1432	SCHMDF	Deductions - Flow Through								
1433			SCHMDF	S		-	-	-	-	-
1434			SCHMDF	CAGW		-	-	-	-	-
1435			SCHMDF	CAGE		-	-	-	-	-
1436			SCHMDF	DGP		-	-	-	-	-
1437			SCHMDF	DGU		-	-	-	-	-
1438					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDF	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	CAEW		-	-	-	-	-
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		-	-	-	-	-
1445			SCHMDP	SG		-	-	-	-	-
1446			P	SCHMDEXP		-	-	-	-	-
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	-	-	-	-	-
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		-	-	-	-	-
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		-	-	-	-	-
1455			DPW	SNPD		-	-	-	-	-
1456			P	JBE		-	-	-	-	-
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		-	-	-	-	-
1459			SCHMDT-GPS	GPS		-	-	-	-	-
1460			SCHMDT-SO	SO		-	-	-	-	-
1461			TAXDEPR	TAXDEPR		-	-	-	-	-
1462			SCHMDT-SG	CAGW		-	-	-	-	-
1463			SCHMDT-SG	CAGE		-	-	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		-	-	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	-	-	-	-	-
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		8,731,015	8,731,015	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	8,731,015	8,731,015	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				462,736,145	422,875,274	39,860,871	-	39,860,871
1484		Operating Deductions:								
1485		O & M Expenses				152,452,220	132,084,306	20,367,914	-	20,367,914
1486		Depreciation Expense				57,745,686	53,786,143	3,959,542	-	3,959,542
1487		Amortization Expense				3,832,456	3,433,944	398,512	-	398,512
1488		Taxes Other Than Income				17,031,114	14,655,596	2,375,518	-	2,375,518
1489		Interest & Dividends (AFUDC-Equity)				(2,178,620)	(2,043,496)	(135,124)	-	(135,124)
1490		Misc Revenue & Expense				13,189	14,748	(1,559)	-	(1,559)
1491		Total Operating Deductions				228,896,043	201,931,241	26,964,803	-	26,964,803
1492		Other Deductions:								
1493		Interest Deductions				30,526,891	28,633,524	1,893,367	-	1,893,367
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				203,313,210	192,310,509	11,002,701	-	11,002,701
1498										
1499		State Income Taxes				8,731,015	8,731,015	-	-	-
1500										
1501	Total Taxable Income					194,582,195	183,579,493	11,002,701	-	11,002,701
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					68,103,768	64,252,823	3,850,945	-	3,850,945
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		-	-	-	-	-
1509	40910	Fed. Credit	P	JBE		-	-	-	-	-
1510	40910	Fed. Credit	P	SO		-	-	-	-	-
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		-	-	-	-	-
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					68,103,768	64,252,823	3,850,945	-	3,850,945
1515										
1516	**TOTAL OPERATING EXPENSES**					**307,600,530**	**276,649,658**	**30,950,872**	**-**	**30,950,872**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1517	310	Land and Land Rights								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
1522			P	CAGE		89,731,536	89,731,536	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,713,941	92,042,489	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		61,427,740	47,566,538	13,861,202	-	13,861,202
1533			P	CAGE		808,631,785	808,631,785	-	-	-
1534			P	JBG		145,649,020	112,969,743	32,679,277	-	32,679,277
1535			P	CAGE		-	-	-	-	-
1536					B8	1,015,708,544	969,168,066	46,540,478	-	46,540,478
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		119,545,224	92,569,781	26,975,442	-	26,975,442
1543			P	CAGE		3,455,183,177	3,455,183,177	-	-	-
1544			P	JBG		959,323,069	744,079,712	215,243,357	-	215,243,357
1545			P	S		-	-	-	-	-
1546					B8	4,534,051,470	4,291,832,671	242,218,799	-	242,218,799
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		38,400,310	29,735,260	8,665,050	-	8,665,050
1553			P	CAGE		729,453,191	729,453,191	-	-	-
1554			P	JBG		205,065,798	159,055,176	46,010,622	-	46,010,622
1555			P	CAGE		-	-	-	-	-
1556					B8	972,919,299	918,243,627	54,675,672	-	54,675,672
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,240,570	7,155,431	2,085,140	-	2,085,140
1563			P	CAGE		417,781,503	417,781,503	-	-	-
1564			P	JBG		60,975,858	47,294,702	13,681,156	-	13,681,156
1565			P	CAGE		-	-	-	-	-
1566					B8	487,997,931	472,231,636	15,766,295	-	15,766,295
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		397,015	307,428	89,587	-	89,587
1575			P	CAGE		26,382,605	26,382,605	-	-	-
1576			P	JBG		4,186,786	3,247,397	939,389	-	939,389
1577			P	CAGE		-	-	-	-	-
1578					B8	30,966,406	29,937,430	1,028,976	-	1,028,976
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		553,173	428,349	124,824	-	124,824
1586			P	CAGE		(4,813,114)	(4,813,114)	-	-	-
1587			P	SG		38,310,953	35,158,527	3,152,425	-	3,152,425
1588						34,051,012	30,773,763	3,277,249	-	3,277,249
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,168,408,603**	**6,804,229,680**	**364,178,923**	**-**	**364,178,923**
1592										
1593										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,376,394,292	1,067,572,647	308,821,645	-	308,821,645
1597		JBE				-	-	-	-	-
1598		SG				38,310,953	35,158,527	3,152,425	-	3,152,425
1599		CAGW				231,352,676	179,147,823	52,204,852	-	52,204,852
1600		CAGE				5,522,350,683	5,522,350,683	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,168,408,603	6,804,229,680	364,178,923	-	364,178,923
1603	320	Land and Land Rights								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	321	Structures and Improvements								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	322	Reactor Plant Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	323	Turbogenerator Units								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	324	Land and Land Rights								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	325	Misc. Power Plant Equipment								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633										
1634	NP	Unclassified Nuclear Plant - Acct 300								
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1640										
1641										
1642										
1643	Summary of Nuclear Production Plant by Factor									
1644		DGP				-	-	-	-	-
1645		DGU				-	-	-	-	-
1646		SG				-	-	-	-	-
1647										
1648	Total Nuclear Plant by Factor					-	-	-	-	-
1649										
1650	330	Land and Land Rights								
1651			P	DGP		-	-	-	-	-
1652			P	DGU		-	-	-	-	-
1653			P	CAGW		25,269,349	19,567,307	5,702,042	-	5,702,042
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	31,822,577	26,120,535	5,702,042	-	5,702,042
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		249,307,461	193,051,102	56,256,359	-	56,256,359
1663			P	CAGE		15,446,617	15,446,617	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	264,754,078	208,497,719	56,256,359	-	56,256,359
1667										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1668	332	Reservoirs, Dams & Waterways								
1669			P	DGP		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		399,225,758	309,140,256	90,085,501	-	90,085,501
1672			P	CAGE		95,763,403	95,763,403	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	494,989,161	404,903,659	90,085,501	-	90,085,501
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,971,157	68,120,419	19,850,738	-	19,850,738
1681			P	CAGE		43,911,278	43,911,278	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	131,882,435	112,031,697	19,850,738	-	19,850,738
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,582,090	52,332,156	15,249,934	-	15,249,934
1690			P	CAGE		12,844,425	12,844,425	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	80,426,515	65,176,581	15,249,934	-	15,249,934
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,190,432	1,696,160	494,272	-	494,272
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,366,012	1,871,739	494,272	-	494,272
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,826,484	16,126,977	4,699,507	-	4,699,507
1710			P	CAGE		2,138,525	2,138,525	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	22,965,009	18,265,502	4,699,507	-	4,699,507
1714										
1715	337	Hydro Plant ARO								
1716			P	S		-	-	-	-	-
1717						-	-	-	-	-
1718										
1719	HP	Unclassified Hydro Plant - Acct 300								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	CAGW		-	-	-	-	-
1723			P	CAGE		-	-	-	-	-
1724			P	CAGW		-	-	-	-	-
1725			P	CAGE		-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	**Total Hydraulic Plant**				B8	**1,029,205,787**	**836,867,433**	**192,338,354**	**-**	**192,338,354**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				852,372,732	660,034,378	192,338,354	-	192,338,354
1734		CAGE				176,833,055	176,833,055	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,029,205,787	836,867,433	192,338,354	-	192,338,354
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		4,572,772	3,540,923	1,031,848	-	1,031,848
1744			P	CAGE		40,830,447	40,830,447	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	45,478,205	44,446,357	1,031,848	-	1,031,848
1747										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1748	341	Structures and Improvements								
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		57,669,788	44,656,570	13,013,218	-	13,013,218
1752			P	CAGE		169,752,272	169,752,272	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,422,060	214,408,842	13,013,218	-	13,013,218
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1760			P	CAGE		14,556,637	14,556,637	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,179,304	15,813,148	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		975,179,599	755,129,812	220,049,788	-	220,049,788
1769			P	CAGE		1,941,741,329	1,941,741,329	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,916,920,928	2,696,871,141	220,049,788	-	220,049,788
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		133,409,777	103,305,791	30,103,986	-	30,103,986
1778			P	CAGE		339,791,197	339,791,197	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	473,200,974	443,096,988	30,103,986	-	30,103,986
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,260,740	68,344,658	19,916,082	-	19,916,082
1786			P	CAGE		238,496,877	238,496,877	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	326,757,618	306,841,535	19,916,082	-	19,916,082
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,028,001	3,119,081	908,921	-	908,921
1796			P	CAGE		11,832,840	11,832,840	-	-	-
1797					B8	15,860,841	14,951,921	908,921	-	908,921
1798										
1799	347	Other Production ARO								
1800			P	S		-	-	-	-	-
1801						-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804			P	S		-	-	-	-	-
1805			P	SG		-	-	-	-	-
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(553,173)	(428,349)	(124,824)	-	(124,824)
1809										
1810	**Total Other Production Plant**				B8	**4,021,266,757**	**3,736,001,582**	**285,265,175**	**-**	**285,265,175**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,264,190,172	978,924,997	285,265,175	-	285,265,175
1817		CAGE				2,757,001,600	2,757,001,600	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,021,266,757	3,736,001,582	285,265,175	-	285,265,175
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,218,881,147**	**11,377,098,696**	**841,782,451**	**-**	**841,782,451**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		34,533,070	26,740,665	7,792,405	-	7,792,405
1831			T	CAGE		218,555,169	218,555,169	-	-	-
1832			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1833			T	SG		100,388	92,127	8,260	-	8,260
1834					B8	255,498,077	247,179,240	8,318,837	-	8,318,837
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		51,323,661	39,742,450	11,581,211	-	11,581,211
1841			T	CAGE		187,631,513	187,631,513	-	-	-
1842			T	JBG		1,657,491	1,285,600	371,891	-	371,891
1843			T	SG		3,167	2,907	261	-	261
1844					B8	240,615,833	228,662,470	11,953,363	-	11,953,363
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		501,384,693	388,246,975	113,137,719	-	113,137,719
1850			T	CAGE		1,464,878,774	1,464,878,774	-	-	-
1851			T	JBG		39,497,618	30,635,536	8,862,082	-	8,862,082
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,006,713,233	1,884,635,084	122,078,149	-	122,078,149
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,027,082	128,562,984	37,464,098	-	37,464,098
1859			T	CAGE		1,086,235,065	1,086,235,065	-	-	-
1860			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,274,136,312	1,231,781,873	42,354,440	-	42,354,440
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		262,528,612	203,288,893	59,239,719	-	59,239,719
1868			T	CAGE		650,740,443	650,740,443	-	-	-
1869			T	JBG		691,482	536,334	155,148	-	155,148
1870			T	SG		687,808	631,211	56,596	-	56,596
1871					B8	914,648,344	855,196,881	59,451,463	-	59,451,463
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		297,761,051	230,571,114	67,189,937	-	67,189,937
1877			T	CAGE		885,692,439	885,692,439	-	-	-
1878			T	JBG		13,946,732	10,817,503	3,129,229	-	3,129,229
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,198,910,191	1,128,466,777	70,443,414	-	70,443,414
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,137	134,069	39,069	-	39,069
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,393	3,480,325	39,069	-	39,069
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

JANUARY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1908			T	CAGW		32,276,289	24,993,127	7,283,161	-	7,283,161
1909			T	CAGE		57,423,748	57,423,748	-	-	-
1910						80,721,455	74,177,099	6,544,357	-	6,544,357
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**5,994,735,394**	**5,671,888,698**	**322,846,696**	**-**	**322,846,696**
1917	Summary of Transmission Plant by Factor									
1918		JBG				79,858,239	61,940,443	17,917,796	-	17,917,796
1919		JBE				-	-	-	-	-
1920		CAGW				1,353,369,386	1,047,980,875	305,388,511	-	305,388,511
1921		CAGE				4,567,093,358	4,567,093,358	-	-	-
1922		SG				(5,585,590)	(5,125,978)	(459,612)	-	(459,612)
1923	Total Transmission Plant by Factor				B8	5,994,735,394	5,671,888,698	322,846,696	-	322,846,696
1924	360	Land and Land Rights								
1925			DPW	S		62,118,502	60,259,038	1,859,464	-	1,859,464
1926					B8	62,118,502	60,259,038	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		112,349,226	108,175,234	4,173,992	-	4,173,992
1930					B8	112,349,226	108,175,234	4,173,992	-	4,173,992
1931										
1932	362	Station Equipment								
1933			DPW	S		962,743,639	900,768,720	61,974,918	-	61,974,918
1934					B8	962,743,639	900,768,720	61,974,918	-	61,974,918
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,147,297,410	1,043,341,104	103,956,306	-	103,956,306
1942					B8	1,147,297,410	1,043,341,104	103,956,306	-	103,956,306
1943										
1944	365	Overhead Conductors								
1945			DPW	S		737,861,644	668,721,607	69,140,037	-	69,140,037
1946					B8	737,861,644	668,721,607	69,140,037	-	69,140,037
1947										
1948	366	Underground Conduit								
1949			DPW	S		358,876,241	341,050,465	17,825,776	-	17,825,776
1950					B8	358,876,241	341,050,465	17,825,776	-	17,825,776
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		840,262,217	813,495,632	26,766,584	-	26,766,584
1957					B8	840,262,217	813,495,632	26,766,584	-	26,766,584
1958										
1959	368	Line Transformers								
1960			DPW	S		1,307,747,912	1,197,478,724	110,269,188	-	110,269,188
1961					B8	1,307,747,912	1,197,478,724	110,269,188	-	110,269,188
1962										
1963	369	Services								
1964			DPW	S		746,012,102	684,860,267	61,151,835	-	61,151,835
1965					B8	746,012,102	684,860,267	61,151,835	-	61,151,835
1966										
1967	370	Meters								
1968			DPW	S		193,074,935	180,699,267	12,375,668	-	12,375,668
1969					B8	193,074,935	180,699,267	12,375,668	-	12,375,668
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,818,221	8,310,412	507,809	-	507,809
1973					B8	8,818,221	8,310,412	507,809	-	507,809
1974										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		61,852,925	57,376,666	4,476,260	-	4,476,260
1981					B8	61,852,925	57,376,666	4,476,260	-	4,476,260
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		55,449,076	44,503,445	10,945,631	-	10,945,631
1985						55,449,076	44,503,445	10,945,631	-	10,945,631
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,594,464,049**	**6,109,040,580**	**485,423,469**	**-**	**485,423,469**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,594,464,049	6,109,040,580	485,423,469	-	485,423,469
1996										
1997	Total Distribution Plant by Factor				B8	6,594,464,049	6,109,040,580	485,423,469	-	485,423,469
1998	389	Land and Land Rights								
1999			G-SITUS	S		12,897,990	11,799,163	1,098,826	-	1,098,826
2000			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
2001			G-DGU	DGU		-	-	-	-	-
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		-	-	-	-	-
2004			G-SG	CAGE		1,560	1,560	-	-	-
2005			PTD	SO		7,516,302	7,003,568	512,734	-	512,734
2006					B8	21,544,358	19,855,115	1,689,243	-	1,689,243
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		126,036,662	112,223,598	13,813,064	-	13,813,064
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,126,242	7,566,858	559,384	-	559,384
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,286,733	2,545,080	741,653	-	741,653
2015			G-SG	CAGE		4,223,155	4,223,155	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		96,289,767	89,721,238	6,568,529	-	6,568,529
2018					B8	238,996,911	217,309,248	21,687,663	-	21,687,663
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,563,048	8,183,756	379,292	-	379,292
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		6,251,374	5,821,049	430,324	-	430,324
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		55,128,141	51,367,504	3,760,636	-	3,760,636
2028			G-SG	CAGW		477,961	370,109	107,852	-	107,852
2029			G-SG	CAGE		2,421,074	2,421,074	-	-	-
2030			P	JBG		331,845	257,389	74,456	-	74,456
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		90,456	90,456	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	73,263,899	68,511,338	4,752,561	-	4,752,561
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		82,118,722	76,967,217	5,151,505	-	5,151,505
2039			PTD	SO		7,205,197	6,713,685	491,512	-	491,512
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,458,919	4,227,111	1,231,808	-	1,231,808
2046			G-SG	CAGE		13,906,391	13,906,391	-	-	-
2047			P	JBG		1,926,802	1,494,486	432,317	-	432,317
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,396	541,396	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	111,157,427	103,850,286	7,307,141	-	7,307,141
2053										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		8,959,337	8,138,590	820,747	-	820,747
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		193,163	179,986	13,177	-	13,177
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		730,874	565,952	164,922	-	164,922
2061			G-SG	CAGE		4,488,030	4,488,030	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,116,398	13,950,398	1,166,000	-	1,166,000
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		33,172,411	30,421,311	2,751,100	-	2,751,100
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,728,567	3,474,218	254,349	-	254,349
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,711,665	2,099,777	611,889	-	611,889
2074			G-SG	CAGE		18,012,072	18,012,072	-	-	-
2075			P	JBG		2,840,525	2,203,196	637,329	-	637,329
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		137,478	137,478	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	60,602,718	56,348,052	4,254,666	-	4,254,666
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		19,271,683	17,912,681	1,359,002	-	1,359,002
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,811,807	4,483,563	328,244	-	328,244
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,231,395	953,530	277,865	-	277,865
2090			G-SG	CAGE		4,699,686	4,699,686	-	-	-
2091			P	JBG		196,326	152,276	44,050	-	44,050
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,032,187	1,032,187	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,243,083	29,233,923	2,009,160	-	2,009,160
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		126,101,113	118,040,904	8,060,209	-	8,060,209
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		2,394,125	2,230,806	163,318	-	163,318
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,454,959	1,900,996	553,963	-	553,963
2106			G-SG	CAGE		30,764,904	30,764,904	-	-	-
2107			P	JBG		9,481,911	7,354,454	2,127,457	-	2,127,457
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	171,600,887	160,695,941	10,904,947	-	10,904,947
2113	397	Communication Equipment								
2114			G-SITUS	S		181,794,623	168,853,370	12,941,252	-	12,941,252
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		86,538,023	80,634,721	5,903,301	-	5,903,301
2118			CUST	CN		3,575,935	3,329,780	246,156	-	246,156
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		46,404,808	35,933,539	10,471,269	-	10,471,269
2122			COM_EQ	CAGE		112,726,800	112,726,800	-	-	-
2123			COM_EQ	JBG		4,664,520	3,617,941	1,046,578	-	1,046,578
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	436,184,950	405,564,981	30,619,969	-	30,619,969
2129										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2130	398	Misc. Equipment								
2131			G-SITUS	S		2,631,474	2,445,497	185,977	-	185,977
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		216,484	201,582	14,902	-	14,902
2135			PTD	SO		2,612,116	2,433,927	178,189	-	178,189
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		394,144	305,205	88,939	-	88,939
2139			G-SG	CAGE		2,011,019	2,011,019	-	-	-
2140			P	JBG		125,056	96,997	28,059	-	28,059
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	7,994,821	7,498,755	496,065	-	496,065
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		1,854,828	1,854,828	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	1,854,828	1,854,828	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		8,605,957	8,605,957	-	-	-
2162			P	CAGW		3,422,462	2,650,182	772,280	-	772,280
2163			P	CAGE		8,682,023	8,682,023	-	-	-
2164			PTD	SO		(4,808,490)	(4,480,472)	(328,017)	-	(328,017)
2165					B9	15,901,952	15,457,689	444,263	-	444,263
2166										
2167		Remove Capital Leases				(15,901,952)	(15,457,689)	(444,263)	-	(444,263)
2168					B9	-	-	-	-	-
2169										
2170	1011392	General Vehicles Capital Leases								
2171			LABOR	SO		-	-	-	-	-
2172					B9	-	-	-	-	-
2173										
2174		Remove Capital Leases				-	-	-	-	-
2175					B9	-	-	-	-	-
2176										
2177	GP	Unclassified Gen Plant - Acct 300								
2178			G-SITUS	S		-	-	-	-	-
2179			PTD	SO		15,097,163	14,067,291	1,029,872	-	1,029,872
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		164,298	164,298	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						15,097,163	14,080,810	1,016,353	-	1,016,353
2185										
2186	399G	Unclassified Gen Plant - Acct 300								
2187			G-SITUS	S		-	-	-	-	-
2188			PTD	SO		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-DGP	DGP		-	-	-	-	-
2191			G-DGU	DGU		-	-	-	-	-
2192						-	-	-	-	-
2193										
2194	**TOTAL GENERAL PLANT**				B8	**1,184,657,442**	**1,098,753,674**	**85,903,768**	**-**	**85,903,768**
2195										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2196	Summary of General Plant by Factor									
2197		S				610,153,019	563,592,045	46,560,974	-	46,560,974
2198		JBG				20,334,408	15,771,976	4,562,432	-	4,562,432
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				276,705,881	257,830,037	18,875,844	-	18,875,844
2202		SE				-	-	-	-	-
2203		CN				19,298,541	17,970,092	1,328,449	-	1,328,449
2204		DEU				-	-	-	-	-
2205		CAGW				66,573,920	51,551,480	15,022,440	-	15,022,440
2206		CAGE				202,101,011	202,101,011	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,418,229	5,418,229	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(15,901,952)	(15,457,689)	(444,263)	-	(444,263)
2212	Total General Plant by Factor				B8	1,184,657,442	1,098,753,674	85,903,768	-	85,903,768
2213	301	Organization								
2214			I-SITUS	S		-	-	-	-	-
2215			PTD	SO		-	-	-	-	-
2216			I-SG	CAGW		-	-	-	-	-
2217			I-SG	CAGE		-	-	-	-	-
2218			I-SG	SG		-	-	-	-	-
2219					B8	-	-	-	-	-
2220	302	Franchise & Consent								
2221			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2222			I-SG	SG		-	-	-	-	-
2223			I-SG	CAGW		-	-	-	-	-
2224			I-SG	CAGE		-	-	-	-	-
2225			I-SG	CAGW		178,725,803	138,396,232	40,329,571	-	40,329,571
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	162,030,833	121,701,262	40,329,571	-	40,329,571
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		15,527,990	13,506,745	2,021,245	-	2,021,245
2233			I-SG	SG		1,599,616	1,467,992	131,625	-	131,625
2234			PTD	SO		366,025,529	341,056,631	24,968,897	-	24,968,897
2235			P	SE		-	-	-	-	-
2236			CUST	CN		142,708,830	132,885,218	9,823,611	-	9,823,611
2237			I-SG	CAGW		74,672,637	57,822,717	16,849,920	-	16,849,920
2238			I-SG	CAGE		74,692,378	74,692,378	-	-	-
2239			P	JBG		1,041,702	807,976	233,727	-	233,727
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		23,300	23,300	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	676,291,981	622,262,956	54,029,025	-	54,029,025
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	676,291,981	622,262,956	54,029,025	-	54,029,025
2248	IP	Unclassified Intangible Plant - Acct 300								
2249			I-SITUS	S		-	-	-	-	-
2250			I-SG	SG		-	-	-	-	-
2251			I-DGU	DGU		-	-	-	-	-
2252			PTD	SO		-	-	-	-	-
2253						-	-	-	-	-
2254										
2255	**TOTAL INTANGIBLE PLANT**				B8	**838,322,814**	**743,964,218**	**94,358,596**	**-**	**94,358,596**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,553,225)	(17,574,470)	2,021,245	-	2,021,245
2259		JBG				1,041,702	807,976	233,727	-	233,727
2260		JBE				-	-	-	-	-
2261		SG				1,599,616	1,467,992	131,625	-	131,625
2262		SO				366,025,529	341,056,631	24,968,897	-	24,968,897
2263		CN				142,708,830	132,885,218	9,823,611	-	9,823,611
2264		CAGW				253,398,440	196,218,949	57,179,491	-	57,179,491
2265		CAGE				89,078,623	89,078,623	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				23,300	23,300	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	838,322,814	743,964,218	94,358,596	-	94,358,596
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				55,449,076	44,503,445	10,945,631	-	10,945,631
2274		DS0				-	-	-	-	-
2275		GP				15,097,163	14,080,810	1,016,353	-	1,016,353
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				80,721,455	74,177,099	6,544,357	-	6,544,357
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				34,051,012	30,773,763	3,277,249	-	3,277,249
2284	Total Unclassified Plant by Factor					184,765,533	163,106,767	21,658,766	-	21,658,766
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**26,831,060,846**	**25,000,745,866**	**1,830,314,980**	**-**	**1,830,314,980**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,189,138,829	6,655,133,141	534,005,688	-	534,005,688
2289		SE				-	-	-	-	-
2290		JBG				1,477,628,641	1,146,093,041	331,535,600	-	331,535,600
2291		JBE				-	-	-	-	-
2292		SG				34,299,365	31,477,034	2,822,331	-	2,822,331
2293		SO				642,731,409	598,886,668	43,844,741	-	43,844,741
2294		CN				162,007,371	150,855,311	11,152,060	-	11,152,060
2295		DEU				-	-	-	-	-
2296		CAGW				4,021,257,326	3,113,858,503	907,398,823	-	907,398,823
2297		CAGE				13,314,458,329	13,314,458,329	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,441,529	5,441,529	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(15,901,952)	(15,457,689)	(444,263)	-	(444,263)
2303					B8	26,831,060,846	25,000,745,866	1,830,314,980	-	1,830,314,980
2304	105	Plant Held For Future Use								
2305			DPW	S		10,668,554	10,668,554	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		-	-	-	-	-
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,992,864	12,992,864	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	23,823,361	23,786,819	36,543	-	36,543
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(565,318)	(565,318)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(116,828,627)	(116,828,627)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(117,393,945)	(117,393,945)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,177,422	1,171,226	6,196	-	6,196
2339			DMSC	SO		(4,454)	(4,150)	(304)	-	(304)
2340					B16	1,172,968	1,167,076	5,892	-	5,892
2341										
2342	182W	Weatherization								
2343			DMSC	S		(1,273,537)	(1,273,537)	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		3,479,076	3,479,076	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	2,205,538	2,205,538	-	-	-
2348										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2349	186W	Weatherization								
2350			DMSC	S		-	-	-	-	-
2351			DMSC	CN		-	-	-	-	-
2352			DMSC	CNP		-	-	-	-	-
2353			DMSC	SG		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	-	-	-	-	-
2356										
2357	**Total Weatherization**					3,378,507	3,372,615	5,892	-	5,892
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,687,321	1,301,588	385,733	-	385,733
2363			P	CAEE		181,852,892	181,852,892	-	-	-
2364			P	JBE		22,660,413	17,509,490	5,150,923	-	5,150,923
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	206,200,626	200,663,970	5,536,656	-	5,536,656
2368										
2369	152	Fuel Stock - Undistributed								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		-	-	-	-	-
2373						-	-	-	-	-
2374										
2375	25316	DG&T Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		(2,862,000)	(2,862,000)	-	-	-
2379					B13	(2,862,000)	(2,862,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,591,612)	(2,591,612)	-	-	-
2385					B13	(2,591,612)	(2,591,612)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	200,747,014	195,210,358	5,536,656	-	5,536,656
2394	154	Materials and Supplies								
2395			MSS	S		99,130,474	94,119,839	5,010,634	-	5,010,634
2396			MSS	SG		698,842	641,338	57,504	-	57,504
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		9,064	8,446	618	-	618
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(2,395,518)	(2,238,213)	(157,304)	-	(157,304)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,745,570	5,997,778	1,747,792	-	1,747,792
2408			MSS	CAGE		117,000,430	117,000,430	-	-	-
2409			MSS	JBG		5,321,123	4,127,222	1,193,901	-	1,193,901
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	227,509,986	219,656,840	7,853,145	-	7,853,145
2414										
2415	163	Stores Expense Undistributed								
2416			MSS	SO		-	-	-	-	-
2417										
2418					B13	-	-	-	-	-
2419										
2420	25318	Provo Working Capital Deposit								
2421			MSS	SNPPS		-	-	-	-	-
2422			MSS	CAGW		-	-	-	-	-
2423			MSS	CAGE		(273,000)	(273,000)	-	-	-
2424					B13	(273,000)	(273,000)	-	-	-
2425										
2426		Total Materials & Supplies			B13	227,236,986	219,383,840	7,853,145	-	7,853,145
2427										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		21,844,054	21,844,054	-	-	-
2430			GP	GPS		10,183,820	9,489,118	694,702	-	694,702
2431			PT	SG		1,595,203	1,463,941	131,262	-	131,262
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,698,040	1,698,040	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(8,363)	(8,363)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		23,434,240	21,835,644	1,598,597	-	1,598,597
2438	**Total Prepayments**				B15	59,734,737	57,087,280	2,647,457	-	2,647,457
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		96,464,289	96,255,507	208,782	-	208,782
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		561,213	561,213	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		206,429,429	206,429,429	-	-	-
2450			T	SO		(4,786,201)	(4,459,704)	(326,497)	-	(326,497)
2451					B11	298,668,730	298,786,445	(117,715)	-	(117,715)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,962,205	4,962,205	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		14,197,070	13,028,861	1,168,209	-	1,168,209
2458			LABOR	SO		191,902	178,811	13,091	-	13,091
2459			P	SE		-	-	-	-	-
2460			P	CAGW		9,548,862	7,394,156	2,154,706	-	2,154,706
2461			DEFSG	CAGE		29,518,814	29,518,814	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,302,664	2,302,664	-	-	-
2464			P	JBE		896	692	204	-	204
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	60,722,413	57,386,204	3,336,209	-	3,336,209
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		45,688,593	42,571,888	3,116,706	-	3,116,706
2480	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2481	232	A/P	P	SO		(6,763,116)	(6,301,762)	(461,355)	-	(461,355)
2482	232	A/P	P	CAEE		(3,245,354)	(3,245,354)	-	-	-
2483	232	A/P	T	CAGE		0	0	-	-	-
2484	232	A/P	P	S		(14,100)	(14,100)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(9,094,717)	(9,094,717)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	26,571,307	23,915,956	2,655,351	-	2,655,351
2498										
2499	**Total Working Capital**					26,571,307	23,915,956	2,655,351	-	2,655,351

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502			P	S		-	-	-	-	-
2503										
2504						-	-	-	-	-
2505										
2506	18222	Nuclear Plant - Trojan								
2507			P	S		-	-	-	-	-
2508			P	TROJP		-	-	-	-	-
2509			P	TROJD		-	-	-	-	-
2510					B14	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515			P	S		-	-	-	-	-
2516			P	SNPPN		-	-	-	-	-
2517						-	-	-	-	-
2518										
2519	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2520										
2521	**TOTAL RATE BASE ADDITIONS**					**938,420,863**	**916,467,325**	**21,953,538**	**-**	**21,953,538**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	SO		-	-	-	-	-
2528	2282	Inj & Dam	PTD	SO		2,126,436	1,981,379	145,058	-	145,058
2529	2283	Pen & Ben	PTD	SO		(3,317,106)	(3,090,825)	(226,281)	-	(226,281)
2530	2283	Pen & Ben	PTD	S		-	-	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(1,190,670)	(1,109,447)	(81,223)	-	(81,223)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(873,235)	(676,189)	(197,046)	-	(197,046)
2537					B15	(873,235)	(676,189)	(197,046)	-	(197,046)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		-	-	-	-	-
2542	254	Regulatory Liabi	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabi	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(83,890,845)	(80,161,742)	(3,729,103)	-	(3,729,103)
2545					B15	(83,890,845)	(80,161,742)	(3,729,103)	-	(3,729,103)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		2,287,944	2,287,944	-	-	-
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(32,750,517)	(32,750,517)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(30,140,164)	(30,166,694)	26,529	-	26,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(6,572,698)	(6,247,839)	(324,859)	-	(324,859)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(26,045,729)	(24,268,987)	(1,776,743)	-	(1,776,743)
2563			P	CAGW		(351,100)	(271,874)	(79,226)	-	(79,226)
2564			P	CAGE		3,773,029	3,773,029	-	-	-
2565			P	SG		(6,047,826)	(5,550,179)	(497,647)	-	(497,647)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(3,711,122)	(3,711,122)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(38,955,446)	(36,276,972)	(2,678,474)	-	(2,678,474)
2570										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2571	190	Accumulated Deferred Income Taxes								
2572			P	S		42,842,752	41,427,488	1,415,264	-	1,415,264
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		24,991,990	23,287,130	1,704,860	-	1,704,860
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		3,419,899	2,977,938	441,961	-	441,961
2577			P	TROJD		2,056,648	1,591,478	465,170	-	465,170
2578			P	SG		7,522,691	6,903,684	619,006	-	619,006
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		331,401	256,621	74,781	-	74,781
2582			P	CAGE		35,679,711	35,679,711	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		48,125,523	48,125,523	-	-	-
2585			DPW	JBE		(28,114,751)	(21,724,006)	(6,390,745)	-	(6,390,745)
2586			DPW	SNPD		2,254,359	2,106,324	148,035	-	148,035
2587										
2588	**Total Accum Deferred Income Taxes**				B19	139,110,224	140,631,891	(1,521,667)	-	(1,521,667)
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(307,374,371)	(282,082,001)	(25,292,370)	-	(25,292,370)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(307,374,371)	(282,082,001)	(25,292,370)	-	(25,292,370)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,522,977	1,522,977	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,201,634,879)	(3,953,542,847)	(248,092,032)	-	(248,092,032)
2602			GP	JBE		-	-	-	-	-
2603			LABOR	SO		(1,398,448)	(1,303,051)	(95,397)	-	(95,397)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,273,409)	(2,273,409)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		261,467	261,467	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,203,522,292)	(3,955,334,863)	(248,187,429)	-	(248,187,429)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(40,894,839)	(41,451,506)	556,667	-	556,667
2617			P	SG		-	-	-	-	-
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(20,987,004)	(19,555,349)	(1,431,655)	-	(1,431,655)
2620			GP	GPS		(8,420,282)	(7,845,881)	(574,400)	-	(574,400)
2621			PTD	SNP		(2,173,108)	(2,038,326)	(134,783)	-	(134,783)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,270,607)	(983,894)	(286,713)	-	(286,713)
2625			P	CAGE		(2,003,067)	(2,003,067)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(76,872,352)	(76,872,352)	-	-	-
2628			P	JBE		-	-	-	-	-
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(152,621,259)	(150,750,375)	(1,870,884)	-	(1,870,884)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,524,407,697)	(4,247,535,348)	(276,872,350)	-	(276,872,350)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		(12,381)	(10,529)	(1,852)	-	(1,852)
2640			PTD	ITC89		(69,507)	(58,894)	(10,613)	-	(10,613)
2641			PTD	ITC90		(112,076)	(107,690)	(4,386)	-	(4,386)
2642			PTD	SG		(244,792)	(224,650)	(20,143)	-	(20,143)
2643	**Total Accumulated ITC**				B19	(438,756)	(401,763)	(36,994)	-	(36,994)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,679,896,813)**	**(4,396,328,153)**	**(283,568,660)**	**-**	**(283,568,660)**
2646										
2647										
2648										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2649	108SP	Steam Prod Plant Accumulated Depr								
2650			P	S		12,369,507	12,369,507	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(125,865,854)	(97,464,158)	(28,401,696)	-	(28,401,696)
2655			P	CAGE		(2,216,700,718)	(2,216,700,718)	-	-	-
2656			P	JBG		(540,526,257)	(419,248,358)	(121,277,899)	-	(121,277,899)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,870,723,322)	(2,721,043,727)	(149,679,595)	-	(149,679,595)
2659										
2660	108NP	Nuclear Prod Plant Accumulated Depr								
2661			P	DGP		-	-	-	-	-
2662			P	DGU		-	-	-	-	-
2663			P	SG		-	-	-	-	-
2664						-	-	-	-	-
2665										
2666										
2667	108HP	Hydraulic Prod Plant Accum Depr								
2668			P	S		1,598,001	1,598,001	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(294,365,763)	(227,941,974)	(66,423,789)	-	(66,423,789)
2672			P	CAGE		(73,547,358)	(73,547,358)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(366,315,120)	(299,891,331)	(66,423,789)	-	(66,423,789)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(404,314,573)	(313,080,778)	(91,233,795)	-	(91,233,795)
2683			P	CAGE		(526,954,918)	(526,954,918)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(931,269,491)	(840,035,695)	(91,233,795)	-	(91,233,795)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,168,307,933)**	**(3,860,970,754)**	**(307,337,179)**	**-**	**(307,337,179)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,967,508	13,967,508	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(824,546,189)	(638,486,910)	(186,059,280)	-	(186,059,280)
2700		CAGE				(2,817,202,994)	(2,817,202,994)	-	-	-
2701		JBG				(540,526,257)	(419,248,358)	(121,277,899)	-	(121,277,899)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,168,307,933)	(3,860,970,754)	(307,337,179)	-	(307,337,179)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(501,414,439)	(388,270,008)	(113,144,431)	-	(113,144,431)
2710			T	CAGE		(1,042,312,463)	(1,042,312,463)	-	-	-
2711			T	JBG		(41,108,931)	(31,885,319)	(9,223,613)	-	(9,223,613)
2712			T	SG		8,176,910	7,504,071	672,839	-	672,839
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,576,658,923)**	**(1,454,963,719)**	**(121,695,205)**	**-**	**(121,695,205)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,518,684)	(9,345,229)	(173,455)	-	(173,455)
2716					B17	(9,518,684)	(9,345,229)	(173,455)	-	(173,455)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(24,494,438)	(23,479,256)	(1,015,182)	-	(1,015,182)
2720					B17	(24,494,438)	(23,479,256)	(1,015,182)	-	(1,015,182)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(268,341,451)	(247,799,521)	(20,541,930)	-	(20,541,930)
2724					B17	(268,341,451)	(247,799,521)	(20,541,930)	-	(20,541,930)
2725										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2726	108363	Storage Battery Equipment								
2727			DPW	S		-	-	-	-	-
2728					B17	-	-	-	-	-
2729										
2730	108364	Poles, Towers & Fixtures								
2731			DPW	S		(611,229,809)	(546,614,265)	(64,615,544)	-	(64,615,544)
2732					B17	(611,229,809)	(546,614,265)	(64,615,544)	-	(64,615,544)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(317,096,039)	(285,263,354)	(31,832,685)	-	(31,832,685)
2736					B17	(317,096,039)	(285,263,354)	(31,832,685)	-	(31,832,685)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(158,108,985)	(147,955,653)	(10,153,332)	-	(10,153,332)
2740					B17	(158,108,985)	(147,955,653)	(10,153,332)	-	(10,153,332)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(374,017,689)	(361,933,103)	(12,084,585)	-	(12,084,585)
2744					B17	(374,017,689)	(361,933,103)	(12,084,585)	-	(12,084,585)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(507,961,068)	(451,596,301)	(56,364,767)	-	(56,364,767)
2748					B17	(507,961,068)	(451,596,301)	(56,364,767)	-	(56,364,767)
2749										
2750	108369	Services								
2751			DPW	S		(289,785,052)	(263,889,217)	(25,895,835)	-	(25,895,835)
2752					B17	(289,785,052)	(263,889,217)	(25,895,835)	-	(25,895,835)
2753										
2754	108370	Meters								
2755			DPW	S		(94,802,236)	(90,631,397)	(4,170,839)	-	(4,170,839)
2756					B17	(94,802,236)	(90,631,397)	(4,170,839)	-	(4,170,839)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,324,589)	(6,958,508)	(366,082)	-	(366,082)
2762					B17	(7,324,589)	(6,958,508)	(366,082)	-	(366,082)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,725,263)	(28,673,358)	(2,051,905)	-	(2,051,905)
2770					B17	(30,725,263)	(28,673,358)	(2,051,905)	-	(2,051,905)
2771										
2772	108D00	Unclassified Dist Plant - Acct 300								
2773			DPW	S		-	-	-	-	-
2774						-	-	-	-	-
2775										
2776	108DS	Unclassified Dist Sub Plant - Acct 300								
2777			DPW	S		-	-	-	-	-
2778						-	-	-	-	-
2779										
2780	108DP	Unclassified Dist Sub Plant - Acct 300								
2781			DPW	S		3,836,665	3,574,814	261,850	-	261,850
2782						3,836,665	3,574,814	261,850	-	261,850
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,689,568,639)**	**(2,460,564,348)**	**(229,004,290)**	**-**	**(229,004,290)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,689,568,639)	(2,460,564,348)	(229,004,290)	-	(229,004,290)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,689,568,639)	(2,460,564,348)	(229,004,290)	-	(229,004,290)

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2791	108GP	General Plant Accumulated Depr								
2792			G-SITUS	S		(220,376,285)	(198,160,540)	(22,215,745)	-	(22,215,745)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(7,711,961)	(7,181,095)	(530,866)	-	(530,866)
2797			PTD	SO		(102,963,074)	(95,939,317)	(7,023,757)	-	(7,023,757)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(26,096,585)	(20,207,877)	(5,888,708)	-	(5,888,708)
2800			G-SG	CAGE		(67,715,795)	(67,715,795)	-	-	-
2801			P	JBG		(6,187,544)	(4,799,245)	(1,388,300)	-	(1,388,300)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,569,954)	(1,569,954)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(432,587,525)	(395,542,920)	(37,044,605)	-	(37,044,605)
2807										
2808										
2809	108MP	Mining Plant Accumulated Depr.								
2810			P	S		-	-	-	-	-
2811			P	CAEW		-	-	-	-	-
2812			P	CAEE		-	-	-	-	-
2813			P	JBE		-	-	-	-	-
2814					B17	-	-	-	-	-
2815	108MP	Less Centralia Situs Depreciation								
2816			P	S		-	-	-	-	-
2817					B17	-	-	-	-	-
2818										
2819	1081390	Accum Depr - Capital Lease								
2820			PTD	SO		-	-	-	-	-
2821						-	-	-	-	-
2822										
2823		Remove Capital Leases				-	-	-	-	-
2824						-	-	-	-	-
2825										
2826	1081399	Accum Depr - Capital Lease								
2827			P	S		-	-	-	-	-
2828			P	SE		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834										
2835	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(432,587,525)**	**(395,542,920)**	**(37,044,605)**	**-**	**(37,044,605)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(220,376,285)	(198,160,540)	(22,215,745)	-	(22,215,745)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(102,963,074)	(95,939,317)	(7,023,757)	-	(7,023,757)
2845		CN				(7,711,961)	(7,181,095)	(530,866)	-	(530,866)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(26,096,585)	(20,207,877)	(5,888,708)	-	(5,888,708)
2849		CAGE				(67,715,795)	(67,715,795)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,569,954)	(1,569,954)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,187,544)	(4,799,245)	(1,388,300)	-	(1,388,300)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(432,587,525)	(395,542,920)	(37,044,605)	-	(37,044,605)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,867,123,019)**	**(8,172,041,741)**	**(695,081,279)**	**-**	**(695,081,279)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

JANUARY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(12,157,999)	(10,661,634)	(1,496,364)	-	(1,496,364)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(4,153,994)	(3,870,624)	(283,370)	-	(283,370)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(16,311,993)	(14,532,258)	(1,779,734)	-	(1,779,734)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,770,881)	(1,371,281)	(399,600)	-	(399,600)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,770,881)	(1,371,281)	(399,600)	-	(399,600)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		20,690,814	20,690,814	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(17,836)	(17,836)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(13,181,029)	(12,096,425)	(1,084,604)	-	(1,084,604)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(120,355,696)	(112,070,802)	(8,284,894)	-	(8,284,894)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(107,552,349)	(83,283,105)	(24,269,244)	-	(24,269,244)
2904			I-SG	CAGE		(28,315,394)	(28,315,394)	-	-	-
2905			PTD	JBG		(738,619)	(572,895)	(165,724)	-	(165,724)
2906			PTD	SO		(269,374,664)	(250,998,928)	(18,375,736)	-	(18,375,736)
2907					B18	(518,844,773)	(466,664,571)	(52,180,202)	-	(52,180,202)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(518,844,773)	(466,664,571)	(52,180,202)	-	(52,180,202)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		396,357	396,357	-	-	-
2914			G-SITUS	SG		910,304	835,400	74,905	-	74,905
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		8,673,284	8,081,625	591,659	-	591,659
2918						9,979,946	9,313,382	666,564	-	666,564
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,313,382)	(666,564)	-	(666,564)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(536,927,647)**	**(482,568,111)**	**(54,359,536)**	**-**	**(54,359,536)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				8,929,173	10,425,537	(1,496,364)	-	(1,496,364)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(264,855,374)	(246,787,927)	(18,067,447)	-	(18,067,447)
2933		CN				(120,355,696)	(112,070,802)	(8,284,894)	-	(8,284,894)
2934		SSGCT				-	-	-	-	-
2935		JBG				(738,619)	(572,895)	(165,724)	-	(165,724)
2936		CAGW				(109,323,230)	(84,654,386)	(24,668,844)	-	(24,668,844)
2937		CAGE				(28,315,394)	(28,315,394)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(17,836)	(17,836)	-	-	-
2940		SG				(12,270,725)	(11,261,025)	(1,009,699)	-	(1,009,699)
2941		Less Capital Lease				(9,979,946)	(9,313,382)	(666,564)	-	(666,564)
2942	Total Provision For Amortization by Factor				B18	(536,927,647)	(482,568,111)	(54,359,536)	-	(54,359,536)