PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

January 2018

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2018
FILE:	WA JAM - January 2018
PREPARED BY:	Revenue Requirement Department
DATE:	June 25, 2018
TIME:	2:15:11 PM
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 2018 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	381,883,203	350,898,951	30,984,252	-	30,984,252
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	6,945,149	5,655,267	1,289,882	-	1,289,882
5	Other Operating Revenues	2.4	13,775,799	12,945,340	830,459	-	830,459
6	Total Operating Revenues	2.4	402,604,151	369,499,558	33,104,593	-	33,104,593
7							
8	Operating Expenses:						
9	Steam Production	2.6	49,464,983	43,330,835	6,134,149	-	6,134,149
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,297,961	2,670,230	627,731	-	627,731
12	Other Power Supply	2.10	23,786,829	19,324,266	4,462,563	-	4,462,563
13	Transmission	2.12	15,831,194	13,220,763	2,610,431	-	2,610,431
14	Distribution	2.13	16,782,553	15,706,274	1,076,279	-	1,076,279
15	Customer Accounts	2.14	6,986,368	6,452,136	534,232	-	534,232
16	Customer Service	2.14	8,348,122	8,297,311	50,812	-	50,812
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	8,077,766	7,534,993	542,773	-	542,773
19							
20	Total O & M Expenses	2.16	132,575,775	116,536,807	16,038,969	-	16,038,969
21							
22	Depreciation	2.18	59,322,354	55,255,080	4,067,274	-	4,067,274
23	Amortization Expense	2.19	4,336,600	3,924,307	412,293	-	412,293
24	Taxes Other Than Income	2.19	16,758,067	14,509,770	2,248,297	-	2,248,297
25	Income Taxes - Federal	2.22	54,067,726	51,066,926	3,000,800	-	3,000,800
26	Income Taxes - State	2.22	6,939,314	6,939,314	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(269,542)	(269,542)	0	-	0
29	Misc Revenue & Expense	2.6	(10,067)	(9,288)	(779)	-	(779)
30							
31	Total Operating Expenses	2.22	273,720,227	247,953,374	25,766,853	-	25,766,853
32							
33	Operating Revenue for Return		128,883,924	121,546,184	7,337,740	-	7,337,740
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,427,661,918	25,545,400,826	1,882,261,092	-	1,882,261,092
37	Plant Held for Future Use	2.33	26,138,684	26,102,142	36,543	-	36,543
38	Misc Deferred Debits	2.35	336,223,580	332,293,867	3,929,713	-	3,929,713
39	Elec Plant Acq Adj	2.33	32,485,349	32,485,349	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	71,522,074	68,593,332	2,928,742	-	2,928,742
42	Fuel Stock	2.34	190,993,724	184,563,552	6,430,171	-	6,430,171
43	Material & Supplies	2.34	235,440,406	227,195,634	8,244,772	-	8,244,772
44	Working Capital	2.35	30,579,584	27,656,824	2,922,760	-	2,922,760
45	Weatherization Loans	2.34	9,335,043	9,328,641	6,402	-	6,402
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		28,360,380,360	26,453,620,166	1,906,760,194	-	1,906,760,194
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,394,972,466)	(8,664,492,992)	(730,479,474)	-	(730,479,474)
52	Accum Prov For Amort	2.41	(567,446,808)	(508,571,547)	(58,875,260)	-	(58,875,260)
53	Accum Def Income Taxes	2.37	(4,516,804,606)	(4,245,295,492)	(271,509,114)	-	(271,509,114)
54	Unamortized ITC	2.37	(326,996)	(302,937)	(24,058)	-	(24,058)
55	Customer Adv for Const	2.36	(36,223,260)	(36,229,790)	6,529	-	6,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(278,919,639)	(255,147,754)	(23,771,885)	-	(23,771,885)
58							
59	Total Rate Base Deductions		(14,794,693,774)	(13,710,040,512)	(1,084,653,262)	-	(1,084,653,262)
60							
61	Total Rate Base		13,565,686,586	12,743,579,654	822,106,933	-	822,106,933

JANUARY 2018 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		169,102,313	152,638,173	16,464,140	-	16,464,140
65										
66					B1	169,102,313	152,638,173	16,464,140	-	16,464,140
67										
68	442	Commercial & Industrial Sales								
69			0	S		211,061,234	196,632,815	14,428,419	-	14,428,419
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	211,061,234	196,632,815	14,428,419	-	14,428,419
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,719,656	1,627,962	91,694	-	91,694
78			0	SO		-	-	-	-	-
79					B1	1,719,656	1,627,962	91,694	-	91,694
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**381,883,203**	**350,898,951**	**30,984,252**	**-**	**30,984,252**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,228,867	1,228,867	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,228,867	1,228,867	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		5,716,282	4,426,400	1,289,882	-	1,289,882
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	5,716,282	4,426,400	1,289,882	-	1,289,882
110										
111		Total Sales for Resale				6,945,149	5,655,267	1,289,882	-	1,289,882
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**388,828,351**	**356,554,217**	**32,274,134**	**-**	**32,274,134**
121	450	Forfeited Discounts & Interest								
122			CUST	S		909,163	836,045	73,117	-	73,117
123			CUST	SO		-	-	-	-	-
124					B1	909,163	836,045	73,117	-	73,117
125										
126	451	Misc Electric Revenue								
127			CUST	S		487,819	468,705	19,114	-	19,114
128			GP	SG		-	-	-	-	-
129			GP	SO		140	130	10	-	10
130					B1	487,959	468,835	19,123	-	19,123
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		810,225	736,704	73,521	-	73,521
141			T	CAGW		93,747	72,593	21,154	-	21,154
142			T	CAGE		339,812	339,812	-	-	-
143			T	JBG		3,520	2,730	790	-	790
144			T	SG		233,415	214,209	19,207	-	19,207
145			GP	SO		107,271	99,909	7,362	-	7,362
146					B1	1,587,989	1,465,956	122,033	-	122,033
147										
148										

JANUARY 2018 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		647,186	651,535	(4,349)	-	(4,349)
152			CUST	CAGE		1,422,653	1,422,653	-	-	-
153			OTHSE	CAGW		981,463	759,995	221,468	-	221,468
154			OTHSO	SO		83,654	77,913	5,741	-	5,741
155			OTHSGR	SG		(12,626)	(11,587)	(1,039)	-	(1,039)
156			OTHSGR	JBG		123,356	95,678	27,677	-	27,677
157			OTHSGR	WRG		7,035,067	6,693,465	341,602	-	341,602
158			OTHSGR	WRE		509,936	484,851	25,085	-	25,085
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	10,790,689	10,174,504	616,185	-	616,185
162										
163		**Total Other Electric Revenues**				**13,775,799**	**12,945,340**	**830,459**	**-**	**830,459**
164										
165	**Total Electric Operating Revenues**				**B1**	**402,604,151**	**369,499,558**	**33,104,593**	**-**	**33,104,593**
166										
167	Summary of Revenues by Factor									
168		S				385,966,462	354,820,807	31,145,655	-	31,145,655
169		JBG				126,876	98,409	28,467	-	28,467
170		SE				-	-	-	-	-
171		SO				191,065	177,953	13,112	-	13,112
172		SG				220,789	202,621	18,168	-	18,168
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				6,791,492	5,258,988	1,532,504	-	1,532,504
176		CAGE				1,762,464	1,762,464	-	-	-
177		WRG				7,035,067	6,693,465	341,602	-	341,602
178		WRE				509,936	484,851	25,085	-	25,085
179	Total Electric Operating Revenues				B1	402,604,151	369,499,558	33,104,593	-	33,104,593
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		3,327	3,187	141	-	141
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(13,394)	(12,475)	(919)	-	(919)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(10,067)	(9,288)	(779)	-	(779)
221										
222	**Total Miscellaneous Revenues**					**(10,067)**	**(9,288)**	**(779)**	**-**	**(779)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(10,067)**	**(9,288)**	**(779)**	**-**	**(779)**
230										

JANUARY 2018 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		3,122	2,865	257	-	257
233			P	CAGW		7,422	5,747	1,675	-	1,675
234			P	CAGE		369,731	369,731	-	-	-
235			P	JBG		1,099,528	852,827	246,701	-	246,701
236			P	CAGE		-	-	-	-	-
237					B2	1,479,803	1,231,170	248,633	-	248,633
238										
239	501	Fuel Related								
240			P	SE		1,730	1,597	133	-	133
241			P	S		1,093	1,093	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		267,601	207,217	60,384	-	60,384
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		4,189,519	4,189,519	-	-	-
247			P	JBE		162,690	125,709	36,981	-	36,981
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	4,622,633	4,525,135	97,498	-	97,498
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		20,682,913	15,954,663	4,728,250	-	4,728,250
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	20,682,913	15,954,663	4,728,250	-	4,728,250
264										
265		Total Fuel Related				25,305,546	20,479,798	4,825,748	-	4,825,748
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		130,710	101,215	29,495	-	29,495
270			P	CAGE		4,695,199	4,695,199	-	-	-
271			P	JBG		1,885,364	1,462,345	423,019	-	423,019
272			P	CAGE		-	-	-	-	-
273					B2	6,711,273	6,258,759	452,514	-	452,514
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		8,463	6,554	1,910	-	1,910
290			P	CAGE		115,543	115,543	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	124,007	122,097	1,910	-	1,910
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		(206,685)	(160,047)	(46,639)	-	(46,639)
299			P	CAGE		2,773,456	2,773,456	-	-	-
300			P	JBG		(1,860,540)	(1,443,090)	(417,449)	-	(417,449)
301			P	CAGE		-	-	-	-	-
302					B2	706,231	1,170,319	(464,088)	-	(464,088)

JANUARY 2018 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		2,767	2,143	624	-	624
307			P	CAGE		7,026	7,026	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	29,238	24,251	4,987	-	4,987
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		10,685	8,274	2,411	-	2,411
315			P	CAGE		485,678	485,678	-	-	-
316			P	JBG		63,899	49,562	14,337	-	14,337
317			P	CAGE		-	-	-	-	-
318					B2	560,262	543,513	16,748	-	16,748
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		24,550	19,011	5,540	-	5,540
325			P	CAGE		1,837,125	1,837,125	-	-	-
326			P	JBG		964,212	747,871	216,340	-	216,340
327			P	CAGE		-	-	-	-	-
328					B2	2,825,887	2,604,007	221,880	-	221,880
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		376,725	291,717	85,008	-	85,008
333			P	CAGE		5,509,882	5,509,882	-	-	-
334			P	JBG		2,206,745	1,711,617	495,127	-	495,127
335			P	CAGE		-	-	-	-	-
336					B2	8,093,351	7,513,216	580,136	-	580,136
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		113,400	87,812	25,589	-	25,589
341			P	CAGE		1,970,927	1,970,927	-	-	-
342			P	JBG		803,106	622,913	180,193	-	180,193
343			P	CAGE		-	-	-	-	-
344					B2	2,887,433	2,681,652	205,782	-	205,782
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		21,554	16,690	4,864	-	4,864
349			P	CAGE		564,247	564,247	-	-	-
350			P	JBG		156,152	121,116	35,036	-	35,036
351			P	CAGE		-	-	-	-	-
352					B2	741,953	702,053	39,900	-	39,900
353										
354	**Total Steam Power Generation**				B2	**49,464,983**	**43,330,835**	**6,134,149**	**-**	**6,134,149**

JANUARY 2018 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 2018 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		(770,454)	(596,600)	(173,853)	-	(173,853)
409			P	CAGE		138,553	138,553	-	-	-
410					B2	(631,901)	(458,047)	(173,853)	-	(173,853)
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		2,541	1,967	573	-	573
417			P	CAGE		-	-	-	-	-
418					B2	2,541	1,967	573	-	573
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		497,106	384,933	112,172	-	112,172
425			P	CAGE		13,726	13,726	-	-	-
426					B2	510,832	398,660	112,172	-	112,172
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		2,363,501	1,830,176	533,325	-	533,325
441			P	CAGE		268,973	268,973	-	-	-
442					B2	2,632,474	2,099,149	533,325	-	533,325
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		(30,793)	(23,845)	(6,948)	-	(6,948)
449			P	CAGE		(43,061)	(43,061)	-	-	-
450					B2	(73,854)	(66,906)	(6,948)	-	(6,948)
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		176,023	136,303	39,720	-	39,720
465			P	CAGE		420	420	-	-	-
466					B2	176,443	136,723	39,720	-	39,720
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		67,290	52,106	15,184	-	15,184
476			P	CAGE		18,232	18,232	-	-	-
477					B2	85,521	70,337	15,184	-	15,184
478										

JANUARY 2018 West Control Area
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	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		195,887	151,685	44,202	-	44,202
484			P	CAGE		16,486	16,486	-	-	-
485					B2	212,372	168,170	44,202	-	44,202
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		280,771	217,415	63,356	-	63,356
492			P	CAGE		102,762	102,762	-	-	-
493					B2	383,533	320,177	63,356	-	63,356
494										
495	**Total Hydraulic Power Generation**				B2	**3,297,961**	**2,670,230**	**627,731**	**-**	**627,731**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		3,678	2,848	830	-	830
501			P	CAGE		10,718	10,718	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	14,396	13,566	830	-	830
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		6,895,609	5,319,227	1,576,381	-	1,576,381
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	6,895,609	5,319,227	1,576,381	-	1,576,381
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		743,062	575,390	167,672	-	167,672
522			P	CAGE		608,519	608,519	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,351,581	1,183,909	167,672	-	167,672
525										
526	549	Miscellaneous Other								
527			0	S		-	-	-	-	-
528			P	SG		205,983	189,034	16,949	-	16,949
529			P	CAGW		93,560	72,448	21,112	-	21,112
530			P	CAGE		210,532	210,532	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	510,075	472,013	38,061	-	38,061
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		39,115	39,115	-	-	-
539			P	SG		2,826	2,594	233	-	233
540			P	CAGW		95,664	74,077	21,587	-	21,587
541			P	CAGE		161,449	161,449	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	299,054	277,235	21,819	-	21,819
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		2,740	2,122	618	-	618
554			P	CAGE		253,028	253,028	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	255,768	255,150	618	-	618
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		407,270	315,369	91,901	-	91,901
561			P	CAGE		752,971	752,971	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,160,241	1,068,340	91,901	-	91,901
564										

JANUARY 2018 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		2,630	2,036	593	-	593
568			P	CAGE		90,109	90,109	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	92,739	92,146	593	-	593
571										
572	**Total Other Power Generation**				**B2**	**10,579,463**	**8,681,586**	**1,897,877**	**-**	**1,897,877**
573										
574										
575	555	Purchased Power								
576			P	S		1,343,607	979,008	364,598	-	364,598
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						1,343,607	979,008	364,598	-	364,598
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		8,401,475	6,505,678	1,895,797	-	1,895,797
585			P	CAGE		-	-	-	-	-
586			P	CAEW		374,996	289,269	85,726	-	85,726
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		-	-	-	-	-
590						8,776,471	6,794,947	1,981,524	-	1,981,524
591										
592		Total Purchased Power			B2	10,120,077	7,773,955	2,346,122	-	2,346,122
593										
594	556	System Control & Load Dispatch								
595			P	SG		149,716	137,396	12,319	-	12,319
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	149,716	137,396	12,319	-	12,319
600										
601										
602										
603	557	Other Expenses								
604			P	S		139,519	139,519	-	-	-
605			P	SG		2,008,529	1,843,257	165,272	-	165,272
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		15,082	11,679	3,403	-	3,403
611			P	CAGE		607,007	607,007	-	-	-
612			P	JBG		166,957	129,497	37,460	-	37,460
613			P	CAEW		-	-	-	-	-
614			P	JBE		479	370	109	-	109
615					B2	2,937,573	2,731,329	206,245	-	206,245
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**13,207,366**	**10,642,680**	**2,564,686**	**-**	**2,564,686**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**76,549,773**	**65,325,331**	**11,224,442**	**-**	**11,224,442**
630										
631										

JANUARY 2018 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				1,523,334	1,158,735	364,598	-	364,598
634		SG				2,370,177	2,175,146	195,031	-	195,031
635		SE				1,730	1,597	133	-	133
636		JBG				5,504,867	4,269,739	1,235,127	-	1,235,127
637		TROJP				-	-	-	-	-
638		JBE				163,170	126,080	37,090	-	37,090
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				13,304,226	10,302,120	3,002,106	-	3,002,106
643		CAGE				21,539,235	21,539,235	-	-	-
644		CAEW				27,953,517	21,563,159	6,390,358	-	6,390,358
645		CAEE				4,189,519	4,189,519	-	-	-
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	76,549,773	65,325,331	11,224,442	-	11,224,442
656	560	Operation Supervision & Engineering								
657			T	SG		718,162	659,067	59,094	-	59,094
658			T	JBG		-	-	-	-	-
659			T	CAGW		27,457	21,261	6,196	-	6,196
660			T	CAGE		137,317	137,317	-	-	-
661					B2	882,935	817,645	65,290	-	65,290
662										
663	561	Load Dispatching								
664			T	SG		1,560,040	1,431,671	128,368	-	128,368
665			T	CAGW		30,627	23,716	6,911	-	6,911
666			T	CAGE		162,688	162,688	-	-	-
667					B2	1,753,354	1,618,075	135,279	-	135,279
668	562	Station Expense								
669			T	SG		-	-	-	-	-
670			T	JBG		15,557	12,067	3,491	-	3,491
671			T	CAGW		32,631	25,268	7,363	-	7,363
672			T	CAGE		192,653	192,653	-	-	-
673					B2	240,842	229,988	10,854	-	10,854
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		16,843	13,042	3,801	-	3,801
678			T	CAGE		52,762	52,762	-	-	-
679					B2	69,605	65,804	3,801	-	3,801
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		9,729,351	7,533,918	2,195,433	-	2,195,433
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,729,351	7,533,918	2,195,433	-	2,195,433
704										
705		Total Transmission of Electricity by Others				9,729,351	7,533,918	2,195,433	-	2,195,433
706										
707	566	Misc. Transmission Expense								
708			T	SG		131,167	120,374	10,793	-	10,793
709			T	CAGW		30,593	23,690	6,903	-	6,903
710			T	CAGE		10,599	10,599	-	-	-
711			0	S		-	-	-	-	-
712					B2	172,360	154,664	17,697	-	17,697
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		131,145	101,552	29,593	-	29,593
717			T	JBG		-	-	-	-	-
718			T	CAGE		161,710	161,710	-	-	-
719					B2	292,855	263,262	29,593	-	29,593
720										

JANUARY 2018 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		101,522	93,169	8,354	-	8,354
723			T	CAGW		18,461	14,295	4,166	-	4,166
724			T	CAGE		52,737	52,737	-	-	-
725					B2	172,720	160,201	12,520	-	12,520
726										
727	569	Maintenance of Structures								
728			T	SG		575,021	527,706	47,316	-	47,316
729			T	CAGW		12,446	9,637	2,808	-	2,808
730			T	CAGE		11,284	11,284	-	-	-
731					B2	598,751	548,627	50,124	-	50,124
732										
733	570	Maintenance of Station Equipment								
734			T	SG		24,549	22,529	2,020	-	2,020
735			T	JBG		5,394	4,184	1,210	-	1,210
736			T	CAGW		144,359	111,784	32,575	-	32,575
737			T	CAGE		916,799	916,799	-	-	-
738					B2	1,091,100	1,055,296	35,805	-	35,805
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		114,472	105,053	9,419	-	9,419
742			T	JBG		-	-	-	-	-
743			T	CAGW		177,008	137,066	39,942	-	39,942
744			T	CAGE		421,511	421,511	-	-	-
745					B2	712,991	663,629	49,361	-	49,361
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		55,739	55,739	-	-	-
751					B2	55,739	55,739	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		56,818	52,143	4,675	-	4,675
755			T	CAGW		-	-	-	-	-
756			T	CAGE		1,771	1,771	-	-	-
757					B2	58,590	53,914	4,675	-	4,675
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**15,831,194**	**13,220,763**	**2,610,431**	**-**	**2,610,431**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				3,281,751	3,011,712	270,040	-	270,040
764		CAGW				10,350,922	8,015,231	2,335,691	-	2,335,691
765		CAGE				2,177,570	2,177,570	-	-	-
766		JBG				20,951	16,250	4,701	-	4,701
767	Total Transmission Expense by Factor				B2	15,831,194	13,220,763	2,610,431	-	2,610,431
768	580	Operation Supervision & Engineering								
769			DPW	S		96,297	81,010	15,287	-	15,287
770			DPW	SNPD		920,122	860,662	59,461	-	59,461
771					B2	1,016,419	941,672	74,748	-	74,748
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		985,764	922,062	63,703	-	63,703
776					B2	985,764	922,062	63,703	-	63,703
777										
778	582	Station Expense								
779			DPW	S		337,018	311,748	25,270	-	25,270
780			DPW	SNPD		163	152	11	-	11
781					B2	337,181	311,901	25,280	-	25,280
782										
783	583	Overhead Line Expenses								
784			DPW	S		849,160	805,362	43,798	-	43,798
785			DPW	SNPD		-	-	-	-	-
786					B2	849,160	805,362	43,798	-	43,798
787										
788	584	Underground Line Expense								
789			DPW	S		135	135	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	135	135	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		26,894	25,156	1,738	-	1,738
796					B2	26,894	25,156	1,738	-	1,738
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		253,554	227,267	26,287	-	26,287
800			DPW	SNPD		-	-	-	-	-
801					B2	253,554	227,267	26,287	-	26,287
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,002,724	917,682	85,042	-	85,042
805			DPW	SNPD		-	-	-	-	-
806					B2	1,002,724	917,682	85,042	-	85,042
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		157,882	146,481	11,402	-	11,402
810			DPW	SNPD		153,637	143,709	9,928	-	9,928
811					B2	311,520	290,190	21,330	-	21,330
812										
813	589	Rents								
814			DPW	S		172,653	166,444	6,209	-	6,209
815			DPW	SNPD		2,325	2,174	150	-	150
816					B2	174,977	168,618	6,359	-	6,359
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		249,271	236,054	13,216	-	13,216
820			DPW	SNPD		396,385	370,770	25,615	-	25,615
821					B2	645,656	606,824	38,832	-	38,832
822										
823	591	Maintenance of Structures								
824			DPW	S		35,860	32,629	3,232	-	3,232
825			DPW	SNPD		6,920	6,473	447	-	447
826					B2	42,780	39,102	3,679	-	3,679
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		720,024	648,640	71,384	-	71,384
830			DPW	SNPD		143,217	133,962	9,255	-	9,255
831					B2	863,241	782,601	80,639	-	80,639
832	593	Maintenance of Overhead Lines								
833			DPW	S		7,040,525	6,600,673	439,852	-	439,852
834			DPW	SNPD		144,406	135,074	9,332	-	9,332
835					B2	7,184,931	6,735,747	449,184	-	449,184
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,722,424	1,649,104	73,319	-	73,319
839			DPW	SNPD		2,045	1,913	132	-	132
840					B2	1,724,469	1,651,018	73,451	-	73,451
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		104,739	97,971	6,769	-	6,769
845					B2	104,739	97,971	6,769	-	6,769
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		312,632	296,741	15,890	-	15,890
849			DPW	SNPD		-	-	-	-	-
850					B2	312,632	296,741	15,890	-	15,890
851										
852	597	Maintenance of Meters								
853			DPW	S		47,388	43,662	3,726	-	3,726
854			DPW	SNPD		(5,663)	(5,297)	(366)	-	(366)
855					B2	41,725	38,365	3,360	-	3,360
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		120,750	115,180	5,570	-	5,570
859			DPW	SNPD		783,300	732,681	50,619	-	50,619
860					B2	904,050	847,861	56,189	-	56,189
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**16,782,553**	**15,706,274**	**1,076,279**	**-**	**1,076,279**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				13,118,298	12,278,813	839,486	-	839,486
867		SNPD				3,664,254	3,427,461	236,793	-	236,793
868										
869	Total Distribution Expense by Factor				B2	16,782,553	15,706,274	1,076,279	-	1,076,279
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		171,273	159,483	11,790	-	11,790
874					B2	171,273	159,483	11,790	-	11,790
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		1,370,016	1,374,534	(4,518)	-	(4,518)
878			CUST	CN		62,455	58,156	4,299	-	4,299
879					B2	1,432,471	1,432,690	(219)	-	(219)
880										
881	903	Customer Receipts & Collections								
882			CUST	S		626,198	575,423	50,774	-	50,774
883			CUST	CN		3,941,601	3,670,274	271,327	-	271,327
884					B2	4,567,799	4,245,697	322,101	-	322,101
885										
886	904	Uncollectible Accounts								
887			CUST	S		814,825	614,266	200,559	-	200,559
888			P	SG		-	-	-	-	-
889			CUST	CN		-	-	-	-	-
890					B2	814,825	614,266	200,559	-	200,559
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		-	-	-	-	-
894			CUST	CN		-	-	-	-	-
895					B2	-	-	-	-	-
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,986,368**	**6,452,136**	**534,232**	**-**	**534,232**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				2,811,039	2,564,223	246,816	-	246,816
901		CN				4,175,329	3,887,913	287,416	-	287,416
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	6,986,368	6,452,136	534,232	-	534,232
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		28,096	26,162	1,934	-	1,934
908					B2	28,096	26,162	1,934	-	1,934
909										
910	908	Customer Assistance								
911			CUST	S		8,027,854	7,996,615	31,238	-	31,238
912			CUST	CN		114,042	106,191	7,850	-	7,850
913					B2	8,141,895	8,102,807	39,089	-	39,089
914										
915	909	Informational & Instructional Adv								
916			CUST	S		44,209	43,639	570	-	570
917			CUST	CN		130,473	121,492	8,981	-	8,981
918					B2	174,682	165,131	9,551	-	9,551
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		3,449	3,212	237	-	237
923										
924					B2	3,449	3,212	237	-	237
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**8,348,122**	**8,297,311**	**50,812**	**-**	**50,812**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				8,072,063	8,040,254	31,809	-	31,809
931		CN				276,060	257,057	19,003	-	19,003
932										
933	Total Customer Service Expense by Factor				B2	8,348,122	8,297,311	50,812	-	50,812
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**					**8,348,122**	**8,297,311**	**50,812**	**-**	**50,812**
965	920	Administrative & General Salaries								
966			PTD	S		0	-	0	-	0
967			CUST	CN		-	-	-	-	-
968			PTD	SO		6,854,166	6,383,790	470,377	-	470,377
969					B2	6,854,166	6,383,790	470,377	-	470,377
970										
971	921	Office Supplies & expenses								
972			PTD	S		21,306	20,463	843	-	843
973			CUST	CN		8,242	7,674	567	-	567
974			PTD	SO		706,927	658,413	48,514	-	48,514
975					B2	736,475	686,551	49,924	-	49,924
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(2,642,621)	(2,461,267)	(181,353)	-	(181,353)
981					B2	(2,642,621)	(2,461,267)	(181,353)	-	(181,353)
982										
983	923	Outside Services								
984			PTD	S		19,095	12,217	6,879	-	6,879
985			P	CAGW		-	-	-	-	-
986			PTD	SO		917,354	854,400	62,955	-	62,955
987					B2	936,450	866,616	69,833	-	69,833
988										
989	924	Property Insurance								
990				S		806,603	806,603	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		501,277	466,877	34,401	-	34,401
993					B2	1,307,881	1,273,480	34,401	-	34,401
994										
995	925	Injuries & Damages								
996				S		263,121	263,121	-	-	-
997			PTD	SO		341,732	318,280	23,452	-	23,452
998					B2	604,853	581,401	23,452	-	23,452
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		(42,641)	(42,641)	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		(2,640,856)	(2,459,624)	(181,232)	-	(181,232)
1004					B2	(2,683,498)	(2,502,265)	(181,232)	-	(181,232)
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		556,602	498,213	58,389	-	58,389
1013			CUST	CAEE		-	-	-	-	-
1014			DMSC	SO		105,247	98,024	7,223	-	7,223
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		168,915	155,016	13,899	-	13,899
1018					B2	1,041,403	917,741	123,663	-	123,663
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		(346,263)	(322,500)	(23,763)	-	(23,763)
1028					B2	(346,263)	(322,500)	(23,763)	-	(23,763)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		4,500	4,500	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		228,707	213,012	15,695	-	15,695
1034					B2	233,207	217,512	15,695	-	15,695
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		19,465	19,071	393	-	393
1038			PTD	SO		200,804	187,024	13,780	-	13,780
1039					B2	220,269	206,095	14,174	-	14,174
1040										
1041	935	Maintenance of General Plant								
1042			G	S		37,096	31,535	5,561	-	5,561
1043			CUST	CN		3,186	2,967	219	-	219
1044			G	SO		1,775,161	1,653,338	121,823	-	121,823
1045					B2	1,815,443	1,687,840	127,603	-	127,603
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**8,077,766**	**7,534,993**	**542,773**	**-**	**542,773**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				1,685,148	1,613,082	72,065	-	72,065
1051		SO				6,001,636	5,589,766	411,871	-	411,871
1052		SG				168,915	155,016	13,899	-	13,899
1053		CN				11,428	10,641	787	-	787
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	8,077,766	7,534,993	542,773	-	542,773
1057										
1058	**TOTAL O&M EXPENSE**				B2	**132,575,775**	**116,536,807**	**16,038,969**	**-**	**16,038,969**

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	AMA 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		420,497	325,611	94,885	-	94,885
1064			P	CAGE		16,881,682	16,881,682	-	-	-
1065			P	JBG		3,253,655	2,523,632	730,023	-	730,023
1066			P	S		-	-	-	-	-
1067					B3	20,555,834	19,730,926	824,908	-	824,908
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,494,805	1,931,851	562,954	-	562,954
1077			P	CAGE		606,290	606,290	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	3,101,096	2,538,142	562,954	-	562,954
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,406,480	2,637,806	768,674	-	768,674
1086			P	CAGE		7,236,538	7,236,538	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,643,018	9,874,344	768,674	-	768,674
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,168,833	1,679,435	489,398	-	489,398
1095			T	CAGE		6,700,948	6,700,948	-	-	-
1096			T	JBG		113,152	87,764	25,388	-	25,388
1097			T	SG		2,687	2,465	221	-	221
1098					B3	8,985,620	8,470,613	515,007	-	515,007
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		35,159	34,536	623	-	623
1104	361	Structures	DPW	S		167,047	160,447	6,599	-	6,599
1105	362	Station Equipment	DPW	S		(371,230)	(509,110)	137,881	-	137,881
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,497,518	3,175,334	322,184	-	322,184
1108	365	OH Conductors	DPW	S		1,666,918	1,519,383	147,536	-	147,536
1109	366	UG Conduit	DPW	S		757,005	713,806	43,199	-	43,199
1110	367	UG Conductor	DPW	S		1,773,116	1,713,820	59,296	-	59,296
1111	368	Line Trans	DPW	S		2,776,175	2,530,360	245,814	-	245,814
1112	369	Services	DPW	S		1,502,702	1,371,086	131,616	-	131,616
1113	370	Meters	DPW	S		654,777	613,024	41,753	-	41,753
1114	371	Inst Cust Prem	DPW	S		41,444	39,979	1,465	-	1,465
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		186,177	176,079	10,098	-	10,098
1117					B3	12,686,809	11,538,743	1,148,065	-	1,148,065
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,213,011	1,116,645	96,366	-	96,366
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		95,910	89,308	6,602	-	6,602
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,234,870	1,150,126	84,745	-	84,745
1127			G-SG	CAGW		230,562	178,535	52,026	-	52,026
1128			G-SG	CAGE		531,596	531,596	-	-	-
1129			P	JBG		35,284	27,367	7,917	-	7,917
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,625	8,625	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,349,978	3,102,313	247,666	-	247,666
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	**59,322,354**	**55,255,080**	**4,067,274**	**-**	**4,067,274**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,899,820	12,655,389	1,244,431	-	1,244,431
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,234,870	1,150,126	84,745	-	84,745
1161		CN				95,910	89,308	6,602	-	6,602
1162		SE				-	-	-	-	-
1163		CAGW				8,721,177	6,753,239	1,967,938	-	1,967,938
1164		CAGE				31,957,054	31,957,054	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,625	8,625	-	-	-
1167		JBG				3,402,091	2,638,764	763,327	-	763,327
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	59,322,354	55,255,080	4,067,274	-	4,067,274
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		54,200	47,524	6,675	-	6,675
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		34,066	31,728	2,338	-	2,338
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	88,265	79,252	9,013	-	9,013
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		318,959	318,959	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		596,366	547,294	49,072	-	49,072
1191			PTD	SO		926,891	863,282	63,609	-	63,609
1192			CUST	CN		446,107	415,399	30,709	-	30,709
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,107,009	857,212	249,797	-	249,797
1199			I-SG	CAGE		376,527	376,527	-	-	-
1200			P	JBG		19,141	14,846	4,295	-	4,295
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		244	244	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,791,243	3,393,762	397,482	-	397,482
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		25,695	19,897	5,798	-	5,798
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,695	19,897	5,798	-	5,798
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,905,204	3,492,911	412,293	-	412,293
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	-	-	-
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	-	-	-
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**4,336,600**	**3,924,307**	**412,293**	**-**	**412,293**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				408,652	401,977	6,675	-	6,675
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				960,957	895,010	65,947	-	65,947
1265		JBG				19,141	14,846	4,295	-	4,295
1266		SSGCH				-	-	-	-	-
1267		CN				446,107	415,399	30,709	-	30,709
1268		CAGW				1,132,704	877,109	255,595	-	255,595
1269		CAGE				772,429	772,429	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				244	244	-	-	-
1272		SG				596,366	547,294	49,072	-	49,072
1273	Total Amortization Expense by Factor				B4	4,336,600	3,924,307	412,293	-	412,293
1274	408	Taxes Other Than Income								
1275			GP	S		4,692,345	3,249,765	1,442,581	-	1,442,581
1276			GP	GPS		11,727,663	10,922,836	804,827	-	804,827
1277			GP	SO		(34,960)	(32,561)	(2,399)	-	(2,399)
1278			P	SE		42,813	39,525	3,288	-	3,288
1279			P	CAGE		293,549	293,549	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		36,656	36,656	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	16,758,067	14,509,770	2,248,297	-	2,248,297
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		(269,542)	(269,542)	-	-	-
1291										
1292					B7	(269,542)	(269,542)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(269,542)	(269,542)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		29,988,664	28,112,091	1,876,573	-	1,876,573
1305						29,988,664	28,112,091	1,876,573	-	1,876,573
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		390,291	365,868	24,423	-	24,423
1309						390,291	365,868	24,423	-	24,423
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(919)	(861)	(57)	-	(57)
1313						(919)	(861)	(57)	-	(57)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		1,633,627	1,531,401	102,226	-	102,226
1319						1,633,627	1,531,401	102,226	-	102,226
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,302,499)	(1,220,993)	(81,505)	-	(81,505)
1323						(1,302,499)	(1,220,993)	(81,505)	-	(81,505)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	30,709,165	28,787,506	1,921,659	-	1,921,659
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				30,709,165	28,787,506	1,921,659	-	1,921,659
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,506,274)	(2,349,441)	(156,833)	-	(156,833)
1341		Total Operating Deductions for Tax				(2,506,274)	(2,349,441)	(156,833)	-	(156,833)
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		6,939,314	6,939,314	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	6,939,314	6,939,314	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				402,604,151	369,499,558	33,104,593	-	33,104,593
1484		Operating Deductions:								
1485		O & M Expenses				132,575,775	116,536,807	16,038,969	-	16,038,969
1486		Depreciation Expense				59,322,354	55,255,080	4,067,274	-	4,067,274
1487		Amortization Expense				4,336,600	3,924,307	412,293	-	412,293
1488		Taxes Other Than Income				16,758,067	14,509,770	2,248,297	-	2,248,297
1489		Interest & Dividends (AFUDC-Equity)				(2,506,274)	(2,349,441)	(156,833)	-	(156,833)
1490		Misc Revenue & Expense				(10,067)	(9,288)	(779)	-	(779)
1491		Total Operating Deductions				210,476,455	187,867,234	22,609,221	-	22,609,221
1492		Other Deductions:								
1493		Interest Deductions				30,709,165	28,787,506	1,921,659	-	1,921,659
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				161,418,531	152,844,818	8,573,713	-	8,573,713
1498										
1499		State Income Taxes				6,939,314	6,939,314	-	-	-
1500										
1501	Total Taxable Income					154,479,217	145,905,504	8,573,713	-	8,573,713
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					54,067,726	51,066,926	3,000,800	-	3,000,800
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**					54,067,726	51,066,926	3,000,800	-	3,000,800
1515										
1516	**TOTAL OPERATING EXPENSES**					**273,720,227**	**247,953,374**	**25,766,853**	**-**	**25,766,853**

JANUARY 2018 West Control Area
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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		90,007,497	90,007,497	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,989,902	92,318,450	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		62,716,907	48,564,804	14,152,103	-	14,152,103
1533			P	CAGE		819,030,509	819,030,509	-	-	-
1534			P	JBG		147,328,484	114,272,386	33,056,098	-	33,056,098
1535			P	CAGE		-	-	-	-	-
1536					B8	1,029,075,901	981,867,700	47,208,201	-	47,208,201
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		122,266,982	94,677,373	27,589,609	-	27,589,609
1543			P	CAGE		3,511,148,155	3,511,148,155	-	-	-
1544			P	JBG		976,868,208	757,688,248	219,179,961	-	219,179,961
1545			P	S		-	-	-	-	-
1546					B8	4,610,283,346	4,363,513,776	246,769,569	-	246,769,569
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		39,085,508	30,265,843	8,819,665	-	8,819,665
1553			P	CAGE		738,978,091	738,978,091	-	-	-
1554			P	JBG		206,179,639	159,919,105	46,260,534	-	46,260,534
1555			P	CAGE		-	-	-	-	-
1556					B8	984,243,239	929,163,039	55,080,200	-	55,080,200
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,308,976	7,208,401	2,100,575	-	2,100,575
1563			P	CAGE		417,602,372	417,602,372	-	-	-
1564			P	JBG		60,664,546	47,053,239	13,611,307	-	13,611,307
1565			P	CAGE		-	-	-	-	-
1566					B8	487,575,894	471,864,012	15,711,882	-	15,711,882
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		415,247	321,546	93,701	-	93,701
1575			P	CAGE		26,547,664	26,547,664	-	-	-
1576			P	JBG		4,863,206	3,772,048	1,091,158	-	1,091,158
1577			P	CAGE		-	-	-	-	-
1578					B8	31,826,117	30,641,258	1,184,858	-	1,184,858
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		(15,777,751)	(15,777,751)	-	-	-
1587			P	SG		45,827,709	42,056,766	3,770,943	-	3,770,943
1588						30,603,131	26,707,364	3,895,767	-	3,895,767
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,266,597,530**	**6,896,075,599**	**370,521,930**	**-**	**370,521,930**
1592										
1593										

JANUARY 2018 West Control Area
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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				1,397,097,845	1,083,630,943	313,466,902	-	313,466,902
1597		JBE				-	-	-	-	-
1598		SG				45,827,709	42,056,766	3,770,943	-	3,770,943
1599		CAGW				236,135,438	182,851,353	53,284,085	-	53,284,085
1600		CAGE				5,587,536,538	5,587,536,538	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,266,597,530	6,896,075,599	370,521,930	-	370,521,930
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		29,744,094	23,032,324	6,711,771	-	6,711,771
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	36,297,322	29,585,551	6,711,771	-	6,711,771
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		258,129,997	199,882,828	58,247,169	-	58,247,169
1663			P	CAGE		16,516,275	16,516,275	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	274,646,272	216,399,103	58,247,169	-	58,247,169
1667										

JANUARY 2018 West Control Area
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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		404,450,275	313,185,859	91,264,417	-	91,264,417
1672			P	CAGE		100,575,181	100,575,181	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	505,025,456	413,761,039	91,264,417	-	91,264,417
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		88,130,354	68,243,693	19,886,661	-	19,886,661
1681			P	CAGE		44,029,366	44,029,366	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	132,159,719	112,273,059	19,886,661	-	19,886,661
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		68,434,138	52,991,939	15,442,199	-	15,442,199
1690			P	CAGE		13,398,731	13,398,731	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	81,832,869	66,390,670	15,442,199	-	15,442,199
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,187,297	1,693,732	493,565	-	493,565
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,362,876	1,869,312	493,565	-	493,565
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		21,207,726	16,422,191	4,785,534	-	4,785,534
1710			P	CAGE		2,225,507	2,225,507	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,433,233	18,647,698	4,785,534	-	4,785,534
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	**1,055,757,747**	**858,926,432**	**196,831,315**	**-**	**196,831,315**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731			S			-	-	-	-	-
1732			SG			-	-	-	-	-
1733			CAGW			872,283,881	675,452,566	196,831,315	-	196,831,315
1734			CAGE			183,473,866	183,473,866	-	-	-
1735			DGP			-	-	-	-	-
1736			DGU			-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,055,757,747	858,926,432	196,831,315	-	196,831,315
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										

JANUARY 2018 West Control Area
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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		57,997,684	44,910,476	13,087,208	-	13,087,208
1752			P	CAGE		169,795,970	169,795,970	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,793,654	214,706,447	13,087,208	-	13,087,208
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		14,565,314	14,565,314	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,187,981	15,821,825	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		977,550,213	756,965,496	220,584,718	-	220,584,718
1769			P	CAGE		1,942,649,965	1,942,649,965	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,920,200,178	2,699,615,460	220,584,718	-	220,584,718
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		134,491,666	104,143,551	30,348,115	-	30,348,115
1778			P	CAGE		340,679,191	340,679,191	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	475,170,857	444,822,742	30,348,115	-	30,348,115
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,317,071	68,388,278	19,928,793	-	19,928,793
1786			P	CAGE		238,661,253	238,661,253	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	326,978,324	307,049,531	19,928,793	-	19,928,793
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,071,529	3,152,787	918,743	-	918,743
1796			P	CAGE		11,837,641	11,837,641	-	-	-
1797					B8	15,909,171	14,990,428	918,743	-	918,743
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	**4,027,165,198**	**3,741,024,441**	**286,140,757**	**-**	**286,140,757**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,268,070,430	981,929,673	286,140,757	-	286,140,757
1817		CAGE				2,759,019,782	2,759,019,782	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,027,165,198	3,741,024,441	286,140,757	-	286,140,757
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,349,520,475**	**11,496,026,473**	**853,494,002**	**-**	**853,494,002**

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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		35,858,179	27,766,762	8,091,417	-	8,091,417
1831			T	CAGE		226,301,411	226,301,411	-	-	-
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	264,569,429	255,951,580	8,617,849	-	8,617,849
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		60,895,761	47,154,601	13,741,160	-	13,741,160
1841			T	CAGE		194,475,546	194,475,546	-	-	-
1842			T	JBG		1,692,649	1,312,869	379,780	-	379,780
1843			T	SG		3,167	2,907	261	-	261
1844					B8	257,067,124	242,945,923	14,121,201	-	14,121,201
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		546,178,995	422,933,419	123,245,576	-	123,245,576
1850			T	CAGE		1,495,313,560	1,495,313,560	-	-	-
1851			T	JBG		39,912,848	30,957,601	8,955,247	-	8,955,247
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,082,357,550	1,950,078,378	132,279,171	-	132,279,171
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		167,237,495	129,500,267	37,737,228	-	37,737,228
1859			T	CAGE		1,090,168,400	1,090,168,400	-	-	-
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	1,279,280,061	1,236,652,491	42,627,570	-	42,627,570
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		270,320,753	209,322,733	60,998,019	-	60,998,019
1868			T	CAGE		663,887,619	663,887,619	-	-	-
1869			T	JBG		691,216	536,128	155,088	-	155,088
1870			T	SG		713,027	654,355	58,672	-	58,672
1871					B8	935,612,614	874,400,835	61,211,779	-	61,211,779
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		304,628,253	235,888,728	68,739,525	-	68,739,525
1877			T	CAGE		902,116,942	902,116,942	-	-	-
1878			T	JBG		13,943,784	10,815,216	3,128,567	-	3,128,567
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,222,198,949	1,150,206,608	71,992,340	-	71,992,340
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 2018 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		54,642,672	42,312,524	12,330,148	-	12,330,148
1909			T	CAGE		52,779,411	52,779,411	-	-	-
1910						98,443,501	86,852,159	11,591,343	-	11,591,343
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,163,021,175**	**5,818,877,248**	**344,143,927**	**-**	**344,143,927**
1917	Summary of Transmission Plant by Factor									
1918		JBG				80,305,413	62,287,284	18,018,129	-	18,018,129
1919		JBE				-	-	-	-	-
1920		CAGW				1,447,297,036	1,120,713,701	326,583,335	-	326,583,335
1921		CAGE				4,640,979,097	4,640,979,097	-	-	-
1922		SG				(5,560,370)	(5,102,834)	(457,536)	-	(457,536)
1923	Total Transmission Plant by Factor				B8	6,163,021,175	5,818,877,248	344,143,927	-	344,143,927
1924	360	Land and Land Rights								
1925			DPW	S		63,677,260	61,817,796	1,859,464	-	1,859,464
1926					B8	63,677,260	61,817,796	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		115,455,703	110,625,311	4,830,393	-	4,830,393
1930					B8	115,455,703	110,625,311	4,830,393	-	4,830,393
1931										
1932	362	Station Equipment								
1933			DPW	S		989,740,002	919,345,323	70,394,680	-	70,394,680
1934					B8	989,740,002	919,345,323	70,394,680	-	70,394,680
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,178,318,227	1,072,001,191	106,317,037	-	106,317,037
1942					B8	1,178,318,227	1,072,001,191	106,317,037	-	106,317,037
1943										
1944	365	Overhead Conductors								
1945			DPW	S		753,418,428	682,897,253	70,521,175	-	70,521,175
1946					B8	753,418,428	682,897,253	70,521,175	-	70,521,175
1947										
1948	366	Underground Conduit								
1949			DPW	S		369,733,676	351,460,180	18,273,496	-	18,273,496
1950					B8	369,733,676	351,460,180	18,273,496	-	18,273,496
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		862,760,545	834,950,252	27,810,293	-	27,810,293
1957					B8	862,760,545	834,950,252	27,810,293	-	27,810,293
1958										
1959	368	Line Transformers								
1960			DPW	S		1,344,539,437	1,232,715,189	111,824,247	-	111,824,247
1961					B8	1,344,539,437	1,232,715,189	111,824,247	-	111,824,247
1962										
1963	369	Services								
1964			DPW	S		781,589,286	718,315,803	63,273,483	-	63,273,483
1965					B8	781,589,286	718,315,803	63,273,483	-	63,273,483
1966										
1967	370	Meters								
1968			DPW	S		205,159,283	192,418,330	12,740,953	-	12,740,953
1969					B8	205,159,283	192,418,330	12,740,953	-	12,740,953
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,807,477	8,301,850	505,627	-	505,627
1973					B8	8,807,477	8,301,850	505,627	-	505,627
1974										

JANUARY 2018 West Control Area
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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		62,550,385	57,955,937	4,594,447	-	4,594,447
1981					B8	62,550,385	57,955,937	4,594,447	-	4,594,447
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		64,425,529	58,993,176	5,432,352	-	5,432,352
1985						64,425,529	58,993,176	5,432,352	-	5,432,352
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,800,175,237**	**6,301,797,589**	**498,377,648**	**-**	**498,377,648**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,800,175,237	6,301,797,589	498,377,648	-	498,377,648
1996										
1997	Total Distribution Plant by Factor				B8	6,800,175,237	6,301,797,589	498,377,648	-	498,377,648
1998	389	Land and Land Rights								
1999			G-SITUS	S		13,044,921	11,946,095	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	7,000,486	515,817	-	515,817
2006					B8	21,691,289	19,998,963	1,692,326	-	1,692,326
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		130,739,904	116,890,412	13,849,491	-	13,849,491
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,139,644	7,579,338	560,307	-	560,307
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,330,566	2,579,022	751,544	-	751,544
2015			G-SG	CAGE		4,244,235	4,244,235	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		96,154,548	89,555,810	6,598,738	-	6,598,738
2018					B8	243,643,250	221,878,137	21,765,113	-	21,765,113
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,238,236	7,862,206	376,030	-	376,030
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		5,189,497	4,832,269	357,228	-	357,228
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		62,328,422	58,051,048	4,277,374	-	4,277,374
2028			G-SG	CAGW		387,551	300,100	87,451	-	87,451
2029			G-SG	CAGE		1,552,308	1,552,308	-	-	-
2030			P	JBG		226,963	176,039	50,924	-	50,924
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		58,356	58,356	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	77,981,332	72,832,326	5,149,007	-	5,149,007
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		86,446,719	81,139,030	5,307,689	-	5,307,689
2039			PTD	SO		10,233,025	9,530,770	702,255	-	702,255
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,563,784	4,308,313	1,255,471	-	1,255,471
2046			G-SG	CAGE		14,110,497	14,110,497	-	-	-
2047			P	JBG		2,507,178	1,944,642	562,536	-	562,536
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,386	541,386	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	119,402,589	111,574,639	7,827,951	-	7,827,951
2053										

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	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		8,333,671	7,601,628	732,044	-	732,044
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		255,085	237,579	17,506	-	17,506
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		743,963	576,088	167,876	-	167,876
2061			G-SG	CAGE		4,321,025	4,321,025	-	-	-
2062			G-SG	JBG		693,473	537,879	155,595	-	155,595
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	14,347,217	13,274,198	1,073,019	-	1,073,019
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		34,472,125	31,695,640	2,776,485	-	2,776,485
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		2,976,158	2,771,915	204,243	-	204,243
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,759,126	2,136,528	622,598	-	622,598
2074			G-SG	CAGE		18,210,868	18,210,868	-	-	-
2075			P	JBG		2,847,556	2,208,649	638,906	-	638,906
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		109,044	109,044	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	61,374,878	57,132,645	4,242,233	-	4,242,233
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		19,466,916	18,169,915	1,297,001	-	1,297,001
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,640,412	4,321,958	318,455	-	318,455
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,337,277	1,035,520	301,757	-	301,757
2090			G-SG	CAGE		4,573,645	4,573,645	-	-	-
2091			P	JBG		256,584	199,015	57,570	-	57,570
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,192,163	1,192,163	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,466,998	29,492,215	1,974,783	-	1,974,783
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		129,660,982	120,773,271	8,887,711	-	8,887,711
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		5,184,681	4,828,875	355,806	-	355,806
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		3,042,607	2,356,041	686,566	-	686,566
2106			G-SG	CAGE		31,896,505	31,896,505	-	-	-
2107			P	JBG		9,880,138	7,663,331	2,216,807	-	2,216,807
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	180,068,790	167,921,900	12,146,890	-	12,146,890
2113	397	Communication Equipment								
2114			G-SITUS	S		189,615,468	175,955,942	13,659,526	-	13,659,526
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		88,575,571	82,496,950	6,078,621	-	6,078,621
2118			CUST	CN		3,848,535	3,583,614	264,921	-	264,921
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		49,727,114	38,506,165	11,220,949	-	11,220,949
2122			COM_EQ	CAGE		118,339,587	118,339,587	-	-	-
2123			COM_EQ	JBG		4,778,232	3,706,140	1,072,092	-	1,072,092
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	455,364,748	423,057,228	32,307,520	-	32,307,520
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		2,682,337	2,498,470	183,867	-	183,867
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		73,408	68,355	5,053	-	5,053
2135			PTD	SO		2,418,713	2,252,726	165,988	-	165,988
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		396,539	307,060	89,479	-	89,479
2139			G-SG	CAGE		2,015,778	2,015,778	-	-	-
2140			P	JBG		132,123	102,478	29,644	-	29,644
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	7,723,426	7,249,394	474,032	-	474,032
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		4,156,254	4,156,254	-	-	-
2162			P	CAGW		3,731,262	2,889,301	841,961	-	841,961
2163			P	CAGE		8,862,500	8,862,500	-	-	-
2164			PTD	SO		3,027,794	2,820,008	207,787	-	207,787
2165					B9	19,777,811	18,728,063	1,049,748	-	1,049,748
2166										
2167		Remove Capital Leases				(19,777,811)	(18,728,063)	(1,049,748)	-	(1,049,748)
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		14,792,745	13,777,573	1,015,173	-	1,015,173
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						14,792,745	13,791,092	1,001,653	-	1,001,653
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	**1,229,712,089**	**1,140,057,564**	**89,654,525**	**-**	**89,654,525**
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				626,857,534	578,688,864	48,168,670	-	48,168,670
2198		JBG				21,344,675	16,555,569	4,789,106	-	4,789,106
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				298,103,457	277,645,696	20,457,760	-	20,457,760
2202		SE				-	-	-	-	-
2203		CN				18,379,590	17,114,399	1,265,191	-	1,265,191
2204		DEU				-	-	-	-	-
2205		CAGW				71,019,791	54,994,138	16,025,653	-	16,025,653
2206		CAGE				208,292,807	208,292,807	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,517,661	5,517,661	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(19,777,811)	(18,728,063)	(1,049,748)	-	(1,049,748)
2212	Total General Plant by Factor				B8	1,229,712,089	1,140,057,564	89,654,525	-	89,654,525
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		181,425,211	140,486,517	40,938,694	-	40,938,694
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	164,730,241	123,791,547	40,938,694	-	40,938,694
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		32,526,933	30,505,688	2,021,245	-	2,021,245
2233			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
2234			PTD	SO		380,042,565	353,961,621	26,080,945	-	26,080,945
2235			P	SE		-	-	-	-	-
2236			CUST	CN		144,964,558	134,985,670	9,978,888	-	9,978,888
2237			I-SG	CAGW		75,141,410	58,185,712	16,955,699	-	16,955,699
2238			I-SG	CAGE		84,055,926	84,055,926	-	-	-
2239			P	JBG		2,156,468	1,672,621	483,847	-	483,847
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		14,653	14,653	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	720,502,700	664,850,405	55,652,295	-	55,652,295
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	720,502,700	664,850,405	55,652,295	-	55,652,295
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	**885,232,941**	**788,641,952**	**96,590,989**	**-**	**96,590,989**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				1,445,718	(575,527)	2,021,245	-	2,021,245
2259		JBG				2,156,468	1,672,621	483,847	-	483,847
2260		JBE				-	-	-	-	-
2261		SG				1,600,187	1,468,515	131,672	-	131,672
2262		SO				380,042,565	353,961,621	26,080,945	-	26,080,945
2263		CN				144,964,558	134,985,670	9,978,888	-	9,978,888
2264		CAGW				256,566,622	198,672,229	57,894,393	-	57,894,393
2265		CAGE				98,442,170	98,442,170	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				14,653	14,653	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	885,232,941	788,641,952	96,590,989	-	96,590,989
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				64,425,529	58,993,176	5,432,352	-	5,432,352
2274		DS0				-	-	-	-	-
2275		GP				14,792,745	13,791,092	1,001,653	-	1,001,653
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				98,443,501	86,852,159	11,591,343	-	11,591,343
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				30,603,131	26,707,364	3,895,767	-	3,895,767
2284	Total Unclassified Plant by Factor					207,711,733	185,915,441	21,796,292	-	21,796,292
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,427,661,918**	**25,545,400,826**	**1,882,261,092**	**-**	**1,882,261,092**

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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				7,428,553,475	6,879,985,912	548,567,564	-	548,567,564
2289		SE				-	-	-	-	-
2290		JBG				1,500,904,400	1,164,146,417	336,757,983	-	336,757,983
2291		JBE				-	-	-	-	-
2292		SG				41,841,911	38,398,940	3,442,971	-	3,442,971
2293		SO				678,146,022	631,607,317	46,538,705	-	46,538,705
2294		CN				163,344,148	152,100,068	11,244,079	-	11,244,079
2295		DEU				-	-	-	-	-
2296		CAGW				4,151,373,197	3,214,613,660	936,759,537	-	936,759,537
2297		CAGE				13,477,744,260	13,477,744,260	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,532,315	5,532,315	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(19,777,811)	(18,728,063)	(1,049,748)	-	(1,049,748)
2303					B8	27,427,661,918	25,545,400,826	1,882,261,092	-	1,882,261,092
2304	105	Plant Held For Future Use								
2305			DPW	S		13,557,848	13,557,848	-	-	-
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		12,418,892	12,418,892	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	26,138,684	26,102,142	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		(866,953)	(866,953)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(121,579,452)	(121,579,452)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(122,446,406)	(122,446,406)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		940,315	933,570	6,746	-	6,746
2339			DMSC	SO		(5,008)	(4,664)	(344)	-	(344)
2340					B16	935,307	928,905	6,402	-	6,402
2341										
2342	182W	Weatherization								
2343			DMSC	S		8,399,735	8,399,735	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		-	-	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	8,399,735	8,399,735	-	-	-
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**					9,335,043	9,328,641	6,402	-	6,402
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,570,051	1,211,127	358,924	-	358,924
2363			P	CAEE		168,015,845	168,015,845	-	-	-
2364			P	JBE		26,709,189	20,637,942	6,071,247	-	6,071,247
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	196,295,086	189,864,914	6,430,171	-	6,430,171
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		(2,706,000)	(2,706,000)	-	-	-
2379					B13	(2,706,000)	(2,706,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,595,362)	(2,595,362)	-	-	-
2385					B13	(2,595,362)	(2,595,362)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	190,993,724	184,563,552	6,430,171	-	6,430,171
2394	154	Materials and Supplies								
2395			MSS	S		104,430,435	98,995,568	5,434,867	-	5,434,867
2396			MSS	SG		1,073,381	985,058	88,323	-	88,323
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		67,159	62,550	4,609	-	4,609
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,686,484)	(1,577,500)	(108,985)	-	(108,985)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,676,110	5,943,992	1,732,118	-	1,732,118
2408			MSS	CAGE		119,277,647	119,277,647	-	-	-
2409			MSS	JBG		4,875,157	3,781,318	1,093,839	-	1,093,839
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	235,713,406	227,468,634	8,244,772	-	8,244,772
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	235,440,406	227,195,634	8,244,772	-	8,244,772
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		29,802,783	29,802,783	-	-	-
2430			GP	GPS		10,479,639	9,760,459	719,180	-	719,180
2431			PT	SG		1,460,169	1,340,019	120,150	-	120,150
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,623,838	1,623,838	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(30,318)	(30,318)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		27,198,221	25,331,706	1,866,515	-	1,866,515
2438	**Total Prepayments**				B15	71,522,074	68,593,332	2,928,742	-	2,928,742
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		63,072,285	62,915,691	156,594	-	156,594
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		3,448,669	3,448,669	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		199,402,456	199,402,456	-	-	-
2450			T	SO		(3,145,218)	(2,929,373)	(215,845)	-	(215,845)
2451					B11	262,778,193	262,837,444	(59,251)	-	(59,251)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,614,933	4,614,933	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		13,008,881	11,938,443	1,070,439	-	1,070,439
2458			LABOR	SO		191,902	178,732	13,170	-	13,170
2459			P	SE		-	-	-	-	-
2460			P	CAGW		12,860,688	9,958,667	2,902,021	-	2,902,021
2461			DEFSG	CAGE		40,759,543	40,759,543	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		1,994,771	1,994,771	-	-	-
2464			P	JBE		14,669	11,335	3,334	-	3,334
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	73,445,387	69,456,423	3,988,964	-	3,988,964
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		48,957,697	45,597,907	3,359,789	-	3,359,789
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,368,241)	(5,931,212)	(437,029)	-	(437,029)
2482	232	A/P	P	CAEE		(3,553,702)	(3,553,702)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(17,937)	(17,937)	-	-	-
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		(8,438,232)	(8,438,232)	-	-	-
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	30,579,584	27,656,824	2,922,760	-	2,922,760
2498										
2499	**Total Working Capital**					30,579,584	27,656,824	2,922,760	-	2,922,760

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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**					**932,718,443**	**908,219,340**	**24,499,103**	**-**	**24,499,103**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(6,313,007)	(6,313,007)	-	-	-
2528	2282	Inj & Dam	PTD	SO		(5,407,224)	(5,036,146)	(371,078)	-	(371,078)
2529	2283	Pen & Ben	PTD	SO		(2,459,703)	(2,290,902)	(168,801)	-	(168,801)
2530	2282	Inj & Dam	PTD	S		(7,808,497)	(7,808,497)	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(21,988,431)	(21,448,552)	(539,879)	-	(539,879)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(754,555)	(584,289)	(170,266)	-	(170,266)
2537					B15	(754,555)	(584,289)	(170,266)	-	(170,266)
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		(188,356,596)	(169,768,696)	(18,587,900)	-	(18,587,900)
2545					B15	(188,356,596)	(169,768,696)	(18,587,900)	-	(18,587,900)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		(1,105,471)	(1,085,471)	(20,000)	-	(20,000)
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(35,440,199)	(35,440,199)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(36,223,260)	(36,229,790)	6,529	-	6,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(6,209,760)	(5,878,303)	(331,457)	-	(331,457)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(51,958,906)	(48,393,155)	(3,565,752)	-	(3,565,752)
2563			P	CAGW		(350,000)	(271,022)	(78,978)	-	(78,978)
2564			P	CAGE		2,375,008	2,375,008	-	-	-
2565			P	SG		(6,047,920)	(5,550,265)	(497,654)	-	(497,654)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(5,628,478)	(5,628,478)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(67,820,057)	(63,346,216)	(4,473,841)	-	(4,473,841)
2570										

JANUARY 2018 West Control Area
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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		50,008,835	45,438,682	4,570,154	-	4,570,154
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		25,250,054	23,517,235	1,732,820	-	1,732,820
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		2,645,673	1,994,473	651,200	-	651,200
2577			P	TROJD		-	-	-	-	-
2578			P	SG		7,475,477	6,860,356	615,121	-	615,121
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		185,519	143,657	41,863	-	41,863
2582			P	CAGE		21,303,734	21,303,734	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		31,685,575	31,685,575	-	-	-
2585			DPW	JBE		(14,891,206)	(11,506,296)	(3,384,910)	-	(3,384,910)
2586			DPW	SNPD		1,197,271	1,119,900	77,371	-	77,371
2587										
2588	**Total Accum Deferred Income Taxes**				B19	124,860,933	120,557,315	4,303,618	-	4,303,618
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(185,416,334)	(170,159,309)	(15,257,025)	-	(15,257,025)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(185,416,334)	(170,159,309)	(15,257,025)	-	(15,257,025)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,444,870	1,444,870	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,349,658,300)	(4,092,825,996)	(256,832,304)	-	(256,832,304)
2602			GP	JBE		(9,518,340)	(7,354,733)	(2,163,607)	-	(2,163,607)
2603			LABOR	SO		(955,869)	(890,271)	(65,598)	-	(65,598)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(1,198,236)	(1,198,236)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		162,162	162,162	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,359,723,713)	(4,100,662,204)	(259,061,509)	-	(259,061,509)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(20,926,315)	(21,381,447)	455,133	-	455,133
2617			P	SG		(11,247)	(10,322)	(925)	-	(925)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(21,341,243)	(19,876,671)	(1,464,572)	-	(1,464,572)
2620			GP	GPS		(3,341,029)	(3,111,746)	(229,283)	-	(229,283)
2621			PTD	SNP		(1,251,716)	(1,173,389)	(78,327)	-	(78,327)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(780,951)	(604,729)	(176,222)	-	(176,222)
2625			P	CAGE		(1,137,414)	(1,137,414)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(47,735,576)	(47,735,576)	-	-	-
2628			P	JBE		-	-	-	-	-
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(96,525,491)	(95,031,294)	(1,494,197)	-	(1,494,197)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,516,804,606)	(4,245,295,492)	(271,509,114)	-	(271,509,114)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		-	-	-	-	-
2640			PTD	ITC89		(10,599)	(8,981)	(1,618)	-	(1,618)
2641			PTD	ITC90		(83,300)	(80,040)	(3,260)	-	(3,260)
2642			PTD	SG		(233,097)	(213,916)	(19,180)	-	(19,180)
2643	**Total Accumulated ITC**				B19	(326,996)	(302,937)	(24,058)	-	(24,058)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,832,274,500)**	**(4,536,975,973)**	**(295,298,527)**	**-**	**(295,298,527)**
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		11,834,281	11,834,281	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(125,771,676)	(97,391,231)	(28,380,445)	-	(28,380,445)
2655			P	CAGE		(2,357,813,481)	(2,357,813,481)	-	-	-
2656			P	JBG		(564,402,561)	(437,767,535)	(126,635,026)	-	(126,635,026)
2657			P	CAGE		-	-	-	-	-
2658					B17	(3,036,153,437)	(2,881,137,966)	(155,015,471)	-	(155,015,471)
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		2,172,975	2,172,975	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(321,429,985)	(248,899,140)	(72,530,844)	-	(72,530,844)
2672			P	CAGE		(79,607,871)	(79,607,871)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(398,864,881)	(326,334,037)	(72,530,844)	-	(72,530,844)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(439,189,789)	(340,086,383)	(99,103,406)	-	(99,103,406)
2683			P	CAGE		(609,821,130)	(609,821,130)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(1,049,010,918)	(949,907,512)	(99,103,406)	-	(99,103,406)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,484,029,236)**	**(4,157,379,515)**	**(326,649,721)**	**-**	**(326,649,721)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				14,007,256	14,007,256	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(886,391,449)	(686,376,754)	(200,014,695)	-	(200,014,695)
2700		CAGE				(3,047,242,482)	(3,047,242,482)	-	-	-
2701		JBG				(564,402,561)	(437,767,535)	(126,635,026)	-	(126,635,026)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,484,029,236)	(4,157,379,515)	(326,649,721)	-	(326,649,721)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(517,492,923)	(400,720,374)	(116,772,549)	-	(116,772,549)
2710			T	CAGE		(1,109,959,941)	(1,109,959,941)	-	-	-
2711			T	JBG		(42,193,583)	(32,726,607)	(9,466,976)	-	(9,466,976)
2712			T	SG		8,530,636	7,828,690	701,945	-	701,945
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,661,115,812)**	**(1,535,578,232)**	**(125,537,580)**	**-**	**(125,537,580)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,873,591)	(9,691,675)	(181,917)	-	(181,917)
2716					B17	(9,873,591)	(9,691,675)	(181,917)	-	(181,917)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(25,983,097)	(24,906,548)	(1,076,549)	-	(1,076,549)
2720					B17	(25,983,097)	(24,906,548)	(1,076,549)	-	(1,076,549)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(279,089,064)	(257,623,699)	(21,465,365)	-	(21,465,365)
2724					B17	(279,089,064)	(257,623,699)	(21,465,365)	-	(21,465,365)
2725										

JANUARY 2018 West Control Area
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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		(635,393,317)	(567,826,275)	(67,567,042)	-	(67,567,042)
2732					B17	(635,393,317)	(567,826,275)	(67,567,042)	-	(67,567,042)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(326,936,737)	(293,888,181)	(33,048,556)	-	(33,048,556)
2736					B17	(326,936,737)	(293,888,181)	(33,048,556)	-	(33,048,556)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(164,129,198)	(153,479,418)	(10,649,781)	-	(10,649,781)
2740					B17	(164,129,198)	(153,479,418)	(10,649,781)	-	(10,649,781)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(387,664,588)	(374,892,946)	(12,771,642)	-	(12,771,642)
2744					B17	(387,664,588)	(374,892,946)	(12,771,642)	-	(12,771,642)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(526,065,587)	(467,514,320)	(58,551,268)	-	(58,551,268)
2748					B17	(526,065,587)	(467,514,320)	(58,551,268)	-	(58,551,268)
2749										
2750	108369	Services								
2751			DPW	S		(305,423,077)	(278,081,810)	(27,341,267)	-	(27,341,267)
2752					B17	(305,423,077)	(278,081,810)	(27,341,267)	-	(27,341,267)
2753										
2754	108370	Meters								
2755			DPW	S		(98,616,698)	(93,953,064)	(4,663,634)	-	(4,663,634)
2756					B17	(98,616,698)	(93,953,064)	(4,663,634)	-	(4,663,634)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,357,491)	(6,988,422)	(369,069)	-	(369,069)
2762					B17	(7,357,491)	(6,988,422)	(369,069)	-	(369,069)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(31,485,356)	(29,363,056)	(2,122,300)	-	(2,122,300)
2770					B17	(31,485,356)	(29,363,056)	(2,122,300)	-	(2,122,300)
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		4,218,577	3,885,744	332,834	-	332,834
2782						4,218,577	3,885,744	332,834	-	332,834
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,793,799,224)**	**(2,554,323,669)**	**(239,475,555)**	**-**	**(239,475,555)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,793,799,224)	(2,554,323,669)	(239,475,555)	-	(239,475,555)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,793,799,224)	(2,554,323,669)	(239,475,555)	-	(239,475,555)

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	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		(230,650,025)	(207,624,340)	(23,025,684)	-	(23,025,684)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(6,550,174)	(6,099,282)	(450,893)	-	(450,893)
2797			PTD	SO		(110,363,674)	(102,789,815)	(7,573,859)	-	(7,573,859)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(28,461,077)	(22,038,820)	(6,422,257)	-	(6,422,257)
2800			G-SG	CAGE		(72,411,477)	(72,411,477)	-	-	-
2801			P	JBG		(6,002,119)	(4,655,423)	(1,346,696)	-	(1,346,696)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,623,322)	(1,623,322)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(456,028,194)	(417,211,576)	(38,816,618)	-	(38,816,618)
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	**(456,028,194)**	**(417,211,576)**	**(38,816,618)**	**-**	**(38,816,618)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(230,650,025)	(207,624,340)	(23,025,684)	-	(23,025,684)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(110,363,674)	(102,789,815)	(7,573,859)	-	(7,573,859)
2845		CN				(6,550,174)	(6,099,282)	(450,893)	-	(450,893)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(28,461,077)	(22,038,820)	(6,422,257)	-	(6,422,257)
2849		CAGE				(72,411,477)	(72,411,477)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,623,322)	(1,623,322)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,002,119)	(4,655,423)	(1,346,696)	-	(1,346,696)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(456,028,194)	(417,211,576)	(38,816,618)	-	(38,816,618)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,394,972,466)**	**(8,664,492,992)**	**(730,479,474)**	**-**	**(730,479,474)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

JANUARY 2018 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		(12,595,871)	(11,020,374)	(1,575,497)	-	(1,575,497)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,540,687)	(3,297,702)	(242,985)	-	(242,985)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(16,136,557)	(14,318,076)	(1,818,481)	-	(1,818,481)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(2,077,167)	(1,608,453)	(468,714)	-	(468,714)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(2,077,167)	(1,608,453)	(468,714)	-	(468,714)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		24,064,442	24,064,442	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(12,193)	(12,193)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(16,253,401)	(14,915,987)	(1,337,415)	-	(1,337,415)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(123,405,274)	(114,910,456)	(8,494,817)	-	(8,494,817)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(121,148,849)	(93,811,548)	(27,337,301)	-	(27,337,301)
2904			I-SG	CAGE		(31,782,818)	(31,782,818)	-	-	-
2905			PTD	JBG		(998,124)	(774,175)	(223,949)	-	(223,949)
2906			PTD	SO		(279,696,866)	(260,502,283)	(19,194,583)	-	(19,194,583)
2907					B18	(549,233,084)	(492,645,018)	(56,588,065)	-	(56,588,065)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(549,233,084)	(492,645,018)	(56,588,065)	-	(56,588,065)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		-	-	-	-	-
2914			G-SITUS	SG		-	-	-	-	-
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		-	-	-	-	-
2918						-	-	-	-	-
2919										
2920		Remove Capital Lease Amtr				-	-	-	-	-
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(567,446,808)**	**(508,571,547)**	**(58,875,260)**	**-**	**(58,875,260)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				11,468,571	13,044,068	(1,575,497)	-	(1,575,497)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(283,237,553)	(263,799,985)	(19,437,567)	-	(19,437,567)
2933		CN				(123,405,274)	(114,910,456)	(8,494,817)	-	(8,494,817)
2934		SSGCT				-	-	-	-	-
2935		JBG				(998,124)	(774,175)	(223,949)	-	(223,949)
2936		CAGW				(123,226,016)	(95,420,001)	(27,806,015)	-	(27,806,015)
2937		CAGE				(31,782,818)	(31,782,818)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(12,193)	(12,193)	-	-	-
2940		SG				(16,253,401)	(14,915,987)	(1,337,415)	-	(1,337,415)
2941		Less Capital Lease				-	-	-	-	-
2942	Total Provision For Amortization by Factor				B18	(567,446,808)	(508,571,547)	(58,875,260)	-	(58,875,260)