Washington Jurisdiction
RESULTS OF OPERATIONS

April 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	APRIL 2024
FILE:	WA JAM - April 2024
PREPARED BY:	Revenue Requirement Department
DATE:	September 26, 2024
TIME:	3:00:13 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
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	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue:	2.3	413,243,363	384,223,065	29,020,298	0	29,020,298
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,349,636	1,340,336	9,300	0	9,300
5	Other Operating Revenues	2.4	27,636,426	26,374,283	1,262,143	0	1,262,143
6	Total Operating Revenues	2.4	442,229,425	411,937,684	30,291,741	0	30,291,741
7							
8	Operating Expenses:						
9	Steam Production	2.6	27,717,560	24,928,726	2,788,834	0	2,788,834
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,950,908	4,555,886	395,022	0	395,022
12	Other Power Supply	2.9 & 2.10	29,702,627	19,211,898	10,490,728	0	10,490,728
13	Transmission	2.12	8,696,066	7,154,028	1,542,038	0	1,542,038
14	Distribution	2.13	37,226,260	35,576,408	1,649,852	0	1,649,852
15	Customer Accounts	2.14	6,554,541	5,539,250	1,015,292	0	1,015,292
16	Customer Service	2.14	14,498,429	14,072,405	426,024	0	426,024
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	29,079,791	26,926,369	2,153,422	0	2,153,422
19							
20	Total O & M Expenses	2.16	158,426,181	137,964,970	20,461,211	0	20,461,211
21							
22	Depreciation	2.17	86,122,067	80,129,628	5,992,438	0	5,992,438
23	Amortization Expense	2.19	7,259,470	6,820,511	438,959	0	438,959
24	Taxes Other Than Income	2.19	18,125,990	16,348,818	1,777,171	0	1,777,171
25	Income Taxes - Federal	2.23	27,067,311	27,264,858	(197,548)	0	(197,548)
26	Income Taxes - State	2.22	6,174,736	6,174,736	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(21,602)	(19,879)	(1,723)	0	(1,723)
30							
31	Total Operating Expenses	2.23	303,114,877	274,644,368	28,470,509	0	28,470,509
32							
33	Operating Revenue for Return		139,114,549	137,293,316	1,821,232	0	1,821,232
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,395,725,843	31,037,134,157	2,358,591,686	0	2,358,591,686
37	Plant Held for Future Use	2.33	14,791,278	14,622,754	168,523	0	168,523
38	Misc Deferred Debits	2.35	1,815,635,558	1,805,206,575	10,428,982	0	10,428,982
39	Elec Plant Acq Adj	2.33 & 2.34	10,359,407	10,251,869	107,538	0	107,538
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	197,464,793	190,636,574	6,828,219	0	6,828,219
42	Fuel Stock	2.34	154,478,275	146,950,688	7,527,586	0	7,527,586
43	Material & Supplies	2.35	477,925,511	451,989,757	25,935,754	0	25,935,754
44	Working Capital	2.36	100,233,034	91,997,919	8,235,116	0	8,235,116
45	Weatherization Loans	2.34	248,271,491	248,268,179	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,414,885,189	33,997,058,472	2,417,826,717	0	2,417,826,717
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,625,242,398)	(10,774,012,942)	(851,229,456)	0	(851,229,456)
52	Accum Prov For Amort	2.42	(775,629,074)	(718,337,920)	(57,291,154)	0	(57,291,154)
53	Accum Def Income Taxes	2.38	(2,825,524,939)	(2,655,086,424)	(170,438,515)	0	(170,438,515)
54	Unamortized ITC	2.38	(2,113,634)	(2,100,868)	(12,766)	0	(12,766)
55	Customer Adv for Const	2.37	(266,418,132)	(256,150,985)	(10,267,147)	0	(10,267,147)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,018,652,549)	(2,794,701,529)	(223,951,020)	0	(223,951,020)
58							
59	Total Rate Base Deductions		(18,513,580,727)	(17,200,390,668)	(1,313,190,059)	0	(1,313,190,059)
60							
61	Total Rate Base		17,901,304,462	16,796,667,804	1,104,636,658	0	1,104,636,658

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		153,107,451	139,654,158	13,453,293	-	13,453,293
65									
66				B1	153,107,451	139,654,158	13,453,293	-	13,453,293
67									
68	442	Commercial & Industrial Sales							
69			S		258,776,159	243,268,517	15,507,642	-	15,507,642
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	258,776,159	243,268,517	15,507,642	-	15,507,642
75									
76	444	Public Street & Highway Lighting							
77			S		1,359,753	1,300,390	59,363	-	59,363
78			SO		-	-	-	-	-
79				B1	1,359,753	1,300,390	59,363	-	59,363
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**413,243,363**	**384,223,065**	**29,020,298**	**-**	**29,020,298**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,340,336	1,340,336	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,340,336	1,340,336	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		9,300	-	9,300	-	9,300
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	9,300	-	9,300	-	9,300
110									
111		Total Sales for Resale			1,349,636	1,340,336	9,300	-	9,300
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**414,592,999**	**385,563,401**	**29,029,598**	**-**	**29,029,598**
121	450	Forfeited Discounts & Interest							
122			S		1,011,528	1,010,272	1,257	-	1,257
123			SO		-	-	-	-	-
124				B1	1,011,528	1,010,272	1,257	-	1,257
125									
126	451	Misc Electric Revenue							
127			S		833,754	824,038	9,717	-	9,717
128			SG		-	-	-	-	-
129			SO		1,500	1,394	106	-	106
130				B1	835,254	825,431	9,823	-	9,823
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,081,990	1,078,683	3,307	-	3,307
141			CAGW		-	-	-	-	-
142			CAGE		12,941	12,941	-	-	-
143			JBG		-	-	-	-	-
144			SG		179,669	165,333	14,335	-	14,335
145			SO		254,575	236,539	18,036	-	18,036
146				B1	1,529,175	1,493,497	35,678	-	35,678
147									
148									
149									
150	456	Other Electric Revenue							
151			S		9,420,726	9,420,726	-	-	-
152			CAGE		64,238	64,238	-	-	-
153			CAGW		48,446	37,709	10,737	-	10,737
154			SO		-	-	-	-	-
155			SG		11,076,237	10,192,489	883,748	-	883,748
156			JBG		294,503	229,233	65,271	-	65,271
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		3,356,319	3,100,689	255,629	-	255,629
161				B1	24,260,469	23,045,084	1,215,386	-	1,215,386
162									
163		**Total Other Electric Revenues**			**27,636,426**	**26,374,283**	**1,262,143**	**-**	**1,262,143**
164									
165	**Total Electric Operating Revenues**			**B1**	**442,229,425**	**411,937,684**	**30,291,741**	**-**	**30,291,741**
166									
167	Summary of Revenues by Factor								
168			S		426,940,996	397,897,118	29,043,878	-	29,043,878
169			JBG		294,503	229,233	65,271	-	65,271
170			SE		3,356,319	3,100,689	255,629	-	255,629
171			SO		256,075	237,933	18,142	-	18,142
172			SG		11,255,906	10,357,822	898,084	-	898,084
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		48,446	37,709	10,737	-	10,737
176			CAGE		77,179	77,179	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	442,229,425	411,937,684	30,291,741	-	30,291,741
180	Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		(83)	(76)	(6)	-	(6)
201				B1	(83)	(76)	(6)	-	(6)
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		(21,520)	(19,803)	(1,717)	-	(1,717)
220				B1	(21,520)	(19,803)	(1,717)	-	(1,717)
221									
222	**Total Miscellaneous Revenues**				**(21,602)**	**(19,879)**	**(1,723)**	**-**	**(1,723)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(21,602)**	**(19,879)**	**(1,723)**	**-**	**(1,723)**
230									
231	500	Operation Supervision & Engineering							
232			SG		-	-	-	-	-
233			CAGW		2,412	1,878	535	-	535
234			CAGE		104,229	104,229	-	-	-
235			JBG		1,052,984	819,611	233,373	-	233,373
236			JBE		-	-	-	-	-
237				B2	1,159,625	925,718	233,907	-	233,907
238									
239	501	Fuel Related							
240			SE		(28,307)	(26,151)	(2,156)	-	(2,156)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		192,316	149,693	42,623	-	42,623
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		956,683	956,683	-	-	-
247			JBE		394,762	305,493	89,269	-	89,269
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,515,455	1,385,719	129,736	-	129,736
251									
252	501NPC	Fuel Related							
253			S		1,460,839	-	1,460,839	-	1,460,839
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	1,460,839	-	1,460,839	-	1,460,839
265									
266		Total Fuel Related			2,976,293	1,385,719	1,590,575	-	1,590,575
267									
268	502	Steam Expenses							
269			SG		(48,504)	(44,634)	(3,870)	-	(3,870)
270			CAGW		76,519	59,560	16,959	-	16,959
271			CAGE		4,031,577	4,031,577	-	-	-
272			JBG		951,572	740,676	210,897	-	210,897
273			CAGE		-	-	-	-	-
274				B2	5,011,164	4,787,178	223,986	-	223,986
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		93,665	-	93,665	-	93,665
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					93,665	-	93,665	-	93,665

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(4,771)	(3,713)	(1,057)	-	(1,057)
291			CAGE		72,753	72,753	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	67,982	69,040	(1,057)	-	(1,057)
295									
296	506	Misc. Steam Expense							
297			SG		(697,804)	(642,127)	(55,676)	-	(55,676)
298			SE		-	-	-	-	-
299			CAGW		263,149	204,828	58,322	-	58,322
300			CAGE		4,104,017	4,104,017	-	-	-
301			JBG		(1,431,399)	(1,114,159)	(317,241)	-	(317,241)
302			CAGE		-	-	-	-	-
303				B2	2,237,963	2,552,558	(314,595)	-	(314,595)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		1,866	1,866	-	-	-
309			JBG		(155,556)	(121,080)	(34,476)	-	(34,476)
310			CAGE		-	-	-	-	-
311				B2	(153,689)	(119,213)	(34,476)	-	(34,476)
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		14,927	11,619	3,308	-	3,308
316			CAGE		389,683	389,683	-	-	-
317			JBG		35,938	27,973	7,965	-	7,965
318			CAGE		-	-	-	-	-
319				B2	440,549	429,276	11,273	-	11,273
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		41,912	38,567	3,344	-	3,344
325			CAGW		36,096	28,096	8,000	-	8,000
326			CAGE		1,289,260	1,289,260	-	-	-
327			JBG		842,892	656,082	186,810	-	186,810
328			CAGE		-	-	-	-	-
329				B2	2,210,160	2,012,006	198,154	-	198,154
330									
331	512	Maintenance of Boiler Plant							
332			SG		6,535	6,014	521	-	521
333			CAGW		431,134	335,581	95,552	-	95,552
334			CAGE		5,867,104	5,867,104	-	-	-
335			JBG		2,354,752	1,832,868	521,883	-	521,883
336			SG-U		-	-	-	-	-
337				B2	8,659,525	8,041,568	617,957	-	617,957
338									
339	513	Maintenance of Electric Plant							
340			SG		36,099	33,218	2,880	-	2,880
341			CAGW		65,968	51,348	14,621	-	14,621
342			CAGE		3,432,793	3,432,793	-	-	-
343			JBG		458,618	356,974	101,643	-	101,643
344			CAGE		-	-	-	-	-
345				B2	3,993,478	3,874,334	119,144	-	119,144
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		3,961	3,645	316	-	316
349			CAGW		32,168	25,039	7,129	-	7,129
350			CAGE		791,347	791,347	-	-	-
351			JBG		193,368	150,512	42,856	-	42,856
352			CAGE		-	-	-	-	-
353				B2	1,020,844	970,543	50,302	-	50,302
354									
355	**Total Steam Power Generation**			B2	**27,717,560**	**24,928,726**	**2,788,834**	**-**	**2,788,834**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		1,177,094	1,083,176	93,918	-	93,918
410			SG-U		471,944	434,289	37,655	-	37,655
411				B2	1,649,038	1,517,465	131,573	-	131,573
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		13,806	12,704	1,102	-	1,102
418			CAGE		-	-	-	-	-
419				B2	13,806	12,704	1,102	-	1,102
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		652,793	600,708	52,085	-	52,085
424			SG-U		23,285	21,427	1,858	-	1,858
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	676,078	622,135	53,943	-	53,943
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		684,294	629,695	54,598	-	54,598
440			SG-U		640,987	589,844	51,143	-	51,143
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,325,281	1,219,540	105,741	-	105,741
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		407,902	375,356	32,546	-	32,546
448			SG-U		42,372	38,991	3,381	-	3,381
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	450,274	414,348	35,926	-	35,926
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		-	-	-	-	-
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	-	-	-	-	-
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		51,513	47,403	4,110	-	4,110
464			SG-U		5,871	5,403	468	-	468
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	57,384	52,806	4,579	-	4,579
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		52,122	47,963	4,159	-	4,159
475			SG-U		127,499	117,327	10,173	-	10,173
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	179,622	165,290	14,332	-	14,332
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		187,352	172,404	14,948	-	14,948
483			SG-U		55,209	50,804	4,405	-	4,405
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	242,561	223,208	19,353	-	19,353
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		300,828	276,826	24,002	-	24,002
491			SG-U		56,036	51,565	4,471	-	4,471
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	356,864	328,390	28,473	-	28,473
495									
496	**Total Hydraulic Power Generation**			B2	**4,950,908**	**4,555,886**	**395,022**	**-**	**395,022**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		2,517	1,959	558	-	558
502			CAGE		10,599	10,599	-	-	-
503			CAGE		-	-	-	-	-
504				B2	13,116	12,558	558	-	558
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		1,966,614	-	1,966,614	-	1,966,614
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	1,966,614	-	1,966,614	-	1,966,614
519									
520	548	Generation Expense							
521			SG		14,469	13,314	1,154	-	1,154
522			CAGW		1,251,151	973,859	277,292	-	277,292
523			CAGE		728,303	728,303	-	-	-
524			S		-	-	-	-	-
525				B2	1,993,923	1,715,476	278,447	-	278,447
526									
527	549	Miscellaneous Other							
528			S		918	918	-	-	-
529			SG		649,439	597,622	51,817	-	51,817
530			CAGW		62,568	48,701	13,867	-	13,867
531			CAGE		108,273	108,273	-	-	-
532			CAGE		-	-	-	-	-
533				B2	821,199	755,515	65,684	-	65,684
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		940,618	865,568	75,050	-	75,050
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	971,570	896,520	75,050	-	75,050
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		10,656	8,294	2,362	-	2,362
555			CAGE		414,147	414,147	-	-	-
556			CAGE		-	-	-	-	-
557				B2	424,803	422,441	2,362	-	2,362
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,781,073	1,638,965	142,108	-	142,108
561			CAGW		58,986	45,913	13,073	-	13,073
562			CAGE		666,142	666,142	-	-	-
563			CAGE		-	-	-	-	-
564				B2	2,506,200	2,351,020	155,181	-	155,181
565									
566	554	Maintenance of Misc. Other							
567			SG		130,044	119,669	10,376	-	10,376
568			CAGW		-	-	-	-	-
569			CAGE		19,964	19,964	-	-	-
570			CAGE		-	-	-	-	-
571				B2	150,009	139,633	10,376	-	10,376
572									
573	**Total Other Power Generation**			**B2**	**8,847,433**	**6,293,162**	**2,554,272**	**-**	**2,554,272**
574									
575									
576	555	Purchased Power							
577			S		8,963,413	8,963,413	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					8,963,413	8,963,413	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		7,695,443	-	7,695,443	-	7,695,443
591					7,695,443	-	7,695,443	-	7,695,443
592									
593		Total Purchased Power		B2	16,658,855	8,963,413	7,695,443	-	7,695,443
594									
595	556	System Control & Load Dispatch							
596			SG		332,873	306,314	26,559	-	26,559
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	332,873	306,314	26,559	-	26,559
601									
602									
603									
604	557	Other Expenses							
605			S		838,881	838,881	-	-	-
606			SG		2,234,047	2,055,797	178,250	-	178,250
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		43,994	34,243	9,750	-	9,750
612			CAGE		627,192	627,192	-	-	-
613			JBG		118,690	92,385	26,305	-	26,305
614			CAEW		-	-	-	-	-
615			JBE		661	512	150	-	150
616				B2	3,863,465	3,649,011	214,455	-	214,455
617									
618		Embedded Cost Differentials							
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**20,855,193**	**12,918,737**	**7,936,457**	**-**	**7,936,457**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**62,371,094**	**48,696,510**	**13,674,584**	**-**	**13,674,584**
622									
623									
624	Summary of Production Expense by Factor								
625			S		21,050,724	9,834,163	11,216,561	-	11,216,561
626			SG		5,424,761	4,991,932	432,830	-	432,830
627			SE		(28,307)	(26,151)	(2,156)	-	(2,156)
628			JBG		4,421,859	3,441,843	980,016	-	980,016
629			TROJP		-	-	-	-	-
630			JBE		395,423	306,005	89,418	-	89,418
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		2,539,793	1,976,899	562,894	-	562,894
635			CAGE		22,659,250	22,659,250	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		956,683	956,683	-	-	-
638			SNPPS		-	-	-	-	-
639			SNPPO		-	-	-	-	-
640			DGU		-	-	-	-	-
641			MC		-	-	-	-	-
642			SSGCT		-	-	-	-	-
643			SSECT		-	-	-	-	-
644			SSGC		-	-	-	-	-
645			SSGCH		-	-	-	-	-
646			SSECH		-	-	-	-	-
647	Total Production Expense by Factor			B2	57,420,186	44,140,624	13,279,562	-	13,279,562

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		877,738	807,705	70,033	-	70,033
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	877,738	807,705	70,033	-	70,033
654									
655	561	Load Dispatching							
656			SG		1,760,596	1,620,122	140,474	-	140,474
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,760,596	1,620,122	140,474	-	140,474
661	562	Station Expense							
662			SG		300,526	276,547	23,978	-	23,978
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	300,526	276,547	23,978	-	23,978
667									
668	563	Overhead Line Expense							
669			SG		97,924	90,111	7,813	-	7,813
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	97,924	90,111	7,813	-	7,813
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		921,742	-	921,742	-	921,742
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					921,742	-	921,742	-	921,742
697									
698		Total Transmission of Electricity by Others			921,742	-	921,742	-	921,742
699									
700	566	Misc. Transmission Expense							
701			SG		301,771	277,694	24,078	-	24,078
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	301,771	277,694	24,078	-	24,078
706									
707	567	Rents - Transmission							
708			SG		73,611	67,738	5,873	-	5,873
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	73,611	67,738	5,873	-	5,873
713									
714	568	Maint Supervision & Engineering							
715			SG		86,908	79,974	6,934	-	6,934
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	86,908	79,974	6,934	-	6,934
719									
720	569	Maintenance of Structures							
721			SG		506,467	466,057	40,410	-	40,410
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	506,467	466,057	40,410	-	40,410

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		1,217,573	1,120,426	97,147	-	97,147
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,217,573	1,120,426	97,147	-	97,147
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,490,939	2,292,192	198,746	-	198,746
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,490,939	2,292,192	198,746	-	198,746
739									
740	572	Maintenance of Underground Lines							
741			SG		36,427	33,520	2,906	-	2,906
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	36,427	33,520	2,906	-	2,906
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		23,845	21,942	1,903	-	1,903
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	23,845	21,942	1,903	-	1,903
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**8,696,066**	**7,154,028**	**1,542,038**	**-**	**1,542,038**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		7,774,325	7,154,028	620,296	-	620,296
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	7,774,325	7,154,028	620,296	-	620,296
761	580	Operation Supervision & Engineering							
762			S		377,227	350,235	26,993	-	26,993
763			SNPD		1,936,039	1,814,765	121,274	-	121,274
764				B2	2,313,266	2,165,000	148,267	-	148,267
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,498,391	1,404,531	93,860	-	93,860
769				B2	1,498,391	1,404,531	93,860	-	93,860
770									
771	582	Station Expense							
772			S		511,214	502,826	8,388	-	8,388
773			SNPD		28	26	2	-	2
774				B2	511,242	502,852	8,389	-	8,389
775									
776	583	Overhead Line Expenses							
777			S		963,396	939,394	24,001	-	24,001
778			SNPD		-	-	-	-	-
779				B2	963,396	939,394	24,001	-	24,001
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		20,370	19,094	1,276	-	1,276
789				B2	20,370	19,094	1,276	-	1,276
790									
791	586	Meter Expenses							
792			S		390,609	370,769	19,841	-	19,841
793			SNPD		274	257	17	-	17
794				B2	390,883	371,025	19,858	-	19,858
795									
796	587	Customer Installation Expenses							
797			S		1,814,998	1,678,926	136,072	-	136,072
798			SNPD		-	-	-	-	-
799				B2	1,814,998	1,678,926	136,072	-	136,072
800									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		187,922	192,231	(4,309)	-	(4,309)
803			SG		-	-	-	-	-
804			SNPD		(60,618)	(56,821)	(3,797)	-	(3,797)
805				B2	127,305	135,411	(8,106)	-	(8,106)
806									
807	589	Rents							
808			S		191,330	185,942	5,388	-	5,388
809			SNPD		59,111	55,408	3,703	-	3,703
810				B2	250,441	241,350	9,091	-	9,091
811									
812	590	Maint Supervision & Engineering							
813			S		280,110	258,455	21,654	-	21,654
814			SNPD		235,489	220,738	14,751	-	14,751
815				B2	515,599	479,193	36,405	-	36,405
816									
817	591	Maintenance of Structures							
818			S		220,775	210,590	10,185	-	10,185
819			SNPD		(2,200)	(2,062)	(138)	-	(138)
820				B2	218,575	208,528	10,047	-	10,047
821									
822	592	Maintenance of Station Equipment							
823			S		835,556	778,383	57,173	-	57,173
824			SNPD		44,423	41,640	2,783	-	2,783
825				B2	879,979	820,023	59,955	-	59,955
826	593	Maintenance of Overhead Lines							
827			S		22,707,107	21,779,393	927,714	-	927,714
828			SNPD		304,345	285,280	19,064	-	19,064
829				B2	23,011,452	22,064,673	946,779	-	946,779
830									
831	594	Maintenance of Underground Lines							
832			S		3,501,586	3,365,913	135,673	-	135,673
833			SNPD		-	-	-	-	-
834				B2	3,501,586	3,365,913	135,673	-	135,673
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		183,905	172,385	11,520	-	11,520
839				B2	183,905	172,385	11,520	-	11,520
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		468,249	454,178	14,071	-	14,071
843			SNPD		-	-	-	-	-
844				B2	468,249	454,178	14,071	-	14,071
845									
846	597	Maintenance of Meters							
847			S		46,649	45,833	816	-	816
848			SNPD		(54,960)	(51,517)	(3,443)	-	(3,443)
849				B2	(8,311)	(5,684)	(2,627)	-	(2,627)
850									
851	598	Maint of Misc. Distribution Plant							
852			S		290,446	302,320	(11,874)	-	(11,874)
853			SNPD		274,489	257,295	17,194	-	17,194
854				B2	564,935	559,615	5,321	-	5,321
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**37,226,260**	**35,576,408**	**1,649,852**	**-**	**1,649,852**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		32,787,175	31,415,388	1,371,787	-	1,371,787
861			SNPD		4,439,085	4,161,020	278,066	-	278,066
862									
863	Total Distribution Expense by Factor			B2	37,226,260	35,576,408	1,649,852	-	1,649,852
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		174,385	162,626	11,759	-	11,759
868				B2	174,385	162,626	11,759	-	11,759
869									
870	902	Meter Reading Expense							
871			S		754,904	657,924	96,980	-	96,980
872			CN		101,022	94,210	6,812	-	6,812
873				B2	855,926	752,134	103,792	-	103,792
874									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		613,053	550,437	62,616	-	62,616
877			CN		3,829,891	3,571,642	258,249	-	258,249
878				B2	4,442,944	4,122,079	320,865	-	320,865
879									
880	904	Uncollectible Accounts							
881			S		1,081,187	502,311	578,876	-	578,876
882			SG		-	-	-	-	-
883			CN		1	1	0	-	0
884				B2	1,081,189	502,312	578,876	-	578,876
885									
886	905	Misc. Customer Accounts Expense							
887			S		98	98	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	98	98	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**6,554,541**	**5,539,250**	**1,015,292**	**-**	**1,015,292**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		2,449,242	1,710,770	738,472	-	738,472
897			CN		4,105,299	3,828,480	276,820	-	276,820
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	6,554,541	5,539,250	1,015,292	-	1,015,292
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		13,605,211	13,259,879	345,331	-	345,331
908			CN		313,206	292,087	21,119	-	21,119
909				B2	13,918,417	13,551,966	366,451	-	366,451
910									
911	909	Informational & Instructional Adv							
912			S		247,829	210,655	37,174	-	37,174
913			CN		328,819	306,647	22,172	-	22,172
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	576,648	517,302	59,346	-	59,346
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		3,364	3,137	227	-	227
921									
922				B2	3,364	3,137	227	-	227
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**14,498,429**	**14,072,405**	**426,024**	**-**	**426,024**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		13,853,039	13,470,534	382,505	-	382,505
929			CN		645,390	601,871	43,518	-	43,518
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	14,498,429	14,072,405	426,024	-	426,024
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
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**				**14,498,429**	**14,072,405**	**426,024**	**-**	**426,024**
965	920	Administrative & General Salaries							
966			S		23,655	23,655	-	-	-
967			CN		-	-	-	-	-
968			SO		6,406,240	5,952,384	453,855	-	453,855
969				B2	6,429,894	5,976,039	453,855	-	453,855
970									
971	921	Office Supplies & expenses							
972			S		10,469	10,127	342	-	342
973			CN		13,245	12,352	893	-	893
974			SO		(2,060,636)	(1,914,648)	(145,987)	-	(145,987)
975				B2	(2,036,921)	(1,892,169)	(144,752)	-	(144,752)
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,511,671)	(4,192,038)	(319,633)	-	(319,633)
981				B2	(4,511,671)	(4,192,038)	(319,633)	-	(319,633)
982									
983	923	Outside Services							
984			S		510,985	409,431	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,552,183	4,229,680	322,503	-	322,503
989			SG		-	-	-	-	-
990				B2	5,063,168	4,639,111	424,057	-	424,057
991									
992	924	Property Insurance							
993			S		1,449,022	1,347,151	101,871	-	101,871
994			CAGW		-	-	-	-	-
995			SO		608,588	565,472	43,116	-	43,116
996				B2	2,057,611	1,912,624	144,987	-	144,987
997									
998	925	Injuries & Damages							
999			S		(1,277,643)	(1,277,643)	-	-	-
1000			SO		18,422,654	17,117,486	1,305,168	-	1,305,168
1001				B2	17,145,011	15,839,843	1,305,168	-	1,305,168
1002									
1003	926	Employee Pensions & Benefits							
1004			S		543,903	524,255	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(763,476)	(58,213)	-	(58,213)
1007				B2	(277,786)	(239,220)	(38,566)	-	(38,566)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,305,919	2,204,890	101,029	-	101,029
1016			CAEE		-	-	-	-	-
1017			SO		83,736	77,803	5,932	-	5,932
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	553,448	47,987	-	47,987
1021				B2	2,991,090	2,836,142	154,948	-	154,948
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(754,919)	(701,436)	(53,483)	-	(53,483)
1031				B2	(754,919)	(701,436)	(53,483)	-	(53,483)
1032									
1033	930	Misc General Expenses							
1034			S		3,177	3,177	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		241,618	224,501	17,118	-	17,118
1038				B2	244,795	227,677	17,118	-	17,118
1039									
1040	931	Rents							
1041			S		10,949	10,730	219	-	219
1042			SO		(468,000)	(434,845)	(33,156)	-	(33,156)
1043				B2	(457,051)	(424,115)	(32,937)	-	(32,937)
1044									
1045	935	Maintenance of General Plant							
1046			S		68,852	47,039	21,813	-	21,813
1047			CN		9,044	8,434	610	-	610
1048			SO		3,108,676	2,888,440	220,237	-	220,237
1049				B2	3,186,572	2,943,912	242,660	-	242,660
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**29,079,791**	**26,926,369**	**2,153,422**	**-**	**2,153,422**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		3,649,287	3,302,812	346,475	-	346,475
1055			SO		24,806,780	23,049,323	1,757,456	-	1,757,456
1056			SG		601,435	553,448	47,987	-	47,987
1057			CN		22,289	20,786	1,503	-	1,503
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	29,079,791	26,926,369	2,153,422	-	2,153,422
1062									
1063	**TOTAL O&M EXPENSE**			B2	**158,426,181**	**137,964,970**	**20,461,211**	**-**	**20,461,211**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,062	415,993	36,069	-	36,069
1068			CAGW		1,689,464	1,315,028	374,436	-	374,436
1069			CAGE		21,828,493	21,828,493	-	-	-
1070			JBG		5,463,243	4,252,425	1,210,818	-	1,210,818
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	28,870,850	27,249,528	1,621,322	-	1,621,322
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		2,411,810	2,219,377	192,433	-	192,433
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		778,370	716,266	62,104	-	62,104
1085				B3	3,190,181	2,935,643	254,537	-	254,537
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		69,193	63,672	5,521	-	5,521
1090			CAGW		1,877,938	1,461,731	416,207	-	416,207
1091			CAGE		4,678,962	4,678,962	-	-	-
1092			SG		12,239,919	11,263,323	976,596	-	976,596
1093			CAGE		-	-	-	-	-
1094				B3	18,868,173	17,469,849	1,398,324	-	1,398,324
1095									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,924,275	10,972,864	951,411	-	951,411
1103				B3	11,927,820	10,975,623	952,197	-	952,197
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		45,387	44,549	838	-	838
1109	361	Structures	S		221,111	209,033	12,078	-	12,078
1110	362	Station Equipment	S		2,641,373	2,434,034	207,340	-	207,340
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,678,942	4,258,703	420,239	-	420,239
1113	365	OH Conductors	S		2,114,854	1,890,047	224,807	-	224,807
1114	366	UG Conduit	S		955,536	905,765	49,771	-	49,771
1115	367	UG Conductor	S		1,922,255	1,854,587	67,668	-	67,668
1116	368	Line Trans	S		3,317,391	3,055,059	262,332	-	262,332
1117	369	Services	S		2,041,151	1,877,546	163,605	-	163,605
1118	370	Meters	S		1,119,051	1,049,429	69,623	-	69,623
1119	371	Inst Cust Prem	S		38,604	36,853	1,751	-	1,751
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		186,212	176,708	9,504	-	9,504
1122				B3	19,281,867	17,792,312	1,489,555	-	1,489,555
1123									
1124	403GP	General Depreciation							
1125			S		1,403,565	1,308,981	94,584	-	94,584
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		70,082	65,357	4,726	-	4,726
1130			SG		680,448	626,157	54,291	-	54,291
1131			SO		1,595,086	1,482,081	113,005	-	113,005
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		180,740	180,740	-	-	-
1134			JBG		31,756	24,718	7,038	-	7,038
1135			JBE		-	-	-	-	-
1136			CAEE		8,603	8,603	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,983,175	3,706,672	276,503	-	276,503
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**86,122,067**	**80,129,628**	**5,992,438**	**-**	**5,992,438**
1159									

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,125,181	18,541,042	1,584,139	-	1,584,139
1162		DGP			-	-	-	-	-
1163		DGU			-	-	-	-	-
1164		SG			25,365,898	23,342,009	2,023,889	-	2,023,889
1165		SO			1,595,086	1,482,081	113,005	-	113,005
1166		CN			70,082	65,357	4,726	-	4,726
1167		SE			-	-	-	-	-
1168		CAGW			3,583,842	2,789,556	794,286	-	794,286
1169		CAGE			26,688,195	26,688,195	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,603	8,603	-	-	-
1172		JBG			5,494,998	4,277,143	1,217,856	-	1,217,856
1173		JBE			-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	82,931,886	77,193,985	5,737,901	-	5,737,901
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,922	6,934	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,445	23,215	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		819,356	753,982	65,375	-	65,375
1196			SO		3,220,488	2,992,330	228,158	-	228,158
1197			CN		1,422,028	1,326,141	95,887	-	95,887
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,950	24,869	7,081	-	7,081
1204			CAGE		115,886	115,886	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,880,024	5,462,007	418,017	-	418,017
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		7,244	7,244	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	7,244	7,244	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,156	24,070	2,087	-	2,087
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,156	24,070	2,087	-	2,087
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,946,870	5,516,536	430,333	-	430,333
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		1,181,092	1,181,092	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		99,589	91,643	7,946	-	7,946
1256			TROJP		-	-	-	-	-
1257				B4	1,283,746	1,275,121	8,625	-	8,625
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**7,259,470**	**6,820,511**	**438,959**	**-**	**438,959**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		1,244,553	1,235,554	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		250,966	230,942	20,024	-	20,024
1268			DGU		-	-	-	-	-
1269			SO		3,238,011	3,008,612	229,400	-	229,400
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		1,422,028	1,326,141	95,887	-	95,887
1273			CAGW		35,015	27,255	7,760	-	7,760
1274			CAGE		119,604	119,604	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		918,946	845,625	73,321	-	73,321
1278	Total Amortization Expense by Factor			B4	7,237,446	6,800,245	437,201	-	437,201
1279	408	Taxes Other Than Income							
1280			S		4,644,977	3,798,952	846,025	-	846,025
1281			GPS		13,077,006	12,150,555	926,451	-	926,451
1282			SO		(42,033)	(39,055)	(2,978)	-	(2,978)
1283			SE		100,744	93,071	7,673	-	7,673
1284			CAGE		345,295	345,295	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,125,990**	**16,348,818**	**1,777,171**	**-**	**1,777,171**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		58,110,003	54,109,626	4,000,377	-	4,000,377
1310					58,110,003	54,109,626	4,000,377	-	4,000,377
1311									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		615,648	573,266	42,382	-	42,382
1314					615,648	573,266	42,382	-	42,382
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		5,062,097	4,713,615	348,482	-	348,482
1324					5,062,097	4,713,615	348,482	-	348,482
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(10,057,745)	(9,365,355)	(692,390)	-	(692,390)
1328					(10,057,745)	(9,365,355)	(692,390)	-	(692,390)
1329									
1330		Total Elec. Interest Deductions for		B6	53,730,003	50,031,152	3,698,851	-	3,698,851
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338		Total Non-utility Interest			-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			53,730,003	50,031,152	3,698,851	-	3,698,851
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(16,479,374)	(15,344,910)	(1,134,464)	-	(1,134,464)
1346		Total Operating Deductions for Ta		B6	(16,479,374)	(15,344,910)	(1,134,464)	-	(1,134,464)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		6,174,736	6,174,736	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**6,174,736**	**6,174,736**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			442,229,425	411,937,684	30,291,741	-	30,291,741
1489		Operating Deductions:							
1490		O & M Expenses			158,426,181	137,964,970	20,461,211	-	20,461,211
1491		Depreciation Expense			86,122,067	80,129,628	5,992,438	-	5,992,438
1492		Amortization Expense			7,259,470	6,820,511	438,959	-	438,959
1493		Taxes Other Than Income			18,125,990	16,348,818	1,777,171	-	1,777,171
1494		Interest & Dividends (AFUDC-Equity)			(16,479,374)	(15,344,910)	(1,134,464)	-	(1,134,464)
1495		Misc Revenue & Expense			(21,602)	(19,879)	(1,723)	-	(1,723)
1496		Total Operating Deductions			253,432,732	225,899,139	27,533,592	-	27,533,592
1497		Other Deductions:							
1498		Interest Deductions			53,730,003	50,031,152	3,698,851	-	3,698,851
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			135,066,691	136,007,393	(940,702)	-	(940,702)
1503									
1504		State Income Taxes			6,174,736	6,174,736	-	-	-
1505									
1506	Total Taxable Income				128,891,955	129,832,657	(940,702)	-	(940,702)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				27,067,311	27,264,858	(197,548)	-	(197,548)
1511									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**27,067,311**	**27,264,858**	**(197,548)**	**-**	**(197,548)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**303,114,877**	**274,644,368**	**28,470,509**	**-**	**28,470,509**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		781,570,946	781,570,946	-	-	-
1539			JBG		193,495,894	150,611,432	42,884,462	-	42,884,462
1540			CAGE		-	-	-	-	-
1541				B8	1,053,944,709	994,794,984	59,149,725	-	59,149,725
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		129,962,123	101,158,640	28,803,483	-	28,803,483
1548			CAGE		3,244,024,196	3,244,024,196	-	-	-
1549			JBG		954,264,293	742,770,861	211,493,432	-	211,493,432
1550			S		-	-	-	-	-
1551				B8	4,389,432,369	4,144,253,897	245,178,472	-	245,178,472
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		40,722,661	31,697,305	9,025,356	-	9,025,356
1558			CAGE		708,310,937	708,310,937	-	-	-
1559			JBG		210,678,127	163,985,570	46,692,557	-	46,692,557
1560			CAGE		-	-	-	-	-
1561				B8	995,682,707	937,094,749	58,587,958	-	58,587,958
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,322,552	347,322,552	-	-	-
1569			JBG		63,363,826	49,320,512	14,043,314	-	14,043,314
1570			CAGE		-	-	-	-	-
1571				B8	429,157,877	412,234,215	16,923,662	-	16,923,662
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,864,142	25,864,142	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,128,653	32,499,299	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		-	-	-	-	-
1592			SG		-	-	-	-	-
1593					-	-	-	-	-
1594									
1595									
1596	**Total Steam Production Plant**			B8	**6,994,061,266**	**6,608,644,200**	**385,417,066**	**-**	**385,417,066**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,429,355,274	1,112,567,508	316,787,765	-	316,787,765
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,386,580	12,519,160	-	12,519,160
1604			CAGW		253,170,528	197,060,387	56,110,141	-	56,110,141
1605			CAGE		5,154,629,724	5,154,629,724	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	6,994,061,266	6,608,644,200	385,417,066	-	385,417,066
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									
1648	Summary of Nuclear Production Plant by Factor								
1649			DGP		-	-	-	-	-
1650			DGU		-	-	-	-	-
1651			SG		-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		31,872,755	29,329,699	2,543,056	-	2,543,056
1657			SG-U		6,598,344	6,071,877	526,467	-	526,467
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,401,576	3,069,523	-	3,069,523
1663									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		262,302,862	241,374,300	20,928,562	-	20,928,562
1666			SG-U		22,673,068	20,864,034	1,809,034	-	1,809,034
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	284,975,930	262,238,334	22,737,595	-	22,737,595
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		418,976,962	385,547,723	33,429,239	-	33,429,239
1675			SG-U		107,128,559	98,581,010	8,547,549	-	8,547,549
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	526,105,521	484,128,733	41,976,789	-	41,976,789
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,447,361	73,108,433	6,338,928	-	6,338,928
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,731,882	120,301,076	10,430,806	-	10,430,806
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,724,693	54,039,180	4,685,513	-	4,685,513
1693			SG-U		14,720,002	13,545,526	1,174,476	-	1,174,476
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,444,695	67,584,706	5,859,989	-	5,859,989
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,267,055	3,006,384	260,671	-	260,671
1704			SG-U		211,143	194,296	16,847	-	16,847
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,478,198	3,200,680	277,518	-	277,518
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,474,040	21,601,099	1,872,941	-	1,872,941
1713			SG-U		4,421,293	4,068,528	352,765	-	352,765
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,895,334	25,669,627	2,225,707	-	2,225,707
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,085,102,659**	**998,524,733**	**86,577,926**	**-**	**86,577,926**
1734									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			878,065,728	808,006,818	70,058,910	-	70,058,910
1741		SG-U			207,036,931	190,517,915	16,519,016	-	16,519,016
1742	Total Hydraulic Plant by Factor			B8	1,085,102,659	998,524,733	86,577,926	-	86,577,926
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,123,641	94,895,635	8,228,006	-	8,228,006
1759				B8	278,735,152	262,175,057	16,560,095	-	16,560,095
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		339,003,253	263,870,020	75,133,233	-	75,133,233
1774			CAGE		824,636,564	824,636,564	-	-	-
1775			SG		2,955,548,435	2,719,731,803	235,816,632	-	235,816,632
1776				B8	4,119,188,252	3,808,238,387	310,949,865	-	310,949,865
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		122,781,047	95,569,105	27,211,942	-	27,211,942
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,193,564	155,693,986	13,499,578	-	13,499,578
1785				B8	604,241,600	563,525,586	40,716,014	-	40,716,014
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		250,971,080	230,946,656	20,024,424	-	20,024,424
1793				B8	466,423,732	435,684,580	30,739,151	-	30,739,151
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,901,511	11,872,128	1,029,383	-	1,029,383
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,879,388	24,061,165	1,818,224	-	1,818,224
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,567,821,522**	**5,164,229,273**	**403,592,250**	**-**	**403,592,250**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,509,375,978	3,229,370,679	280,005,299	-	280,005,299
1821			CAGW		557,627,784	434,040,834	123,586,951	-	123,586,951
1822			CAGE		1,499,570,944	1,499,570,944	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,567,821,522	5,164,229,273	403,592,250	-	403,592,250
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,646,985,447**	**12,771,398,205**	**875,587,242**	**-**	**875,587,242**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,834,806	319,161,629	27,673,177	-	27,673,177
1839				B8	346,834,806	319,161,629	27,673,177	-	27,673,177
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		391,050,161	359,849,139	31,201,022	-	31,201,022
1849				B8	391,050,161	359,849,139	31,201,022	-	31,201,022
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,741,256,420	2,522,537,671	218,718,749	-	218,718,749
1858				B8	2,743,646,154	2,524,397,769	219,248,386	-	219,248,386
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,550,854,946	1,427,115,681	123,739,265	-	123,739,265
1867				B8	1,550,854,946	1,427,115,681	123,739,265	-	123,739,265
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,325,556,950	1,219,793,711	105,763,239	-	105,763,239
1876				B8	1,325,556,950	1,219,793,711	105,763,239	-	105,763,239
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,723,312,808	1,585,813,515	137,499,294	-	137,499,294
1885				B8	1,723,312,808	1,585,813,515	137,499,294	-	137,499,294
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,906,351	3,594,672	311,679	-	311,679
1893				B8	3,906,351	3,594,672	311,679	-	311,679
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,106,387,283**	**7,459,257,718**	**647,129,565**	**-**	**647,129,565**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		-	-	-	-	-
1927			SG		8,103,997,549	7,457,397,620	646,599,929	-	646,599,929
1928	Total Transmission Plant by Factor			B8	8,106,387,283	7,459,257,718	647,129,565	-	647,129,565
1929	360	Land and Land Rights							
1930			S		79,752,314	76,919,171	2,833,143	-	2,833,143
1931				B8	79,752,314	76,919,171	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		154,281,261	144,756,490	9,524,772	-	9,524,772
1935				B8	154,281,261	144,756,490	9,524,772	-	9,524,772
1936									
1937	362	Station Equipment							
1938			S		1,289,090,608	1,194,634,466	94,456,142	-	94,456,142
1939				B8	1,289,090,608	1,194,634,466	94,456,142	-	94,456,142
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,655,525,581	1,512,576,153	142,949,428	-	142,949,428
1947				B8	1,655,525,581	1,512,576,153	142,949,428	-	142,949,428
1948									
1949	365	Overhead Conductors							
1950			S		1,079,897,661	976,099,970	103,797,691	-	103,797,691
1951				B8	1,079,897,661	976,099,970	103,797,691	-	103,797,691
1952									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		516,633,567	490,808,645	25,824,922	-	25,824,922
1955				B8	516,633,567	490,808,645	25,824,922	-	25,824,922
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,177,900,939	1,139,345,825	38,555,114	-	38,555,114
1962				B8	1,177,900,939	1,139,345,825	38,555,114	-	38,555,114
1963									
1964	368	Line Transformers							
1965			S		1,678,064,046	1,543,852,392	134,211,655	-	134,211,655
1966				B8	1,678,064,046	1,543,852,392	134,211,655	-	134,211,655
1967									
1968	369	Services							
1969			S		1,079,183,011	996,118,632	83,064,379	-	83,064,379
1970				B8	1,079,183,011	996,118,632	83,064,379	-	83,064,379
1971									
1972	370	Meters							
1973			S		315,047,572	298,644,854	16,402,718	-	16,402,718
1974				B8	315,047,572	298,644,854	16,402,718	-	16,402,718
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,937,310	8,395,555	541,755	-	541,755
1978				B8	8,937,310	8,395,555	541,755	-	541,755
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,950,606	60,053,436	3,897,170	-	3,897,170
1986				B8	63,950,606	60,053,436	3,897,170	-	3,897,170
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		-	-	-	-	-
1990					-	-	-	-	-
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,098,264,477**	**8,442,205,589**	**656,058,887**	**-**	**656,058,887**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,098,264,477	8,442,205,589	656,058,887	-	656,058,887
2001									
2002	Total Distribution Plant by Factor			B8	9,098,264,477	8,442,205,589	656,058,887	-	656,058,887
2003	389	Land and Land Rights							
2004			S		16,138,160	15,039,334	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	24,879,843	23,165,573	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,574,884	137,072,948	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,828,627	265,557,424	24,271,203	-	24,271,203
2024									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		7,265,354	6,787,484	477,870	-	477,870
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,786,106	2,598,239	187,867	-	187,867
2030			SG		1,118,346	1,029,115	89,230	-	89,230
2031			SE		-	-	-	-	-
2032			SO		73,358,556	68,161,409	5,197,146	-	5,197,146
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,228,685	2,228,685	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	87,196,136	81,152,600	6,043,537	-	6,043,537
2041									
2042	392	Transportation Equipment							
2043			S		123,095,472	115,954,148	7,141,324	-	7,141,324
2044			SO		6,530,088	6,067,459	462,629	-	462,629
2045			SG		12,882,962	11,855,059	1,027,903	-	1,027,903
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,355,203	9,355,203	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	155,168,619	145,861,298	9,307,321	-	9,307,321
2058									
2059	393	Stores Equipment							
2060			S		11,986,746	10,956,695	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,920,192	2,687,197	232,996	-	232,996
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,456,042	3,456,042	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,797,331	18,259,134	1,538,197	-	1,538,197
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,135,729	35,185,352	2,950,377	-	2,950,377
2073			DGP		-	-	-	-	-
2074			SG		4,191,730	3,857,281	334,449	-	334,449
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,181,152	15,181,152	-	-	-
2080			JBG		2,560,727	1,993,193	567,533	-	567,533
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,678,492	58,541,766	4,136,726	-	4,136,726
2086									
2087	395	Laboratory Equipment							
2088			S		28,160,045	26,687,137	1,472,908	-	1,472,908
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,725,459	4,390,680	334,779	-	334,779
2092			SE		-	-	-	-	-
2093			SG		2,585,280	2,379,006	206,274	-	206,274
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,769,236	3,769,236	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,292,250	1,292,250	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,348,312	39,153,492	2,194,820	-	2,194,820

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		190,755,307	178,080,816	12,674,491	-	12,674,491
2105			DGP		-	-	-	-	-
2106			SG		7,677,512	7,064,941	612,572	-	612,572
2107			SO		5,700,646	5,296,779	403,867	-	403,867
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,618,389	30,618,389	-	-	-
2112			JBG		10,734,214	8,355,192	2,379,022	-	2,379,022
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	245,752,507	229,640,081	16,112,426	-	16,112,426
2118	397	Communication Equipment							
2119			S		209,278,375	195,740,368	13,538,007	-	13,538,007
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,308,455	88,556,250	6,752,205	-	6,752,205
2123			CN		3,440,878	3,208,860	232,018	-	232,018
2124			SG		170,517,314	156,912,117	13,605,197	-	13,605,197
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		25,976,917	25,976,917	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	509,582,252	474,395,285	35,186,967	-	35,186,967
2134									
2135	398	Misc. Equipment							
2136			S		3,840,496	3,630,892	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,605,555	1,491,809	113,747	-	113,747
2141			SE		-	-	-	-	-
2142			SG		948,857	873,150	75,707	-	75,707
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,778,181	1,778,181	-	-	-
2145			JBG		298,865	232,627	66,237	-	66,237
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,596,875	8,118,987	477,889	-	477,889
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		2,474,617	2,474,617	-	-	-
2167			CAGW		1,532,746	1,193,044	339,702	-	339,702
2168			CAGE		5,765,910	5,765,910	-	-	-
2169			SO		-	-	-	-	-
2170				B9	9,773,273	9,433,571	339,702	-	339,702
2171									
2172		Remove Capital Leases			(9,773,273)	(9,433,571)	(339,702)	-	(339,702)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		-	-	-	-	-
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					-	-	-	-	-
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,446,651,895**	**1,345,668,539**	**100,983,357**	**-**	**100,983,357**
2200									
2201	Summary of General Plant by Factor								
2202			S		782,705,186	727,609,791	55,095,394	-	55,095,394
2203			JBG		22,022,289	17,141,493	4,880,796	-	4,880,796
2204			JBE		-	-	-	-	-
2205			SG		214,358,512	197,255,323	17,103,189	-	17,103,189
2206			SO		313,958,693	291,716,035	22,242,658	-	22,242,658
2207			SE		-	-	-	-	-
2208			CN		15,666,499	14,610,110	1,056,389	-	1,056,389
2209			DEU		-	-	-	-	-
2210			CAGW		4,262,209	3,317,576	944,633	-	944,633
2211			CAGE		98,627,833	98,627,833	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,823,950	4,823,950	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(9,773,273)	(9,433,571)	(339,702)	-	(339,702)
2217	Total General Plant by Factor			B8	1,446,651,895	1,345,668,539	100,983,357	-	100,983,357
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,074,154	1,046,900	-	1,046,900
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	117,938,676	10,139,266	-	10,139,266
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,924,344	98,393,088	8,531,255	-	8,531,255
2239			SO		513,855,890	477,451,353	36,404,537	-	36,404,537
2240			SE		-	-	-	-	-
2241			CN		233,099,972	217,382,085	15,717,887	-	15,717,887
2242			CAGW		25,608,349	19,932,775	5,675,574	-	5,675,574
2243			CAGE		64,994,252	64,994,252	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	969,358,798	900,665,429	68,693,369	-	68,693,369
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	969,358,798	900,665,429	68,693,369	-	68,693,369

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2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,097,436,740**	**1,018,604,105**	**78,832,635**	**-**	**78,832,635**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		120,045,398	110,467,243	9,578,155	-	9,578,155
2267			SO		513,855,890	477,451,353	36,404,537	-	36,404,537
2268			CN		233,099,972	217,382,085	15,717,887	-	15,717,887
2269			CAGW		25,608,349	19,932,775	5,675,574	-	5,675,574
2270			CAGE		64,994,252	64,994,252	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,097,436,740	1,018,604,105	78,832,635	-	78,832,635
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		-	-	-	-	-
2279			DS0		-	-	-	-	-
2280			GP		-	-	-	-	-
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		-	-	-	-	-
2284			TP		-	-	-	-	-
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,395,725,843**	**31,037,134,157**	**2,358,591,686**	**-**	**2,358,591,686**
2292	Summary of Electric Plant by Factor								
2293			S		9,906,539,136	9,193,362,986	713,176,150	-	713,176,150
2294			SE		-	-	-	-	-
2295			JBG		1,452,921,789	1,130,910,981	322,010,808	-	322,010,808
2296			JBE		-	-	-	-	-
2297			SG		12,104,683,177	11,138,877,445	965,805,732	-	965,805,732
2298			SO		827,814,583	769,167,388	58,647,195	-	58,647,195
2299			CN		248,766,471	231,992,195	16,774,276	-	16,774,276
2300			DEU		-	-	-	-	-
2301			CAGW		843,058,604	656,211,670	186,846,934	-	186,846,934
2302			CAGE		6,817,822,752	6,817,822,752	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,833,056	4,833,056	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(9,773,273)	(9,433,571)	(339,702)	-	(339,702)
2308				B8	32,196,666,296	29,933,744,903	2,262,921,393	-	2,262,921,393
2309	105	Plant Held For Future Use							
2310			S		12,679,133	12,679,133	-	-	-
2311			SG		2,112,145	1,943,621	168,523	-	168,523
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,791,278**	**14,622,754**	**168,523**	**-**	**168,523**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,752,175)	(2,752,175)	-	-	-
2332			SG		(633,930)	(583,350)	(50,580)	-	(50,580)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,572,348)**	**(144,521,768)**	**(50,580)**	**-**	**(50,580)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		493,518	490,206	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	493,518	490,206	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		247,777,972	247,777,972	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	247,777,972	247,777,972	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**248,271,491**	**248,268,179**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,275,952	1,761,283	514,669	-	514,669
2368			CAEE		121,190,038	121,190,038	-	-	-
2369			JBE		31,012,285	23,999,368	7,012,917	-	7,012,917
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	154,478,275	146,950,688	7,527,586	-	7,527,586
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**154,478,275**	**146,950,688**	**7,527,586**	**-**	**7,527,586**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		329,459,108	305,947,916	23,511,192	-	23,511,192
2401			SG		2,933,511	2,699,453	234,058	-	234,058
2402			SE		-	-	-	-	-
2403			SO		(5,480,791)	(5,092,500)	(388,291)	-	(388,291)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,364,813)	(1,279,321)	(85,492)	-	(85,492)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,296,011	8,792,478	2,503,533	-	2,503,533
2413			CAGE		140,429,516	140,429,516	-	-	-
2414			JBG		652,970	508,252	144,718	-	144,718
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	477,925,511	452,005,794	25,919,717	-	25,919,717
2419									
2420	163	Stores Expense Undistributed							
2421			SO		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**477,925,511**	**451,989,757**	**25,935,754**	**-**	**25,935,754**
2432									
2433	165	Prepayments							
2434			S		100,801,800	100,801,800	-	-	-
2435			GPS		8,118,451	7,543,293	575,158	-	575,158
2436			SG		4,548,020	4,185,143	362,876	-	362,876
2437			CAGW		-	-	-	-	-
2438			CAGE		979,731	979,731	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(115,220)	(115,220)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		83,127,956	77,238,688	5,889,267	-	5,889,267
2443	**Total Prepayments**			B15	**197,464,793**	**190,636,574**	**6,828,219**	**-**	**6,828,219**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,509,527,682	1,509,290,354	237,328	-	237,328
2447			SG		4,332,138	3,986,486	345,652	-	345,652
2448			CAGE		-	-	-	-	-
2449			CAGE		5,106,732	5,106,732	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		155,774,622	155,774,622	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,674,741,174**	**1,674,158,194**	**582,980**	**-**	**582,980**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,398,831	3,398,831	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		69,376,320	63,840,938	5,535,382	-	5,535,382
2463			SO		1,000	929	71	-	71
2464			SE		-	-	-	-	-
2465			CAGW		19,448,803	15,138,368	4,310,435	-	4,310,435
2466			CAGE		48,362,413	48,362,413	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	115	-	115
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**140,894,384**	**131,048,381**	**9,846,002**	**-**	**9,846,002**
2472									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		128,747,112	119,625,919	9,121,193	-	9,121,193
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,578,141)	(7,041,261)	(536,880)	-	(536,880)
2487	232	A/P	CAEE		(4,070,319)	(4,070,319)	-	-	-
2488	232	A/P	SG		(4,376,589)	(4,027,390)	(349,198)	-	(349,198)
2489	232	A/P	S		(48,691)	(48,691)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,530,912)	(10,530,912)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,909,427)	(1,909,427)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		-	-	-	-	-
2500	254105	ARO Reg Liability	CAEE		-	-	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	100,233,034	91,997,919	8,235,116	-	8,235,116
2503									
2504	**Total Working Capital**				**100,233,034**	**91,997,919**	**8,235,116**	**-**	**8,235,116**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**3,019,159,346**	**2,959,924,315**	**59,235,031**	**-**	**59,235,031**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		8,608,117	8,347,967	260,150	-	260,150
2533	2281	Prop Ins	SO		(9,297,000)	(8,638,347)	(658,653)	-	(658,653)
2534	2282	Inj & Dam	SO		(1,519,089,790)	(1,411,468,643)	(107,621,147)	-	(107,621,147)
2535	2283	Pen & Ben	SO		(997,137)	(926,494)	(70,643)	-	(70,643)
2536	2282	Inj & Dam	S		214,876,429	214,876,429	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,305,899,381)	(1,197,809,087)	(108,090,294)	-	(108,090,294)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,401,571,177)	(1,303,963,689)	(97,607,488)	-	(97,607,488)
2551				B15	(1,481,428,136)	(1,383,820,648)	(97,607,488)	-	(97,607,488)
2552									
2553	252	Customer Advances for Construction							
2554			S		(67,749,762)	(67,743,062)	(6,700)	-	(6,700)
2555			SG		(128,586,125)	(118,326,524)	(10,259,601)	-	(10,259,601)
2556			CAGE		(70,078,425)	(70,078,425)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(266,418,132)**	**(256,150,985)**	**(10,267,147)**	**-**	**(10,267,147)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		13,976,173	14,189,110	(212,937)	-	(212,937)
2567			GPS		-	-	-	-	-
2568			SO		(9,077,837)	(8,434,710)	(643,127)	-	(643,127)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,453,765)	(2,453,765)	-	-	-
2571			SG		(217,390,649)	(200,045,533)	(17,345,116)	-	(17,345,116)
2572			CAEW		-	-	-	-	-
2573			CAEE		(16,144,064)	(16,144,064)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(231,090,143)	(212,888,963)	(18,201,180)	-	(18,201,180)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		347,312,714	323,378,313	23,934,401	-	23,934,401
2579			CN		-	-	-	-	-
2580			SO		384,034,318	356,827,096	27,207,222	-	27,207,222
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,430,613	5,554,298	876,315	-	876,315
2583			TROJD		-	-	-	-	-
2584			SG		892,924	821,679	71,244	-	71,244
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		2,925,491	2,925,491	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		29,997,195	29,997,195	-	-	-
2591			JBE		(5,060,596)	(3,916,226)	(1,144,371)	-	(1,144,371)
2592			SNPD		939,571	880,716	58,855	-	58,855
2593									
2594	Total Accum Deferred Income Taxes			B19	767,529,980	716,513,514	51,016,466	-	51,016,466
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(118,828,224)	(109,347,184)	(9,481,040)	-	(9,481,040)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(118,828,224)	(109,347,184)	(9,481,040)	-	(9,481,040)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		60,299,627	61,219,820	(920,193)	-	(920,193)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,053,244,241)	(2,845,957,606)	(207,286,635)	-	(207,286,635)
2608			JBE		(1,312,779)	(1,015,916)	(296,863)	-	(296,863)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(332,040)	(309,182)	(22,858)	-	(22,858)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,663	52,663	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,994,536,770)	(2,786,010,220)	(208,526,550)	-	(208,526,550)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(407,634,920)	(407,576,569)	(58,351)	-	(58,351)
2623			SG		(1,932,515)	(1,778,324)	(154,191)	-	(154,191)
2624			SE		-	-	-	-	-
2625			SO		(36,691,118)	(34,091,706)	(2,599,412)	-	(2,599,412)
2626			GPS		(6,901,336)	(6,412,405)	(488,931)	-	(488,931)
2627			SNP		(463,372)	(431,473)	(31,899)	-	(31,899)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(517,116)	(402,508)	(114,608)	-	(114,608)
2631			CAGE		(261,842)	(261,842)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,287,708)	(25,287,708)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(479,689,927)	(476,242,534)	(3,447,392)	-	(3,447,392)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,825,524,939)**	**(2,655,086,424)**	**(170,438,515)**	**-**	**(170,438,515)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,953,635)	(1,953,635)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(159,999)	(147,233)	(12,766)	-	(12,766)
2649	**Total Accumulated ITC**			B19	**(2,113,634)**	**(2,100,868)**	**(12,766)**	**-**	**(12,766)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,112,709,254)**	**(5,708,039,806)**	**(404,669,448)**	**-**	**(404,669,448)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(82,121,599)	(79,159,282)	(2,962,316)	-	(2,962,316)
2657			SG-P		(578,536)	(532,376)	(46,160)	-	(46,160)
2658			SG-U		-	-	-	-	-
2659			SG		(95,051,363)	(87,467,426)	(7,583,937)	-	(7,583,937)
2660			CAGW		(193,211,028)	(150,389,701)	(42,821,327)	-	(42,821,327)
2661			CAGE		(3,080,484,803)	(3,080,484,803)	-	-	-
2662			JBG		(758,363,306)	(590,287,376)	(168,075,930)	-	(168,075,930)
2663			CAGE		-	-	-	-	-
2664				B17	(4,209,810,635)	(3,988,320,965)	(221,489,670)	-	(221,489,670)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(360,122,852)	(331,389,451)	(28,733,401)	-	(28,733,401)
2680			SG-U		(116,225,014)	(106,951,679)	(9,273,335)	-	(9,273,335)
2681				B17	(476,347,866)	(438,341,130)	(38,006,736)	-	(38,006,736)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(62,711)	(62,711)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(263,947,839)	(205,449,124)	(58,498,714)	-	(58,498,714)
2689			CAGE		(386,943,161)	(386,943,161)	-	-	-
2690			SG		1,782,349	1,640,140	142,210	-	142,210
2691				B17	(649,238,618)	(590,876,747)	(58,361,871)	-	(58,361,871)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,335,397,120)**	**(5,017,538,842)**	**(317,858,278)**	**-**	**(317,858,278)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(82,184,310)	(79,221,993)	(2,962,316)	-	(2,962,316)
2702			DGP		-	-	-	-	-
2703			DGU		-	-	-	-	-
2704			SG		(93,336,270)	(85,889,177)	(7,447,093)	-	(7,447,093)
2705			CAGW		(457,158,867)	(355,838,826)	(101,320,042)	-	(101,320,042)
2706			CAGE		(3,467,427,964)	(3,467,427,964)	-	-	-
2707			JBG		(758,363,306)	(590,287,376)	(168,075,930)	-	(168,075,930)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(4,858,470,717)	(4,578,665,336)	(279,805,381)	-	(279,805,381)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(791,107)	(615,774)	(175,333)	-	(175,333)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,298,451,047)	(2,115,062,753)	(183,388,294)	-	(183,388,294)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,299,242,154)**	**(2,115,678,527)**	**(183,563,627)**	**-**	**(183,563,627)**
2720	108360	Land and Land Rights							
2721			S		(10,723,190)	(10,498,856)	(224,334)	-	(224,334)
2722				B17	(10,723,190)	(10,498,856)	(224,334)	-	(224,334)
2723									
2724	108361	Structures and Improvements							
2725			S		(38,693,683)	(36,921,415)	(1,772,268)	-	(1,772,268)
2726				B17	(38,693,683)	(36,921,415)	(1,772,268)	-	(1,772,268)
2727									
2728	108362	Station Equipment							
2729			S		(391,975,293)	(360,823,158)	(31,152,135)	-	(31,152,135)
2730				B17	(391,975,293)	(360,823,158)	(31,152,135)	-	(31,152,135)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(741,846,883)	(658,832,921)	(83,013,962)	-	(83,013,962)
2738				B17	(741,846,883)	(658,832,921)	(83,013,962)	-	(83,013,962)
2739									
2740	108365	Overhead Conductors							
2741			S		(371,111,894)	(330,379,350)	(40,732,543)	-	(40,732,543)
2742				B17	(371,111,894)	(330,379,350)	(40,732,543)	-	(40,732,543)
2743									
2744	108366	Underground Conduit							
2745			S		(196,201,877)	(183,767,833)	(12,434,044)	-	(12,434,044)
2746				B17	(196,201,877)	(183,767,833)	(12,434,044)	-	(12,434,044)
2747									
2748	108367	Underground Conductors							
2749			S		(418,025,312)	(402,530,231)	(15,495,081)	-	(15,495,081)
2750				B17	(418,025,312)	(402,530,231)	(15,495,081)	-	(15,495,081)
2751									
2752	108368	Line Transformers							
2753			S		(651,204,548)	(581,407,052)	(69,797,497)	-	(69,797,497)
2754				B17	(651,204,548)	(581,407,052)	(69,797,497)	-	(69,797,497)
2755									
2756	108369	Services							
2757			S		(412,916,550)	(375,671,654)	(37,244,896)	-	(37,244,896)
2758				B17	(412,916,550)	(375,671,654)	(37,244,896)	-	(37,244,896)
2759									
2760	108370	Meters							
2761			S		(121,950,860)	(112,194,461)	(9,756,399)	-	(9,756,399)
2762				B17	(121,950,860)	(112,194,461)	(9,756,399)	-	(9,756,399)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,234,687)	(6,811,108)	(423,579)	-	(423,579)
2768				B17	(7,234,687)	(6,811,108)	(423,579)	-	(423,579)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(33,661,335)	(31,984,785)	(1,676,550)	-	(1,676,550)
2776				B17	(33,661,335)	(31,984,785)	(1,676,550)	-	(1,676,550)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		3,115,981	2,978,259	137,721	-	137,721
2788					3,115,981	2,978,259	137,721	-	137,721
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,392,430,133)**	**(3,088,844,564)**	**(303,585,569)**	**-**	**(303,585,569)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,392,430,133)	(3,088,844,564)	(303,585,569)	-	(303,585,569)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,392,430,133)	(3,088,844,564)	(303,585,569)	-	(303,585,569)
2797	108GP	General Plant Accumulated Depr							
2798			S		(317,948,678)	(290,451,075)	(27,497,602)	-	(27,497,602)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(91,477,391)	(84,178,614)	(7,298,777)	-	(7,298,777)
2802			CN		(6,544,313)	(6,103,032)	(441,282)	-	(441,282)
2803			SO		(122,424,657)	(113,751,383)	(8,673,274)	-	(8,673,274)
2804			SE		-	-	-	-	-
2805			CAGW		(1,770,332)	(1,377,974)	(392,358)	-	(392,358)
2806			CAGE		(47,711,075)	(47,711,075)	-	-	-
2807			JBG		(8,657,178)	(6,738,489)	(1,918,689)	-	(1,918,689)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,639,367)	(1,639,367)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(598,172,992)	(551,951,009)	(46,221,983)	-	(46,221,983)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(598,172,992)**	**(551,951,009)**	**(46,221,983)**	**-**	**(46,221,983)**
2842									
2843									
2844									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(317,948,678)	(290,451,075)	(27,497,602)	-	(27,497,602)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(122,424,657)	(113,751,383)	(8,673,274)	-	(8,673,274)
2851		CN			(6,544,313)	(6,103,032)	(441,282)	-	(441,282)
2852		SG			(91,477,391)	(84,178,614)	(7,298,777)	-	(7,298,777)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,770,332)	(1,377,974)	(392,358)	-	(392,358)
2855		CAGE			(47,711,075)	(47,711,075)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,639,367)	(1,639,367)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,657,178)	(6,738,489)	(1,918,689)	-	(1,918,689)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(598,172,992)	(551,951,009)	(46,221,983)	-	(46,221,983)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,625,242,398)**	**(10,774,012,942)**	**(851,229,456)**	**-**	**(851,229,456)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(159,739)	(159,739)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(159,739)	(159,739)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,913,192)	(10,774,300)	(2,138,893)	-	(2,138,893)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,652,003)	(1,534,965)	(117,037)	-	(117,037)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,565,195)	(12,309,265)	(2,255,930)	-	(2,255,930)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,026,313)	(3,705,063)	(321,251)	-	(321,251)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,026,313)	(3,705,063)	(321,251)	-	(321,251)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,802,634)	(1,802,171)	(462)	-	(462)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,057)	(7,057)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(59,929,430)	(55,147,794)	(4,781,636)	-	(4,781,636)
2904			SG-P		(48,075,405)	(44,239,576)	(3,835,830)	-	(3,835,830)
2905			SG-U		(7,100,551)	(6,534,014)	(566,537)	-	(566,537)
2906			CN		(199,364,509)	(185,921,398)	(13,443,111)	-	(13,443,111)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,220,012)	(14,181,914)	(4,038,098)	-	(4,038,098)
2910			CAGE		(29,210,822)	(29,210,822)	-	-	-
2911			JBG		(1,286,846)	(1,001,643)	(285,204)	-	(285,204)
2912			SO		(391,880,560)	(364,117,464)	(27,763,096)	-	(27,763,096)
2913				B18	(756,877,827)	(702,163,854)	(54,713,974)	-	(54,713,974)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(756,877,827)	(702,163,854)	(54,713,974)	-	(54,713,974)
2917									

APRIL 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(775,629,074)**	**(718,337,920)**	**(57,291,154)**	**-**	**(57,291,154)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,875,565)	(12,736,210)	(2,139,355)	-	(2,139,355)
2935		SG-P			(52,101,719)	(47,944,639)	(4,157,080)	-	(4,157,080)
2936		SG-U			(7,100,551)	(6,534,014)	(566,537)	-	(566,537)
2937		SE			-	-	-	-	-
2938		SO			(393,532,563)	(365,652,430)	(27,880,133)	-	(27,880,133)
2939		CN			(199,364,509)	(185,921,398)	(13,443,111)	-	(13,443,111)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,286,846)	(1,001,643)	(285,204)	-	(285,204)
2942		CAGW			(18,220,012)	(14,181,914)	(4,038,098)	-	(4,038,098)
2943		CAGE			(29,210,822)	(29,210,822)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(7,057)	(7,057)	-	-	-
2946		SG			(59,929,430)	(55,147,794)	(4,781,636)	-	(4,781,636)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(775,629,074)	(718,337,920)	(57,291,154)	-	(57,291,154)