

June 27, 2014

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

Attn: Steven V. King
Executive Director and Secretary

RE: Actual Results for the Quarter Ended March 31, 2014

Dear Mr. King:

In compliance with WAC 480-100-275, Pacific Power & Light Company (Company) submits for filing an original and one copy of the actual results for Washington operations for the quarter ended March 31, 2014. These results are based on unadjusted data and do not reflect normalized results or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area inter-jurisdictional allocation methodology. In docket UE-072123, Order 03, the Company was granted a 30-day extension of time to file these reports changing the due date from 60 to 90 days following the end of each quarter through the quarter ending June 30, 2017.

Also enclosed is the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ended March 31, 2014.

In addition, enclosed is the Company's Semi-Annual Environmental Remediation Report for the six months ended March 31, 2014. This report includes environmental remediation expenditures for non-major and major projects in accordance with Order 01 in Docket No. UE-031658.

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

Sincerely,



R. Bryce Dalley
Vice President, Regulation

Enclosures

**SEMI-ANNUAL ENVIRONMENTAL
REMEDiation REPORT**

SIX MONTHS ENDED

March 31, 2014

**ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 3/31/2014**

	<u>3/31/2014</u>
Additions per 6 mo ending 3/31/2014 reconciliation	2,291,026.85
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 3/31/2014 Activity	<u>0.00</u>
6 mo ending 3/31/2014 Minor Environmental Cleanup Activity	<u>2,291,026.85</u>

6 mo ending 3/31/2014 Amortization per reconciliation	(1,275,250.65)
Washington Non-Deferred Amort included in Beg Bal	5,772.12
6 mo ending 3/31/2014 Amortization (Third West)	<u>182,586.56</u>
6 mo ending 3/31/2014 Minor Environmental Cleanup Amortization	<u>(1,086,891.97)</u>

Proof

Third West 6 mo ending 3/31/2014 Activity	0.00
Third West 6 mo ending 3/31/2014 Amortization	(182,586.56)
6 mo ending 3/31/2014 Minor Environmental Cleanup Activity	2,291,026.85
6 mo ending 3/31/2014 Minor Environmental Cleanup Amortization	<u>(1,086,891.97)</u>
Environmental Cleanup Activity - 6 mo ending 3/31/2014	<u><u>1,021,548.32</u></u>

Beginning Environmental Cleanup Balance 9/30/2013	13,400,215.06
Beginning Balance Adjustments	(5,772.12)
Ending Environmental Cleanup Balance 3/31/2014	<u>(14,415,991.26)</u>
Environmental Cleanup Activity - 6 mo ending 3/31/2014	<u><u>(1,021,548.32)</u></u>

**AVERAGE CUSTOMER COUNT
AND KWH
THREE MONTHS ENDED**

March 31, 2014

Pacific Power & Light
Average Customer Count and KWH
Washington Jurisdiction
For the 1st Quarter of Calendar Year 2014

Washington Only	Jan-14	Feb-14	Mar-14
<i>Average Customer Count</i>			
Residential Sales	105,595	105,660	105,664
Commercial Sales	16,583	16,582	16,554
Industrial Sales	532	527	523
Irrigation Sales	5,128	5,115	5,118
Public Street & Highway Lighting	249	249	245
<i>KWH</i>			
Residential Sales	191,836,351	177,666,806	145,428,464
Commercial Sales	134,131,206	117,068,715	115,448,479
Industrial Sales	64,538,004	66,591,760	67,316,988
Irrigation Sales	451,304	597,699	1,158,251
Public Street & Highway Lighting	1,482,888	270,441	2,340,616



Washington Jurisdiction
RESULTS OF OPERATIONS

For 12 Month Period Ended
March 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME March 2014
FILE:	WA JAM 12 ME March 2014
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2014
TIME:	2:50:00 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:	
Total Company results only include West Control Area net power costs.	
The overall rate of return above has been rounded to two decimals.	

12 ME March 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,680,273,365	4,353,731,402	326,541,964	0	326,541,964
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	106,031,801	84,793,070	21,238,731	0	21,238,731
5 Other Operating Revenues	2.4	177,296,192	166,544,865	10,751,327	0	10,751,327
6 Total Operating Revenues	2.4	4,963,601,358	4,605,069,336	358,532,022	0	358,532,022
7						
8 Operating Expenses:						
9 Steam Production	2.6	532,170,926	471,034,051	61,136,875	0	61,136,875
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	42,059,546	34,541,354	7,518,193	0	7,518,193
12 Other Power Supply	2.10	509,251,273	411,458,984	97,792,289	0	97,792,289
13 Transmission	2.12	157,732,411	130,574,668	27,157,743	0	27,157,743
14 Distribution	2.13	206,468,927	194,395,010	12,073,916	0	12,073,916
15 Customer Accounts	2.14	88,667,885	82,063,992	6,603,893	0	6,603,893
16 Customer Service	2.14	127,458,489	117,062,494	10,395,995	0	10,395,995
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	167,928,468	155,647,469	12,280,999	0	12,280,999
19						
20 Total O & M Expenses	2.16	1,831,737,925	1,596,778,022	234,959,904	0	234,959,904
21						
22 Depreciation	2.18	595,182,561	553,184,466	41,998,095	0	41,998,095
23 Amortization Expense	2.19	51,361,875	47,340,076	4,021,799	0	4,021,799
24 Taxes Other Than Income	2.19	168,627,886	147,008,070	21,619,816	0	21,619,816
25 Income Taxes - Federal	2.22	476,422,286	472,637,208	3,785,078	0	3,785,078
26 Income Taxes - State	2.22	71,824,409	71,824,409	0	0	-
27 Income Taxes - Def Net	2.21	167,584,460	160,612,236	6,972,224	0	6,972,224
28 Investment Tax Credit Adj.	2.20	(2,675,830)	(2,675,830)	0	0	0
29 Misc Revenue & Expense	2.6	107,522	91,359	16,163	0	16,163
30						
31 Total Operating Expenses	2.22	3,360,173,094	3,046,800,016	313,373,077	0	313,373,077
32						
33 Operating Revenue for Return		1,603,428,264	1,558,269,320	45,158,944	0	45,158,944
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,254,664,112	22,632,281,911	1,622,382,201	0	1,622,382,201
37 Plant Held for Future Use	2.33	51,912,220	51,637,710	274,511	0	274,511
38 Misc Deferred Debits	2.35	331,786,525	318,779,317	13,007,208	0	13,007,208
39 Elec Plant Acq Adj	2.33	42,312,673	42,312,673	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	37,409,636	35,692,586	1,717,050	0	1,717,050
42 Fuel Stock	2.34	250,961,094	244,201,422	6,759,673	0	6,759,673
43 Material & Supplies	2.34	211,880,101	205,045,962	6,834,138	0	6,834,138
44 Working Capital	2.35	24,440,679	22,033,222	2,407,456	0	2,407,456
45 Weatherization Loans	2.34	(5,555,238)	(7,483,912)	1,928,675	0	1,928,675
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,199,811,802	23,544,500,891	1,655,310,911	0	1,655,310,911
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,701,612,129)	(7,094,031,586)	(607,580,543)	0	(607,580,543)
52 Accum Prov For Amort	2.41	(514,004,429)	(469,784,431)	(44,219,998)	0	(44,219,998)
53 Accum Def Income Taxes	2.37	(3,817,941,154)	(3,579,212,318)	(238,728,836)	0	(238,728,836)
54 Unamortized ITC	2.37	(1,742,078)	(1,526,095)	(215,983)	0	(215,983)
55 Customer Adv for Const	2.36	(23,431,254)	(23,445,029)	13,775	0	13,775
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(129,485,419)	(122,920,026)	(6,565,392)	0	(6,565,392)
58						
59 Total Rate Base Deductions		(12,188,216,463)	(11,290,919,485)	(897,296,977)	0	(897,296,977)
60						
61 Total Rate Base		13,011,595,340	12,253,581,406	758,013,934	0	758,013,934

12 ME March 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA	Ref			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR							
230	500	Operation Supervision & Engineering								
231		P	SG			28,134	25,871	2,263	-	2,263
232		P	CAGW			41,429	32,093	9,335	-	9,335
233		P	CAGE			3,239,803	3,239,803	-	-	-
234		P	JBG			13,979,356	10,847,183	3,132,173	-	3,132,173
235		P	CAGE			-	-	-	-	-
236					B2	17,288,722	14,144,950	3,143,772	-	3,143,772
237										
238	501	Fuel Related								
239		P	SE			93,688	86,595	7,093	-	7,093
240		P	SE			-	-	-	-	-
241		P	SE			-	-	-	-	-
242		P	CAGW			1,627,907	1,261,081	366,826	-	366,826
243		P	CAGE			-	-	-	-	-
244		P	CAEW			-	-	-	-	-
245		P	CAEE			15,691,613	15,691,613	-	-	-
246		P	JBE			63,623	49,296	14,328	-	14,328
247		P	CAEE			-	-	-	-	-
248		P	JBG			-	-	-	-	-
249					B2	17,476,831	17,088,585	388,246	-	388,246
250										
251	501NPC	Fuel Related								
252			SE			-	-	-	-	-
253			SE			-	-	-	-	-
254			SE			-	-	-	-	-
255			CAGW			-	-	-	-	-
256			CAGE			-	-	-	-	-
257			CAEW			207,706,215	160,664,772	47,041,443	-	47,041,443
258			CAEE			-	-	-	-	-
259			JBE			-	-	-	-	-
260			CAEE			-	-	-	-	-
261			JBG			-	-	-	-	-
262					B2	207,706,215	160,664,772	47,041,443	-	47,041,443
263										
264		Total Fuel Related				225,183,046	177,753,357	47,429,690	-	47,429,690
265										
266	502	Steam Expenses								
267		P	SG			-	-	-	-	-
268		P	CAGW			838,878	649,849	189,029	-	189,029
269		P	CAGE			37,196,913	37,196,913	-	-	-
270		P	JBG			4,122,450	3,198,786	923,664	-	923,664
271		P	CAGE			-	-	-	-	-
272					B2	42,158,241	41,045,548	1,112,693	-	1,112,693
273										
274	503	Steam From Other Sources								
275		P	SE			-	-	-	-	-
276		P	CAEW			-	-	-	-	-
277		P	CAEE			-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281			SE			-	-	-	-	-
282			CAEW			-	-	-	-	-
283			CAEE			-	-	-	-	-
284					B2	-	-	-	-	-
285										
286	505	Electric Expenses								
287		P	SG			-	-	-	-	-
288		P	CAGW			40,180	31,126	9,054	-	9,054
289		P	CAGE			3,530,777	3,530,777	-	-	-
290		P	JBG			2,941	2,282	659	-	659
291		P	CAGE			-	-	-	-	-
292					B2	3,573,897	3,564,185	9,713	-	9,713
293										
294	506	Misc. Steam Expense								
295		P	SG			-	-	-	-	-
296		P	SE			-	-	-	-	-
297		P	CAGW			1,465,212	1,135,047	330,165	-	330,165
298		P	CAGE			63,123,972	63,123,972	-	-	-
299		P	JBG			(10,208,493)	(7,921,208)	(2,287,285)	-	(2,287,285)
300		P	CAGE			-	-	-	-	-
301					B2	54,380,692	56,337,812	(1,957,120)	-	(1,957,120)

12 ME March 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
302										
303	507	Rents								
304		P	SG		-	-	-	-	-	
305		P	CAGW		20,304	15,729	4,575	-	4,575	
306		P	CAGE		117,773	117,773	-	-	-	
307		P	JBG		263,013	204,083	58,930	-	58,930	
308		P	CAGE		-	-	-	-	-	
309				B2	401,089	337,584	63,505	-	63,505	
310										
311	510	Maint Supervision & Engineering								
312		P	SG		-	-	-	-	-	
313		P	CAGW		235,810	182,674	53,137	-	53,137	
314		P	CAGE		5,604,632	5,604,632	-	-	-	
315		P	JBG		657,385	510,094	147,292	-	147,292	
316		P	CAGE		-	-	-	-	-	
317				B2	6,497,828	6,297,400	200,428	-	200,428	
318										
319										
320										
321	511	Maintenance of Structures								
322		P	SG		-	-	-	-	-	
323		P	CAGW		367,371	284,589	82,782	-	82,782	
324		P	CAGE		19,007,448	19,007,448	-	-	-	
325		P	JBG		10,569,173	8,201,075	2,368,098	-	2,368,098	
326		P	CAGE		-	-	-	-	-	
327				B2	29,943,992	27,493,113	2,450,880	-	2,450,880	
328										
329	512	Maintenance of Boiler Plant								
330		P	SG		-	-	-	-	-	
331		P	CAGW		2,541,417	1,968,745	572,672	-	572,672	
332		P	CAGE		75,832,158	75,832,158	-	-	-	
333		P	JBG		24,902,689	19,323,066	5,579,623	-	5,579,623	
334		P	CAGE		-	-	-	-	-	
335				B2	103,276,265	97,123,969	6,152,295	-	6,152,295	
336										
337	513	Maintenance of Electric Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		611,494	473,702	137,791	-	137,791	
340		P	CAGE		26,848,837	26,848,837	-	-	-	
341		P	JBG		8,015,210	6,219,346	1,795,864	-	1,795,864	
342		P	CAGE		-	-	-	-	-	
343				B2	35,475,541	33,541,885	1,933,656	-	1,933,656	
344										
345	514	Maintenance of Misc. Steam Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		361,908	280,357	81,551	-	81,551	
348		P	CAGE		11,327,554	11,327,554	-	-	-	
349		P	JBG		2,302,151	1,786,338	515,813	-	515,813	
350		P	CAGE		-	-	-	-	-	
351				B2	13,991,613	13,394,249	597,364	-	597,364	
352										
353										
		Total Steam Power Generation		B2	532,170,926	471,034,051	61,136,875	-	61,136,875	

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
354	517	Operation Super & Engineering								
355		P	SG		-	-	-	-	-	
356					-	-	-	-	-	
357					-	-	-	-	-	
358	518	Nuclear Fuel Expense								
359		P	SE		-	-	-	-	-	
360					-	-	-	-	-	
361					-	-	-	-	-	
362					-	-	-	-	-	
363	519	Coolants and Water								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	520	Steam Expenses								
368		P	SG		-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372					-	-	-	-	-	
373	523	Electric Expenses								
374		P	SG		-	-	-	-	-	
375					-	-	-	-	-	
376					-	-	-	-	-	
377	524	Misc. Nuclear Expenses								
378		P	SG		-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	528	Maintenance Super & Engineering								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	529	Maintenance of Structures								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	530	Maintenance of Reactor Plant								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	531	Maintenance of Electric Plant								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	532	Maintenance of Misc Nuclear								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401		Total Nuclear Power Generation			-	-	-	-	-	
402					-	-	-	-	-	

12 ME March 2014 West Control Area											
AMA											
FERC		BUS		WCA		UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
629	Summary of Production Expense by Factor										
630	S				985,014	643,409	341,606	687	342,293		
631	SG				50,447,606	46,389,906	4,057,701	-	4,057,701		
632	SE				93,668	86,595	7,093	-	7,093		
633	JBG				56,758,121	44,041,063	12,717,058	-	12,717,058		
634	TROJP				-	-	-	-	-		
635	JBE				72,429	56,119	16,311	-	16,311		
636	DGP				-	-	-	-	-		
637	DEU				-	-	-	-	-		
638	DEP				-	-	-	-	-		
639	CAGW				307,231,383	238,001,167	69,230,216	-	69,230,216		
640	CAGE				299,169,365	299,169,365	-	-	-		
641	CAEW				353,572,660	273,495,286	80,077,374	-	80,077,374		
642	CAEE				15,691,613	15,691,613	-	-	-		
643	SNPPS				-	-	-	-	-		
644	SNPPO				-	-	-	-	-		
645	DGU				-	-	-	-	-		
646	MC				-	-	-	-	-		
647	SSGCT				-	-	-	-	-		
648	SSECT				-	-	-	-	-		
649	SSGC				-	-	-	-	-		
650	SSGCH				-	-	-	-	-		
651	SSECH				-	-	-	-	-		
652	Total Production Expense by Factor					B2	1,084,021,880	917,574,522	166,447,358	687	166,448,045
653	560	Operation Supervision & Engineering									
654	T	SG			5,008,394	4,605,549	402,845	-	402,845		
655	T	JBG			-	-	-	-	-		
656	T	CAGW			611,340	473,584	137,757	-	137,757		
657	T	CAGE			601,019	601,019	-	-	-		
658						B2	6,220,753	5,680,151	540,602	-	540,602
659	561	Load Dispatching									
660	T	SG			8,542,864	7,855,746	687,138	-	687,138		
662	T	CAGW			294,094	227,824	66,270	-	66,270		
663	T	CAGE			1,040,946	1,040,946	-	-	-		
664						B2	9,877,924	9,124,516	753,408	-	753,408
665	562	Station Expense									
666	T	SG			1,006,850	925,865	80,985	-	80,985		
667	T	JBG			47,256	36,668	10,588	-	10,588		
668	T	CAGW			473,529	366,826	106,703	-	106,703		
669	T	CAGE			1,596,027	1,596,027	-	-	-		
670						B2	3,123,662	2,925,386	198,276	-	198,276
672	563	Overhead Line Expense									
673	T	SG			-	-	-	-	-		
674	T	CAGW			6,552	5,076	1,476	-	1,476		
675	T	CAGE			346,591	346,591	-	-	-		
676						B2	353,143	351,667	1,476	-	1,476
677	564	Underground Line Expense									
679	T	SG			-	-	-	-	-		
680	T	CAGW			-	-	-	-	-		
681	T	CAGE			-	-	-	-	-		
682						B2	-	-	-	-	-
683	565	Transmission of Electricity by Others									
684	T	SG			-	-	-	-	-		
686	T	SE			-	-	-	-	-		
687	T	CAGW			-	-	-	-	-		
688	T	CAGE			-	-	-	-	-		
689	T	CAEW			-	-	-	-	-		
690	T	CAEE			-	-	-	-	-		
691						B2	-	-	-	-	-
692	565NPC	Transmission of Electricity by Others-NPC									
694	T	SG			-	-	-	-	-		
695	T	SE			-	-	-	-	-		
696	T	CAGW			98,000,202	75,917,252	22,082,950	-	22,082,950		
697	T	CAGE			-	-	-	-	-		
698	T	CAEW			-	-	-	-	-		
699	T	CAEE			-	-	-	-	-		
700							98,000,202	75,917,252	22,082,950	-	22,082,950
701											
702	Total Transmission of Electricity by Others						98,000,202	75,917,252	22,082,950	-	22,082,950
703	566	Misc. Transmission Expense									
704	T	SG			3,593,108	3,304,100	289,008	-	289,008		
706	T	CAGW			247,099	191,419	55,680	-	55,680		
707	T	CAGE			247,676	247,676	-	-	-		
708						B2	4,087,882	3,743,194	344,688	-	344,688
709	567	Rents - Transmission									
710	T	SG			(110)	(101)	(9)	-	(9)		
712	T	CAGW			1,143,726	886,004	257,722	-	257,722		
713	T	CAGE			1,205,549	1,205,549	-	-	-		
714						B2	2,349,165	2,091,451	257,714	-	257,714
715											

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
871	902	Meter Reading Expense								
872		CUST	S		17,446,625	16,638,976	807,650	-	807,650	
873		CUST	CN		2,143,878	1,995,305	148,573	-	148,573	
874				B2	19,590,504	18,634,281	956,223	-	956,223	
875										
876	903	Customer Receipts & Collections								
877		CUST	S		8,274,205	7,599,324	674,881	-	674,881	
878		CUST	CN		44,610,757	41,519,185	3,091,572	-	3,091,572	
879				B2	52,884,962	49,118,510	3,766,452	-	3,766,452	
880										
881	904	Uncollectible Accounts								
882		CUST	S		13,595,497	11,894,087	1,701,410	-	1,701,410	
883		P	SG		-	-	-	-	-	
884		CUST	CN		14,787	13,762	1,025	-	1,025	
885				B2	13,610,284	11,907,850	1,702,434	-	1,702,434	
886										
887	905	Misc. Customer Accounts Expense								
888		CUST	S		316	316	-	-	-	
889		CUST	CN		161,437	150,250	11,188	-	11,188	
890				B2	161,753	150,566	11,188	-	11,188	
891										
892		TOTAL CUSTOMER ACCOUNTS EXP		B2	88,667,885	82,063,992	6,603,893	-	6,603,893	
893										
894		Summary of Customer Accts Exp by Factor								
895		S			39,318,645	36,134,705	3,183,940	-	3,183,940	
896		CN			49,349,240	45,929,287	3,419,953	-	3,419,953	
897		SG			-	-	-	-	-	
898		Total Customer Accounts Expense by Factor		B2	88,667,885	82,063,992	6,603,893	-	6,603,893	
899										
900	907	Supervision								
901		CUST	S		-	-	-	-	-	
902		CUST	CN		359,775	334,842	24,933	-	24,933	
903				B2	359,775	334,842	24,933	-	24,933	
904										
905	908	Customer Assistance								
906		CUST	S		122,265,655	112,222,717	10,042,938	-	10,042,938	
907		CUST	CN		1,295,458	1,205,682	89,777	-	89,777	
908				B2	123,561,113	113,428,399	10,132,714	-	10,132,714	
909										
910	909	Informational & Instructional Adv								
911		CUST	S		1,576,341	1,473,910	102,431	-	102,431	
912		CUST	CN		1,841,811	1,714,171	127,639	-	127,639	
913				B2	3,418,152	3,188,081	230,071	-	230,071	
914										
915	910	Misc. Customer Service								
916		CUST	S		11	11	-	-	-	
917		CUST	CN		119,437	111,160	8,277	-	8,277	
918										
919				B2	119,448	111,171	8,277	-	8,277	
920										
921		TOTAL CUSTOMER SERVICE EXPENSE		B2	127,458,489	117,062,494	10,395,995	-	10,395,995	
922										
923										
924		Summary of Customer Service Exp by Factor								
925		S			123,842,007	113,696,638	10,145,369	-	10,145,369	
926		CN			3,616,482	3,365,856	250,626	-	250,626	
927										
928		Total Customer Service Expense by Factor		B2	127,458,489	117,062,494	10,395,995	-	10,395,995	
929										
930										
931	911	Supervision								
932		CUST	S		-	-	-	-	-	
933		CUST	CN		-	-	-	-	-	
934					-	-	-	-	-	
935					-	-	-	-	-	
936	912	Demonstration & Selling Expense								
937		CUST	S		-	-	-	-	-	
938		CUST	CN		-	-	-	-	-	
939					-	-	-	-	-	
940					-	-	-	-	-	
941	913	Advertising Expense								
942		CUST	S		-	-	-	-	-	
943		CUST	CN		-	-	-	-	-	
944					-	-	-	-	-	
945					-	-	-	-	-	

12 ME March 2014 West Control Area										
AMA										
PERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	-
948		CUST	CN		-	-	-	-	-	-
949				B2	-	-	-	-	-	-
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	-
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	-
956		CN			-	-	-	-	-	-
957		Total Sales Expense by Factor		B2	-	-	-	-	-	-
958										
959		Total Customer Service Exp Including Sales			127,458,489	117,062,494	10,395,995	-	10,395,995	
960	920	Administrative & General Salaries								
961		PTD	S		(334,193)	(334,204)	11	-	11	
962		CUST	CN		-	-	-	-	-	-
963		PTD	SO		76,822,392	71,683,781	5,138,611	-	5,138,611	
964				B2	76,488,199	71,349,577	5,138,622	-	5,138,622	
965										
966	921	Office Supplies & expenses								
967		PTD	S		220,365	217,966	2,399	-	2,399	
968		CUST	CN		172,269	160,330	11,938	-	11,938	
969		PTD	SO		7,997,679	7,462,718	534,961	-	534,961	
970				B2	8,390,312	7,841,015	549,298	-	549,298	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	-
974		CUST	CN		-	-	-	-	-	-
975		PTD	SO		(30,367,704)	(28,336,424)	(2,031,280)	-	(2,031,280)	
976				B2	(30,367,704)	(28,336,424)	(2,031,280)	-	(2,031,280)	
977										
978	923	Outside Services								
979		PTD	S		1,017,609	813,348	204,261	-	204,261	
980		P	CAGW		-	-	-	-	-	-
981		PTD	SO		14,444,645	13,478,450	966,195	-	966,195	
982				B2	15,462,253	14,291,798	1,170,456	-	1,170,456	
983										
984	924	Property Insurance								
985			S		8,253,538	8,253,538	-	-	-	-
986			CAGW		-	-	-	-	-	-
987		PTD	SO		7,259,820	6,774,214	485,606	-	485,606	
988				B2	15,513,358	15,027,752	485,606	-	485,606	
989										
990	925	Injuries & Damages								
991		PTD	SO		28,670,234	26,752,496	1,917,737	-	1,917,737	
992				B2	28,670,234	26,752,496	1,917,737	-	1,917,737	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	-
996		CUST	CN		-	-	-	-	-	-
997		LABOR	SO		-	-	-	-	-	-
998				B2	-	-	-	-	-	-
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	-
1002		DMSC	SO		-	-	-	-	-	-
1003				B2	-	-	-	-	-	-
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		16,492,587	14,207,020	2,285,568	-	2,285,568	
1007		CUST	CN		-	-	-	-	-	-
1008		DMSC	SO		2,898,619	2,704,732	193,887	-	193,887	
1009		CUST	CAGW		1,870,975	1,449,377	421,597	-	421,597	
1010		DMSC	CAGE		167,325	167,325	-	-	-	-
1011		FERC	SG		1,914,285	1,760,312	153,974	-	153,974	
1012				B2	23,343,791	20,288,765	3,055,026	-	3,055,026	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	-
1016		LABOR	SO		(4,492,580)	(4,192,074)	(300,506)	-	(300,506)	
1017				B2	(4,492,580)	(4,192,074)	(300,506)	-	(300,506)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		188,865	182,365	6,500	-	6,500	
1021		CUST	CAGE		-	-	-	-	-	-
1022		LABOR	SO		7,375,265	6,881,937	493,328	-	493,328	
1023				B2	7,564,130	7,064,302	499,828	-	499,828	
1024										
1025	931	Rents								
1026		PTD	S		748,714	717,691	31,023	-	31,023	
1027		PTD	SO		5,542,195	5,171,480	370,715	-	370,715	
1028				B2	6,290,909	5,889,172	401,738	-	401,738	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		277,052	273,259	3,793	-	3,793	
1032		CUST	CN		61,849	57,563	4,286	-	4,286	
1033		G	SO		20,726,665	19,340,269	1,386,396	-	1,386,396	
1034				B2	21,065,567	19,671,091	1,394,476	-	1,394,476	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	167,928,468	155,647,469	12,280,999	-	12,280,999	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			27,573,209	25,039,654	2,533,555	1,917,737	4,451,292	
1040		SO			136,877,228	127,721,580	9,155,648	-	9,155,648	
1041		SG			1,914,285	1,760,312	153,974	-	153,974	
1042		CN			234,118	217,893	16,225	-	16,225	
1043		CAGW			1,870,975	1,449,377	421,597	-	421,597	
1044		CAGE			167,325	167,325	-	-	-	-
1045		Total A&G Expense by Factor		B2	168,637,140	156,356,141	12,280,999	1,917,737	14,198,736	
1046										
1047		TOTAL O&M EXPENSE		B2	1,831,737,925	1,596,778,022	234,959,904	-	234,959,904	

12 ME March 2014 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1048	403SP	Steam Depreciation								
1049		P	DGP		-	-	-	-	-	-
1050		P	DGU		-	-	-	-	-	-
1051		P	SG		-	-	-	-	-	-
1052		P	CAGW		5,247,362	4,064,944	1,182,418	-	-	1,182,418
1053		P	CAGE		137,528,926	137,528,926	-	-	-	-
1054		P	JBG		23,884,791	18,533,235	5,351,556	-	-	5,351,556
1055		P	S		-	-	-	-	-	-
1056				B3	166,661,078	160,127,104	6,533,974	-	-	6,533,974
1057										
1058	403NP	Nuclear Depreciation								
1059		P	DGP		-	-	-	-	-	-
1060					-	-	-	-	-	-
1061										
1062	403HP	Hydro Depreciation								
1063		P	DGP		-	-	-	-	-	-
1064		P	DGU		-	-	-	-	-	-
1065		P	CAGW		20,419,543	15,818,290	4,601,253	-	-	4,601,253
1066		P	CAGE		6,845,184	6,845,184	-	-	-	-
1067		P	CAGW		-	-	-	-	-	-
1068		P	CAGE		-	-	-	-	-	-
1069				B3	27,264,728	22,663,474	4,601,253	-	-	4,601,253
1070										
1071	403OP	Other Production Depreciation								
1072		P	DGU		-	-	-	-	-	-
1073		P	SG		-	-	-	-	-	-
1074		P	CAGW		42,038,622	32,565,818	9,472,805	-	-	9,472,805
1075		P	CAGE		71,698,350	71,698,350	-	-	-	-
1076		P	CAGE		-	-	-	-	-	-
1077		P	CAGE		-	-	-	-	-	-
1078				B3	113,736,972	104,264,167	9,472,805	-	-	9,472,805
1079										
1080	403TP	Transmission Depreciation								
1081		T	DGP		-	-	-	-	-	-
1082		T	DGU		-	-	-	-	-	-
1083		T	CAGW		23,596,923	18,279,693	5,317,231	-	-	5,317,231
1084		T	CAGE		70,624,067	70,624,067	-	-	-	-
1085		T	JBG		876,856	680,391	196,466	-	-	196,466
1086		T	SG		48,720	44,801	3,919	-	-	3,919
1087				B3	95,146,566	89,628,951	5,517,615	-	-	5,517,615
1088										
1089										
1090										
1091	403	Distribution Depreciation								
1092	360	Land & Land Right	DPW	S	428,923	423,951	4,971	-	-	4,971
1093	361	Structures	DPW	S	1,599,871	1,557,262	42,609	-	-	42,609
1094	362	Station Equipment	DPW	S	13,310,362	12,235,122	1,075,241	-	-	1,075,241
1095	363	Storage Battery Eq	DPW	S	-	-	-	-	-	-
1096	364	Poles & Towers	DPW	S	38,000,974	34,181,458	3,819,516	-	-	3,819,516
1097	365	OH Conductors	DPW	S	20,069,639	18,353,484	1,716,155	-	-	1,716,155
1098	366	UG Conduit	DPW	S	8,415,576	7,748,727	666,849	-	-	666,849
1099	367	UG Conductor	DPW	S	18,914,149	18,250,880	663,268	-	-	663,268
1100	368	Line Trans	DPW	S	29,988,042	27,001,342	2,896,699	-	-	2,896,699
1101	369	Services	DPW	S	13,608,300	12,258,545	1,349,755	-	-	1,349,755
1102	370	Meters	DPW	S	6,329,659	5,886,267	443,392	-	-	443,392
1103	371	Inst Cust Prem	DPW	S	488,938	470,236	18,702	-	-	18,702
1104	372	Leased Property	DPW	S	-	-	-	-	-	-
1105	373	Street Lighting	DPW	S	2,136,535	2,010,966	125,568	-	-	125,568
1106				B3	153,290,966	140,468,241	12,822,725	-	-	12,822,725
1107										
1108	403GP	General Depreciation								
1109		G-SITUS	S		14,535,165	13,103,899	1,431,266	-	-	1,431,266
1110		G-DGP	DGP		-	-	-	-	-	-
1111		G-DGU	DGU		-	-	-	-	-	-
1112		P	SE		-	-	-	-	-	-
1113		CUST	CN		1,391,490	1,295,058	96,432	-	-	96,432
1114		G-SG	SG		1,493	1,373	120	-	-	120
1115		PTD	SO		14,835,868	13,843,504	992,364	-	-	992,364
1116		G-SG	CAGW		1,906,875	1,477,188	429,687	-	-	429,687
1117		G-SG	CAGE		5,939,195	5,939,195	-	-	-	-
1118		P	JBG		445,445	345,640	99,805	-	-	99,805
1119		P	JBE		214	166	48	-	-	48
1120		P	CAEE		26,506	26,506	-	-	-	-
1121		G-SG	CAGE		-	-	-	-	-	-
1122		G-SG	CAGE		-	-	-	-	-	-
1123		G-SG	CAGE		-	-	-	-	-	-
1124				B3	39,082,251	36,032,528	3,049,722	-	-	3,049,722

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1125	403GV0	General Vehicles								
1126		G-SG	SG			-	-	-	-	-
1127						-	-	-	-	-
1128						-	-	-	-	-
1129	403MP	Mining Depreciation								
1130		P	CAEE			-	-	-	-	-
1131				B3		-	-	-	-	-
1132						-	-	-	-	-
1133	403EP	Experimental Plant Depreciation								
1134		P	DGP			-	-	-	-	-
1135		P	SG			-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138			S			-	-	-	-	-
1139						-	-	-	-	-
1140						-	-	-	-	-
1141						-	-	-	-	-
1142						-	-	-	-	-
1142		TOTAL DEPRECIATION EXPENSE		B3		595,182,561	553,184,466	41,998,095	-	41,998,095
1143										
1144		Summary of Depreciation Expense by Factor								
1145		S				167,826,131	153,572,140	14,253,991	-	14,253,991
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				50,213	46,174	4,039	-	4,039
1149		SO				14,835,868	13,843,504	992,364	-	992,364
1150		CN				1,391,490	1,295,058	96,432	-	96,432
1151		SE				-	-	-	-	-
1152		CAGW				93,209,327	72,205,932	21,003,394	-	21,003,394
1153		CAGE				292,635,721	292,635,721	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				26,506	26,506	-	-	-
1156		JBG				25,207,092	19,559,265	5,647,827	-	5,647,827
1157		JBE				214	166	48	-	48
1158		Total Depreciation Expense By Factor		B3		595,182,561	553,184,466	41,998,095	-	41,998,095
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161		I-SITUS	S			760,908	688,488	72,420	-	72,420
1162		I-SG	SG			-	-	-	-	-
1163		PTD	SO			522,993	488,010	34,983	-	34,983
1164		I-DGU	DGU			-	-	-	-	-
1165		CUST	CN			66,514	61,904	4,609	-	4,609
1166		I-SG	CAGW			-	-	-	-	-
1167		I-SG	CAGE			-	-	-	-	-
1168		I-DGP	DGP			-	-	-	-	-
1169				B4		1,350,415	1,238,402	112,012	-	112,012
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172		P	SG			-	-	-	-	-
1173		P	DGP			-	-	-	-	-
1174						-	-	-	-	-
1175						-	-	-	-	-
1176	404IP	Amort of LT Plant - Intangible Plant								
1177		I-SITUS	S			4,706,907	4,706,907	-	-	-
1178		P	SE			-	-	-	-	-
1179		I-SG	SG			4,769,260	4,385,650	383,610	-	383,610
1180		PTD	SO			16,433,659	15,334,420	1,099,239	-	1,099,239
1181		CUST	CN			2,621,156	2,439,507	181,649	-	181,649
1182		I-SG	CAGW			-	-	-	-	-
1183		I-SG	CAGE			-	-	-	-	-
1184		I-DGP	DGP			-	-	-	-	-
1185		I-SG	CAGE			-	-	-	-	-
1186		I-SG	CAGE			-	-	-	-	-
1187		I-SG	CAGW			9,687,901	7,504,870	2,183,030	-	2,183,030
1188		I-SG	CAGE			3,983,839	3,983,839	-	-	-
1189		P	JBG			1,919	1,489	430	-	430
1190		P	CAEW			-	-	-	-	-
1191		P	CAEE			48,764	48,764	-	-	-
1192		I-DGU	DGU			-	-	-	-	-
1193				B4		42,253,406	38,405,447	3,847,959	-	3,847,959
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196		P	SE			-	-	-	-	-
1197						-	-	-	-	-
1198						-	-	-	-	-

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
PERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S	6,580,547	6,727,512	(146,965)	-	(146,965)		
1357		DPW	CIAC	(15,034,458)	(14,093,252)	(941,206)	-	(941,206)		
1358		GP	SCHMDEXP	(194,800,581)	(181,054,793)	(13,745,788)	-	(13,745,788)		
1359		GP	SNP	(14,830,780)	(13,933,315)	(897,465)	-	(897,465)		
1360		PT	SG	(211,725)	(194,695)	(17,030)	-	(17,030)		
1361		PT	SNPD	(574,059)	(538,121)	(35,938)	-	(35,938)		
1362		LABOR	SO	5,729,197	5,345,974	383,223	-	383,223		
1363		IBT	TAXDEPR	-	-	-	-	-		
1364		CUST	JBG	-	-	-	-	-		
1365		CUST	BADDEBT	873,959	764,640	109,319	-	109,319		
1366		GP	GPS	642,537	589,558	42,979	-	42,979		
1367		P	TROJD	-	-	-	-	-		
1368		P	JBE	(7,092,764)	(5,495,506)	(1,597,258)	-	(1,597,258)		
1369		PT	CAGW	(87,973)	(68,150)	(19,823)	-	(19,823)		
1370		PT	CAGE	(737,203)	(737,203)	-	-	-		
1371		P	SE	-	-	-	-	-		
1372		P	CAEE	(2,143,901)	(2,143,901)	-	-	-		
1373				(221,687,204)	(204,821,252)	(16,865,952)	-	(16,865,952)		
1374										
1375		TOTAL DEFERRED INCOME TAXES		167,584,460	160,612,236	6,972,224	-	6,972,224		
1376	SCHMAF	Additions - Flow Through								
1377		SCHMAF	S	-	-	-	-	-		
1378		SCHMAF	SNP	-	-	-	-	-		
1379		SCHMAF	SO	-	-	-	-	-		
1380		SCHMAF	SE	-	-	-	-	-		
1381		SCHMAF	TROJP	-	-	-	-	-		
1382		SCHMAF	DGP	-	-	-	-	-		
1383				-	-	-	-	-		
1384				-	-	-	-	-		
1385	SCHMAF	Additions - Permanent								
1386		P	S	806	806	-	-	-		
1387		P	BADDEBT	-	-	-	-	-		
1388		P	JBE	50,307	38,978	11,329	-	11,329		
1389		P	SCHMDEXP	17,962	16,695	1,267	-	1,267		
1390		P	CAEE	(798,875)	(798,875)	-	-	-		
1391		P	CAGW	-	-	-	-	-		
1392		P	CAGE	-	-	-	-	-		
1393		LABOR	SNP	-	-	-	-	-		
1394		SCHMAP-SO	SO	811,374	757,101	54,272	-	54,272		
1395										
1396				81,574	14,705	66,869	-	66,869		
1397										
1398	SCHMAT	Additions - Temporary								
1399		SCHMAT-SITUS	S	(19,354,118)	(22,654,102)	3,299,984	-	3,299,984		
1400		P	JBE	18,814,368	14,577,457	4,236,911	-	4,236,911		
1401		DPW	CIAC	39,615,445	37,135,391	2,480,055	-	2,480,055		
1402		SCHMAT-SNP	SNP	39,078,758	36,713,959	2,364,799	-	2,364,799		
1403		P	TROJD	-	-	-	-	-		
1404		P	CN	-	-	-	-	-		
1405		SCHMAT-SE	SE	-	-	-	-	-		
1406		P	SG	557,890	513,017	44,873	-	44,873		
1407		SCHMAT-GPS	GPS	(1,693,070)	(1,579,822)	(113,249)	-	(113,249)		
1408		SCHMAT-SO	SO	(15,096,306)	(14,086,521)	(1,009,784)	-	(1,009,784)		
1409		SCHMAT-SNP	SNPD	1,512,633	1,417,937	94,696	-	94,696		
1410		P	JBG	-	-	-	-	-		
1411		CUST	BADDEBT	(2,302,860)	(2,014,809)	(288,052)	-	(288,052)		
1412		P	CAGW	231,805	179,571	52,234	-	52,234		
1413		P	CAGE	2,893,424	2,893,424	-	-	-		
1414		SCHMAT-SE	CAEW	-	-	-	-	-		
1415		SCHMAT-SE	CAEE	3,484,034	3,484,034	-	-	-		
1416		BOOKDEPR	SCHMDEXP	513,294,988	477,075,157	36,219,830	-	36,219,830		
1417				581,036,991	533,654,694	47,382,297	-	47,382,297		
1418										
1419		TOTAL SCHEDULE - M ADDITIONS		581,118,565	533,669,399	47,449,166	-	47,449,166		
1420										
1421	SCHMDF	Deductions - Flow Through								
1422		SCHMDF	S	-	-	-	-	-		
1423		SCHMDF	CAGW	-	-	-	-	-		
1424		SCHMDF	CAGE	-	-	-	-	-		
1425		SCHMDF	DGP	-	-	-	-	-		
1426		SCHMDF	DGU	-	-	-	-	-		
1427				-	-	-	-	-		

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S	-	-	-	-	-	-	-
1430		P	SE	-	-	-	-	-	-	-
1431		P	CAEW	-	-	-	-	-	-	-
1432		P	CAEE	362,931	362,931	-	-	-	-	-
1433		PTD	SNP	265,351	249,293	16,057	-	16,057	-	16,057
1434		P	JBE	(1,093)	(847)	(246)	-	(246)	-	(246)
1435		P	SCHMDEXP	(24,404)	(22,682)	(1,722)	-	(1,722)	-	(1,722)
1436		SCHMDP-SO	SO	(131,906)	(123,083)	(8,823)	-	(8,823)	-	(8,823)
1437				470,878	465,612	5,266	-	5,266	-	5,266
1438										
1439	SCHMDT	Deductions - Temporary								
1440		GP	S	26,985,394	26,700,360	285,034	-	285,034	-	285,034
1441		CUST	BADDEBT	-	-	-	-	-	-	-
1442		CUST	CN	16,051	14,939	1,112	-	1,112	-	1,112
1443		SCHMDT-SNP	SNP	65,151,691	61,209,123	3,942,568	-	3,942,568	-	3,942,568
1444		DPW	SNPD	(1,789,489)	(1,677,461)	(112,028)	-	(112,028)	-	(112,028)
1445		P	JBE	16,378,346	12,690,017	3,688,329	-	3,688,329	-	3,688,329
1446		P	SE	337,185	311,657	25,528	-	25,528	-	25,528
1447		SCHMDT-SG	SG	67,628,634	62,188,995	5,439,639	-	5,439,639	-	5,439,639
1448		SCHMDT-GPS	GPS	31,494,086	29,387,462	2,106,623	-	2,106,623	-	2,106,623
1449		SCHMDT-SO	SO	(5,490,023)	(5,122,798)	(367,225)	-	(367,225)	-	(367,225)
1450		TAXDEPR	TAXDEPR	825,915,862	778,033,897	47,881,966	-	47,881,966	-	47,881,966
1451		SCHMDT-SG	CAGW	354,915	274,940	79,975	-	79,975	-	79,975
1452		SCHMDT-SG	CAGE	305,726	305,726	-	-	-	-	-
1453		P	JBG	-	-	-	-	-	-	-
1454		P	CAEE	(1,550,573)	(1,550,573)	-	-	-	-	-
1455		P	TROJD	-	-	-	-	-	-	-
1456				1,025,737,806	962,766,284	62,971,522	-	62,971,522	-	62,971,522
1457										
1458		TOTAL SCHEDULE - M DEDUCTIONS		1,026,208,684	963,231,896	62,976,788	-	62,976,788	-	62,976,788
1459										
1460		TOTAL SCHEDULE - M ADJUSTMENTS		(445,090,119)	(429,562,497)	(15,527,622)	-	(15,527,622)	-	(15,527,622)
1461										
1462										
1463	40911	State Income Taxes								
1464		IBT	IBT	71,824,409	71,824,409	-	-	-	-	-
1465		Credits	IBT	-	-	-	-	-	-	-
1466			CAGE	-	-	-	-	-	-	-
1467			IBT	-	-	-	-	-	-	-
1468		TOTAL STATE TAXES		71,824,409	71,824,409	-	-	-	-	-
1469										
1470										
1471		Calculation of Taxable Income:								
1472		Operating Revenues		4,963,601,358	4,605,069,336	358,532,022	-	358,532,022	-	358,532,022
1473		Operating Deductions:								
1474		O & M Expenses		1,831,737,925	1,596,778,022	234,959,904	-	234,959,904	-	234,959,904
1475		Depreciation Expense		595,182,561	553,184,466	41,998,095	-	41,998,095	-	41,998,095
1476		Amortization Expense		51,361,875	47,340,076	4,021,799	-	4,021,799	-	4,021,799
1477		Taxes Other Than Income		168,627,886	147,008,070	21,619,816	-	21,619,816	-	21,619,816
1478		Interest & Dividends (AFUDC-Equity)		(58,453,862)	(54,916,604)	(3,537,258)	-	(3,537,258)	-	(3,537,258)
1479		Misc Revenue & Expense		107,522	91,359	16,163	-	16,163	-	16,163
1480		Total Operating Deductions		2,588,563,907	2,289,485,389	299,078,518	-	299,078,518	-	299,078,518
1481		Other Deductions:								
1482		Interest Deductions		344,453,529	323,609,381	20,844,148	-	20,844,148	-	20,844,148
1483		Interest on PCRBS		-	-	-	-	-	-	-
1484		Schedule M Adjustments		(445,090,119)	(429,562,497)	(15,527,622)	-	(15,527,622)	-	(15,527,622)
1485										
1486		Income Before State Taxes		1,565,493,803	1,562,412,069	23,081,734	-	23,081,734	-	23,081,734
1487										
1488		State Income Taxes		71,824,409	71,824,409	-	-	-	-	-
1489										
1490		Total Taxable Income		1,513,669,393	1,490,587,659	23,081,734	-	23,081,734	-	23,081,734
1491										
1492		Tax Rate		35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%
1493										
1494		Federal Income Tax - Calculated		529,784,288	521,705,681	8,078,607	-	8,078,607	-	8,078,607
1495										
1496		Adjustments to Calculated Tax:								
1497		40910	Fed. Credit	(10,156)	(9,387)	(769)	-	(769)	-	(769)
1498		40910	Fed. Credit	(31,411)	(24,337)	(7,074)	-	(7,074)	-	(7,074)
1499		40910	Fed. Credit	(806)	(752)	(54)	-	(54)	-	(54)
1500		40910	Fed. Credit	(53,281,383)	(48,995,750)	(4,285,633)	-	(4,285,633)	-	(4,285,633)
1501		40910	Fed. Credit	-	-	-	-	-	-	-
1502		40910	Fed. Credit	(38,246)	(38,246)	-	-	-	-	-
1503		FEDERAL INCOME TAX		476,422,286	472,637,208	3,785,078	-	3,785,078	-	3,785,078
1504										
1505		TOTAL OPERATING EXPENSES		3,360,173,094	3,046,800,016	313,373,077	-	313,373,077	-	313,373,077

12 ME March 2014 West Control Area

AMA		WCA		UNADJUSTED RESULTS				
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR				ADJUSTMENT	
1583	Summary of Steam Production Plant by Factor							
1584	S			-	-	-	-	-
1585	JBG			1,091,854,288	847,216,626	244,637,662	-	244,637,662
1586	JBE			-	-	-	-	-
1587	SG			1,504,157	1,383,172	120,985	-	120,985
1588	CAGW			257,681,611	199,616,730	58,064,881	-	58,064,881
1589	CAGE			5,357,939,047	5,357,939,047	-	-	-
1590	SSGCH			-	-	-	-	-
1591	Total Steam Production Plant by Factor							
1592	320	Land and Land Rights		6,708,979,103	6,406,155,575	302,823,528	-	302,823,528
1593		P	DGP	-	-	-	-	-
1594		P	SG	-	-	-	-	-
1595				-	-	-	-	-
1596				-	-	-	-	-
1597	321	Structures and Improvements		-	-	-	-	-
1598		P	DGP	-	-	-	-	-
1599		P	SG	-	-	-	-	-
1600				-	-	-	-	-
1601				-	-	-	-	-
1602	322	Reactor Plant Equipment		-	-	-	-	-
1603		P	DGP	-	-	-	-	-
1604		P	SG	-	-	-	-	-
1605				-	-	-	-	-
1606				-	-	-	-	-
1607	323	Turbogenerator Units		-	-	-	-	-
1608		P	DGP	-	-	-	-	-
1609		P	SG	-	-	-	-	-
1610				-	-	-	-	-
1611				-	-	-	-	-
1612	324	Land and Land Rights		-	-	-	-	-
1613		P	DGP	-	-	-	-	-
1614		P	SG	-	-	-	-	-
1615				-	-	-	-	-
1616				-	-	-	-	-
1617	325	Misc. Power Plant Equipment		-	-	-	-	-
1618		P	DGP	-	-	-	-	-
1619		P	SG	-	-	-	-	-
1620				-	-	-	-	-
1621				-	-	-	-	-
1622				-	-	-	-	-
1623	NP	Unclassified Nuclear Plant - Acct 300		-	-	-	-	-
1624		P	SG	-	-	-	-	-
1625				-	-	-	-	-
1626				-	-	-	-	-
1627				-	-	-	-	-
1628	Total Nuclear Production Plant							
1629				-	-	-	-	-
1630				-	-	-	-	-
1631				-	-	-	-	-
1632	Summary of Nuclear Production Plant by Factor							
1633	DGP			-	-	-	-	-
1634	DGU			-	-	-	-	-
1635	SG			-	-	-	-	-
1636				-	-	-	-	-
1637	Total Nuclear Plant by Factor							
1638				-	-	-	-	-
1639	330	Land and Land Rights		-	-	-	-	-
1640		P	DGP	-	-	-	-	-
1641		P	DGU	-	-	-	-	-
1642		P	CAGW	25,370,014	19,653,243	5,716,771	-	5,716,771
1643		P	CAGE	5,950,555	5,950,555	-	-	-
1644		P	CAGW	-	-	-	-	-
1645		P	CAGE	-	-	-	-	-
1646				31,320,569	25,603,798	5,716,771	-	5,716,771
1647				-	-	-	-	-
1648	331	Structures and Improvements		-	-	-	-	-
1649		P	DGP	-	-	-	-	-
1650		P	DGU	-	-	-	-	-
1651		P	CAGW	175,817,938	136,199,870	39,618,068	-	39,618,068
1652		P	CAGE	15,332,412	15,332,412	-	-	-
1653		P	CAGW	-	-	-	-	-
1654		P	CAGE	-	-	-	-	-
1655				191,150,350	151,532,282	39,618,068	-	39,618,068
1656				-	-	-	-	-

12 ME March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2184	Summary of General Plant by Factor									
2185	S				569,397,905	523,341,173	46,056,733	-	46,056,733	
2186	JBG				19,903,273	15,443,804	4,459,469	-	4,459,469	
2187	JBE				1,070	829	241	-	241	
2188	SG				138,684	127,529	11,155	-	11,155	
2189	SO				263,561,561	245,932,062	17,629,499	-	17,629,499	
2190	SE				-	-	-	-	-	
2191	CN				23,164,578	21,559,248	1,605,329	-	1,605,329	
2192	DEU				-	-	-	-	-	
2193	CAGW				56,343,689	43,647,441	12,696,248	-	12,696,248	
2194	CAGE				196,435,531	196,435,531	-	-	-	
2195	CAEW				-	-	-	-	-	
2196	CAEE				302,256,916	302,256,916	-	-	-	
2197	SSGCT				-	-	-	-	-	
2198	SSGCH				-	-	-	-	-	
2199	Less Capital Leases					(40,044,760)	(38,929,782)	(1,114,978)	-	(1,114,978)
2200	Total General Plant by Factor					1,391,158,447	1,309,814,752	81,343,695	-	81,343,695
2201	301	Organization								
2202		I-SITUS	S		-	-	-	-	-	
2203		PTD	SO		-	-	-	-	-	
2204		I-SG	CAGW		-	-	-	-	-	
2205		I-SG	CAGE		-	-	-	-	-	
2206		I-SG	SG		-	-	-	-	-	
2207					-	-	-	-	-	
2208	302	Franchise & Consent								
2209		I-SITUS	S		1,000,000	1,000,000	-	-	-	
2210		I-SG	SG		-	-	-	-	-	
2211		I-SG	CAGW		-	-	-	-	-	
2212		I-SG	CAGE		-	-	-	-	-	
2213		I-SG	CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758	
2214		I-SG	CAGE		14,386,181	14,386,181	-	-	-	
2215		I-DGP	DGP		-	-	-	-	-	
2216		I-DGU	DGU		-	-	-	-	-	
2217					-	-	-	-	-	
2218					-	-	-	-	-	
2219	303	Miscellaneous Intangible Plant								
2220		I-SITUS	S		13,795,101	12,288,386	1,506,715	-	1,506,715	
2221		I-SG	SG		1,581,322	1,454,130	127,192	-	127,192	
2222		PTD	SO		359,337,171	335,301,290	24,035,881	-	24,035,881	
2223		P	SE		-	-	-	-	-	
2224		CUST	CN		123,909,525	115,322,467	8,587,058	-	8,587,058	
2225		I-SG	CAGW		78,084,706	60,489,430	17,595,276	-	17,595,276	
2226		I-SG	CAGE		68,846,181	68,846,181	-	-	-	
2227		P	JBG		38,851	30,146	8,705	-	8,705	
2228		P	CAEW		-	-	-	-	-	
2229		P	CAEE		3,687,011	3,687,011	-	-	-	
2230		I-SG	CAGE		-	-	-	-	-	
2231		I-SG	CAGE		-	-	-	-	-	
2232					-	-	-	-	-	
2233	303	Less Non-Utility Plant								
2234		I-SITUS	S		-	-	-	-	-	
2235					-	-	-	-	-	
2236	IP	Unclassified Intangible Plant - Acct 300								
2237		I-SITUS	S		-	-	-	-	-	
2238		I-SG	SG		-	-	-	-	-	
2239		I-DGU	DGU		-	-	-	-	-	
2240		PTD	SO		-	-	-	-	-	
2241					-	-	-	-	-	
2242					-	-	-	-	-	
2243					-	-	-	-	-	
2244					-	-	-	-	-	
2245					-	-	-	-	-	
2246					-	-	-	-	-	
2247					-	-	-	-	-	
2248					-	-	-	-	-	
2249					-	-	-	-	-	
2250					-	-	-	-	-	
2251					-	-	-	-	-	
2252					-	-	-	-	-	
2253					-	-	-	-	-	
2254					-	-	-	-	-	
2255					-	-	-	-	-	
2256					-	-	-	-	-	
2257					-	-	-	-	-	
2258					-	-	-	-	-	
2259					-	-	-	-	-	
2260					-	-	-	-	-	
2261					-	-	-	-	-	
2262					-	-	-	-	-	
2263					-	-	-	-	-	
2264					-	-	-	-	-	
2265					-	-	-	-	-	
2266					-	-	-	-	-	
2267					-	-	-	-	-	
2268					-	-	-	-	-	
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2277					-	-	-	-	-	
2278					-	-	-	-	-	
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2296					-	-	-	-	-	
2297					-	-	-	-	-	
2298					-	-	-	-	-	
2299					-	-	-	-	-	
2300					-	-	-	-	-	
2301					-	-	-	-	-	
2302					-	-	-	-	-	
2303					-	-	-	-	-	
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2305					-	-	-	-	-	
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2310					-	-	-	-	-	
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2318					-	-	-	-	-	
2319					-	-	-	-	-	
2320					-	-	-	-	-	
2321					-	-	-	-	-	
2322					-	-	-	-	-	
2323					-	-	-	-	-	
2324					-	-	-	-	-	
2325					-	-	-	-	-	
2326					-	-	-	-	-	
2327					-	-	-	-	-	
2328					-	-	-	-	-	
2329					-	-	-	-	-	
2330					-	-	-	-	-	
2331					-	-	-	-	-	
2332					-	-	-	-	-	
2333					-	-	-	-	-	
2334					-	-	-	-	-	
2335					-	-	-	-	-	
2336					-	-	-	-	-	
2337					-	-	-	-	-	
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2342					-	-	-	-	-	
2343					-	-	-	-	-	
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2346					-	-	-	-	-	
2347					-	-	-	-	-	
2348					-	-	-	-	-	
2349					-	-	-	-	-	
2350					-	-	-	-	-	
2351					-	-	-	-	-	
2352										

12 ME March 2014 West Control Area										
AMA										
FERC										
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2416	165	Prepayments								
2417		DMSC	S		10,624,623	10,624,623	-	-	-	
2418		GP	GPS		4,650,984	4,339,882	311,102	-	311,102	
2419		PT	SG		1,627,111	1,496,236	130,875	-	130,875	
2420		PT	CAGW		871,363	675,014	196,349	-	196,349	
2421		PT	CAGE		451,820	451,820	-	-	-	
2422		P	CAEW		4,055	3,136	918	-	918	
2423		P	CAEE		3,066,454	3,066,454	-	-	-	
2424		P	SE		-	-	-	-	-	
2425		PTD	SO		16,113,226	15,035,421	1,077,806	-	1,077,806	
2426		Total Prepayments		B15	37,409,636	35,692,586	1,717,050	-	1,717,050	
2427										
2428	182M	Misc Regulatory Assets								
2429		P	S		224,919,177	218,679,640	6,239,537	-	6,239,537	
2430		DEFSG	SG		-	-	-	-	-	
2431		P	CAGE		-	-	-	-	-	
2432		P	CAGE		4,302,629	4,302,629	-	-	-	
2433		P	CAGW		-	-	-	-	-	
2434		P	JBG		-	-	-	-	-	
2435		P	SE		10,608,209	9,805,081	803,128	-	803,128	
2436		P	CAEW		-	-	-	-	-	
2437		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2438		T	SO		13,470,586	12,569,546	901,041	-	901,041	
2439				B11	242,692,392	234,748,687	7,943,706	-	7,943,706	
2440										
2441	186M	Misc Deferred Debits								
2442		T	S		16,733,455	16,733,455	-	-	-	
2443		P	CAEW		-	-	-	-	-	
2444		P	CAEE		-	-	-	-	-	
2445		DEFSG	SG		16,764,824	15,416,363	1,348,461	-	1,348,461	
2446		LABOR	SO		88,164	82,267	5,897	-	5,897	
2447		P	SE		-	-	-	-	-	
2448		P	CAGW		16,460,519	12,751,375	3,709,143	-	3,709,143	
2449		DEFSG	CAGE		25,081,323	25,081,323	-	-	-	
2450		P	CAEW		-	-	-	-	-	
2451		P	CAEE		13,965,847	13,965,847	-	-	-	
2452		P	JBE		-	-	-	-	-	
2453		GP	EXCTAX		-	-	-	-	-	
2454		Total Misc. Deferred Debits		B11	89,094,133	84,030,631	5,063,502	-	5,063,502	
2455										
2456		Working Capital								
2457	CWC	Cash Working Capital								
2458		CWC	S		-	-	-	-	-	
2459		CWC	SO		-	-	-	-	-	
2460		CWC	SE		-	-	-	-	-	
2461				B14	-	-	-	-	-	
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	GP	SNP	-	-	-	-	-	
2465	135	Working Funds	GP	SG	-	-	-	-	-	
2466	141	Other A/R	GP	SO	-	-	-	-	-	
2467	143	Other A/R	GP	SO	40,150,955	37,465,278	2,685,677	-	2,685,677	
2468	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)	
2469	232	A/P	PTD	SO	(6,473,900)	(6,040,864)	(433,036)	-	(433,036)	
2470	232	A/P	P	CAEE	(2,198,158)	(2,198,158)	-	-	-	
2471	232	A/P	T	CAGE	(76,606)	(76,606)	-	-	-	
2472	232	A/P	P	S	(103,484)	(103,484)	-	-	-	
2473	2533	Other Misc. Dt. Crd	P	SE	-	-	-	-	-	
2474	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-	
2475	2533	Other Misc. Dt. Crd	P	CAEE	-	-	-	-	-	
2476	230	Asset Retir. Oblig	P	SE	-	-	-	-	-	
2477	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-	
2478	230	Asset Retir. Oblig	P	CAEE	(7,012,943)	(7,012,943)	-	-	-	
2479	230	Asset Retir. Oblig	P	S	-	-	-	-	-	
2480	254105	ARO Reg Liability	P	S	154,815	-	154,815	-	154,815	
2481	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2482	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-	
2483	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-	
2484	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2485				B14	24,440,679	22,033,222	2,407,456	-	2,407,456	
2486										
2487		Total Working Capital			24,440,679	22,033,222	2,407,456	-	2,407,456	

12 ME March 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2712	108363	Storage Battery Equipment							
2713		DPW	S		-	-	-	-	-
2714				B17	-	-	-	-	-
2715									
2716	108364	Poles, Towers & Fixtures							
2717		DPW	S		(584,728,814)	(530,454,692)	(54,274,122)	-	(54,274,122)
2718				B17	(584,728,814)	(530,454,692)	(54,274,122)	-	(54,274,122)
2719									
2720	108365	Overhead Conductors							
2721		DPW	S		(312,921,127)	(282,777,005)	(30,144,122)	-	(30,144,122)
2722				B17	(312,921,127)	(282,777,005)	(30,144,122)	-	(30,144,122)
2723									
2724	108366	Underground Conduit							
2725		DPW	S		(138,164,284)	(127,298,867)	(10,865,417)	-	(10,865,417)
2726				B17	(138,164,284)	(127,298,867)	(10,865,417)	-	(10,865,417)
2727									
2728	108367	Underground Conductors							
2729		DPW	S		(319,582,026)	(309,322,503)	(10,259,524)	-	(10,259,524)
2730				B17	(319,582,026)	(309,322,503)	(10,259,524)	-	(10,259,524)
2731									
2732	108368	Line Transformers							
2733		DPW	S		(423,421,784)	(375,500,346)	(47,921,439)	-	(47,921,439)
2734				B17	(423,421,784)	(375,500,346)	(47,921,439)	-	(47,921,439)
2735									
2736	108369	Services							
2737		DPW	S		(214,366,629)	(193,911,383)	(20,455,246)	-	(20,455,246)
2738				B17	(214,366,629)	(193,911,383)	(20,455,246)	-	(20,455,246)
2739									
2740	108370	Meters							
2741		DPW	S		(76,897,404)	(74,426,776)	(2,470,628)	-	(2,470,628)
2742				B17	(76,897,404)	(74,426,776)	(2,470,628)	-	(2,470,628)
2743									
2744									
2745									
2746	108371	Installations on Customers' Premises							
2747		DPW	S		(7,573,883)	(7,265,815)	(308,068)	-	(308,068)
2748				B17	(7,573,883)	(7,265,815)	(308,068)	-	(308,068)
2749									
2750	108372	Leased Property							
2751		DPW	S		-	-	-	-	-
2752				B17	-	-	-	-	-
2753									
2754	108373	Street Lights							
2755		DPW	S		(28,031,432)	(25,850,858)	(2,180,574)	-	(2,180,574)
2756				B17	(28,031,432)	(25,850,858)	(2,180,574)	-	(2,180,574)
2757									
2758	108D00	Unclassified Dist Plant - Acct 300							
2759		DPW	S		-	-	-	-	-
2760					-	-	-	-	-
2761									
2762	108DS	Unclassified Dist Sub Plant - Acct 300							
2763		DPW	S		-	-	-	-	-
2764					-	-	-	-	-
2765									
2766	108DP	Unclassified Dist Sub Plant - Acct 300							
2767		DPW	S		4,172,177	3,863,800	308,377	-	308,377
2768					4,172,177	3,863,800	308,377	-	308,377
2769									
2770									
2771		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,360,097,869)	(2,163,829,504)	(196,268,366)	-	(196,268,366)
2772									
2773		Summary of Distribution Plant Depr by Factor							
2774		S			(2,360,097,869)	(2,163,829,504)	(196,268,366)	-	(196,268,366)
2775									
2776		Total Distribution Depreciation by Factor		B17	(2,360,097,869)	(2,163,829,504)	(196,268,366)	-	(196,268,366)

12 ME March 2014 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2777	108GP	General Plant Accumulated Depr								
2778		G-SITUS	S		(183,413,711)	(163,211,436)	(20,202,275)	-	(20,202,275)	
2779		G-DGP	DGP		-	-	-	-	-	
2780		G-DGU	DGU		-	-	-	-	-	
2781		G-SG	SG		-	-	-	-	-	
2782		CUST	CN		(7,550,346)	(7,027,099)	(523,247)	-	(523,247)	
2783		PTD	SO		(88,407,343)	(82,493,821)	(5,913,522)	-	(5,913,522)	
2784		P	SE		-	-	-	-	-	
2785		G-SG	CAGW		(18,469,975)	(14,308,030)	(4,161,946)	-	(4,161,946)	
2786		G-SG	CAGE		(53,242,037)	(53,242,037)	-	-	-	
2787		P	JBG		(5,304,315)	(4,115,846)	(1,188,469)	-	(1,188,469)	
2788		P	CAEW		-	-	-	-	-	
2789		P	CAEE		(337,849)	(337,849)	-	-	-	
2790		G-SG	CAGE		-	-	-	-	-	
2791		G-SG	CAGE		-	-	-	-	-	
2792				B17	(356,725,577)	(324,736,118)	(31,989,459)	-	(31,989,459)	
2793					-	-	-	-	-	
2794					-	-	-	-	-	
2795	108MP	Mining Plant Accumulated Depr.								
2796		P	S		-	-	-	-	-	
2797		P	CAEW		-	-	-	-	-	
2798		P	CAEE		(169,537,734)	(169,537,734)	-	-	-	
2799		P	JBE		-	-	-	-	-	
2800				B17	(169,537,734)	(169,537,734)	-	-	-	
2801	108MP	Less Centralia Situs Depreciation								
2802		P	S		-	-	-	-	-	
2803				B17	(169,537,734)	(169,537,734)	-	-	-	
2804					-	-	-	-	-	
2805	1081390	Accum Depr - Capital Lease								
2806		PTD	SO		-	-	-	-	-	
2807					-	-	-	-	-	
2808					-	-	-	-	-	
2809		Remove Capital Leases								
2810					-	-	-	-	-	
2811					-	-	-	-	-	
2812	1081399	Accum Depr - Capital Lease								
2813		P	S		-	-	-	-	-	
2814		P	SE		-	-	-	-	-	
2815					-	-	-	-	-	
2816					-	-	-	-	-	
2817		Remove Capital Leases								
2818					-	-	-	-	-	
2819					-	-	-	-	-	
2820					-	-	-	-	-	
2821		TOTAL GENERAL PLANT ACCUM DEPR								
2822				B17	(526,263,311)	(494,273,852)	(31,989,459)	-	(31,989,459)	
2823					-	-	-	-	-	
2824					-	-	-	-	-	
2825		Summary of General Depreciation by Factor								
2826		S			(183,413,711)	(163,211,436)	(20,202,275)	-	(20,202,275)	
2827		DGP			-	-	-	-	-	
2828		DGU			-	-	-	-	-	
2829		SE			-	-	-	-	-	
2830		SO			(88,407,343)	(82,493,821)	(5,913,522)	-	(5,913,522)	
2831		CN			(7,550,346)	(7,027,099)	(523,247)	-	(523,247)	
2832		SG			-	-	-	-	-	
2833		DEU			-	-	-	-	-	
2834		CAGW			(18,469,975)	(14,308,030)	(4,161,946)	-	(4,161,946)	
2835		CAGE			(53,242,037)	(53,242,037)	-	-	-	
2836		CAEW			-	-	-	-	-	
2837		CAEE			(169,875,583)	(169,875,583)	-	-	-	
2838		SSGCT			-	-	-	-	-	
2839		JBG			(5,304,315)	(4,115,846)	(1,188,469)	-	(1,188,469)	
2840		Remove Capital Leases								
2841		Total General Depreciation by Factor								
2842				B17	(526,263,311)	(494,273,852)	(31,989,459)	-	(31,989,459)	
2843					-	-	-	-	-	
2844		TOTAL ACCUM DEPR - PLANT IN SERV								
2845	111SP	Accum Prov for Amort-Steam								
2846		P	CAGW		-	-	-	-	-	
2847		P	CAGW		-	-	-	-	-	
2848		P	CAGE		-	-	-	-	-	
2849		P	SG		-	-	-	-	-	
2850					-	-	-	-	-	
2851					-	-	-	-	-	
2852					-	-	-	-	-	

12 ME March 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2853	111GP	Accum Prov for Amort-General								
2854		G-SITUS	S		(10,282,416)	(9,015,221)	(1,267,196)	-	(1,267,196)	
2855		CUST	CN		(3,038,913)	(2,828,313)	(210,600)	-	(210,600)	
2856		I-SG	SG		-	-	-	-	-	
2857		PTD	SO		(10,930,853)	(10,199,694)	(731,159)	-	(731,159)	
2858		I-SG	CAGW		(38,234)	(29,618)	(8,615)	-	(8,615)	
2859		I-SG	CAGE		-	-	-	-	-	
2860		P	CAEW		-	-	-	-	-	
2861		P	CAEE		-	-	-	-	-	
2862		P	SE		-	-	-	-	-	
2863				B18	(24,290,417)	(22,072,846)	(2,217,570)	-	(2,217,570)	
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867		P	DGP		-	-	-	-	-	
2868		P	DGU		-	-	-	-	-	
2869		P	SG		-	-	-	-	-	
2870		P	CAGW		(816,439)	(632,466)	(183,973)	-	(183,973)	
2871		P	CAGE		-	-	-	-	-	
2872		P	CAGE		-	-	-	-	-	
2873				B18	(816,439)	(632,466)	(183,973)	-	(183,973)	
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877		I-SITUS	S		(1,514,098)	(1,514,098)	-	-	-	
2878		I-DGP	DGP		-	-	-	-	-	
2879		I-DGU	DGU		-	-	-	-	-	
2880		P	CAEW		-	-	-	-	-	
2881		P	CAEE		(2,182,822)	(2,182,822)	-	-	-	
2882		P	SE		-	-	-	-	-	
2883		I-SG	SG		(15,478,863)	(14,233,837)	(1,245,026)	-	(1,245,026)	
2884		I-SG	CAGW		-	-	-	-	-	
2885		I-SG	CAGE		-	-	-	-	-	
2886		CUST	CN		(110,176,385)	(102,541,047)	(7,635,337)	-	(7,635,337)	
2887		P	CAGE		-	-	-	-	-	
2888		P	CAGE		-	-	-	-	-	
2889		I-SG	CAGW		(64,409,686)	(49,895,880)	(14,513,805)	-	(14,513,805)	
2890		I-SG	CAGE		(19,720,410)	(19,720,410)	-	-	-	
2891		PTD	JBG		(12,060)	(9,358)	(2,702)	-	(2,702)	
2892		PTD	SO		(275,403,250)	(256,981,666)	(18,421,584)	-	(18,421,584)	
2893				B18	(488,897,573)	(447,079,118)	(41,818,455)	-	(41,818,455)	
2894	111IP	Less Non-Utility Plant								
2895		NUTIL	OTH		-	-	-	-	-	
2896				B18	(488,897,573)	(447,079,118)	(41,818,455)	-	(41,818,455)	
2897										
2898	111390	Accum Amtr - Capital Lease								
2899		G-SITUS	S		396,357	396,357	-	-	-	
2900		P	SG		910,304	837,085	73,219	-	73,219	
2901		PTD	CAGW		-	-	-	-	-	
		PTD	CAGE		-	-	-	-	-	
1		PTD	SO		8,673,284	8,093,133	580,152	-	580,152	
2					9,979,946	9,326,575	653,371	-	653,371	
3										
4		Remove Capital Lease Amtr				(9,979,946)	(9,326,575)	(653,371)	-	(653,371)
5										
6		TOTAL ACCUM PROV FOR AMORTIZ				(514,004,429)	(469,784,431)	(44,219,998)	-	(44,219,998)
7		AMA								
8										
9										
10										
11		Summary of Amortization by Factor								
12		S			(11,400,157)	(10,132,961)	(1,267,196)	-	(1,267,196)	
13		DGP			-	-	-	-	-	
14		DGU			-	-	-	-	-	
15		SE			-	-	-	-	-	
16		SO			(277,660,820)	(259,088,228)	(18,572,592)	-	(18,572,592)	
17		CN			(113,215,237)	(105,369,360)	(7,845,937)	-	(7,845,937)	
18		SSGCT			-	-	-	-	-	
19		JBG			(12,060)	(9,358)	(2,702)	-	(2,702)	
20		CAGW			(65,264,359)	(50,557,965)	(14,706,394)	-	(14,706,394)	
21		CAGE			(19,720,410)	(19,720,410)	-	-	-	
22		CAEW			-	-	-	-	-	
23		CAEE			(2,182,822)	(2,182,822)	-	-	-	
24		SG			(14,568,559)	(13,396,752)	(1,171,807)	-	(1,171,807)	
25		Less Capital Lease				(9,979,946)	(9,326,575)	(653,371)	-	(653,371)
26		Total Provision For Amortization by Factor				(514,004,429)	(469,784,431)	(44,219,998)	-	(44,219,998)

**RESULTS OF OPERATIONS
WASHINGTON**

January 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	January 2014
FILE:	WA JAM January 2014
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2014
TIME:	2:53:44 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

January 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	410,319,162	377,377,629	32,941,533	0	32,941,533
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	9,175,015	7,318,331	1,856,684	0	1,856,684
5 Other Operating Revenues	2.4	14,144,079	13,271,865	872,214	0	872,214
6 Total Operating Revenues	2.4	433,638,257	397,967,826	35,670,431	0	35,670,431
7						
8 Operating Expenses:						
9 Steam Production	2.6	49,510,971	43,573,909	5,937,062	0	5,937,062
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	4,898,106	3,964,735	933,372	0	933,372
12 Other Power Supply	2.10	44,537,358	35,684,262	8,853,096	0	8,853,096
13 Transmission	2.12	14,561,252	12,095,607	2,465,645	0	2,465,645
14 Distribution	2.13	17,926,976	16,787,594	1,139,383	0	1,139,383
15 Customer Accounts	2.14	8,579,078	7,885,944	693,133	0	693,133
16 Customer Service	2.14	12,399,764	11,747,367	652,397	0	652,397
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	12,805,995	11,960,942	845,053	0	845,053
19						
20 Total O & M Expenses	2.16	165,219,500	143,700,360	21,519,140	0	21,519,140
21						
22 Depreciation	2.18	52,511,653	48,950,577	3,561,077	0	3,561,077
23 Amortization Expense	2.19	4,071,158	3,746,501	324,657	0	324,657
24 Taxes Other Than Income	2.19	12,860,830	11,175,268	1,685,562	0	1,685,562
25 Income Taxes - Federal	2.22	59,061,219	56,552,494	2,508,725	0	2,508,725
26 Income Taxes - State	2.22	7,667,191	7,667,191	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(506,012)	(506,012)	0	0	0
29 Misc Revenue & Expense	2.6	0	0	0	0	0
30						
31 Total Operating Expenses	2.22	300,885,539	271,286,379	29,599,160	0	29,599,160
32						
33 Operating Revenue for Return		132,752,718	126,681,447	6,071,271	0	6,071,271
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,480,339,718	22,843,753,438	1,636,586,280	0	1,636,586,280
37 Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38 Misc Deferred Debits	2.35	342,989,658	330,700,597	12,289,061	0	12,289,061
39 Elec Plant Acq Adj	2.33	40,666,014	40,666,014	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	43,902,331	41,670,216	2,232,115	0	2,232,115
42 Fuel Stock	2.34	232,182,963	225,088,499	7,094,465	0	7,094,465
43 Material & Supplies	2.34	213,192,405	206,327,009	6,865,396	0	6,865,396
44 Working Capital	2.35	25,897,797	23,245,815	2,651,981	0	2,651,981
45 Weatherization Loans	2.34	(3,970,924)	(5,896,265)	1,925,341	0	1,925,341
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,428,556,507	23,758,534,555	1,670,021,952	0	1,670,021,952
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,856,769,710)	(7,239,162,923)	(617,606,787)	0	(617,606,787)
52 Accum Prov For Amort	2.41	(520,705,391)	(475,105,724)	(45,599,668)	0	(45,599,668)
53 Accum Def Income Taxes	2.37	(3,896,700,357)	(3,653,876,606)	(242,823,751)	0	(242,823,751)
54 Unamortized ITC	2.37	(1,487,923)	(1,311,567)	(176,357)	0	(176,357)
55 Customer Adv for Const	2.36	(23,285,313)	(23,311,246)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(131,531,281)	(124,674,072)	(6,857,209)	0	(6,857,209)
58						
59 Total Rate Base Deductions		(12,430,479,976)	(11,517,442,137)	(913,037,839)	0	(913,037,839)
60						
61 Total Rate Base		12,998,076,530	12,241,092,417	756,984,113	0	756,984,113

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT		
148										
149	456	Other Electric Revenue								
150		DMSC	S		164,440	168,789	(4,349)	-	(4,349)	
151		CUST	CAGE		1,715,516	1,715,516	-	-	-	
152		OTHSGR	CAGW		685,156	530,766	154,390	-	154,390	
153		OTHSGR	SO		336,961	313,942	23,019	-	23,019	
154		OTHSGR	SG		892,615	820,819	71,797	-	71,797	
155		OTHSGR	JBG		175,032	135,815	39,217	-	39,217	
156		OTHSGR	WRG		6,538,159	6,213,587	324,571	-	324,571	
157		OTHSE	WRE		466,497	443,222	23,276	-	23,276	
158		P	CAEW		-	-	-	-	-	
159		P	SE		-	-	-	-	-	
160				B1	10,974,377	10,342,456	631,921	-	631,921	
161										
162		Total Other Electric Revenues			14,144,079	13,271,865	872,214	-	872,214	
163										
164		Total Electric Operating Revenues		B1	433,638,257	397,967,826	35,670,431	-	35,670,431	
165										
166		Summary of Revenues by Factor								
167		S			413,655,674	380,536,421	33,119,253	-	33,119,253	
168		JBG			178,552	138,546	40,006	-	40,006	
169		SE			-	-	-	-	-	
170		SO			625,030	582,331	42,699	-	42,699	
171		SG			1,120,287	1,030,178	90,109	-	90,109	
172		CAEW			-	-	-	-	-	
173		CAEE			-	-	-	-	-	
174		CAGW			9,011,077	6,980,559	2,030,518	-	2,030,518	
175		CAGE			2,042,981	2,042,981	-	-	-	
176		WRG			6,538,159	6,213,587	324,571	-	324,571	
177		WRE			466,497	443,222	23,276	-	23,276	
178		Total Electric Operating Revenues		B1	433,638,257	397,967,826	35,670,431	-	35,670,431	
179		Miscellaneous Revenues								
180	41160	Gain on Sale of Utility Plant - CR								
181		DPW	S		-	-	-	-	-	
182		T	SG		-	-	-	-	-	
183		G	SO		-	-	-	-	-	
184		T	DGU		-	-	-	-	-	
185		P	DGP		-	-	-	-	-	
186					-	-	-	-	-	
187					-	-	-	-	-	
188	41170	Loss on Sale of Utility Plant								
189		DPW	S		-	-	-	-	-	
190		T	CAGW		-	-	-	-	-	
191		T	CAGE		-	-	-	-	-	
192		T	SG		-	-	-	-	-	
193					-	-	-	-	-	
194					-	-	-	-	-	
195	4118	Gain from Emission Allowances								
196		P	S		-	-	-	-	-	
197		P	CAEW		-	-	-	-	-	
198		P	CAEE		-	-	-	-	-	
199		P	SE		-	-	-	-	-	
200				B1	-	-	-	-	-	
201					-	-	-	-	-	
202	41181	Gain from Disposition of NOX Credits								
203		P	SE		-	-	-	-	-	
204					-	-	-	-	-	
205					-	-	-	-	-	
206	4194	Impact Housing Interest Income								
207		P	DGU		-	-	-	-	-	
208					-	-	-	-	-	
209					-	-	-	-	-	
210	421	(Gain) / Loss on Sale of Utility Plant								
211		DPW	S		-	-	-	-	-	
212		T	DGP		-	-	-	-	-	
213		T	DGU		-	-	-	-	-	
214		CUST	CN		-	-	-	-	-	
215		PTD	SO		-	-	-	-	-	
216		P	CAGW		-	-	-	-	-	
217		P	CAGE		-	-	-	-	-	
218		P	SG		-	-	-	-	-	
219				B1	-	-	-	-	-	
220					-	-	-	-	-	
221		Total Miscellaneous Revenues			-	-	-	-	-	
222		Miscellaneous Expenses								
223	4311	Interest on Customer Deposits								
224		CUST	S		-	-	-	-	-	
225					-	-	-	-	-	
226		Total Miscellaneous Expenses			-	-	-	-	-	
227					-	-	-	-	-	
228		Net Misc Revenue and Expense			-	-	-	-	-	
229					-	-	-	-	-	

January 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
230	500	Operation Supervision & Engineering								
231		P	SG		-	-	-	-	-	
232		P	CAGW		1,472	1,140	332	-	332	
233		P	CAGE		504,518	504,518	-	-	-	
234		P	JBG		1,387,544	1,076,655	310,889	-	310,889	
235		P	CAGE		-	-	-	-	-	
236				B2	1,893,534	1,582,313	311,221	-	311,221	
237										
238	501	Fuel Related								
239		P	SE		(9,049)	(8,364)	(685)	-	(685)	
240		P	SE		-	-	-	-	-	
241		P	SE		-	-	-	-	-	
242		P	CAGW		115,033	89,112	25,921	-	25,921	
243		P	CAGE		-	-	-	-	-	
244		P	CAEW		-	-	-	-	-	
245		P	CAEE		1,486,547	1,486,547	-	-	-	
246		P	JBE		(49,354)	(38,240)	(11,114)	-	(11,114)	
247		P	CAEE		-	-	-	-	-	
248		P	JBG		-	-	-	-	-	
249				B2	1,543,176	1,529,055	14,122	-	14,122	
250										
251	501NPC	Fuel Related								
252			SE		-	-	-	-	-	
253			SE		-	-	-	-	-	
254			SE		-	-	-	-	-	
255			CAGW		-	-	-	-	-	
256			CAGE		-	-	-	-	-	
257			CAEW		20,936,548	16,194,825	4,741,724	-	4,741,724	
258			CAEE		-	-	-	-	-	
259			JBE		-	-	-	-	-	
260			CAEE		-	-	-	-	-	
261			JBG		-	-	-	-	-	
262				B2	20,936,548	16,194,825	4,741,724	-	4,741,724	
263										
264		Total Fuel Related			22,479,725	17,723,880	4,755,845	-	4,755,845	
265										
266	502	Steam Expenses								
267		P	SG		-	-	-	-	-	
268		P	CAGW		29,478	22,836	6,642	-	6,642	
269		P	CAGE		3,263,962	3,263,962	-	-	-	
270		P	JBG		313,537	243,287	70,250	-	70,250	
271		P	CAGE		-	-	-	-	-	
272				B2	3,606,977	3,530,085	76,893	-	76,893	
273										
274	503	Steam From Other Sources								
275		P	SE		-	-	-	-	-	
276		P	CAEW		-	-	-	-	-	
277		P	CAEE		-	-	-	-	-	
278				B2	-	-	-	-	-	
279										
280	503NPC	Steam From Other Sources-NPC								
281			SE		-	-	-	-	-	
282			CAEW		-	-	-	-	-	
283			CAEE		-	-	-	-	-	
284				B2	-	-	-	-	-	
285										
286	505	Electric Expenses								
287		P	SG		-	-	-	-	-	
288		P	CAGW		1,197	927	270	-	270	
289		P	CAGE		317,218	317,218	-	-	-	
290		P	JBG		-	-	-	-	-	
291		P	CAGE		-	-	-	-	-	
292				B2	318,415	318,145	270	-	270	
293										
294	506	Misc. Steam Expense								
295		P	SG		-	-	-	-	-	
296		P	SE		-	-	-	-	-	
297		P	CAGW		77,988	60,415	17,574	-	17,574	
298		P	CAGE		5,563,932	5,563,932	-	-	-	
299		P	JBG		(756,766)	(587,207)	(169,559)	-	(169,559)	
300		P	CAGE		-	-	-	-	-	
301				B2	4,885,154	5,037,139	(151,985)	-	(151,985)	

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
302										
303	507	Rents								
304		P	SG		-	-	-	-	-	-
305		P	CAGW		1,075	833	242	-	242	
306		P	CAGE		9,531	9,531	-	-	-	
307		P	JBG		(57,484)	(44,604)	(12,880)	-	(12,880)	
308		P	CAGE		-	-	-	-	-	
309				B2	(46,878)	(34,241)	(12,637)	-	(12,637)	
310										
311	510	Maint Supervision & Engineering								
312		P	SG		-	-	-	-	-	
313		P	CAGW		17,194	13,320	3,874	-	3,874	
314		P	CAGE		539,634	539,634	-	-	-	
315		P	JBG		49,414	38,343	11,072	-	11,072	
316		P	CAGE		-	-	-	-	-	
317				B2	606,242	591,296	14,946	-	14,946	
318										
319										
320										
321	511	Maintenance of Structures								
322		P	SG		-	-	-	-	-	
323		P	CAGW		54,441	42,174	12,268	-	12,268	
324		P	CAGE		1,839,622	1,839,622	-	-	-	
325		P	JBG		798,735	619,773	178,962	-	178,962	
326		P	CAGE		-	-	-	-	-	
327				B2	2,692,798	2,501,568	191,230	-	191,230	
328										
329	512	Maintenance of Boiler Plant								
330		P	SG		-	-	-	-	-	
331		P	CAGW		92,246	71,459	20,786	-	20,786	
332		P	CAGE		6,919,991	6,919,991	-	-	-	
333		P	JBG		2,234,380	1,733,751	500,629	-	500,629	
334		P	CAGE		-	-	-	-	-	
335				B2	9,246,616	8,725,201	521,415	-	521,415	
336										
337	513	Maintenance of Electric Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		55,870	43,280	12,589	-	12,589	
340		P	CAGE		1,852,824	1,852,824	-	-	-	
341		P	JBG		681,566	528,856	152,710	-	152,710	
342		P	CAGE		-	-	-	-	-	
343				B2	2,590,260	2,424,961	165,299	-	165,299	
344										
345	514	Maintenance of Misc. Steam Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		18,075	14,002	4,073	-	4,073	
348		P	CAGE		950,060	950,060	-	-	-	
349		P	JBG		269,993	209,499	60,494	-	60,494	
350		P	CAGE		-	-	-	-	-	
351				B2	1,238,128	1,173,561	64,567	-	64,567	
352										
353				B2	49,510,971	43,573,909	5,937,062	-	5,937,062	

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT		
354	517	Operation Super & Engineering								
355		P	SG		-	-	-	-	-	
356					-	-	-	-	-	
357					-	-	-	-	-	
358	518	Nuclear Fuel Expense								
359		P	SE		-	-	-	-	-	
360					-	-	-	-	-	
361					-	-	-	-	-	
362					-	-	-	-	-	
363	519	Coolants and Water								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	520	Steam Expenses								
368		P	SG		-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372					-	-	-	-	-	
373	523	Electric Expenses								
374		P	SG		-	-	-	-	-	
375					-	-	-	-	-	
376					-	-	-	-	-	
377	524	Misc. Nuclear Expenses								
378		P	SG		-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	528	Maintenance Super & Engineering								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	529	Maintenance of Structures								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	530	Maintenance of Reactor Plant								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	531	Maintenance of Electric Plant								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	532	Maintenance of Misc Nuclear								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401		Total Nuclear Power Generation			-	-	-	-	-	
402					-	-	-	-	-	

January 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
629	Summary of Production Expense by Factor										
630	S					119,474	106,294	13,180	15	13,194	
631	SG					3,596,129	3,306,878	289,251	-	289,251	
632	SE					(9,049)	(8,364)	(685)	-	(685)	
633	JBG					5,124,477	3,976,301	1,148,175	-	1,148,175	
634	TROJP					-	-	-	-	-	
635	JBE					(48,667)	(37,707)	(10,960)	-	(10,960)	
636	DGP					-	-	-	-	-	
637	DEU					-	-	-	-	-	
638	DEP					-	-	-	-	-	
639	CAGW					27,136,855	21,021,951	6,114,904	-	6,114,904	
640	CAGE					25,564,983	25,564,983	-	-	-	
641	CAEW					36,072,238	27,902,573	8,169,665	-	8,169,665	
642	CAEE					1,486,547	1,486,547	-	-	-	
643	SNPPS					-	-	-	-	-	
644	SNPPO					-	-	-	-	-	
645	DGU					-	-	-	-	-	
646	MC					-	-	-	-	-	
647	SSGCT					-	-	-	-	-	
648	SSECT					-	-	-	-	-	
649	SSGC					-	-	-	-	-	
650	SSGCH					-	-	-	-	-	
651	SSECH					-	-	-	-	-	
652	Total Production Expense by Factor					B2	99,042,985	83,319,456	15,723,530	15	15,723,544
653	560	Operation Supervision & Engineering									
654	T	SG				938,727	863,221	75,506	-	75,506	
655	T	JBG				-	-	-	-	-	
656	T	CAGW				38,150	29,554	8,597	-	8,597	
657	T	CAGE				202,399	202,399	-	-	-	
658						B2	1,179,276	1,095,174	84,102	-	84,102
659											
660	561	Load Dispatching									
661	T	SG				843,662	775,803	67,859	-	67,859	
662	T	CAGW				24,626	19,077	5,549	-	5,549	
663	T	CAGE				100,157	100,157	-	-	-	
664						B2	968,446	895,037	73,408	-	73,408
665	562	Station Expense									
666	T	SG				81,605	75,041	6,564	-	6,564	
667	T	JBG				2,770	2,150	621	-	621	
668	T	CAGW				36,499	28,275	8,225	-	8,225	
669	T	CAGE				185,987	185,987	-	-	-	
670						B2	306,862	291,453	15,409	-	15,409
671											
672	563	Overhead Line Expense									
673	T	SG				-	-	-	-	-	
674	T	CAGW				2,779	2,153	626	-	626	
675	T	CAGE				17,449	17,449	-	-	-	
676						B2	20,228	19,602	626	-	626
677											
678	564	Underground Line Expense									
679	T	SG				-	-	-	-	-	
680	T	CAGW				-	-	-	-	-	
681	T	CAGE				-	-	-	-	-	
682						B2	-	-	-	-	-
683											
684	565	Transmission of Electricity by Others									
685	T	SG				-	-	-	-	-	
686	T	SE				-	-	-	-	-	
687	T	CAGW				-	-	-	-	-	
688	T	CAGE				-	-	-	-	-	
689	T	CAEW				-	-	-	-	-	
690	T	CAEE				-	-	-	-	-	
691						B2	-	-	-	-	-
692											
693	565NPC	Transmission of Electricity by Others-NPC									
694	T	SG				-	-	-	-	-	
695	T	SE				-	-	-	-	-	
696	T	CAGW				9,232,300	7,151,932	2,080,367	-	2,080,367	
697	T	CAGE				-	-	-	-	-	
698	T	CAEW				-	-	-	-	-	
699	T	CAEE				-	-	-	-	-	
700							9,232,300	7,151,932	2,080,367	-	2,080,367
701											
702	Total Transmission of Electricity by Others						9,232,300	7,151,932	2,080,367	-	2,080,367
703											
704	566	Misc. Transmission Expense									
705	T	SG				322,209	296,293	25,917	-	25,917	
706	T	CAGW				9,958	7,714	2,244	-	2,244	
707	T	CAGE				9,375	9,375	-	-	-	
708						B2	341,542	313,382	28,161	-	28,161
709											
710	567	Rents - Transmission									
711	T	SG				(55)	(51)	(4)	-	(4)	
712	T	CAGW				54,570	42,274	12,297	-	12,297	
713	T	CAGE				111,573	111,573	-	-	-	
714						B2	166,088	153,796	12,292	-	12,292
715											

January 2014 West Control Area									
AMA									
FERC		BUS	WCA	UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense							
872		CUST	S		1,758,907	1,663,051	95,857	-	95,857
873		CUST	CN		204,145	189,997	14,147	-	14,147
874				B2	1,963,052	1,853,048	110,004	-	110,004
875									
876	903	Customer Receipts & Collections							
877		CUST	S		652,304	609,476	42,827	-	42,827
878		CUST	CN		4,264,992	3,969,424	295,568	-	295,568
879				B2	4,917,296	4,578,900	338,396	-	338,396
880									
881	904	Uncollectible Accounts							
882		CUST	S		1,506,276	1,274,870	231,406	-	231,406
883		P	SG		-	-	-	-	-
884		CUST	CN		0	0	0	-	0
885				B2	1,506,276	1,274,870	231,406	-	231,406
886									
887	905	Misc. Customer Accounts Expense							
888		CUST	S		-	-	-	-	-
889		CUST	CN		574	534	40	-	40
890				B2	574	534	40	-	40
891									
892		TOTAL CUSTOMER ACCOUNTS EXP		B2	8,579,078	7,885,944	693,133	-	693,133
893									
894		Summary of Customer Accts Exp by Factor							
895		S			3,917,632	3,547,542	370,090	-	370,090
896		CN			4,661,446	4,338,403	323,043	-	323,043
897		SG			-	-	-	-	-
898		Total Customer Accounts Expense by Factor		B2	8,579,078	7,885,944	693,133	-	693,133
899									
900	907	Supervision							
901		CUST	S		-	-	-	-	-
902		CUST	CN		84,052	78,227	5,825	-	5,825
903				B2	84,052	78,227	5,825	-	5,825
904									
905	908	Customer Assistance							
906		CUST	S		12,007,381	11,382,224	625,157	-	625,157
907		CUST	CN		168,897	157,193	11,705	-	11,705
908				B2	12,176,278	11,539,417	636,861	-	636,861
909									
910	909	Informational & Instructional Adv							
911		CUST	S		11,018	10,207	811	-	811
912		CUST	CN		113,315	105,462	7,853	-	7,853
913				B2	124,333	115,669	8,664	-	8,664
914									
915	910	Misc. Customer Service							
916		CUST	S		-	-	-	-	-
917		CUST	CN		15,101	14,055	1,047	-	1,047
918									
919				B2	15,101	14,055	1,047	-	1,047
920									
921		TOTAL CUSTOMER SERVICE EXPENSE		B2	12,399,764	11,747,367	652,397	-	652,397
922									
923									
924		Summary of Customer Service Exp by Factor							
925		S			12,018,398	11,392,431	625,968	-	625,968
926		CN			381,366	354,937	26,429	-	26,429
927		Total Customer Service Expense by Factor		B2	12,399,764	11,747,367	652,397	-	652,397
928									
929									
930									
931	911	Supervision							
932		CUST	S		-	-	-	-	-
933		CUST	CN		-	-	-	-	-
934					-	-	-	-	-
935					-	-	-	-	-
936	912	Demonstration & Selling Expense							
937		CUST	S		-	-	-	-	-
938		CUST	CN		-	-	-	-	-
939					-	-	-	-	-
940					-	-	-	-	-
941	913	Advertising Expense							
942		CUST	S		-	-	-	-	-
943		CUST	CN		-	-	-	-	-
944					-	-	-	-	-
945					-	-	-	-	-

January 2014 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			12,399,764	11,747,367	652,397	-	652,397	
960	920	Administrative & General Salaries								
961		PTD	S		(27,849)	(27,851)	1	-	1	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		7,140,300	6,652,514	487,786	-	487,786	
964				B2	7,112,451	6,624,663	487,788	-	487,788	
965										
966	921	Office Supplies & expenses								
967		PTD	S		15,049	14,335	714	-	714	
968		CUST	CN		11,970	11,140	829	-	829	
969		PTD	SO		626,860	584,036	42,824	-	42,824	
970				B2	653,878	609,511	44,367	-	44,367	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(2,655,069)	(2,473,690)	(181,380)	-	(181,380)	
976				B2	(2,655,069)	(2,473,690)	(181,380)	-	(181,380)	
977										
978	923	Outside Services								
979		PTD	S		75,120	44,955	30,165	-	30,165	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		615,639	573,582	42,057	-	42,057	
982				B2	690,759	618,536	72,222	-	72,222	
983										
984	924	Property Insurance								
985			S		795,326	795,326	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		762,278	710,203	52,075	-	52,075	
988				B2	1,557,604	1,505,529	52,075	-	52,075	
989										
990	925	Injuries & Damages								
991		PTD	SO		522,897	487,175	35,721	-	35,721	
992				B2	522,897	487,175	35,721	-	35,721	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		1,327,958	1,265,956	62,001	-	62,001	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		596,287	555,552	40,735	-	40,735	
1009		CUST	CAGW		196,118	151,926	44,192	-	44,192	
1010		DMSC	CAGE		15,011	15,011	-	-	-	
1011		FERC	SG		163,236	150,107	13,130	-	13,130	
1012				B2	2,298,611	2,138,552	160,059	-	160,059	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(330,680)	(308,089)	(22,590)	-	(22,590)	
1017				B2	(330,680)	(308,089)	(22,590)	-	(22,590)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		8,066	8,066	-	-	-	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		656,415	611,572	44,843	-	44,843	
1023				B2	664,481	619,638	44,843	-	44,843	
1024										
1025	931	Rents								
1026		PTD	S		36,409	36,058	351	-	351	
1027		PTD	SO		582,808	542,994	39,814	-	39,814	
1028				B2	619,217	579,052	40,165	-	40,165	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		45,291	44,628	664	-	664	
1032		CUST	CN		2,159	2,009	150	-	150	
1033		G	SO		1,624,397	1,513,427	110,970	-	110,970	
1034				B2	1,671,847	1,560,064	111,783	-	111,783	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	12,805,995	11,960,942	845,053	-	845,053	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			2,543,710	2,449,813	93,896	35,721	129,618	
1040		SO			10,142,131	9,449,276	692,855	-	692,855	
1041		SG			163,236	150,107	13,130	-	13,130	
1042		CN			14,128	13,149	979	-	979	
1043		CAGW			196,118	151,926	44,192	-	44,192	
1044		CAGE			15,011	15,011	-	-	-	
1045		Total A&G Expense by Factor		B2	13,074,334	12,229,282	845,053	35,721	880,774	
1046										
1047		TOTAL O&M EXPENSE		B2	165,219,500	143,700,360	21,519,140	-	21,519,140	

January 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1125	403GV0	General Vehicles								
1126			G-SG	SG		-	-	-	-	-
1127						-	-	-	-	-
1128						-	-	-	-	-
1129	403MP	Mining Depreciation								
1130			P	CAEE		-	-	-	-	-
1131					B3	-	-	-	-	-
1132						-	-	-	-	-
1133	403EP	Experimental Plant Depreciation								
1134			P	DGP		-	-	-	-	-
1135			P	SG		-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138				S		-	-	-	-	-
1139						-	-	-	-	-
1140						-	-	-	-	-
1141						-	-	-	-	-
1142		TOTAL DEPRECIATION EXPENSE			B3	52,511,653	48,950,577	3,561,077	-	3,561,077
1143										
1144		Summary of Depreciation Expense by Factor								
1145		S				12,173,026	11,077,996	1,095,030	-	1,095,030
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				2,818	2,591	227	-	227
1149		SO				1,270,960	1,184,135	86,825	-	86,825
1150		CN				109,578	101,984	7,594	-	7,594
1151		SE				-	-	-	-	-
1152		CAGW				7,900,249	6,120,040	1,780,209	-	1,780,209
1153		CAGE				28,414,109	28,414,109	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				2,333	2,333	-	-	-
1156		JBG				2,638,563	2,047,375	591,189	-	591,189
1157		JBE				18	14	4	-	4
1158		Total Depreciation Expense By Factor			B3	52,511,653	48,950,577	3,561,077	-	3,561,077
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161		I-SITUS		S		52,142	46,101	6,040	-	6,040
1162		I-SG		SG		-	-	-	-	-
1163		PTD		SO		55,183	51,413	3,770	-	3,770
1164		I-DGU		DGU		-	-	-	-	-
1165		CUST		CN		4,511	4,198	313	-	313
1166		I-SG		CAGW		-	-	-	-	-
1167		I-SG		CAGE		-	-	-	-	-
1168		I-DGP		DGP		-	-	-	-	-
1169					B4	111,835	101,713	10,123	-	10,123
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172			P	SG		-	-	-	-	-
1173			P	DGP		-	-	-	-	-
1174						-	-	-	-	-
1175						-	-	-	-	-
1176	404IP	Amort of LT Plant - Intangible Plant								
1177		I-SITUS		S		392,753	392,753	-	-	-
1178		P		SE		-	-	-	-	-
1179		I-SG		SG		379,811	349,262	30,550	-	30,550
1180		PTD		SO		1,265,464	1,179,015	86,450	-	86,450
1181		CUST		CN		123,284	114,741	8,544	-	8,544
1182		I-SG		CAGW		-	-	-	-	-
1183		I-SG		CAGE		-	-	-	-	-
1184		I-DGP		DGP		-	-	-	-	-
1185		I-SG		CAGE		-	-	-	-	-
1186		I-SG		CAGE		-	-	-	-	-
1187		I-SG		CAGW		815,668	631,884	183,804	-	183,804
1188		I-SG		CAGE		348,848	348,848	-	-	-
1189		P		JBG		160	124	36	-	36
1190		P		CAEW		-	-	-	-	-
1191		P		CAEE		4,079	4,079	-	-	-
1192		I-DGU		DGU		-	-	-	-	-
1193					B4	3,330,088	3,020,706	309,382	-	309,382
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196			P	SE		-	-	-	-	-
1197						-	-	-	-	-
1198						-	-	-	-	-

January 2014 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP		S		-	-	-	-	-
1357		DPW		CIAC		-	-	-	-	-
1358		GP		SCHMDEXP		-	-	-	-	-
1359		GP		SNP		-	-	-	-	-
1360		PT		SG		-	-	-	-	-
1361		PT		SNPD		-	-	-	-	-
1362		LABOR		SO		-	-	-	-	-
1363		IBT		TAXDEPR		-	-	-	-	-
1364		CUST		JBG		-	-	-	-	-
1365		CUST		BADDEBT		-	-	-	-	-
1366		GP		GPS		-	-	-	-	-
1367		P		TROJD		-	-	-	-	-
1368		P		JBE		-	-	-	-	-
1369		PT		CAGW		-	-	-	-	-
1370		PT		CAGE		-	-	-	-	-
1371		P		SE		-	-	-	-	-
1372		P		CAEE		-	-	-	-	-
1373					B7	-	-	-	-	-
1374										
1375		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through								
1377				SCHMAF	S	-	-	-	-	-
1378				SCHMAF	SNP	-	-	-	-	-
1379				SCHMAF	SO	-	-	-	-	-
1380				SCHMAF	SE	-	-	-	-	-
1381				SCHMAF	TROJP	-	-	-	-	-
1382				SCHMAF	DGP	-	-	-	-	-
1383					B6	-	-	-	-	-
1384										
1385	SCHMAP	Additions - Permanent								
1386		P		S		-	-	-	-	-
1387		P		BADDEBT		-	-	-	-	-
1388		P		JBE		-	-	-	-	-
1389		P		SCHMDEXP		-	-	-	-	-
1390		P		CAEE		-	-	-	-	-
1391		P		CAGW		-	-	-	-	-
1392		P		CAGE		-	-	-	-	-
1393		LABOR		SNP		-	-	-	-	-
1394		SCHMAP-SO		SO		-	-	-	-	-
1395										
1396					B6	-	-	-	-	-
1397										
1398	SCHMAT	Additions - Temporary								
1399				SCHMAT-SITUS	S	-	-	-	-	-
1400		P		JBE		-	-	-	-	-
1401		DPW		CIAC		-	-	-	-	-
1402				SCHMAT-SNP	SNP	-	-	-	-	-
1403		P		TROJD		-	-	-	-	-
1404		P		CN		-	-	-	-	-
1405		SCHMAT-SE		SE		-	-	-	-	-
1406		P		SG		-	-	-	-	-
1407		SCHMAT-GPS		GPS		-	-	-	-	-
1408		SCHMAT-SO		SO		-	-	-	-	-
1409		SCHMAT-SNP		SNPD		-	-	-	-	-
1410		P		JBG		-	-	-	-	-
1411		CUST		BADDEBT		-	-	-	-	-
1412		P		CAGW		-	-	-	-	-
1413		P		CAGE		-	-	-	-	-
1414		SCHMAT-SE		CAEW		-	-	-	-	-
1415		SCHMAT-SE		CAEE		-	-	-	-	-
1416		BOOKDEPR		SCHMDEXP		-	-	-	-	-
1417					B6	-	-	-	-	-
1418										
1419		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1420										
1421	SCHMDF	Deductions - Flow Through								
1422				SCHMDF	S	-	-	-	-	-
1423				SCHMDF	CAGW	-	-	-	-	-
1424				SCHMDF	CAGE	-	-	-	-	-
1425				SCHMDF	DGP	-	-	-	-	-
1426				SCHMDF	DGU	-	-	-	-	-
1427					B6	-	-	-	-	-

January 2014 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1428	SCHMDF	Deductions - Permanent								
1429			SCHMDP	S		-	-	-	-	-
1430		P	SE	SE		-	-	-	-	-
1431		P	CAEW	CAEW		-	-	-	-	-
1432		P	CAEE	CAEE		-	-	-	-	-
1433		PTD	SNP	SNP		-	-	-	-	-
1434		P	JBE	JBE		-	-	-	-	-
1435		P	SCHMDEXP	SCHMDEXP		-	-	-	-	-
1436		SCHMDP-SO	SO	SO		-	-	-	-	-
1437					B6	-	-	-	-	-
1438						-	-	-	-	-
1439	SCHMDT	Deductions - Temporary								
1440		GP	S	S		-	-	-	-	-
1441		CUST	BADDEBT	BADDEBT		-	-	-	-	-
1442		CUST	CN	CN		-	-	-	-	-
1443		SCHMDT-SNP	SNP	SNP		-	-	-	-	-
1444		DPW	SNPD	SNPD		-	-	-	-	-
1445		P	JBE	JBE		-	-	-	-	-
1446		P	SE	SE		-	-	-	-	-
1447		SCHMDT-SG	SG	SG		-	-	-	-	-
1448		SCHMDT-GPS	GPS	GPS		-	-	-	-	-
1449		SCHMDT-SO	SO	SO		-	-	-	-	-
1450		TAXDEPR	TAXDEPR	TAXDEPR		-	-	-	-	-
1451		SCHMDT-SG	CAGW	CAGW		-	-	-	-	-
1452		SCHMDT-SG	CAGE	CAGE		-	-	-	-	-
1453		P	JBG	JBG		-	-	-	-	-
1454		P	CAEE	CAEE		-	-	-	-	-
1455		P	TROJD	TROJD		-	-	-	-	-
1456					B6	-	-	-	-	-
1457						-	-	-	-	-
1458		TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1459						-	-	-	-	-
1460		TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1461						-	-	-	-	-
1462						-	-	-	-	-
1463	40911	State Income Taxes								
1464		IBT	IBT	IBT		7,667,191	7,667,191	-	-	-
1465		Credits	IBT	IBT		-	-	-	-	-
1466			CAGE	CAGE		-	-	-	-	-
1467			IBT	IBT		-	-	-	-	-
1468		TOTAL STATE TAXES			B6	7,667,191	7,667,191	-	-	-
1469						-	-	-	-	-
1470						-	-	-	-	-
1471		Calculation of Taxable Income:								
1472		Operating Revenues				433,638,257	397,967,826	35,670,431	-	35,670,431
1473		Operating Deductions:								
1474		O & M Expenses				165,219,500	143,700,360	21,519,140	-	21,519,140
1475		Depreciation Expense				52,511,653	48,950,577	3,561,077	-	3,561,077
1476		Amortization Expense				4,071,158	3,746,501	324,657	-	324,657
1477		Taxes Other Than Income				12,860,830	11,175,268	1,685,562	-	1,685,562
1478		Interest & Dividends (AFUDC-Equity)				(5,476,643)	(5,133,840)	(342,803)	-	(342,803)
1479		Misc Revenue & Expense				-	-	-	-	-
1480		Total Operating Deductions				229,186,499	202,438,866	26,747,633	-	26,747,633
1481		Other Deductions:								
1482		Interest Deductions				28,038,229	26,283,215	1,755,013	-	1,755,013
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				-	-	-	-	-
1485						-	-	-	-	-
1486		Income Before State Taxes				176,413,530	169,245,745	7,167,785	-	7,167,785
1487						-	-	-	-	-
1488		State Income Taxes				7,667,191	7,667,191	-	-	-
1489						-	-	-	-	-
1490		Total Taxable Income				168,746,339	161,578,554	7,167,785	-	7,167,785
1491						-	-	-	-	-
1492		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1493						-	-	-	-	-
1494		Federal Income Tax - Calculated				59,061,219	56,552,494	2,508,725	-	2,508,725
1495						-	-	-	-	-
1496		Adjustments to Calculated Tax:								
1497		40910	Fed. Credit	P	SE	-	-	-	-	-
1498		40910	Fed. Credit	P	JBE	-	-	-	-	-
1499		40910	Fed. Credit	P	SO	-	-	-	-	-
1500		40910	Fed. Credit	P	SG	-	-	-	-	-
1501		40910	Fed. Credit	P	CAGW	-	-	-	-	-
1502		40910	Fed. Credit	P	CAEE	-	-	-	-	-
1503		FEDERAL INCOME TAX				59,061,219	56,552,494	2,508,725	-	2,508,725
1504						-	-	-	-	-
1505		TOTAL OPERATING EXPENSES				300,885,539	271,286,379	29,599,160	-	29,599,160

January 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
1583		Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-	
1585		JBG				1,096,948,914	851,169,765	245,779,149	-	245,779,149	
1586		JBE				-	-	-	-	-	
1587		SG				1,443,962	1,327,819	116,144	-	116,144	
1588		CAGW				258,439,730	200,204,018	58,235,712	-	58,235,712	
1589		CAGE				5,365,227,439	5,365,227,439	-	-	-	
1590		SSGCH				-	-	-	-	-	
1591		Total Steam Production Plant by Factor				B8	6,722,060,046	6,417,929,041	304,131,004	-	304,131,004
1592	320	Land and Land Rights									
1593		P		DGP		-	-	-	-	-	
1594		P		SG		-	-	-	-	-	
1595						-	-	-	-	-	
1596						-	-	-	-	-	
1597	321	Structures and Improvements									
1598		P		DGP		-	-	-	-	-	
1599		P		SG		-	-	-	-	-	
1600						-	-	-	-	-	
1601						-	-	-	-	-	
1602	322	Reactor Plant Equipment									
1603		P		DGP		-	-	-	-	-	
1604		P		SG		-	-	-	-	-	
1605						-	-	-	-	-	
1606						-	-	-	-	-	
1607	323	Turbogenerator Units									
1608		P		DGP		-	-	-	-	-	
1609		P		SG		-	-	-	-	-	
1610						-	-	-	-	-	
1611						-	-	-	-	-	
1612	324	Land and Land Rights									
1613		P		DGP		-	-	-	-	-	
1614		P		SG		-	-	-	-	-	
1615						-	-	-	-	-	
1616						-	-	-	-	-	
1617	325	Misc. Power Plant Equipment									
1618		P		DGP		-	-	-	-	-	
1619		P		SG		-	-	-	-	-	
1620						-	-	-	-	-	
1621						-	-	-	-	-	
1622						-	-	-	-	-	
1623	NP	Unclassified Nuclear Plant - Acct 300									
1624		P		SG		-	-	-	-	-	
1625						-	-	-	-	-	
1626						-	-	-	-	-	
1627						-	-	-	-	-	
1628		Total Nuclear Production Plant									
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631						-	-	-	-	-	
1632		Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-	
1634		DGU				-	-	-	-	-	
1635		SG				-	-	-	-	-	
1636						-	-	-	-	-	
1637		Total Nuclear Plant by Factor									
1638						-	-	-	-	-	
1639	330	Land and Land Rights									
1640		P		DGP		-	-	-	-	-	
1641		P		DGU		-	-	-	-	-	
1642		P		CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1643		P		CAGE		5,946,696	5,946,696	-	-	-	
1644		P		CAGW		-	-	-	-	-	
1645		P		CAGE		-	-	-	-	-	
1646					B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1647						-	-	-	-	-	
1648	331	Structures and Improvements									
1649		P		DGP		-	-	-	-	-	
1650		P		DGU		-	-	-	-	-	
1651		P		CAGW		176,785,243	136,949,206	39,836,036	-	39,836,036	
1652		P		CAGE		15,453,181	15,453,181	-	-	-	
1653		P		CAGW		-	-	-	-	-	
1654		P		CAGE		-	-	-	-	-	
1655					B8	192,238,424	152,402,387	39,836,036	-	39,836,036	
1656						-	-	-	-	-	

January 2014 West Control Area					UNADJUSTED RESULTS					
AMA					WASHINGTON					
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
1736	341	Structures and Improvements								
1737		P		CAGW		-	-	-	-	-
1738		P		DGU		-	-	-	-	-
1739		P		CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1740		P		CAGE		108,021,375	108,021,375	-	-	-
1741		P		CAGE		-	-	-	-	-
1742					B8	165,432,549	152,495,759	12,936,790	-	12,936,790
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745		P		CAGW		-	-	-	-	-
1746		P		DGU		-	-	-	-	-
1747		P		CAGW		1,622,667	1,257,022	365,645	-	365,645
1748		P		CAGE		9,469,224	9,469,224	-	-	-
1749		P		CAGE		-	-	-	-	-
1750					B8	11,091,891	10,726,246	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753		P		S		-	-	-	-	-
1754		P		DGU		-	-	-	-	-
1755		P		SG		-	-	-	-	-
1756		P		CAGW		954,492,495	739,411,207	215,081,288	-	215,081,288
1757		P		CAGE		1,609,194,117	1,609,194,117	-	-	-
1758		P		CAGE		-	-	-	-	-
1759					B8	2,563,686,611	2,348,605,323	215,081,288	-	215,081,288
1760										
1761	344	Generators								
1762		P		S		-	-	-	-	-
1763		P		DGU		-	-	-	-	-
1764		P		SG		-	-	-	-	-
1765		P		CAGW		130,126,090	100,804,029	29,322,061	-	29,322,061
1766		P		CAGE		182,836,922	182,836,922	-	-	-
1767		P		CAGE		-	-	-	-	-
1768					B8	312,963,012	283,640,951	29,322,061	-	29,322,061
1769										
1770	345	Accessory Electric Plant								
1771		P		CAGW		-	-	-	-	-
1772		P		DGU		-	-	-	-	-
1773		P		CAGW		87,339,716	67,658,955	19,680,761	-	19,680,761
1774		P		CAGE		162,359,087	162,359,087	-	-	-
1775		P		CAGE		-	-	-	-	-
1776					B8	249,698,803	230,018,042	19,680,761	-	19,680,761
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781		P		SG		-	-	-	-	-
1782		P		DGU		-	-	-	-	-
1783		P		CAGW		4,026,379	3,120,641	907,738	-	907,738
1784		P		CAGE		8,113,155	8,113,155	-	-	-
1785					B8	12,141,534	11,233,796	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788		P		S		-	-	-	-	-
1789						-	-	-	-	-
1790						-	-	-	-	-
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792		P		S		-	-	-	-	-
1793		P		SG		-	-	-	-	-
1794		P		CAGW		-	-	-	-	-
1795		P		CAGE		-	-	-	-	-
1796						-	-	-	-	-
1797						-	-	-	-	-
1798					B8	3,344,143,510	3,065,214,673	278,928,837	-	278,928,837
1799										
1800		Summary of Other Production Plant by Factor								
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				-	-	-	-	-
1804		CAGW				1,237,836,557	958,907,721	278,928,837	-	278,928,837
1805		CAGE				2,106,306,953	2,106,306,953	-	-	-
1806		SSGCT				-	-	-	-	-
1807		Total of Other Production Plant by Factor			B8	3,344,143,510	3,065,214,673	278,928,837	-	278,928,837
1808										
1809		Experimental Plant								
1810	103	Experimental Plant								
1811		P		DGP		-	-	-	-	-
1812		Total Experimental Plant				-	-	-	-	-
1813						-	-	-	-	-
1814		TOTAL PRODUCTION PLANT			B8	10,982,932,446	10,230,731,309	752,201,137	-	752,201,137

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	WASHINGTON					
1963	372	Leased Property				-	-	-	-	-
1964		DPW	S			-	-	-	-	-
1965				B8		-	-	-	-	-
1966						-	-	-	-	-
1967	373	Street Lights				60,801,024	56,632,706	4,168,318	-	4,168,318
1968		DPW	S			60,801,024	56,632,706	4,168,318	-	4,168,318
1969				B8		60,801,024	56,632,706	4,168,318	-	4,168,318
1970						-	-	-	-	-
1971	DP	Unclassified Dist Plant - Acct 300				23,191,778	21,369,462	1,822,316	-	1,822,316
1972		DPW	S			23,191,778	21,369,462	1,822,316	-	1,822,316
1973						-	-	-	-	-
1974						-	-	-	-	-
1975	DS0	Unclassified Dist Sub Plant - Acct 300				-	-	-	-	-
1976		DPW	S			-	-	-	-	-
1977						-	-	-	-	-
1978						-	-	-	-	-
1979						-	-	-	-	-
1980						-	-	-	-	-
1981						-	-	-	-	-
1982						-	-	-	-	-
1983						-	-	-	-	-
1984						-	-	-	-	-
1985						-	-	-	-	-
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2039						-	-	-	-	-
2040						-	-	-	-	-
2041						-	-	-	-	-
TOTAL DISTRIBUTION PLANT						6,035,648,236	5,609,632,442	426,015,793	-	426,015,793
Summary of Distribution Plant by Factor										
S						6,035,648,236	5,609,632,442	426,015,793	-	426,015,793
Total Distribution Plant by Factor						6,035,648,236	5,609,632,442	426,015,793	-	426,015,793
1986	389	Land and Land Rights				12,750,242	11,651,416	1,098,826	-	1,098,826
1987		G-SITUS	S			1,128,506	1,050,299	78,207	-	78,207
1988		CUST	CN			-	-	-	-	-
1989		G-DGU	DGU			-	-	-	-	-
1990		G-SG	SG			-	-	-	-	-
1991		G-SG	CAGW			-	-	-	-	-
1992		G-SG	CAGE			1,560	1,560	-	-	-
1993		PTD	SO			7,595,758	7,076,857	518,901	-	518,901
1994				B8		21,476,066	19,780,132	1,695,933	-	1,695,933
1995						-	-	-	-	-
1996	390	Structures and Improvements				118,815,447	105,162,742	13,652,705	-	13,652,705
1997		G-SITUS	S			-	-	-	-	-
1998		G-DGP	DGP			-	-	-	-	-
1999		G-DGU	CAEE			8,922	8,922	-	-	-
2000		CUST	CN			11,002,972	10,240,455	762,517	-	762,517
2001		G-SG	SG			-	-	-	-	-
2002		G-SG	CAGW			3,252,622	2,519,690	732,932	-	732,932
2003		G-SG	CAGE			4,014,795	4,014,795	-	-	-
2004		PTD	JBG			19,191	14,891	4,300	-	4,300
2005		PTD	SO			95,665,535	89,130,190	6,535,345	-	6,535,345
2006				B8		232,779,483	211,091,683	21,687,799	-	21,687,799
2007						-	-	-	-	-
2008	391	Office Furniture & Equipment				10,333,544	9,217,685	1,115,859	-	1,115,859
2009		G-SITUS	S			-	-	-	-	-
2010		G-DGP	DGP			-	-	-	-	-
2011		G-DGU	DGU			-	-	-	-	-
2012		CUST	CN			7,088,046	6,596,837	491,209	-	491,209
2013		G-SG	SG			-	-	-	-	-
2014		P	SE			-	-	-	-	-
2015		PTD	SO			65,120,817	60,672,120	4,448,697	-	4,448,697
2016		G-SG	CAGW			797,781	618,013	179,769	-	179,769
2017		G-SG	CAGE			3,166,396	3,166,396	-	-	-
2018		P	JBG			460,839	357,585	103,254	-	103,254
2019		P	JBE			1,070	829	241	-	241
2020		P	CAEE			50,087	50,087	-	-	-
2021		G-SG	CAGE			-	-	-	-	-
2022		G-SG	CAGE			-	-	-	-	-
2023				B8		87,018,579	80,679,550	6,339,029	-	6,339,029
2024						-	-	-	-	-
2025	392	Transportation Equipment				77,626,307	72,624,478	5,001,830	-	5,001,830
2026		G-SITUS	S			7,028,369	6,548,229	480,140	-	480,140
2027		PTD	SO			-	-	-	-	-
2028		G-SG	SG			-	-	-	-	-
2029		CUST	CN			-	-	-	-	-
2030		G-DGU	DGU			-	-	-	-	-
2031		P	SE			-	-	-	-	-
2032		G-DGP	DGP			-	-	-	-	-
2033		G-SG	CAGW			5,258,167	4,073,314	1,184,853	-	1,184,853
2034		G-SG	CAGE			13,219,076	13,219,076	-	-	-
2035		P	JBG			1,485,029	1,152,297	332,731	-	332,731
2036		P	CAEW			-	-	-	-	-
2037		P	CAEE			429,830	429,830	-	-	-
2038		G-SG	CAGE			-	-	-	-	-
2039		G-SG	CAGE			-	-	-	-	-
2040				B8		105,046,779	98,047,225	6,999,553	-	6,999,553
2041						-	-	-	-	-

January 2014 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2184		Summary of General Plant by Factor								
2185		S				573,379,862	527,179,174	46,200,688	-	46,200,688
2186		JBG				19,948,184	15,478,653	4,469,531	-	4,469,531
2187		JBE				1,070	829	241	-	241
2188		SG				138,684	127,529	11,155	-	11,155
2189		SO				272,129,122	253,538,752	18,590,370	-	18,590,370
2190		SE				-	-	-	-	-
2191		CN				22,849,543	21,266,046	1,583,497	-	1,583,497
2192		DEU				-	-	-	-	-
2193		CAGW				57,703,450	44,700,799	13,002,651	-	13,002,651
2194		CAGE				201,373,798	201,373,798	-	-	-
2195		CAEW				-	-	-	-	-
2196		CAEE				302,744,465	302,744,465	-	-	-
2197		SSGCT				-	-	-	-	-
2198		SSGCH				-	-	-	-	-
2199		Less Capital Leases								
2200		Total General Plant by Factor								
2201	301	Organization			B8	<u>1,412,067,896</u>	<u>1,329,303,680</u>	<u>82,764,216</u>	-	<u>82,764,216</u>
2202		I-SITUS	S			-	-	-	-	-
2203		PTD	SO			-	-	-	-	-
2204		I-SG	CAGW			-	-	-	-	-
2205		I-SG	CAGE			-	-	-	-	-
2206		I-SG	SG			-	-	-	-	-
2207		B8								
2208	302	Franchise & Consent				-	-	-	-	-
2209		I-SITUS	S			1,000,000	1,000,000	-	-	-
2210		I-SG	SG			-	-	-	-	-
2211		I-SG	CAGW			-	-	-	-	-
2212		I-SG	CAGE			-	-	-	-	-
2213		I-SG	CAGW			147,445,568	114,220,809	33,224,758	-	33,224,758
2214		I-SG	CAGE			14,386,245	14,386,245	-	-	-
2215		I-DGP	DGP			-	-	-	-	-
2216		I-DGU	DGU			-	-	-	-	-
2217		B8								
2218		162,831,812								
2219	303	Miscellaneous Intangible Plant				-	-	-	-	-
2220		I-SITUS	S			13,800,088	12,292,040	1,508,049	-	1,508,049
2221		I-SG	SG			1,581,299	1,454,109	127,190	-	127,190
2222		PTD	SO			361,445,968	336,753,960	24,692,007	-	24,692,007
2223		P	SE			-	-	-	-	-
2224		CUST	CN			124,442,293	115,818,314	8,623,979	-	8,623,979
2225		I-SG	CAGW			79,373,487	61,487,802	17,885,685	-	17,885,685
2226		I-SG	CAGE			68,875,950	68,875,950	-	-	-
2227		P	JBG			38,851	30,146	8,705	-	8,705
2228		P	CAEW			-	-	-	-	-
2229		P	CAEE			3,687,563	3,687,563	-	-	-
2230		I-SG	CAGE			-	-	-	-	-
2231		I-SG	CAGE			-	-	-	-	-
2232		B8								
2233	303	Less Non-Utility Plant				<u>653,245,500</u>	<u>600,399,885</u>	<u>52,845,615</u>	-	<u>52,845,615</u>
2234		I-SITUS	S			-	-	-	-	-
2235		B8								
2236	IP	Unclassified Intangible Plant - Acct 300				<u>653,245,500</u>	<u>600,399,885</u>	<u>52,845,615</u>	-	<u>52,845,615</u>
2237		I-SITUS	S			-	-	-	-	-
2238		I-SG	SG			-	-	-	-	-
2239		I-DGU	DGU			-	-	-	-	-
2240		PTD	SO			-	-	-	-	-
2241		B8								
2242		816,077,312								
2243		730,006,939								
2244		86,070,374								
2245		-								
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January 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2275	Summary of Electric Plant by Factor									
2276	S				6,623,903,172	6,150,178,642	473,724,530	-	473,724,530	
2277	SE				-	-	-	-	-	
2278	JBG				1,172,942,282	910,136,282	262,805,999	-	262,805,999	
2279	JBE				1,070	829	241	-	241	
2280	SG				6,519,742	5,995,333	524,409	-	524,409	
2281	SO				633,575,090	590,292,713	43,282,378	-	43,282,378	
2282	CN				147,291,837	137,084,360	10,207,476	-	10,207,476	
2283	DEU				-	-	-	-	-	
2284	CAGW				3,759,435,156	2,912,299,992	847,135,164	-	847,135,164	
2285	CAGE				11,868,514,609	11,868,514,609	-	-	-	
2286	CAEW				-	-	-	-	-	
2287	CAEE				306,432,028	306,432,028	-	-	-	
2288	SSGCH				-	-	-	-	-	
2289	SSGCT				-	-	-	-	-	
2290	Less Capital Leases					(38,200,281)	(37,106,365)	(1,093,916)	-	(1,093,916)
2291				B8	24,480,414,704	22,843,828,424	1,636,586,280	-	1,636,586,280	
2292	105 Plant Held For Future Use									
2293	DPW		S		9,784,767	9,784,767	-	-	-	
2294	P		SG		-	-	-	-	-	
2295	T		SG		-	-	-	-	-	
2296	P		SG		-	-	-	-	-	
2297	P		SE		4,480,993	4,141,745	339,248	-	339,248	
2298	P		SG		-	-	-	-	-	
2299	P		CAGW		168,923	130,859	38,064	-	38,064	
2300	P		CAGE		12,461,170	12,461,170	-	-	-	
2301	P		CAEW		-	-	-	-	-	
2302	P		CAEE		26,460,692	26,460,692	-	-	-	
2303	Total Plant Held For Future Use					53,356,544	52,979,232	377,312	-	377,312
2304				B10						
2305	114 Electric Plant Acquisition Adjustments									
2306	P		S		-	-	-	-	-	
2307	P		SG		-	-	-	-	-	
2308	P		CAGW		-	-	-	-	-	
2309	P		CAGE		144,614,797	144,614,797	-	-	-	
2310	P		DGP		-	-	-	-	-	
2311	Total Electric Plant Acquisition Adjustments					144,614,797	144,614,797	-	-	-
2312				B15						
2313	115 Accum Provision for Asset Acquisition Adjustments									
2314	P		S		-	-	-	-	-	
2315	P		SG		-	-	-	-	-	
2316	P		CAGW		-	-	-	-	-	
2317	P		CAGE		(103,948,783)	(103,948,783)	-	-	-	
2318	P		DGP		-	-	-	-	-	
2319						(103,948,783)	(103,948,783)	-	-	
2320				B15						
2321	120 Nuclear Fuel									
2322	P		SE		-	-	-	-	-	
2323	Total Nuclear Fuel					-	-	-	-	-
2324										
2325	124 Weatherization									
2326	DMSC		S		1,511,748	(413,897)	1,925,645	-	1,925,645	
2327	DMSC		SO		(4,454)	(4,149)	(304)	-	(304)	
2328						1,507,294	(418,046)	1,925,341	-	1,925,341
2329				B16						
2330	182W Weatherization									
2331	DMSC		S		(5,478,219)	(5,478,219)	-	-	-	
2332	DMSC		SG		-	-	-	-	-	
2333	DMSC		SGCT		-	-	-	-	-	
2334	DMSC		SO		-	-	-	-	-	
2335						(5,478,219)	(5,478,219)	-	-	
2336				B16						

January 2014 West Control Area					UNADJUSTED RESULTS				
AMA					Ref	WASHINGTON			
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2337	186W	Weatherization							
2338			DMSC	S	-	-	-	-	-
2339			DMSC	CN	-	-	-	-	-
2340			DMSC	CNP	-	-	-	-	-
2341			DMSC	SG	-	-	-	-	-
2342			DMSC	SO	-	-	-	-	-
2343									
2344									
2345		Total Weatherization							
2346					(3,970,924)	(5,896,265)	1,925,341	-	1,925,341
2347	151	Fuel Stock							
2348			P	DEU	-	-	-	-	-
2349			P	SE	-	-	-	-	-
2350			P	CAEW	2,445,250	1,891,448	553,802	-	553,802
2351			P	CAEE	207,224,536	207,224,536	-	-	-
2352			P	JBE	29,044,378	22,503,715	6,540,663	-	6,540,663
2353			P	CAEE	-	-	-	-	-
2354			P	CAEE	-	-	-	-	-
2355		Total Fuel Stock							
2356					238,714,164	231,619,700	7,094,465	-	7,094,465
2357	152	Fuel Stock - Undistributed							
2358			P	SE	-	-	-	-	-
2359			P	CAEW	-	-	-	-	-
2360			P	CAEE	-	-	-	-	-
2361									
2362									
2363	25316	DG&T Working Capital Deposit							
2364			P	SE	-	-	-	-	-
2365			P	CAEW	-	-	-	-	-
2366			P	CAEE	(3,674,000)	(3,674,000)	-	-	-
2367					(3,674,000)	(3,674,000)	-	-	-
2368									
2369	25317	DG&T Working Capital Deposit							
2370			P	SE	-	-	-	-	-
2371			P	CAEW	-	-	-	-	-
2372			P	CAEE	(2,857,201)	(2,857,201)	-	-	-
2373					(2,857,201)	(2,857,201)	-	-	-
2374									
2375	25319	Provo Working Capital Deposit							
2376			P	SE	-	-	-	-	-
2377			P	CAEW	-	-	-	-	-
2378			P	CAEE	-	-	-	-	-
2379									
2380									
2381		Total Fuel Stock							
2382	154	Materials and Supplies							
2383			MSS	S	90,414,603	86,328,821	4,085,782	-	4,085,782
2384			MSS	SG	834,341	767,232	67,109	-	67,109
2385			MSS	SE	-	-	-	-	-
2386			MSS	SO	132,115	123,090	9,025	-	9,025
2387			MSS	SNPPS	-	-	-	-	-
2388			MSS	SNPPH	-	-	-	-	-
2389			MSS	SNPD	(1,833,528)	(1,714,976)	(118,552)	-	(118,552)
2390			MSS	SNPT	-	-	-	-	-
2391			MSS	DGU	-	-	-	-	-
2392			MSS	DGP	-	-	-	-	-
2393			MSS	JBE	-	-	-	-	-
2394			MSS	SNPP	-	-	-	-	-
2395			MSS	CAGW	6,838,697	5,297,694	1,541,003	-	1,541,003
2396			MSS	CAGE	104,424,687	104,424,687	-	-	-
2397			MSS	JBG	5,717,423	4,436,394	1,281,029	-	1,281,029
2398			MSS	CAEW	-	-	-	-	-
2399			MSS	CAEE	6,937,066	6,937,066	-	-	-
2400			MSS	CAGE	-	-	-	-	-
2401		Total Materials and Supplies							
2402					213,465,405	206,600,009	6,865,396	-	6,865,396
2403	163	Stores Expense Undistributed							
2404			MSS	SO	-	-	-	-	-
2405									
2406									
2407									
2408	25318	Provo Working Capital Deposit							
2409			MSS	SNPPS	-	-	-	-	-
2410			MSS	CAGW	-	-	-	-	-
2411			MSS	CAGE	(273,000)	(273,000)	-	-	-
2412					(273,000)	(273,000)	-	-	-
2413									
2414		Total Materials & Supplies							
2415					213,192,405	206,327,009	6,865,396	-	6,865,396

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2416	165	Prepayments								
2417		DMSC	S			9,577,827	9,577,827	-	-	-
2418		GP	GPS			9,695,006	9,032,697	662,310	-	662,310
2419		PT	SG			2,754,055	2,532,535	221,520	-	221,520
2420		PT	CAGW			863,304	668,771	194,533	-	194,533
2421		PT	CAGE			547,896	547,896	-	-	-
2422		P	CAEW			4,055	3,136	918	-	918
2423		P	CAEE			3,584,794	3,584,794	-	-	-
2424		P	SE			-	-	-	-	-
2425		PTD	SO			16,875,394	15,722,560	1,152,834	-	1,152,834
2426		Total Prepayments		B15		43,902,331	41,670,216	2,232,115	-	2,232,115
2427										
2428	182M	Misc Regulatory Assets								
2429		P	S			234,007,873	228,925,114	5,082,759	-	5,082,759
2430		DEFSG	SG			-	-	-	-	-
2431		P	CAGE			-	-	-	-	-
2432		P	CAGE			3,928,488	3,928,488	-	-	-
2433		P	CAGW			-	-	-	-	-
2434		P	JBG			-	-	-	-	-
2435		P	SE			10,608,209	9,805,081	803,128	-	803,128
2436		P	CAEW			-	-	-	-	-
2437		P	CAEE			(10,608,209)	(10,608,209)	-	-	-
2438		T	SO			14,161,634	13,194,189	967,445	-	967,445
2439				B11		252,097,995	245,244,663	6,853,332	-	6,853,332
2440										
2441	186M	Misc Deferred Debits								
2442		T	S			16,105,443	16,105,443	-	-	-
2443		P	CAEW			-	-	-	-	-
2444		P	CAEE			-	-	-	-	-
2445		DEFSG	SG			16,110,063	14,814,267	1,295,796	-	1,295,796
2446		LABOR	SO			47,025	43,812	3,212	-	3,212
2447		P	SE			-	-	-	-	-
2448		P	CAGW			18,358,029	14,221,309	4,136,720	-	4,136,720
2449		DEFSG	CAGE			28,749,905	28,749,905	-	-	-
2450		P	CAEW			-	-	-	-	-
2451		P	CAEE			11,521,198	11,521,198	-	-	-
2452		P	JBE			-	-	-	-	-
2453		GP	EXCTAX			-	-	-	-	-
2454		Total Misc. Deferred Debits		B11		90,891,663	85,455,934	5,435,729	-	5,435,729
2455										
2456		Working Capital								
2457	CWC	Cash Working Capital								
2458		CWC	S			-	-	-	-	-
2459		CWC	SO			-	-	-	-	-
2460		CWC	SE			-	-	-	-	-
2461				B14		-	-	-	-	-
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	SNP			-	-	-	-	-
2465	135	Working Funds	GP			-	-	-	-	-
2466	141	Other A/R	GP			-	-	-	-	-
2467	143	Other A/R	GP			41,104,670	38,296,624	2,808,046	-	2,808,046
2468	232	A/P	PTD			(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD			(6,456,873)	(6,015,775)	(441,098)	-	(441,098)
2470	232	A/P	P			(2,351,987)	(2,351,987)	-	-	-
2471	232	A/P	T			(76,502)	(76,502)	-	-	-
2472	232	A/P	P			(77,022)	(77,022)	-	-	-
2473	2533	Other Mec. Df. Crd	P			-	-	-	-	-
2474	2533	Other Mec. Df. Crd	P			-	-	-	-	-
2475	2533	Other Mec. Df. Crd	P			-	-	-	-	-
2476	230	Asset Retir. Oblig.	P			-	-	-	-	-
2477	230	Asset Retir. Oblig.	P			-	-	-	-	-
2478	230	Asset Retir. Oblig.	P			(6,529,524)	(6,529,524)	-	-	-
2479	230	Asset Retir. Oblig.	P			-	-	-	-	-
2480	254105	ARO Reg Liability	P			285,034	-	285,034	-	285,034
2481	254105	ARO Reg Liability	P			-	-	-	-	-
2482	254105	ARO Reg Liability	P			-	-	-	-	-
2483	254105	ARO Reg Liability	P			-	-	-	-	-
2484	2533	Cholla Reclamation	P			-	-	-	-	-
2485				B14		25,897,797	23,245,815	2,651,981	-	2,651,981
2486										
2487		Total Working Capital				25,897,797	23,245,815	2,651,981	-	2,651,981

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA	Ref			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR							
2488	Miscellaneous Rate Base									
2489	18221	Unrec Plant & Reg Study Costs								
2490		P	S			-	-	-	-	-
2491						-	-	-	-	-
2492						-	-	-	-	-
2493						-	-	-	-	-
2494	18222	Nuclear Plant - Trojan								
2495		P	S			-	-	-	-	-
2496		P	TROJP			-	-	-	-	-
2497		P	TROJD			-	-	-	-	-
2498				B14		-	-	-	-	-
2499						-	-	-	-	-
2500						-	-	-	-	-
2501						-	-	-	-	-
2502	1869	Misc Deferred Debits-Trojan								
2503		P	S			-	-	-	-	-
2504		P	SNPPN			-	-	-	-	-
2505						-	-	-	-	-
2506						-	-	-	-	-
2507						-	-	-	-	-
2508						-	-	-	-	-
2509						-	-	-	-	-
2510						948,216,789	914,781,117	33,435,672	-	33,435,672
2511	235	Customer Service Deposits								
2512		CUST	S			-	-	-	-	-
2513		CUST	CN			-	-	-	-	-
2514				B15		-	-	-	-	-
2515	2281	Prop Ins	PTD	SO		-	-	-	-	-
2516	2282	Inj & Dam	PTD	SO		(54,909,668)	(51,158,541)	(3,751,128)	-	(3,751,128)
2517	2283	Pen & Ben	PTD	SO		(2,864,148)	(2,668,485)	(195,663)	-	(195,663)
2518	2283	Pen & Ben	PTD	S		-	-	-	-	-
2519	254	Ins Prov	PTD	SO		-	-	-	-	-
2520				B15		(57,773,816)	(53,827,026)	(3,946,790)	-	(3,946,790)
2521						-	-	-	-	-
2522	22841	Accum Misc Oper Provisions - Other								
2523		P	S			-	-	-	-	-
2524		P	CAGW			(1,470,404)	(1,139,070)	(331,335)	-	(331,335)
2525				B15		(1,470,404)	(1,139,070)	(331,335)	-	(331,335)
2526						-	-	-	-	-
2527	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2528	230	ARO	P	TROJP		-	-	-	-	-
2529	254105	ARO	P	TROJP		-	-	-	-	-
2530	254	Regulatory Liabil	P	CAEE		(868,846)	(868,846)	-	-	-
2531	254	Regulatory Liabil	P	CAGE		(19,803)	(19,803)	-	-	-
2532	254		P	S		(41,355,085)	(41,299,463)	(55,622)	-	(55,622)
2533				B15		(42,243,734)	(42,188,112)	(55,622)	-	(55,622)
2534						-	-	-	-	-
2535	252	Customer Advances for Construction								
2536		DPW	S			(981,462)	(981,462)	-	-	-
2537		T	SG			322,409	296,476	25,933	-	25,933
2538		T	CAGE			(22,626,260)	(22,626,260)	-	-	-
2539		DPW	CAGW			-	-	-	-	-
2540		CUST	CN			-	-	-	-	-
2541				B19		(23,285,313)	(23,311,246)	25,933	-	25,933
2542						-	-	-	-	-
2543	25398	SO2 Emissions								
2544		P	S			-	-	-	-	-
2545						-	-	-	-	-
2546						-	-	-	-	-
2547	25399	Other Deferred Credits								
2548		P	S			(4,398,457)	(4,040,473)	(357,984)	-	(357,984)
2549		GP	GPS			-	-	-	-	-
2550		GP	SO			(23,332,569)	(21,738,616)	(1,593,953)	-	(1,593,953)
2551		P	CAGW			(1,100)	(852)	(248)	-	(248)
2552		P	CAGE			4,791,228	4,791,228	-	-	-
2553		P	SG			(7,102,429)	(6,531,153)	(571,277)	-	(571,277)
2554		P	CAEW			-	-	-	-	-
2555		P	CAEE			-	-	-	-	-
2556		P	SE			-	-	-	-	-
2557				B19		(30,043,327)	(27,519,865)	(2,523,462)	-	(2,523,462)
2558						-	-	-	-	-

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR							
2635	108SP	Steam Prod Plant Accumulated Depr								
2636		P	S		-	-	-	-	-	-
2637		P	DGP		-	-	-	-	-	-
2638		P	DGU		-	-	-	-	-	-
2639		P	SG		-	-	-	-	-	-
2640		P	CAGW		(152,538,419)	(118,166,059)	(34,372,360)	-	-	(34,372,360)
2641		P	CAGE		(1,929,495,253)	(1,929,495,253)	-	-	-	-
2642		P	JBG		(499,463,129)	(387,554,889)	(111,908,240)	-	-	(111,908,240)
2643		P	CAGE		-	-	-	-	-	-
2644				B17	(2,581,496,801)	(2,435,216,201)	(146,280,600)	-	-	(146,280,600)
2645					-	-	-	-	-	-
2646	108NP	Nuclear Prod Plant Accumulated Depr								
2647		P	DGP		-	-	-	-	-	-
2648		P	DGU		-	-	-	-	-	-
2649		P	SG		-	-	-	-	-	-
2650					-	-	-	-	-	-
2651					-	-	-	-	-	-
2652					-	-	-	-	-	-
2653	108HP	Hydraulic Prod Plant Accum Depr								
2654		P	S		38,285	38,285	-	-	-	-
2655		P	DGP		-	-	-	-	-	-
2656		P	DGU		-	-	-	-	-	-
2657		P	CAGW		(228,030,323)	(176,646,937)	(51,383,385)	-	-	(51,383,385)
2658		P	CAGE		(55,664,635)	(55,664,635)	-	-	-	-
2659		P	CAGW		-	-	-	-	-	-
2660		P	CAGE		-	-	-	-	-	-
2661				B17	(283,656,672)	(232,273,287)	(51,383,385)	-	-	(51,383,385)
2662					-	-	-	-	-	-
2663	108OP	Other Production Plant - Accum Depr								
2664		P	S		-	-	-	-	-	-
2665		P	DGU		-	-	-	-	-	-
2666		P	DGP		-	-	-	-	-	-
2667		P	SG		-	-	-	-	-	-
2668		P	CAGW		(323,432,636)	(250,551,698)	(72,880,938)	-	-	(72,880,938)
2669		P	CAGE		(361,199,514)	(361,199,514)	-	-	-	-
2670		P	CAGE		-	-	-	-	-	-
2671				B17	(684,632,150)	(611,751,212)	(72,880,938)	-	-	(72,880,938)
2672					-	-	-	-	-	-
2673	108EP	Experimental Plant - Accum Depr								
2674		P	DGP		-	-	-	-	-	-
2675		P	SG		-	-	-	-	-	-
2676					-	-	-	-	-	-
2677					-	-	-	-	-	-
2678					-	-	-	-	-	-
2679					-	-	-	-	-	-
2680					-	-	-	-	-	-
2681		S			38,285	38,285	-	-	-	-
2682		DGP			-	-	-	-	-	-
2683		DGU			-	-	-	-	-	-
2684		SG			-	-	-	-	-	-
2685		CAGW			(704,001,378)	(545,364,695)	(158,636,683)	-	-	(158,636,683)
2686		CAGE			(2,346,359,401)	(2,346,359,401)	-	-	-	-
2687		JBG			(499,463,129)	(387,554,889)	(111,908,240)	-	-	(111,908,240)
2688		SSGCT			-	-	-	-	-	-
2689					-	-	-	-	-	-
2690					-	-	-	-	-	-
2691					-	-	-	-	-	-
2692	108TP	Transmission Plant Accumulated Depr								
2693		T	DGP		-	-	-	-	-	-
2694		T	DGU		-	-	-	-	-	-
2695		T	CAGW		(467,499,712)	(362,155,311)	(105,344,401)	-	-	(105,344,401)
2696		T	CAGE		(855,777,289)	(855,777,289)	-	-	-	-
2697		T	JBG		(48,251,097)	(35,888,212)	(10,362,885)	-	-	(10,362,885)
2698		T	SG		(1,061,343)	(975,975)	(85,368)	-	-	(85,368)
2699				B17	(1,370,589,440)	(1,254,796,786)	(115,792,654)	-	-	(115,792,654)
2700	108360	Land and Land Rights								
2701		DPW	S		(8,629,236)	(8,475,451)	(153,786)	-	-	(153,786)
2702				B17	(8,629,236)	(8,475,451)	(153,786)	-	-	(153,786)
2703					-	-	-	-	-	-
2704	108361	Structures and Improvements								
2705		DPW	S		(20,153,267)	(19,301,793)	(851,474)	-	-	(851,474)
2706				B17	(20,153,267)	(19,301,793)	(851,474)	-	-	(851,474)
2707					-	-	-	-	-	-
2708	108362	Station Equipment								
2709		DPW	S		(239,000,352)	(220,794,606)	(18,205,746)	-	-	(18,205,746)
2710				B17	(239,000,352)	(220,794,606)	(18,205,746)	-	-	(18,205,746)
2711					-	-	-	-	-	-

January 2014 West Control Area						UNADJUSTED RESULTS					
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
ACCT			FUNC	FACTOR							
2712	108363	Storage Battery Equipment									
2713		DPW		S		-	-	-	-	-	-
2714					B17	-	-	-	-	-	-
2715											
2716	108364	Poles, Towers & Fixtures									
2717		DPW		S		(546,095,088)	(489,645,250)	(56,449,838)	-	-	(56,449,838)
2718					B17	(546,095,088)	(489,645,250)	(56,449,838)	-	-	(56,449,838)
2719											
2720	108365	Overhead Conductors									
2721		DPW		S		(289,987,222)	(261,346,332)	(28,640,890)	-	-	(28,640,890)
2722					B17	(289,987,222)	(261,346,332)	(28,640,890)	-	-	(28,640,890)
2723											
2724	108366	Underground Conduit									
2725		DPW		S		(141,175,676)	(132,440,009)	(8,735,667)	-	-	(8,735,667)
2726					B17	(141,175,676)	(132,440,009)	(8,735,667)	-	-	(8,735,667)
2727											
2728	108367	Underground Conductors									
2729		DPW		S		(335,108,414)	(324,869,964)	(10,238,450)	-	-	(10,238,450)
2730					B17	(335,108,414)	(324,869,964)	(10,238,450)	-	-	(10,238,450)
2731											
2732	108368	Line Transformers									
2733		DPW		S		(457,046,258)	(406,923,594)	(50,122,664)	-	-	(50,122,664)
2734					B17	(457,046,258)	(406,923,594)	(50,122,664)	-	-	(50,122,664)
2735											
2736	108369	Services									
2737		DPW		S		(247,315,944)	(225,406,513)	(21,909,432)	-	-	(21,909,432)
2738					B17	(247,315,944)	(225,406,513)	(21,909,432)	-	-	(21,909,432)
2739											
2740	108370	Meters									
2741		DPW		S		(83,220,321)	(80,407,325)	(2,812,996)	-	-	(2,812,996)
2742					B17	(83,220,321)	(80,407,325)	(2,812,996)	-	-	(2,812,996)
2743											
2744											
2745											
2746	108371	Installations on Customers' Premises									
2747		DPW		S		(7,273,300)	(6,915,070)	(358,230)	-	-	(358,230)
2748					B17	(7,273,300)	(6,915,070)	(358,230)	-	-	(358,230)
2749											
2750	108372	Leased Property									
2751		DPW		S		-	-	-	-	-	-
2752					B17	-	-	-	-	-	-
2753											
2754	108373	Street Lights									
2755		DPW		S		(28,968,336)	(27,105,825)	(1,862,510)	-	-	(1,862,510)
2756					B17	(28,968,336)	(27,105,825)	(1,862,510)	-	-	(1,862,510)
2757											
2758	108D00	Unclassified Dist Plant - Acct 300									
2759		DPW		S		-	-	-	-	-	-
2760											
2761											
2762	108DS	Unclassified Dist Sub Plant - Acct 300									
2763		DPW		S		-	-	-	-	-	-
2764											
2765											
2766	108DP	Unclassified Dist Sub Plant - Acct 300									
2767		DPW		S		6,571,556	4,456,566	2,114,989	-	-	2,114,989
2768						6,571,556	4,456,566	2,114,989	-	-	2,114,989
2769											
2770											
2771		TOTAL DISTRIBUTION PLANT DEPR			B17	(2,397,401,857)	(2,199,175,165)	(198,226,693)	-	-	(198,226,693)
2772											
2773		Summary of Distribution Plant Depr by Factor									
2774		S				(2,397,401,857)	(2,199,175,165)	(198,226,693)	-	-	(198,226,693)
2775											
2776		Total Distribution Depreciation by Factor			B17	(2,397,401,857)	(2,199,175,165)	(198,226,693)	-	-	(198,226,693)

January 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2777	108GP	General Plant Accumulated Depr									
2778		G-SITUS		S		(188,669,469)	(167,824,705)	(20,844,764)	-	(20,844,764)	
2779		G-DGP		DGP		-	-	-	-	-	
2780		G-DGU		DGU		-	-	-	-	-	
2781		G-SG		SG		-	-	-	-	-	
2782		CUST		CN		(6,706,887)	(6,242,093)	(464,794)	-	(464,794)	
2783		PTD		SO		(93,396,449)	(87,016,116)	(6,380,334)	-	(6,380,334)	
2784		P		SE		-	-	-	-	-	
2785		G-SG		CAGW		(18,354,146)	(14,218,301)	(4,135,845)	-	(4,135,845)	
2786		G-SG		CAGE		(54,056,351)	(54,056,351)	-	-	-	
2787		P		JBG		(5,430,673)	(4,213,892)	(1,216,781)	-	(1,216,781)	
2788		P		CAEW		-	-	-	-	-	
2789		P		CAEE		(369,479)	(369,479)	-	-	-	
2790		G-SG		CAGE		-	-	-	-	-	
2791		G-SG		CAGE		-	-	-	-	-	
2792					B17	(366,983,454)	(333,940,936)	(33,042,517)	-	(33,042,517)	
2793											
2794											
2795	108MP	Mining Plant Accumulated Depr.									
2796		P		S		-	-	-	-	-	
2797		P		CAEW		-	-	-	-	-	
2798		P		CAEE		(172,009,336)	(172,009,336)	-	-	-	
2799		P		JBE		-	-	-	-	-	
2800					B17	(172,009,336)	(172,009,336)	-	-	-	
2801	108MP	Less Centralia Sitis Depreciation									
2802		P		S		-	-	-	-	-	
2803					B17	(172,009,336)	(172,009,336)	-	-	-	
2804											
2805	1081390	Accum Depr - Capital Lease									
2806		PTD		SO		-	-	-	-	-	
2807						-	-	-	-	-	
2808						-	-	-	-	-	
2809		Remove Capital Leases									
2810						-	-	-	-	-	
2811						-	-	-	-	-	
2812	1081399	Accum Depr - Capital Lease									
2813		P		S		-	-	-	-	-	
2814		P		SE		-	-	-	-	-	
2815						-	-	-	-	-	
2816						-	-	-	-	-	
2817		Remove Capital Leases									
2818						-	-	-	-	-	
2819						-	-	-	-	-	
2820						-	-	-	-	-	
2821		TOTAL GENERAL PLANT ACCUM DEPR				B17	(538,992,790)	(505,950,272)	(33,042,517)	-	(33,042,517)
2822											
2823											
2824											
2825		Summary of General Depreciation by Factor									
2826		S				(188,669,469)	(167,824,705)	(20,844,764)	-	(20,844,764)	
2827		DGP				-	-	-	-	-	
2828		DGU				-	-	-	-	-	
2829		SE				-	-	-	-	-	
2830		SO				(93,396,449)	(87,016,116)	(6,380,334)	-	(6,380,334)	
2831		CN				(6,706,887)	(6,242,093)	(464,794)	-	(464,794)	
2832		SG				-	-	-	-	-	
2833		DEU				-	-	-	-	-	
2834		CAGW				(18,354,146)	(14,218,301)	(4,135,845)	-	(4,135,845)	
2835		CAGE				(54,056,351)	(54,056,351)	-	-	-	
2836		CAEW				-	-	-	-	-	
2837		CAEE				(172,378,815)	(172,378,815)	-	-	-	
2838		SSGCT				-	-	-	-	-	
2839		JBG				(5,430,673)	(4,213,892)	(1,216,781)	-	(1,216,781)	
2840		Remove Capital Leases									
2841		Total General Depreciation by Factor				B17	(538,992,790)	(505,950,272)	(33,042,517)	-	(33,042,517)
2842											
2843											
2844		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(7,856,769,710)	(7,239,162,923)	(617,606,787)	-	(617,606,787)
2845	111SP	Accum Prov for Amort-Steam									
2846		P		CAGW		-	-	-	-	-	
2847		P		CAGW		-	-	-	-	-	
2848		P		CAGE		-	-	-	-	-	
2849		P		SG		-	-	-	-	-	
2850						-	-	-	-	-	
2851						-	-	-	-	-	
2852						-	-	-	-	-	

January 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2853	111GP	Accum Prov for Amort-General								
2854		G-SITUS	S			(10,510,734)	(9,219,382)	(1,291,352)	-	(1,291,352)
2855		CUST	CN			(2,940,571)	(2,736,787)	(203,785)	-	(203,785)
2856		I-SG	SG			-	-	-	-	-
2857		PTD	SO			(6,491,522)	(6,048,057)	(443,465)	-	(443,465)
2858		I-SG	CAGW			(59,739)	(46,278)	(13,461)	-	(13,461)
2859		I-SG	CAGE			-	-	-	-	-
2860		P	CAEW			-	-	-	-	-
2861		P	CAEE			-	-	-	-	-
2862		P	SE			-	-	-	-	-
2863					B18	(20,002,567)	(18,050,503)	(1,952,063)	-	(1,952,063)
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867		P	DGP			-	-	-	-	-
2868		P	DGU			-	-	-	-	-
2869		P	SG			-	-	-	-	-
2870		P	CAGW			(907,834)	(703,266)	(204,567)	-	(204,567)
2871		P	CAGE			-	-	-	-	-
2872		P	CAGE			-	-	-	-	-
2873					B18	(907,834)	(703,266)	(204,567)	-	(204,567)
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877		I-SITUS	S			(1,590,009)	(1,590,009)	-	-	-
2878		I-DGP	DGP			-	-	-	-	-
2879		I-DGU	DGU			-	-	-	-	-
2880		P	CAEW			-	-	-	-	-
2881		P	CAEE			(2,281,379)	(2,281,379)	-	-	-
2882		P	SE			-	-	-	-	-
2883		I-SG	SG			(15,277,900)	(14,049,038)	(1,228,862)	-	(1,228,862)
2884		I-SG	CAGW			-	-	-	-	-
2885		I-SG	CAGE			-	-	-	-	-
2886		CUST	CN			(110,806,593)	(103,127,581)	(7,679,011)	-	(7,679,011)
2887		P	CAGE			-	-	-	-	-
2888		P	CAGE			-	-	-	-	-
2889		I-SG	CAGW			(68,163,167)	(52,803,568)	(15,359,599)	-	(15,359,599)
2890		I-SG	CAGE			(21,009,588)	(21,009,588)	-	-	-
2891		PTD	JBG			(12,700)	(9,854)	(2,845)	-	(2,845)
2892		PTD	SO			(280,653,656)	(261,480,937)	(19,172,720)	-	(19,172,720)
2893					B18	(499,794,991)	(456,351,954)	(43,443,037)	-	(43,443,037)
2894	111IP	Less Non-Utility Plant								
2895		NUTIL	OTH			-	-	-	-	-
2896					B18	(499,794,991)	(456,351,954)	(43,443,037)	-	(43,443,037)
2897										
2898	111390	Accum Amtr - Capital Lease								
2899		G-SITUS	S			396,357	396,357	-	-	-
2900		P	SG			910,304	837,085	73,219	-	73,219
2901		PTD	CAGW			-	-	-	592,511	592,511
2902		PTD	SO			8,673,284	8,080,773	592,511	-	592,511
2903						9,979,946	9,314,215	665,731	592,511	1,258,242
2904										
2905		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2906										
2907		TOTAL ACCUM PROV FOR AMORTIZ			B18	(520,705,391)	(475,105,724)	(45,599,668)	-	(45,599,668)
2908		AMA								
2909										
2910										
2911										
2912		Summary of Amortization by Factor								
2913		S				(11,704,385)	(10,413,033)	(1,291,352)	-	(1,291,352)
2914		DGP				-	-	-	-	-
2915		DGU				-	-	-	-	-
2916		SE				-	-	-	-	-
2917		SO				(278,471,894)	(259,448,221)	(19,023,674)	-	(19,023,674)
2918		CN				(113,747,164)	(105,864,368)	(7,882,796)	-	(7,882,796)
2919		SSGCT				-	-	-	-	-
2920		JBG				(12,700)	(9,854)	(2,845)	-	(2,845)
2921		CAGW				(69,130,740)	(53,553,112)	(15,577,628)	592,511	(14,985,116)
2922		CAGE				(21,009,588)	(21,009,588)	-	-	-
2923		CAEW				-	-	-	-	-
2924		CAEE				(2,281,379)	(2,281,379)	-	-	-
2925		SG				(14,367,595)	(13,211,953)	(1,155,643)	-	(1,155,643)
2926		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2927		Total Provision For Amortization by Factor			B18	(520,705,391)	(475,105,724)	(45,599,668)	-	(45,599,668)

**RESULTS OF OPERATIONS
WASHINGTON**

February 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	February 2014
FILE:	WA JAM February 2014
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2014
TIME:	2:54:20 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.619
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

February 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	365,715,880	335,577,419	30,138,461	0	30,138,461
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	12,513,871	9,894,213	2,619,658	0	2,619,658
5 Other Operating Revenues	2.4	13,197,408	12,369,597	827,812	0	827,812
6 Total Operating Revenues	2.4	391,427,159	357,841,229	33,585,930	0	33,585,930
7						
8 Operating Expenses:						
9 Steam Production	2.6	45,682,324	40,285,534	5,396,790	0	5,396,790
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	2,601,324	2,190,615	410,708	0	410,708
12 Other Power Supply	2.10	47,882,249	38,134,731	9,747,518	0	9,747,518
13 Transmission	2.12	13,105,605	10,698,868	2,406,737	0	2,406,737
14 Distribution	2.13	16,072,259	15,215,287	856,973	0	856,973
15 Customer Accounts	2.14	7,602,095	6,924,701	677,395	0	677,395
16 Customer Service	2.14	11,282,019	10,581,371	700,649	0	700,649
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	10,816,884	10,074,122	742,763	0	742,763
19						
20 Total O & M Expenses	2.16	155,044,760	134,105,228	20,939,532	0	20,939,532
21						
22 Depreciation	2.18	52,470,840	48,903,988	3,566,851	0	3,566,851
23 Amortization Expense	2.19	4,095,800	3,769,198	326,602	0	326,602
24 Taxes Other Than Income	2.19	14,191,376	12,338,537	1,852,839	0	1,852,839
25 Income Taxes - Federal	2.22	47,645,801	45,741,065	1,904,736	0	1,904,736
26 Income Taxes - State	2.22	6,203,786	6,203,786	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(410,290)	(410,290)	0	0	0
29 Misc Revenue & Expense	2.6	1,321	1,023	298	0	298
30						
31 Total Operating Expenses	2.22	279,243,393	250,652,534	28,590,858	0	28,590,858
32						
33 Operating Revenue for Return		112,183,766	107,188,694	4,995,072	0	4,995,072
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,502,032,783	22,865,408,292	1,636,624,491	0	1,636,624,491
37 Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38 Misc Deferred Debits	2.35	352,677,819	340,519,557	12,158,262	0	12,158,262
39 Elec Plant Acq Adj	2.33	40,260,838	40,260,838	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	41,458,250	39,342,691	2,115,558	0	2,115,558
42 Fuel Stock	2.34	223,135,586	217,785,490	5,350,097	0	5,350,097
43 Material & Supplies	2.34	213,937,408	206,981,490	6,955,918	0	6,955,918
44 Working Capital	2.35	24,980,863	22,387,250	2,593,614	0	2,593,614
45 Weatherization Loans	2.34	(602,992)	(2,526,439)	1,923,447	0	1,923,447
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,451,237,099	23,783,138,400	1,668,098,699	0	1,668,098,699
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,912,616,698)	(7,289,706,036)	(622,910,662)	0	(622,910,662)
52 Accum Prov For Amort	2.41	(521,182,825)	(475,450,276)	(45,732,550)	0	(45,732,550)
53 Accum Def Income Taxes	2.37	(3,902,064,579)	(3,659,244,010)	(242,820,569)	0	(242,820,569)
54 Unamortized ITC	2.37	(1,429,563)	(1,260,831)	(168,732)	0	(168,732)
55 Customer Adv for Const	2.36	(24,613,081)	(24,639,013)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(128,359,798)	(121,616,679)	(6,743,119)	0	(6,743,119)
58						
59 Total Rate Base Deductions		(12,490,266,544)	(11,571,916,844)	(918,349,700)	0	(918,349,700)
60						
61 Total Rate Base		12,960,970,555	12,211,221,556	749,749,000	0	749,749,000

February 2014 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231		P		SG		-	-	-	-	-
232		P		CAGW		3,233	2,505	729	-	729
233		P		CAGE		75,623	75,623	-	-	-
234		P		JBG		1,338,355	1,038,487	299,868	-	299,868
235		P		CAGE		-	-	-	-	-
236					B2	1,417,211	1,116,614	300,596	-	300,596
237										
238	501	Fuel Related								
239		P		SE		(10,981)	(10,149)	(831)	-	(831)
240		P		SE		-	-	-	-	-
241		P		SE		-	-	-	-	-
242		P		CAGW		125,957	97,575	28,383	-	28,383
243		P		CAGE		-	-	-	-	-
244		P		CAEW		-	-	-	-	-
245		P		CAEE		1,011,258	1,011,258	-	-	-
246		P		JBE		227,210	176,043	51,167	-	51,167
247		P		CAEE		-	-	-	-	-
248		P		JBG		-	-	-	-	-
249					B2	1,353,445	1,274,727	78,718	-	78,718
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		19,174,686	14,831,991	4,342,696	-	4,342,696
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	19,174,686	14,831,991	4,342,696	-	4,342,696
263										
264		Total Fuel Related				20,528,131	16,106,717	4,421,414	-	4,421,414
265										
266	502	Steam Expenses								
267		P		SG		-	-	-	-	-
268		P		CAGW		63,717	49,359	14,358	-	14,358
269		P		CAGE		2,216,353	2,216,353	-	-	-
270		P		JBG		337,208	261,654	75,554	-	75,554
271		P		CAGE		-	-	-	-	-
272					B2	2,617,278	2,527,367	89,912	-	89,912
273										
274	503	Steam From Other Sources								
275		P		SE		-	-	-	-	-
276		P		CAEW		-	-	-	-	-
277		P		CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE		-	-	-	-	-
284					B2	-	-	-	-	-
285										
286	505	Electric Expenses								
287		P		SG		-	-	-	-	-
288		P		CAGW		5,313	4,115	1,197	-	1,197
289		P		CAGE		136,505	136,505	-	-	-
290		P		JBG		-	-	-	-	-
291		P		CAGE		-	-	-	-	-
292					B2	141,817	140,620	1,197	-	1,197
293										
294	506	Misc. Steam Expense								
295		P		SG		-	-	-	-	-
296		P		SE		-	-	-	-	-
297		P		CAGW		200,942	155,663	45,280	-	45,280
298		P		CAGE		4,111,379	4,111,379	-	-	-
299		P		JBG		(1,008,984)	(782,914)	(226,070)	-	(226,070)
300		P		CAGE		-	-	-	-	-
301					B2	3,303,338	3,484,128	(180,790)	-	(180,790)

February 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
302										
303	507	Rents								
304		P	SG		-	-	-	-	-	-
305		P	CAGW		747	578	168	-	168	
306		P	CAGE		11,986	11,986	-	-	-	
307		P	JBG		38,889	30,176	8,713	-	8,713	
308		P	CAGE		-	-	-	-	-	
309				B2	51,622	42,740	8,882	-	8,882	
310										
311	510	Maint Supervision & Engineering								
312		P	SG		-	-	-	-	-	
313		P	CAGW		13,911	10,777	3,135	-	3,135	
314		P	CAGE		225,216	225,216	-	-	-	
315		P	JBG		57,759	44,817	12,941	-	12,941	
316		P	CAGE		-	-	-	-	-	
317				B2	296,887	280,811	16,076	-	16,076	
318										
319										
320										
321	511	Maintenance of Structures								
322		P	SG		-	-	-	-	-	
323		P	CAGW		(2,449)	(1,897)	(552)	-	(552)	
324		P	CAGE		1,545,616	1,545,616	-	-	-	
325		P	JBG		735,920	571,032	164,888	-	164,888	
326		P	CAGE		-	-	-	-	-	
327				B2	2,279,087	2,114,751	164,336	-	164,336	
328										
329	512	Maintenance of Boiler Plant								
330		P	SG		-	-	-	-	-	
331		P	CAGW		138,736	107,474	31,262	-	31,262	
332		P	CAGE		7,178,807	7,178,807	-	-	-	
333		P	JBG		1,814,810	1,408,189	406,621	-	406,621	
334		P	CAGE		-	-	-	-	-	
335				B2	9,132,353	8,694,470	437,883	-	437,883	
336										
337	513	Maintenance of Electric Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		68,897	53,372	15,525	-	15,525	
340		P	CAGE		4,556,193	4,556,193	-	-	-	
341		P	JBG		337,297	261,723	75,574	-	75,574	
342		P	CAGE		-	-	-	-	-	
343				B2	4,962,367	4,871,288	91,099	-	91,099	
344										
345	514	Maintenance of Misc. Steam Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		29,272	22,676	6,596	-	6,596	
348		P	CAGE		746,247	746,247	-	-	-	
349		P	JBG		176,695	137,105	39,590	-	39,590	
350		P	CAGE		-	-	-	-	-	
351				B2	952,213	906,028	46,186	-	46,186	
352										
353										
353		Total Steam Power Generation		B2	45,682,324	40,285,534	5,396,790	-	5,396,790	

February 2014 West Control Area										
AMA	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT			FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355		P		SG		-	-	-	-	-
356						-	-	-	-	-
357						-	-	-	-	-
358	518	Nuclear Fuel Expense								
359		P		SE		-	-	-	-	-
360						-	-	-	-	-
361						-	-	-	-	-
362						-	-	-	-	-
363	519	Coolants and Water								
364		P		SG		-	-	-	-	-
365						-	-	-	-	-
366						-	-	-	-	-
367	520	Steam Expenses								
368		P		SG		-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371						-	-	-	-	-
372						-	-	-	-	-
373	523	Electric Expenses								
374		P		SG		-	-	-	-	-
375						-	-	-	-	-
376						-	-	-	-	-
377	524	Misc. Nuclear Expenses								
378		P		SG		-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	526	Maintenance Super & Engineering								
382		P		SG		-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385	529	Maintenance of Structures								
386		P		SG		-	-	-	-	-
387						-	-	-	-	-
388						-	-	-	-	-
389	530	Maintenance of Reactor Plant								
390		P		SG		-	-	-	-	-
391						-	-	-	-	-
392						-	-	-	-	-
393	531	Maintenance of Electric Plant								
394		P		SG		-	-	-	-	-
395						-	-	-	-	-
396						-	-	-	-	-
397	532	Maintenance of Misc Nuclear								
398		P		SG		-	-	-	-	-
399						-	-	-	-	-
400						-	-	-	-	-
401		Total Nuclear Power Generation				-	-	-	-	-
402						-	-	-	-	-

February 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
629		Summary of Production Expense by Factor									
630		S				(19,333)	(27,403)	8,070	15	8,085	
631		SG				2,947,035	2,709,993	237,042	-	237,042	
632		SE				(10,981)	(10,149)	(831)	-	(831)	
633		JBG				3,968,426	3,079,272	889,154	-	889,154	
634		TROJP				-	-	-	-	-	
635		JBE				227,927	176,599	51,328	-	51,328	
636		DGP				-	-	-	-	-	
637		DEU				-	-	-	-	-	
638		DEP				-	-	-	-	-	
639		CAGW				26,074,416	20,198,918	5,875,498	-	5,875,498	
640		CAGE				24,431,998	24,431,998	-	-	-	
641		CAEW				37,507,641	29,012,885	8,494,756	-	8,494,756	
642		CAEE				1,011,258	1,011,258	-	-	-	
643		SNPPS				-	-	-	-	-	
644		SNPPO				-	-	-	-	-	
645		DGU				-	-	-	-	-	
646		MC				-	-	-	-	-	
647		SSGCT				-	-	-	-	-	
648		SSECT				-	-	-	-	-	
649		SSGC				-	-	-	-	-	
650		SSGCH				-	-	-	-	-	
651		SSECH				-	-	-	-	-	
652		Total Production Expense by Factor				B2	96,138,386	80,583,370	15,555,016	15	15,555,031
653	560	Operation Supervision & Engineering									
654		T		SG		199,921	183,840	16,080	-	16,080	
655		T		JBG		-	-	-	-	-	
656		T		CAGW		31,275	24,228	7,047	-	7,047	
657		T		CAGE		(10,908)	(10,908)	-	-	-	
658						B2	220,287	197,159	23,128	-	23,128
659											
660	561	Load Dispatching									
661		T		SG		766,501	704,848	61,653	-	61,653	
662		T		CAGW		(3,969)	(3,075)	(894)	-	(894)	
663		T		CAGE		60,690	60,690	-	-	-	
664						B2	823,221	762,463	60,758	-	60,758
665	562	Station Expense									
666		T		SG		84,025	77,266	6,758	-	6,758	
667		T		JBG		4,095	3,177	917	-	917	
668		T		CAGW		40,810	31,614	9,196	-	9,196	
669		T		CAGE		152,261	152,261	-	-	-	
670						B2	281,191	264,319	16,872	-	16,872
671											
672	563	Overhead Line Expense									
673		T		SG		-	-	-	-	-	
674		T		CAGW		1,546	1,198	348	-	348	
675		T		CAGE		16,721	16,721	-	-	-	
676						B2	18,267	17,919	348	-	348
677											
678	564	Underground Line Expense									
679		T		SG		-	-	-	-	-	
680		T		CAGW		-	-	-	-	-	
681		T		CAGE		-	-	-	-	-	
682						B2	-	-	-	-	-
683											
684	565	Transmission of Electricity by Others									
685		T		SG		-	-	-	-	-	
686		T		SE		-	-	-	-	-	
687		T		CAGW		-	-	-	-	-	
688		T		CAGE		-	-	-	-	-	
689		T		CAEW		-	-	-	-	-	
690		T		CAEE		-	-	-	-	-	
691						B2	-	-	-	-	-
692											
693	565NPC	Transmission of Electricity by Others-NPC									
694		T		SG		-	-	-	-	-	
695		T		SE		-	-	-	-	-	
696		T		CAGW		9,376,724	7,263,813	2,112,911	-	2,112,911	
697		T		CAGE		-	-	-	-	-	
698		T		CAEW		-	-	-	-	-	
699		T		CAEE		-	-	-	-	-	
700							9,376,724	7,263,813	2,112,911	-	2,112,911
701											
702		Total Transmission of Electricity by Others					9,376,724	7,263,813	2,112,911	-	2,112,911
703											
704	566	Misc. Transmission Expense									
705		T		SG		232,165	213,491	18,674	-	18,674	
706		T		CAGW		15,985	12,383	3,602	-	3,602	
707		T		CAGE		17,560	17,560	-	-	-	
708						B2	265,710	243,434	22,276	-	22,276
709											
710	567	Rents - Transmission									
711		T		SG		(55)	(51)	(4)	-	(4)	
712		T		CAGW		30,850	23,898	6,952	-	6,952	
713		T		CAGE		48,684	48,684	-	-	-	
714						B2	79,479	72,532	6,947	-	6,947
715											

February 2014 West Control Area						UNADJUSTED RESULTS					
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
ACCT			FUNC	FACTOR							
871	902	Meter Reading Expense									
872			CUST	S		1,278,900	1,225,757	53,143	-	-	53,143
873			CUST	CN		158,789	147,785	11,004	-	-	11,004
874					B2	1,437,689	1,373,542	64,147	-	-	64,147
875											
876	903	Customer Receipts & Collections									
877			CUST	S		703,322	642,187	61,134	-	-	61,134
878			CUST	CN		3,602,473	3,352,818	249,655	-	-	249,655
879					B2	4,305,795	3,995,005	310,789	-	-	310,789
880											
881	904	Uncollectible Accounts									
882			CUST	S		1,640,263	1,352,929	287,334	-	-	287,334
883			P	SG		-	-	-	-	-	-
884			CUST	CN		-	-	-	-	-	-
885					B2	1,640,263	1,352,929	287,334	-	-	287,334
886											
887	905	Misc. Customer Accounts Expense									
888			CUST	S		-	-	-	-	-	-
889			CUST	CN		45,053	41,931	3,122	-	-	3,122
890					B2	45,053	41,931	3,122	-	-	3,122
891											
892		TOTAL CUSTOMER ACCOUNTS EXP			B2	7,602,095	6,924,701	677,395	-	-	677,395
893											
894		Summary of Customer Accts Exp by Factor									
895			S			3,622,592	3,220,981	401,611	-	-	401,611
896			CN			3,979,503	3,703,719	275,784	-	-	275,784
897			SG			-	-	-	-	-	-
898		Total Customer Accounts Expense by Factor			B2	7,602,095	6,924,701	677,395	-	-	677,395
899											
900	907	Supervision									
901			CUST	S		-	-	-	-	-	-
902			CUST	CN		9,700	9,027	672	-	-	672
903					B2	9,700	9,027	672	-	-	672
904											
905	908	Customer Assistance									
906			CUST	S		10,980,656	10,298,784	681,872	-	-	681,872
907			CUST	CN		46,862	43,614	3,248	-	-	3,248
908					B2	11,027,518	10,342,398	685,119	-	-	685,119
909											
910	909	Informational & Instructional Adv									
911			CUST	S		97,336	92,698	4,638	-	-	4,638
912			CUST	CN		141,383	131,585	9,798	-	-	9,798
913					B2	238,719	224,283	14,436	-	-	14,436
914											
915	910	Misc. Customer Service									
916			CUST	S		11	11	-	-	-	-
917			CUST	CN		6,072	5,651	421	-	-	421
918					B2	6,083	5,662	421	-	-	421
919											
920		TOTAL CUSTOMER SERVICE EXPENSE			B2	11,282,019	10,581,371	700,649	-	-	700,649
921											
922											
923		Summary of Customer Service Exp by Factor									
924			S			11,078,003	10,391,493	686,510	-	-	686,510
925			CN			204,016	189,878	14,139	-	-	14,139
926		Total Customer Service Expense by Factor			B2	11,282,019	10,581,371	700,649	-	-	700,649
927											
928											
929											
930											
931	911	Supervision									
932			CUST	S		-	-	-	-	-	-
933			CUST	CN		-	-	-	-	-	-
934						-	-	-	-	-	-
935						-	-	-	-	-	-
936	912	Demonstration & Selling Expense									
937			CUST	S		-	-	-	-	-	-
938			CUST	CN		-	-	-	-	-	-
939						-	-	-	-	-	-
940						-	-	-	-	-	-
941	913	Advertising Expense									
942			CUST	S		-	-	-	-	-	-
943			CUST	CN		-	-	-	-	-	-
944						-	-	-	-	-	-
945						-	-	-	-	-	-

February 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT		
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			11,282,019	10,581,371	700,649	-	700,649	
960	920	Administrative & General Salaries								
961		PTD	S		(27,841)	(27,851)	10	-	10	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		6,254,897	5,827,597	427,300	-	427,300	
964				B2	6,227,057	5,799,746	427,310	-	427,310	
965										
966	921	Office Supplies & expenses								
967		PTD	S		24,912	24,404	508	-	508	
968		CUST	CN		10,740	9,996	744	-	744	
969		PTD	SO		640,497	596,742	43,755	-	43,755	
970				B2	676,150	631,142	45,007	-	45,007	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(2,747,551)	(2,559,854)	(187,698)	-	(187,698)	
976				B2	(2,747,551)	(2,559,854)	(187,698)	-	(187,698)	
977										
978	923	Outside Services								
979		PTD	S		61,303	10,358	50,945	-	50,945	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		594,661	554,037	40,624	-	40,624	
982				B2	655,964	564,395	91,569	-	91,569	
983										
984	924	Property Insurance								
985			S		776,209	776,209	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		627,856	584,964	42,892	-	42,892	
988				B2	1,404,064	1,361,173	42,892	-	42,892	
989										
990	925	Injuries & Damages								
991		PTD	SO		152,744	142,310	10,435	-	10,435	
992				B2	152,744	142,310	10,435	-	10,435	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		1,265,693	1,196,941	68,752	-	68,752	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		285,216	265,732	19,484	-	19,484	
1009		CUST	CAGW		196,118	151,926	44,192	-	44,192	
1010		DMSC	CAGE		15,011	15,011	-	-	-	
1011		FERC	SG		163,236	150,107	13,130	-	13,130	
1012				B2	1,925,275	1,779,716	145,559	-	145,559	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(403,291)	(375,740)	(27,551)	-	(27,551)	
1017				B2	(403,291)	(375,740)	(27,551)	-	(27,551)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		15,718	15,718	-	-	-	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		647,353	603,129	44,224	-	44,224	
1023				B2	663,070	618,847	44,224	-	44,224	
1024										
1025	931	Rents								
1026		PTD	S		22,071	21,869	202	-	202	
1027		PTD	SO		498,699	464,631	34,068	-	34,068	
1028				B2	520,770	486,499	34,270	-	34,270	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		53,718	52,352	1,366	-	1,366	
1032		CUST	CN		2,925	2,722	203	-	203	
1033		G	SO		1,685,991	1,570,813	115,178	-	115,178	
1034				B2	1,742,633	1,625,887	116,746	-	116,746	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	10,816,884	10,074,122	742,763	-	742,763	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			2,464,574	2,342,792	121,782	10,435	132,216	
1040		SO			8,237,072	7,674,360	562,712	-	562,712	
1041		SG			163,236	150,107	13,130	-	13,130	
1042		CN			13,665	12,718	947	-	947	
1043		CAGW			196,118	151,926	44,192	-	44,192	
1044		CAGE			15,011	15,011	-	-	-	
1045		Total A&G Expense by Factor		B2	11,089,676	10,346,913	742,763	10,435	753,197	
1046										
1047		TOTAL O&M EXPENSE		B2	155,044,760	134,105,228	20,939,532	-	20,939,532	

February 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1125	403GV0	General Vehicles								
1126		G-SG	SG		-	-	-	-	-	
1127					-	-	-	-	-	
1128					-	-	-	-	-	
1129	403MP	Mining Depreciation								
1130		P	CAEE		-	-	-	-	-	
1131				B3	-	-	-	-	-	
1132					-	-	-	-	-	
1133	403EP	Experimental Plant Depreciation								
1134		P	DGP		-	-	-	-	-	
1135		P	SG		-	-	-	-	-	
1136					-	-	-	-	-	
1137	4031	ARO Depreciation								
1138			S		-	-	-	-	-	
1139					-	-	-	-	-	
1140					-	-	-	-	-	
1141					-	-	-	-	-	
1142		TOTAL DEPRECIATION EXPENSE		B3	52,470,840	48,903,988	3,566,851	-	3,566,851	
1143										
1144		Summary of Depreciation Expense by Factor								
1145		S			12,244,638	11,144,666	1,099,973	-	1,099,973	
1146		DGP			-	-	-	-	-	
1147		DGU			-	-	-	-	-	
1148		SG			2,808	2,582	226	-	226	
1149		SO			1,274,936	1,187,839	87,097	-	87,097	
1150		CN			110,040	102,414	7,626	-	7,626	
1151		SE			-	-	-	-	-	
1152		CAGW			7,910,455	6,127,946	1,782,508	-	1,782,508	
1153		CAGE			28,294,953	28,294,953	-	-	-	
1154		CAEW			-	-	-	-	-	
1155		CAEE			2,333	2,333	-	-	-	
1156		JBG			2,630,660	2,041,242	589,418	-	589,418	
1157		JBE			18	14	4	-	4	
1158		Total Depreciation Expense By Factor		B3	52,470,840	48,903,988	3,566,851	-	3,566,851	
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161		I-SITUS	S		52,697	46,657	6,040	-	6,040	
1162		I-SG	SG		-	-	-	-	-	
1163		PTD	SO		66,556	62,009	4,547	-	4,547	
1164		I-DGU	DGU		-	-	-	-	-	
1165		CUST	CN		4,511	4,198	313	-	313	
1166		I-SG	CAGW		-	-	-	-	-	
1167		I-SG	CAGE		-	-	-	-	-	
1168		I-DGP	DGP		-	-	-	-	-	
1169				B4	123,764	112,864	10,899	-	10,899	
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172		P	SG		-	-	-	-	-	
1173		P	DGP		-	-	-	-	-	
1174					-	-	-	-	-	
1175					-	-	-	-	-	
1176	404IP	Amort of LT Plant - Intangible Plant								
1177		I-SITUS	S		392,719	392,719	-	-	-	
1178		P	SE		-	-	-	-	-	
1179		I-SG	SG		383,582	352,729	30,853	-	30,853	
1180		PTD	SO		1,300,381	1,211,546	88,835	-	88,835	
1181		CUST	CN		123,337	114,789	8,547	-	8,547	
1182		I-SG	CAGW		-	-	-	-	-	
1183		I-SG	CAGE		-	-	-	-	-	
1184		I-DGP	DGP		-	-	-	-	-	
1185		I-SG	CAGE		-	-	-	-	-	
1186		I-SG	CAGE		-	-	-	-	-	
1187		I-SG	CAGW		808,924	626,644	182,279	-	182,279	
1188		I-SG	CAGE		329,620	329,620	-	-	-	
1189		P	JBG		160	124	36	-	36	
1190		P	CAEW		-	-	-	-	-	
1191		P	CAEE		4,079	4,079	-	-	-	
1192		I-DGU	DGU		-	-	-	-	-	
1193				B4	3,342,802	3,032,251	310,551	-	310,551	
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196		P	SE		-	-	-	-	-	
1197					-	-	-	-	-	
1198					-	-	-	-	-	

February 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S		-	-	-	-	-	-
1357		DPW	CIAC		-	-	-	-	-	-
1358		GP	SCHMDEXP		-	-	-	-	-	-
1359		GP	SNP		-	-	-	-	-	-
1360		PT	SG		-	-	-	-	-	-
1361		PT	SNPD		-	-	-	-	-	-
1362		LABOR	SO		-	-	-	-	-	-
1363		IBT	TAXDEPR		-	-	-	-	-	-
1364		CUST	JBG		-	-	-	-	-	-
1365		CUST	BADDEBT		-	-	-	-	-	-
1366		GP	GPS		-	-	-	-	-	-
1367		P	TROJD		-	-	-	-	-	-
1368		P	JBE		-	-	-	-	-	-
1369		PT	CAGW		-	-	-	-	-	-
1370		PT	CAGE		-	-	-	-	-	-
1371		P	SE		-	-	-	-	-	-
1372		P	CAEE		-	-	-	-	-	-
1373				B7	-	-	-	-	-	-
1374					-	-	-	-	-	-
1375		TOTAL DEFERRED INCOME TAXES		B7	-	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through			-	-	-	-	-	-
1377		SCHMAF	S		-	-	-	-	-	-
1378		SCHMAF	SNP		-	-	-	-	-	-
1379		SCHMAF	SO		-	-	-	-	-	-
1380		SCHMAF	SE		-	-	-	-	-	-
1381		SCHMAF	TROJP		-	-	-	-	-	-
1382		SCHMAF	DGP		-	-	-	-	-	-
1383				B6	-	-	-	-	-	-
1384					-	-	-	-	-	-
1385	SCHMAP	Additions - Permanent			-	-	-	-	-	-
1386		P	S		-	-	-	-	-	-
1387		P	BADDEBT		-	-	-	-	-	-
1388		P	JBE		-	-	-	-	-	-
1389		P	SCHMDEXP		-	-	-	-	-	-
1390		P	CAEE		-	-	-	-	-	-
1391		P	CAGW		-	-	-	-	-	-
1392		P	CAGE		-	-	-	-	-	-
1393		LABOR	SNP		-	-	-	-	-	-
1394		SCHMAP-SO	SO		-	-	-	-	-	-
1395					-	-	-	-	-	-
1396				B6	-	-	-	-	-	-
1397					-	-	-	-	-	-
1398	SCHMAT	Additions - Temporary			-	-	-	-	-	-
1399		SCHMAT-SITUS	S		-	-	-	-	-	-
1400		P	JBE		-	-	-	-	-	-
1401		DPW	CIAC		-	-	-	-	-	-
1402		SCHMAT-SNP	SNP		-	-	-	-	-	-
1403		P	TROJD		-	-	-	-	-	-
1404		P	CN		-	-	-	-	-	-
1405		SCHMAT-SE	SE		-	-	-	-	-	-
1406		P	SG		-	-	-	-	-	-
1407		SCHMAT-GPS	GPS		-	-	-	-	-	-
1408		SCHMAT-SO	SO		-	-	-	-	-	-
1409		SCHMAT-SNP	SNPD		-	-	-	-	-	-
1410		P	JBG		-	-	-	-	-	-
1411		CUST	BADDEBT		-	-	-	-	-	-
1412		P	CAGW		-	-	-	-	-	-
1413		P	CAGE		-	-	-	-	-	-
1414		SCHMAT-SE	CAEW		-	-	-	-	-	-
1415		SCHMAT-SE	CAEE		-	-	-	-	-	-
1416		BOOKDEPR	SCHMDEXP		-	-	-	-	-	-
1417				B6	-	-	-	-	-	-
1418					-	-	-	-	-	-
1419		TOTAL SCHEDULE - M ADDITIONS		B6	-	-	-	-	-	-
1420					-	-	-	-	-	-
1421	SCHMDF	Deductions - Flow Through			-	-	-	-	-	-
1422		SCHMDF	S		-	-	-	-	-	-
1423		SCHMDF	CAGW		-	-	-	-	-	-
1424		SCHMDF	CAGE		-	-	-	-	-	-
1425		SCHMDF	DGP		-	-	-	-	-	-
1426		SCHMDF	DGU		-	-	-	-	-	-
1427				B6	-	-	-	-	-	-

February 2014 West Control Area										
AMA										
UNADJUSTED RESULTS										
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S		-	-	-	-	-	-
1430		P	SE		-	-	-	-	-	-
1431		P	CAEW		-	-	-	-	-	-
1432		P	CAEE		-	-	-	-	-	-
1433		PTD	SNP		-	-	-	-	-	-
1434		P	JBE		-	-	-	-	-	-
1435		P	SCHMDEXP		-	-	-	-	-	-
1436		SCHMDP-SO	SO		-	-	-	-	-	-
1437				B6	-	-	-	-	-	-
1438					-	-	-	-	-	-
1439	SCHMDT	Deductions - Temporary								
1440		GP	S		-	-	-	-	-	-
1441		CUST	BADDEBT		-	-	-	-	-	-
1442		CUST	CN		-	-	-	-	-	-
1443		SCHMDT-SNP	SNP		-	-	-	-	-	-
1444		DPW	SNPD		-	-	-	-	-	-
1445		P	JBE		-	-	-	-	-	-
1446		P	SE		-	-	-	-	-	-
1447		SCHMDT-SG	SG		-	-	-	-	-	-
1448		SCHMDT-GPS	GPS		-	-	-	-	-	-
1449		SCHMDT-SO	SO		-	-	-	-	-	-
1450		TAXDEPR	TAXDEPR		-	-	-	-	-	-
1451		SCHMDT-SG	CAGW		-	-	-	-	-	-
1452		SCHMDT-SG	CAGE		-	-	-	-	-	-
1453		P	JBG		-	-	-	-	-	-
1454		P	CAEE		-	-	-	-	-	-
1455		P	TROJD		-	-	-	-	-	-
1456				B6	-	-	-	-	-	-
1457					-	-	-	-	-	-
1458		TOTAL SCHEDULE - M DEDUCTIONS		B6	-	-	-	-	-	-
1459					-	-	-	-	-	-
1460		TOTAL SCHEDULE - M ADJUSTMENTS		B6	-	-	-	-	-	-
1461					-	-	-	-	-	-
1462					-	-	-	-	-	-
1463	40911	State Income Taxes								
1464		IBT	IBT		6,203,786	6,203,786	-	-	-	-
1465		Credits	IBT		-	-	-	-	-	-
1466			CAGE		-	-	-	-	-	-
1467			IBT		-	-	-	-	-	-
1468		TOTAL STATE TAXES		B6	6,203,786	6,203,786	-	-	-	-
1469					-	-	-	-	-	-
1470					-	-	-	-	-	-
1471		Calculation of Taxable Income:								
1472		Operating Revenues			391,427,159	357,841,229	33,585,930	-	-	33,585,930
1473		Operating Deductions:								
1474		O & M Expenses			155,044,760	134,105,228	20,939,532	-	-	20,939,532
1475		Depreciation Expense			52,470,840	48,903,988	3,566,851	-	-	3,566,851
1476		Amortization Expense			4,095,800	3,769,198	326,602	-	-	326,602
1477		Taxes Other Than Income			14,191,376	12,338,537	1,852,839	-	-	1,852,839
1478		Interest & Dividends (AFUDC-Equity)			(4,951,266)	(4,641,348)	(309,917)	-	-	(309,917)
1479		Misc Revenue & Expense			1,321	1,023	298	-	-	298
1480		Total Operating Deductions			220,852,830	194,476,625	26,376,205	-	-	26,376,205
1481		Other Deductions:								
1482		Interest Deductions			28,239,684	26,472,061	1,767,623	-	-	1,767,623
1483		Interest on PCRBS			-	-	-	-	-	-
1484		Schedule M Adjustments			-	-	-	-	-	-
1485					-	-	-	-	-	-
1486		Income Before State Taxes			142,334,645	136,892,542	5,442,102	-	-	5,442,102
1487					-	-	-	-	-	-
1488		State Income Taxes			6,203,786	6,203,786	-	-	-	-
1489					-	-	-	-	-	-
1490		Total Taxable Income			136,130,859	130,688,757	5,442,102	-	-	5,442,102
1491					-	-	-	-	-	-
1492		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	35.0%
1493					-	-	-	-	-	-
1494		Federal Income Tax - Calculated			47,645,801	45,741,065	1,904,736	-	-	1,904,736
1495					-	-	-	-	-	-
1496		Adjustments to Calculated Tax:								
1497		40910 Fed. Credit	P	SE	-	-	-	-	-	-
1498		40910 Fed. Credit	P	JBE	-	-	-	-	-	-
1499		40910 Fed. Credit	P	SO	-	-	-	-	-	-
1500		40910 Fed. Credit	P	SG	-	-	-	-	-	-
1501		40910 Fed. Credit	P	CAGW	-	-	-	-	-	-
1502		40910 Fed. Credit	P	CAEE	-	-	-	-	-	-
1503		FEDERAL INCOME TAX			47,645,801	45,741,065	1,904,736	-	-	1,904,736
1504					-	-	-	-	-	-
1505		TOTAL OPERATING EXPENSES			279,243,393	250,652,534	28,590,858	-	-	28,590,858

February 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
1583		Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-	
1585		JBG				1,097,176,830	851,346,615	245,830,215	-	245,830,215	
1586		JBE				-	-	-	-	-	
1587		SG				825,564	759,160	66,403	-	66,403	
1588		CAGW				260,858,694	202,077,903	58,780,791	-	58,780,791	
1589		CAGE				5,365,741,405	5,365,741,405	-	-	-	
1590		SSGCH				-	-	-	-	-	
1591		Total Steam Production Plant by Factor				B8	6,724,602,493	6,419,925,083	304,677,409	-	304,677,409
1592	320	Land and Land Rights				-	-	-	-	-	
1593		P		DGP		-	-	-	-	-	
1594		P		SG		-	-	-	-	-	
1595						-	-	-	-	-	
1596						-	-	-	-	-	
1597	321	Structures and Improvements				-	-	-	-	-	
1598		P		DGP		-	-	-	-	-	
1599		P		SG		-	-	-	-	-	
1600						-	-	-	-	-	
1601						-	-	-	-	-	
1602	322	Reactor Plant Equipment				-	-	-	-	-	
1603		P		DGP		-	-	-	-	-	
1604		P		SG		-	-	-	-	-	
1605						-	-	-	-	-	
1606						-	-	-	-	-	
1607	323	Turbogenerator Units				-	-	-	-	-	
1608		P		DGP		-	-	-	-	-	
1609		P		SG		-	-	-	-	-	
1610						-	-	-	-	-	
1611						-	-	-	-	-	
1612	324	Land and Land Rights				-	-	-	-	-	
1613		P		DGP		-	-	-	-	-	
1614		P		SG		-	-	-	-	-	
1615						-	-	-	-	-	
1616						-	-	-	-	-	
1617	325	Misc. Power Plant Equipment				-	-	-	-	-	
1618		P		DGP		-	-	-	-	-	
1619		P		SG		-	-	-	-	-	
1620						-	-	-	-	-	
1621						-	-	-	-	-	
1622						-	-	-	-	-	
1623	NP	Unclassified Nuclear Plant - Acct 300				-	-	-	-	-	
1624		P		SG		-	-	-	-	-	
1625						-	-	-	-	-	
1626						-	-	-	-	-	
1627						-	-	-	-	-	
1628		Total Nuclear Production Plant					-	-	-	-	
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631						-	-	-	-	-	
1632		Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-	
1634		DGU				-	-	-	-	-	
1635		SG				-	-	-	-	-	
1636						-	-	-	-	-	
1637		Total Nuclear Plant by Factor					-	-	-	-	-
1638						-	-	-	-	-	
1639	330	Land and Land Rights				-	-	-	-	-	
1640		P		DGP		-	-	-	-	-	
1641		P		DGU		-	-	-	-	-	
1642		P		CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1643		P		CAGE		5,946,696	5,946,696	-	-	-	
1644		P		CAGW		-	-	-	-	-	
1645		P		CAGE		-	-	-	-	-	
1646					B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1647						-	-	-	-	-	
1648	331	Structures and Improvements				-	-	-	-	-	
1649		P		DGP		-	-	-	-	-	
1650		P		DGU		-	-	-	-	-	
1651		P		CAGW		176,867,807	137,013,166	39,854,641	-	39,854,641	
1652		P		CAGE		15,525,644	15,525,644	-	-	-	
1653		P		CAGW		-	-	-	-	-	
1654		P		CAGE		-	-	-	-	-	
1655					B8	192,393,451	152,538,810	39,854,641	-	39,854,641	
1656						-	-	-	-	-	

February 2014 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1736	341	Structures and Improvements							
1737		P	CAGW		-	-	-	-	-
1738		P	DGU		-	-	-	-	-
1739		P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1740		P	CAGE		108,021,942	108,021,942	-	-	-
1741		P	CAGE		-	-	-	-	-
1742				B8	165,433,116	152,496,326	12,936,790	-	12,936,790
1743									
1744	342	Fuel Holders, Producers & Accessories							
1745		P	CAGW		-	-	-	-	-
1746		P	DGU		-	-	-	-	-
1747		P	CAGW		1,622,667	1,257,022	365,645	-	365,645
1748		P	CAGE		9,469,224	9,469,224	-	-	-
1749		P	CAGE		-	-	-	-	-
1750				B8	11,091,891	10,726,246	365,645	-	365,645
1751									
1752	343	Prime Movers							
1753		P	S		-	-	-	-	-
1754		P	DGU		-	-	-	-	-
1755		P	SG		-	-	-	-	-
1756		P	CAGW		954,624,728	739,513,643	215,111,085	-	215,111,085
1757		P	CAGE		1,609,232,120	1,609,232,120	-	-	-
1758		P	CAGE		-	-	-	-	-
1759				B8	2,563,856,847	2,348,745,762	215,111,085	-	215,111,085
1760									
1761	344	Generators							
1762		P	S		-	-	-	-	-
1763		P	DGU		-	-	-	-	-
1764		P	SG		-	-	-	-	-
1765		P	CAGW		130,299,313	100,938,218	29,361,094	-	29,361,094
1766		P	CAGE		182,833,522	182,833,522	-	-	-
1767		P	CAGE		-	-	-	-	-
1768				B8	313,132,835	283,771,741	29,361,094	-	29,361,094
1769									
1770	345	Accessory Electric Plant							
1771		P	CAGW		-	-	-	-	-
1772		P	DGU		-	-	-	-	-
1773		P	CAGW		87,339,716	67,658,955	19,680,761	-	19,680,761
1774		P	CAGE		162,359,440	162,359,440	-	-	-
1775		P	CAGE		-	-	-	-	-
1776				B8	249,699,157	230,018,396	19,680,761	-	19,680,761
1777									
1778									
1779									
1780	346	Misc. Power Plant Equipment							
1781		P	SG		-	-	-	-	-
1782		P	DGU		-	-	-	-	-
1783		P	CAGW		4,028,379	3,120,641	907,738	-	907,738
1784		P	CAGE		8,113,155	8,113,155	-	-	-
1785				B8	12,141,534	11,233,796	907,738	-	907,738
1786									
1787	347	Other Production ARO							
1788		P	S		-	-	-	-	-
1789					-	-	-	-	-
1790					-	-	-	-	-
1791	OP	Unclassified Other Prod Plant-Acct 300							
1792		P	S		-	-	-	-	-
1793		P	SG		-	-	-	-	-
1794		P	CAGW		-	-	-	-	-
1795		P	CAGE		-	-	-	-	-
1796					-	-	-	-	-
1797					-	-	-	-	-
1798				B8	3,344,484,490	3,065,486,824	278,997,667	-	278,997,667
1799									
1800		Summary of Other Production Plant by Factor							
1801		S			-	-	-	-	-
1802		DGU			-	-	-	-	-
1803		SG			-	-	-	-	-
1804		CAGW			1,238,142,013	959,144,346	278,997,667	-	278,997,667
1805		CAGE			2,106,342,478	2,106,342,478	-	-	-
1806		SSGCT			-	-	-	-	-
1807				B8	3,344,484,490	3,065,486,824	278,997,667	-	278,997,667
1808									
1809		Experimental Plant							
1810	103	Experimental Plant							
1811		P	DGP		-	-	-	-	-
1812					-	-	-	-	-
1813					-	-	-	-	-
1814				B8	10,986,464,731	10,233,717,168	752,747,563	-	752,747,563

February 2014 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2184	Summary of General Plant by Factor									
2185	S					574,673,177	528,420,301	46,252,876	-	46,252,876
2186	JBG					19,948,567	15,478,950	4,469,617	-	4,469,617
2187	JBE					1,070	829	241	-	241
2188	SG					138,684	127,529	11,155	-	11,155
2189	SO					273,729,697	255,029,985	18,699,713	-	18,699,713
2190	SE					-	-	-	-	-
2191	CN					22,865,786	21,281,164	1,584,623	-	1,584,623
2192	DEU					-	-	-	-	-
2193	CAGW					57,727,785	44,719,651	13,008,134	-	13,008,134
2194	CAGE					201,265,195	201,265,195	-	-	-
2195	CAEW					-	-	-	-	-
2196	CAEE					302,744,465	302,744,465	-	-	-
2197	SSGCT					-	-	-	-	-
2198	SSGCH					-	-	-	-	-
2199	Less Capital Leases					(38,093,504)	(37,006,532)	(1,086,972)	-	(1,086,972)
2200	Total General Plant by Factor					B8 1,415,000,922	1,332,061,537	82,939,386	-	82,939,386
2201	301	Organization								
2202		I-SITUS		S		-	-	-	-	-
2203		PTD		SO		-	-	-	-	-
2204		I-SG		CAGW		-	-	-	-	-
2205		I-SG		CAGE		-	-	-	-	-
2206		I-SG		SG		-	-	-	-	-
2207					B8	-	-	-	-	-
2208	302	Franchise & Consent								
2209		I-SITUS		S		1,000,000	1,000,000	-	-	-
2210		I-SG		SG		-	-	-	-	-
2211		I-SG		CAGW		-	-	-	-	-
2212		I-SG		CAGE		-	-	-	-	-
2213		I-SG		CAGW		147,445,568	114,220,809	33,224,758	-	33,224,758
2214		I-SG		CAGE		14,386,245	14,386,245	-	-	-
2215		I-DGP		DGP		-	-	-	-	-
2216		I-DGU		DGU		-	-	-	-	-
2217					B8	162,831,812	129,607,054	33,224,758	-	33,224,758
2218						-	-	-	-	-
2219	303	Miscellaneous Intangible Plant								
2220		I-SITUS		S		13,799,380	12,291,332	1,508,049	-	1,508,049
2221		I-SG		SG		1,581,299	1,454,109	127,190	-	127,190
2222		PTD		SO		359,915,589	335,328,129	24,587,460	-	24,587,460
2223		P		SE		-	-	-	-	-
2224		CUST		CN		124,442,293	115,818,314	8,623,979	-	8,623,979
2225		I-SG		CAGW		78,560,918	60,858,334	17,702,584	-	17,702,584
2226		I-SG		CAGE		68,875,950	68,875,950	-	-	-
2227		P		JBG		38,851	30,146	8,705	-	8,705
2228		P		CAEW		-	-	-	-	-
2229		P		CAEE		3,687,563	3,687,563	-	-	-
2230		I-SG		CAGE		-	-	-	-	-
2231		I-SG		CAGE		-	-	-	-	-
2232					B8	650,901,844	598,343,877	52,557,967	-	52,557,967
2233	303	Less Non-Utility Plant								
2234		I-SITUS		S		-	-	-	-	-
2235					B8	650,901,844	598,343,877	52,557,967	-	52,557,967
2236	IP	Unclassified Intangible Plant - Acct 300								
2237		I-SITUS		S		-	-	-	-	-
2238		I-SG		SG		-	-	-	-	-
2239		I-DGU		DGU		-	-	-	-	-
2240		PTD		SO		-	-	-	-	-
2241						-	-	-	-	-
2242						-	-	-	-	-
2243	TOTAL INTANGIBLE PLANT					B8 813,733,656	727,950,930	85,782,725	-	85,782,725
2244						-	-	-	-	-
2245	Summary of Intangible Plant by Factor									
2246	S					14,799,380	13,291,332	1,508,049	-	1,508,049
2247	JBG					38,851	30,146	8,705	-	8,705
2248	JBE					-	-	-	-	-
2249	SG					1,581,299	1,454,109	127,190	-	127,190
2250	SO					359,915,589	335,328,129	24,587,460	-	24,587,460
2251	CN					124,442,293	115,818,314	8,623,979	-	8,623,979
2252	CAGW					226,006,485	175,079,143	50,927,342	-	50,927,342
2253	CAGE					83,262,195	83,262,195	-	-	-
2254	CAEW					-	-	-	-	-
2255	CAEE					3,687,563	3,687,563	-	-	-
2256	SSGCT					-	-	-	-	-
2257	SSGCH					-	-	-	-	-
2258	SE					-	-	-	-	-
2259	Total Intangible Plant by Factor					B8 813,733,656	727,950,930	85,782,725	-	85,782,725
2260	Summary of Unclassified Plant (Account 106)									
2261	DP					15,227,510	14,716,603	510,907	-	510,907
2262	DS0					-	-	-	-	-
2263	GP					7,312,714	6,813,149	499,565	-	499,565
2264	HP					-	-	-	-	-
2265	NP					-	-	-	-	-
2266	OP					-	-	-	-	-
2267	TP					27,137,177	26,384,073	753,104	-	753,104
2268	TS0					-	-	-	-	-
2269	IP					-	-	-	-	-
2270	MP					-	-	-	-	-
2271	SP					758,325	691,921	66,403	-	66,403
2272	Total Unclassified Plant by Factor					50,435,725	48,605,746	1,829,978	-	1,829,978
2273						-	-	-	-	-
2274	TOTAL ELECTRIC PLANT IN SERVICE					B8 24,502,032,783	22,865,408,292	1,636,624,491	-	1,636,624,491

February 2014 West Control Area										
AMA										
FERC		BUS		WCA		UNADJUSTED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
2416	165	Prepayments								
2417		DMSC	S		9,038,232	9,038,232	-	-	-	-
2418		GP	GPS		7,747,477	7,218,212	529,265	-	-	529,265
2419		PT	SG		2,302,034	2,116,872	185,162	-	-	185,162
2420		PT	CAGW		863,304	668,771	194,533	-	-	194,533
2421		PT	CAGE		439,043	439,043	-	-	-	-
2422		P	CAEW		4,055	3,136	918	-	-	918
2423		P	CAEE		3,415,152	3,415,152	-	-	-	-
2424		P	SE		-	-	-	-	-	-
2425		PTD	SO		17,648,953	16,443,273	1,205,680	-	-	1,205,680
2426		Total Prepayments		B15	41,458,250	39,342,691	2,115,558	-	-	2,115,558
2427										
2428	182M	Misc Regulatory Assets								
2429		P	S		242,395,004	237,601,684	4,793,320	-	-	4,793,320
2430		DEFSG	SG		-	-	-	-	-	-
2431		P	CAGE		-	-	-	-	-	-
2432		P	CAGE		3,834,952	3,834,952	-	-	-	-
2433		P	CAGW		-	-	-	-	-	-
2434		P	JBG		-	-	-	-	-	-
2435		P	SE		10,608,209	9,805,081	803,128	-	-	803,128
2436		P	CAEW		-	-	-	-	-	-
2437		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	-
2438		T	SO		14,357,660	13,376,823	980,837	-	-	980,837
2439				B11	260,587,615	254,010,331	6,577,284	-	-	6,577,284
2440										
2441	186M	Misc Deferred Debits								
2442		T	S		15,966,565	15,966,565	-	-	-	-
2443		P	CAEW		-	-	-	-	-	-
2444		P	CAEE		-	-	-	-	-	-
2445		DEFSG	SG		16,007,730	14,720,165	1,287,565	-	-	1,287,565
2446		LABOR	SO		49,395	46,020	3,374	-	-	3,374
2447		P	SE		-	-	-	-	-	-
2448		P	CAGW		19,038,426	14,748,368	4,290,038	-	-	4,290,038
2449		DEFSG	CAGE		29,857,556	29,857,556	-	-	-	-
2450		P	CAEW		-	-	-	-	-	-
2451		P	CAEE		11,170,532	11,170,532	-	-	-	-
2452		P	JBE		-	-	-	-	-	-
2453		GP	EXCTAX		-	-	-	-	-	-
2454		Total Misc. Deferred Debits		B11	92,090,204	86,509,226	5,580,978	-	-	5,580,978
2455										
2456		Working Capital								
2457	CWC	Cash Working Capital								
2458		CWC	S		-	-	-	-	-	-
2459		CWC	SO		-	-	-	-	-	-
2460		CWC	SE		-	-	-	-	-	-
2461				B14	-	-	-	-	-	-
2462										
2463	OWC	Other Work. Cap.								
2464	131	Cash	GP	SNP	-	-	-	-	-	-
2465	135	Working Funds	GP	SG	-	-	-	-	-	-
2466	141	Other A/R	GP	SO	-	-	-	-	-	-
2467	143	Other A/R	GP	SO	40,273,751	37,522,470	2,751,282	-	-	2,751,282
2468	232	A/P	PTD	SE	(0)	(0)	(0)	-	-	(0)
2469	232	A/P	PTD	SO	(6,480,350)	(6,037,648)	(442,702)	-	-	(442,702)
2470	232	A/P	P	CAEE	(2,159,201)	(2,159,201)	-	-	-	-
2471	232	A/P	T	CAGE	(76,554)	(76,554)	-	-	-	-
2472	232	A/P	P	S	(90,252)	(90,252)	-	-	-	-
2473	2533	Other Msc. Df. Crd	P	SE	-	-	-	-	-	-
2474	2533	Other Msc. Df. Crd	P	CAEW	-	-	-	-	-	-
2475	2533	Other Msc. Df. Crd	P	CAEE	-	-	-	-	-	-
2476	230	Asset Retir. Oblig	P	SE	-	-	-	-	-	-
2477	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-	-
2478	230	Asset Retir. Oblig	P	CAEE	(6,771,565)	(6,771,565)	-	-	-	-
2479	230	Asset Retir. Oblig	P	S	-	-	-	-	-	-
2480	254105	ARO Reg Liability	P	S	285,034	-	285,034	-	-	285,034
2481	254105	ARO Reg Liability	P	SE	-	-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-	-
2483	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-	-
2484	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	-
2485				B14	24,980,863	22,387,250	2,593,614	-	-	2,593,614
2486										
2487		Total Working Capital			24,980,863	22,387,250	2,593,614	-	-	2,593,614

February 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2488	Miscellaneous Rate Base									
2489	18221	Unrec Plant & Reg Study Costs			-	-	-	-	-	
2490		P	S		-	-	-	-	-	
2491					-	-	-	-	-	
2492					-	-	-	-	-	
2493					-	-	-	-	-	
2494	18222	Nuclear Plant - Trojan			-	-	-	-	-	
2495		P	S		-	-	-	-	-	
2496		P	TROJP		-	-	-	-	-	
2497		P	TROJD		-	-	-	-	-	
2498				B14	-	-	-	-	-	
2499					-	-	-	-	-	
2500					-	-	-	-	-	
2501					-	-	-	-	-	
2502	1869	Misc Deferred Debits-Trojan			-	-	-	-	-	
2503		P	S		-	-	-	-	-	
2504		P	SNPPN		-	-	-	-	-	
2505					-	-	-	-	-	
2506					-	-	-	-	-	
2507	TOTAL MISCELLANEOUS RATE BASE									
2508					-	-	-	-	-	
2509	TOTAL RATE BASE ADDITIONS									
2510	235	Customer Service Deposits			949,204,316	917,730,108	31,474,208	-	31,474,208	
2511		CUST	S		-	-	-	-	-	
2512		CUST	CN		-	-	-	-	-	
2513	Total Customer Service Deposits									
2514				B15	-	-	-	-	-	
2515	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2516	2282	Inj & Dam	PTD	SO	(54,084,582)	(50,389,820)	(3,694,762)	-	(3,694,762)	
2517	2283	Pen & Ben	PTD	SO	(2,847,415)	(2,652,895)	(194,520)	-	(194,520)	
2518	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2519	254	ins Prov	PTD	SO	-	-	-	-	-	
2520				B15	(56,931,997)	(53,042,715)	(3,889,282)	-	(3,889,282)	
2521					-	-	-	-	-	
2522	22841	Accum Misc Oper Provisions - Other			-	-	-	-	-	
2523		P	S		-	-	-	-	-	
2524		P	CAGW		(1,469,904)	(1,138,682)	(331,222)	-	(331,222)	
2525				B15	(1,469,904)	(1,138,682)	(331,222)	-	(331,222)	
2526					-	-	-	-	-	
2527	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2528	230	ARO	P	TROJP	-	-	-	-	-	
2529	254105	ARO	P	TROJP	-	-	-	-	-	
2530	254	Regulatory Liabil	P	CAEE	(744,100)	(744,100)	-	-	-	
2531	254	Regulatory Liabil	P	CAGE	(19,803)	(19,803)	-	-	-	
2532	254	Regulatory Liabil	P	S	(40,222,373)	(40,111,043)	(111,330)	-	(111,330)	
2533				B15	(40,986,276)	(40,874,945)	(111,330)	-	(111,330)	
2534					-	-	-	-	-	
2535	252	Customer Advances for Construction			-	-	-	-	-	
2536		DPW	S		(974,562)	(974,562)	-	-	-	
2537		T	SG		322,409	296,476	25,933	-	25,933	
2538		T	CAGE		(23,960,928)	(23,960,928)	-	-	-	
2539		DPW	CAGW		-	-	-	-	-	
2540		CUST	CN		-	-	-	-	-	
2541	Total Customer Advances for Constr.									
2542				B19	(24,613,081)	(24,639,013)	25,933	-	25,933	
2543	25398	SO2 Emissions			-	-	-	-	-	
2544		P	S		-	-	-	-	-	
2545					-	-	-	-	-	
2546					-	-	-	-	-	
2547	25399	Other Deferred Credits			-	-	-	-	-	
2548		P	S		(3,896,317)	(3,608,448)	(287,869)	-	(287,869)	
2549		GP	GPS		-	-	-	-	-	
2550		GP	SO		(23,099,251)	(21,521,236)	(1,578,014)	-	(1,578,014)	
2551		P	CAGW		(1,100)	(852)	(248)	-	(248)	
2552		P	CAGE		4,802,698	4,802,698	-	-	-	
2553		P	SG		(6,777,651)	(6,232,498)	(545,153)	-	(545,153)	
2554		P	CAEW		-	-	-	-	-	
2555		P	CAEE		-	-	-	-	-	
2556		P	SE		-	-	-	-	-	
2557				B19	(28,971,620)	(26,560,336)	(2,411,284)	-	(2,411,284)	
2558					-	-	-	-	-	

February 2014 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2777	108GP	General Plant Accumulated Depr									
2778		G-SITUS	S		(190,652,316)	(169,673,577)	(20,978,739)	-	(20,978,739)		
2779		G-DGP	DGP		-	-	-	-	-		
2780		G-DGU	DGU		-	-	-	-	-		
2781		G-SG	SG		-	-	-	-	-		
2782		CUST	CN		(6,816,927)	(6,344,507)	(472,420)	-	(472,420)		
2783		PTD	SO		(94,712,120)	(88,241,907)	(6,470,213)	-	(6,470,213)		
2784		P	SE		-	-	-	-	-		
2785		G-SG	CAGW		(18,568,173)	(14,384,100)	(4,184,073)	-	(4,184,073)		
2786		G-SG	CAGE		(54,447,756)	(54,447,756)	-	-	-		
2787		P	JBG		(5,515,022)	(4,279,343)	(1,235,680)	-	(1,235,680)		
2788		P	CAEW		-	-	-	-	-		
2789		P	CAEE		(373,668)	(373,668)	-	-	-		
2790		G-SG	CAGE		-	-	-	-	-		
2791		G-SG	CAGE		-	-	-	-	-		
2792				B17	(371,085,982)	(337,744,858)	(33,341,125)	-	(33,341,125)		
2793											
2794											
2795	108MP	Mining Plant Accumulated Depr.									
2796		P	S		-	-	-	-	-		
2797		P	CAEW		-	-	-	-	-		
2798		P	CAEE		(173,915,959)	(173,915,959)	-	-	-		
2799		P	JBE		-	-	-	-	-		
2800				B17	(173,915,959)	(173,915,959)	-	-	-		
2801	108MP	Less Centralia Situs Depreciation									
2802		P	S		-	-	-	-	-		
2803				B17	(173,915,959)	(173,915,959)	-	-	-		
2804											
2805	1081390	Accum Depr - Capital Lease									
2806		PTD	SO		-	-	-	-	-		
2807					-	-	-	-	-		
2808					-	-	-	-	-		
2809		Remove Capital Leases									
2810					-	-	-	-	-		
2811					-	-	-	-	-		
2812	1081399	Accum Depr - Capital Lease									
2813		P	S		-	-	-	-	-		
2814		P	SE		-	-	-	-	-		
2815					-	-	-	-	-		
2816					-	-	-	-	-		
2817		Remove Capital Leases									
2818					-	-	-	-	-		
2819					-	-	-	-	-		
2820					-	-	-	-	-		
2821		TOTAL GENERAL PLANT ACCUM DEPR				B17	(545,001,941)	(511,660,817)	(33,341,125)	-	(33,341,125)
2822											
2823											
2824											
2825		Summary of General Depreciation by Factor									
2826		S			(190,652,316)	(169,673,577)	(20,978,739)	-	(20,978,739)		
2827		DGP			-	-	-	-	-		
2828		DGU			-	-	-	-	-		
2829		SE			-	-	-	-	-		
2830		SO			(94,712,120)	(88,241,907)	(6,470,213)	-	(6,470,213)		
2831		CN			(6,816,927)	(6,344,507)	(472,420)	-	(472,420)		
2832		SG			-	-	-	-	-		
2833		DEU			-	-	-	-	-		
2834		CAGW			(18,568,173)	(14,384,100)	(4,184,073)	-	(4,184,073)		
2835		CAGE			(54,447,756)	(54,447,756)	-	-	-		
2836		CAEW			-	-	-	-	-		
2837		CAEE			(174,289,627)	(174,289,627)	-	-	-		
2838		SSGCT			-	-	-	-	-		
2839		JBG			(5,515,022)	(4,279,343)	(1,235,680)	-	(1,235,680)		
2840		Remove Capital Leases									
2841		Total General Depreciation by Factor				B17	(545,001,941)	(511,660,817)	(33,341,125)	-	(33,341,125)
2842											
2843											
2844		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(7,912,616,698)	(7,289,706,036)	(622,910,662)	-	(622,910,662)
2845	111SP	Accum Prov for Amort-Steam									
2846		P	CAGW		-	-	-	-	-		
2847		P	CAGW		-	-	-	-	-		
2848		P	CAGE		-	-	-	-	-		
2849		P	SG		-	-	-	-	-		
2850					-	-	-	-	-		
2851					-	-	-	-	-		
2852					-	-	-	-	-		

February 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2853	111GP	Accum Prov for Amort-General								
2854		G-SITUS	S		(10,563,431)	(9,266,039)	(1,297,392)	-	(1,297,392)	
2855		CUST	CN		(2,945,082)	(2,740,985)	(204,097)	-	(204,097)	
2856		I-SG	SG		-	-	-	-	-	
2857		PTD	SO		(6,552,878)	(6,105,222)	(447,657)	-	(447,657)	
2858		I-SG	CAGW		(64,939)	(50,306)	(14,633)	-	(14,633)	
2859		I-SG	CAGE		-	-	-	-	-	
2860		P	CAEW		-	-	-	-	-	
2861		P	CAEE		-	-	-	-	-	
2862		P	SE		-	-	-	-	-	
2863				B18	(20,126,330)	(18,162,551)	(1,963,779)	-	(1,963,779)	
2864										
2865										
2866	111HP	Accum Prov for Amort-Hydro								
2867		P	DGP		-	-	-	-	-	
2868		P	DGU		-	-	-	-	-	
2869		P	SG		-	-	-	-	-	
2870		P	CAGW		(930,697)	(720,978)	(209,719)	-	(209,719)	
2871		P	CAGE		-	-	-	-	-	
2872		P	CAGE		-	-	-	-	-	
2873				B18	(930,697)	(720,978)	(209,719)	-	(209,719)	
2874										
2875										
2876	111IP	Accum Prov for Amort-Intangible Plant								
2877		I-SITUS	S		(1,608,400)	(1,608,400)	-	-	-	
2878		I-DGP	DGP		-	-	-	-	-	
2879		I-DGU	DGU		-	-	-	-	-	
2880		P	CAEW		-	-	-	-	-	
2881		P	CAEE		(2,303,633)	(2,303,633)	-	-	-	
2882		P	SE		-	-	-	-	-	
2883		I-SG	SG		(15,185,182)	(13,963,777)	(1,221,404)	-	(1,221,404)	
2884		I-SG	CAGW		-	-	-	-	-	
2885		I-SG	CAGE		-	-	-	-	-	
2886		CUST	CN		(110,929,929)	(103,242,371)	(7,687,559)	-	(7,687,559)	
2887		P	CAGE		-	-	-	-	-	
2888		P	CAGE		-	-	-	-	-	
2889		I-SG	CAGW		(68,937,978)	(53,403,786)	(15,534,191)	-	(15,534,191)	
2890		I-SG	CAGE		(21,368,119)	(21,368,119)	-	-	-	
2891		PTD	JBG		(12,860)	(9,978)	(2,881)	-	(2,881)	
2892		PTD	SO		(279,779,698)	(260,666,683)	(19,113,016)	-	(19,113,016)	
2893				B18	(500,125,798)	(456,566,747)	(43,559,051)	-	(43,559,051)	
2894	111IP	Less Non-Utility Plant								
2895		NUTIL	OTH		-	-	-	-	-	
2896				B18	(500,125,798)	(456,566,747)	(43,559,051)	-	(43,559,051)	
2897										
2898	111390	Accum Amtr - Capital Lease								
2899		G-SITUS	S		396,357	396,357	-	-	-	
2900		P	SG		910,304	837,085	73,219	-	73,219	
2901		PTD	CAGW		-	-	-	592,511	592,511	
2902		PTD	SO		8,673,284	8,080,773	592,511	-	592,511	
2903					9,979,946	9,314,215	665,731	592,511	1,258,242	
2904										
2905		Remove Capital Lease Amtr								
2906					(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2907										
2908										
2909										
2910										
2911										
2912		Summary of Amortization by Factor								
2913		S			(11,775,473)	(10,478,081)	(1,297,392)	-	(1,297,392)	
2914		DGP			-	-	-	-	-	
2915		DGU			-	-	-	-	-	
2916		SE			-	-	-	-	-	
2917		SO			(277,659,292)	(258,691,131)	(18,968,161)	-	(18,968,161)	
2918		CN			(113,875,011)	(105,983,355)	(7,891,656)	-	(7,891,656)	
2919		SSGCT			-	-	-	-	-	
2920		JBG			(12,860)	(9,978)	(2,881)	-	(2,881)	
2921		CAGW			(69,933,614)	(54,175,070)	(15,758,544)	592,511	(15,166,033)	
2922		CAGE			(21,368,119)	(21,368,119)	-	-	-	
2923		CAEW			-	-	-	-	-	
2924		CAEE			(2,303,633)	(2,303,633)	-	-	-	
2925		SG			(14,274,877)	(13,126,693)	(1,148,185)	-	(1,148,185)	
2926		Less Capital Lease								
2927					(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2927		Total Provision For Amortization by Factor				B18	(521,182,825)	(475,450,276)	(45,732,550)	(45,732,550)

**RESULTS OF OPERATIONS
WASHINGTON**

March 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	March 2014
FILE:	WA JAM March 2014
PREPARED BY:	Revenue Requirement Department
DATE:	June 26, 2014
TIME:	2:53:01 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

March 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	368,966,268	341,299,170	27,667,098	0	27,667,098
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	11,392,590	9,007,407	2,385,182	0	2,385,182
5 Other Operating Revenues	2.4	13,752,473	12,831,367	921,106	0	921,106
6 Total Operating Revenues	2.4	394,111,330	363,137,944	30,973,386	0	30,973,386
7						
8 Operating Expenses:						
9 Steam Production	2.6	45,817,363	40,695,443	5,121,919	0	5,121,919
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	3,217,404	2,640,626	576,778	0	576,778
12 Other Power Supply	2.10	36,227,166	29,246,386	6,980,780	0	6,980,780
13 Transmission	2.12	13,605,013	11,129,314	2,475,700	0	2,475,700
14 Distribution	2.13	16,333,479	15,529,749	803,730	0	803,730
15 Customer Accounts	2.14	6,875,402	6,278,621	596,782	0	596,782
16 Customer Service	2.14	12,896,747	11,909,932	986,816	0	986,816
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	13,438,938	12,387,701	1,051,238	0	1,051,238
19						
20 Total O & M Expenses	2.16	148,411,513	129,817,772	18,593,741	0	18,593,741
21						
22 Depreciation	2.18	52,497,133	48,917,883	3,579,251	0	3,579,251
23 Amortization Expense	2.19	4,128,565	3,804,923	323,642	0	323,642
24 Taxes Other Than Income	2.19	14,392,872	12,558,029	1,834,843	0	1,834,843
25 Income Taxes - Federal	2.22	50,779,777	48,957,567	1,822,210	0	1,822,210
26 Income Taxes - State	2.22	6,629,981	6,629,981	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(410,290)	(410,290)	0	0	0
29 Misc Revenue & Expense	2.6	(66,007)	(59,934)	(6,073)	0	(6,073)
30						
31 Total Operating Expenses	2.22	276,363,544	250,215,929	26,147,615	0	26,147,615
32						
33 Operating Revenue for Return		117,747,786	112,922,014	4,825,772	0	4,825,772
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,571,213,299	22,921,722,338	1,649,490,961	0	1,649,490,961
37 Plant Held for Future Use	2.33	53,356,544	52,979,232	377,312	0	377,312
38 Misc Deferred Debits	2.35	355,266,815	343,250,966	12,015,850	0	12,015,850
39 Elec Plant Acq Adj	2.33	39,855,661	39,855,661	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	42,293,356	40,433,486	1,859,871	0	1,859,871
42 Fuel Stock	2.34	219,688,075	214,266,123	5,421,953	0	5,421,953
43 Material & Supplies	2.34	214,838,121	207,747,101	7,091,019	0	7,091,019
44 Working Capital	2.35	24,568,837	21,985,232	2,583,605	0	2,583,605
45 Weatherization Loans	2.34	4,370,770	2,448,167	1,922,604	0	1,922,604
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		25,525,451,479	23,844,688,305	1,680,763,173	0	1,680,763,173
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,947,250,387)	(7,325,115,740)	(622,134,647)	0	(622,134,647)
52 Accum Prov For Amort	2.41	(522,778,797)	(476,823,706)	(45,955,091)	0	(45,955,091)
53 Accum Def Income Taxes	2.37	(3,924,556,043)	(3,680,761,950)	(243,794,093)	0	(243,794,093)
54 Unamortized ITC	2.37	(1,371,202)	(1,210,094)	(161,108)	0	(161,108)
55 Customer Adv for Const	2.36	(24,734,895)	(24,760,827)	25,933	0	25,933
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(129,748,276)	(122,931,520)	(6,816,755)	0	(6,816,755)
58						
59 Total Rate Base Deductions		(12,550,439,600)	(11,631,603,838)	(918,835,762)	0	(918,835,762)
60						
61 Total Rate Base		12,975,011,878	12,213,084,467	761,927,412	0	761,927,412

March 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering							
231		P	SG		-	-	-	-	-
232		P	CAGW		3,820	2,959	861	-	861
233		P	CAGE		356,592	356,592	-	-	-
234		P	JBG		1,148,477	891,153	257,324	-	257,324
235		P	CAGE		-	-	-	-	-
236				B2	1,508,889	1,250,704	258,185	-	258,185
237									
238	501	Fuel Related							
239		P	SE		(7,612)	(7,036)	(576)	-	(576)
240		P	SE		-	-	-	-	-
241		P	SE		-	-	-	-	-
242		P	CAGW		130,230	100,884	29,345	-	29,345
243		P	CAGE		-	-	-	-	-
244		P	CAEW		-	-	-	-	-
245		P	CAEE		1,416,220	1,416,220	-	-	-
246		P	JBE		81,640	63,255	18,385	-	18,385
247		P	CAEE		-	-	-	-	-
248		P	JBG		-	-	-	-	-
249				B2	1,620,478	1,573,324	47,154	-	47,154
250									
251	501NPC	Fuel Related							
252			SE		-	-	-	-	-
253			SE		-	-	-	-	-
254			SE		-	-	-	-	-
255			CAGW		-	-	-	-	-
256			CAGE		-	-	-	-	-
257			CAEW		17,699,376	13,690,809	4,008,567	-	4,008,567
258			CAEE		-	-	-	-	-
259			JBE		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBG		-	-	-	-	-
262				B2	17,699,376	13,690,809	4,008,567	-	4,008,567
263									
264		Total Fuel Related							
265					19,319,854	15,264,133	4,055,721	-	4,055,721
266	502	Steam Expenses							
267		P	SG		-	-	-	-	-
268		P	CAGW		86,312	66,863	19,449	-	19,449
269		P	CAGE		3,300,505	3,300,505	-	-	-
270		P	JBG		327,971	254,487	73,484	-	73,484
271		P	CAGE		-	-	-	-	-
272				B2	3,714,787	3,621,854	92,933	-	92,933
273									
274	503	Steam From Other Sources							
275		P	SE		-	-	-	-	-
276		P	CAEW		-	-	-	-	-
277		P	CAEE		-	-	-	-	-
278				B2	-	-	-	-	-
279									
280	503NPC	Steam From Other Sources-NPC							
281			SE		-	-	-	-	-
282			CAEW		-	-	-	-	-
283			CAEE		-	-	-	-	-
284				B2	-	-	-	-	-
285									
286	505	Electric Expenses							
287		P	SG		-	-	-	-	-
288		P	CAGW		527	408	119	-	119
289		P	CAGE		335,580	335,580	-	-	-
290		P	JBG		-	-	-	-	-
291		P	CAGE		-	-	-	-	-
292				B2	336,107	335,988	119	-	119
293									
294	506	Misc. Steam Expense							
295		P	SG		-	-	-	-	-
296		P	SE		-	-	-	-	-
297		P	CAGW		191,019	147,975	43,043	-	43,043
298		P	CAGE		4,511,527	4,511,527	-	-	-
299		P	JBG		(972,646)	(754,717)	(217,928)	-	(217,928)
300		P	CAGE		-	-	-	-	-
301				B2	3,729,900	3,904,785	(174,885)	-	(174,885)

March 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
302									
303	507	Rents							
304		P	SG		-	-	-	-	-
305		P	CAGW		868	672	196	-	196
306		P	CAGE		8,468	8,468	-	-	-
307		P	JBG		19,524	15,149	4,374	-	4,374
308		P	CAGE		-	-	-	-	-
309				B2	28,859	24,289	4,570	-	4,570
310									
311	510	Maint Supervision & Engineering							
312		P	SG		-	-	-	-	-
313		P	CAGW		20,796	16,110	4,686	-	4,686
314		P	CAGE		483,267	483,267	-	-	-
315		P	JBG		54,431	42,236	12,196	-	12,196
316		P	CAGE		-	-	-	-	-
317				B2	558,494	541,612	16,882	-	16,882
318									
319									
320									
321	511	Maintenance of Structures							
322		P	SG		-	-	-	-	-
323		P	CAGW		35,744	27,690	8,054	-	8,054
324		P	CAGE		1,450,292	1,450,292	-	-	-
325		P	JBG		826,611	641,403	185,208	-	185,208
326		P	CAGE		-	-	-	-	-
327				B2	2,312,647	2,119,385	193,262	-	193,262
328									
329	512	Maintenance of Boiler Plant							
330		P	SG		-	-	-	-	-
331		P	CAGW		159,016	123,184	35,832	-	35,832
332		P	CAGE		7,309,099	7,309,099	-	-	-
333		P	JBG		2,052,659	1,592,746	459,913	-	459,913
334		P	CAGE		-	-	-	-	-
335				B2	9,520,775	9,025,030	495,745	-	495,745
336									
337	513	Maintenance of Electric Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		1,545	1,197	348	-	348
340		P	CAGE		3,183,263	3,183,263	-	-	-
341		P	JBG		556,094	431,497	124,597	-	124,597
342		P	CAGE		-	-	-	-	-
343				B2	3,740,902	3,615,957	124,945	-	124,945
344									
345	514	Maintenance of Misc. Steam Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		23,835	18,464	5,371	-	5,371
348		P	CAGE		803,301	803,301	-	-	-
349		P	JBG		219,012	169,940	49,071	-	49,071
350		P	CAGE		-	-	-	-	-
351				B2	1,046,148	991,706	54,442	-	54,442
352									
353		Total Steam Power Generation		B2	45,817,363	40,695,443	5,121,919	-	5,121,919

March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
354	517	Operation Super & Engineering								
355		P	SG		-	-	-	-	-	
356					-	-	-	-	-	
357					-	-	-	-	-	
358	518	Nuclear Fuel Expense								
359		P	SE		-	-	-	-	-	
360					-	-	-	-	-	
361					-	-	-	-	-	
362					-	-	-	-	-	
363	519	Coolants and Water								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	520	Steam Expenses								
368		P	SG		-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372					-	-	-	-	-	
373	523	Electric Expenses								
374		P	SG		-	-	-	-	-	
375					-	-	-	-	-	
376					-	-	-	-	-	
377	524	Misc. Nuclear Expenses								
378		P	SG		-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	528	Maintenance Super & Engineering								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	529	Maintenance of Structures								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	530	Maintenance of Reactor Plant								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	531	Maintenance of Electric Plant								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	532	Maintenance of Misc Nuclear								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401		Total Nuclear Power Generation			-	-	-	-	-	
402					-	-	-	-	-	

March 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
629	Summary of Production Expense by Factor										
630	S				141,331	127,223	14,108	15	14,123		
631	SG				3,834,492	3,526,068	308,423	-	308,423		
632	SE				(7,612)	(7,036)	(576)	-	(576)		
633	JBG				4,403,256	3,416,676	986,581	-	986,581		
634	TROJP				-	-	-	-	-		
635	JBE				82,305	63,770	18,535	-	18,535		
636	DGP				-	-	-	-	-		
637	DEU				-	-	-	-	-		
638	DEP				-	-	-	-	-		
639	CAGW				19,293,198	14,945,751	4,347,447	-	4,347,447		
640	CAGE				25,296,247	25,296,247	-	-	-		
641	CAEW				30,929,611	23,924,652	7,004,959	-	7,004,959		
642	CAEE				1,416,220	1,416,220	-	-	-		
643	SNPPS				-	-	-	-	-		
644	SNPPO				-	-	-	-	-		
645	DGU				-	-	-	-	-		
646	MC				-	-	-	-	-		
647	SSGCT				-	-	-	-	-		
648	SSECT				-	-	-	-	-		
649	SSGC				-	-	-	-	-		
650	SSGCH				-	-	-	-	-		
651	SSECH				-	-	-	-	-		
652	Total Production Expense by Factor					B2	85,389,048	72,709,571	12,679,477	15	12,679,492
653	560	Operation Supervision & Engineering									
654	T	SG			275,551	253,387	22,164	-	22,164		
655	T	JBG			-	-	-	-	-		
656	T	CAGW			34,552	26,766	7,786	-	7,786		
657	T	CAGE			43,247	43,247	-	-	-		
658						B2	353,350	323,401	29,949	-	29,949
659	561	Load Dispatching									
660	T	SG			716,902	659,239	57,663	-	57,663		
662	T	CAGW			23,589	18,274	5,315	-	5,315		
663	T	CAGE			86,684	86,684	-	-	-		
664						B2	827,175	754,196	62,979	-	62,979
665	562	Station Expense									
666	T	SG			92,319	84,893	7,426	-	7,426		
667	T	JBG			6,845	5,311	1,534	-	1,534		
668	T	CAGW			43,977	34,068	9,910	-	9,910		
669	T	CAGE			125,333	125,333	-	-	-		
670						B2	268,474	249,605	18,869	-	18,869
671	563	Overhead Line Expense									
673	T	SG			-	-	-	-	-		
674	T	CAGW			7,772	6,020	1,751	-	1,751		
675	T	CAGE			11,890	11,890	-	-	-		
676						B2	19,662	17,910	1,751	-	1,751
677	564	Underground Line Expense									
679	T	SG			-	-	-	-	-		
680	T	CAGW			-	-	-	-	-		
681	T	CAGE			-	-	-	-	-		
682						B2	-	-	-	-	-
683	565	Transmission of Electricity by Others									
685	T	SG			-	-	-	-	-		
686	T	SE			-	-	-	-	-		
687	T	CAGW			-	-	-	-	-		
688	T	CAGE			-	-	-	-	-		
689	T	CAEW			-	-	-	-	-		
690	T	CAEE			-	-	-	-	-		
691						B2	-	-	-	-	-
692	565NPC	Transmission of Electricity by Others-NPC									
694	T	SG			-	-	-	-	-		
695	T	SE			-	-	-	-	-		
696	T	CAGW			9,417,934	7,295,736	2,122,197	-	2,122,197		
697	T	CAGE			-	-	-	-	-		
698	T	CAEW			-	-	-	-	-		
699	T	CAEE			-	-	-	-	-		
700							9,417,934	7,295,736	2,122,197	-	2,122,197
701							9,417,934	7,295,736	2,122,197	-	2,122,197
702	Total Transmission of Electricity by Others						9,417,934	7,295,736	2,122,197	-	2,122,197
703	566	Misc. Transmission Expense									
705	T	SG			345,492	317,702	27,789	-	27,789		
706	T	CAGW			13,925	10,787	3,138	-	3,138		
707	T	CAGE			17,552	17,552	-	-	-		
708						B2	376,969	346,042	30,927	-	30,927
709	567	Rents - Transmission									
711	T	SG			-	-	-	-	-		
712	T	CAGW			39,062	30,260	8,802	-	8,802		
713	T	CAGE			51,172	51,172	-	-	-		
714						B2	90,234	81,432	8,802	-	8,802
715											

March 2014 West Control Area					UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT	
871	902	Meter Reading Expense							
872		CUST	S		1,149,149	1,081,325	67,824	-	67,824
873		CUST	CN		142,459	132,586	9,873	-	9,873
874				B2	1,291,608	1,213,912	77,696	-	77,696
875									
876	903	Customer Receipts & Collections							
877		CUST	S		739,008	677,820	61,188	-	61,188
878		CUST	CN		3,522,878	3,278,739	244,139	-	244,139
879				B2	4,261,886	3,956,559	305,327	-	305,327
880									
881	904	Uncollectible Accounts							
882		CUST	S		1,122,303	922,361	199,942	-	199,942
883		P	SG		-	-	-	-	-
884		CUST	CN		(1,355)	(1,261)	(94)	-	(94)
885				B2	1,120,948	921,100	199,848	-	199,848
886									
887	905	Misc. Customer Accounts Expense							
888		CUST	S		-	-	-	-	-
889		CUST	CN		23,802	22,152	1,650	-	1,650
890				B2	23,802	22,152	1,650	-	1,650
891									
892		TOTAL CUSTOMER ACCOUNTS EXP		B2	6,875,402	6,278,621	596,782	-	596,782
893									
894		Summary of Customer Accts Exp by Factor							
895		S			3,010,704	2,681,750	328,954	-	328,954
896		CN			3,864,698	3,596,871	267,828	-	267,828
897		SG			-	-	-	-	-
898		Total Customer Accounts Expense by Factor		B2	6,875,402	6,278,621	596,782	-	596,782
899									
900	907	Supervision							
901		CUST	S		-	-	-	-	-
902		CUST	CN		10,376	9,657	719	-	719
903				B2	10,376	9,657	719	-	719
904									
905	908	Customer Assistance							
906		CUST	S		12,475,908	11,508,959	966,950	-	966,950
907		CUST	CN		104,805	97,542	7,263	-	7,263
908				B2	12,580,714	11,606,501	974,213	-	974,213
909									
910	909	Informational & Instructional Adv							
911		CUST	S		173,483	170,759	2,724	-	2,724
912		CUST	CN		131,785	122,653	9,133	-	9,133
913				B2	305,269	293,412	11,857	-	11,857
914									
915	910	Misc. Customer Service							
916		CUST	S		-	-	-	-	-
917		CUST	CN		389	362	27	-	27
918									
919				B2	389	362	27	-	27
920									
921		TOTAL CUSTOMER SERVICE EXPENSE		B2	12,896,747	11,909,932	986,816	-	986,816
922									
923									
924		Summary of Customer Service Exp by Factor							
925		S			12,649,392	11,679,718	969,674	-	969,674
926		CN			247,355	230,213	17,142	-	17,142
927									
928		Total Customer Service Expense by Factor		B2	12,896,747	11,909,932	986,816	-	986,816
929									
930									
931	911	Supervision							
932		CUST	S		-	-	-	-	-
933		CUST	CN		-	-	-	-	-
934					-	-	-	-	-
935					-	-	-	-	-
936	912	Demonstration & Selling Expense							
937		CUST	S		-	-	-	-	-
938		CUST	CN		-	-	-	-	-
939					-	-	-	-	-
940					-	-	-	-	-
941	913	Advertising Expense							
942		CUST	S		-	-	-	-	-
943		CUST	CN		-	-	-	-	-
944					-	-	-	-	-
945					-	-	-	-	-

March 2014 West Control Area										
AMA										
UNADJUSTED RESULTS										
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL	
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			12,896,747	11,909,932	986,816	-	986,816	
960	920	Administrative & General Salaries								
961		PTD	S		(27,851)	(27,851)	-	-	-	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		6,243,470	5,816,950	426,520	-	426,520	
964				B2	6,215,620	5,789,100	426,520	-	426,520	
965										
966	921	Office Supplies & expenses								
967		PTD	S		26,240	25,640	600	-	600	
968		CUST	CN		6,765	6,296	469	-	469	
969		PTD	SO		625,473	582,744	42,729	-	42,729	
970				B2	658,478	614,680	43,798	-	43,798	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(2,725,144)	(2,538,977)	(186,167)	-	(186,167)	
976				B2	(2,725,144)	(2,538,977)	(186,167)	-	(186,167)	
977										
978	923	Outside Services								
979		PTD	S		35,260	13,958	21,302	-	21,302	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		1,293,466	1,205,104	88,363	-	88,363	
982				B2	1,328,726	1,219,062	109,664	-	109,664	
983										
984	924	Property Insurance								
985			S		788,673	788,673	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		639,922	596,206	43,716	-	43,716	
988				B2	1,428,595	1,384,879	43,716	-	43,716	
989										
990	925	Injuries & Damages								
991		PTD	SO		2,160,558	2,012,961	147,598	-	147,598	
992				B2	2,160,558	2,012,961	147,598	-	147,598	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		1,448,751	1,237,840	210,911	-	210,911	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		73,548	68,524	5,024	-	5,024	
1009		CUST	CAGW		196,118	151,926	44,192	-	44,192	
1010		DMSC	CAGE		15,011	15,011	-	-	-	
1011		FERC	SG		163,236	150,107	13,130	-	13,130	
1012				B2	1,896,664	1,623,407	273,258	-	273,258	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(386,732)	(360,313)	(26,419)	-	(26,419)	
1017				B2	(386,732)	(360,313)	(26,419)	-	(26,419)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		11,441	11,441	-	-	-	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		569,649	530,734	38,915	-	38,915	
1023				B2	581,090	542,175	38,915	-	38,915	
1024										
1025	931	Rents								
1026		PTD	S		47,184	16,906	30,278	-	30,278	
1027		PTD	SO		450,025	419,282	30,743	-	30,743	
1028				B2	497,210	436,188	61,022	-	61,022	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		56,764	55,426	1,338	-	1,338	
1032		CUST	CN		10,010	9,316	694	-	694	
1033		G	SO		1,717,101	1,599,798	117,303	-	117,303	
1034				B2	1,783,874	1,664,539	119,335	-	119,335	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	13,438,938	12,387,701	1,051,238	-	1,051,238	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			2,733,267	2,468,838	264,429	147,598	412,026	
1040		SO			10,661,337	9,933,013	728,324	-	728,324	
1041		SG			163,236	150,107	13,130	-	13,130	
1042		CN			16,774	15,612	1,162	-	1,162	
1043		CAGW			196,118	151,926	44,192	-	44,192	
1044		CAGE			15,011	15,011	-	-	-	
1045		Total A&G Expense by Factor		B2	13,785,744	12,734,506	1,051,238	147,598	1,198,835	
1046										
1047		TOTAL O&M EXPENSE		B2	148,411,513	129,817,772	18,593,741	-	18,593,741	

March 2014 West Control Area					UNADJUSTED RESULTS					
AMA					WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
1125	403GV0	General Vehicles								
1126			G-SG	SG		-	-	-	-	-
1127						-	-	-	-	-
1128						-	-	-	-	-
1129	403MP	Mining Depreciation								
1130			P	CAEE		-	-	-	-	-
1131					B3	-	-	-	-	-
1132						-	-	-	-	-
1133	403EP	Experimental Plant Depreciation								
1134			P	DGP		-	-	-	-	-
1135			P	SG		-	-	-	-	-
1136						-	-	-	-	-
1137	4031	ARO Depreciation								
1138				S		-	-	-	-	-
1139						-	-	-	-	-
1140						-	-	-	-	-
1141						-	-	-	-	-
1142		TOTAL DEPRECIATION EXPENSE			B3	52,497,133	48,917,883	3,579,251	-	3,579,251
1143										
1144		Summary of Depreciation Expense by Factor								
1145		S				12,209,290	11,113,760	1,095,531	-	1,095,531
1146		DGP				-	-	-	-	-
1147		DGU				-	-	-	-	-
1148		SG				2,808	2,582	226	-	226
1149		SO				1,320,438	1,230,233	90,205	-	90,205
1150		CN				112,525	104,727	7,798	-	7,798
1151		SE				-	-	-	-	-
1152		CAGW				7,954,171	6,161,812	1,792,359	-	1,792,359
1153		CAGE				28,248,333	28,248,333	-	-	-
1154		CAEW				-	-	-	-	-
1155		CAEE				2,333	2,333	-	-	-
1156		JBG				2,647,217	2,054,090	593,128	-	593,128
1157		JBE				18	14	4	-	4
1158		Total Depreciation Expense By Factor			B3	52,497,133	48,917,883	3,579,251	-	3,579,251
1159										
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161		I-SITUS		S		53,139	47,099	6,040	-	6,040
1162		I-SG		SG		-	-	-	-	-
1163		PTD		SO		32,678	30,445	2,232	-	2,232
1164		I-DGU		DGU		-	-	-	-	-
1165		CUST		CN		4,511	4,198	313	-	313
1166		I-SG		CAGW		-	-	-	-	-
1167		I-SG		CAGE		-	-	-	-	-
1168		I-DGP		DGP		-	-	-	-	-
1169					B4	90,328	81,743	8,585	-	8,585
1170										
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172		P		SG		-	-	-	-	-
1173		P		DGP		-	-	-	-	-
1174						-	-	-	-	-
1175						-	-	-	-	-
1176	404IP	Amort of LT Plant - Intangible Plant								
1177		I-SITUS		S		392,236	392,236	-	-	-
1178		P		SE		-	-	-	-	-
1179		I-SG		SG		394,137	362,435	31,702	-	31,702
1180		PTD		SO		1,299,742	1,210,951	88,791	-	88,791
1181		CUST		CN		123,775	115,197	8,578	-	8,578
1182		I-SG		CAGW		-	-	-	-	-
1183		I-SG		CAGE		-	-	-	-	-
1184		I-DGP		DGP		-	-	-	-	-
1185		I-SG		CAGE		-	-	-	-	-
1186		I-SG		CAGE		-	-	-	-	-
1187		I-SG		CAGW		802,352	621,553	180,798	-	180,798
1188		I-SG		CAGE		332,649	332,649	-	-	-
1189		P		JBG		160	124	36	-	36
1190		P		CAEW		-	-	-	-	-
1191		P		CAEE		4,079	4,079	-	-	-
1192		I-DGU		DGU		-	-	-	-	-
1193					B4	3,349,129	3,039,224	309,905	-	309,905
1194										
1195	404MP	Amort of LT Plant - Mining Plant								
1196		P		SE		-	-	-	-	-
1197						-	-	-	-	-
1198						-	-	-	-	-
1199						-	-	-	-	-

March 2014 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
							OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S			-	-	-	-	-
1357		DPW	CIAC			-	-	-	-	-
1358		GP	SCHMDEXP			-	-	-	-	-
1359		GP	SNP			-	-	-	-	-
1360		PT	SG			-	-	-	-	-
1361		PT	SNPD			-	-	-	-	-
1362		LABOR	SO			-	-	-	-	-
1363		IBT	TAXDEPR			-	-	-	-	-
1364		CUST	JBG			-	-	-	-	-
1365		CUST	BADDEBT			-	-	-	-	-
1366		GP	GPS			-	-	-	-	-
1367		P	TROJD			-	-	-	-	-
1368		P	JBE			-	-	-	-	-
1369		PT	CAGW			-	-	-	-	-
1370		PT	CAGE			-	-	-	-	-
1371		P	SE			-	-	-	-	-
1372		P	CAEE			-	-	-	-	-
1373					B7	-	-	-	-	-
1374						-	-	-	-	-
1375		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through				-	-	-	-	-
1377		SCHMAF	S			-	-	-	-	-
1378		SCHMAF	SNP			-	-	-	-	-
1379		SCHMAF	SO			-	-	-	-	-
1380		SCHMAF	SE			-	-	-	-	-
1381		SCHMAF	TROJP			-	-	-	-	-
1382		SCHMAF	DGP			-	-	-	-	-
1383					B6	-	-	-	-	-
1384						-	-	-	-	-
1385	SCHMAP	Additions - Permanent				-	-	-	-	-
1386		P	S			-	-	-	-	-
1387		P	BADDEBT			-	-	-	-	-
1388		P	JBE			-	-	-	-	-
1389		P	SCHMDEXP			-	-	-	-	-
1390		P	CAEE			-	-	-	-	-
1391		P	CAGW			-	-	-	-	-
1392		P	CAGE			-	-	-	-	-
1393		LABOR	SNP			-	-	-	-	-
1394		SCHMAP-SO	SO			-	-	-	-	-
1395						-	-	-	-	-
1396					B6	-	-	-	-	-
1397						-	-	-	-	-
1398	SCHMAT	Additions - Temporary				-	-	-	-	-
1399		SCHMAT-SITUS	S			-	-	-	-	-
1400		P	JBE			-	-	-	-	-
1401		DPW	CIAC			-	-	-	-	-
1402		SCHMAT-SNP	SNP			-	-	-	-	-
1403		P	TROJD			-	-	-	-	-
1404		P	CN			-	-	-	-	-
1405		SCHMAT-SE	SE			-	-	-	-	-
1406		P	SG			-	-	-	-	-
1407		SCHMAT-GPS	GPS			-	-	-	-	-
1408		SCHMAT-SO	SO			-	-	-	-	-
1409		SCHMAT-SNP	SNPD			-	-	-	-	-
1410		P	JBG			-	-	-	-	-
1411		CUST	BADDEBT			-	-	-	-	-
1412		P	CAGW			-	-	-	-	-
1413		P	CAGE			-	-	-	-	-
1414		SCHMAT-SE	CAEW			-	-	-	-	-
1415		SCHMAT-SE	CAEE			-	-	-	-	-
1416		BOOKDEPR	SCHMDEXP			-	-	-	-	-
1417					B6	-	-	-	-	-
1418						-	-	-	-	-
1419		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1420						-	-	-	-	-
1421	SCHMDF	Deductions - Flow Through				-	-	-	-	-
1422		SCHMDF	S			-	-	-	-	-
1423		SCHMDF	CAGW			-	-	-	-	-
1424		SCHMDF	CAGE			-	-	-	-	-
1425		SCHMDF	DGP			-	-	-	-	-
1426		SCHMDF	DGU			-	-	-	-	-
1427					B6	-	-	-	-	-

March 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S		-	-	-	-	-	
1430		P	SE		-	-	-	-	-	
1431		P	CAEW		-	-	-	-	-	
1432		P	CAEE		-	-	-	-	-	
1433		PTD	SNP		-	-	-	-	-	
1434		P	JBE		-	-	-	-	-	
1435		P	SCHMDEXP		-	-	-	-	-	
1436		SCHMDP-SO	SO		-	-	-	-	-	
1437				B6	-	-	-	-	-	
1438					-	-	-	-	-	
1439	SCHMDT	Deductions - Temporary								
1440		GP	S		-	-	-	-	-	
1441		CUST	BADDEBT		-	-	-	-	-	
1442		CUST	CN		-	-	-	-	-	
1443		SCHMDT-SNP	SNP		-	-	-	-	-	
1444		DPW	SNPD		-	-	-	-	-	
1445		P	JBE		-	-	-	-	-	
1446		P	SE		-	-	-	-	-	
1447		SCHMDT-SG	SG		-	-	-	-	-	
1448		SCHMDT-GPS	GPS		-	-	-	-	-	
1449		SCHMDT-SO	SO		-	-	-	-	-	
1450		TAXDEPR	TAXDEPR		-	-	-	-	-	
1451		SCHMDT-SG	CAGW		-	-	-	-	-	
1452		SCHMDT-SG	CAGE		-	-	-	-	-	
1453		P	JBG		-	-	-	-	-	
1454		P	CAEE		-	-	-	-	-	
1455		P	TROJD		-	-	-	-	-	
1456				B6	-	-	-	-	-	
1457					-	-	-	-	-	
1458	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	
1459					-	-	-	-	-	
1460	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	
1461					-	-	-	-	-	
1462					-	-	-	-	-	
1463	40911	State Income Taxes								
1464		IBT	IBT		6,629,981	6,629,981	-	-	-	
1465		Credits	IBT		-	-	-	-	-	
1466			CAGE		-	-	-	-	-	
1467			IBT		-	-	-	-	-	
1468	TOTAL STATE TAXES				B6	6,629,981	6,629,981	-	-	
1469					-	-	-	-	-	
1470					-	-	-	-	-	
1471	Calculation of Taxable Income:									
1472		Operating Revenues			394,111,330	363,137,944	30,973,386	-	30,973,386	
1473		Operating Deductions:								
1474		O & M Expenses			148,411,513	129,817,772	18,593,741	-	18,593,741	
1475		Depreciation Expense			52,497,133	48,917,883	3,579,251	-	3,579,251	
1476		Amortization Expense			4,128,565	3,804,923	323,642	-	323,642	
1477		Taxes Other Than Income			14,392,872	12,558,029	1,834,843	-	1,834,843	
1478		Interest & Dividends (AFUDC-Equity)			(5,725,857)	(5,367,455)	(358,402)	-	(358,402)	
1479		Misc Revenue & Expense			(66,007)	(59,934)	(6,073)	-	(6,073)	
1480		Total Operating Deductions			213,638,219	189,671,216	23,967,003	-	23,967,003	
1481		Other Deductions:								
1482		Interest Deductions			28,758,054	26,957,984	1,800,070	-	1,800,070	
1483		Interest on PCRBS			-	-	-	-	-	
1484		Schedule M Adjustments			-	-	-	-	-	
1485					-	-	-	-	-	
1486		Income Before State Taxes			151,715,057	146,508,743	5,206,314	-	5,206,314	
1487					-	-	-	-	-	
1488		State Income Taxes			6,629,981	6,629,981	-	-	-	
1489					-	-	-	-	-	
1490		Total Taxable Income			145,085,076	139,878,762	5,206,314	-	5,206,314	
1491					-	-	-	-	-	
1492		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1493					-	-	-	-	-	
1494		Federal Income Tax - Calculated			50,779,777	48,957,567	1,822,210	-	1,822,210	
1495					-	-	-	-	-	
1496		Adjustments to Calculated Tax:								
1497		40910	Fed. Credit	P	-	-	-	-	-	
1498		40910	Fed. Credit	P	-	-	-	-	-	
1499		40910	Fed. Credit	P	-	-	-	-	-	
1500		40910	Fed. Credit	P	-	-	-	-	-	
1501		40910	Fed. Credit	P	-	-	-	-	-	
1502		40910	Fed. Credit	P	-	-	-	-	-	
1503		FEDERAL INCOME TAX			50,779,777	48,957,567	1,822,210	-	1,822,210	
1504					-	-	-	-	-	
1505	TOTAL OPERATING EXPENSES				276,363,544	250,215,929	26,147,615	-	26,147,615	

March 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
1583		Summary of Steam Production Plant by Factor									
1584		S				-	-	-	-	-	
1585		JBG				1,096,717,252	850,990,008	245,727,243	-	245,727,243	
1586		JBE				-	-	-	-	-	
1587		SG				1,202,708	1,105,969	96,739	-	96,739	
1588		CAGW				259,621,088	201,119,174	58,501,914	-	58,501,914	
1589		CAGE				5,366,233,736	5,366,233,736	-	-	-	
1590		SSGCH				-	-	-	-	-	
1591		Total Steam Production Plant by Factor				B8	6,723,774,783	6,419,448,887	304,325,896	-	304,325,896
1592	320	Land and Land Rights									
1593		P		DGP		-	-	-	-	-	
1594		P		SG		-	-	-	-	-	
1595						-	-	-	-	-	
1596						-	-	-	-	-	
1597	321	Structures and Improvements									
1598		P		DGP		-	-	-	-	-	
1599		P		SG		-	-	-	-	-	
1600						-	-	-	-	-	
1601						-	-	-	-	-	
1602	322	Reactor Plant Equipment									
1603		P		DGP		-	-	-	-	-	
1604		P		SG		-	-	-	-	-	
1605						-	-	-	-	-	
1606						-	-	-	-	-	
1607	323	Turbogenerator Units									
1608		P		DGP		-	-	-	-	-	
1609		P		SG		-	-	-	-	-	
1610						-	-	-	-	-	
1611						-	-	-	-	-	
1612	324	Land and Land Rights									
1613		P		DGP		-	-	-	-	-	
1614		P		SG		-	-	-	-	-	
1615						-	-	-	-	-	
1616						-	-	-	-	-	
1617	325	Misc. Power Plant Equipment									
1618		P		DGP		-	-	-	-	-	
1619		P		SG		-	-	-	-	-	
1620						-	-	-	-	-	
1621						-	-	-	-	-	
1622						-	-	-	-	-	
1623	NP	Unclassified Nuclear Plant - Acct 300									
1624		P		SG		-	-	-	-	-	
1625						-	-	-	-	-	
1626						-	-	-	-	-	
1627						-	-	-	-	-	
1628		Total Nuclear Production Plant									
1629						-	-	-	-	-	
1630						-	-	-	-	-	
1631						-	-	-	-	-	
1632		Summary of Nuclear Production Plant by Factor									
1633		DGP				-	-	-	-	-	
1634		DGU				-	-	-	-	-	
1635		SG				-	-	-	-	-	
1636						-	-	-	-	-	
1637		Total Nuclear Plant by Factor									
1638						-	-	-	-	-	
1639	330	Land and Land Rights									
1640		P		DGP		-	-	-	-	-	
1641		P		DGU		-	-	-	-	-	
1642		P		CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1643		P		CAGE		5,946,696	5,946,696	-	-	-	
1644		P		CAGW		-	-	-	-	-	
1645		P		CAGE		-	-	-	-	-	
1646					B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1647						-	-	-	-	-	
1648	331	Structures and Improvements									
1649		P		DGP		-	-	-	-	-	
1650		P		DGU		-	-	-	-	-	
1651		P		CAGW		227,055,576	175,891,836	51,163,740	-	51,163,740	
1652		P		CAGE		15,526,323	15,526,323	-	-	-	
1653		P		CAGW		-	-	-	-	-	
1654		P		CAGE		-	-	-	-	-	
1655					B8	242,581,900	191,418,160	51,163,740	-	51,163,740	
1656						-	-	-	-	-	

March 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1736	341	Structures and Improvements								
1737		P	CAGW	-	-	-	-	-	-	-
1738		P	DGU	-	-	-	-	-	-	-
1739		P	CAGW	57,411,174	44,474,384	12,936,790	-	-	-	12,936,790
1740		P	CAGE	108,022,906	108,022,906	-	-	-	-	-
1741		P	CAGE	-	-	-	-	-	-	-
1742				-	-	-	-	-	-	-
1743				B8	165,434,080	152,497,290	12,936,790	-	-	12,936,790
1744	342	Fuel Holders, Producers & Accessories								
1745		P	CAGW	-	-	-	-	-	-	-
1746		P	DGU	-	-	-	-	-	-	-
1747		P	CAGW	1,622,667	1,257,022	365,645	-	-	-	365,645
1748		P	CAGE	9,248,372	9,248,372	-	-	-	-	-
1749		P	CAGE	-	-	-	-	-	-	-
1750				B8	10,871,039	10,505,394	365,645	-	-	365,645
1751										
1752	343	Prime Movers								
1753		P	S	-	-	-	-	-	-	-
1754		P	DGU	-	-	-	-	-	-	-
1755		P	SG	-	-	-	-	-	-	-
1756		P	CAGW	954,885,468	739,715,629	215,169,839	-	-	-	215,169,839
1757		P	CAGE	1,609,450,822	1,609,450,822	-	-	-	-	-
1758		P	CAGE	-	-	-	-	-	-	-
1759				B8	2,564,336,290	2,349,166,451	215,169,839	-	-	215,169,839
1760										
1761	344	Generators								
1762		P	S	-	-	-	-	-	-	-
1763		P	DGU	-	-	-	-	-	-	-
1764		P	SG	-	-	-	-	-	-	-
1765		P	CAGW	130,348,621	100,976,416	29,372,205	-	-	-	29,372,205
1766		P	CAGE	182,833,522	182,833,522	-	-	-	-	-
1767		P	CAGE	-	-	-	-	-	-	-
1768				B8	313,182,143	283,809,938	29,372,205	-	-	29,372,205
1769										
1770	345	Accessory Electric Plant								
1771		P	CAGW	-	-	-	-	-	-	-
1772		P	DGU	-	-	-	-	-	-	-
1773		P	CAGW	87,329,418	67,650,978	19,678,441	-	-	-	19,678,441
1774		P	CAGE	162,323,385	162,323,385	-	-	-	-	-
1775		P	CAGE	-	-	-	-	-	-	-
1776				B8	249,652,804	229,974,363	19,678,441	-	-	19,678,441
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781		P	SG	-	-	-	-	-	-	-
1782		P	DGU	-	-	-	-	-	-	-
1783		P	CAGW	4,028,379	3,120,641	907,738	-	-	-	907,738
1784		P	CAGE	8,113,155	8,113,155	-	-	-	-	-
1785				B8	12,141,534	11,233,796	907,738	-	-	907,738
1786										
1787	347	Other Production ARO								
1788		P	S	-	-	-	-	-	-	-
1789										
1790										
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792		P	S	-	-	-	-	-	-	-
1793		P	SG	-	-	-	-	-	-	-
1794		P	CAGW	-	-	-	-	-	-	-
1795		P	CAGE	-	-	-	-	-	-	-
1796										
1797										
1798				B8	3,344,747,635	3,065,682,423	279,065,211	-	-	279,065,211
1799										
1800										
1801		S		-	-	-	-	-	-	-
1802		DGU		-	-	-	-	-	-	-
1803		SG		-	-	-	-	-	-	-
1804		CAGW		1,238,441,763	959,376,552	279,065,211	-	-	-	279,065,211
1805		CAGE		2,106,305,872	2,106,305,872	-	-	-	-	-
1806		SSGCT		-	-	-	-	-	-	-
1807				B8	3,344,747,635	3,065,682,423	279,065,211	-	-	279,065,211
1808										
1809										
1810		Experimental Plant								
1811	103	Experimental Plant								
1812		P	DGP	-	-	-	-	-	-	-
1813										
1814				B8	11,036,751,714	10,272,875,617	763,876,097	-	-	763,876,097

March 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2275	Summary of Electric Plant by Factor									
2276	S				6,644,698,994	6,170,538,013	474,160,982	-	474,160,982	
2277	SE				-	-	-	-	-	
2278	JBG				1,172,866,667	910,077,610	262,789,057	-	262,789,057	
2279	JBE				1,070	829	241	-	241	
2280	SG				6,278,487	5,773,484	505,004	-	505,004	
2281	SO				635,767,172	592,335,043	43,432,129	-	43,432,129	
2282	CN				147,479,326	137,258,856	10,220,470	-	10,220,470	
2283	DEU				-	-	-	-	-	
2284	CAGW				3,814,144,058	2,954,681,022	859,463,036	-	859,463,036	
2285	CAGE				11,869,582,329	11,869,582,329	-	-	-	
2286	CAEW				-	-	-	-	-	
2287	CAEE				305,331,521	305,331,521	-	-	-	
2288	SSGCH				-	-	-	-	-	
2289	SSGCT				-	-	-	-	-	
2290	Less Capital Leases									
2291					(24,861,339)	(23,781,382)	(1,079,957)	-	(1,079,957)	
				B8	<u>24,571,288,285</u>	<u>22,921,797,324</u>	<u>1,649,490,961</u>	<u>-</u>	<u>1,649,490,961</u>	
2292	105	Plant Held For Future Use								
2293		DPW	S		9,784,767	9,784,767	-	-	-	
2294		P	SG		-	-	-	-	-	
2295		T	SG		-	-	-	-	-	
2296		P	SG		-	-	-	-	-	
2297		P	SE		4,480,993	4,141,745	339,248	-	339,248	
2298		P	SG		-	-	-	-	-	
2299		P	CAGW		168,923	130,859	38,064	-	38,064	
2300		P	CAGE		12,461,170	12,461,170	-	-	-	
2301		P	CAEW		-	-	-	-	-	
2302		P	CAEE		26,460,692	26,460,692	-	-	-	
2303		Total Plant Held For Future Use								
				B10	<u>53,356,544</u>	<u>52,979,232</u>	<u>377,312</u>	<u>-</u>	<u>377,312</u>	
2304										
2305	114	Electric Plant Acquisition Adjustments								
2306		P	S		-	-	-	-	-	
2307		P	SG		-	-	-	-	-	
2308		P	CAGW		-	-	-	-	-	
2309		P	CAGE		144,614,797	144,614,797	-	-	-	
2310		P	DGP		-	-	-	-	-	
2311		Total Electric Plant Acquisition Adjustments								
				B15	<u>144,614,797</u>	<u>144,614,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2312										
2313	115	Accum Provision for Asset Acquisition Adjustments								
2314		P	S		-	-	-	-	-	
2315		P	SG		-	-	-	-	-	
2316		P	CAGW		-	-	-	-	-	
2317		P	CAGE		(104,759,136)	(104,759,136)	-	-	-	
2318		P	DGP		-	-	-	-	-	
2319		Total								
				B15	<u>(104,759,136)</u>	<u>(104,759,136)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2320										
2321	120	Nuclear Fuel								
2322		P	SE		-	-	-	-	-	
2323		Total Nuclear Fuel								
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2324										
2325	124	Weatherization								
2326		DMSC	S		1,467,780	(455,127)	1,922,908	-	1,922,908	
2327		DMSC	SO		(4,454)	(4,149)	(304)	-	(304)	
2328		Total								
				B16	<u>1,463,327</u>	<u>(459,277)</u>	<u>1,922,604</u>	<u>-</u>	<u>1,922,604</u>	
2329										
2330	182W	Weatherization								
2331		DMSC	S		2,907,444	2,907,444	-	-	-	
2332		DMSC	SG		-	-	-	-	-	
2333		DMSC	SGCT		-	-	-	-	-	
2334		DMSC	SO		-	-	-	-	-	
2335		Total								
				B16	<u>2,907,444</u>	<u>2,907,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2336										

March 2014 West Control Area									
AMA									
FERC									
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments							
2417		DMSC	S		12,149,857	12,149,857	-	-	-
2418		GP	GPS		5,796,631	5,400,636	395,994	-	395,994
2419		PT	SG		1,926,848	1,771,864	154,984	-	154,984
2420		PT	CAGW		863,304	668,771	194,533	-	194,533
2421		PT	CAGE		330,189	330,189	-	-	-
2422		P	CAEW		4,055	3,136	918	-	918
2423		P	CAEE		4,923,728	4,923,728	-	-	-
2424		P	SE		-	-	-	-	-
2425		PTD	SO		16,298,746	15,185,305	1,113,441	-	1,113,441
2426		Total Prepayments		B15	42,293,356	40,433,486	1,859,871	-	1,859,871
2427									
2428	182M	Misc Regulatory Assets							
2429		P	S		243,221,620	238,702,322	4,519,298	-	4,519,298
2430		DEFSG	SG		-	-	-	-	-
2431		P	CAGE		-	-	-	-	-
2432		P	CAGE		3,741,417	3,741,417	-	-	-
2433		P	CAGW		-	-	-	-	-
2434		P	JBG		-	-	-	-	-
2435		P	SE		10,608,209	9,805,081	803,128	-	803,128
2436		P	CAEW		-	-	-	-	-
2437		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2438		T	SO		14,325,638	13,346,989	978,649	-	978,649
2439				B11	261,286,675	254,987,600	6,301,075	-	6,301,075
2440									
2441	186M	Misc Deferred Debits							
2442		T	S		15,696,194	15,696,194	-	-	-
2443		P	CAEW		-	-	-	-	-
2444		P	CAEE		-	-	-	-	-
2445		DEFSG	SG		15,957,551	14,674,022	1,283,529	-	1,283,529
2446		LABOR	SO		12,133	11,304	829	-	829
2447		P	SE		-	-	-	-	-
2448		P	CAGW		19,661,400	15,230,984	4,430,416	-	4,430,416
2449		DEFSG	CAGE		31,204,831	31,204,831	-	-	-
2450		P	CAEW		-	-	-	-	-
2451		P	CAEE		11,446,031	11,446,031	-	-	-
2452		P	JBE		-	-	-	-	-
2453		GP	EXCTAX		-	-	-	-	-
2454		Total Misc. Deferred Debits		B11	93,978,140	88,263,366	5,714,774	-	5,714,774
2455									
2456		Working Capital							
2457	CWC	Cash Working Capital							
2458		CWC	S		-	-	-	-	-
2459		CWC	SO		-	-	-	-	-
2460		CWC	SE		-	-	-	-	-
2461				B14	-	-	-	-	-
2462									
2463	OWC	Other Work. Cap.							
2464	131	Cash	GP	SNP	-	-	-	-	-
2465	135	Working Funds	GP	SG	-	-	-	-	-
2466	141	Other A/R	GP	SO	-	-	-	-	-
2467	143	Other A/R	GP	SO	40,150,955	37,408,061	2,742,893	-	2,742,893
2468	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO	(6,473,900)	(6,031,639)	(442,261)	-	(442,261)
2470	232	A/P	P	CAEE	(2,198,158)	(2,198,158)	-	-	-
2471	232	A/P	T	CAGE	(76,606)	(76,606)	-	-	-
2472	232	A/P	P	S	(103,484)	(103,484)	-	-	-
2473	2533	Other Mac. Dt. Crd	P	SE	-	-	-	-	-
2474	2533	Other Mac. Dt. Crd	P	CAEW	-	-	-	-	-
2475	2533	Other Mac. Dt. Crd	P	CAEE	-	-	-	-	-
2476	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2477	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
2478	230	Asset Retir. Oblig.	P	CAEE	(7,012,943)	(7,012,943)	-	-	-
2479	230	Asset Retir. Oblig.	P	S	-	-	-	-	-
2480	254105	ARO Reg Liability	P	S	282,973	-	282,973	-	282,973
2481	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-
2483	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-
2484	2533	Cholia Reclamation	P	CAEE	-	-	-	-	-
2485				B14	24,568,837	21,985,232	2,583,605	-	2,583,605
2486									
2487		Total Working Capital			24,568,837	21,985,232	2,583,605	-	2,583,605

March 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2635	108SP	Steam Prod Plant Accumulated Depr								
2636		P	S		-	-	-	-	-	
2637		P	DGP		-	-	-	-	-	
2638		P	DGU		-	-	-	-	-	
2639		P	SG		-	-	-	-	-	
2640		P	CAGW		(152,095,384)	(117,822,856)	(34,272,528)	-	(34,272,528)	
2641		P	CAGE		(1,963,857,353)	(1,963,857,353)	-	-	-	
2642		P	JBG		(503,407,122)	(390,615,202)	(112,791,920)	-	(112,791,920)	
2643		P	CAGE		-	-	-	-	-	
2644				B17	(2,619,359,859)	(2,472,295,411)	(147,064,448)	-	(147,064,448)	
2645					-	-	-	-	-	
2646	108NP	Nuclear Prod Plant Accumulated Depr								
2647		P	DGP		-	-	-	-	-	
2648		P	DGU		-	-	-	-	-	
2649		P	SG		-	-	-	-	-	
2650					-	-	-	-	-	
2651					-	-	-	-	-	
2652					-	-	-	-	-	
2653	108HP	Hydraulic Prod Plant Accum Depr								
2654		P	S		115,070	115,070	-	-	-	
2655		P	DGP		-	-	-	-	-	
2656		P	DGU		-	-	-	-	-	
2657		P	CAGW		(229,022,496)	(177,415,539)	(51,606,957)	-	(51,606,957)	
2658		P	CAGE		(56,474,862)	(56,474,862)	-	-	-	
2659		P	CAGW		-	-	-	-	-	
2660		P	CAGE		-	-	-	-	-	
2661				B17	(285,382,289)	(233,775,332)	(51,606,957)	-	(51,606,957)	
2662					-	-	-	-	-	
2663	108OP	Other Production Plant - Accum Depr								
2664		P	S		-	-	-	-	-	
2665		P	DGU		-	-	-	-	-	
2666		P	DGP		-	-	-	-	-	
2667		P	SG		-	-	-	-	-	
2668		P	CAGW		(329,370,835)	(255,151,809)	(74,219,026)	-	(74,219,026)	
2669		P	CAGE		(371,066,212)	(371,066,212)	-	-	-	
2670		P	CAGE		-	-	-	-	-	
2671				B17	(700,437,047)	(626,218,021)	(74,219,026)	-	(74,219,026)	
2672					-	-	-	-	-	
2673	108EP	Experimental Plant - Accum Depr								
2674		P	DGP		-	-	-	-	-	
2675		P	SG		-	-	-	-	-	
2676					-	-	-	-	-	
2677					-	-	-	-	-	
2678					-	-	-	-	-	
2679					-	-	-	-	-	
2680					-	-	-	-	-	
2681					-	-	-	-	-	
2682					-	-	-	-	-	
2683					-	-	-	-	-	
2684					-	-	-	-	-	
2685					-	-	-	-	-	
2686					-	-	-	-	-	
2687					-	-	-	-	-	
2688					-	-	-	-	-	
2689					-	-	-	-	-	
2690					-	-	-	-	-	
2691					-	-	-	-	-	
2692					-	-	-	-	-	
2693					-	-	-	-	-	
2694					-	-	-	-	-	
2695					-	-	-	-	-	
2696					-	-	-	-	-	
2697					-	-	-	-	-	
2698					-	-	-	-	-	
2699					-	-	-	-	-	
2700					-	-	-	-	-	
2701	108360	Land and Land Rights								
2702		DPW	S		(8,647,041)	(8,495,184)	(151,857)	-	(151,857)	
2703				B17	(8,647,041)	(8,495,184)	(151,857)	-	(151,857)	
2704	108361	Structures and Improvements								
2705		DPW	S		(20,653,368)	(19,801,359)	(852,009)	-	(852,009)	
2706				B17	(20,653,368)	(19,801,359)	(852,009)	-	(852,009)	
2707					-	-	-	-	-	
2708	108362	Station Equipment								
2709		DPW	S		(239,260,454)	(221,132,135)	(18,128,319)	-	(18,128,319)	
2710				B17	(239,260,454)	(221,132,135)	(18,128,319)	-	(18,128,319)	
2711					-	-	-	-	-	
TOTAL PRODUCTION PLANT DEPR					(3,605,179,195)	(3,332,288,763)	(272,890,432)	-	(272,890,432)	
Summary of Prod Plant Depreciation by Factor										
2681		S			115,070	115,070	-	-	-	
2682		DGP			-	-	-	-	-	
2683		DGU			-	-	-	-	-	
2684		SG			-	-	-	-	-	
2685		CAGW			(710,488,715)	(550,390,203)	(160,098,512)	-	(160,098,512)	
2686		CAGE			(2,391,398,427)	(2,391,398,427)	-	-	-	
2687		JBG			(503,407,122)	(390,615,202)	(112,791,920)	-	(112,791,920)	
2688		SSGCT			-	-	-	-	-	
2689					-	-	-	-	-	
2690					-	-	-	-	-	
2691					-	-	-	-	-	
2692					-	-	-	-	-	
2693					-	-	-	-	-	
2694					-	-	-	-	-	
2695					-	-	-	-	-	
2696					-	-	-	-	-	
2697					-	-	-	-	-	
2698					-	-	-	-	-	
2699					-	-	-	-	-	
2700					-	-	-	-	-	
2701					-	-	-	-	-	
2702					-	-	-	-	-	
2703					-	-	-	-	-	
2704					-	-	-	-	-	
2705					-	-	-	-	-	
2706					-	-	-	-	-	
2707					-	-	-	-	-	
2708					-	-	-	-	-	
2709					-	-	-	-	-	
2710					-	-	-	-	-	
2711					-	-	-	-	-	
TOTAL TRANS PLANT ACCUM DEPR					(1,381,848,141)	(1,267,649,585)	(114,198,556)	-	(114,198,556)	

March 2014 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2777	108GP	General Plant Accumulated Depr									
2778		G-SITUS	S		(191,889,744)	(170,887,820)	(21,001,925)	-	(21,001,925)		
2779		G-DGP	DGP		-	-	-	-	-		
2780		G-DGU	DGU		-	-	-	-	-		
2781		G-SG	SG		-	-	-	-	-		
2782		CUST	CN		(6,973,575)	(6,490,299)	(483,276)	-	(483,276)		
2783		PTD	SO		(96,356,419)	(89,773,877)	(6,582,542)	-	(6,582,542)		
2784		P	SE		-	-	-	-	-		
2785		G-SG	CAGW		(18,624,021)	(14,427,363)	(4,196,658)	-	(4,196,658)		
2786		G-SG	CAGE		(55,038,273)	(55,038,273)	-	-	-		
2787		P	JBG		(5,605,660)	(4,349,672)	(1,255,988)	-	(1,255,988)		
2788		P	CAEW		-	-	-	-	-		
2789		P	CAEE		(371,493)	(371,493)	-	-	-		
2790		G-SG	CAGE		-	-	-	-	-		
2791		G-SG	CAGE		-	-	-	-	-		
2792				B17	(374,859,186)	(341,338,798)	(33,520,389)	-	(33,520,389)		
2793											
2794											
2795	108MP	Mining Plant Accumulated Depr.									
2796		P	S		-	-	-	-	-		
2797		P	CAEW		-	-	-	-	-		
2798		P	CAEE		(174,547,518)	(174,547,518)	-	-	-		
2799		P	JBE		-	-	-	-	-		
2800				B17	(174,547,518)	(174,547,518)	-	-	-		
2801	108MP	Less Centralia Situs Depreciation									
2802		P	S		-	-	-	-	-		
2803				B17	(174,547,518)	(174,547,518)	-	-	-		
2804											
2805	1081390	Accum Depr - Capital Lease									
2806		PTD	SO		-	-	-	-	-		
2807					-	-	-	-	-		
2808					-	-	-	-	-		
2809		Remove Capital Leases									
2810					-	-	-	-	-		
2811					-	-	-	-	-		
2812	1081399	Accum Depr - Capital Lease									
2813		P	S		-	-	-	-	-		
2814		P	SE		-	-	-	-	-		
2815					-	-	-	-	-		
2816					-	-	-	-	-		
2817		Remove Capital Leases									
2818					-	-	-	-	-		
2819					-	-	-	-	-		
2820					-	-	-	-	-		
2821		TOTAL GENERAL PLANT ACCUM DEPR				B17	(549,406,705)	(515,886,316)	(33,520,389)	-	(33,520,389)
2822											
2823											
2824											
2825		Summary of General Depreciation by Factor									
2826		S			(191,889,744)	(170,887,820)	(21,001,925)	-	(21,001,925)		
2827		DGP			-	-	-	-	-		
2828		DGU			-	-	-	-	-		
2829		SE			-	-	-	-	-		
2830		SO			(96,356,419)	(89,773,877)	(6,582,542)	-	(6,582,542)		
2831		CN			(6,973,575)	(6,490,299)	(483,276)	-	(483,276)		
2832		SG			-	-	-	-	-		
2833		DEU			-	-	-	-	-		
2834		CAGW			(18,624,021)	(14,427,363)	(4,196,658)	-	(4,196,658)		
2835		CAGE			(55,038,273)	(55,038,273)	-	-	-		
2836		CAEW			-	-	-	-	-		
2837		CAEE			(174,919,012)	(174,919,012)	-	-	-		
2838		SSGCT			-	-	-	-	-		
2839		JBG			(5,605,660)	(4,349,672)	(1,255,988)	-	(1,255,988)		
2840		Remove Capital Leases									
2841		Total General Depreciation by Factor				B17	(549,406,705)	(515,886,316)	(33,520,389)	-	(33,520,389)
2842											
2843											
2844		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(7,947,250,387)	(7,325,115,740)	(622,134,647)	-	(622,134,647)
2845	111SP	Accum Prov for Amort-Steam									
2846		P	CAGW		-	-	-	-	-		
2847		P	CAGW		-	-	-	-	-		
2848		P	CAGE		-	-	-	-	-		
2849		P	SG		-	-	-	-	-		
2850					-	-	-	-	-		
2851					-	-	-	-	-		
2852					-	-	-	-	-		

March 2014 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2853	111GP	Accum Prov for Amort-General							
2854		G-SITUS	S		(10,616,570)	(9,313,138)	(1,303,432)	-	(1,303,432)
2855		CUST	CN		(2,949,593)	(2,745,183)	(204,410)	-	(204,410)
2856		I-SG	SG		-	-	-	-	-
2857		PTD	SO		(5,072,484)	(4,725,960)	(346,524)	-	(346,524)
2858		I-SG	CAGW		(70,134)	(54,331)	(15,804)	-	(15,804)
2859		I-SG	CAGE		-	-	-	-	-
2860		P	CAEW		-	-	-	-	-
2861		P	CAEE		-	-	-	-	-
2862		P	SE		-	-	-	-	-
2863				B18	(18,708,781)	(16,838,611)	(1,870,170)	-	(1,870,170)
2864									
2865									
2866	111HP	Accum Prov for Amort-Hydro							
2867		P	DGP		-	-	-	-	-
2868		P	DGU		-	-	-	-	-
2869		P	SG		-	-	-	-	-
2870		P	CAGW		(953,561)	(738,689)	(214,871)	-	(214,871)
2871		P	CAGE		-	-	-	-	-
2872		P	CAGE		-	-	-	-	-
2873				B18	(953,561)	(738,689)	(214,871)	-	(214,871)
2874									
2875									
2876	111IP	Accum Prov for Amort-Intangible Plant							
2877		I-SITUS	S		(1,623,676)	(1,623,676)	-	-	-
2878		I-DGP	DGP		-	-	-	-	-
2879		I-DGU	DGU		-	-	-	-	-
2880		P	CAEW		-	-	-	-	-
2881		P	CAEE		(2,325,886)	(2,325,886)	-	-	-
2882		P	SE		-	-	-	-	-
2883		I-SG	SG		(15,553,750)	(14,302,700)	(1,251,050)	-	(1,251,050)
2884		I-SG	CAGW		-	-	-	-	-
2885		I-SG	CAGE		-	-	-	-	-
2886		CUST	CN		(111,053,704)	(103,357,568)	(7,696,136)	-	(7,696,136)
2887		P	CAGE		-	-	-	-	-
2888		P	CAGE		-	-	-	-	-
2889		I-SG	CAGW		(69,760,388)	(54,040,878)	(15,719,510)	-	(15,719,510)
2890		I-SG	CAGE		(21,726,650)	(21,726,650)	-	-	-
2891		PTD	JBG		(13,020)	(10,102)	(2,917)	-	(2,917)
2892		PTD	SO		(281,059,382)	(261,858,945)	(19,200,436)	-	(19,200,436)
2893				B18	(503,116,455)	(459,246,406)	(43,870,049)	-	(43,870,049)
2894	111IP	Less Non-Utility Plant							
2895		NUTIL	OTH		-	-	-	-	-
2896				B18	(503,116,455)	(459,246,406)	(43,870,049)	-	(43,870,049)
2897									
2898	111390	Accum Amtr - Capital Lease							
2899		G-SITUS	S		396,357	396,357	-	-	-
2900		P	SG		910,304	837,085	73,219	-	73,219
2901		PTD	CAGW		-	-	-	592,511	592,511
2902		PTD	SO		8,673,284	8,080,773	592,511	-	592,511
2903					9,979,946	9,314,215	665,731	592,511	1,258,242
2904									
2905		Remove Capital Lease Amtr							
2906					(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2907									
2908				B18	(522,778,797)	(476,823,706)	(45,955,091)	-	(45,955,091)
2909									
2910									
2911									
2912		Summary of Amortization by Factor							
2913		S			(11,843,888)	(10,540,456)	(1,303,432)	-	(1,303,432)
2914		DGP			-	-	-	-	-
2915		DGU			-	-	-	-	-
2916		SE			-	-	-	-	-
2917		SO			(277,458,581)	(258,504,132)	(18,954,450)	-	(18,954,450)
2918		CN			(114,003,297)	(106,102,751)	(7,900,546)	-	(7,900,546)
2919		SSGCT			-	-	-	-	-
2920		JBG			(13,020)	(10,102)	(2,917)	-	(2,917)
2921		CAGW			(70,784,083)	(54,833,898)	(15,950,185)	592,511	(15,357,674)
2922		CAGE			(21,726,650)	(21,726,650)	-	-	-
2923		CAEW			-	-	-	-	-
2924		CAEE			(2,325,886)	(2,325,886)	-	-	-
2925		SG			(14,643,446)	(13,465,615)	(1,177,830)	-	(1,177,830)
2926		Less Capital Lease							
2927				B18	(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2927		Total Provision For Amortization by Factor							
				B18	(522,778,797)	(476,823,706)	(45,955,091)	-	(45,955,091)