PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED DECEMBER 2016
FILE:	WA JAM - 12 Months Ended December 2016
PREPARED BY:	Revenue Requirement Department
DATE:	March 29, 2017
TIME:	1:37:42 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.611
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.

The overall rate of return above has been rounded to two decimals.

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

12 MONTHS ENDED DECEMBER 2016 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,866,606,600	4,536,757,956	329,848,644	-	329,848,644
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	57,284,475	44,667,899	12,616,576	-	12,616,576
5	Other Operating Revenues	2.4	157,375,651	147,083,712	10,291,939	-	10,291,939
6	Total Operating Revenues	2.4	5,081,266,726	4,728,509,567	352,757,159	-	352,757,159
7							
8	Operating Expenses:						
9	Steam Production	2.6	579,967,016	509,656,808	70,310,207	-	70,310,207
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	43,360,219	36,218,228	7,141,991	-	7,141,991
12	Other Power Supply	2.10	403,157,264	339,483,158	63,674,106	-	63,674,106
13	Transmission	2.12	184,427,089	153,137,205	31,289,884	-	31,289,884
14	Distribution	2.13	196,243,354	185,371,716	10,871,638	-	10,871,638
15	Customer Accounts	2.14	83,186,294	77,508,579	5,677,715	-	5,677,715
16	Customer Service	2.14	147,414,565	146,737,225	677,340	-	677,340
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	129,582,538	120,702,223	8,880,314	-	8,880,314
19							
20	Total O & M Expenses	2.16	1,767,338,339	1,568,815,143	198,523,197	-	198,523,197
21							
22	Depreciation	2.18	684,549,713	638,189,011	46,360,702	-	46,360,702
23	Amortization Expense	2.19	44,193,199	39,555,343	4,637,857	-	4,637,857
24	Taxes Other Than Income	2.19	189,632,535	167,402,719	22,229,816	-	22,229,816
25	Income Taxes - Federal	2.22	585,010,203	570,138,158	14,872,045	-	14,872,045
26	Income Taxes - State	2.22	79,670,570	79,670,570	0	-	-
27	Income Taxes - Def Net	2.21	92,672,504	90,657,887	2,014,617	-	2,014,617
28	Investment Tax Credit Adj.	2.20	(4,341,401)	(4,341,401)	0	-	0
29	Misc Revenue & Expense	2.6	(1,747,766)	(1,644,878)	(102,888)	-	(102,888)
30							
31	Total Operating Expenses	2.22	3,436,977,897	3,148,442,552	288,535,345	-	288,535,345
32							
33	Operating Revenue for Return		1,644,288,829	1,580,067,015	64,221,814	-	64,221,814
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	26,535,097,006	24,737,313,454	1,797,783,551	-	1,797,783,551
37	Plant Held for Future Use	2.33	23,418,653	23,290,486	128,167	-	128,167
38	Misc Deferred Debits	2.35	395,754,197	392,625,781	3,128,416	-	3,128,416
39	Elec Plant Acq Adj	2.33	40,485,078	40,485,078	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	47,887,086	45,806,284	2,080,802	-	2,080,802
42	Fuel Stock	2.34	212,655,471	206,043,519	6,611,952	-	6,611,952
43	Material & Supplies	2.34	229,806,017	221,956,502	7,849,515	-	7,849,515
44	Working Capital	2.35	26,088,092	23,469,703	2,618,390	-	2,618,390
45	Weatherization Loans	2.34	12,824,192	12,817,176	7,015	-	7,015
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,524,015,791	25,703,807,983	1,820,207,808	-	1,820,207,808
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,651,300,834)	(7,966,530,009)	(684,770,825)	-	(684,770,825)
52	Accum Prov For Amort	2.41	(540,328,290)	(487,285,960)	(53,042,330)	-	(53,042,330)
53	Accum Def Income Taxes	2.37	(4,452,345,871)	(4,179,920,893)	(272,424,979)	-	(272,424,979)
54	Unamortized ITC	2.37	(514,011)	(467,967)	(46,044)	-	(46,044)
55	Customer Adv for Const	2.36	(34,331,274)	(34,360,460)	29,186	-	29,186
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(109,987,525)	(105,694,684)	(4,292,841)	-	(4,292,841)
58							
59	Total Rate Base Deductions		(13,788,807,806)	(12,774,259,973)	(1,014,547,833)	-	(1,014,547,833)
60							
61	Total Rate Base		13,735,207,985	12,929,548,010	805,659,975	-	805,659,975

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		1,851,336,999	1,707,013,879	144,323,120	-	144,323,120
65										
66					B1	1,851,336,999	1,707,013,879	144,323,120	-	144,323,120
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,973,215,402	2,788,986,296	184,229,106	-	184,229,106
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,973,215,402	2,788,986,296	184,229,106	-	184,229,106
75										
76	444	Public Street & Highway Lighting								
77			0	S		20,068,906	18,772,489	1,296,417	-	1,296,417
78			0	SO		-	-	-	-	-
79					B1	20,068,906	18,772,489	1,296,417	-	1,296,417
80										
81	445	Other Sales to Public Authority								
82			0	S		21,985,292	21,985,292	-	-	-
83										
84					B1	21,985,292	21,985,292	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,866,606,600**	**4,536,757,956**	**329,848,644**	**-**	**329,848,644**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,372,458	1,372,458	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,372,458	1,372,458	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		55,912,017	43,295,441	12,616,576	-	12,616,576
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	55,912,017	43,295,441	12,616,576	-	12,616,576
110										
111		Total Sales for Resale				57,284,475	44,667,899	12,616,576	-	12,616,576
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**4,923,891,075**	**4,581,425,856**	**342,465,220**	**-**	**342,465,220**
121	450	Forfeited Discounts & Interest								
122			CUST	S		9,371,769	8,698,094	673,675	-	673,675
123			CUST	SO		-	-	-	-	-
124					B1	9,371,769	8,698,094	673,675	-	673,675
125										
126	451	Misc Electric Revenue								
127			CUST	S		5,665,669	5,492,962	172,708	-	172,708
128			GP	SG		-	-	-	-	-
129			GP	SO		(22,051)	(20,557)	(1,494)	-	(1,494)
130					B1	5,643,618	5,472,404	171,214	-	171,214
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		75,033	75,033	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	75,033	75,033	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		11,613,394	10,784,966	828,427	-	828,427
141			T	CAGW		443,941	343,766	100,176	-	100,176
142			T	CAGE		4,013,390	4,013,390	-	-	-
143			T	JBG		11,990	9,300	2,690	-	2,690
144			T	SG		741,731	680,697	61,033	-	61,033
145			GP	SO		3,669,742	3,421,112	248,629	-	248,629
146					B1	20,494,188	19,253,232	1,240,956	-	1,240,956
147										
148										

12 MONTHS ENDED DECEMBER 2016 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
149										
150	456	Other Electric Revenue								
151			DMSC	S		(7,803,737)	(7,751,546)	(52,191)	-	(52,191)
152			CUST	CAGE		9,557,773	9,557,773	-	-	-
153			OTHSE	CAGW		11,551,937	8,945,236	2,606,701	-	2,606,701
154			OTHSO	SO		1,302,499	1,214,253	88,246	-	88,246
155			OTHSGR	SG		3,993,742	3,665,116	328,626	-	328,626
156			OTHSGR	JBG		2,534,354	1,965,721	568,633	-	568,633
157			OTHSGR	WRG		93,172,486	88,857,472	4,315,014	-	4,315,014
158			OTHSGR	WRE		7,481,066	7,130,063	351,003	-	351,003
159			P	CAEW		-	-	-	-	-
160			P	CN		924	860	64	-	64
161					B1	121,791,044	113,584,949	8,206,095	-	8,206,095
162										
163		**Total Other Electric Revenues**				**157,375,651**	**147,083,712**	**10,291,939**	**-**	**10,291,939**
164										
165	**Total Electric Operating Revenues**				**B1**	**5,081,266,726**	**4,728,509,567**	**352,757,159**	**-**	**352,757,159**
166										
167	Summary of Revenues by Factor									
168		S				4,886,826,152	4,555,354,890	331,471,263	-	331,471,263
169		JBG				2,546,344	1,975,021	571,323	-	571,323
170		SE				-	-	-	-	-
171		SO				4,950,190	4,614,809	335,381	-	335,381
172		SG				4,735,472	4,345,813	389,659	-	389,659
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				67,907,896	52,584,444	15,323,452	-	15,323,452
176		CAGE				13,646,196	13,646,196	-	-	-
177		WRG				93,172,486	88,857,472	4,315,014	-	4,315,014
178		WRE				7,481,066	7,130,063	351,003	-	351,003
179	Total Electric Operating Revenues				B1	5,081,265,802	4,728,508,707	352,757,095	-	352,757,095
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		(188)	(173)	(14)	-	(14)
201					B1	(188)	(173)	(14)	-	(14)
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		(113,756)	(117,998)	4,242	-	4,242
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(1,581,009)	(1,473,894)	(107,115)	-	(107,115)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		(52,812)	(52,812)	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(1,747,578)	(1,644,704)	(102,874)	-	(102,874)
221										
222	**Total Miscellaneous Revenues**					**(1,747,766)**	**(1,644,878)**	**(102,888)**	**-**	**(102,888)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(1,747,766)**	**(1,644,878)**	**(102,888)**	**-**	**(102,888)**
230										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		16,334	14,990	1,344	-	1,344
233			P	CAGW		39,728	30,763	8,965	-	8,965
234			P	CAGE		4,968,692	4,968,692	-	-	-
235			P	JBG		14,277,535	11,074,084	3,203,451	-	3,203,451
236			P	CAGE		-	-	-	-	-
237					B2	19,302,289	16,088,529	3,213,760	-	3,213,760
238										
239	501	Fuel Related								
240			P	SE		237,263	219,041	18,222	-	18,222
241			P	SE		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		1,859,354	1,439,790	419,564	-	419,564
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		41,561,076	41,561,076	-	-	-
247			P	JBE		1,465,760	1,132,579	333,181	-	333,181
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	45,123,454	44,352,486	770,967	-	770,967
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		242,530,457	187,086,402	55,444,055	-	55,444,055
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	242,530,457	187,086,402	55,444,055	-	55,444,055
264										
265		Total Fuel Related				287,653,910	231,438,888	56,215,022	-	56,215,022
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		1,029,510	797,201	232,309	-	232,309
270			P	CAGE		58,048,529	58,048,529	-	-	-
271			P	JBG		18,416,773	14,284,601	4,132,172	-	4,132,172
272			P	CAGE		-	-	-	-	-
273					B2	77,494,812	73,130,331	4,364,482	-	4,364,482
274										
275	503	Steam From Other Sources								
276			P	SE		-	-	-	-	-
277			P	CAEW		-	-	-	-	-
278			P	CAEE		-	-	-	-	-
279					B2	-	-	-	-	-
280										
281	503NPC	Steam From Other Sources-NPC								
282				SE		-	-	-	-	-
283				CAEW		-	-	-	-	-
284				CAEE	B2	-	-	-	-	-
285						-	-	-	-	-
286										
287	505	Electric Expenses								
288			P	SG		-	-	-	-	-
289			P	CAGW		102,060	79,030	23,030	-	23,030
290			P	CAGE		1,255,621	1,255,621	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	1,357,681	1,334,651	23,030	-	23,030
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		1,644,541	1,273,449	371,091	-	371,091
299			P	CAGE		39,742,296	39,742,296	-	-	-
300			P	JBG		(21,771,005)	(16,886,243)	(4,884,761)	-	(4,884,761)
301			P	CAGE		-	-	-	-	-
302					B2	19,615,832	24,129,502	(4,513,670)	-	(4,513,670)

12 MONTHS ENDED DECEMBER 2016 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
303										
304	507	Rents								
305			P	SG		-	-	-	-	-
306			P	CAGW		27,560	21,341	6,219	-	6,219
307			P	CAGE		179,006	179,006	-	-	-
308			P	JBG		290,985	225,697	65,288	-	65,288
309			P	CAGE		-	-	-	-	-
310					B2	497,552	426,044	71,507	-	71,507
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		296,544	229,629	66,915	-	66,915
315			P	CAGE		7,622,235	7,622,235	-	-	-
316			P	JBG		671,941	521,178	150,764	-	150,764
317			P	CAGE		-	-	-	-	-
318					B2	8,590,720	8,373,041	217,679	-	217,679
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		427,980	331,406	96,574	-	96,574
325			P	CAGE		19,833,567	19,833,567	-	-	-
326			P	JBG		9,398,336	7,289,631	2,108,705	-	2,108,705
327			P	CAGE		-	-	-	-	-
328					B2	29,659,884	27,454,605	2,205,279	-	2,205,279
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		3,045,526	2,358,302	687,225	-	687,225
333			P	CAGE		66,091,790	66,091,790	-	-	-
334			P	JBG		25,100,728	19,468,876	5,631,851	-	5,631,851
335			P	CAGE		-	-	-	-	-
336					B2	94,238,044	87,918,968	6,319,076	-	6,319,076
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		660,721	511,629	149,092	-	149,092
341			P	CAGE		23,658,332	23,658,332	-	-	-
342			P	JBG		7,298,168	5,660,678	1,637,490	-	1,637,490
343			P	CAGE		-	-	-	-	-
344					B2	31,617,221	29,830,638	1,786,582	-	1,786,582
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		438,895	339,858	99,037	-	99,037
349			P	CAGE		8,125,556	8,125,556	-	-	-
350			P	JBG		1,374,619	1,066,196	308,423	-	308,423
351			P	CAGE		-	-	-	-	-
352					B2	9,939,070	9,531,610	407,460	-	407,460
353										
354	**Total Steam Power Generation**				B2	**579,967,016**	**509,656,808**	**70,310,207**	**-**	**70,310,207**

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
355	517	Operation Super & Engineering								
356			P	SG		-	-	-	-	-
357						-	-	-	-	-
358										
359	518	Nuclear Fuel Expense								
360			P	SE		-	-	-	-	-
361										
362						-	-	-	-	-
363										
364	519	Coolants and Water								
365			P	SG		-	-	-	-	-
366						-	-	-	-	-
367										
368	520	Steam Expenses								
369			P	SG		-	-	-	-	-
370						-	-	-	-	-
371										
372										
373										
374	523	Electric Expenses								
375			P	SG		-	-	-	-	-
376						-	-	-	-	-
377										
378	524	Misc. Nuclear Expenses								
379			P	SG		-	-	-	-	-
380						-	-	-	-	-
381										
382	528	Maintenance Super & Engineering								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	529	Maintenance of Structures								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	530	Maintenance of Reactor Plant								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	531	Maintenance of Electric Plant								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	532	Maintenance of Misc Nuclear								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
403										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		7,084,076	5,485,551	1,598,526	-	1,598,526
409			P	CAGE		1,910,922	1,910,922	-	-	-
410					B2	8,994,999	7,396,473	1,598,526	-	1,598,526
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		44,730	34,637	10,093	-	10,093
417			P	CAGE		3,530	3,530	-	-	-
418					B2	48,260	38,167	10,093	-	10,093
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		4,027,641	3,118,802	908,839	-	908,839
425			P	CAGE		410,538	410,538	-	-	-
426					B2	4,438,179	3,529,339	908,839	-	908,839
427										
428	538	Electric Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		-	-	-	-	-
433			P	CAGE		-	-	-	-	-
434					B2	-	-	-	-	-
435										
436	539	Misc. Hydro Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		10,600,876	8,208,783	2,392,093	-	2,392,093
441			P	CAGE		7,208,809	7,208,809	-	-	-
442					B2	17,809,685	15,417,591	2,392,093	-	2,392,093
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		1,265,732	980,119	285,613	-	285,613
449			P	CAGE		73,384	73,384	-	-	-
450					B2	1,339,115	1,053,502	285,613	-	285,613
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		400	310	90	-	90
457			P	CAGE		-	-	-	-	-
458					B2	400	310	90	-	90
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		1,064,975	824,663	240,312	-	240,312
465			P	CAGE		92,627	92,627	-	-	-
466					B2	1,157,602	917,290	240,312	-	240,312
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		3,388,170	2,623,628	764,542	-	764,542
476			P	CAGE		642,985	642,985	-	-	-
477					B2	4,031,155	3,266,612	764,542	-	764,542
478										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
479	544	Maintenance of Electric Plant								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		1,867,514	1,446,108	421,405	-	421,405
484			P	CAGE		659,764	659,764	-	-	-
485					B2	2,527,278	2,105,872	421,405	-	421,405
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		2,306,560	1,786,083	520,476	-	520,476
492			P	CAGE		706,987	706,987	-	-	-
493					B2	3,013,546	2,493,070	520,476	-	520,476
494										
495	**Total Hydraulic Power Generation**				B2	**43,360,219**	**36,218,228**	**7,141,991**	**-**	**7,141,991**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		118,811	92,001	26,810	-	26,810
501			P	CAGE		196,850	196,850	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	315,661	288,851	26,810	-	26,810
504										
505	547	Fuel								
506			P	SE		-	-	-	-	-
507			P	CAEW		-	-	-	-	-
508			P	CAEE		-	-	-	-	-
509			P	SSECT		-	-	-	-	-
510					B2	-	-	-	-	-
511										
512	547NPC	Fuel-NPC								
513				SE		-	-	-	-	-
514				CAEW		69,184,490	53,368,461	15,816,029	-	15,816,029
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	69,184,490	53,368,461	15,816,029	-	15,816,029
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		7,968,431	6,170,351	1,798,081	-	1,798,081
522			P	CAGE		8,759,268	8,759,268	-	-	-
523			P	S		-	-	-	-	-
524					B2	16,727,699	14,929,618	1,798,081	-	1,798,081
525										
526	549	Miscellaneous Other								
527			0	S		49,735	49,735	-	-	-
528			P	SG		1,412,957	1,296,692	116,266	-	116,266
529			P	CAGW		1,410,021	1,091,849	318,172	-	318,172
530			P	CAGE		2,427,887	2,427,887	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	5,300,600	4,866,162	434,437	-	434,437
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		448,788	448,788	-	-	-
539			P	SG		38,084	34,950	3,134	-	3,134
540			P	CAGW		1,877,222	1,453,626	423,596	-	423,596
541			P	CAGE		1,643,900	1,643,900	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	4,007,994	3,581,264	426,730	-	426,730
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		33,650	26,057	7,593	-	7,593
554			P	CAGE		2,791,910	2,791,910	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	2,825,560	2,817,967	7,593	-	7,593
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		5,816,837	4,504,264	1,312,572	-	1,312,572
561			P	CAGE		11,541,734	11,541,734	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	17,358,571	16,045,999	1,312,572	-	1,312,572
564										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
565	554	Maintenance of Misc. Other								
566			P	SG		-	-	-	-	-
567			P	CAGW		969,388	750,645	218,743	-	218,743
568			P	CAGE		1,165,987	1,165,987	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	2,135,375	1,916,632	218,743	-	218,743
571										
572	**Total Other Power Generation**				**B2**	**117,855,949**	**97,814,954**	**20,040,995**	**-**	**20,040,995**
573										
574										
575	555	Purchased Power								
576			P	S		80,872,012	76,347,855	4,524,158	-	4,524,158
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						80,872,012	76,347,855	4,524,158	-	4,524,158
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		154,396,059	119,556,508	34,839,552	-	34,839,552
585			P	CAGE		-	-	-	-	-
586			P	CAEW		4,573,179	3,527,720	1,045,459	-	1,045,459
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		301,945	-	301,945	-	301,945
590						159,271,184	123,084,228	36,186,956	-	36,186,956
591										
592		Total Purchased Power			B2	240,143,196	199,432,082	40,711,114	-	40,711,114
593										
594	556	System Control & Load Dispatch								
595			P	SG		1,686,094	1,547,354	138,741	-	138,741
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	1,686,094	1,547,354	138,741	-	138,741
600										
601										
602										
603	557	Other Expenses								
604			P	S		4,397,777	4,397,777	-	-	-
605			P	SG		27,470,541	25,210,121	2,260,420	-	2,260,420
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		159,004	123,125	35,879	-	35,879
611			P	CAGE		9,274,492	9,274,492	-	-	-
612			P	JBG		2,160,956	1,676,102	484,854	-	484,854
613			P	CAEW		-	-	-	-	-
614			P	JBE		9,255	7,151	2,104	-	2,104
615					B2	43,472,025	40,688,768	2,783,257	-	2,783,257
616										
617	Embedded Cost Differentials									
618		Company Owned H	P	DGP		-	-	-	-	-
619		Company Owned H	P	SG		-	-	-	-	-
620		Mid-C Contract	P	MC		-	-	-	-	-
621		Mid-C Contract	P	SG		-	-	-	-	-
622		Existing QF Contrac	0	S		-	-	-	-	-
623		Existing QF Contrac	0	SG		-	-	-	-	-
624										
625										
626										
627	**Total Other Power Supply**				B2	**285,301,315**	**241,668,204**	**43,633,111**	**-**	**43,633,111**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**1,026,484,499**	**885,358,194**	**141,126,304**	**-**	**141,126,304**
630										
631										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
632	Summary of Production Expense by Factor									
633		S				86,070,258	81,244,155	4,826,103	-	4,826,103
634		SG				30,624,011	28,104,107	2,519,904	-	2,519,904
635		SE				237,263	219,041	18,222	-	18,222
636		JBG				57,219,037	44,380,799	12,838,238	-	12,838,238
637		TROJP				-	-	-	-	-
638		JBE				1,475,015	1,139,730	335,285	-	335,285
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				213,972,516	165,689,506	48,283,010	-	48,283,010
643		CAGE				279,037,197	279,037,197	-	-	-
644		CAEW				316,288,126	243,982,583	72,305,543	-	72,305,543
645		CAEE				41,561,076	41,561,076	-	-	-
646		SNPPS				-	-	-	-	-
647		SNPPO				-	-	-	-	-
648		DGU				-	-	-	-	-
649		MC				-	-	-	-	-
650		SSGCT				-	-	-	-	-
651		SSECT				-	-	-	-	-
652		SSGC				-	-	-	-	-
653		SSGCH				-	-	-	-	-
654		SSECH				-	-	-	-	-
655	Total Production Expense by Factor				B2	1,026,484,499	885,358,194	141,126,304	-	141,126,304
656	560	Operation Supervision & Engineering								
657			T	SG		7,157,103	6,568,179	588,924	-	588,924
658			T	JBG		-	-	-	-	-
659			T	CAGW		541,897	419,618	122,279	-	122,279
660			T	CAGE		(3,723)	(3,723)	-	-	-
661					B2	7,695,277	6,984,074	711,203	-	711,203
662										
663	561	Load Dispatching								
664			T	SG		17,869,379	16,398,993	1,470,386	-	1,470,386
665			T	CAGW		298,458	231,111	67,347	-	67,347
666			T	CAGE		1,759,996	1,759,996	-	-	-
667					B2	19,927,832	18,390,099	1,537,733	-	1,537,733
668	562	Station Expense								
669			T	SG		174,269	159,929	14,340	-	14,340
670			T	JBG		128,073	99,337	28,736	-	28,736
671			T	CAGW		404,528	313,246	91,282	-	91,282
672			T	CAGE		2,867,652	2,867,652	-	-	-
673					B2	3,574,521	3,440,164	134,357	-	134,357
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		96,561	74,772	21,789	-	21,789
678			T	CAGE		427,263	427,263	-	-	-
679					B2	523,824	502,035	21,789	-	21,789
680										
681	564	Underground Line Expense								
682			T	SG		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685					B2	-	-	-	-	-
686										
687	565	Transmission of Electricity by Others								
688			T	SG		-	-	-	-	-
689			T	SE		-	-	-	-	-
690			T	CAGW		-	-	-	-	-
691			T	CAGE		-	-	-	-	-
692			T	CAEW		-	-	-	-	-
693			T	CAEE		-	-	-	-	-
694					B2	-	-	-	-	-
695										
696	565NPC	Transmission of Electricity by Others-NPC								
697				SG		-	-	-	-	-
698				SE		-	-	-	-	-
699				CAGW		111,699,697	86,494,602	25,205,095	-	25,205,095
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						111,699,697	86,494,602	25,205,095	-	25,205,095
704										
705		Total Transmission of Electricity by Others				111,699,697	86,494,602	25,205,095	-	25,205,095
706										
707	566	Misc. Transmission Expense								
708			T	SG		2,100,126	1,927,316	172,809	-	172,809
709			T	CAGW		1,117,650	865,451	252,198	-	252,198
710			T	CAGE		483,732	483,732	-	-	-
711			0	S		-	-	-	-	-
712					B2	3,701,508	3,276,500	425,008	-	425,008
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		1,029,550	797,232	232,319	-	232,319
717			T	JBG		-	-	-	-	-
718			T	CAGE		1,416,462	1,416,462	-	-	-
719					B2	2,446,012	2,213,693	232,319	-	232,319
720										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
721	568	Maint Supervision & Engineering								
722			T	SG		358,540	329,038	29,503	-	29,503
723			T	CAGW		150,628	116,639	33,989	-	33,989
724			T	CAGE		458,373	458,373	-	-	-
725					B2	967,541	904,049	63,492	-	63,492
726										
727	569	Maintenance of Structures								
728			T	SG		4,273,330	3,921,698	351,632	-	351,632
729			T	CAGW		247,447	191,611	55,837	-	55,837
730			T	CAGE		129,257	129,257	-	-	-
731					B2	4,650,034	4,242,566	407,469	-	407,469
732										
733	570	Maintenance of Station Equipment								
734			T	SG		209,755	192,495	17,260	-	17,260
735			T	JBG		167,689	130,064	37,624	-	37,624
736			T	CAGW		2,996,749	2,320,531	676,218	-	676,218
737			T	CAGE		8,207,012	8,207,012	-	-	-
738					B2	11,581,205	10,850,103	731,102	-	731,102
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		(247,451)	(227,090)	(20,362)	-	(20,362)
742			T	JBG		-	-	-	-	-
743			T	CAGW		8,108,082	6,278,489	1,829,593	-	1,829,593
744			T	CAGE		9,584,293	9,584,293	-	-	-
745					B2	17,444,923	15,635,692	1,809,231	-	1,809,231
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		16,210	12,552	3,658	-	3,658
750			T	CAGE		82,104	82,104	-	-	-
751					B2	98,313	94,656	3,658	-	3,658
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		90,285	82,856	7,429	-	7,429
755			T	CAGW		-	-	-	-	-
756			T	CAGE		26,117	26,117	-	-	-
757					B2	116,402	108,973	7,429	-	7,429
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**184,427,089**	**153,137,205**	**31,289,884**	**-**	**31,289,884**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				31,985,335	29,353,415	2,631,921	-	2,631,921
764		CAGW				126,707,456	98,115,852	28,591,604	-	28,591,604
765		CAGE				25,438,536	25,438,536	-	-	-
766		JBG				295,762	229,402	66,360	-	66,360
767	Total Transmission Expense by Factor				B2	184,427,089	153,137,205	31,289,884	-	31,289,884
768	580	Operation Supervision & Engineering								
769			DPW	S		1,290,392	1,107,997	182,395	-	182,395
770			DPW	SNPD		8,921,320	8,341,302	580,018	-	580,018
771					B2	10,211,712	9,449,299	762,413	-	762,413
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		11,354,283	10,616,086	738,197	-	738,197
776					B2	11,354,283	10,616,086	738,197	-	738,197
777										
778	582	Station Expense								
779			DPW	S		4,449,466	4,244,586	204,880	-	204,880
780			DPW	SNPD		6,073	5,678	395	-	395
781					B2	4,455,539	4,250,264	205,275	-	205,275
782										
783	583	Overhead Line Expenses								
784			DPW	S		7,582,391	7,321,392	260,999	-	260,999
785			DPW	SNPD		489	457	32	-	32
786					B2	7,582,880	7,321,849	261,031	-	261,031
787										
788	584	Underground Line Expense								
789			DPW	S		1,120	1,120	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	1,120	1,120	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		248,347	232,200	16,146	-	16,146
796					B2	248,347	232,200	16,146	-	16,146
797										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		6,010,884	5,453,310	557,574	-	557,574
800			DPW	SNPD		42,428	39,670	2,758	-	2,758
801					B2	6,053,312	5,492,980	560,333	-	560,333
802										
803	587	Customer Installation Expenses								
804			DPW	S		13,509,277	12,497,918	1,011,359	-	1,011,359
805			DPW	SNPD		-	-	-	-	-
806					B2	13,509,277	12,497,918	1,011,359	-	1,011,359
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		1,986,676	1,993,932	(7,256)	-	(7,256)
810			DPW	SNPD		2,596,533	2,427,720	168,813	-	168,813
811					B2	4,583,209	4,421,652	161,557	-	161,557
812										
813	589	Rents								
814			DPW	S		3,306,772	3,181,882	124,890	-	124,890
815			DPW	SNPD		12,146	11,357	790	-	790
816					B2	3,318,918	3,193,239	125,680	-	125,680
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		3,277,969	3,154,645	123,325	-	123,325
820			DPW	SNPD		2,097,484	1,961,117	136,368	-	136,368
821					B2	5,375,453	5,115,761	259,692	-	259,692
822										
823	591	Maintenance of Structures								
824			DPW	S		1,863,998	1,756,493	107,505	-	107,505
825			DPW	SNPD		133,389	124,717	8,672	-	8,672
826					B2	1,997,387	1,881,210	116,177	-	116,177
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		8,872,325	8,330,361	541,964	-	541,964
830			DPW	SNPD		1,745,571	1,632,083	113,488	-	113,488
831					B2	10,617,895	9,962,443	655,452	-	655,452
832	593	Maintenance of Overhead Lines								
833			DPW	S		79,205,132	75,243,876	3,961,256	-	3,961,256
834			DPW	SNPD		1,566,920	1,465,047	101,873	-	101,873
835					B2	80,772,052	76,708,923	4,063,129	-	4,063,129
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		25,682,459	24,358,502	1,323,957	-	1,323,957
839			DPW	SNPD		22,126	20,687	1,439	-	1,439
840					B2	25,704,585	24,379,189	1,325,396	-	1,325,396
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		1,075,858	1,005,912	69,947	-	69,947
845					B2	1,075,858	1,005,912	69,947	-	69,947
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		3,239,309	3,072,133	167,176	-	167,176
849			DPW	SNPD		-	-	-	-	-
850					B2	3,239,309	3,072,133	167,176	-	167,176
851										
852	597	Maintenance of Meters								
853			DPW	S		451,742	433,772	17,969	-	17,969
854			DPW	SNPD		(445,772)	(416,790)	(28,982)	-	(28,982)
855					B2	5,970	16,982	(11,012)	-	(11,012)
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		1,794,096	1,692,709	101,387	-	101,387
859			DPW	SNPD		4,342,151	4,059,847	282,304	-	282,304
860					B2	6,136,247	5,752,556	383,691	-	383,691
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**196,243,354**	**185,371,716**	**10,871,638**	**-**	**10,871,638**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				162,524,008	153,844,627	8,679,381	-	8,679,381
867		SNPD				33,719,347	31,527,089	2,192,258	-	2,192,258
868										
869	Total Distribution Expense by Factor				B2	196,243,354	185,371,716	10,871,638	-	10,871,638
870										
871	901	Supervision								
872			CUST	S		(1,129)	(1,129)	-	-	-
873			CUST	CN		2,335,973	2,175,172	160,801	-	160,801
874					B2	2,334,844	2,174,043	160,801	-	160,801
875										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
876	902	Meter Reading Expense								
877			CUST	S		17,518,556	16,840,875	677,681	-	677,681
878			CUST	CN		570,456	531,188	39,268	-	39,268
879					B2	18,089,012	17,372,063	716,949	-	716,949
880										
881	903	Customer Receipts & Collections								
882			CUST	S		7,144,352	6,669,859	474,494	-	474,494
883			CUST	CN		41,439,500	38,586,939	2,852,560	-	2,852,560
884					B2	48,583,852	45,256,798	3,327,054	-	3,327,054
885										
886	904	Uncollectible Accounts								
887			CUST	S		11,539,476	10,116,832	1,422,644	-	1,422,644
888			P	SG		-	-	-	-	-
889			CUST	CN		689,427	641,969	47,458	-	47,458
890					B2	12,228,903	10,758,801	1,470,102	-	1,470,102
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		1,908,869	1,908,869	-	-	-
894			CUST	CN		40,814	38,005	2,810	-	2,810
895					B2	1,949,683	1,946,874	2,810	-	2,810
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**83,186,294**	**77,508,579**	**5,677,715**	**-**	**5,677,715**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				38,110,125	35,535,306	2,574,819	-	2,574,819
901		CN				45,076,169	41,973,273	3,102,897	-	3,102,897
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	83,186,294	77,508,579	5,677,715	-	5,677,715
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		278,714	259,528	19,186	-	19,186
908					B2	278,714	259,528	19,186	-	19,186
909										
910	908	Customer Assistance								
911			CUST	S		142,398,229	142,047,224	351,005	-	351,005
912			CUST	CN		1,588,892	1,479,518	109,374	-	109,374
913					B2	143,987,121	143,526,742	460,379	-	460,379
914										
915	909	Informational & Instructional Adv								
916			CUST	S		1,624,057	1,531,235	92,822	-	92,822
917			CUST	CN		1,469,760	1,368,586	101,173	-	101,173
918					B2	3,093,817	2,899,822	193,995	-	193,995
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		54,913	51,133	3,780	-	3,780
923										
924					B2	54,913	51,133	3,780	-	3,780
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**147,414,565**	**146,737,225**	**677,340**	**-**	**677,340**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				144,022,286	143,578,460	443,827	-	443,827
931		CN				3,392,279	3,158,765	233,513	-	233,513
932										
933	Total Customer Service Expense by Factor				B2	147,414,565	146,737,225	677,340	-	677,340
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**147,414,565**	**146,737,225**	**677,340**	**-**	**677,340**
965	920	Administrative & General Salaries								
966			PTD	S		(231,438)	(231,447)	8	-	8
967			CUST	CN		-	-	-	-	-
968			PTD	SO		73,038,855	68,090,388	4,948,467	-	4,948,467
969					B2	72,807,417	67,858,942	4,948,476	-	4,948,476
970										
971	921	Office Supplies & expenses								
972			PTD	S		342,751	330,134	12,617	-	12,617
973			CUST	CN		84,243	78,444	5,799	-	5,799
974			PTD	SO		8,136,737	7,585,464	551,273	-	551,273
975					B2	8,563,731	7,994,042	569,689	-	569,689
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(33,233,808)	(30,982,179)	(2,251,629)	-	(2,251,629)
981					B2	(33,233,808)	(30,982,179)	(2,251,629)	-	(2,251,629)
982										
983	923	Outside Services								
984			PTD	S		1,201,859	1,145,008	56,851	-	56,851
985			P	CAGW		-	-	-	-	-
986			PTD	SO		13,795,157	12,860,519	934,638	-	934,638
987					B2	14,997,016	14,005,527	991,489	-	991,489
988										
989	924	Property Insurance								
990				S		8,209,641	8,209,641	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		6,055,710	5,645,429	410,281	-	410,281
993					B2	14,265,351	13,855,070	410,281	-	410,281
994										
995	925	Injuries & Damages								
996				S		3,562,162	3,562,162	-	-	-
997			PTD	SO		(2,355,733)	(2,196,130)	(159,604)	-	(159,604)
998					B2	1,206,429	1,366,032	(159,604)	-	(159,604)
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		-	-	-	-	-
1004					B2	-	-	-	-	-
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		17,117,647	15,391,459	1,726,188	-	1,726,188
1013			CUST	CAEE		197,259	197,259	-	-	-
1014			DMSC	SO		3,743,712	3,490,071	253,641	-	253,641
1015			CUST	CAGW		2,042,308	1,581,460	460,848	-	460,848
1016			DMSC	CAGE		170,058	170,058	-	-	-
1017			FERC	SG		1,990,838	1,827,021	163,817	-	163,817
1018					B2	25,261,821	22,657,328	2,604,493	-	2,604,493
1019										
1020	929	Duplicate Charges								
1021			LABOR	S		-	-	-	-	-
1022			FERC	CAGW		-	-	-	-	-
1023			0	CN		-	-	-	-	-
1024			0	JBG		-	-	-	-	-
1025			0	SG		-	-	-	-	-
1026			LABOR	SNPD		-	-	-	-	-
1027			LABOR	SO		(3,585,345)	(3,342,434)	(242,911)	-	(242,911)
1028					B2	(3,585,345)	(3,342,434)	(242,911)	-	(242,911)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		169,238	166,238	3,000	-	3,000
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		2,179,115	2,031,477	147,638	-	147,638
1034					B2	2,348,353	2,197,716	150,638	-	150,638
1035										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		371,215	326,867	44,348	-	44,348
1038			PTD	SO		4,364,024	4,068,356	295,668	-	295,668
1039					B2	4,735,239	4,395,223	340,016	-	340,016
1040										
1041	935	Maintenance of General Plant								
1042			G	S		723,592	660,440	63,152	-	63,152
1043			CUST	CN		61,119	56,912	4,207	-	4,207
1044			G	SO		21,431,622	19,979,605	1,452,017	-	1,452,017
1045					B2	22,216,334	20,696,957	1,519,377	-	1,519,377
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**129,582,538**	**120,702,223**	**8,880,314**	**-**	**8,880,314**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				31,466,668	29,560,503	1,906,165	-	1,906,165
1051		SO				93,570,046	87,230,567	6,339,479	-	6,339,479
1052		SG				1,990,838	1,827,021	163,817	-	163,817
1053		CN				145,362	135,356	10,006	-	10,006
1054		CAGW				2,042,308	1,581,460	460,848	-	460,848
1055		CAGE				170,058	170,058	-	-	-
1056	Total A&G Expense by Factor				B2	129,385,279	120,504,965	8,880,314	-	8,880,314
1057										
1058	**TOTAL O&M EXPENSE**				B2	**1,767,338,339**	**1,568,815,143**	**198,523,197**	**-**	**198,523,197**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		4,803,225	3,719,375	1,083,850	-	1,083,850
1064			P	CAGE		194,904,430	194,904,430	-	-	-
1065			P	JBG		35,241,756	27,334,562	7,907,194	-	7,907,194
1066			P	S		-	-	-	-	-
1067					B3	234,949,411	225,958,366	8,991,045	-	8,991,045
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		28,485,500	22,057,732	6,427,768	-	6,427,768
1077			P	CAGE		6,894,110	6,894,110	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	35,379,609	28,951,841	6,427,768	-	6,427,768
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		40,794,573	31,589,257	9,205,317	-	9,205,317
1086			P	CAGE		86,731,804	86,731,804	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	127,526,377	118,321,060	9,205,317	-	9,205,317
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		23,972,826	18,563,345	5,409,481	-	5,409,481
1095			T	CAGE		78,013,813	78,013,813	-	-	-
1096			T	JBG		1,349,605	1,046,794	302,811	-	302,811
1097			T	SG		32,238	29,586	2,653	-	2,653
1098					B3	103,368,482	97,653,537	5,714,944	-	5,714,944
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		398,965	392,226	6,739	-	6,739
1104	361	Structures	DPW	S		1,934,118	1,865,825	68,293	-	68,293
1105	362	Station Equipment	DPW	S		(5,757,362)	(7,293,287)	1,535,925	-	1,535,925
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		40,326,273	36,614,016	3,712,258	-	3,712,258
1108	365	OH Conductors	DPW	S		19,394,122	17,704,320	1,689,802	-	1,689,802
1109	366	UG Conduit	DPW	S		8,661,602	8,161,680	499,922	-	499,922
1110	367	UG Conductor	DPW	S		20,406,722	19,743,918	662,803	-	662,803
1111	368	Line Trans	DPW	S		31,896,817	29,027,222	2,869,596	-	2,869,596
1112	369	Services	DPW	S		16,779,027	15,285,246	1,493,780	-	1,493,780
1113	370	Meters	DPW	S		7,266,524	6,789,140	477,384	-	477,384
1114	371	Inst Cust Prem	DPW	S		499,986	482,276	17,710	-	17,710
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		2,206,963	2,091,553	115,410	-	115,410
1117					B3	144,013,757	130,864,134	13,149,623	-	13,149,623
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		14,503,350	13,350,801	1,152,548	-	1,152,548
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		1,228,407	1,143,848	84,560	-	84,560
1125			G-SG	SG		1,452	1,333	120	-	120
1126			PTD	SO		14,159,446	13,200,127	959,319	-	959,319
1127			G-SG	CAGW		2,536,282	1,963,968	572,313	-	572,313
1128			G-SG	CAGE		6,323,493	6,323,493	-	-	-
1129			P	JBG		459,562	356,450	103,112	-	103,112
1130			P	JBE		152	117	34	-	34
1131			P	CAEE		99,935	99,935	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	39,312,077	36,440,071	2,872,006	-	2,872,006
1135										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1136	403GV0	General Vehicles								
1137			G-SG	SG		-	-	-	-	-
1138						-	-	-	-	-
1139										
1140	403MP	Mining Depreciation								
1141			P	CAEE		-	-	-	-	-
1142					B3	-	-	-	-	-
1143										
1144	403EP	Experimental Plant Depreciation								
1145			P	DGP		-	-	-	-	-
1146			P	SG		-	-	-	-	-
1147						-	-	-	-	-
1148	4031	ARO Depreciation								
1149				S		-	-	-	-	-
1150						-	-	-	-	-
1151										
1152										
1153	**TOTAL DEPRECIATION EXPENSE**				B3	**684,549,713**	**638,189,011**	**46,360,702**	**-**	**46,360,702**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				158,517,107	144,214,936	14,302,171	-	14,302,171
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				33,691	30,919	2,772	-	2,772
1160		SO				14,159,446	13,200,127	959,319	-	959,319
1161		CN				1,228,407	1,143,848	84,560	-	84,560
1162		SE				-	-	-	-	-
1163		CAGW				100,592,406	77,893,677	22,698,729	-	22,698,729
1164		CAGE				372,867,648	372,867,648	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				99,935	99,935	-	-	-
1167		JBG				37,050,922	28,737,805	8,313,117	-	8,313,117
1168		JBE				152	117	34	-	34
1169	Total Depreciation Expense By Factor				B3	684,549,713	638,189,011	46,360,702	-	46,360,702
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		643,406	568,103	75,303	-	75,303
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		837,182	780,462	56,720	-	56,720
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	1,480,588	1,348,564	132,023	-	132,023
1181										
1182	404SP	Amort of LT Plant - Cap Lease Steam								
1183			P	SG		-	-	-	-	-
1184			P	DGP		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	404IP	Amort of LT Plant - Intangible Plant								
1188			I-SITUS	S		922,862	922,862	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		5,277,239	4,843,000	434,239	-	434,239
1191			PTD	SO		10,004,887	9,327,044	677,843	-	677,843
1192			CUST	CN		3,963,369	3,690,543	272,825	-	272,825
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		13,251,714	10,261,458	2,990,256	-	2,990,256
1199			I-SG	CAGE		3,509,921	3,509,921	-	-	-
1200			P	JBG		276,103	214,153	61,949	-	61,949
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		25,220	25,220	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	37,231,315	32,794,203	4,437,112	-	4,437,112
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1210	404OP	Amort of LT Plant - Other Plant								
1211			P	CAGE		-	-	-	-	-
1212			P	CAGE		-	-	-	-	-
1213					B4	-	-	-	-	-
1214										
1215										
1216	404HP	Amortization of Other Electric Plant								
1217			P	DGP		-	-	-	-	-
1218			P	DGU		-	-	-	-	-
1219			P	CAGW		304,546	235,825	68,721	-	68,721
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	304,546	235,825	68,721	-	68,721
1223										
1224	**Total Amortization of Limited Term Plant**				B4	39,016,449	34,378,592	4,637,857	-	4,637,857
1225										
1226										
1227	405	Amortization of Other Electric Plant								
1228			GP	S		-	-	-	-	-
1229										
1230					B4	-	-	-	-	-
1231										
1232	406	Amortization of Plant Acquisition Adj								
1233			P	S		301,635	301,635	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	DGU		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		4,750,825	4,750,825	-	-	-
1238			P	SG		-	-	-	-	-
1239			P	SO		-	-	-	-	-
1240					B4	5,052,460	5,052,460	-	-	-
1241	407	Amort of Prop Losses, Unrec Plant, etc								
1242			DPW	S		124,290	124,290	-	-	-
1243			GP	SO		-	-	-	-	-
1244			P	DGP		-	-	-	-	-
1245			P	SE		-	-	-	-	-
1246			P	CAGW		-	-	-	-	-
1247			P	CAGE		-	-	-	-	-
1248			P	CAEW		-	-	-	-	-
1249			P	SG-P		-	-	-	-	-
1250			P	SG		-	-	-	-	-
1251			P	TROJP		-	-	-	-	-
1252					B4	124,290	124,290	-	-	-
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**44,193,199**	**39,555,343**	**4,637,857**	**-**	**4,637,857**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				1,992,194	1,916,890	75,303	-	75,303
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				10,842,069	10,107,506	734,563	-	734,563
1265		JBG				276,103	214,153	61,949	-	61,949
1266		SSGCH				-	-	-	-	-
1267		CN				3,963,369	3,690,543	272,825	-	272,825
1268		CAGW				13,556,260	10,497,283	3,058,977	-	3,058,977
1269		CAGE				8,260,746	8,260,746	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				25,220	25,220	-	-	-
1272		SG				5,277,239	4,843,000	434,239	-	434,239
1273	Total Amortization Expense by Factor				B4	44,193,199	39,555,343	4,637,857	-	4,637,857
1274	408	Taxes Other Than Income								
1275			GP	S		47,019,658	34,301,050	12,718,608	-	12,718,608
1276			GP	GPS		140,117,830	130,624,685	9,493,145	-	9,493,145
1277			GP	SO		(200,823)	(187,217)	(13,606)	-	(13,606)
1278			P	SE		412,342	380,674	31,668	-	31,668
1279			P	CAGE		2,051,320	2,051,320	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		232,208	232,208	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	189,632,535	167,402,719	22,229,816	-	22,229,816
1287										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1288										
1289	41140	Deferred Investment Tax Credit - Fed								
1290			PTD	CAGE		(4,341,401)	(4,341,401)	-	-	-
1291										
1292					B7	(4,341,401)	(4,341,401)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(4,341,401)	(4,341,401)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		359,474,830	337,505,021	21,969,809	-	21,969,809
1305						359,474,830	337,505,021	21,969,809	-	21,969,809
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		4,809,879	4,515,917	293,963	-	293,963
1309						4,809,879	4,515,917	293,963	-	293,963
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(11,026)	(10,352)	(674)	-	(674)
1313						(11,026)	(10,352)	(674)	-	(674)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		12,460,408	11,698,873	761,535	-	761,535
1319						12,460,408	11,698,873	761,535	-	761,535
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(15,316,302)	(14,380,225)	(936,077)	-	(936,077)
1323						(15,316,302)	(14,380,225)	(936,077)	-	(936,077)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	361,417,789	339,329,234	22,088,556	-	22,088,556
1326										
1327		Non-Utility Portion of Interest								
1328			427 NUTIL	NUTIL		-	-	-	-	-
1329			428 NUTIL	NUTIL		-	-	-	-	-
1330			429 NUTIL	NUTIL		-	-	-	-	-
1331			431 NUTIL	NUTIL		-	-	-	-	-
1332										
1333		Total Non-utility Interest				-	-	-	-	-
1334										
1335		Total Interest Deductions for Tax				361,417,789	339,329,234	22,088,556	-	22,088,556
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(27,450,081)	(25,772,431)	(1,677,650)	-	(1,677,650)
1341		Total Operating Deductions for Tax				(27,450,081)	(25,772,431)	(1,677,650)	-	(1,677,650)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		(25,754,497)	(25,751,290)	(3,207)	-	(3,207)
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		13,705,335	12,776,783	928,552	-	928,552
1349			GP	SNP		16,114,709	15,129,836	984,873	-	984,873
1350			P	SE		-	-	-	-	-
1351			PT	SG		63,633,874	58,397,746	5,236,128	-	5,236,128
1352			GP	GPS		31,014,417	28,913,154	2,101,263	-	2,101,263
1353			TAXDEPR	TAXDEPR		345,724,294	330,097,534	15,626,760	-	15,626,760
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		1,411,649	1,090,768	320,881	-	320,881
1357			PT	CAGW		(174,502)	(135,126)	(39,376)	-	(39,376)
1358			PT	CAGE		1,380,153	1,380,153	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		4,833,701	4,833,701	-	-	-
1361			DPW	SNPD		(129,563)	(121,139)	(8,424)	-	(8,424)
1362					B7	451,759,570	426,612,121	25,147,449	-	25,147,449
1363										
1364										
1365										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1366	41110	Deferred Income Tax - Federal-CR								
1367			GP	S		(16,811,355)	(16,815,169)	3,814	-	3,814
1368			DPW	CIAC		(27,003,431)	(25,247,807)	(1,755,624)	-	(1,755,624)
1369			GP	SCHMDEXP		(288,732,487)	(269,178,259)	(19,554,228)	-	(19,554,228)
1370			GP	SNP		(6,015,450)	(5,647,807)	(367,643)	-	(367,643)
1371			PT	SG		158	145	13	-	13
1372			PT	SNPD		(707,268)	(661,285)	(45,983)	-	(45,983)
1373			LABOR	SO		(1,103,493)	(1,028,730)	(74,763)	-	(74,763)
1374			IBT	TAXDEPR		-	-	-	-	-
1375			CUST	JBG		-	-	-	-	-
1376			CUST	BADDEBT		(52,873)	(46,517)	(6,356)	-	(6,356)
1377			GP	GPS		251,762	234,705	17,057	-	17,057
1378			P	SGCT		-	-	-	-	-
1379			P	JBE		(6,045,924)	(4,671,629)	(1,374,295)	-	(1,374,295)
1380			PT	CAGW		111,561	86,387	25,174	-	25,174
1381			PT	CAGE		(970,212)	(970,212)	-	-	-
1382			P	SE		-	-	-	-	-
1383			P	CAEE		(12,008,054)	(12,008,054)	-	-	-
1384					B7	(359,087,066)	(335,954,233)	(23,132,833)	-	(23,132,833)
1385										
1386	**TOTAL DEFERRED INCOME TAXES**				B7	92,672,504	90,657,887	2,014,617	-	2,014,617
1387	SCHMAF	Additions - Flow Through								
1388			SCHMAF	S		-	-	-	-	-
1389			SCHMAF	SNP		-	-	-	-	-
1390			SCHMAF	SO		-	-	-	-	-
1391			SCHMAF	SE		-	-	-	-	-
1392			SCHMAF	TROJP		-	-	-	-	-
1393			SCHMAF	DGP		-	-	-	-	-
1394					B6	-	-	-	-	-
1395										
1396	SCHMAP	Additions - Permanent								
1397			P	S		-	-	-	-	-
1398			P	BADDEBT		-	-	-	-	-
1399			P	JBE		47,238	36,500	10,738	-	10,738
1400			P	SCHMDEXP		68,492	63,853	4,639	-	4,639
1401			P	CAEE		-	-	-	-	-
1402			P	CAGW		-	-	-	-	-
1403			P	CAGE		-	-	-	-	-
1404			LABOR	SNP		-	-	-	-	-
1405			SCHMAP-SO	SO		250,045	233,104	16,941	-	16,941
1406										
1407					B6	365,775	333,457	32,317	-	32,317
1408										
1409	SCHMAT	Additions - Temporary								
1410			SCHMAT-SITUS	S		64,348,927	61,328,839	3,020,089	-	3,020,089
1411			P	JBE		15,930,869	12,309,634	3,621,235	-	3,621,235
1412			DPW	CIAC		71,153,413	66,527,386	4,626,027	-	4,626,027
1413			SCHMAT-SNP	SNP		15,850,569	14,881,839	968,730	-	968,730
1414			P	TROJD		-	-	-	-	-
1415			P	CN		-	-	-	-	-
1416			SCHMAT-SE	SE		-	-	-	-	-
1417			P	SG		(417)	(382)	(34)	-	(34)
1418			SCHMAT	GPS		(663,387)	(618,441)	(44,945)	-	(44,945)
1419			SCHMAT-SO	SO		2,907,678	2,710,679	196,999	-	196,999
1420			SCHMAT-SNP	SNPD		1,863,634	1,742,471	121,164	-	121,164
1421			P	JBG		-	-	-	-	-
1422			CUST	BADDEBT		139,320	122,571	16,748	-	16,748
1423			P	CAGW		(288,114)	(223,101)	(65,013)	-	(65,013)
1424			P	CAGE		1,137,899	1,137,899	-	-	-
1425			SCHMAT-SE	CAEW		-	-	-	-	-
1426			SCHMAT-SE	CAEE		31,640,947	31,640,947	-	-	-
1427			BOOKDEPR	SCHMDEXP		760,803,372	709,278,438	51,524,934	-	51,524,934
1428					B6	964,824,711	900,838,778	63,985,932	-	63,985,932
1429										
1430	TOTAL SCHEDULE - M ADDITIONS				B6	965,190,485	901,172,236	64,018,249	-	64,018,249
1431										
1432	SCHMDF	Deductions - Flow Through								
1433			SCHMDF	S		-	-	-	-	-
1434			SCHMDF	CAGW		-	-	-	-	-
1435			SCHMDF	CAGE		-	-	-	-	-
1436			SCHMDF	DGP		-	-	-	-	-
1437			SCHMDF	DGU		-	-	-	-	-
1438					B6	-	-	-	-	-

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDF	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	JBE		1,783,664	1,378,221	405,443	-	405,443
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		64,760	60,802	3,958	-	3,958
1445			SCHMDP	SG		25,541,142	23,439,484	2,101,659	-	2,101,659
1446			P	SCHMDEXP		(16,933)	(15,786)	(1,147)	-	(1,147)
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	27,372,633	24,862,720	2,509,913	-	2,509,913
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		(67,862,416)	(67,853,968)	(8,448)	-	(8,448)
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		42,461,886	39,866,768	2,595,118	-	2,595,118
1455			DPW	SNPD		(341,396)	(319,200)	(22,196)	-	(22,196)
1456			P	JBE		3,719,661	2,874,148	845,514	-	845,514
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		167,673,774	153,876,699	13,797,075	-	13,797,075
1459			SCHMDT-GPS	GPS		81,722,264	76,185,486	5,536,778	-	5,536,778
1460			SCHMDT-SO	SO		36,113,237	33,666,524	2,446,714	-	2,446,714
1461			TAXDEPR	TAXDEPR		910,975,456	869,799,309	41,176,147	-	41,176,147
1462			SCHMDT-SG	CAGW		(459,807)	(356,052)	(103,756)	-	(103,756)
1463			SCHMDT-SG	CAGE		3,636,671	3,636,671	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		12,736,693	12,736,693	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	1,190,376,024	1,124,113,078	66,262,946	-	66,262,946
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,217,748,657	1,148,975,798	68,772,859	-	68,772,859
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(252,558,172)	(247,803,562)	(4,754,610)	-	(4,754,610)
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		79,670,570	79,670,570	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	79,670,570	79,670,570	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				5,081,266,726	4,728,509,567	352,757,159	-	352,757,159
1484		Operating Deductions:								
1485		O & M Expenses				1,767,338,339	1,568,815,143	198,523,197	-	198,523,197
1486		Depreciation Expense				684,549,713	638,189,011	46,360,702	-	46,360,702
1487		Amortization Expense				44,193,199	39,555,343	4,637,857	-	4,637,857
1488		Taxes Other Than Income				189,632,535	167,402,719	22,229,816	-	22,229,816
1489		Interest & Dividends (AFUDC-Equity)				(27,450,081)	(25,772,431)	(1,677,650)	-	(1,677,650)
1490		Misc Revenue & Expense				(1,747,766)	(1,644,878)	(102,888)	-	(102,888)
1491		Total Operating Deductions				2,656,515,940	2,386,544,907	269,971,033	-	269,971,033
1492		Other Deductions:								
1493		Interest Deductions				361,417,789	339,329,234	22,088,556	-	22,088,556
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				(252,558,172)	(247,803,562)	(4,754,610)	-	(4,754,610)
1496										
1497		Income Before State Taxes				1,810,774,825	1,754,831,864	55,942,961	-	55,942,961
1498										
1499		State Income Taxes				79,670,570	79,670,570	-	-	-
1500										
1501	Total Taxable Income					1,731,104,255	1,675,161,295	55,942,961	-	55,942,961
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					605,886,489	586,306,453	19,580,036	-	19,580,036
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		(16,588)	(15,314)	(1,274)	-	(1,274)
1509	40910	Fed. Credit	P	JBE		(20,826)	(16,092)	(4,734)	-	(4,734)
1510	40910	Fed. Credit	P	SO		(2,022)	(1,885)	(137)	-	(137)
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		(20,836,850)	(16,135,004)	(4,701,846)	-	(4,701,846)
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					585,010,203	570,138,158	14,872,045	-	14,872,045
1515										
1516	**TOTAL OPERATING EXPENSES**					**3,436,977,897**	**3,148,442,552**	**288,535,345**	**-**	**288,535,345**

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1517	310	Land and Land Rights								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
1522			P	CAGE		90,523,014	90,523,014	-	-	-
1523			P	JBG		1,197,160	928,553	268,607	-	268,607
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	93,508,818	92,836,603	672,215	-	672,215
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		61,466,218	47,596,333	13,869,884	-	13,869,884
1533			P	CAGE		809,568,940	809,568,940	-	-	-
1534			P	JBG		145,206,196	112,626,275	32,579,920	-	32,579,920
1535			P	CAGE		-	-	-	-	-
1536					B8	1,016,241,353	969,791,549	46,449,804	-	46,449,804
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		118,208,356	91,534,578	26,673,777	-	26,673,777
1543			P	CAGE		3,456,376,196	3,456,376,196	-	-	-
1544			P	JBG		850,007,095	659,290,967	190,716,127	-	190,716,127
1545			P	S		-	-	-	-	-
1546					B8	4,424,591,646	4,207,201,741	217,389,905	-	217,389,905
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		37,967,426	29,400,056	8,567,370	-	8,567,370
1553			P	CAGE		731,439,096	731,439,096	-	-	-
1554			P	JBG		203,421,352	157,779,695	45,641,657	-	45,641,657
1555			P	CAGE		-	-	-	-	-
1556					B8	972,827,874	918,618,847	54,209,027	-	54,209,027
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,159,739	7,092,839	2,066,900	-	2,066,900
1563			P	CAGE		417,329,677	417,329,677	-	-	-
1564			P	JBG		60,913,315	47,246,192	13,667,123	-	13,667,123
1565			P	CAGE		-	-	-	-	-
1566					B8	487,402,731	471,668,709	15,734,023	-	15,734,023
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		374,515	290,006	84,510	-	84,510
1575			P	CAGE		26,509,624	26,509,624	-	-	-
1576			P	JBG		4,197,860	3,255,986	941,874	-	941,874
1577			P	CAGE		-	-	-	-	-
1578					B8	31,082,000	30,055,616	1,026,384	-	1,026,384
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		1,287,929	997,307	290,622	-	290,622
1586			P	CAGE		(40,888,615)	(40,888,615)	-	-	-
1587			P	SG		26,264,739	24,103,539	2,161,200	-	2,161,200
1588						(13,335,946)	(15,787,768)	2,451,822	-	2,451,822
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,012,318,476**	**6,674,385,296**	**337,933,180**	**-**	**337,933,180**
1592										
1593										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,264,942,978	981,127,669	283,815,309	-	283,815,309
1597		JBE				-	-	-	-	-
1598		SG				26,264,739	24,103,539	2,161,200	-	2,161,200
1599		CAGW				230,252,826	178,296,155	51,956,671	-	51,956,671
1600		CAGE				5,490,857,932	5,490,857,932	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,012,318,476	6,674,385,296	337,933,180	-	337,933,180
1603	320	Land and Land Rights								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	321	Structures and Improvements								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	322	Reactor Plant Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	323	Turbogenerator Units								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	324	Land and Land Rights								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	325	Misc. Power Plant Equipment								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633										
1634	NP	Unclassified Nuclear Plant - Acct 300								
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1640										
1641										
1642										
1643	Summary of Nuclear Production Plant by Factor									
1644		DGP				-	-	-	-	-
1645		DGU				-	-	-	-	-
1646		SG				-	-	-	-	-
1647										
1648	Total Nuclear Plant by Factor					-	-	-	-	-
1649										
1650	330	Land and Land Rights								
1651			P	DGP		-	-	-	-	-
1652			P	DGU		-	-	-	-	-
1653			P	CAGW		25,355,056	19,633,674	5,721,382	-	5,721,382
1654			P	CAGE		6,098,442	6,098,442	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	31,453,498	25,732,116	5,721,382	-	5,721,382
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		247,038,214	191,293,912	55,744,302	-	55,744,302
1663			P	CAGE		15,445,510	15,445,510	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	262,483,724	206,739,421	55,744,302	-	55,744,302
1667										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1668	332	Reservoirs, Dams & Waterways								
1669			P	DGP		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		395,151,178	305,985,108	89,166,070	-	89,166,070
1672			P	CAGE		95,615,861	95,615,861	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	490,767,039	401,600,969	89,166,070	-	89,166,070
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,673,405	67,889,855	19,783,550	-	19,783,550
1681			P	CAGE		40,922,590	40,922,590	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	128,595,995	108,812,445	19,783,550	-	19,783,550
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,090,036	51,951,134	15,138,902	-	15,138,902
1690			P	CAGE		12,702,983	12,702,983	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	79,793,019	64,654,117	15,138,902	-	15,138,902
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,190,432	1,696,160	494,272	-	494,272
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,366,012	1,871,739	494,272	-	494,272
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,499,198	15,873,543	4,625,655	-	4,625,655
1710			P	CAGE		2,064,327	2,064,327	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	22,563,525	17,937,870	4,625,655	-	4,625,655
1714										
1715	337	Hydro Plant ARO								
1716			P	S		-	-	-	-	-
1717						-	-	-	-	-
1718										
1719	HP	Unclassified Hydro Plant - Acct 300								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	CAGW		-	-	-	-	-
1723			P	CAGE		-	-	-	-	-
1724			P	CAGW		-	-	-	-	-
1725			P	CAGE		-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	**Total Hydraulic Plant**				B8	**1,018,022,811**	**827,348,678**	**190,674,133**	**-**	**190,674,133**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				844,997,519	654,323,386	190,674,133	-	190,674,133
1734		CAGE				173,025,292	173,025,292	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,018,022,811	827,348,678	190,674,133	-	190,674,133
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		3,767,601	2,917,440	850,161	-	850,161
1744			P	CAGE		40,331,579	40,331,579	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	44,174,166	43,324,005	850,161	-	850,161
1747										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1748	341	Structures and Improvements								
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		57,654,686	44,644,876	13,009,810	-	13,009,810
1752			P	CAGE		169,746,525	169,746,525	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,401,211	214,391,401	13,009,810	-	13,009,810
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1760			P	CAGE		14,284,271	14,284,271	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	15,906,938	15,540,782	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		976,519,734	756,167,544	220,352,190	-	220,352,190
1769			P	CAGE		1,948,189,767	1,948,189,767	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,924,709,501	2,704,357,312	220,352,190	-	220,352,190
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		133,236,198	103,171,380	30,064,818	-	30,064,818
1778			P	CAGE		339,524,869	339,524,869	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	472,761,067	442,696,249	30,064,818	-	30,064,818
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		87,925,295	68,084,906	19,840,389	-	19,840,389
1786			P	CAGE		237,872,662	237,872,662	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	325,797,957	305,957,568	19,840,389	-	19,840,389
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,028,001	3,119,081	908,921	-	908,921
1796			P	CAGE		11,856,356	11,856,356	-	-	-
1797					B8	15,884,357	14,975,436	908,921	-	908,921
1798										
1799	347	Other Production ARO								
1800			P	S		-	-	-	-	-
1801						-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804			P	S		-	-	-	-	-
1805			P	SG		1,582,577	1,452,354	130,223	-	130,223
1806			P	CAGW		(398,454)	(308,543)	(89,911)	-	(89,911)
1807			P	CAGE		(50,263)	(50,263)	-	-	-
1808						1,133,859	1,093,548	40,311	-	40,311
1809										
1810	**Total Other Production Plant**				B8	**4,027,769,057**	**3,742,336,301**	**285,432,755**	**-**	**285,432,755**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				1,582,577	1,452,354	130,223	-	130,223
1816		CAGW				1,264,355,728	979,053,196	285,302,533	-	285,302,533
1817		CAGE				2,761,755,766	2,761,755,766	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,027,769,057	3,742,336,301	285,432,755	-	285,432,755
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,058,110,344**	**11,244,070,276**	**814,040,068**	**-**	**814,040,068**

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		34,482,958	26,701,861	7,781,098	-	7,781,098
1831			T	CAGE		215,479,744	215,479,744	-	-	-
1832			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1833			T	SG		100,388	92,127	8,260	-	8,260
1834					B8	252,372,540	244,065,011	8,307,530	-	8,307,530
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		51,029,937	39,515,005	11,514,932	-	11,514,932
1841			T	CAGE		186,028,436	186,028,436	-	-	-
1842			T	JBG		1,455,172	1,128,675	326,497	-	326,497
1843			T	SG		3,167	2,907	261	-	261
1844					B8	238,516,714	226,675,024	11,841,690	-	11,841,690
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		502,215,347	388,890,191	113,325,156	-	113,325,156
1850			T	CAGE		1,450,462,574	1,450,462,574	-	-	-
1851			T	JBG		36,226,339	28,098,234	8,128,105	-	8,128,105
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	1,989,856,407	1,868,324,798	121,531,609	-	121,531,609
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		186,441,241	144,370,677	42,070,564	-	42,070,564
1859			T	CAGE		1,084,377,031	1,084,377,031	-	-	-
1860			T	JBG		29,031,677	22,517,839	6,513,839	-	6,513,839
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,299,973,580	1,251,379,004	48,594,575	-	48,594,575
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		261,406,138	202,419,706	58,986,432	-	58,986,432
1868			T	CAGE		640,897,543	640,897,543	-	-	-
1869			T	JBG		964,346	747,975	216,370	-	216,370
1870			T	SG		664,457	609,782	54,675	-	54,675
1871					B8	903,932,484	844,675,006	59,257,477	-	59,257,477
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		309,993,007	240,042,923	69,950,085	-	69,950,085
1877			T	CAGE		876,247,757	876,247,757	-	-	-
1878			T	JBG		19,180,720	14,877,141	4,303,579	-	4,303,579
1879			T	SG		1,506,399	1,382,444	123,954	-	123,954
1880					B8	1,206,927,883	1,132,550,265	74,377,618	-	74,377,618
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,303	134,197	39,106	-	39,106
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,558	3,480,453	39,106	-	39,106
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(9,007,906)	(8,266,689)	(741,218)	-	(741,218)
1908			T	CAGW		25,569,009	19,799,349	5,769,660	-	5,769,660
1909			T	CAGE		44,712,721	44,712,721	-	-	-
1910						61,273,824	56,245,382	5,028,443	-	5,028,443
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**5,976,345,544**	**5,645,703,892**	**330,641,652**	**-**	**330,641,652**
1917	Summary of Transmission Plant by Factor									
1918		JBG				89,172,635	69,164,967	20,007,668	-	20,007,668
1919		JBE				-	-	-	-	-
1920		CAGW				1,378,672,732	1,067,574,508	311,098,224	-	311,098,224
1921		CAGE				4,514,142,014	4,514,142,014	-	-	-
1922		SG				(5,641,836)	(5,177,596)	(464,240)	-	(464,240)
1923	Total Transmission Plant by Factor				B8	5,976,345,544	5,645,703,892	330,641,652	-	330,641,652
1924	360	Land and Land Rights								
1925			DPW	S		61,822,169	60,007,622	1,814,547	-	1,814,547
1926					B8	61,822,169	60,007,622	1,814,547	-	1,814,547
1927										
1928	361	Structures and Improvements								
1929			DPW	S		111,337,167	107,170,145	4,167,022	-	4,167,022
1930					B8	111,337,167	107,170,145	4,167,022	-	4,167,022
1931										
1932	362	Station Equipment								
1933			DPW	S		958,920,828	896,973,626	61,947,201	-	61,947,201
1934					B8	958,920,828	896,973,626	61,947,201	-	61,947,201
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,130,737,634	1,028,767,017	101,970,617	-	101,970,617
1942					B8	1,130,737,634	1,028,767,017	101,970,617	-	101,970,617
1943										
1944	365	Overhead Conductors								
1945			DPW	S		729,989,205	662,796,331	67,192,873	-	67,192,873
1946					B8	729,989,205	662,796,331	67,192,873	-	67,192,873
1947										
1948	366	Underground Conduit								
1949			DPW	S		352,890,091	335,271,440	17,618,652	-	17,618,652
1950					B8	352,890,091	335,271,440	17,618,652	-	17,618,652
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		827,024,054	801,147,664	25,876,390	-	25,876,390
1957					B8	827,024,054	801,147,664	25,876,390	-	25,876,390
1958										
1959	368	Line Transformers								
1960			DPW	S		1,285,893,234	1,177,204,483	108,688,751	-	108,688,751
1961					B8	1,285,893,234	1,177,204,483	108,688,751	-	108,688,751
1962										
1963	369	Services								
1964			DPW	S		725,836,398	666,083,810	59,752,588	-	59,752,588
1965					B8	725,836,398	666,083,810	59,752,588	-	59,752,588
1966										
1967	370	Meters								
1968			DPW	S		189,053,559	176,949,555	12,104,003	-	12,104,003
1969					B8	189,053,559	176,949,555	12,104,003	-	12,104,003
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,846,162	8,337,003	509,160	-	509,160
1973					B8	8,846,162	8,337,003	509,160	-	509,160
1974										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		61,470,855	57,096,407	4,374,447	-	4,374,447
1981					B8	61,470,855	57,096,407	4,374,447	-	4,374,447
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		39,490,901	32,133,235	7,357,666	-	7,357,666
1985						39,490,901	32,133,235	7,357,666	-	7,357,666
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,483,312,257**	**6,009,938,339**	**473,373,918**	**-**	**473,373,918**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,483,312,257	6,009,938,339	473,373,918	-	473,373,918
1996										
1997	Total Distribution Plant by Factor				B8	6,483,312,257	6,009,938,339	473,373,918	-	473,373,918
1998	389	Land and Land Rights								
1999			G-SITUS	S		12,965,559	11,866,732	1,098,826	-	1,098,826
2000			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
2001			G-DGU	DGU		-	-	-	-	-
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		-	-	-	-	-
2004			G-SG	CAGE		1,560	1,560	-	-	-
2005			PTD	SO		7,516,302	7,007,064	509,238	-	509,238
2006					B8	21,611,927	19,926,179	1,685,747	-	1,685,747
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		124,033,773	110,297,445	13,736,328	-	13,736,328
2010			G-DGP	CAEE		1,009,157	1,009,157	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,058,694	7,503,959	554,734	-	554,734
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,259,656	2,524,113	735,543	-	735,543
2015			G-SG	CAGE		4,222,460	4,222,460	-	-	-
2016			PTD	JBG		19,326	14,990	4,336	-	4,336
2017			PTD	SO		97,541,568	90,933,014	6,608,554	-	6,608,554
2018					B8	238,144,635	216,505,138	21,639,496	-	21,639,496
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		9,599,525	9,079,693	519,832	-	519,832
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		6,753,303	6,288,428	464,875	-	464,875
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		58,132,648	54,194,093	3,938,554	-	3,938,554
2028			G-SG	CAGW		494,529	382,938	111,591	-	111,591
2029			G-SG	CAGE		2,691,228	2,691,228	-	-	-
2030			P	JBG		349,694	271,233	78,461	-	78,461
2031			P	JBE		847	654	192	-	192
2032			P	CAEE		106,171	106,171	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	78,127,944	73,014,438	5,113,506	-	5,113,506
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		81,608,959	76,436,673	5,172,285	-	5,172,285
2039			PTD	SO		7,562,124	7,049,782	512,343	-	512,343
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,393,305	4,176,303	1,217,002	-	1,217,002
2046			G-SG	CAGE		13,594,909	13,594,909	-	-	-
2047			P	JBG		1,808,620	1,402,820	405,800	-	405,800
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		732,644	732,644	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	110,700,561	103,393,131	7,307,430	-	7,307,430
2053										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		9,032,245	8,263,729	768,516	-	768,516
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		193,163	180,076	13,087	-	13,087
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		756,583	585,859	170,723	-	170,723
2061			G-SG	CAGE		4,493,092	4,493,092	-	-	-
2062			G-SG	JBG		743,826	576,934	166,892	-	166,892
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,218,908	14,099,690	1,119,218	-	1,119,218
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		33,732,172	30,886,286	2,845,886	-	2,845,886
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,818,142	3,559,458	258,684	-	258,684
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,828,299	2,190,092	638,207	-	638,207
2074			G-SG	CAGE		18,621,350	18,621,350	-	-	-
2075			P	JBG		3,091,164	2,397,600	693,565	-	693,565
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		142,740	142,740	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	62,233,868	57,797,527	4,436,341	-	4,436,341
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		20,031,946	18,570,501	1,461,445	-	1,461,445
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,664,542	4,348,514	316,028	-	316,028
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,317,852	1,020,478	297,374	-	297,374
2090			G-SG	CAGE		4,772,526	4,772,526	-	-	-
2091			P	JBG		187,658	145,553	42,105	-	42,105
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		913,647	913,647	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,888,170	29,771,218	2,116,952	-	2,116,952
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		120,699,127	112,920,158	7,778,969	-	7,778,969
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		2,616,700	2,439,416	177,284	-	177,284
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,454,959	1,900,996	553,963	-	553,963
2106			G-SG	CAGE		30,171,203	30,171,203	-	-	-
2107			P	JBG		9,876,732	7,660,689	2,216,043	-	2,216,043
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		436,697	436,697	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	166,255,418	155,529,159	10,726,259	-	10,726,259
2113	397	Communication Equipment								
2114			G-SITUS	S		181,572,949	168,792,269	12,780,681	-	12,780,681
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		83,563,354	77,901,840	5,661,514	-	5,661,514
2118			CUST	CN		3,555,043	3,310,326	244,718	-	244,718
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		45,416,099	35,167,933	10,248,167	-	10,248,167
2122			COM_EQ	CAGE		112,081,291	112,081,291	-	-	-
2123			COM_EQ	JBG		4,777,811	3,705,813	1,071,998	-	1,071,998
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		342,228	342,228	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	431,447,460	401,428,971	30,018,488	-	30,018,488
2129										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2130	398	Misc. Equipment								
2131			G-SITUS	S		2,585,338	2,399,014	186,324	-	186,324
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		216,484	201,582	14,902	-	14,902
2135			PTD	SO		2,609,200	2,432,423	176,776	-	176,776
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		360,637	279,259	81,378	-	81,378
2139			G-SG	CAGE		1,988,075	1,988,075	-	-	-
2140			P	JBG		120,823	93,714	27,109	-	27,109
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	7,885,084	7,398,595	486,489	-	486,489
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		2,353,696	2,353,696	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	2,353,696	2,353,696	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		8,531,805	8,531,805	-	-	-
2162			P	CAGW		3,498,086	2,708,741	789,345	-	789,345
2163			P	CAGE		8,827,092	8,827,092	-	-	-
2164			PTD	SO		(26,845)	(25,026)	(1,819)	-	(1,819)
2165					B9	20,830,138	20,042,612	787,526	-	787,526
2166										
2167		Remove Capital Leases				(20,830,138)	(20,042,612)	(787,526)	-	(787,526)
2168					B9	-	-	-	-	-
2169										
2170	1011392	General Vehicles Capital Leases								
2171			LABOR	SO		-	-	-	-	-
2172					B9	-	-	-	-	-
2173										
2174		Remove Capital Leases				-	-	-	-	-
2175					B9	-	-	-	-	-
2176										
2177	GP	Unclassified Gen Plant - Acct 300								
2178			G-SITUS	S		-	-	-	-	-
2179			PTD	SO		14,893,556	13,884,500	1,009,056	-	1,009,056
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		60,424	60,424	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						14,789,682	13,794,145	995,536	-	995,536
2185										
2186	399G	Unclassified Gen Plant - Acct 300								
2187			G-SITUS	S		-	-	-	-	-
2188			PTD	SO		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-DGP	DGP		-	-	-	-	-
2191			G-DGU	DGU		-	-	-	-	-
2192						-	-	-	-	-
2193										
2194	**TOTAL GENERAL PLANT**				B8	**1,180,657,353**	**1,095,011,889**	**85,645,464**	**-**	**85,645,464**
2195										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2196	Summary of General Plant by Factor									
2197		S				604,393,400	558,044,307	46,349,093	-	46,349,093
2198		JBG				20,975,653	16,269,345	4,706,308	-	4,706,308
2199		JBE				847	654	192	-	192
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				283,084,455	263,905,156	19,179,300	-	19,179,300
2202		SE				-	-	-	-	-
2203		CN				19,712,030	18,355,118	1,356,912	-	1,356,912
2204		DEU				-	-	-	-	-
2205		CAGW				65,780,004	50,936,712	14,843,292	-	14,843,292
2206		CAGE				201,525,209	201,525,209	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				6,041,508	6,041,508	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(20,830,138)	(20,042,612)	(787,526)	-	(787,526)
2212	Total General Plant by Factor				B8	1,180,657,353	1,095,011,889	85,645,464	-	85,645,464
2213	301	Organization								
2214			I-SITUS	S		-	-	-	-	-
2215			PTD	SO		-	-	-	-	-
2216			I-SG	CAGW		-	-	-	-	-
2217			I-SG	CAGE		-	-	-	-	-
2218			I-SG	SG		-	-	-	-	-
2219					B8	-	-	-	-	-
2220	302	Franchise & Consent								
2221			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2222			I-SG	SG		-	-	-	-	-
2223			I-SG	CAGW		-	-	-	-	-
2224			I-SG	CAGE		-	-	-	-	-
2225			I-SG	CAGW		178,725,803	138,396,232	40,329,571	-	40,329,571
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	162,030,833	121,701,262	40,329,571	-	40,329,571
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		14,933,135	13,104,301	1,828,834	-	1,828,834
2233			I-SG	SG		1,588,168	1,457,485	130,683	-	130,683
2234			PTD	SO		372,368,475	347,140,079	25,228,395	-	25,228,395
2235			P	SE		-	-	-	-	-
2236			CUST	CN		137,529,966	128,062,851	9,467,115	-	9,467,115
2237			I-SG	CAGW		74,736,193	57,871,932	16,864,261	-	16,864,261
2238			I-SG	CAGE		72,299,088	72,299,088	-	-	-
2239			P	JBG		1,041,092	807,502	233,590	-	233,590
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		144,558	144,558	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	674,640,675	620,887,797	53,752,879	-	53,752,879
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	674,640,675	620,887,797	53,752,879	-	53,752,879
2248	IP	Unclassified Intangible Plant - Acct 300								
2249			I-SITUS	S		-	-	-	-	-
2250			I-SG	SG		-	-	-	-	-
2251			I-DGU	DGU		-	-	-	-	-
2252			PTD	SO		-	-	-	-	-
2253						-	-	-	-	-
2254										
2255	**TOTAL INTANGIBLE PLANT**				B8	**836,671,508**	**742,589,059**	**94,082,450**	**-**	**94,082,450**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(16,148,080)	(17,976,914)	1,828,834	-	1,828,834
2259		JBG				1,041,092	807,502	233,590	-	233,590
2260		JBE				-	-	-	-	-
2261		SG				1,588,168	1,457,485	130,683	-	130,683
2262		SO				372,368,475	347,140,079	25,228,395	-	25,228,395
2263		CN				137,529,966	128,062,851	9,467,115	-	9,467,115
2264		CAGW				253,461,996	196,268,164	57,193,832	-	57,193,832
2265		CAGE				86,685,333	86,685,333	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				144,558	144,558	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	836,671,508	742,589,059	94,082,450	-	94,082,450
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				39,490,901	32,133,235	7,357,666	-	7,357,666
2274		DS0				-	-	-	-	-
2275		GP				14,789,682	13,794,145	995,536	-	995,536
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				1,133,859	1,093,548	40,311	-	40,311
2279		TP				61,273,824	56,245,382	5,028,443	-	5,028,443
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				(13,335,946)	(15,787,768)	2,451,822	-	2,451,822
2284	Total Unclassified Plant by Factor					103,352,320	87,478,541	15,873,779	-	15,873,779
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**26,535,097,006**	**24,737,313,454**	**1,797,783,551**	**-**	**1,797,783,551**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,071,632,563	6,550,080,717	521,551,845	-	521,551,845
2289		SE				-	-	-	-	-
2290		JBG				1,376,132,357	1,067,369,483	308,762,874	-	308,762,874
2291		JBE				847	654	192	-	192
2292		SG				23,768,034	21,812,276	1,955,758	-	1,955,758
2293		SO				655,452,930	611,045,235	44,407,695	-	44,407,695
2294		CN				157,241,996	146,417,969	10,824,027	-	10,824,027
2295		DEU				-	-	-	-	-
2296		CAGW				4,037,520,806	3,126,452,121	911,068,685	-	911,068,685
2297		CAGE				13,227,991,546	13,227,991,546	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				6,186,065	6,186,065	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(20,830,138)	(20,042,612)	(787,526)	-	(787,526)
2303					B8	26,535,097,006	24,737,313,454	1,797,783,551	-	1,797,783,551
2304	105	Plant Held For Future Use								
2305			DPW	S		10,401,018	10,401,018	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		1,193,013	1,101,388	91,624	-	91,624
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,418,892	12,418,892	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		(756,214)	(756,214)	-	-	-
2315	**Total Plant Held For Future Use**				B10	23,418,653	23,290,486	128,167	-	128,167
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(389,364)	(389,364)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(114,057,313)	(114,057,313)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(114,446,677)	(114,446,677)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,234,092	1,226,775	7,317	-	7,317
2339			DMSC	SO		(4,454)	(4,152)	(302)	-	(302)
2340					B16	1,229,639	1,222,623	7,015	-	7,015
2341										
2342	182W	Weatherization								
2343			DMSC	S		8,573,858	8,573,858	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		3,020,695	3,020,695	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	11,594,553	11,594,553	-	-	-
2348										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2349	186W	Weatherization								
2350			DMSC	S		-	-	-	-	-
2351			DMSC	CN		-	-	-	-	-
2352			DMSC	CNP		-	-	-	-	-
2353			DMSC	SG		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	-	-	-	-	-
2356										
2357	**Total Weatherization**					12,824,192	12,817,176	7,015	-	7,015
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,731,310	1,335,521	395,789	-	395,789
2363			P	CAEE		188,431,235	188,431,235	-	-	-
2364			P	JBE		27,346,716	21,130,553	6,216,163	-	6,216,163
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	217,509,261	210,897,309	6,611,952	-	6,611,952
2368										
2369	152	Fuel Stock - Undistributed								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		-	-	-	-	-
2373						-	-	-	-	-
2374										
2375	25316	DG&T Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		(2,182,750)	(2,182,750)	-	-	-
2379					B13	(2,182,750)	(2,182,750)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,671,041)	(2,671,041)	-	-	-
2385					B13	(2,671,041)	(2,671,041)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	212,655,471	206,043,519	6,611,952	-	6,611,952
2394	154	Materials and Supplies								
2395			MSS	S		100,709,877	95,664,688	5,045,189	-	5,045,189
2396			MSS	SG		420,573	385,966	34,607	-	34,607
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		85,741	79,932	5,809	-	5,809
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,968,336)	(1,840,365)	(127,971)	-	(127,971)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,660,666	5,932,033	1,728,633	-	1,728,633
2408			MSS	CAGE		117,985,991	117,985,991	-	-	-
2409			MSS	JBG		5,184,504	4,021,257	1,163,247	-	1,163,247
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	230,079,017	222,229,502	7,849,515	-	7,849,515
2414										
2415	163	Stores Expense Undistributed								
2416			MSS	SO		-	-	-	-	-
2417										
2418					B13	-	-	-	-	-
2419										
2420	25318	Provo Working Capital Deposit								
2421			MSS	SNPPS		-	-	-	-	-
2422			MSS	CAGW		-	-	-	-	-
2423			MSS	CAGE		(273,000)	(273,000)	-	-	-
2424					B13	(273,000)	(273,000)	-	-	-
2425										
2426		Total Materials & Supplies			B13	229,806,017	221,956,502	7,849,515	-	7,849,515
2427										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		18,751,024	18,751,024	-	-	-
2430			GP	GPS		4,742,955	4,421,615	321,341	-	321,341
2431			PT	SG		1,716,828	1,575,559	141,270	-	141,270
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,120,856	1,120,856	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(26,731)	(26,731)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		20,594,410	19,199,115	1,395,295	-	1,395,295
2438	**Total Prepayments**				B15	47,887,086	45,806,284	2,080,802	-	2,080,802
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		123,344,564	123,105,339	239,225	-	239,225
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		1,215,960	1,215,960	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		211,682,642	211,682,642	-	-	-
2450			T	SO		(205,123)	(191,226)	(13,897)	-	(13,897)
2451					B11	336,038,043	335,812,716	225,327	-	225,327
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		5,831,582	5,831,582	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		14,526,692	13,331,360	1,195,332	-	1,195,332
2458			LABOR	SO		243,836	227,316	16,520	-	16,520
2459			P	SE		-	-	-	-	-
2460			P	CAGW		7,508,134	5,813,919	1,694,214	-	1,694,214
2461			DEFSG	CAGE		28,442,864	28,442,864	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		3,176,148	3,176,148	-	-	-
2464			P	JBE		(13,101)	(10,123)	(2,978)	-	(2,978)
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	59,716,154	56,813,066	2,903,089	-	2,903,089
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		45,345,882	42,273,646	3,072,236	-	3,072,236
2480	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2481	232	A/P	P	SO		(6,698,724)	(6,244,878)	(453,846)	-	(453,846)
2482	232	A/P	P	CAEE		(3,359,804)	(3,359,804)	-	-	-
2483	232	A/P	T	CAGE		0	0	-	-	-
2484	232	A/P	P	S		(14,100)	(14,100)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(9,185,162)	(9,185,162)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	26,088,092	23,469,703	2,618,390	-	2,618,390
2498										
2499	**Total Working Capital**					26,088,092	23,469,703	2,618,390	-	2,618,390

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502			P	S		-	-	-	-	-
2503										
2504						-	-	-	-	-
2505										
2506	18222	Nuclear Plant - Trojan								
2507			P	S		-	-	-	-	-
2508			P	TROJP		-	-	-	-	-
2509			P	TROJD		-	-	-	-	-
2510					B14	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515			P	S		-	-	-	-	-
2516			P	SNPPN		-	-	-	-	-
2517						-	-	-	-	-
2518										
2519	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2520										
2521	**TOTAL RATE BASE ADDITIONS**					**988,918,785**	**966,494,529**	**22,424,257**	**-**	**22,424,257**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	SO		-	-	-	-	-
2528	2282	Inj & Dam	PTD	SO		(17,250,993)	(16,082,218)	(1,168,775)	-	(1,168,775)
2529	2283	Pen & Ben	PTD	SO		(3,044,518)	(2,838,249)	(206,270)	-	(206,270)
2530	2283	Pen & Ben	PTD	S		-	-	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(20,295,511)	(18,920,467)	(1,375,044)	-	(1,375,044)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(1,124,305)	(870,605)	(253,700)	-	(253,700)
2537					B15	(1,124,305)	(870,605)	(253,700)	-	(253,700)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		264,232	-	264,232	-	264,232
2542	254	Regulatory Liabi	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabi	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(53,375,686)	(52,993,620)	(382,065)	-	(382,065)
2545					B15	(53,111,453)	(52,993,620)	(117,833)	-	(117,833)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		(191,638)	(191,638)	-	-	-
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(34,473,817)	(34,473,817)	-	-	-
2551			DPW	CAGW		11,772	9,115	2,656	-	2,656
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(34,331,274)	(34,360,460)	29,186	-	29,186
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(5,976,737)	(5,630,792)	(345,945)	-	(345,945)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(23,092,264)	(21,527,736)	(1,564,528)	-	(1,564,528)
2563			P	CAGW		(248,149)	(192,154)	(55,995)	-	(55,995)
2564			P	CAGE		3,300,365	3,300,365	-	-	-
2565			P	SG		(7,046,179)	(6,466,382)	(579,796)	-	(579,796)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(2,393,293)	(2,393,293)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(35,456,255)	(32,909,992)	(2,546,263)	-	(2,546,263)
2570										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2571	190	Accumulated Deferred Income Taxes								
2572			P	S		28,327,458	28,282,695	44,763	-	44,763
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		32,528,126	30,324,308	2,203,818	-	2,203,818
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		3,288,725	2,893,370	395,355	-	395,355
2577			P	TROJD		2,086,433	1,614,526	471,907	-	471,907
2578			P	SG		7,891,778	7,242,402	649,377	-	649,377
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		426,685	330,403	96,282	-	96,282
2582			P	CAGE		36,547,634	36,547,634	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		46,480,066	46,480,066	-	-	-
2585			DPW	JBE		(32,073,520)	(24,782,910)	(7,290,610)	-	(7,290,610)
2586			DPW	SNPD		2,234,360	2,089,093	145,267	-	145,267
2587										
2588	**Total Accum Deferred Income Taxes**				B19	127,737,746	131,021,587	(3,283,841)	-	(3,283,841)
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(293,993,820)	(269,802,472)	(24,191,348)	-	(24,191,348)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(293,993,820)	(269,802,472)	(24,191,348)	-	(24,191,348)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,107,347	1,107,347	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,116,048,141)	(3,873,009,710)	(243,038,431)	-	(243,038,431)
2602			GP	JBE		-	-	-	-	-
2603			LABOR	SO		(1,317,218)	(1,227,975)	(89,243)	-	(89,243)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,550,396)	(2,550,396)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		250,926	250,926	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,118,557,481)	(3,875,429,807)	(243,127,674)	-	(243,127,674)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(54,431,267)	(54,957,721)	526,454	-	526,454
2617			P	SG		-	-	-	-	-
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(19,544,707)	(18,220,531)	(1,324,177)	-	(1,324,177)
2620			GP	GPS		(8,405,768)	(7,836,267)	(569,500)	-	(569,500)
2621			PTD	SNP		(2,314,103)	(2,172,674)	(141,430)	-	(141,430)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,308,616)	(1,013,326)	(295,290)	-	(295,290)
2625			P	CAGE		(1,912,362)	(1,912,362)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(79,535,546)	(79,535,546)	-	-	-
2628			P	JBE		(79,944)	(61,772)	(18,172)	-	(18,172)
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(167,532,315)	(165,710,200)	(1,822,115)	-	(1,822,115)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,452,345,871)	(4,179,920,893)	(272,424,979)	-	(272,424,979)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		(1)	(1)	(0)	-	(0)
2639			PTD	ITC88		(29,664)	(25,226)	(4,438)	-	(4,438)
2640			PTD	ITC89		(103,870)	(88,010)	(15,860)	-	(15,860)
2641			PTD	ITC90		(128,862)	(123,819)	(5,043)	-	(5,043)
2642			PTD	SG		(251,615)	(230,911)	(20,704)	-	(20,704)
2643	**Total Accumulated ITC**				B19	(514,011)	(467,967)	(46,044)	-	(46,044)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,597,178,682)**	**(4,320,444,004)**	**(276,734,678)**	**-**	**(276,734,678)**
2646										
2647										
2648										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2649	108SP	Steam Prod Plant Accumulated Depr								
2650			P	S		12,681,722	12,681,722	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(126,167,601)	(97,697,816)	(28,469,785)	-	(28,469,785)
2655			P	CAGE		(2,151,646,076)	(2,151,646,076)	-	-	-
2656			P	JBG		(539,503,883)	(418,455,374)	(121,048,509)	-	(121,048,509)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,804,635,839)	(2,655,117,544)	(149,518,294)	-	(149,518,294)
2659										
2660	108NP	Nuclear Prod Plant Accumulated Depr								
2661			P	DGP		-	-	-	-	-
2662			P	DGU		-	-	-	-	-
2663			P	SG		-	-	-	-	-
2664						-	-	-	-	-
2665										
2666										
2667	108HP	Hydraulic Prod Plant Accum Depr								
2668			P	S		1,274,300	1,274,300	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(279,133,211)	(216,146,656)	(62,986,555)	-	(62,986,555)
2672			P	CAGE		(69,608,477)	(69,608,477)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(347,467,388)	(284,480,833)	(62,986,555)	-	(62,986,555)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(386,286,421)	(299,120,688)	(87,165,733)	-	(87,165,733)
2683			P	CAGE		(500,231,209)	(500,231,209)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(886,517,631)	(799,351,897)	(87,165,733)	-	(87,165,733)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,038,620,858)**	**(3,738,950,275)**	**(299,670,583)**	**-**	**(299,670,583)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,956,022	13,956,022	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(791,587,234)	(612,965,160)	(178,622,074)	-	(178,622,074)
2700		CAGE				(2,721,485,763)	(2,721,485,763)	-	-	-
2701		JBG				(539,503,883)	(418,455,374)	(121,048,509)	-	(121,048,509)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,038,620,858)	(3,738,950,275)	(299,670,583)	-	(299,670,583)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(512,369,266)	(396,752,873)	(115,616,393)	-	(115,616,393)
2710			T	CAGE		(997,699,877)	(997,699,877)	-	-	-
2711			T	JBG		(47,583,175)	(36,906,936)	(10,676,239)	-	(10,676,239)
2712			T	SG		8,235,541	7,557,878	677,663	-	677,663
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,549,416,777)**	**(1,423,801,808)**	**(125,614,969)**	**-**	**(125,614,969)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,289,127)	(9,120,224)	(168,903)	-	(168,903)
2716					B17	(9,289,127)	(9,120,224)	(168,903)	-	(168,903)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(23,834,821)	(22,851,028)	(983,793)	-	(983,793)
2720					B17	(23,834,821)	(22,851,028)	(983,793)	-	(983,793)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(263,694,405)	(243,664,349)	(20,030,056)	-	(20,030,056)
2724					B17	(263,694,405)	(243,664,349)	(20,030,056)	-	(20,030,056)
2725										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2726	108363	Storage Battery Equipment								
2727			DPW	S		-	-	-	-	-
2728					B17	-	-	-	-	-
2729										
2730	108364	Poles, Towers & Fixtures								
2731			DPW	S		(598,804,992)	(535,827,797)	(62,977,195)	-	(62,977,195)
2732					B17	(598,804,992)	(535,827,797)	(62,977,195)	-	(62,977,195)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(310,774,440)	(279,708,326)	(31,066,115)	-	(31,066,115)
2736					B17	(310,774,440)	(279,708,326)	(31,066,115)	-	(31,066,115)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(154,610,948)	(144,726,996)	(9,883,952)	-	(9,883,952)
2740					B17	(154,610,948)	(144,726,996)	(9,883,952)	-	(9,883,952)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(365,693,622)	(353,953,764)	(11,739,857)	-	(11,739,857)
2744					B17	(365,693,622)	(353,953,764)	(11,739,857)	-	(11,739,857)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(497,409,067)	(442,351,761)	(55,057,305)	-	(55,057,305)
2748					B17	(497,409,067)	(442,351,761)	(55,057,305)	-	(55,057,305)
2749										
2750	108369	Services								
2751			DPW	S		(282,040,783)	(256,882,559)	(25,158,224)	-	(25,158,224)
2752					B17	(282,040,783)	(256,882,559)	(25,158,224)	-	(25,158,224)
2753										
2754	108370	Meters								
2755			DPW	S		(93,069,498)	(89,062,159)	(4,007,339)	-	(4,007,339)
2756					B17	(93,069,498)	(89,062,159)	(4,007,339)	-	(4,007,339)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,234,662)	(6,874,738)	(359,925)	-	(359,925)
2762					B17	(7,234,662)	(6,874,738)	(359,925)	-	(359,925)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,246,809)	(28,238,792)	(2,008,017)	-	(2,008,017)
2770					B17	(30,246,809)	(28,238,792)	(2,008,017)	-	(2,008,017)
2771										
2772	108D00	Unclassified Dist Plant - Acct 300								
2773			DPW	S		-	-	-	-	-
2774						-	-	-	-	-
2775										
2776	108DS	Unclassified Dist Sub Plant - Acct 300								
2777			DPW	S		-	-	-	-	-
2778						-	-	-	-	-
2779										
2780	108DP	Unclassified Dist Sub Plant - Acct 300								
2781			DPW	S		4,101,885	3,681,795	420,090	-	420,090
2782						4,101,885	3,681,795	420,090	-	420,090
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,632,601,289)**	**(2,409,580,698)**	**(223,020,591)**	**-**	**(223,020,591)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,632,601,289)	(2,409,580,698)	(223,020,591)	-	(223,020,591)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,632,601,289)	(2,409,580,698)	(223,020,591)	-	(223,020,591)

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2791	108GP	General Plant Accumulated Depr								
2792			G-SITUS	S		(220,953,959)	(198,963,348)	(21,990,612)	-	(21,990,612)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(8,001,702)	(7,450,891)	(550,811)	-	(550,811)
2797			PTD	SO		(101,160,828)	(94,307,065)	(6,853,763)	-	(6,853,763)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(24,843,366)	(19,237,447)	(5,605,919)	-	(5,605,919)
2800			G-SG	CAGE		(67,486,276)	(67,486,276)	-	-	-
2801			P	JBG		(6,535,401)	(5,069,053)	(1,466,348)	-	(1,466,348)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,714,052)	(1,714,052)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(430,661,911)	(394,197,229)	(36,464,682)	-	(36,464,682)
2807										
2808										
2809	108MP	Mining Plant Accumulated Depr.								
2810			P	S		-	-	-	-	-
2811			P	CAEW		-	-	-	-	-
2812			P	CAEE		-	-	-	-	-
2813			P	JBE		-	-	-	-	-
2814					B17	-	-	-	-	-
2815	108MP	Less Centralia Situs Depreciation								
2816			P	S		-	-	-	-	-
2817					B17	-	-	-	-	-
2818										
2819	1081390	Accum Depr - Capital Lease								
2820			PTD	SO		-	-	-	-	-
2821						-	-	-	-	-
2822										
2823		Remove Capital Leases				-	-	-	-	-
2824						-	-	-	-	-
2825										
2826	1081399	Accum Depr - Capital Lease								
2827			P	S		-	-	-	-	-
2828			P	SE		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834										
2835	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(430,661,911)**	**(394,197,229)**	**(36,464,682)**	**-**	**(36,464,682)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(220,953,959)	(198,963,348)	(21,990,612)	-	(21,990,612)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(101,160,828)	(94,307,065)	(6,853,763)	-	(6,853,763)
2845		CN				(8,001,702)	(7,450,891)	(550,811)	-	(550,811)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(24,843,366)	(19,237,447)	(5,605,919)	-	(5,605,919)
2849		CAGE				(67,486,276)	(67,486,276)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,714,052)	(1,714,052)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,535,401)	(5,069,053)	(1,466,348)	-	(1,466,348)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(430,661,911)	(394,197,229)	(36,464,682)	-	(36,464,682)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,651,300,834)**	**(7,966,530,009)**	**(684,770,825)**	**-**	**(684,770,825)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

12 MONTHS ENDED DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(11,941,367)	(10,484,267)	(1,457,100)	-	(1,457,100)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(5,144,163)	(4,795,640)	(348,523)	-	(348,523)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(17,085,530)	(15,279,907)	(1,805,623)	-	(1,805,623)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,593,219)	(1,233,708)	(359,511)	-	(359,511)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,593,219)	(1,233,708)	(359,511)	-	(359,511)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		18,402,072	18,402,072	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(131,545)	(131,545)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(14,164,033)	(12,998,543)	(1,165,491)	-	(1,165,491)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(117,935,004)	(109,816,742)	(8,118,262)	-	(8,118,262)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(99,205,268)	(76,819,547)	(22,385,721)	-	(22,385,721)
2904			I-SG	CAGE		(26,446,725)	(26,446,725)	-	-	-
2905			PTD	JBG		(577,478)	(447,909)	(129,569)	-	(129,569)
2906			PTD	SO		(281,591,561)	(262,513,406)	(19,078,154)	-	(19,078,154)
2907					B18	(521,649,541)	(470,772,345)	(50,877,196)	-	(50,877,196)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(521,649,541)	(470,772,345)	(50,877,196)	-	(50,877,196)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		396,357	396,357	-	-	-
2914			G-SITUS	SG		910,304	835,400	74,905	-	74,905
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		8,673,284	8,085,659	587,625	-	587,625
2918						9,979,946	9,317,416	662,530	-	662,530
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,317,416)	(662,530)	-	(662,530)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(540,328,290)**	**(487,285,960)**	**(53,042,330)**	**-**	**(53,042,330)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				6,857,063	8,314,163	(1,457,100)	-	(1,457,100)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(278,062,439)	(259,223,387)	(18,839,052)	-	(18,839,052)
2933		CN				(117,935,004)	(109,816,742)	(8,118,262)	-	(8,118,262)
2934		SSGCT				-	-	-	-	-
2935		JBG				(577,478)	(447,909)	(129,569)	-	(129,569)
2936		CAGW				(100,798,487)	(78,053,256)	(22,745,231)	-	(22,745,231)
2937		CAGE				(26,446,725)	(26,446,725)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(131,545)	(131,545)	-	-	-
2940		SG				(13,253,729)	(12,163,143)	(1,090,586)	-	(1,090,586)
2941		Less Capital Lease				(9,979,946)	(9,317,416)	(662,530)	-	(662,530)
2942	Total Provision For Amortization by Factor				B18	(540,328,290)	(487,285,960)	(53,042,330)	-	(53,042,330)