



Washington Jurisdiction
RESULTS OF OPERATIONS

**For the 12 Month Period Ended
September 30, 2017**

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED SEPTEMBER 2017
FILE:	WA JAM - 12 Months Ended September 2017
PREPARED BY:	Revenue Requirement Department
DATE:	December 18, 2017
TIME:	2:10:22 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

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.
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 SEPTEMBER 2017 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,871,123,331	4,531,353,270	339,770,060	-	339,770,060
3 Interdepartmental	2.3	0	0	0	-	0
4 Special Sales	2.3	35,445,973	28,461,931	6,984,042	-	6,984,042
5 Other Operating Revenues	2.4	172,584,956	161,677,338	10,907,618	-	10,907,618
6 Total Operating Revenues	2.4	5,079,154,260	4,721,492,540	357,661,720	-	357,661,720
7						
8 Operating Expenses:						
9 Steam Production	2.6	573,524,828	502,585,162	70,939,666	-	70,939,666
10 Nuclear Production	2.7	0	0	0	-	0
11 Hydro Production	2.9	42,868,056	35,726,300	7,141,756	-	7,141,756
12 Other Power Supply	2.10	317,460,247	260,811,551	56,648,696	-	56,648,696
13 Transmission	2.12	180,811,668	150,146,058	30,665,610	-	30,665,610
14 Distribution	2.13	197,400,672	185,968,098	11,432,575	-	11,432,575
15 Customer Accounts	2.14	85,648,375	79,544,825	6,103,550	-	6,103,550
16 Customer Service	2.14	102,876,284	102,302,126	574,158	-	574,158
17 Sales	2.15	0	0	0	-	0
18 Administrative & General	2.16	137,652,295	128,791,559	8,860,736	-	8,860,736
19						
20 Total O & M Expenses	2.16	1,638,242,426	1,445,875,679	192,366,747	-	192,366,747
21						
22 Depreciation	2.18	695,403,845	647,881,029	47,522,816	-	47,522,816
23 Amortization Expense	2.19	46,874,018	42,036,583	4,837,436	-	4,837,436
24 Taxes Other Than Income	2.19	196,808,020	173,500,543	23,307,477	-	23,307,477
25 Income Taxes - Federal	2.22	662,933,223	639,444,708	23,488,515	-	23,488,515
26 Income Taxes - State	2.22	87,993,203	87,993,203	0	-	-
27 Income Taxes - Def Net	2.21	51,077,109	53,758,660	(2,681,551)	-	(2,681,551)
28 Investment Tax Credit Adj.	2.20	(3,865,601)	(3,865,601)	0	-	0
29 Misc Revenue & Expense	2.6	(602,959)	(563,699)	(39,260)	-	(39,260)
30						
31 Total Operating Expenses	2.22	3,374,863,284	3,086,061,105	288,802,179	-	288,802,179
32						
33 Operating Revenue for Return		1,704,290,976	1,635,431,436	68,859,540	-	68,859,540
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	26,902,119,268	25,064,182,232	1,837,937,036	-	1,837,937,036
37 Plant Held for Future Use	2.33	23,371,129	23,334,586	36,543	-	36,543
38 Misc Deferred Debits	2.35	356,355,627	353,009,594	3,346,033	-	3,346,033
39 Elec Plant Acq Adj	2.33	36,695,732	36,695,732	0	-	0
40 Nuclear Fuel	2.33	0	0	0	-	0
41 Prepayments	2.35	55,525,141	53,462,033	2,063,108	-	2,063,108
42 Fuel Stock	2.34	211,827,699	205,765,718	6,061,981	-	6,061,981
43 Material & Supplies	2.34	230,364,381	222,393,608	7,970,773	-	7,970,773
44 Working Capital	2.35	28,925,649	26,146,857	2,778,792	-	2,778,792
45 Weatherization Loans	2.34	(4,177,152)	(4,182,795)	5,643	-	5,643
46 Miscellaneous Rate Base	2.36	0	0	0	-	0
47						
48 Total Electric Plant		27,841,007,474	25,980,807,566	1,860,199,907	-	1,860,199,907
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,967,122,217)	(8,264,061,873)	(703,060,344)	-	(703,060,344)
52 Accum Prov For Amort	2.41	(542,500,428)	(487,317,585)	(55,182,843)	-	(55,182,843)
53 Accum Def Income Taxes	2.37	(4,517,427,096)	(4,241,049,280)	(276,377,816)	-	(276,377,816)
54 Unamortized ITC	2.37	(417,971)	(383,456)	(34,515)	-	(34,515)
55 Customer Adv for Const	2.36	(35,042,178)	(35,068,874)	26,696	-	26,696
56 Customer Service Deposits	2.36	0	0	0	-	0
57 Misc. Rate Base Deductions	2.36	(143,997,409)	(134,741,919)	(9,255,490)	-	(9,255,490)
58						
59 Total Rate Base Deductions		(14,206,507,298)	(13,162,622,985)	(1,043,884,313)	-	(1,043,884,313)
60						
61 Total Rate Base		13,634,500,175	12,818,184,581	816,315,594	-	816,315,594

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS					WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
231	500	Operation Supervision & Engineering								
232		P	SG		41,680	38,250	3,430	-	3,430	
233		P	CAGW		34,080	26,390	7,690	-	7,690	
234		P	CAGE		4,786,967	4,786,967	-	-	-	
235		P	JBG		14,233,122	11,039,636	3,193,486	-	3,193,486	
236		P	CAGE		-	-	-	-	-	
237				B2	19,095,848	15,891,242	3,204,606	-	3,204,606	
238										
239	501	Fuel Related								
240		P	SE		171,915	158,712	13,203	-	13,203	
241		P	S		(766,290)	(766,290)	-	-	-	
242		P	SE		-	-	-	-	-	
243		P	CAGW		1,992,832	1,543,148	449,683	-	449,683	
244		P	CAGE		-	-	-	-	-	
245		P	CAEW		-	-	-	-	-	
246		P	CAEE		42,857,262	42,857,262	-	-	-	
247		P	JBE		3,136,549	2,423,582	712,967	-	712,967	
248		P	CAEE		-	-	-	-	-	
249		P	JBG		-	-	-	-	-	
250				B2	47,392,267	46,216,414	1,175,853	-	1,175,853	
251										
252	501NPC	Fuel Related								
253			SE		-	-	-	-	-	
254			SE		-	-	-	-	-	
255			SE		-	-	-	-	-	
256			CAGW		-	-	-	-	-	
257			CAGE		-	-	-	-	-	
258			CAEW		241,972,286	186,655,833	55,316,454	-	55,316,454	
259			CAEE		-	-	-	-	-	
260			JBE		-	-	-	-	-	
261			CAEE		-	-	-	-	-	
262			JBG		-	-	-	-	-	
263				B2	241,972,286	186,655,833	55,316,454	-	55,316,454	
264										
265		Total Fuel Related			289,364,554	232,872,247	56,492,307	-	56,492,307	
266										
267	502	Steam Expenses								
268		P	SG		-	-	-	-	-	
269		P	CAGW		831,848	644,141	187,707	-	187,707	
270		P	CAGE		49,849,838	49,849,838	-	-	-	
271		P	JBG		16,732,214	12,978,007	3,754,208	-	3,754,208	
272		P	CAGE		-	-	-	-	-	
273				B2	67,413,901	63,471,986	3,941,915	-	3,941,915	
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		99,331	76,917	22,414	-	22,414	
290		P	CAGE		1,052,670	1,052,670	-	-	-	
291		P	JBG		-	-	-	-	-	
292		P	CAGE		-	-	-	-	-	
293				B2	1,152,002	1,129,588	22,414	-	22,414	
294										
295	506	Misc. Steam Expense								
296		P	SG		13,598	12,479	1,119	-	1,119	
297		P	SE		-	-	-	-	-	
298		P	CAGW		1,553,100	1,202,642	350,458	-	350,458	
299		P	CAGE		38,340,995	38,340,995	-	-	-	
300		P	JBG		(25,467,179)	(19,753,107)	(5,714,072)	-	(5,714,072)	
301		P	CAGE		-	-	-	-	-	
302				B2	14,440,514	19,803,009	(5,362,495)	-	(5,362,495)	

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT	FUNC	FACTOR	Ref				ADJ TOTAL
303							
304	507	Rents					
305		P	SG	-	-	-	-
306		P	CAGW	27,134	21,012	6,123	6,123
307		P	CAGE	163,368	163,368	-	-
308		P	JBG	290,985	225,697	65,288	65,288
309		P	CAGE	-	-	-	-
310			B2	481,488	410,076	71,411	71,411
311							
312	510	Maint Supervision & Engineering					
313		P	SG	-	-	-	-
314		P	CAGW	199,878	154,776	45,103	45,103
315		P	CAGE	7,367,275	7,367,275	-	-
316		P	JBG	788,589	611,654	176,936	176,936
317		P	CAGE	-	-	-	-
318			B2	8,355,743	8,133,704	222,038	222,038
319							
320							
321							
322	511	Maintenance of Structures					
323		P	SG	-	-	-	-
324		P	CAGW	338,887	262,417	76,470	76,470
325		P	CAGE	20,092,537	20,092,537	-	-
326		P	JBG	10,718,333	8,313,460	2,404,873	2,404,873
327		P	CAGE	-	-	-	-
328			B2	31,149,757	28,668,414	2,481,343	2,481,343
329							
330	512	Maintenance of Boiler Plant					
331		P	SG	-	-	-	-
332		P	CAGW	2,929,133	2,268,173	660,960	660,960
333		P	CAGE	65,671,271	65,671,271	-	-
334		P	JBG	28,342,641	21,983,401	6,359,240	6,359,240
335		P	CAGE	-	-	-	-
336			B2	96,943,045	89,922,845	7,020,200	7,020,200
337							
338	513	Maintenance of Electric Plant					
339		P	SG	-	-	-	-
340		P	CAGW	1,008,551	780,971	227,580	227,580
341		P	CAGE	22,717,072	22,717,072	-	-
342		P	JBG	9,190,553	7,128,469	2,062,085	2,062,085
343		P	CAGE	-	-	-	-
344			B2	32,916,177	30,626,512	2,289,665	2,289,665
345							
346	514	Maintenance of Misc. Steam Plant					
347		P	SG	-	-	-	-
348		P	CAGW	424,218	328,493	95,725	95,725
349		P	CAGE	9,735,005	9,735,005	-	-
350		P	JBG	2,052,577	1,592,041	460,537	460,537
351		P	CAGE	-	-	-	-
352			B2	12,211,801	11,655,539	556,262	556,262
353							
354		Total Steam Power Generation	B2	573,524,828	502,585,162	70,939,666	70,939,666

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA

ACCT	FERC DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
632	Summary of Production Expense by Factor									
633	S				49,117,074	41,128,520	7,988,555	-	7,988,555	
634	SG				27,804,590	25,516,683	2,287,907	-	2,287,907	
635	SE				171,915	158,712	13,203	-	13,203	
636	JBG				61,037,186	47,342,270	13,694,916	-	13,694,916	
637	TROJP				-	-	-	-	-	
638	JBE				3,145,596	2,430,573	715,023	-	715,023	
639	DGP				-	-	-	-	-	
640	DEU				-	-	-	-	-	
641	DEP				-	-	-	-	-	
642	CAGW				164,396,406	127,300,271	37,096,135	-	37,096,135	
643	CAGE				266,284,241	266,284,241	-	-	-	
644	CAEW				319,038,861	246,104,482	72,934,379	-	72,934,379	
645	CAEE				42,857,262	42,857,262	-	-	-	
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	933,853,132	799,123,014	134,730,118	-	134,730,118
656	560 Operation Supervision & Engineering									
657	T		SG		6,313,914	5,794,372	519,542	-	519,542	
658	T		JBG		-	-	-	-	-	
659	T		CAGW		448,602	347,375	101,227	-	101,227	
660	T		CAGE		(12,260)	(12,260)	-	-	-	
661					B2	6,750,257	6,129,487	620,769	-	620,769
662	561 Load Dispatching									
663	T		SG		17,779,094	16,316,137	1,462,957	-	1,462,957	
664	T		CAGW		256,427	198,564	57,863	-	57,863	
665	T		CAGE		1,629,002	1,629,002	-	-	-	
666					B2	19,664,523	18,143,704	1,520,820	-	1,520,820
667	562 Station Expense									
668	T		SG		15,680	14,390	1,290	-	1,290	
669	T		JBG		70,516	54,695	15,822	-	15,822	
670	T		CAGW		584,500	452,608	131,893	-	131,893	
671	T		CAGE		2,834,924	2,834,924	-	-	-	
672					B2	3,505,621	3,356,616	149,005	-	149,005
673	563 Overhead Line Expense									
674	T		SG		-	-	-	-	-	
675	T		CAGW		109,566	84,843	24,724	-	24,724	
676	T		CAGE		372,693	372,693	-	-	-	
677					B2	482,259	457,536	24,724	-	24,724
678	564 Underground Line Expense									
679	T		SG		-	-	-	-	-	
680	T		CAGW		-	-	-	-	-	
681	T		CAGE		-	-	-	-	-	
682					B2	-	-	-	-	
683	565 Transmission of Electricity by Others									
684	T		SG		-	-	-	-	-	
685	T		SE		-	-	-	-	-	
686	T		CAGW		-	-	-	-	-	
687	T		CAGE		-	-	-	-	-	
688	T		CAEW		-	-	-	-	-	
689	T		CAEE		-	-	-	-	-	
690					B2	-	-	-	-	
691	565NPC Transmission of Electricity by Others-NPC									
692	T		SG		-	-	-	-	-	
693	T		SE		-	-	-	-	-	
694	T		CAGW		111,533,425	86,365,849	25,167,576	-	25,167,576	
695	T		CAGE		-	-	-	-	-	
696	T		CAEW		-	-	-	-	-	
697	T		CAEE		-	-	-	-	-	
698					B2	111,533,425	86,365,849	25,167,576	-	25,167,576
699	Total Transmission of Electricity by Others									
700					B2	111,533,425	86,365,849	25,167,576	-	25,167,576
701	566 Misc. Transmission Expense									
702	T		SG		1,854,816	1,702,192	152,624	-	152,624	
703	T		CAGW		(117,131)	(90,701)	(26,431)	-	(26,431)	
704	T		CAGE		263,750	263,750	-	-	-	
705	0		S		-	-	-	-	-	
706					B2	2,001,435	1,875,242	126,193	-	126,193
707	567 Rents - Transmission									
708	T		SG		133	122	11	-	11	
709	T		CAGW		1,034,127	800,776	233,351	-	233,351	
710	T		JBG		-	-	-	-	-	
711	T		CAGE		1,217,392	1,217,392	-	-	-	
712					B2	2,251,651	2,018,289	233,362	-	233,362
713										
714										
715										
716										
717										
718										
719										
720										

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT	DESCRIP	FUNC	FACTOR	Ref			ADJ TOTAL
798	586	Meter Expenses					
799		DPW	S		4,583,149	4,190,891	392,259
800		DPW	SNPD		3,430	3,206	224
801				B2	4,586,579	4,194,096	392,483
802							
803	587	Customer Installation Expenses					
804		DPW	S		13,518,046	12,457,764	1,060,282
805		DPW	SNPD		-	-	-
806				B2	13,518,046	12,457,764	1,060,282
807							
808	588	Misc. Distribution Expenses					
809		DPW	S		1,555,646	1,560,189	(4,543)
810		DPW	SNPD		1,324,986	1,238,426	86,560
811				B2	2,880,632	2,798,616	82,016
812							
813	589	Rents					
814		DPW	S		3,277,334	3,168,944	108,391
815		DPW	SNPD		8,910	8,327	582
816				B2	3,286,244	3,177,271	108,973
817							
818	590	Maint Supervision & Engineering					
819		DPW	S		3,167,577	3,001,325	166,252
820		DPW	SNPD		2,266,207	2,118,159	148,048
821				B2	5,433,784	5,119,484	314,300
822							
823	591	Maintenance of Structures					
824		DPW	S		2,003,860	1,875,328	128,533
825		DPW	SNPD		120,881	112,984	7,897
826				B2	2,124,741	1,988,311	136,430
827							
828	592	Maintenance of Station Equipment					
829		DPW	S		7,335,940	6,760,608	575,331
830		DPW	SNPD		1,782,239	1,665,807	116,431
831				B2	9,118,178	8,426,416	691,763
832	593	Maintenance of Overhead Lines					
833		DPW	S		81,232,266	77,059,897	4,172,368
834		DPW	SNPD		1,255,806	1,173,766	82,040
835				B2	82,488,071	78,233,663	4,254,408
836							
837	594	Maintenance of Underground Lines					
838		DPW	S		25,405,712	24,066,404	1,339,308
839		DPW	SNPD		60,663	56,700	3,963
840				B2	25,466,375	24,123,104	1,343,271
841							
842	595	Maintenance of Line Transformers					
843		DPW	S		-	-	-
844		DPW	SNPD		1,014,671	948,384	66,287
845				B2	1,014,671	948,384	66,287
846							
847	596	Maint of Street Lighting & Signal Sys.					
848		DPW	S		3,019,877	2,862,498	157,380
849		DPW	SNPD		-	-	-
850				B2	3,019,877	2,862,498	157,380
851							
852	597	Maintenance of Meters					
853		DPW	S		471,659	454,051	17,607
854		DPW	SNPD		(396,765)	(370,845)	(25,920)
855				B2	74,894	83,207	(8,313)
856							
857	598	Maint of Misc. Distribution Plant					
858		DPW	S		1,466,680	1,286,208	180,473
859		DPW	SNPD		11,606,936	10,848,670	758,266
860				B2	13,073,616	12,134,877	938,739
861							
862		TOTAL DISTRIBUTION EXPENSE		B2	197,400,672	185,968,098	11,432,575
863							
864							
865		Summary of Distribution Expense by Factor					
866		S			159,814,583	150,837,459	8,977,124
867		SNPD			37,586,089	35,130,638	2,455,451
868							
869		Total Distribution Expense by Factor		B2	197,400,672	185,968,098	11,432,575
870							
871	901	Supervision					
872		CUST	S		-	-	-
873		CUST	CN		2,113,624	1,968,129	145,495
874				B2	2,113,624	1,968,129	145,495
875							

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR						
1036	931	Rents							
1037		PTD	S		501,808	375,933	125,876	-	125,876
1038		PTD	SO		3,063,640	2,854,334	209,306	-	209,306
1039				B2	3,565,448	3,230,266	335,182	-	335,182
1040									
1041	935	Maintenance of General Plant							
1042		G	S		502,985	455,256	47,729	-	47,729
1043		CUST	CN		72,236	67,263	4,972	-	4,972
1044		G	SO		21,374,731	19,914,422	1,460,309	-	1,460,309
1045				B2	21,949,952	20,436,941	1,513,010	-	1,513,010
1046									
1047		TOTAL ADMINISTRATIVE & GEN EXP		B2	137,652,295	128,791,559	8,860,736	-	8,860,736
1048									
1049		Summary of A&G Expense by Factor							
1050		S			29,610,015	28,532,660	1,077,355	-	1,077,355
1051		SO			103,056,048	96,015,319	7,040,729	-	7,040,729
1052		SG			2,004,066	1,839,161	164,905	-	164,905
1053		CN			163,576	152,316	11,260	-	11,260
1054		CAGW			2,510,461	1,943,974	566,487	-	566,487
1055		CAGE			194,356	194,356	-	-	-
1056		Total A&G Expense by Factor		B2	137,538,522	128,677,786	8,860,736	-	8,860,736
1057									
1058		TOTAL O&M EXPENSE		B2	1,638,242,426	1,445,875,679	192,366,747	-	192,366,747

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
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	695,403,845	647,881,029	47,522,816	-	47,522,816
1154										
1155		Summary of Depreciation Expense by Factor								
1156		S				162,174,942	147,506,918	14,668,024	-	14,668,024
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				33,691	30,919	2,772	-	2,772
1160		SO				13,451,358	12,532,369	918,989	-	918,989
1161		CN				1,094,886	1,019,518	75,368	-	75,368
1162		SE				-	-	-	-	-
1163		CAGW				101,487,220	78,586,575	22,900,644	-	22,900,644
1164		CAGE				377,137,463	377,137,463	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				103,545	103,545	-	-	-
1167		JBG				39,920,740	30,963,722	8,957,018	-	8,957,018
1168		JBE				-	-	-	-	-
1169		Total Depreciation Expense By Factor			B3	695,403,845	647,881,029	47,522,816	-	47,522,816
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172		I-SITUS		S		552,843	473,608	79,235	-	79,235
1173		I-SG		SG		-	-	-	-	-
1174		PTD		SO		755,116	703,527	51,589	-	51,589
1175		I-DGU		DGU		-	-	-	-	-
1176		CUST		CN		-	-	-	-	-
1177		I-SG		CAGW		-	-	-	-	-
1178		I-SG		CAGE		-	-	-	-	-
1179		I-DGP		DGP		-	-	-	-	-
1180					B4	1,307,959	1,177,135	130,824	-	130,824
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		923,492	923,492	-	-	-
1189		P		SE		-	-	-	-	-
1190		I-SG		SG		5,554,073	5,097,055	457,018	-	457,018
1191		PTD		SO		11,623,156	10,829,069	794,087	-	794,087
1192		CUST		CN		4,987,196	4,643,894	343,302	-	343,302
1193		I-SG		CAGW		-	-	-	-	-
1194		I-SG		CAGE		-	-	-	-	-
1195		I-DGP		DGP		-	-	-	-	-
1196		I-SG		CAGE		-	-	-	-	-
1197		I-SG		CAGE		-	-	-	-	-
1198		I-SG		CAGW		13,212,103	10,230,785	2,981,318	-	2,981,318
1199		I-SG		CAGE		3,504,104	3,504,104	-	-	-
1200		P		JBG		276,585	214,528	62,057	-	62,057
1201		P		CAEW		-	-	-	-	-
1202		P		CAEE		3,579	3,579	-	-	-
1203		I-DGU		DGU		-	-	-	-	-
1204					B4	40,084,288	35,446,505	4,637,783	-	4,637,783
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207		P		SE		-	-	-	-	-
1208						-	-	-	-	-
1209						-	-	-	-	-

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS				
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR				ADJUSTMENT	
1210	404OP	Amort of LT Plant - Other Plant						
1211		P	CAGE	-	-	-	-	-
1212		P	CAGE	-	-	-	-	-
1213				-	-	-	-	-
1214								
1215								
1216	404HP	Amortization of Other Electric Plant						
1217		P	DGP	-	-	-	-	-
1218		P	DGU	-	-	-	-	-
1219		P	CAGW	305,021	236,193	68,828	-	68,828
1220		P	CAGE	-	-	-	-	-
1221		P	SG	-	-	-	-	-
1222				305,021	236,193	68,828	-	68,828
1223								
1224		Total Amortization of Limited Term Plant						
1225			B4	41,697,268	36,859,832	4,837,436	-	4,837,436
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	0	-	0
1243		GP	SO	-	-	-	-	-
1244		P	DGP	-	-	-	-	-
1245		P	SE	-	-	-	-	-
1246		P	CAGW	-	-	-	-	-
1247		P	CAGE	-	-	-	-	-
1248		P	CAEW	-	-	-	-	-
1249		P	SG-P	-	-	-	-	-
1250		P	SG	-	-	-	-	-
1251		P	TROJP	-	-	-	-	-
1252			B4	124,290	124,290	0	-	0
1253								
1254		TOTAL AMORTIZATION EXPENSE						
1255			B4	46,874,018	42,036,583	4,837,436	-	4,837,436
1256								
1257								
1258		Summary of Amortization Expense by Factor						
1259		S		1,902,260	1,823,025	79,235	-	79,235
1260		SE		-	-	-	-	-
1261		TROJP		-	-	-	-	-
1262		SG-P		-	-	-	-	-
1263		DGU		-	-	-	-	-
1264		SO		12,378,273	11,532,597	845,676	-	845,676
1265		JBG		276,585	214,528	62,057	-	62,057
1266		SSGCH		-	-	-	-	-
1267		CN		4,987,196	4,643,894	343,302	-	343,302
1268		CAGW		13,517,124	10,466,978	3,050,146	-	3,050,146
1269		CAGE		8,254,929	8,254,929	-	-	-
1270		CAEW		-	-	-	-	-
1271		CAEE		3,579	3,579	-	-	-
1272		SG		5,554,073	5,097,055	457,018	-	457,018
1273		Total Amortization Expense by Factor						
1274			B4	46,874,018	42,036,583	4,837,436	-	4,837,436
1275	408	Taxes Other Than Income						
1276		GP	S	48,846,280	35,492,470	13,353,810	-	13,353,810
1277		GP	GPS	145,637,011	135,687,176	9,949,835	-	9,949,835
1278		GP	SO	(408,608)	(380,692)	(27,916)	-	(27,916)
1279		P	SE	413,376	381,629	31,748	-	31,748
1280		P	CAGE	1,892,323	1,892,323	-	-	-
1281		DMSC	OPRV-ID	-	-	-	-	-
1282		GP	EXCTAX	-	-	-	-	-
1283		GP	DGP	-	-	-	-	-
1284		P	CAEW	-	-	-	-	-
1285		P	CAEE	427,637	427,637	-	-	-
1286			B5	196,808,020	173,500,543	23,307,477	-	23,307,477
1287		TOTAL TAXES OTHER THAN INCOME						

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT	FUNC	FACTOR	Ref				ADJ TOTAL
1288							
1289	41140	Deferred Investment Tax Credit - Fed					
1290		PTD	CAGE	(3,865,601)	(3,865,601)	-	-
1291							
1292			B7	(3,865,601)	(3,865,601)	-	-
1293							
1294	41141	Deferred Investment Tax Credit - Idaho					
1295		PTD	CAGE	-	-	-	-
1296							
1297			B7	-	-	-	-
1298							
1299		TOTAL DEFERRED ITC	B7	(3,865,601)	(3,865,601)	-	-
1300							
1301							
1302	427	Interest on Long-Term Debt					
1303		GP	S	-	-	-	-
1304		GP	SNP	359,942,501	337,597,940	22,344,561	22,344,561
1305				359,942,501	337,597,940	22,344,561	22,344,561
1306							
1307	428	Amortization of Debt Disc & Exp					
1308		GP	SNP	4,773,565	4,477,231	296,334	296,334
1309				4,773,565	4,477,231	296,334	296,334
1310							
1311	429	Amortization of Premium on Debt					
1312		GP	SNP	(11,026)	(10,341)	(684)	(684)
1313				(11,026)	(10,341)	(684)	(684)
1314							
1315	431	Other Interest Expense					
1316		NUTIL	OTH	-	-	-	-
1317		GP	SO	-	-	-	-
1318		GP	SNP	13,311,136	12,484,805	826,331	826,331
1319				13,311,136	12,484,805	826,331	826,331
1320							
1321	432	AFUDC - Borrowed					
1322		GP	SNP	(15,542,871)	(14,577,999)	(964,873)	(964,873)
1323				(15,542,871)	(14,577,999)	(964,873)	(964,873)
1324							
1325		Total Elec. Interest Deductions for Tax	B6	362,473,305	339,971,636	22,501,669	22,501,669
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		362,473,305	339,971,636	22,501,669	22,501,669
1336							
1337							
1338	419	Interest & Dividends					
1339		GP	S	-	-	-	-
1340		GP	SNP	(28,005,895)	(26,267,341)	(1,738,554)	(1,738,554)
1341		Total Operating Deductions for Tax		(28,005,895)	(26,267,341)	(1,738,554)	(1,738,554)
1342							
1343							
1344	41010	Deferred Income Tax - Federal-DR					
1345		P	S	(9,968,238)	(9,968,238)	-	-
1346		P	TROJD	-	-	-	-
1347		IBT	CIAC	-	-	-	-
1348		LABOR	SO	16,218,287	15,110,263	1,108,024	1,108,024
1349		GP	SNP	12,170,672	11,415,139	755,533	755,533
1350		P	SE	-	-	-	-
1351		PT	SG	34,357,510	31,530,394	2,827,116	2,827,116
1352		GP	GPS	15,020,559	13,994,363	1,026,196	1,026,196
1353		TAXDEPR	TAXDEPR	256,702,855	245,099,870	11,602,985	11,602,985
1354		CUST	CAEW	-	-	-	-
1355		CUST	CN	-	-	-	-
1356		P	JBE	4,933,196	3,811,835	1,121,361	1,121,361
1357		PT	CAGW	(7,818)	(6,054)	(1,764)	(1,764)
1358		PT	CAGE	38,428	38,428	-	-
1359		P	JBG	-	-	-	-
1360		P	CAEW	2,080,885	2,080,885	-	-
1361		DPW	SNPD	1,174,714	1,097,971	76,743	76,743
1362			B7	332,721,050	314,204,857	18,516,193	18,516,193
1363							
1364							
1365							

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1366	41110	Deferred Income Tax - Federal-CR							
1367		GP	S		(17,827,577)	(15,067,640)	(2,759,937)	-	(2,759,937)
1368		DPW	CIAC		(11,884,219)	(11,107,838)	(776,381)	-	(776,381)
1369		GP	SCHMDEXP		(221,286,169)	(206,163,817)	(15,122,352)	-	(15,122,352)
1370		GP	SNP		(3,274,610)	(3,071,328)	(203,282)	-	(203,282)
1371		PT	SG		(317,482)	(291,358)	(26,124)	-	(26,124)
1372		PT	SNPD		(707,268)	(661,063)	(46,205)	-	(46,205)
1373		LABOR	SO		(11,289,961)	(10,518,637)	(771,324)	-	(771,324)
1374		IBT	TAXDEPR		-	-	-	-	-
1375		CUST	JBG		-	-	-	-	-
1376		CUST	BADDEBT		(770,503)	(666,701)	(103,802)	-	(103,802)
1377		GP	GPS		(74,868)	(69,753)	(5,115)	-	(5,115)
1378		P	SGCT		-	-	-	-	-
1379		P	JBE		(6,045,924)	(4,671,629)	(1,374,295)	-	(1,374,295)
1380		PT	CAGW		(39,564)	(30,636)	(8,928)	-	(8,928)
1381		PT	CAGE		(684,732)	(684,732)	-	-	-
1382		P	SE		-	-	-	-	-
1383		P	CAEE		(7,441,064)	(7,441,064)	-	-	-
1384				B7	(281,643,941)	(260,446,197)	(21,197,744)	-	(21,197,744)
1385									
1386		TOTAL DEFERRED INCOME TAXES		B7	51,077,109	53,758,660	(2,681,551)	-	(2,681,551)
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		33,910	26,202	7,708	-	7,708
1400		P	SCHMDEXP		41,271	38,451	2,820	-	2,820
1401		P	CAEE		-	-	-	-	-
1402		P	CAGW		-	-	-	-	-
1403		P	CAGE		-	-	-	-	-
1404		LABOR	SNP		-	-	-	-	-
1405		SCHMAP-SO	SO		594,810	554,173	40,637	-	40,637
1406									
1407				B6	669,991	618,825	51,166	-	51,166
1408									
1409	SCHMAT	Additions - Temporary							
1410		SCHMAT-SITUS	S		56,812,728	48,889,116	7,923,612	-	7,923,612
1411		P	JBE		15,930,869	12,309,634	3,621,235	-	3,621,235
1412		DPW	CIAC		31,314,640	29,268,895	2,045,745	-	2,045,745
1413		SCHMAT-SNP	SNP		8,628,521	8,092,879	535,643	-	535,643
1414		P	TROJD		-	-	-	-	-
1415		P	CN		-	-	-	-	-
1416		SCHMAT-SE	SE		-	-	-	-	-
1417		P	SG		836,557	767,721	68,836	-	68,836
1418		SCHMAT	GPS		197,276	183,798	13,478	-	13,478
1419		SCHMAT-SO	SO		29,748,783	27,716,363	2,032,419	-	2,032,419
1420		SCHMAT-SNP	SNPD		1,863,634	1,741,886	121,749	-	121,749
1421		P	JBG		-	-	-	-	-
1422		CUST	BADDEBT		2,030,256	1,756,740	273,517	-	273,517
1423		P	CAGW		108,169	83,761	24,408	-	24,408
1424		P	CAGE		853,424	853,424	-	-	-
1425		SCHMAT-SE	CAEW		-	-	-	-	-
1426		SCHMAT-SE	CAEE		19,607,027	19,607,027	-	-	-
1427		BOOKDEPR	SCHMDEXP		583,083,895	543,236,850	39,847,045	-	39,847,045
1428				B6	751,015,779	694,508,092	56,507,687	-	56,507,687
1429									
1430		TOTAL SCHEDULE - M ADDITIONS		B6	751,685,770	695,126,917	56,558,852	-	56,558,852
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 SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1439	SCHMDP	Deductions - Permanent							
1440		SCHMDP	S		-	-	-	-	-
1441		P	SE		-	-	-	-	-
1442		P	JBE		1,874,524	1,448,427	426,097	-	426,097
1443		P	CAEE		-	-	-	-	-
1444		PTD	SNP		43,406	40,712	2,695	-	2,695
1445		SCHMDP	SG		29,036,978	26,647,663	2,389,314	-	2,389,314
1446		P	SCHMDEXP		(16,933)	(15,776)	(1,157)	-	(1,157)
1447		SCHMDP-SO	SO		-	-	-	-	-
1448				B6	30,937,975	28,121,026	2,816,948	-	2,816,948
1449									
1450	SCHMDT	Deductions - Temporary							
1451		GP	S		(26,266,080)	(26,266,080)	-	-	-
1452		CUST	BADDEBT		-	-	-	-	-
1453		CUST	CN		-	-	-	-	-
1454		SCHMDT-SNP	SNP		32,069,439	30,078,628	1,990,811	-	1,990,811
1455		DPW	SNPD		3,095,346	2,893,131	202,215	-	202,215
1456		P	JBE		12,998,856	10,044,095	2,954,761	-	2,954,761
1457		P	SE		-	-	-	-	-
1458		SCHMDT-SG	SG		90,531,236	83,081,853	7,449,383	-	7,449,383
1459		SCHMDT-GPS	GPS		39,578,822	36,874,820	2,704,002	-	2,704,002
1460		SCHMDT-SO	SO		42,734,812	39,815,194	2,919,617	-	2,919,617
1461		TAXDEPR	TAXDEPR		676,406,037	645,832,442	30,573,595	-	30,573,595
1462		SCHMDT-SG	CAGW		(20,601)	(15,952)	(4,649)	-	(4,649)
1463		SCHMDT-SG	CAGE		101,258	101,258	-	-	-
1464		P	JBG		-	-	-	-	-
1465		P	CAEE		5,483,081	5,483,081	-	-	-
1466		P	TROJD		-	-	-	-	-
1467				B6	876,712,206	827,922,470	48,789,736	-	48,789,736
1468									
1469		TOTAL SCHEDULE - M DEDUCTIONS		B6	907,650,181	856,043,497	51,606,685	-	51,606,685
1470									
1471		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(155,964,412)	(160,916,579)	4,952,168	-	4,952,168
1472									
1473									
1474	40911	State Income Taxes							
1475		IBT	IBT		87,993,203	87,993,203	-	-	-
1476		Credits	IBT		-	-	-	-	-
1477			CAGE		-	-	-	-	-
1478			IBT		-	-	-	-	-
1479		TOTAL STATE TAXES		B6	87,993,203	87,993,203	-	-	-
1480									
1481									
1482		Calculation of Taxable Income:							
1483		Operating Revenues			5,079,154,260	4,721,492,540	357,661,720	-	357,661,720
1484		Operating Deductions:							
1485		O & M Expenses			1,638,242,426	1,445,875,679	192,366,747	-	192,366,747
1486		Depreciation Expense			695,403,845	647,881,029	47,522,816	-	47,522,816
1487		Amortization Expense			46,874,018	42,036,583	4,837,436	-	4,837,436
1488		Taxes Other Than Income			196,808,020	173,500,543	23,307,477	-	23,307,477
1489		Interest & Dividends (AFUDC-Equity)			(28,005,895)	(26,267,341)	(1,738,554)	-	(1,738,554)
1490		Misc Revenue & Expense			(602,959)	(563,699)	(39,260)	-	(39,260)
1491		Total Operating Deductions			2,548,719,454	2,282,462,792	266,256,661	-	266,256,661
1492		Other Deductions:							
1493		Interest Deductions			362,473,305	339,971,636	22,501,669	-	22,501,669
1494		Interest on PCRBS			-	-	-	-	-
1495		Schedule M Adjustments			(155,964,412)	(160,916,579)	4,952,168	-	4,952,168
1496									
1497		Income Before State Taxes			2,011,997,090	1,938,141,533	73,855,557	-	73,855,557
1498									
1499		State Income Taxes			87,993,203	87,993,203	-	-	-
1500									
1501		Total Taxable Income			1,924,003,887	1,850,148,329	73,855,557	-	73,855,557
1502									
1503		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1504									
1505		Federal Income Tax - Calculated			673,401,360	647,551,915	25,849,445	-	25,849,445
1506									
1507		Adjustments to Calculated Tax:							
1508	40910	Fed. Credit	P	SE	(6,228)	(5,750)	(478)	-	(478)
1509	40910	Fed. Credit	P	JBE	(20,826)	(16,092)	(4,734)	-	(4,734)
1510	40910	Fed. Credit	P	SO	(2,022)	(1,884)	(138)	-	(138)
1511	40910	Fed. Credit	P	SG	-	-	-	-	-
1512	40910	Fed. Credit		CAGW	(10,439,061)	(8,083,481)	(2,355,580)	-	(2,355,580)
1513	40910	Fed. Credit		CAEE	-	-	-	-	-
1514		FEDERAL INCOME TAX			662,933,223	639,444,708	23,488,515	-	23,488,515
1515									
1516		TOTAL OPERATING EXPENSES			3,374,863,284	3,086,061,105	288,802,179	-	288,802,179

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor								
1595	S				-	-	-	-	-
1596	JBG				1,367,210,702	1,060,449,580	306,761,122	-	306,761,122
1597	JBE				-	-	-	-	-
1598	SG				38,680,460	35,497,630	3,182,830	-	3,182,830
1599	CAGW				232,015,229	179,660,871	52,354,358	-	52,354,358
1600	CAGE				5,524,803,861	5,524,803,861	-	-	-
1601	SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor								
1603	320	Land and Land Rights		B8	7,162,710,252	6,800,411,941	362,298,311	-	362,298,311
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		26,998,355	20,906,162	6,092,193	-	6,092,193
1654		P	CAGE		6,501,733	6,501,733	-	-	-
1655		P	CAGW		-	-	-	-	-
1656		P	CAGE		-	-	-	-	-
1657				B8	33,500,088	27,407,895	6,092,193	-	6,092,193
1658					-	-	-	-	-
1659	331	Structures and Improvements			-	-	-	-	-
1660		P	DGP		-	-	-	-	-
1661		P	DGU		-	-	-	-	-
1662		P	CAGW		250,304,754	193,823,355	56,481,399	-	56,481,399
1663		P	CAGE		15,545,318	15,545,318	-	-	-
1664		P	CAGW		-	-	-	-	-
1665		P	CAGE		-	-	-	-	-
1666				B8	265,850,072	209,368,673	56,481,399	-	56,481,399
1667					-	-	-	-	-

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS					WASHINGTON	
ACCT	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
	DESCRIP	FUNC	FACTOR							
1748	341	Structures and Improvements								
1749		P	SG		-	-	-	-	-	
1750		P	DGU		-	-	-	-	-	
1751		P	CAGW		57,671,235	44,657,691	13,013,544	-	13,013,544	
1752		P	CAGE		169,752,272	169,752,272	-	-	-	
1753		P	CAGE		-	-	-	-	-	
1754				B8	227,423,507	214,409,963	13,013,544	-	13,013,544	
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		14,502,821	14,502,821	-	-	-	
1761		P	CAGE		-	-	-	-	-	
1762				B8	16,125,489	15,759,333	366,156	-	366,156	
1763										
1764	343	Prime Movers								
1765		P	S		-	-	-	-	-	
1766		P	DGU		-	-	-	-	-	
1767		P	SG		-	-	-	-	-	
1768		P	CAGW		976,211,036	755,928,504	220,282,532	-	220,282,532	
1769		P	CAGE		1,941,588,651	1,941,588,651	-	-	-	
1770		P	CAGE		-	-	-	-	-	
1771				B8	2,917,799,687	2,697,517,155	220,282,532	-	220,282,532	
1772										
1773	344	Generators								
1774		P	S		-	-	-	-	-	
1775		P	DGU		-	-	-	-	-	
1776		P	SG		-	-	-	-	-	
1777		P	CAGW		133,802,101	103,609,587	30,192,514	-	30,192,514	
1778		P	CAGE		339,950,789	339,950,789	-	-	-	
1779		P	CAGE		-	-	-	-	-	
1780				B8	473,752,890	443,560,375	30,192,514	-	30,192,514	
1781										
1782	345	Accessory Electric Plant								
1783		P	SG		-	-	-	-	-	
1784		P	DGU		-	-	-	-	-	
1785		P	CAGW		88,313,988	68,385,890	19,928,098	-	19,928,098	
1786		P	CAGE		238,536,891	238,536,891	-	-	-	
1787		P	CAGE		-	-	-	-	-	
1788				B8	326,850,879	306,922,781	19,928,098	-	19,928,098	
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793		P	SG		-	-	-	-	-	
1794		P	DGU		-	-	-	-	-	
1795		P	CAGW		4,028,001	3,119,081	908,921	-	908,921	
1796		P	CAGE		11,832,840	11,832,840	-	-	-	
1797				B8	15,860,841	14,951,921	908,921	-	908,921	
1798										
1799	347	Other Production ARO								
1800		P	S		-	-	-	-	-	
1801					-	-	-	-	-	
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804		P	S		-	-	-	-	-	
1805		P	SG		301,730	276,902	24,828	-	24,828	
1806		P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)	
1807		P	CAGE		(12,566)	(12,566)	-	-	-	
1808					(264,008)	(164,013)	(99,996)	-	(99,996)	
1809										
1810		Total Other Production Plant		B8	4,023,027,489	3,737,403,872	285,623,617	-	285,623,617	
1811										
1812		Summary of Other Production Plant by Factor								
1813		S			74,986	74,986	-	-	-	
1814		DGU			-	-	-	-	-	
1815		SG			301,730	276,902	24,828	-	24,828	
1816		CAGW			1,265,668,627	980,069,838	285,598,789	-	285,598,789	
1817		CAGE			2,756,982,146	2,756,982,146	-	-	-	
1818		SSGCT			-	-	-	-	-	
1819		Total of Other Production Plant by Factor		B8	4,023,027,489	3,737,403,872	285,623,617	-	285,623,617	
1820										
1821		Experimental Plant								
1822	103	Experimental Plant								
1823		P	DGP		-	-	-	-	-	
1824		Total Experimental Plant			-	-	-	-	-	
1825										
1826		TOTAL PRODUCTION PLANT		B8	12,217,991,778	11,376,914,338	841,077,440	-	841,077,440	

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT	DESCRIP	FACTOR	Ref				ADJ TOTAL
1827	350	Land and Land Rights					
1828		T	DGP	-	-	-	-
1829		T	DGU	-	-	-	-
1830		T	CAGW	35,035,749	27,129,914	7,905,835	7,905,835
1831		T	CAGE	218,958,745	218,958,745	-	-
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				256,404,333	247,972,066	8,432,267	8,432,267
1835							
1836	352	Structures and Improvements					
1837		T	S	-	-	-	-
1838		T	DGP	-	-	-	-
1839		T	DGU	-	-	-	-
1840		T	CAGW	51,441,567	39,833,750	11,607,816	11,607,816
1841		T	CAGE	187,641,621	187,641,621	-	-
1842		T	JBG	1,614,998	1,252,641	362,357	362,357
1843		T	SG	3,167	2,907	261	261
1844				240,701,354	228,730,919	11,970,434	11,970,434
1845							
1846	353	Station Equipment					
1847		T	DGP	-	-	-	-
1848		T	DGU	-	-	-	-
1849		T	CAGW	503,105,550	389,579,519	113,526,031	113,526,031
1850		T	CAGE	1,467,410,291	1,467,410,291	-	-
1851		T	JBG	38,882,634	30,158,536	8,724,098	8,724,098
1852		T	SG	952,147	873,799	78,348	78,348
1853				2,010,350,622	1,888,022,145	122,328,477	122,328,477
1854							
1855	354	Towers and Fixtures					
1856		T	DGP	-	-	-	-
1857		T	DGU	-	-	-	-
1858		T	CAGW	170,699,046	132,180,717	38,518,329	38,518,329
1859		T	CAGE	1,086,854,581	1,086,854,581	-	-
1860		T	JBG	23,334,560	18,098,984	5,235,576	5,235,576
1861		T	SG	123,630	113,457	10,173	10,173
1862				1,281,011,816	1,237,247,738	43,764,078	43,764,078
1863							
1864	355	Poles and Fixtures					
1865		T	DGP	-	-	-	-
1866		T	DGU	-	-	-	-
1867		T	CAGW	264,091,701	204,499,270	59,592,431	59,592,431
1868		T	CAGE	651,714,428	651,714,428	-	-
1869		T	JBG	750,849	582,381	168,468	168,468
1870		T	SG	684,649	628,312	56,336	56,336
1871				917,241,627	857,424,392	59,817,235	59,817,235
1872							
1873	356	Clearing and Grading					
1874		T	DGP	-	-	-	-
1875		T	DGU	-	-	-	-
1876		T	CAGW	301,615,101	233,555,495	68,059,605	68,059,605
1877		T	CAGE	887,332,840	887,332,840	-	-
1878		T	JBG	15,087,389	11,702,231	3,385,158	3,385,158
1879		T	SG	1,509,970	1,385,721	124,248	124,248
1880				1,205,545,299	1,133,976,287	71,569,012	71,569,012
1881							
1882	357	Underground Conduit					
1883		T	DGP	-	-	-	-
1884		T	DGU	-	-	-	-
1885		T	CAGW	173,173	134,097	39,077	39,077
1886		T	CAGE	3,346,256	3,346,256	-	-
1887		T	SG	-	-	-	-
1888				3,519,429	3,480,353	39,077	39,077
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				8,035,354	7,966,178	69,176	69,176
1897							

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR					
2196	Summary of General Plant by Factor							
2197	S			610,495,784	563,951,994	46,543,790	-	46,543,790
2198	JBG			20,477,261	15,882,777	4,594,484	-	4,594,484
2199	JBE			45	34	10	-	10
2200	SG			(25,615)	(23,507)	(2,108)	-	(2,108)
2201	SO			272,972,390	254,323,077	18,649,314	-	18,649,314
2202	SE			-	-	-	-	-
2203	CN			19,284,670	17,957,176	1,327,494	-	1,327,494
2204	DEU			-	-	-	-	-
2205	CAGW			66,919,641	51,819,189	15,100,452	-	15,100,452
2206	CAGE			204,032,766	204,032,766	-	-	-
2207	CAEW			-	-	-	-	-
2208	CAEE			5,451,527	5,451,527	-	-	-
2209	SSGCT			-	-	-	-	-
2210	SSGCH			-	-	-	-	-
2211	Less Capital Leases			(15,475,139)	(14,987,548)	(487,591)	-	(487,591)
2212	Total General Plant by Factor		B8	<u>1,184,133,332</u>	<u>1,098,407,486</u>	<u>85,725,846</u>	-	<u>85,725,846</u>
2213	301	Organization						
2214		I-SITUS	S	-	-	-	-	-
2215		PTD	SO	-	-	-	-	-
2216		I-SG	CAGW	-	-	-	-	-
2217		I-SG	CAGE	-	-	-	-	-
2218		I-SG	SG	-	-	-	-	-
2219				-	-	-	-	-
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				-	-	-	-	-
2230				-	-	-	-	-
2231	303	Miscellaneous Intangible Plant						
2232		I-SITUS	S	15,584,414	13,563,169	2,021,245	-	2,021,245
2233		I-SG	SG	1,599,973	1,468,319	131,654	-	131,654
2234		PTD	SO	367,502,297	342,394,755	25,107,542	-	25,107,542
2235		P	SE	-	-	-	-	-
2236		CUST	CN	143,676,345	133,786,134	9,890,212	-	9,890,212
2237		I-SG	CAGW	74,684,503	57,831,906	16,852,597	-	16,852,597
2238		I-SG	CAGE	74,645,641	74,645,641	-	-	-
2239		P	JBG	1,041,615	807,908	233,707	-	233,707
2240		P	CAEW	-	-	-	-	-
2241		P	CAEE	18,616	18,616	-	-	-
2242		I-SG	CAGE	-	-	-	-	-
2243		I-SG	CAGE	-	-	-	-	-
2244				-	-	-	-	-
2245	303	Less Non-Utility Plant						
2246		I-SITUS	S	-	-	-	-	-
2247				-	-	-	-	-
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	<u>840,784,238</u>	<u>746,217,710</u>	<u>94,566,528</u>	-	<u>94,566,528</u>
2256								
2257	Summary of Intangible Plant by Factor							
2258	S			(15,496,800)	(17,518,045)	2,021,245	-	2,021,245
2259	JBG			1,041,615	807,908	233,707	-	233,707
2260	JBE			-	-	-	-	-
2261	SG			1,599,973	1,468,319	131,654	-	131,654
2262	SO			367,502,297	342,394,755	25,107,542	-	25,107,542
2263	CN			143,676,345	133,786,134	9,890,212	-	9,890,212
2264	CAGW			253,410,306	196,228,138	57,182,168	-	57,182,168
2265	CAGE			89,031,886	89,031,886	-	-	-
2266	CAEW			-	-	-	-	-
2267	CAEE			18,616	18,616	-	-	-
2268	SSGCT			-	-	-	-	-
2269	SSGCH			-	-	-	-	-
2270	SE			-	-	-	-	-
2271	Total Intangible Plant by Factor		B8	<u>840,784,238</u>	<u>746,217,710</u>	<u>94,566,528</u>	-	<u>94,566,528</u>
2272	Summary of Unclassified Plant (Account 106)							
2273	DP			53,747,832	42,661,314	11,086,518	-	11,086,518
2274	DS0			-	-	-	-	-
2275	GP			8,152,736	7,606,926	545,809	-	545,809
2276	HP			-	-	-	-	-
2277	NP			-	-	-	-	-
2278	OP			(264,008)	(164,013)	(99,996)	-	(99,996)
2279	TP			101,016,959	90,698,147	10,318,811	-	10,318,811
2280	TS0			-	-	-	-	-
2281	IP			-	-	-	-	-
2282	MP			-	-	-	-	-
2283	SP			31,197,338	27,889,684	3,307,654	-	3,307,654
2284	Total Unclassified Plant by Factor			<u>193,850,856</u>	<u>168,692,059</u>	<u>25,158,797</u>	-	<u>25,158,797</u>
2285								
2286	TOTAL ELECTRIC PLANT IN SERVICE		B8	<u>26,902,119,268</u>	<u>25,064,182,232</u>	<u>1,837,937,036</u>	-	<u>1,837,937,036</u>

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		BUS		WCA		UNADJUSTED RESULTS			WASHINGTON	
ACCT	FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		26,732,895	26,732,895	-	-	-
2430			GP	GPS		4,830,447	4,500,434	330,013	-	330,013
2431			PT	SG		1,238,570	1,136,654	101,916	-	101,916
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,133,477	1,133,477	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(11,191)	(11,191)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		20,613,200	19,204,918	1,408,282	-	1,408,282
2438		Total Prepayments			B15	55,525,141	53,462,033	2,063,108	-	2,063,108
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		88,963,706	88,763,622	200,084	-	200,084
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		3,848,744	3,848,744	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		204,725,908	204,725,908	-	-	-
2450			T	SO		(3,435,809)	(3,201,076)	(234,732)	-	(234,732)
2451					B11	294,102,549	294,137,198	(34,649)	-	(34,649)
2452										
2453	186M	Misc Deferred Debts								
2454			LABOR	S		4,930,122	4,930,122	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		14,032,682	12,878,000	1,154,682	-	1,154,682
2458			LABOR	SO		282,438	263,142	19,296	-	19,296
2459			P	SE		-	-	-	-	-
2460			P	CAGW		9,778,470	7,571,953	2,206,517	-	2,206,517
2461			DEFSG	CAGE		30,944,286	30,944,286	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,284,261	2,284,261	-	-	-
2464			P	JBE		818	632	186	-	186
2465			GP	EXCTAX		-	-	-	-	-
2466		Total Misc. Deferred Debts			B11	62,253,078	58,872,396	3,380,681	-	3,380,681
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		47,208,358	43,983,110	3,225,247	-	3,225,247
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,534,825)	(6,088,370)	(446,455)	-	(446,455)
2482	232	A/P	P	CAEE		(3,200,002)	(3,200,002)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(17,321)	(17,321)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(8,530,560)	(8,530,560)	-	-	-
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	28,925,649	26,146,857	2,778,792	-	2,778,792
2498										
2499		Total Working Capital				28,925,649	26,146,857	2,778,792	-	2,778,792

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT	DESCRIP	FUNC	FACTOR	Ref			ADJ TOTAL
2571	190	Accumulated	Deferred				
			Income				
			Taxes				
2572		P	S		43,991,656	41,866,511	2,125,145
2573		CUST	CN		-	-	-
2574		LABOR	SO		30,775,534	28,672,968	2,102,566
2575		P	IBT		-	-	-
2576		CUST	BADDEBT		3,844,184	3,326,294	517,889
2577		P	TROJD		-	-	-
2578		P	SG		7,837,946	7,192,999	644,947
2579		P	SE		-	-	-
2580		PTD	SNP		-	-	-
2581		P	CAGW		323,575	250,560	73,015
2582		P	CAGE		35,384,665	35,384,665	-
2583		P	CAEW		-	-	-
2584		P	CAEE		48,265,957	48,265,957	-
2585		DPW	JBE		(28,377,855)	(21,927,304)	(6,450,551)
2586		DPW	SNPD		2,165,017	2,023,579	141,438
2587							
2588		Total Accum	Deferred Income Taxes	B19	144,210,677	145,056,228	(845,551)
2589							(845,551)
2590	281	Accumulated	Deferred				
			Income				
			Taxes				
2591		P	S		-	-	-
2592		PT	SG		(306,394,693)	(281,182,936)	(25,211,757)
2593		PT	CAGW		-	-	-
2594		PT	CAGE		-	-	-
2595		T	SNPT		-	-	-
2596				B19	(306,394,693)	(281,182,936)	(25,211,757)
2597							
2598	282	Accumulated	Deferred				
			Income				
			Taxes				
2599		GP	S		1,640,588	1,640,588	-
2600		ACCMDIT	CIAC		-	-	-
2601		ACCMDIT	DITBAL		(4,202,800,618)	(3,954,639,752)	(248,160,865)
2602		GP	JBE		-	-	-
2603		LABOR	SO		(1,407,029)	(1,310,902)	(96,127)
2604		PTD	SNPD		-	-	-
2605		P	SNP		-	-	-
2606		P	CAGW		-	-	-
2607		P	CAGE		(2,211,916)	(2,211,916)	-
2608		P	SE		-	-	-
2609		P	CAEE		257,353	257,353	-
2610		P	CN		-	-	-
2611		P	JBG		-	-	-
2612		P	SG		-	-	-
2613				B19	(4,204,521,621)	(3,956,264,629)	(248,256,993)
2614							(248,256,993)
2615	283	Accumulated	Deferred				
			Income				
			Taxes				
2616		GP	S		(36,978,360)	(37,564,919)	586,559
2617		P	SG		(13,296)	(12,202)	(1,094)
2618		P	SE		-	-	-
2619		LABOR	SO		(24,013,903)	(22,373,287)	(1,640,616)
2620		GP	GPS		(8,427,954)	(7,852,161)	(575,793)
2621		PTD	SNP		(2,132,587)	(2,000,200)	(132,387)
2622		P	TROJD		-	-	-
2623		PTD	SGCT		-	-	-
2624		P	CAGW		(1,259,747)	(975,484)	(284,263)
2625		P	CAGE		(1,764,000)	(1,764,000)	-
2626		P	CAEW		-	-	-
2627		P	CAEE		(76,061,564)	(76,061,564)	-
2628		P	JBE		(70,047)	(54,125)	(15,922)
2629		P	SGCT		-	-	-
2630							
2631				B19	(150,721,458)	(148,657,942)	(2,063,516)
2632							(2,063,516)
2633		TOTAL ACCUM DEF INCOME TAX		B19	(4,517,427,096)	(4,241,049,280)	(276,377,816)
2634	255	Accumulated	Investment				
			Tax				
			Credit				
2635		PTD	S		-	-	-
2636		PTD	ITC84		-	-	-
2637		PTD	ITC85		-	-	-
2638		PTD	ITC86		-	-	-
2639		PTD	ITC88		(8,159)	(6,938)	(1,221)
2640		PTD	ITC89		(59,689)	(50,575)	(9,114)
2641		PTD	ITC90		(107,280)	(103,082)	(4,198)
2642		PTD	SG		(242,843)	(222,861)	(19,982)
2643		Total Accumulated	ITC	B19	(417,971)	(383,456)	(34,515)
2644							
2645		TOTAL RATE BASE DEDUCTIONS			(4,696,884,653)	(4,411,243,528)	(285,641,125)
2646							(285,641,125)
2647							
2648							

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA					UNADJUSTED RESULTS				WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2726	108363	Storage Battery Equipment								
2727		DPW	S		-	-	-	-	-	
2728				B17	-	-	-	-	-	
2729										
2730	108364	Poles, Towers & Fixtures								
2731		DPW	S		(615,809,330)	(550,696,091)	(65,113,239)	-	(65,113,239)	
2732				B17	(615,809,330)	(550,696,091)	(65,113,239)	-	(65,113,239)	
2733										
2734	108365	Overhead Conductors								
2735		DPW	S		(317,820,566)	(285,862,238)	(31,958,328)	-	(31,958,328)	
2736				B17	(317,820,566)	(285,862,238)	(31,958,328)	-	(31,958,328)	
2737										
2738	108366	Underground Conduit								
2739		DPW	S		(159,099,294)	(148,857,408)	(10,241,886)	-	(10,241,886)	
2740				B17	(159,099,294)	(148,857,408)	(10,241,886)	-	(10,241,886)	
2741										
2742	108367	Underground Conductors								
2743		DPW	S		(375,858,065)	(363,613,387)	(12,244,678)	-	(12,244,678)	
2744				B17	(375,858,065)	(363,613,387)	(12,244,678)	-	(12,244,678)	
2745										
2746	108368	Line Transformers								
2747		DPW	S		(510,888,083)	(454,209,504)	(56,678,579)	-	(56,678,579)	
2748				B17	(510,888,083)	(454,209,504)	(56,678,579)	-	(56,678,579)	
2749										
2750	108369	Services								
2751		DPW	S		(293,556,751)	(267,337,334)	(26,219,418)	-	(26,219,418)	
2752				B17	(293,556,751)	(267,337,334)	(26,219,418)	-	(26,219,418)	
2753										
2754	108370	Meters								
2755		DPW	S		(96,061,166)	(91,692,991)	(4,368,175)	-	(4,368,175)	
2756				B17	(96,061,166)	(91,692,991)	(4,368,175)	-	(4,368,175)	
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761		DPW	S		(7,256,156)	(6,894,081)	(362,075)	-	(362,075)	
2762				B17	(7,256,156)	(6,894,081)	(362,075)	-	(362,075)	
2763										
2764	108372	Leased Property								
2765		DPW	S		-	-	-	-	-	
2766				B17	-	-	-	-	-	
2767										
2768	108373	Street Lights								
2769		DPW	S		(30,766,556)	(28,705,564)	(2,060,992)	-	(2,060,992)	
2770				B17	(30,766,556)	(28,705,564)	(2,060,992)	-	(2,060,992)	
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		4,031,759	3,746,574	285,185	-	285,185	
2782					4,031,759	3,746,574	285,185	-	285,185	
2783										
2784										
2785	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,708,115,201)	(2,477,234,465)	(230,880,736)	-	(230,880,736)	
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788	S				(2,708,115,201)	(2,477,234,465)	(230,880,736)	-	(230,880,736)	
2789										
2790	Total Distribution Depreciation by Factor			B17	(2,708,115,201)	(2,477,234,465)	(230,880,736)	-	(230,880,736)	

12 MONTHS ENDED SEPTEMBER 2017 West Control Area

AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref					
2791	108GP	General Plant Accumulated Depr							
2792		G-SITUS	S		(224,619,041)	(202,101,047)	(22,517,994)	-	(22,517,994)
2793		G-DGP	DGP		-	-	-	-	-
2794		G-DGU	DGU		-	-	-	-	-
2795		G-SG	SG		33,674	30,903	2,771	-	2,771
2796		CUST	CN		(7,778,246)	(7,242,817)	(535,429)	-	(535,429)
2797		PTD	SO		(105,221,564)	(98,032,888)	(7,188,676)	-	(7,188,676)
2798		P	SE		-	-	-	-	-
2799		G-SG	CAGW		(26,658,936)	(20,643,333)	(6,015,603)	-	(6,015,603)
2800		G-SG	CAGE		(69,906,782)	(69,906,782)	-	-	-
2801		P	JBG		(6,439,600)	(4,994,746)	(1,444,853)	-	(1,444,853)
2802		P	CAEW		-	-	-	-	-
2803		P	CAEE		(1,602,666)	(1,602,666)	-	-	-
2804		G-SG	CAGE		-	-	-	-	-
2805		G-SG	CAGE		-	-	-	-	-
2806				B17	(442,193,161)	(404,493,377)	(37,699,784)	-	(37,699,784)
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	(442,193,161)	(404,493,377)	(37,699,784)	-	(37,699,784)
2836									
2837									
2838									
2839		Summary of General Depreciation by Factor							
2840		S			(224,619,041)	(202,101,047)	(22,517,994)	-	(22,517,994)
2841		DGP			-	-	-	-	-
2842		DGU			-	-	-	-	-
2843		SE			-	-	-	-	-
2844		SO			(105,221,564)	(98,032,888)	(7,188,676)	-	(7,188,676)
2845		CN			(7,778,246)	(7,242,817)	(535,429)	-	(535,429)
2846		SG			33,674	30,903	2,771	-	2,771
2847		DEU			-	-	-	-	-
2848		CAGW			(26,658,936)	(20,643,333)	(6,015,603)	-	(6,015,603)
2849		CAGE			(69,906,782)	(69,906,782)	-	-	-
2850		CAEW			-	-	-	-	-
2851		CAEE			(1,602,666)	(1,602,666)	-	-	-
2852		SSGCT			-	-	-	-	-
2853		JBG			(6,439,600)	(4,994,746)	(1,444,853)	-	(1,444,853)
2854		Remove Capital Leases			-	-	-	-	-
2855		Total General Depreciation by Factor		B17	(442,193,161)	(404,493,377)	(37,699,784)	-	(37,699,784)
2856									
2857									
2858		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(8,967,122,217)	(8,264,061,873)	(703,060,344)	-	(703,060,344)
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 SEPTEMBER 2017 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General							
2868		G-SITUS	S		(12,249,747)	(10,739,987)	(1,509,760)	-	(1,509,760)
2869		CUST	CN		-	-	-	-	-
2870		I-SG	SG		-	-	-	-	-
2871		PTD	SO		(4,150,002)	(3,866,476)	(283,526)	-	(283,526)
2872		I-SG	CAGW		-	-	-	-	-
2873		I-SG	CAGE		-	-	-	-	-
2874		P	CAEW		-	-	-	-	-
2875		P	CAEE		-	-	-	-	-
2876		P	SE		-	-	-	-	-
2877				B18	(16,399,749)	(14,606,463)	(1,793,286)	-	(1,793,286)
2878									
2879									
2880	111HP	Accum Prov for Amort-Hydro							
2881		P	DGP		-	-	-	-	-
2882		P	DGU		-	-	-	-	-
2883		P	SG		-	-	-	-	-
2884		P	CAGW		(1,821,672)	(1,410,611)	(411,061)	-	(411,061)
2885		P	CAGE		-	-	-	-	-
2886		P	CAGE		-	-	-	-	-
2887				B18	(1,821,672)	(1,410,611)	(411,061)	-	(411,061)
2888									
2889									
2890	111IP	Accum Prov for Amort-Intangible Plant							
2891		I-SITUS	S		21,289,350	21,289,350	-	-	-
2892		I-DGP	DGP		-	-	-	-	-
2893		I-DGU	DGU		-	-	-	-	-
2894		P	CAEW		-	-	-	-	-
2895		P	CAEE		(13,591)	(13,591)	-	-	-
2896		P	SE		-	-	-	-	-
2897		I-SG	SG		(14,337,696)	(13,157,916)	(1,179,781)	-	(1,179,781)
2898		I-SG	CAGW		-	-	-	-	-
2899		I-SG	CAGE		-	-	-	-	-
2900		CUST	CN		(120,515,967)	(112,220,040)	(8,295,927)	-	(8,295,927)
2901		P	CAGE		-	-	-	-	-
2902		P	CAGE		-	-	-	-	-
2903		I-SG	CAGW		(109,928,187)	(85,122,834)	(24,805,353)	-	(24,805,353)
2904		I-SG	CAGE		(28,888,597)	(28,888,597)	-	-	-
2905		PTD	JBG		(784,736)	(608,664)	(176,071)	-	(176,071)
2906		PTD	SO		(271,099,583)	(252,578,219)	(18,521,365)	-	(18,521,365)
2907				B18	(524,279,008)	(471,300,511)	(52,978,496)	-	(52,978,496)
2908	111IP	Less Non-Utility Plant							
2909		NUTIL	OTH		-	-	-	-	-
2910				B18	(524,279,008)	(471,300,511)	(52,978,496)	-	(52,978,496)
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	8,080,730	592,554	-	592,554
2918					9,979,946	9,312,488	667,458	-	667,458
2919									
2920		Remove Capital Lease Amtr			(9,979,946)	(9,312,488)	(667,458)	-	(667,458)
2921									
2922		TOTAL ACCUM PROV FOR AMORTIZ		B18	(542,500,428)	(487,317,585)	(55,182,843)	-	(55,182,843)
2923		AMA							
2924									
2925									
2926									
2927		Summary of Amortization by Factor							
2928		S			9,435,960	10,945,720	(1,509,760)	-	(1,509,760)
2929		DGP			-	-	-	-	-
2930		DGU			-	-	-	-	-
2931		SE			-	-	-	-	-
2932		SO			(266,576,301)	(248,363,964)	(18,212,337)	-	(18,212,337)
2933		CN			(120,515,967)	(112,220,040)	(8,295,927)	-	(8,295,927)
2934		SSGCT			-	-	-	-	-
2935		JBG			(784,736)	(608,664)	(176,071)	-	(176,071)
2936		CAGW			(111,749,859)	(86,533,445)	(25,216,414)	-	(25,216,414)
2937		CAGE			(28,888,597)	(28,888,597)	-	-	-
2938		CAEW			-	-	-	-	-
2939		CAEE			(13,591)	(13,591)	-	-	-
2940		SG			(13,427,392)	(12,322,516)	(1,104,876)	-	(1,104,876)
2941		Less Capital Lease			(9,979,946)	(9,312,488)	(667,458)	-	(667,458)
2942		Total Provision For Amortization by Factor		B18	(542,500,428)	(487,317,585)	(55,182,843)	-	(55,182,843)