PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

For the 12 Month Period Ended December 31, 2017

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED DECEMBER 2017
FILE:	WA JAM - 12 Months Ended December 2017
PREPARED BY:	Revenue Requirement Department
DATE:	March 20, 2018
TIME:	9:27:55 AM
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	1.614
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 2017 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	4,851,077,383	4,505,831,344	345,246,039	-	345,246,039
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	46,571,513	37,879,016	8,692,497	-	8,692,497
5	Other Operating Revenues	2.4	174,460,764	163,601,156	10,859,609	-	10,859,609
6	Total Operating Revenues	2.4	5,072,109,661	4,707,311,516	364,798,145	-	364,798,145
7							
8	Operating Expenses:						
9	Steam Production	2.6	573,218,893	502,130,045	71,088,848	-	71,088,848
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	42,693,820	35,581,604	7,112,216	-	7,112,216
12	Other Power Supply	2.10	297,473,464	239,728,302	57,745,162	-	57,745,162
13	Transmission	2.12	183,067,889	152,035,636	31,032,253	-	31,032,253
14	Distribution	2.13	195,512,958	184,254,544	11,258,413	-	11,258,413
15	Customer Accounts	2.14	86,105,542	79,840,373	6,265,169	-	6,265,169
16	Customer Service	2.14	91,522,244	90,912,501	609,743	-	609,743
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	142,109,735	132,888,833	9,220,903	-	9,220,903
19							
20	Total O & M Expenses	2.16	1,611,704,545	1,417,371,839	194,332,706	-	194,332,706
21							
22	Depreciation	2.18	698,782,256	650,764,732	48,017,524	-	48,017,524
23	Amortization Expense	2.19	47,003,924	42,161,568	4,842,355	-	4,842,355
24	Taxes Other Than Income	2.19	196,653,710	173,241,051	23,412,658	-	23,412,658
25	Income Taxes - Federal	2.22	663,635,949	635,482,236	28,153,712	-	28,153,712
26	Income Taxes - State	2.22	87,810,995	87,810,995	0	-	-
27	Income Taxes - Def Net	2.21	50,553,237	56,723,098	(6,169,861)	-	(6,169,861)
28	Investment Tax Credit Adj.	2.20	(3,698,228)	(3,698,228)	0	-	0
29	Misc Revenue & Expense	2.6	(245,996)	(227,081)	(18,915)	-	(18,915)
30							
31	Total Operating Expenses	2.22	3,352,200,391	3,059,630,211	292,570,180	-	292,570,180
32							
33	Operating Revenue for Return		1,719,909,269	1,647,681,305	72,227,965	-	72,227,965
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,026,632,890	25,177,780,333	1,848,852,557	-	1,848,852,557
37	Plant Held for Future Use	2.33	23,427,987	23,391,444	36,543	-	36,543
38	Misc Deferred Debits	2.35	353,181,175	349,730,769	3,450,407	-	3,450,407
39	Elec Plant Acq Adj	2.33	35,432,617	35,432,617	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	58,225,722	56,134,642	2,091,080	-	2,091,080
42	Fuel Stock	2.34	206,635,402	200,665,295	5,970,107	-	5,970,107
43	Material & Supplies	2.34	232,221,853	224,164,187	8,057,666	-	8,057,666
44	Working Capital	2.35	30,408,497	27,523,361	2,885,135	-	2,885,135
45	Weatherization Loans	2.34	(5,351,297)	(5,356,984)	5,687	-	5,687
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,960,814,846	26,089,465,665	1,871,349,181	-	1,871,349,181
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,091,419,187)	(8,381,845,767)	(709,573,420)	-	(709,573,420)
52	Accum Prov For Amort	2.41	(549,381,252)	(493,131,441)	(56,249,812)	-	(56,249,812)
53	Accum Def Income Taxes	2.37	(4,541,643,364)	(4,266,336,092)	(275,307,272)	-	(275,307,272)
54	Unamortized ITC	2.37	(388,487)	(357,437)	(31,050)	-	(31,050)
55	Customer Adv for Const	2.36	(36,374,555)	(36,400,252)	25,696	-	25,696
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(163,946,150)	(151,589,191)	(12,356,959)	-	(12,356,959)
58							
59	Total Rate Base Deductions		(14,383,152,996)	(13,329,660,179)	(1,053,492,816)	-	(1,053,492,816)
60							
61	Total Rate Base		13,577,661,851	12,759,805,486	817,856,365	-	817,856,365

12 MONTHS ENDED DECEMBER 2017 West Control Area
AMA

	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		1,884,431,867	1,728,255,028	156,176,839	-	156,176,839
65										
66					B1	1,884,431,867	1,728,255,028	156,176,839	-	156,176,839
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,943,505,560	2,755,961,275	187,544,285	-	187,544,285
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,943,505,560	2,755,961,275	187,544,285	-	187,544,285
75										
76	444	Public Street & Highway Lighting								
77			0	S		19,817,707	18,292,791	1,524,915	-	1,524,915
78			0	SO		-	-	-	-	-
79					B1	19,817,707	18,292,791	1,524,915	-	1,524,915
80										
81	445	Other Sales to Public Authority								
82			0	S		3,322,249	3,322,249	-	-	-
83										
84					B1	3,322,249	3,322,249	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,851,077,383**	**4,505,831,344**	**345,246,039**	**-**	**345,246,039**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		8,049,567	8,049,567	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						8,049,567	8,049,567	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		38,521,946	29,829,449	8,692,497	-	8,692,497
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	38,521,946	29,829,449	8,692,497	-	8,692,497
110										
111		Total Sales for Resale				46,571,513	37,879,016	8,692,497	-	8,692,497
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**4,897,648,896**	**4,543,710,360**	**353,938,536**	**-**	**353,938,536**
121	450	Forfeited Discounts & Interest								
122			CUST	S		10,272,123	9,395,740	876,383	-	876,383
123			CUST	SO		-	-	-	-	-
124					B1	10,272,123	9,395,740	876,383	-	876,383
125										
126	451	Misc Electric Revenue								
127			CUST	S		5,336,551	5,182,307	154,244	-	154,244
128			GP	SG		-	-	-	-	-
129			GP	SO		5,459	5,086	373	-	373
130					B1	5,342,010	5,187,393	154,617	-	154,617
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		54,199	54,199	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	54,199	54,199	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		10,466,737	9,642,656	824,080	-	824,080
141			T	CAGW		446,258	345,560	100,698	-	100,698
142			T	CAGE		3,965,129	3,965,129	-	-	-
143			T	JBG		10,169	7,888	2,282	-	2,282
144			T	SG		1,400,659	1,285,405	115,254	-	115,254
145			GP	SO		2,166,459	2,018,448	148,011	-	148,011
146					B1	18,455,411	17,265,086	1,190,325	-	1,190,325
147										
148										

12 MONTHS ENDED DECEMBER 2017 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		2,861,380	2,913,142	(51,762)	-	(51,762)
152			CUST	CAGE		5,200,912	5,200,912	-	-	-
153			OTHSE	CAGW		11,146,238	8,631,083	2,515,154	-	2,515,154
154			OTHSO	SO		3,212,673	2,993,185	219,488	-	219,488
155			OTHSGR	SG		398,431	365,646	32,785	-	32,785
156			OTHSGR	JBG		2,475,755	1,920,269	555,485	-	555,485
157			OTHSGR	WRG		100,575,284	95,890,778	4,684,506	-	4,684,506
158			OTHSGR	WRE		14,466,350	13,783,723	682,628	-	682,628
159			P	CAEW		-	-	-	-	-
160			P	CN		-	-	-	-	-
161					B1	140,337,022	131,698,738	8,638,284	-	8,638,284
162										
163		**Total Other Electric Revenues**				**174,460,764**	**163,601,156**	**10,859,609**	**-**	**10,859,609**
164										
165	**Total Electric Operating Revenues**				**B1**	**5,072,109,661**	**4,707,311,516**	**364,798,145**	**-**	**364,798,145**
166										
167	Summary of Revenues by Factor									
168		S				4,888,063,740	4,541,014,756	347,048,984	-	347,048,984
169		JBG				2,485,924	1,928,157	557,767	-	557,767
170		SE				-	-	-	-	-
171		SO				5,384,591	5,016,718	367,872	-	367,872
172		SG				1,799,090	1,651,051	148,039	-	148,039
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				50,114,442	38,806,092	11,308,350	-	11,308,350
176		CAGE				9,220,240	9,220,240	-	-	-
177		WRG				100,575,284	95,890,778	4,684,506	-	4,684,506
178		WRE				14,466,350	13,783,723	682,628	-	682,628
179	Total Electric Operating Revenues				B1	5,072,109,661	4,707,311,516	364,798,145	-	364,798,145
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		(177)	(163)	(14)	-	(14)
201					B1	(177)	(163)	(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		32,344	32,241	102	-	102
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(278,163)	(259,159)	(19,004)	-	(19,004)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(245,819)	(226,918)	(18,902)	-	(18,902)
221										
222	**Total Miscellaneous Revenues**					**(245,996)**	**(227,081)**	**(18,915)**	**-**	**(18,915)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(245,996)**	**(227,081)**	**(18,915)**	**-**	**(18,915)**
230										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		46,824	42,971	3,853	-	3,853
233			P	CAGW		37,798	29,269	8,529	-	8,529
234			P	CAGE		4,383,185	4,383,185	-	-	-
235			P	JBG		14,096,322	10,933,530	3,162,792	-	3,162,792
236			P	CAGE		-	-	-	-	-
237					B2	18,564,129	15,388,954	3,175,174	-	3,175,174
238										
239	501	Fuel Related								
240			P	SE		97,943	90,421	7,522	-	7,522
241			P	S		(728,804)	(728,804)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		1,768,812	1,369,678	399,133	-	399,133
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		47,842,547	47,842,547	-	-	-
247			P	JBE		2,354,110	1,818,998	535,111	-	535,111
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	51,334,608	50,392,842	941,766	-	941,766
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		245,300,983	189,223,568	56,077,416	-	56,077,416
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	245,300,983	189,223,568	56,077,416	-	56,077,416
264										
265		Total Fuel Related				296,635,591	239,616,409	57,019,182	-	57,019,182
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		939,932	727,836	212,096	-	212,096
270			P	CAGE		57,597,927	57,597,927	-	-	-
271			P	JBG		17,041,139	13,217,618	3,823,521	-	3,823,521
272			P	CAGE		-	-	-	-	-
273					B2	75,578,998	71,543,381	4,035,617	-	4,035,617
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		99,981	77,420	22,561	-	22,561
290			P	CAGE		1,115,110	1,115,110	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	1,215,091	1,192,531	22,561	-	22,561
294										
295	506	Misc. Steam Expense								
296			P	SG		13,598	12,479	1,119	-	1,119
297			P	SE		-	-	-	-	-
298			P	CAGW		1,335,751	1,034,338	301,413	-	301,413
299			P	CAGE		34,233,095	34,233,095	-	-	-
300			P	JBG		(23,395,281)	(18,146,081)	(5,249,200)	-	(5,249,200)
301			P	CAGE		-	-	-	-	-
302					B2	12,187,163	17,133,831	(4,946,668)	-	(4,946,668)

12 MONTHS ENDED DECEMBER 2017 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		26,275	20,346	5,929	-	5,929
307			P	CAGE		160,653	160,653	-	-	-
308			P	JBG		362,386	281,078	81,309	-	81,309
309			P	CAGE		-	-	-	-	-
310					B2	549,315	462,077	87,238	-	87,238
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		205,308	158,981	46,328	-	46,328
315			P	CAGE		6,992,714	6,992,714	-	-	-
316			P	JBG		801,608	621,751	179,857	-	179,857
317			P	CAGE		-	-	-	-	-
318					B2	7,999,631	7,773,446	226,185	-	226,185
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		352,811	273,199	79,612	-	79,612
325			P	CAGE		19,699,654	19,699,654	-	-	-
326			P	JBG		10,731,980	8,324,045	2,407,935	-	2,407,935
327			P	CAGE		-	-	-	-	-
328					B2	30,784,444	28,296,897	2,487,547	-	2,487,547
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		2,775,921	2,149,533	626,388	-	626,388
333			P	CAGE		59,768,809	59,768,809	-	-	-
334			P	JBG		25,402,548	19,702,977	5,699,571	-	5,699,571
335			P	CAGE		-	-	-	-	-
336					B2	87,947,278	81,621,319	6,325,959	-	6,325,959
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		1,036,493	802,607	233,885	-	233,885
341			P	CAGE		21,119,969	21,119,969	-	-	-
342			P	JBG		7,885,317	6,116,088	1,769,229	-	1,769,229
343			P	CAGE		-	-	-	-	-
344					B2	30,041,778	28,038,664	2,003,114	-	2,003,114
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		421,390	326,303	95,087	-	95,087
349			P	CAGE		8,807,776	8,807,776	-	-	-
350			P	JBG		2,486,310	1,928,456	557,853	-	557,853
351			P	CAGE		-	-	-	-	-
352					B2	11,715,476	11,062,536	652,940	-	652,940
353										
354	**Total Steam Power Generation**				B2	**573,218,893**	**502,130,045**	**71,088,848**	**-**	**71,088,848**

12 MONTHS ENDED DECEMBER 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS 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 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		7,207,675	5,581,259	1,626,416	-	1,626,416
409			P	CAGE		1,450,940	1,450,940	-	-	-
410					B2	8,658,615	7,032,199	1,626,416	-	1,626,416
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		120,631	93,411	27,221	-	27,221
417			P	CAGE		-	-	-	-	-
418					B2	120,631	93,411	27,221	-	27,221
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		3,535,643	2,737,823	797,820	-	797,820
425			P	CAGE		403,256	403,256	-	-	-
426					B2	3,938,899	3,141,080	797,820	-	797,820
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		12,288,216	9,515,373	2,772,842	-	2,772,842
441			P	CAGE		7,293,802	7,293,802	-	-	-
442					B2	19,582,017	16,809,175	2,772,842	-	2,772,842
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		1,731,984	1,341,161	390,823	-	390,823
449			P	CAGE		166,765	166,765	-	-	-
450					B2	1,898,750	1,507,926	390,823	-	390,823
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		389	301	88	-	88
457			P	CAGE		-	-	-	-	-
458					B2	389	301	88	-	88
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		672,565	520,800	151,765	-	151,765
465			P	CAGE		60,223	60,223	-	-	-
466					B2	732,787	581,023	151,765	-	151,765
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		1,424,132	1,102,776	321,356	-	321,356
476			P	CAGE		618,585	618,585	-	-	-
477					B2	2,042,717	1,721,361	321,356	-	321,356
478										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		2,076,931	1,608,270	468,661	-	468,661
484			P	CAGE		441,594	441,594	-	-	-
485					B2	2,518,525	2,049,865	468,661	-	468,661
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		2,460,557	1,905,331	555,226	-	555,226
492			P	CAGE		739,933	739,933	-	-	-
493					B2	3,200,490	2,645,264	555,226	-	555,226
494										
495	**Total Hydraulic Power Generation**				B2	**42,693,820**	**35,581,604**	**7,112,216**	**-**	**7,112,216**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		143,762	111,322	32,440	-	32,440
501			P	CAGE		199,600	199,600	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	343,362	310,922	32,440	-	32,440
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		74,505,547	57,473,090	17,032,457	-	17,032,457
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	74,505,547	57,473,090	17,032,457	-	17,032,457
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		7,940,296	6,148,564	1,791,732	-	1,791,732
522			P	CAGE		8,254,054	8,254,054	-	-	-
523			P	S		-	-	-	-	-
524					B2	16,194,351	14,402,619	1,791,732	-	1,791,732
525										
526	549	Miscellaneous Other								
527			0	S		95,537	95,537	-	-	-
528			P	SG		1,455,985	1,336,179	119,806	-	119,806
529			P	CAGW		1,626,346	1,259,360	366,986	-	366,986
530			P	CAGE		2,256,149	2,256,149	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	5,434,018	4,947,226	486,792	-	486,792
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		219,383	219,383	-	-	-
539			P	SG		40,305	36,989	3,317	-	3,317
540			P	CAGW		1,760,075	1,362,913	397,162	-	397,162
541			P	CAGE		1,697,686	1,697,686	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	3,717,449	3,316,970	400,478	-	400,478
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		42,487	32,900	9,587	-	9,587
554			P	CAGE		2,675,179	2,675,179	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	2,717,666	2,708,079	9,587	-	9,587
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		5,768,597	4,466,910	1,301,687	-	1,301,687
561			P	CAGE		9,988,999	9,988,999	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	15,757,596	14,455,909	1,301,687	-	1,301,687
564										

12 MONTHS ENDED DECEMBER 2017 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		686,978	531,961	155,017	-	155,017
568			P	CAGE		901,237	901,237	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	1,588,215	1,433,198	155,017	-	155,017
571										
572	**Total Other Power Generation**				**B2**	**120,258,205**	**99,048,014**	**21,210,191**	**-**	**21,210,191**
573										
574										
575	555	Purchased Power								
576			P	S		26,472,679	17,288,870	9,183,810	-	9,183,810
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						26,472,679	17,288,870	9,183,810	-	9,183,810
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		102,744,343	79,560,028	23,184,315	-	23,184,315
585			P	CAGE		-	-	-	-	-
586			P	CAEW		2,898,092	2,235,569	662,523	-	662,523
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		231,757	-	231,757	-	231,757
590						105,874,192	81,795,598	24,078,595	-	24,078,595
591										
592		Total Purchased Power			B2	132,346,872	99,084,467	33,262,405	-	33,262,405
593										
594	556	System Control & Load Dispatch								
595			P	SG		1,310,515	1,202,679	107,836	-	107,836
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	1,310,515	1,202,679	107,836	-	107,836
600										
601										
602										
603	557	Other Expenses								
604			P	S		4,327,998	4,327,998	-	-	-
605			P	SG		27,270,388	25,026,438	2,243,950	-	2,243,950
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		146,658	113,565	33,094	-	33,094
611			P	CAGE		7,856,595	7,856,595	-	-	-
612			P	JBG		3,947,201	3,061,568	885,634	-	885,634
613			P	CAEW		-	-	-	-	-
614			P	JBE		9,032	6,979	2,053	-	2,053
615					B2	43,557,872	40,393,142	3,164,730	-	3,164,730
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	**177,215,259**	**140,680,288**	**36,534,971**	**-**	**36,534,971**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**913,386,177**	**777,439,951**	**135,946,226**	**-**	**135,946,226**
630										
631										

12 MONTHS ENDED DECEMBER 2017 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				30,618,550	21,202,983	9,415,567	-	9,415,567
634		SG				30,137,616	27,657,735	2,479,881	-	2,479,881
635		SE				97,943	90,421	7,522	-	7,522
636		JBG				59,359,531	46,041,030	13,318,500	-	13,318,500
637		TROJP				-	-	-	-	-
638		JBE				2,363,141	1,825,977	537,164	-	537,164
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				161,378,736	124,963,540	36,415,196	-	36,415,196
643		CAGE				258,883,490	258,883,490	-	-	-
644		CAEW				322,704,623	248,932,227	73,772,396	-	73,772,396
645		CAEE				47,842,547	47,842,547	-	-	-
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	913,386,177	777,439,951	135,946,226	-	135,946,226
656	560	Operation Supervision & Engineering								
657			T	SG		6,152,007	5,645,788	506,219	-	506,219
658			T	JBG		-	-	-	-	-
659			T	CAGW		298,938	231,483	67,456	-	67,456
660			T	CAGE		(103,092)	(103,092)	-	-	-
661					B2	6,347,854	5,774,179	573,675	-	573,675
662										
663	561	Load Dispatching								
664			T	SG		17,954,261	16,476,890	1,477,370	-	1,477,370
665			T	CAGW		244,073	188,998	55,075	-	55,075
666			T	CAGE		1,692,451	1,692,451	-	-	-
667					B2	19,890,784	18,358,339	1,532,446	-	1,532,446
668	562	Station Expense								
669			T	SG		15,733	14,439	1,295	-	1,295
670			T	JBG		83,396	64,685	18,712	-	18,712
671			T	CAGW		663,250	513,587	149,663	-	149,663
672			T	CAGE		2,650,942	2,650,942	-	-	-
673					B2	3,413,322	3,243,653	169,669	-	169,669
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		192,000	148,675	43,325	-	43,325
678			T	CAGE		313,147	313,147	-	-	-
679					B2	505,147	461,822	43,325	-	43,325
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		112,735,167	87,296,418	25,438,750	-	25,438,750
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						112,735,167	87,296,418	25,438,750	-	25,438,750
704										
705		Total Transmission of Electricity by Others				112,735,167	87,296,418	25,438,750	-	25,438,750
706										
707	566	Misc. Transmission Expense								
708			T	SG		2,169,010	1,990,532	178,477	-	178,477
709			T	CAGW		(107,938)	(83,582)	(24,356)	-	(24,356)
710			T	CAGE		288,037	288,037	-	-	-
711			0	S		-	-	-	-	-
712					B2	2,349,109	2,194,988	154,121	-	154,121
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		971,474	752,260	219,214	-	219,214
717			T	JBG		-	-	-	-	-
718			T	CAGE		1,190,035	1,190,035	-	-	-
719					B2	2,161,509	1,942,295	219,214	-	219,214
720										

12 MONTHS ENDED DECEMBER 2017 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		375,431	344,539	30,892	-	30,892
723			T	CAGW		195,451	151,348	44,104	-	44,104
724			T	CAGE		491,745	491,745	-	-	-
725					B2	1,062,627	987,631	74,996	-	74,996
726										
727	569	Maintenance of Structures								
728			T	SG		5,303,766	4,867,345	436,422	-	436,422
729			T	CAGW		397,793	308,031	89,762	-	89,762
730			T	CAGE		118,372	118,372	-	-	-
731					B2	5,819,931	5,293,747	526,184	-	526,184
732										
733	570	Maintenance of Station Equipment								
734			T	SG		283,348	260,033	23,315	-	23,315
735			T	JBG		291,236	225,891	65,345	-	65,345
736			T	CAGW		2,495,418	1,932,325	563,092	-	563,092
737			T	CAGE		8,756,105	8,756,105	-	-	-
738					B2	11,826,106	11,174,354	651,752	-	651,752
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		153,339	140,722	12,618	-	12,618
742			T	JBG		-	-	-	-	-
743			T	CAGW		7,227,815	5,596,855	1,630,960	-	1,630,960
744			T	CAGE		9,470,624	9,470,624	-	-	-
745					B2	16,851,778	15,208,200	1,643,578	-	1,643,578
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		1,872	1,450	423	-	423
750			T	CAGE		17,913	17,913	-	-	-
751					B2	19,786	19,363	423	-	423
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		50,085	45,964	4,121	-	4,121
755			T	CAGW		-	-	-	-	-
756			T	CAGE		34,684	34,684	-	-	-
757					B2	84,769	80,647	4,121	-	4,121
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**183,067,889**	**152,035,636**	**31,032,253**	**-**	**31,032,253**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				32,456,980	29,786,250	2,670,730	-	2,670,730
764		CAGW				125,315,315	97,037,848	28,277,466	-	28,277,466
765		CAGE				24,920,962	24,920,962	-	-	-
766		JBG				374,632	290,576	84,056	-	84,056
767	Total Transmission Expense by Factor				B2	183,067,889	152,035,636	31,032,253	-	31,032,253
768	580	Operation Supervision & Engineering								
769			DPW	S		1,591,431	1,463,299	128,132	-	128,132
770			DPW	SNPD		7,369,902	6,888,436	481,466	-	481,466
771					B2	8,961,333	8,351,735	609,599	-	609,599
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		10,667,212	9,970,337	696,875	-	696,875
776					B2	10,667,212	9,970,337	696,875	-	696,875
777										
778	582	Station Expense								
779			DPW	S		3,978,577	3,703,384	275,193	-	275,193
780			DPW	SNPD		8,164	7,631	533	-	533
781					B2	3,986,742	3,711,015	275,727	-	275,727
782										
783	583	Overhead Line Expenses								
784			DPW	S		7,809,291	7,545,252	264,040	-	264,040
785			DPW	SNPD		163	152	11	-	11
786					B2	7,809,454	7,545,404	264,050	-	264,050
787										
788	584	Underground Line Expense								
789			DPW	S		787	787	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	787	787	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		152,074	142,139	9,935	-	9,935
796					B2	152,074	142,139	9,935	-	9,935
797										

12 MONTHS ENDED DECEMBER 2017 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		4,206,385	3,878,745	327,640	-	327,640
800			DPW	SNPD		14,549	13,598	950	-	950
801					B2	4,220,934	3,892,343	328,591	-	328,591
802										
803	587	Customer Installation Expenses								
804			DPW	S		13,556,316	12,456,311	1,100,005	-	1,100,005
805			DPW	SNPD		-	-	-	-	-
806					B2	13,556,316	12,456,311	1,100,005	-	1,100,005
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		901,908	925,105	(23,197)	-	(23,197)
810			DPW	SNPD		1,073,377	1,003,255	70,122	-	70,122
811					B2	1,975,285	1,928,359	46,925	-	46,925
812										
813	589	Rents								
814			DPW	S		3,172,426	3,067,134	105,292	-	105,292
815			DPW	SNPD		6,369	5,953	416	-	416
816					B2	3,178,795	3,073,087	105,708	-	105,708
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		3,151,325	2,972,230	179,095	-	179,095
820			DPW	SNPD		2,248,741	2,101,834	146,907	-	146,907
821					B2	5,400,066	5,074,064	326,002	-	326,002
822										
823	591	Maintenance of Structures								
824			DPW	S		2,338,654	2,183,163	155,492	-	155,492
825			DPW	SNPD		124,505	116,372	8,134	-	8,134
826					B2	2,463,160	2,299,534	163,626	-	163,626
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		7,280,739	6,763,510	517,229	-	517,229
830			DPW	SNPD		1,721,327	1,608,875	112,452	-	112,452
831					B2	9,002,066	8,372,385	629,681	-	629,681
832	593	Maintenance of Overhead Lines								
833			DPW	S		85,190,678	80,674,550	4,516,128	-	4,516,128
834			DPW	SNPD		1,476,588	1,380,125	96,464	-	96,464
835					B2	86,667,266	82,054,675	4,612,591	-	4,612,591
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		25,409,405	24,176,549	1,232,856	-	1,232,856
839			DPW	SNPD		55,782	52,138	3,644	-	3,644
840					B2	25,465,187	24,228,687	1,236,500	-	1,236,500
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		969,563	906,222	63,340	-	63,340
845					B2	969,563	906,222	63,340	-	63,340
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		2,930,590	2,785,390	145,200	-	145,200
849			DPW	SNPD		-	-	-	-	-
850					B2	2,930,590	2,785,390	145,200	-	145,200
851										
852	597	Maintenance of Meters								
853			DPW	S		471,456	448,491	22,965	-	22,965
854			DPW	SNPD		(332,833)	(311,089)	(21,744)	-	(21,744)
855					B2	138,623	137,402	1,221	-	1,221
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		1,333,401	1,123,961	209,440	-	209,440
859			DPW	SNPD		6,634,103	6,200,706	433,397	-	433,397
860					B2	7,967,504	7,324,667	642,837	-	642,837
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**195,512,958**	**184,254,544**	**11,258,413**	**-**	**11,258,413**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				163,323,369	154,167,860	9,155,509	-	9,155,509
867		SNPD				32,189,588	30,086,684	2,102,904	-	2,102,904
868										
869	Total Distribution Expense by Factor				B2	195,512,958	184,254,544	11,258,413	-	11,258,413
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		2,362,629	2,199,994	162,636	-	162,636
874					B2	2,362,629	2,199,994	162,636	-	162,636
875										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		18,695,492	18,035,252	660,240	-	660,240
878			CUST	CN		970,725	903,904	66,822	-	66,822
879					B2	19,666,217	18,939,155	727,062	-	727,062
880										
881	903	Customer Receipts & Collections								
882			CUST	S		7,280,867	6,740,918	539,949	-	539,949
883			CUST	CN		40,489,884	37,702,692	2,787,192	-	2,787,192
884					B2	47,770,750	44,443,610	3,327,141	-	3,327,141
885										
886	904	Uncollectible Accounts								
887			CUST	S		15,416,800	13,369,822	2,046,978	-	2,046,978
888			P	SG		-	-	-	-	-
889			CUST	CN		7,408	6,898	510	-	510
890					B2	15,424,209	13,376,721	2,047,488	-	2,047,488
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		869,500	869,500	-	-	-
894			CUST	CN		12,237	11,394	842	-	842
895					B2	881,736	880,894	842	-	842
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**86,105,542**	**79,840,373**	**6,265,169**	**-**	**6,265,169**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				42,262,659	39,015,492	3,247,167	-	3,247,167
901		CN				43,842,883	40,824,882	3,018,001	-	3,018,001
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	86,105,542	79,840,373	6,265,169	-	6,265,169
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		288,761	268,884	19,877	-	19,877
908					B2	288,761	268,884	19,877	-	19,877
909										
910	908	Customer Assistance								
911			CUST	S		86,303,020	86,032,921	270,099	-	270,099
912			CUST	CN		1,591,714	1,482,145	109,568	-	109,568
913					B2	87,894,734	87,515,066	379,668	-	379,668
914										
915	909	Informational & Instructional Adv								
916			CUST	S		1,115,893	1,058,710	57,184	-	57,184
917			CUST	CN		2,219,674	2,066,879	152,795	-	152,795
918					B2	3,335,567	3,125,589	209,979	-	209,979
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		3,182	2,963	219	-	219
923										
924					B2	3,182	2,963	219	-	219
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**91,522,244**	**90,912,501**	**609,743**	**-**	**609,743**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				87,418,914	87,091,631	327,283	-	327,283
931		CN				4,103,331	3,820,871	282,460	-	282,460
932										
933	Total Customer Service Expense by Factor				B2	91,522,244	90,912,501	609,743	-	609,743
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										

12 MONTHS ENDED DECEMBER 2017 West Control Area
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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**					**91,522,244**	**90,912,501**	**609,743**	**-**	**609,743**
965	920	Administrative & General Salaries								
966			PTD	S		2	0	2	-	2
967			CUST	CN		-	-	-	-	-
968			PTD	SO		70,991,763	66,141,648	4,850,116	-	4,850,116
969					B2	70,991,765	66,141,648	4,850,118	-	4,850,118
970										
971	921	Office Supplies & expenses								
972			PTD	S		328,830	315,411	13,419	-	13,419
973			CUST	CN		94,325	87,832	6,493	-	6,493
974			PTD	SO		8,932,581	8,322,312	610,269	-	610,269
975					B2	9,355,736	8,725,556	630,181	-	630,181
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(31,140,474)	(29,012,975)	(2,127,499)	-	(2,127,499)
981					B2	(31,140,474)	(29,012,975)	(2,127,499)	-	(2,127,499)
982										
983	923	Outside Services								
984			PTD	S		3,169,392	2,943,771	225,621	-	225,621
985			P	CAGW		-	-	-	-	-
986			PTD	SO		20,699,852	19,285,650	1,414,202	-	1,414,202
987					B2	23,869,244	22,229,421	1,639,823	-	1,639,823
988										
989	924	Property Insurance								
990				S		9,241,532	9,241,532	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		5,579,593	5,198,398	381,195	-	381,195
993					B2	14,821,125	14,439,931	381,195	-	381,195
994										
995	925	Injuries & Damages								
996				S		(1,236,765)	(1,236,765)	-	-	-
997			PTD	SO		10,671,134	9,942,088	729,046	-	729,046
998					B2	9,434,369	8,705,323	729,046	-	729,046
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		9,855	9,855	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		98,452,909	91,726,664	6,726,245	-	6,726,245
1004					B2	98,462,764	91,736,519	6,726,245	-	6,726,245
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		15,710,496	15,008,053	702,443	-	702,443
1013			CUST	CAEE		24,120	24,120	-	-	-
1014			DMSC	SO		2,387,955	2,224,811	163,144	-	163,144
1015			CUST	CAGW		2,510,461	1,943,974	566,487	-	566,487
1016			DMSC	CAGE		194,356	194,356	-	-	-
1017			FERC	SG		2,026,416	1,859,672	166,744	-	166,744
1018					B2	22,853,804	21,254,986	1,598,817	-	1,598,817
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		(103,489,435)	(96,419,098)	(7,070,338)	-	(7,070,338)
1028					B2	(103,489,435)	(96,419,098)	(7,070,338)	-	(7,070,338)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		55,995	53,495	2,500	-	2,500
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		2,217,948	2,066,419	151,529	-	151,529
1034					B2	2,273,943	2,119,914	154,029	-	154,029
1035										

12 MONTHS ENDED DECEMBER 2017 West Control Area
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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		496,776	450,971	45,805	-	45,805
1038			PTD	SO		2,543,552	2,369,778	173,774	-	173,774
1039					B2	3,040,328	2,820,749	219,579	-	219,579
1040										
1041	935	Maintenance of General Plant								
1042			G	S		517,151	470,348	46,802	-	46,802
1043			CUST	CN		76,563	71,293	5,270	-	5,270
1044			G	SO		21,042,852	19,605,217	1,437,635	-	1,437,635
1045					B2	21,636,566	20,146,858	1,489,708	-	1,489,708
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**142,109,735**	**132,888,833**	**9,220,903**	**-**	**9,220,903**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				28,293,264	27,256,672	1,036,592	-	1,036,592
1051		SO				108,890,230	101,450,913	7,439,317	-	7,439,317
1052		SG				2,026,416	1,859,672	166,744	-	166,744
1053		CN				170,888	159,125	11,763	-	11,763
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	142,085,615	132,864,713	9,220,903	-	9,220,903
1057										
1058	**TOTAL O&M EXPENSE**				B2	**1,611,704,545**	**1,417,371,839**	**194,332,706**	**-**	**194,332,706**

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		5,200,721	4,027,176	1,173,545	-	1,173,545
1064			P	CAGE		198,366,550	198,366,550	-	-	-
1065			P	JBG		38,772,384	30,073,023	8,699,361	-	8,699,361
1066			P	S		-	-	-	-	-
1067					B3	242,339,655	232,466,748	9,872,907	-	9,872,907
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		29,167,141	22,585,560	6,581,581	-	6,581,581
1077			P	CAGE		7,070,078	7,070,078	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	36,237,219	29,655,638	6,581,581	-	6,581,581
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		40,674,523	31,496,295	9,178,227	-	9,178,227
1086			P	CAGE		86,556,388	86,556,388	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	127,230,910	118,052,683	9,178,227	-	9,178,227
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		24,981,847	19,344,680	5,637,167	-	5,637,167
1095			T	CAGE		79,165,129	79,165,129	-	-	-
1096			T	JBG		1,353,286	1,049,649	303,637	-	303,637
1097			T	SG		32,238	29,586	2,653	-	2,653
1098					B3	105,532,500	99,589,044	5,943,456	-	5,943,456
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		414,114	406,642	7,471	-	7,471
1104	361	Structures	DPW	S		1,969,675	1,900,760	68,915	-	68,915
1105	362	Station Equipment	DPW	S		(5,058,630)	(6,727,568)	1,668,937	-	1,668,937
1106	363	Storage Battery Equ.	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		41,367,549	37,551,501	3,816,048	-	3,816,048
1108	365	OH Conductors	DPW	S		19,762,768	18,014,225	1,748,542	-	1,748,542
1109	366	UG Conduit	DPW	S		8,913,918	8,403,935	509,984	-	509,984
1110	367	UG Conductor	DPW	S		20,923,383	20,230,710	692,673	-	692,673
1111	368	Line Trans	DPW	S		32,779,557	29,855,912	2,923,645	-	2,923,645
1112	369	Services	DPW	S		17,570,673	16,021,772	1,548,900	-	1,548,900
1113	370	Meters	DPW	S		7,585,671	7,093,402	492,269	-	492,269
1114	371	Inst Cust Prem	DPW	S		498,357	480,733	17,624	-	17,624
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		2,224,168	2,105,313	118,855	-	118,855
1117					B3	148,951,203	135,337,339	13,613,865	-	13,613,865
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		14,437,723	13,292,296	1,145,427	-	1,145,427
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		1,069,373	995,761	73,612	-	73,612
1125			G-SG	SG		1,452	1,333	120	-	120
1126			PTD	SO		13,364,905	12,451,823	913,082	-	913,082
1127			G-SG	CAGW		2,636,252	2,041,381	594,872	-	594,872
1128			G-SG	CAGE		6,429,255	6,429,255	-	-	-
1129			P	JBG		447,366	346,991	100,376	-	100,376
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		104,441	104,441	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	38,490,769	35,663,281	2,827,488	-	2,827,488
1135										

12 MONTHS ENDED DECEMBER 2017 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	**698,782,256**	**650,764,732**	**48,017,524**	**-**	**48,017,524**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				163,388,926	148,629,635	14,759,291	-	14,759,291
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				33,691	30,919	2,772	-	2,772
1160		SO				13,364,905	12,451,823	913,082	-	913,082
1161		CN				1,069,373	995,761	73,612	-	73,612
1162		SE				-	-	-	-	-
1163		CAGW				102,660,484	79,495,092	23,165,392	-	23,165,392
1164		CAGE				377,587,400	377,587,400	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				104,441	104,441	-	-	-
1167		JBG				40,573,036	31,469,663	9,103,374	-	9,103,374
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	698,782,256	650,764,732	48,017,524	-	48,017,524
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		573,635	493,709	79,926	-	79,926
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		461,429	429,905	31,525	-	31,525
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	1,035,064	923,613	111,451	-	111,451
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		923,023	923,023	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		5,758,120	5,284,311	473,808	-	473,808
1191			PTD	SO		11,525,966	10,738,519	787,447	-	787,447
1192			CUST	CN		5,234,969	4,874,611	360,358	-	360,358
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		13,211,338	10,230,193	2,981,145	-	2,981,145
1199			I-SG	CAGE		3,566,156	3,566,156	-	-	-
1200			P	JBG		263,420	204,317	59,104	-	59,104
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		3,147	3,147	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	40,486,140	35,824,277	4,661,863	-	4,661,863
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

12 MONTHS ENDED DECEMBER 2017 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		305,969	236,927	69,042	-	69,042
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	305,969	236,927	69,042	-	69,042
1223										
1224	**Total Amortization of Limited Term Plant**				B4	41,827,173	36,984,818	4,842,355	-	4,842,355
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	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**				B4	**47,003,924**	**42,161,568**	**4,842,355**	**-**	**4,842,355**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				1,922,584	1,842,658	79,926	-	79,926
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				11,987,395	11,168,423	818,972	-	818,972
1265		JBG				263,420	204,317	59,104	-	59,104
1266		SSGCH				-	-	-	-	-
1267		CN				5,234,969	4,874,611	360,358	-	360,358
1268		CAGW				13,517,307	10,467,120	3,050,187	-	3,050,187
1269		CAGE				8,316,981	8,316,981	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				3,147	3,147	-	-	-
1272		SG				5,758,120	5,284,311	473,808	-	473,808
1273	Total Amortization Expense by Factor				B4	47,003,924	42,161,568	4,842,355	-	4,842,355
1274	408	Taxes Other Than Income								
1275			GP	S		49,065,940	35,587,003	13,478,938	-	13,478,938
1276			GP	GPS		145,325,972	135,397,387	9,928,585	-	9,928,585
1277			GP	SO		(408,515)	(380,606)	(27,910)	-	(27,910)
1278			P	SE		430,271	397,226	33,045	-	33,045
1279			P	CAGE		1,811,786	1,811,786	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		428,255	428,255	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	196,653,710	173,241,051	23,412,658	-	23,412,658
1287										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		(3,698,228)	(3,698,228)	-	-	-
1291										
1292					B7	(3,698,228)	(3,698,228)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(3,698,228)	(3,698,228)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		360,014,410	337,665,385	22,349,025	-	22,349,025
1305						360,014,410	337,665,385	22,349,025	-	22,349,025
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		4,761,568	4,465,979	295,589	-	295,589
1309						4,761,568	4,465,979	295,589	-	295,589
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		14,124,382	13,247,567	876,815	-	876,815
1319						14,124,382	13,247,567	876,815	-	876,815
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(11,250,383)	(10,551,980)	(698,403)	-	(698,403)
1323						(11,250,383)	(10,551,980)	(698,403)	-	(698,403)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	367,638,952	344,816,610	22,822,342	-	22,822,342
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				367,638,952	344,816,610	22,822,342	-	22,822,342
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(19,939,361)	(18,701,562)	(1,237,798)	-	(1,237,798)
1341		Total Operating Deductions for Tax				(19,939,361)	(18,701,562)	(1,237,798)	-	(1,237,798)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		(8,185,114)	(8,185,114)	-	-	-
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		10,820,757	10,081,489	739,268	-	739,268
1349			GP	SNP		11,779,036	11,047,815	731,221	-	731,221
1350			P	SE		-	-	-	-	-
1351			PT	SG		48,071,354	44,115,792	3,955,562	-	3,955,562
1352			GP	GPS		19,749,950	18,400,645	1,349,305	-	1,349,305
1353			TAXDEPR	TAXDEPR		326,175,819	311,432,652	14,743,167	-	14,743,167
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		3,315,489	2,561,847	753,642	-	753,642
1357			PT	CAGW		(45,040)	(34,877)	(10,163)	-	(10,163)
1358			PT	CAGE		81,433	81,433	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		5,213,698	5,213,698	-	-	-
1361			DPW	SNPD		401,719	375,475	26,244	-	26,244
1362					B7	417,379,101	395,090,856	22,288,245	-	22,288,245
1363										
1364										
1365										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		(1,762,216)	1,186,657	(2,948,873)	-	(2,948,873)
1368			DPW	CIAC		(22,881,277)	(21,386,473)	(1,494,804)	-	(1,494,804)
1369			GP	SCHMDEXP		(296,162,374)	(275,923,099)	(20,239,275)	-	(20,239,275)
1370			GP	SNP		(6,096,038)	(5,717,607)	(378,431)	-	(378,431)
1371			PT	SG		(72)	(66)	(6)	-	(6)
1372			PT	SNPD		(667,649)	(624,032)	(43,617)	-	(43,617)
1373			LABOR	SO		(18,959,213)	(17,663,931)	(1,295,282)	-	(1,295,282)
1374			IBT	TAXDEPR		-	-	-	-	-
1375			CUST	JBG		-	-	-	-	-
1376			CUST	BADDEBT		(1,079,036)	(933,668)	(145,368)	-	(145,368)
1377			GP	GPS		100,822	93,934	6,888	-	6,888
1378			P	SGCT		-	-	-	-	-
1379			P	JBE		(8,425,957)	(6,510,659)	(1,915,298)	-	(1,915,298)
1380			PT	CAGW		(17,901)	(13,862)	(4,039)	-	(4,039)
1381			PT	CAGE		(792,724)	(792,724)	-	-	-
1382			P	SE		-	-	-	-	-
1383			P	CAEE		(10,082,229)	(10,082,229)	-	-	-
1384					B7	(366,825,864)	(338,367,758)	(28,458,106)	-	(28,458,106)
1385										
1386	**TOTAL DEFERRED INCOME TAXES**				B7	50,553,237	56,723,098	(6,169,861)	-	(6,169,861)
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		41,864	32,348	9,516	-	9,516
1400			P	SCHMDEXP		71,464	66,580	4,884	-	4,884
1401			P	CAEE		-	-	-	-	-
1402			P	CAGW		-	-	-	-	-
1403			P	CAGE		-	-	-	-	-
1404			LABOR	SNP		-	-	-	-	-
1405			SCHMAP-SO	SO		898,246	836,878	61,368	-	61,368
1406										
1407					B6	1,011,574	935,807	75,767	-	75,767
1408										
1409	SCHMAT	Additions - Temporary								
1410			SCHMAT-SITUS	S		27,131,738	15,765,357	11,366,381	-	11,366,381
1411			P	JBE		22,202,202	17,155,435	5,046,767	-	5,046,767
1412			DPW	CIAC		60,291,631	56,352,857	3,938,774	-	3,938,774
1413			SCHMAT-SNP	SNP		16,062,921	15,065,765	997,156	-	997,156
1414			P	TROJD		-	-	-	-	-
1415			P	CN		-	-	-	-	-
1416			SCHMAT-SE	SE		-	-	-	-	-
1417			P	SG		189	173	16	-	16
1418			SCHMAT	GPS		(265,663)	(247,513)	(18,150)	-	(18,150)
1419			SCHMAT-SO	SO		49,957,086	46,544,047	3,413,039	-	3,413,039
1420			SCHMAT-SNP	SNPD		1,759,239	1,644,310	114,929	-	114,929
1421			P	JBG		-	-	-	-	-
1422			CUST	BADDEBT		2,843,233	2,460,192	383,041	-	383,041
1423			P	CAGW		53,013	41,051	11,963	-	11,963
1424			P	CAGE		670,221	670,221	-	-	-
1425			SCHMAT-SE	CAEW		-	-	-	-	-
1426			SCHMAT-SE	CAEE		26,566,437	26,566,437	-	-	-
1427			BOOKDEPR	SCHMDEXP		780,380,951	727,050,933	53,330,019	-	53,330,019
1428					B6	987,653,199	909,069,265	78,583,934	-	78,583,934
1429										
1430	TOTAL SCHEDULE - M ADDITIONS				B6	988,664,773	910,005,071	78,659,701	-	78,659,701
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 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDP	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	JBE		1,620,786	1,252,366	368,420	-	368,420
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		64,761	60,741	4,020	-	4,020
1445			SCHMDP	SG		34,219,097	31,403,370	2,815,726	-	2,815,726
1446			P	SCHMDEXP		(10,637)	(9,910)	(727)	-	(727)
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	35,894,006	32,706,567	3,187,439	-	3,187,439
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		(21,567,584)	(21,567,584)	-	-	-
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		31,037,490	29,110,741	1,926,750	-	1,926,750
1455			DPW	SNPD		1,058,522	989,371	69,152	-	69,152
1456			P	JBE		8,736,232	6,750,405	1,985,827	-	1,985,827
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		126,666,895	116,244,080	10,422,814	-	10,422,814
1459			SCHMDT-GPS	GPS		52,040,658	48,485,270	3,555,387	-	3,555,387
1460			SCHMDT-SO	SO		28,512,443	26,564,490	1,947,953	-	1,947,953
1461			TAXDEPR	TAXDEPR		859,465,675	820,617,773	38,847,902	-	38,847,902
1462			SCHMDT-SG	CAGW		(118,680)	(91,900)	(26,780)	-	(26,780)
1463			SCHMDT-SG	CAGE		214,572	214,572	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		13,737,972	13,737,972	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	1,099,784,195	1,041,055,189	58,729,005	-	58,729,005
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,135,678,201	1,073,761,757	61,916,444	-	61,916,444
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(147,013,428)	(163,756,685)	16,743,257	-	16,743,257
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		87,810,995	87,810,995	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	87,810,995	87,810,995	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				5,072,109,661	4,707,311,516	364,798,145	-	364,798,145
1484		Operating Deductions:								
1485		O & M Expenses				1,611,704,545	1,417,371,839	194,332,706	-	194,332,706
1486		Depreciation Expense				698,782,256	650,764,732	48,017,524	-	48,017,524
1487		Amortization Expense				47,003,924	42,161,568	4,842,355	-	4,842,355
1488		Taxes Other Than Income				196,653,710	173,241,051	23,412,658	-	23,412,658
1489		Interest & Dividends (AFUDC-Equity)				(19,939,361)	(18,701,562)	(1,237,798)	-	(1,237,798)
1490		Misc Revenue & Expense				(245,996)	(227,081)	(18,915)	-	(18,915)
1491		Total Operating Deductions				2,533,959,078	2,264,610,548	269,348,530	-	269,348,530
1492		Other Deductions:								
1493		Interest Deductions				367,638,952	344,816,610	22,822,342	-	22,822,342
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				(147,013,428)	(163,756,685)	16,743,257	-	16,743,257
1496										
1497		Income Before State Taxes				2,023,498,202	1,934,127,673	89,370,529	-	89,370,529
1498										
1499		State Income Taxes				87,810,995	87,810,995	-	-	-
1500										
1501	Total Taxable Income					1,935,687,207	1,846,316,678	89,370,529	-	89,370,529
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					677,490,523	646,210,837	31,279,685	-	31,279,685
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		-	-	-	-	-
1509	40910	Fed. Credit	P	JBE		(18,985)	(14,670)	(4,315)	-	(4,315)
1510	40910	Fed. Credit	P	SO		(2,229)	(2,077)	(152)	-	(152)
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		(13,833,360)	(10,711,855)	(3,121,505)	-	(3,121,505)
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					663,635,949	635,482,236	28,153,712	-	28,153,712
1515										
1516	**TOTAL OPERATING EXPENSES**					**3,352,200,391**	**3,059,630,211**	**292,570,180**	**-**	**292,570,180**

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		89,745,702	89,745,702	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,728,107	92,056,654	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		61,952,791	47,973,111	13,979,680	-	13,979,680
1533			P	CAGE		807,007,241	807,007,241	-	-	-
1534			P	JBG		146,338,230	113,504,315	32,833,915	-	32,833,915
1535			P	CAGE		-	-	-	-	-
1536					B8	1,015,298,262	968,484,667	46,813,595	-	46,813,595
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		120,561,749	93,356,927	27,204,822	-	27,204,822
1543			P	CAGE		3,464,874,035	3,464,874,035	-	-	-
1544			P	JBG		967,937,837	750,761,585	217,176,253	-	217,176,253
1545			P	S		-	-	-	-	-
1546					B8	4,553,373,622	4,308,992,547	244,381,075	-	244,381,075
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		38,667,203	29,941,928	8,725,275	-	8,725,275
1553			P	CAGE		735,563,333	735,563,333	-	-	-
1554			P	JBG		205,506,874	159,397,288	46,109,586	-	46,109,586
1555			P	CAGE		-	-	-	-	-
1556					B8	979,737,410	924,902,550	54,834,861	-	54,834,861
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,259,876	7,170,380	2,089,496	-	2,089,496
1563			P	CAGE		417,984,607	417,984,607	-	-	-
1564			P	JBG		60,730,546	47,104,431	13,626,115	-	13,626,115
1565			P	CAGE		-	-	-	-	-
1566					B8	487,975,030	472,259,419	15,715,611	-	15,715,611
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		400,812	310,369	90,443	-	90,443
1575			P	CAGE		26,396,490	26,396,490	-	-	-
1576			P	JBG		4,703,492	3,648,169	1,055,323	-	1,055,323
1577			P	CAGE		-	-	-	-	-
1578					B8	31,500,793	30,355,027	1,145,766	-	1,145,766
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		553,173	428,349	124,824	-	124,824
1586			P	CAGE		(8,235,289)	(8,235,289)	-	-	-
1587			P	SG		39,971,101	36,682,070	3,289,031	-	3,289,031
1588						32,288,985	28,875,130	3,413,855	-	3,413,855
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,192,902,210**	**6,825,925,995**	**366,976,215**	**-**	**366,976,215**
1592										
1593										

12 MONTHS ENDED DECEMBER 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,386,410,741	1,075,341,705	311,069,036	-	311,069,036
1597		JBE				-	-	-	-	-
1598		SG				39,971,101	36,682,070	3,289,031	-	3,289,031
1599		CAGW				233,184,248	180,566,100	52,618,148	-	52,618,148
1600		CAGE				5,533,336,119	5,533,336,119	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,192,902,210	6,825,925,995	366,976,215	-	366,976,215
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		27,953,641	21,645,888	6,307,754	-	6,307,754
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	34,506,869	28,199,115	6,307,754	-	6,307,754
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		251,570,650	194,803,601	56,767,049	-	56,767,049
1663			P	CAGE		15,758,014	15,758,014	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	267,328,665	210,561,616	56,767,049	-	56,767,049
1667										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		400,937,478	310,465,726	90,471,752	-	90,471,752
1672			P	CAGE		96,709,967	96,709,967	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	497,647,445	407,175,693	90,471,752	-	90,471,752
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,989,570	68,134,678	19,854,893	-	19,854,893
1681			P	CAGE		43,929,431	43,929,431	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	131,919,001	112,064,108	19,854,893	-	19,854,893
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,854,227	52,542,885	15,311,342	-	15,311,342
1690			P	CAGE		12,918,420	12,918,420	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	80,772,647	65,461,305	15,311,342	-	15,311,342
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,188,212	1,694,440	493,771	-	493,771
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,363,791	1,870,020	493,771	-	493,771
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,935,155	16,211,126	4,724,029	-	4,724,029
1710			P	CAGE		2,175,300	2,175,300	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,110,455	18,386,427	4,724,029	-	4,724,029
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	**1,037,648,872**	**843,718,283**	**193,930,589**	**-**	**193,930,589**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				859,428,934	665,498,345	193,930,589	-	193,930,589
1734		CAGE				178,219,938	178,219,938	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,037,648,872	843,718,283	193,930,589	-	193,930,589
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		4,572,772	3,540,923	1,031,848	-	1,031,848
1744			P	CAGE		40,830,447	40,830,447	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	45,478,205	44,446,357	1,031,848	-	1,031,848
1747										

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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		57,690,203	44,672,379	13,017,825	-	13,017,825
1752			P	CAGE		169,756,013	169,756,013	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,446,216	214,428,391	13,017,825	-	13,017,825
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		14,563,686	14,563,686	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,186,353	15,820,197	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		975,153,159	755,109,337	220,043,821	-	220,043,821
1769			P	CAGE		1,941,782,503	1,941,782,503	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,916,935,661	2,696,891,840	220,043,821	-	220,043,821
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		134,094,550	103,836,044	30,258,505	-	30,258,505
1778			P	CAGE		340,069,901	340,069,901	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	474,164,451	443,905,945	30,258,505	-	30,258,505
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,413,137	68,462,667	19,950,471	-	19,950,471
1786			P	CAGE		238,589,817	238,589,817	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	327,002,955	307,052,484	19,950,471	-	19,950,471
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,033,094	3,123,025	910,070	-	910,070
1796			P	CAGE		11,833,440	11,833,440	-	-	-
1797					B8	15,866,535	14,956,465	910,070	-	910,070
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		(15,494)	(14,219)	(1,275)	-	(1,275)
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(568,667)	(442,568)	(126,099)	-	(126,099)
1809										
1810	**Total Other Production Plant**				B8	**4,022,511,708**	**3,737,059,111**	**285,452,597**	**-**	**285,452,597**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				(15,494)	(14,219)	(1,275)	-	(1,275)
1816		CAGW				1,265,026,409	979,572,537	285,453,872	-	285,453,872
1817		CAGE				2,757,425,807	2,757,425,807	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,022,511,708	3,737,059,111	285,452,597	-	285,452,597
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,253,062,790**	**11,406,703,389**	**846,359,401**	**-**	**846,359,401**

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		35,368,115	27,387,282	7,980,834	-	7,980,834
1831			T	CAGE		220,868,630	220,868,630	-	-	-
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	258,646,584	250,139,318	8,507,266	-	8,507,266
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		52,470,633	40,630,607	11,840,026	-	11,840,026
1841			T	CAGE		188,713,773	188,713,773	-	-	-
1842			T	JBG		1,668,290	1,293,976	374,314	-	374,314
1843			T	SG		3,167	2,907	261	-	261
1844					B8	242,855,864	230,641,263	12,214,601	-	12,214,601
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		506,557,235	392,252,330	114,304,906	-	114,304,906
1850			T	CAGE		1,472,854,343	1,472,854,343	-	-	-
1851			T	JBG		39,670,731	30,769,808	8,900,924	-	8,900,924
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,020,034,456	1,896,750,279	123,284,177	-	123,284,177
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,122,797	128,637,101	37,485,696	-	37,485,696
1859			T	CAGE		1,087,271,557	1,087,271,557	-	-	-
1860			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,275,268,520	1,232,892,482	42,376,038	-	42,376,038
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		264,928,245	205,147,048	59,781,197	-	59,781,197
1868			T	CAGE		654,327,199	654,327,199	-	-	-
1869			T	JBG		691,465	536,321	155,144	-	155,144
1870			T	SG		688,751	632,077	56,674	-	56,674
1871					B8	920,635,660	860,642,645	59,993,015	-	59,993,015
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		299,401,554	231,841,437	67,560,118	-	67,560,118
1877			T	CAGE		889,961,407	889,961,407	-	-	-
1878			T	JBG		13,946,271	10,817,145	3,129,125	-	3,129,125
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,204,819,202	1,134,005,710	70,813,491	-	70,813,491
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,137	134,069	39,069	-	39,069
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,393	3,480,325	39,069	-	39,069
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1908			T	CAGW		59,521,803	46,090,677	13,431,126	-	13,431,126
1909			T	CAGE		67,784,803	67,784,803	-	-	-
1910						118,328,024	105,635,703	12,692,321	-	12,692,321
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,064,080,256**	**5,732,496,674**	**331,583,582**	**-**	**331,583,582**
1917	Summary of Transmission Plant by Factor									
1918		JBG				80,041,673	62,082,720	17,958,954	-	17,958,954
1919		JBE				-	-	-	-	-
1920		CAGW				1,391,905,311	1,077,821,148	314,084,163	-	314,084,163
1921		CAGE				4,597,717,919	4,597,717,919	-	-	-
1922		SG				(5,584,647)	(5,125,113)	(459,534)	-	(459,534)
1923	Total Transmission Plant by Factor				B8	6,064,080,256	5,732,496,674	331,583,582	-	331,583,582
1924	360	Land and Land Rights								
1925			DPW	S		63,760,532	61,901,068	1,859,464	-	1,859,464
1926					B8	63,760,532	61,901,068	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		113,230,074	109,027,636	4,202,438	-	4,202,438
1930					B8	113,230,074	109,027,636	4,202,438	-	4,202,438
1931										
1932	362	Station Equipment								
1933			DPW	S		969,408,817	906,714,323	62,694,494	-	62,694,494
1934					B8	969,408,817	906,714,323	62,694,494	-	62,694,494
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,160,078,238	1,055,226,286	104,851,952	-	104,851,952
1942					B8	1,160,078,238	1,055,226,286	104,851,952	-	104,851,952
1943										
1944	365	Overhead Conductors								
1945			DPW	S		744,048,252	674,414,377	69,633,876	-	69,633,876
1946					B8	744,048,252	674,414,377	69,633,876	-	69,633,876
1947										
1948	366	Underground Conduit								
1949			DPW	S		362,797,608	344,820,671	17,976,938	-	17,976,938
1950					B8	362,797,608	344,820,671	17,976,938	-	17,976,938
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		848,115,732	821,045,406	27,070,326	-	27,070,326
1957					B8	848,115,732	821,045,406	27,070,326	-	27,070,326
1958										
1959	368	Line Transformers								
1960			DPW	S		1,322,004,004	1,211,209,970	110,794,034	-	110,794,034
1961					B8	1,322,004,004	1,211,209,970	110,794,034	-	110,794,034
1962										
1963	369	Services								
1964			DPW	S		760,075,340	698,117,521	61,957,819	-	61,957,819
1965					B8	760,075,340	698,117,521	61,957,819	-	61,957,819
1966										
1967	370	Meters								
1968			DPW	S		197,900,577	185,411,741	12,488,836	-	12,488,836
1969					B8	197,900,577	185,411,741	12,488,836	-	12,488,836
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,821,744	8,315,056	506,687	-	506,687
1973					B8	8,821,744	8,315,056	506,687	-	506,687
1974										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		62,188,102	57,685,570	4,502,532	-	4,502,532
1981					B8	62,188,102	57,685,570	4,502,532	-	4,502,532
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		58,815,199	47,712,853	11,102,346	-	11,102,346
1985						58,815,199	47,712,853	11,102,346	-	11,102,346
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,671,244,219**	**6,181,602,477**	**489,641,742**	**-**	**489,641,742**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,671,244,219	6,181,602,477	489,641,742	-	489,641,742
1996										
1997	Total Distribution Plant by Factor				B8	6,671,244,219	6,181,602,477	489,641,742	-	489,641,742
1998	389	Land and Land Rights								
1999			G-SITUS	S		12,906,999	11,808,172	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	7,002,793	513,509	-	513,509
2006					B8	21,553,367	19,863,348	1,690,018	-	1,690,018
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		126,959,933	113,133,264	13,826,669	-	13,826,669
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,135,393	7,575,379	560,014	-	560,014
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,375,702	2,613,973	761,729	-	761,729
2015			G-SG	CAGE		4,230,950	4,230,950	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		96,121,217	89,554,271	6,566,945	-	6,566,945
2018					B8	239,857,546	218,137,157	21,720,389	-	21,720,389
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,651,697	8,275,832	375,865	-	375,865
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		6,122,115	5,700,689	421,426	-	421,426
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		54,491,867	50,769,014	3,722,852	-	3,722,852
2028			G-SG	CAGW		473,480	366,639	106,841	-	106,841
2029			G-SG	CAGE		2,395,141	2,395,141	-	-	-
2030			P	JBG		341,575	264,936	76,639	-	76,639
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		90,952	90,952	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	72,566,826	67,863,202	4,703,624	-	4,703,624
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		82,603,993	77,513,479	5,090,515	-	5,090,515
2039			PTD	SO		8,445,318	7,868,338	576,979	-	576,979
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,332,916	4,129,541	1,203,375	-	1,203,375
2046			G-SG	CAGE		13,933,187	13,933,187	-	-	-
2047			P	JBG		2,060,689	1,598,332	462,357	-	462,357
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,388	541,388	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	112,917,491	105,584,265	7,333,226	-	7,333,226
2053										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		9,006,844	8,213,592	793,251	-	793,251
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		197,897	184,377	13,520	-	13,520
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		743,565	575,779	167,786	-	167,786
2061			G-SG	CAGE		4,499,048	4,499,048	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,192,347	14,050,635	1,141,712	-	1,141,712
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		34,007,373	31,189,248	2,818,125	-	2,818,125
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,734,700	3,479,547	255,153	-	255,153
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,791,196	2,161,361	629,835	-	629,835
2074			G-SG	CAGE		18,329,480	18,329,480	-	-	-
2075			P	JBG		2,875,857	2,230,601	645,256	-	645,256
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		137,697	137,697	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	61,876,303	57,527,935	4,348,368	-	4,348,368
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		19,704,039	18,313,315	1,390,725	-	1,390,725
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,903,172	4,568,190	334,982	-	334,982
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,271,128	984,298	286,831	-	286,831
2090			G-SG	CAGE		4,749,036	4,749,036	-	-	-
2091			P	JBG		233,082	180,785	52,297	-	52,297
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,085,241	1,085,241	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,945,699	29,880,865	2,064,834	-	2,064,834
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		125,112,613	117,069,776	8,042,837	-	8,042,837
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		4,382,025	4,082,647	299,377	-	299,377
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,463,699	1,907,764	555,935	-	555,935
2106			G-SG	CAGE		30,750,357	30,750,357	-	-	-
2107			P	JBG		9,646,856	7,482,391	2,164,465	-	2,164,465
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	172,759,426	161,696,812	11,062,614	-	11,062,614
2113	397	Communication Equipment								
2114			G-SITUS	S		185,392,780	172,203,936	13,188,844	-	13,188,844
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		87,187,400	81,230,808	5,956,592	-	5,956,592
2118			CUST	CN		3,590,941	3,343,752	247,189	-	247,189
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		47,406,948	36,709,545	10,697,403	-	10,697,403
2122			COM_EQ	CAGE		115,506,443	115,506,443	-	-	-
2123			COM_EQ	JBG		4,668,777	3,621,243	1,047,534	-	1,047,534
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	444,233,530	413,084,557	31,148,973	-	31,148,973
2129										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		2,707,940	2,521,924	186,016	-	186,016
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		218,339	203,309	15,030	-	15,030
2135			PTD	SO		2,623,382	2,444,154	179,228	-	179,228
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		394,457	305,448	89,009	-	89,009
2139			G-SG	CAGE		2,009,948	2,009,948	-	-	-
2140			P	JBG		138,053	107,078	30,975	-	30,975
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	8,096,646	7,596,388	500,258	-	500,258
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		1,854,828	1,854,828	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	1,854,828	1,854,828	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		6,575,345	6,575,345	-	-	-
2162			P	CAGW		3,362,903	2,604,062	758,841	-	758,841
2163			P	CAGE		8,570,282	8,570,282	-	-	-
2164			PTD	SO		(5,146,388)	(4,794,790)	(351,598)	-	(351,598)
2165					B9	13,362,141	12,954,899	407,243	-	407,243
2166										
2167		Remove Capital Leases				(13,362,141)	(12,954,899)	(407,243)	-	(407,243)
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		8,748,981	8,151,256	597,725	-	597,725
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		164,298	164,298	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						8,748,981	8,164,775	584,206	-	584,206
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	**1,191,602,990**	**1,105,304,767**	**86,298,223**	**-**	**86,298,223**
2195										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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				613,629,556	566,817,883	46,811,673	-	46,811,673
2198		JBG				20,732,312	16,080,603	4,651,710	-	4,651,710
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				273,205,871	254,540,606	18,665,265	-	18,665,265
2202		SE				-	-	-	-	-
2203		CN				19,195,294	17,873,952	1,321,342	-	1,321,342
2204		DEU				-	-	-	-	-
2205		CAGW				67,615,994	52,358,410	15,257,584	-	15,257,584
2206		CAGE				205,139,730	205,139,730	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,471,989	5,471,989	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(13,362,141)	(12,954,899)	(407,243)	-	(407,243)
2212	Total General Plant by Factor				B8	1,191,602,990	1,105,304,767	86,298,223	-	86,298,223
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		179,288,987	138,832,333	40,456,654	-	40,456,654
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	162,594,016	122,137,362	40,456,654	-	40,456,654
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		15,697,432	13,676,187	2,021,245	-	2,021,245
2233			I-SG	SG		1,600,116	1,468,450	131,666	-	131,666
2234			PTD	SO		369,890,494	344,619,792	25,270,702	-	25,270,702
2235			P	SE		-	-	-	-	-
2236			CUST	CN		145,060,975	135,075,450	9,985,525	-	9,985,525
2237			I-SG	CAGW		74,715,946	57,856,253	16,859,692	-	16,859,692
2238			I-SG	CAGE		75,979,159	75,979,159	-	-	-
2239			P	JBG		1,088,042	843,918	244,124	-	244,124
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		16,455	16,455	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	684,048,618	629,535,664	54,512,955	-	54,512,955
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	684,048,618	629,535,664	54,512,955	-	54,512,955
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	**846,642,634**	**751,673,026**	**94,969,608**	**-**	**94,969,608**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,383,783)	(17,405,028)	2,021,245	-	2,021,245
2259		JBG				1,088,042	843,918	244,124	-	244,124
2260		JBE				-	-	-	-	-
2261		SG				1,600,116	1,468,450	131,666	-	131,666
2262		SO				369,890,494	344,619,792	25,270,702	-	25,270,702
2263		CN				145,060,975	135,075,450	9,985,525	-	9,985,525
2264		CAGW				254,004,932	196,688,586	57,316,346	-	57,316,346
2265		CAGE				90,365,403	90,365,403	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				16,455	16,455	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	846,642,634	751,673,026	94,969,608	-	94,969,608
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				58,815,199	47,712,853	11,102,346	-	11,102,346
2274		DS0				-	-	-	-	-
2275		GP				8,748,981	8,164,775	584,206	-	584,206
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(568,667)	(442,568)	(126,099)	-	(126,099)
2279		TP				118,328,024	105,635,703	12,692,321	-	12,692,321
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				32,288,985	28,875,130	3,413,855	-	3,413,855
2284	Total Unclassified Plant by Factor					217,612,523	189,945,893	27,666,630	-	27,666,630
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,026,632,890**	**25,177,780,333**	**1,848,852,557**	**-**	**1,848,852,557**

12 MONTHS ENDED DECEMBER 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,269,564,979	6,731,090,319	538,474,660	-	538,474,660
2289		SE				-	-	-	-	-
2290		JBG				1,488,272,769	1,154,348,945	333,923,823	-	333,923,823
2291		JBE				-	-	-	-	-
2292		SG				35,945,462	32,987,682	2,957,781	-	2,957,781
2293		SO				643,096,365	599,160,398	43,935,967	-	43,935,967
2294		CN				164,256,269	152,949,402	11,306,867	-	11,306,867
2295		DEU				-	-	-	-	-
2296		CAGW				4,071,165,828	3,152,505,126	918,660,702	-	918,660,702
2297		CAGE				13,362,204,917	13,362,204,917	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,488,444	5,488,444	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(13,362,141)	(12,954,899)	(407,243)	-	(407,243)
2303					B8	27,026,632,890	25,177,780,333	1,848,852,557	-	1,848,852,557
2304	105	Plant Held For Future Use								
2305			DPW	S		10,799,320	10,799,320	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		-	-	-	-	-
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,466,723	12,466,723	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	23,427,987	23,391,444	36,543	-	36,543
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(690,999)	(690,999)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(118,808,138)	(118,808,138)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(119,499,137)	(119,499,137)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,001,928	995,919	6,009	-	6,009
2339			DMSC	SO		(4,708)	(4,386)	(322)	-	(322)
2340					B16	997,220	991,533	5,687	-	5,687
2341										
2342	182W	Weatherization								
2343			DMSC	S		(6,348,517)	(6,348,517)	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		-	-	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	(6,348,517)	(6,348,517)	-	-	-
2348										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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**					(5,351,297)	(5,356,984)	5,687	-	5,687
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,679,468	1,295,530	383,937	-	383,937
2363			P	CAEE		185,807,970	185,807,970	-	-	-
2364			P	JBE		24,575,190	18,989,021	5,586,170	-	5,586,170
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	212,062,628	206,092,521	5,970,107	-	5,970,107
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		(2,832,875)	(2,832,875)	-	-	-
2379					B13	(2,832,875)	(2,832,875)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,594,351)	(2,594,351)	-	-	-
2385					B13	(2,594,351)	(2,594,351)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	206,635,402	200,665,295	5,970,107	-	5,970,107
2394	154	Materials and Supplies								
2395			MSS	S		102,236,885	96,992,038	5,244,847	-	5,244,847
2396			MSS	SG		671,872	616,587	55,285	-	55,285
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		93,966	87,546	6,420	-	6,420
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,940,945)	(1,814,146)	(126,799)	-	(126,799)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,699,395	5,962,022	1,737,373	-	1,737,373
2408			MSS	CAGE		118,650,376	118,650,376	-	-	-
2409			MSS	JBG		5,083,304	3,942,763	1,140,541	-	1,140,541
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	232,494,853	224,437,187	8,057,666	-	8,057,666
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	232,221,853	224,164,187	8,057,666	-	8,057,666
2427										

12 MONTHS ENDED DECEMBER 2017 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		29,062,315	29,062,315	-	-	-
2430			GP	GPS		4,892,270	4,558,033	334,237	-	334,237
2431			PT	SG		1,175,100	1,078,407	96,693	-	96,693
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,105,748	1,105,748	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(34,705)	(34,705)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		21,037,251	19,599,999	1,437,253	-	1,437,253
2438	**Total Prepayments**				B15	58,225,722	56,134,642	2,091,080	-	2,091,080
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		85,984,078	85,797,042	187,037	-	187,037
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		3,649,804	3,649,804	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		202,070,919	202,070,919	-	-	-
2450			T	SO		(4,102,458)	(3,822,181)	(280,278)	-	(280,278)
2451					B11	287,602,343	287,695,584	(93,241)	-	(93,241)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,825,516	4,825,516	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		13,751,101	12,619,588	1,131,512	-	1,131,512
2458			LABOR	SO		282,438	263,142	19,296	-	19,296
2459			P	SE		-	-	-	-	-
2460			P	CAGW		10,602,881	8,210,335	2,392,546	-	2,392,546
2461			DEFSG	CAGE		33,957,514	33,957,514	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,158,092	2,158,092	-	-	-
2464			P	JBE		1,291	997	293	-	293
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	65,578,832	62,035,185	3,543,647	-	3,543,647
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		48,558,704	45,241,202	3,317,502	-	3,317,502
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,328,614)	(5,896,247)	(432,367)	-	(432,367)
2482	232	A/P	P	CAEE		(3,395,699)	(3,395,699)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(17,732)	(17,732)	-	-	-
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		(8,408,162)	(8,408,162)	-	-	-
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	30,408,497	27,523,361	2,885,135	-	2,885,135
2498										
2499	**Total Working Capital**					30,408,497	27,523,361	2,885,135	-	2,885,135

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS 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**					**934,181,956**	**911,685,332**	**22,496,624**	**-**	**22,496,624**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(6,299,829)	(6,299,829)	-	-	-
2528	2282	Inj & Dam	PTD	SO		4,194,339	3,907,784	286,555	-	286,555
2529	2283	Pen & Ben	PTD	SO		(2,634,556)	(2,454,565)	(179,991)	-	(179,991)
2530	2282	Inj & Dam	PTD	S		(4,903,578)	(4,903,578)	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(9,643,624)	(9,750,187)	106,563	-	106,563
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(818,667)	(633,934)	(184,733)	-	(184,733)
2537					B15	(818,667)	(633,934)	(184,733)	-	(184,733)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		-	-	-	-	-
2542	254	Regulatory Liabil	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabil	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(98,474,644)	(89,885,306)	(8,589,338)	-	(8,589,338)
2545					B15	(98,474,644)	(89,885,306)	(8,589,338)	-	(8,589,338)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		791,025	791,858	(833)	-	(833)
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(37,487,989)	(37,487,989)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(36,374,555)	(36,400,252)	25,696	-	25,696
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(6,654,320)	(6,307,074)	(347,246)	-	(347,246)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(39,699,754)	(36,987,490)	(2,712,264)	-	(2,712,264)
2563			P	CAGW		(306,774)	(237,550)	(69,224)	-	(69,224)
2564			P	CAGE		2,982,148	2,982,148	-	-	-
2565			P	SG		(6,814,315)	(6,253,598)	(560,717)	-	(560,717)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(4,516,201)	(4,516,201)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(55,009,216)	(51,319,764)	(3,689,451)	-	(3,689,451)
2570										

12 MONTHS ENDED DECEMBER 2017 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		49,723,231	46,553,173	3,170,057	-	3,170,057
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		31,017,203	28,898,126	2,119,077	-	2,119,077
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		4,004,995	3,465,441	539,554	-	539,554
2577			P	TROJD		-	-	-	-	-
2578			P	SG		7,834,967	7,190,265	644,702	-	644,702
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		306,490	237,331	69,160	-	69,160
2582			P	CAGE		0	0	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		47,750,196	47,750,196	-	-	-
2585			DPW	JBE		(27,415,478)	(21,183,684)	(6,231,793)	-	(6,231,793)
2586			DPW	SNPD		2,087,107	1,950,759	136,348	-	136,348
2587										
2588	**Total Accum Deferred Income Taxes**				B19	115,308,712	114,861,607	447,104	-	447,104
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(0)	(0)	(0)	-	(0)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(0)	(0)	(0)	-	(0)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		(4,506,899,468)	(4,233,094,144)	(273,805,324)	-	(273,805,324)
2600			ACCMDIT	CIAC		78,518	73,389	5,129	-	5,129
2601			ACCMDIT	DITBAL		(0)	(0)	(0)	-	(0)
2602			GP	JBE		(396,598)	(306,447)	(90,150)	-	(90,150)
2603			LABOR	SO		(2,085,436)	(1,942,960)	(142,476)	-	(142,476)
2604			PTD	SNPD		(788,056)	(736,573)	(51,483)	-	(51,483)
2605			P	SNP		(7,173,174)	(6,727,877)	(445,297)	-	(445,297)
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,074,404)	(2,074,404)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		252,230	252,230	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		6,078	4,714	1,364	-	1,364
2612			P	SG		11,968,554	10,983,719	984,835	-	984,835
2613					B19	(4,507,111,754)	(4,233,568,353)	(273,543,402)	-	(273,543,402)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(35,959,104)	(36,571,301)	612,196	-	612,196
2617			P	SG		(21,393)	(19,632)	(1,760)	-	(1,760)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(26,956,870)	(25,115,193)	(1,841,678)	-	(1,841,678)
2620			GP	GPS		(8,202,441)	(7,642,055)	(560,386)	-	(560,386)
2621			PTD	SNP		(2,043,349)	(1,916,501)	(126,847)	-	(126,847)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,225,690)	(949,113)	(276,578)	-	(276,578)
2625			P	CAGE		(1,657,097)	(1,657,097)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(73,704,330)	(73,704,330)	-	-	-
2628			P	JBE		(70,047)	(54,125)	(15,922)	-	(15,922)
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(149,840,321)	(147,629,346)	(2,210,975)	-	(2,210,975)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,541,643,364)	(4,266,336,092)	(275,307,272)	-	(275,307,272)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		(3,520)	(2,994)	(527)	-	(527)
2640			PTD	ITC89		(44,962)	(38,097)	(6,865)	-	(6,865)
2641			PTD	ITC90		(100,086)	(96,169)	(3,917)	-	(3,917)
2642			PTD	SG		(239,919)	(220,177)	(19,742)	-	(19,742)
2643	**Total Accumulated ITC**				B19	(388,487)	(357,437)	(31,050)	-	(31,050)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,742,352,557)**	**(4,454,682,972)**	**(287,669,585)**	**-**	**(287,669,585)**
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		12,146,496	12,146,496	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(126,060,175)	(97,614,631)	(28,445,545)	-	(28,445,545)
2655			P	CAGE		(2,271,114,118)	(2,271,114,118)	-	-	-
2656			P	JBG		(549,543,573)	(426,242,459)	(123,301,114)	-	(123,301,114)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,934,571,369)	(2,782,824,710)	(151,746,659)	-	(151,746,659)
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		1,829,819	1,829,819	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(305,710,481)	(236,726,751)	(68,983,730)	-	(68,983,730)
2672			P	CAGE		(76,244,389)	(76,244,389)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(380,125,051)	(311,141,321)	(68,983,730)	-	(68,983,730)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(418,756,608)	(324,263,960)	(94,492,648)	-	(94,492,648)
2683			P	CAGE		(561,101,138)	(561,101,138)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(979,857,746)	(885,365,098)	(94,492,648)	-	(94,492,648)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,294,554,166)**	**(3,979,331,129)**	**(315,223,037)**	**-**	**(315,223,037)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,976,316	13,976,316	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(850,527,264)	(658,605,342)	(191,921,923)	-	(191,921,923)
2700		CAGE				(2,908,459,645)	(2,908,459,645)	-	-	-
2701		JBG				(549,543,573)	(426,242,459)	(123,301,114)	-	(123,301,114)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,294,554,166)	(3,979,331,129)	(315,223,037)	-	(315,223,037)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(505,638,309)	(391,540,760)	(114,097,549)	-	(114,097,549)
2710			T	CAGE		(1,076,724,491)	(1,076,724,491)	-	-	-
2711			T	JBG		(41,163,698)	(31,927,798)	(9,235,901)	-	(9,235,901)
2712			T	SG		8,202,453	7,527,512	674,941	-	674,941
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,615,324,046)**	**(1,492,665,536)**	**(122,658,509)**	**-**	**(122,658,509)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,645,839)	(9,468,752)	(177,088)	-	(177,088)
2716					B17	(9,645,839)	(9,468,752)	(177,088)	-	(177,088)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(25,288,113)	(24,240,479)	(1,047,635)	-	(1,047,635)
2720					B17	(25,288,113)	(24,240,479)	(1,047,635)	-	(1,047,635)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(273,032,646)	(252,092,238)	(20,940,408)	-	(20,940,408)
2724					B17	(273,032,646)	(252,092,238)	(20,940,408)	-	(20,940,408)
2725										

12 MONTHS ENDED DECEMBER 2017 West Control Area

	AMA 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		(621,581,571)	(555,721,934)	(65,859,637)	-	(65,859,637)
2732					B17	(621,581,571)	(555,721,934)	(65,859,637)	-	(65,859,637)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(320,183,393)	(287,913,886)	(32,269,507)	-	(32,269,507)
2736					B17	(320,183,393)	(287,913,886)	(32,269,507)	-	(32,269,507)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(160,621,410)	(150,254,539)	(10,366,871)	-	(10,366,871)
2740					B17	(160,621,410)	(150,254,539)	(10,366,871)	-	(10,366,871)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(379,294,532)	(366,875,831)	(12,418,701)	-	(12,418,701)
2744					B17	(379,294,532)	(366,875,831)	(12,418,701)	-	(12,418,701)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(515,404,271)	(458,169,239)	(57,235,032)	-	(57,235,032)
2748					B17	(515,404,271)	(458,169,239)	(57,235,032)	-	(57,235,032)
2749										
2750	108369	Services								
2751			DPW	S		(297,445,838)	(270,862,537)	(26,583,301)	-	(26,583,301)
2752					B17	(297,445,838)	(270,862,537)	(26,583,301)	-	(26,583,301)
2753										
2754	108370	Meters								
2755			DPW	S		(97,038,098)	(92,546,932)	(4,491,166)	-	(4,491,166)
2756					B17	(97,038,098)	(92,546,932)	(4,491,166)	-	(4,491,166)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,262,353)	(6,899,424)	(362,929)	-	(362,929)
2762					B17	(7,262,353)	(6,899,424)	(362,929)	-	(362,929)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,955,526)	(28,875,938)	(2,079,589)	-	(2,079,589)
2770					B17	(30,955,526)	(28,875,938)	(2,079,589)	-	(2,079,589)
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		3,793,494	3,499,114	294,380	-	294,380
2782						3,793,494	3,499,114	294,380	-	294,380
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,733,960,097)**	**(2,500,422,614)**	**(233,537,483)**	**-**	**(233,537,483)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,733,960,097)	(2,500,422,614)	(233,537,483)	-	(233,537,483)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,733,960,097)	(2,500,422,614)	(233,537,483)	-	(233,537,483)

12 MONTHS ENDED DECEMBER 2017 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		(226,492,809)	(203,781,416)	(22,711,394)	-	(22,711,394)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(7,739,471)	(7,206,711)	(532,760)	-	(532,760)
2797			PTD	SO		(107,163,687)	(99,842,327)	(7,321,360)	-	(7,321,360)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(27,257,016)	(21,106,456)	(6,150,560)	-	(6,150,560)
2800			G-SG	CAGE		(70,923,002)	(70,923,002)	-	-	-
2801			P	JBG		(6,422,814)	(4,981,727)	(1,441,087)	-	(1,441,087)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,615,752)	(1,615,752)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(447,580,878)	(409,426,488)	(38,154,390)	-	(38,154,390)
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	**(447,580,878)**	**(409,426,488)**	**(38,154,390)**	**-**	**(38,154,390)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(226,492,809)	(203,781,416)	(22,711,394)	-	(22,711,394)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(107,163,687)	(99,842,327)	(7,321,360)	-	(7,321,360)
2845		CN				(7,739,471)	(7,206,711)	(532,760)	-	(532,760)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(27,257,016)	(21,106,456)	(6,150,560)	-	(6,150,560)
2849		CAGE				(70,923,002)	(70,923,002)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,615,752)	(1,615,752)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,422,814)	(4,981,727)	(1,441,087)	-	(1,441,087)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(447,580,878)	(409,426,488)	(38,154,390)	-	(38,154,390)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,091,419,187)**	**(8,381,845,767)**	**(709,573,420)**	**-**	**(709,573,420)**
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 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(12,379,183)	(10,849,588)	(1,529,595)	-	(1,529,595)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,687,397)	(3,435,476)	(251,921)	-	(251,921)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(16,066,581)	(14,285,065)	(1,781,516)	-	(1,781,516)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,898,045)	(1,469,751)	(428,295)	-	(428,295)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,898,045)	(1,469,751)	(428,295)	-	(428,295)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		22,187,721	22,187,721	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(12,270)	(12,270)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(14,522,291)	(13,327,321)	(1,194,970)	-	(1,194,970)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(121,238,306)	(112,892,656)	(8,345,650)	-	(8,345,650)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(113,497,682)	(87,886,871)	(25,610,811)	-	(25,610,811)
2904			I-SG	CAGE		(29,808,553)	(29,808,553)	-	-	-
2905			PTD	JBG		(853,345)	(661,880)	(191,465)	-	(191,465)
2906			PTD	SO		(273,671,900)	(254,974,796)	(18,697,104)	-	(18,697,104)
2907					B18	(531,416,626)	(477,376,625)	(54,040,001)	-	(54,040,001)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(531,416,626)	(477,376,625)	(54,040,001)	-	(54,040,001)
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	**(549,381,252)**	**(493,131,441)**	**(56,249,812)**	**-**	**(56,249,812)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				10,204,895	11,734,490	(1,529,595)	-	(1,529,595)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(268,686,013)	(250,329,542)	(18,356,471)	-	(18,356,471)
2933		CN				(121,238,306)	(112,892,656)	(8,345,650)	-	(8,345,650)
2934		SSGCT				-	-	-	-	-
2935		JBG				(853,345)	(661,880)	(191,465)	-	(191,465)
2936		CAGW				(115,395,728)	(89,356,621)	(26,039,106)	-	(26,039,106)
2937		CAGE				(29,808,553)	(29,808,553)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(12,270)	(12,270)	-	-	-
2940		SG				(13,611,987)	(12,491,921)	(1,120,065)	-	(1,120,065)
2941		Less Capital Lease				(9,979,946)	(9,312,488)	(667,458)	-	(667,458)
2942	Total Provision For Amortization by Factor				B18	(549,381,252)	(493,131,441)	(56,249,812)	-	(56,249,812)