PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

For the 12 Month Period Ended December 31, 2018

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 MONTHS ENDED DECEMBER 2018
FILE:	WA JAM - 12 Months Ended December 2018
PREPARED BY:	Revenue Requirement Department
DATE:	March 25, 2019
TIME:	1:17:59 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.327
FEDERAL/STATE COMBINED RATE	21.000%

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 2018 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	4,656,340,714	4,346,494,038	309,846,676	-	309,846,676
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	87,295,593	70,875,170	16,420,422	-	16,420,422
5	Other Operating Revenues	2.4	179,803,512	168,659,606	11,143,905	-	11,143,905
6	Total Operating Revenues	2.4	4,923,439,819	4,586,028,815	337,411,004	-	337,411,004
7							
8	Operating Expenses:						
9	Steam Production	2.6	583,044,227	513,162,525	69,881,702	-	69,881,702
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	40,476,776	33,592,367	6,884,409	-	6,884,409
12	Other Power Supply	2.10	270,274,335	207,140,973	63,133,362	-	63,133,362
13	Transmission	2.12	187,738,001	155,918,180	31,819,821	-	31,819,821
14	Distribution	2.13	195,027,553	183,230,113	11,797,440	-	11,797,440
15	Customer Accounts	2.14	83,661,636	77,506,198	6,155,438	-	6,155,438
16	Customer Service	2.14	96,100,250	95,212,637	887,613	-	887,613
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	135,362,970	126,473,764	~~8,889,206~~	-	8,889,206
19							
20	Total O & M Expenses	2.16	1,591,685,747	1,392,236,757	199,448,990	-	199,448,990
21							
22	Depreciation	2.18	717,144,241	667,661,548	49,482,693	-	49,482,693
23	Amortization Expense	2.19	52,518,867	47,309,740	5,209,127	-	5,209,127
24	Taxes Other Than Income	2.19	201,255,354	178,407,769	22,847,585	-	22,847,585
25	Income Taxes - Federal	2.22	487,051,307	469,441,591	17,609,715	-	17,609,715
26	Income Taxes - State	2.22	106,737,236	106,737,236	0	-	-
27	Income Taxes - Def Net	2.21	(120,443,960)	(110,047,826)	(10,396,134)	-	(10,396,134)
28	Investment Tax Credit Adj.	2.20	(3,152,015)	(3,152,015)	0	-	0
29	Misc Revenue & Expense	2.6	(852,053)	(796,374)	(55,679)	-	(55,679)
30							
31	Total Operating Expenses	2.22	3,031,944,723	2,747,798,426	284,146,298	-	284,146,298
32							
33	Operating Revenue for Return		1,891,495,095	1,838,230,389	53,264,706	-	53,264,706
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,627,752,047	25,729,240,494	1,898,511,553	-	1,898,511,553
37	Plant Held for Future Use	2.33	26,192,564	26,156,022	36,543	-	36,543
38	Misc Deferred Debits	2.35	352,311,341	348,068,553	4,242,788	-	4,242,788
39	Elec Plant Acq Adj	2.33	30,380,157	30,380,157	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	60,493,860	58,320,234	2,173,626	-	2,173,626
42	Fuel Stock	2.34	193,274,119	186,944,281	6,329,838	-	6,329,838
43	Material & Supplies	2.34	239,764,181	231,358,716	8,405,466	-	8,405,466
44	Working Capital	2.35	33,426,707	30,206,179	3,220,528	-	3,220,528
45	Weatherization Loans	2.34	(1,202,370)	(1,208,327)	5,958	-	5,958
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		28,562,392,607	26,639,466,308	1,922,926,298	-	1,922,926,298
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,602,478,073)	(8,856,984,557)	(745,493,516)	-	(745,493,516)
52	Accum Prov For Amort	2.41	(582,743,678)	(521,787,348)	(60,956,330)	-	(60,956,330)
53	Accum Def Income Taxes	2.37	(4,477,770,128)	(4,202,023,204)	(275,746,923)	-	(275,746,923)
54	Unamortized ITC	2.37	(301,602)	(279,716)	(21,886)	-	(21,886)
55	Customer Adv for Const	2.36	(42,135,614)	(42,153,334)	17,721	-	17,721
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(367,995,333)	(339,848,404)	(28,146,929)	-	(28,146,929)
58							
59	Total Rate Base Deductions		(15,073,424,427)	(13,963,076,563)	(1,110,347,864)	-	(1,110,347,864)
60							
61	Total Rate Base		13,488,968,179	12,676,389,745	812,578,434	-	812,578,434

12 MONTHS ENDED DECEMBER 2018 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		1,774,237,100	1,641,630,813	132,606,287	-	132,606,287
65										
66					B1	1,774,237,100	1,641,630,813	132,606,287	-	132,606,287
67										
68	442	Commercial & Industrial Sales								
69			0	S		2,863,948,162	2,687,869,686	176,078,476	-	176,078,476
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	2,863,948,162	2,687,869,686	176,078,476	-	176,078,476
75										
76	444	Public Street & Highway Lighting								
77			0	S		18,155,451	16,993,539	1,161,912	-	1,161,912
78			0	SO		-	-	-	-	-
79					B1	18,155,451	16,993,539	1,161,912	-	1,161,912
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**4,656,340,714**	**4,346,494,038**	**309,846,676**	**-**	**309,846,676**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		14,526,329	14,526,329	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						14,526,329	14,526,329	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		72,769,264	56,348,841	16,420,422	-	16,420,422
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	72,769,264	56,348,841	16,420,422	-	16,420,422
110										
111		Total Sales for Resale				87,295,593	70,875,170	16,420,422	-	16,420,422
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**4,743,636,307**	**4,417,369,208**	**326,267,099**	**-**	**326,267,099**
121	450	Forfeited Discounts & Interest								
122			CUST	S		9,811,198	9,084,841	726,357	-	726,357
123			CUST	SO		-	-	-	-	-
124					B1	9,811,198	9,084,841	726,357	-	726,357
125										
126	451	Misc Electric Revenue								
127			CUST	S		6,159,504	5,957,240	202,263	-	202,263
128			GP	SG		-	-	-	-	-
129			GP	SO		13,483	12,557	927	-	927
130					B1	6,172,987	5,969,797	203,190	-	203,190
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		54,615	54,615	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	54,615	54,615	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		9,776,534	8,993,028	783,505	-	783,505
141			T	CAGW		484,018	374,799	109,219	-	109,219
142			T	CAGE		3,993,068	3,993,068	-	-	-
143			T	JBG		9,854	7,643	2,211	-	2,211
144			T	SG		1,404,814	1,289,218	115,595	-	115,595
145			GP	SO		1,578,667	1,470,185	108,482	-	108,482
146					B1	17,246,955	16,127,942	1,119,013	-	1,119,013
147										
148										

12 MONTHS ENDED DECEMBER 2018 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		5,086,804	5,138,992	(52,188)	-	(52,188)
152			CUST	CAGE		6,475,901	6,475,901	-	-	-
153			OTHSE	CAGW		11,763,464	9,109,032	2,654,432	-	2,654,432
154			OTHSO	SO		3,913,050	3,644,155	268,895	-	268,895
155			OTHSGR	SG		365,485	335,411	30,074	-	30,074
156			OTHSGR	JBG		2,296,166	1,780,975	515,191	-	515,191
157			OTHSGR	WRG		100,880,743	95,976,779	4,903,963	-	4,903,963
158			OTHSGR	WRE		15,736,144	14,961,165	774,978	-	774,978
159			P	CAEW		-	-	-	-	-
160			P	CN		-	-	-	-	-
161					B1	146,517,756	137,422,411	9,095,346	-	9,095,346
162										
163		**Total Other Electric Revenues**				**179,803,512**	**168,659,606**	**11,143,905**	**-**	**11,143,905**
164										
165	**Total Electric Operating Revenues**				**B1**	**4,923,439,819**	**4,586,028,815**	**337,411,004**	**-**	**337,411,004**
166										
167	Summary of Revenues by Factor									
168		S				4,701,701,083	4,390,194,469	311,506,614	-	311,506,614
169		JBG				2,306,020	1,788,618	517,402	-	517,402
170		SE				-	-	-	-	-
171		SO				5,505,200	5,126,896	378,304	-	378,304
172		SG				1,770,299	1,624,629	145,669	-	145,669
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				85,016,746	65,832,673	19,184,073	-	19,184,073
176		CAGE				10,523,585	10,523,585	-	-	-
177		WRG				100,880,743	95,976,779	4,903,963	-	4,903,963
178		WRE				15,736,144	14,961,165	774,978	-	774,978
179	Total Electric Operating Revenues				B1	4,923,439,819	4,586,028,815	337,411,004	-	337,411,004
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		(182)	(168)	(14)	-	(14)
201					B1	(182)	(168)	(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		142,793	143,726	(933)	-	(933)
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(884,217)	(823,456)	(60,761)	-	(60,761)
217			P	CAGW		26,718	20,689	6,029	-	6,029
218			P	CAGE		(137,165)	(137,165)	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(851,871)	(796,206)	(55,665)	-	(55,665)
221										
222	**Total Miscellaneous Revenues**					**(852,053)**	**(796,374)**	**(55,679)**	**-**	**(55,679)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(852,053)**	**(796,374)**	**(55,679)**	**-**	**(55,679)**
230										

12 MONTHS ENDED DECEMBER 2018 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		313,199	287,427	25,772	-	25,772
233			P	CAGW		46,436	35,958	10,478	-	10,478
234			P	CAGE		3,556,072	3,556,072	-	-	-
235			P	JBG		13,931,212	10,805,465	3,125,747	-	3,125,747
236			P	CAGE		-	-	-	-	-
237					B2	17,846,918	14,684,922	3,161,997	-	3,161,997
238										
239	501	Fuel Related								
240			P	SE		(103,324)	(95,389)	(7,935)	-	(7,935)
241			P	S		(802,139)	(802,139)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		1,599,194	1,238,335	360,859	-	360,859
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		40,951,501	40,951,501	-	-	-
247			P	JBE		2,799,310	2,163,001	636,309	-	636,309
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	44,444,542	43,455,309	989,233	-	989,233
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		235,236,978	181,460,260	53,776,718	-	53,776,718
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	235,236,978	181,460,260	53,776,718	-	53,776,718
264										
265		Total Fuel Related				279,681,520	224,915,569	54,765,951	-	54,765,951
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		1,147,621	888,660	258,961	-	258,961
270			P	CAGE		59,773,527	59,773,527	-	-	-
271			P	JBG		19,732,162	15,304,856	4,427,306	-	4,427,306
272			P	CAGE		-	-	-	-	-
273					B2	80,653,310	75,967,043	4,686,267	-	4,686,267
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		61,869	47,908	13,961	-	13,961
290			P	CAGE		1,476,515	1,476,515	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	1,538,384	1,524,423	13,961	-	13,961
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		1,799,195	1,393,206	405,989	-	405,989
299			P	CAGE		45,369,530	45,369,530	-	-	-
300			P	JBG		(22,794,898)	(17,680,406)	(5,114,492)	-	(5,114,492)
301			P	CAGE		-	-	-	-	-
302					B2	24,373,827	29,082,330	(4,708,503)	-	(4,708,503)

12 MONTHS ENDED DECEMBER 2018 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		23,058	17,855	5,203	-	5,203
307			P	CAGE		137,759	137,759	-	-	-
308			P	JBG		327,808	254,258	73,550	-	73,550
309			P	CAGE		-	-	-	-	-
310					B2	488,625	409,871	78,753	-	78,753
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		239,276	185,283	53,993	-	53,993
315			P	CAGE		6,866,002	6,866,002	-	-	-
316			P	JBG		882,154	684,225	197,929	-	197,929
317			P	CAGE		-	-	-	-	-
318					B2	7,987,432	7,735,510	251,922	-	251,922
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		318,886	246,929	71,957	-	71,957
325			P	CAGE		15,500,757	15,500,757	-	-	-
326			P	JBG		11,129,738	8,632,559	2,497,180	-	2,497,180
327			P	CAGE		-	-	-	-	-
328					B2	26,949,381	24,380,245	2,569,137	-	2,569,137
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		2,633,725	2,039,424	594,301	-	594,301
333			P	CAGE		67,311,581	67,311,581	-	-	-
334			P	JBG		24,298,890	18,846,947	5,451,943	-	5,451,943
335			P	CAGE		-	-	-	-	-
336					B2	94,244,196	88,197,952	6,046,244	-	6,046,244
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		324,986	251,653	73,333	-	73,333
341			P	CAGE		29,416,635	29,416,635	-	-	-
342			P	JBG		10,735,807	8,327,014	2,408,794	-	2,408,794
343			P	CAGE		-	-	-	-	-
344					B2	40,477,428	37,995,302	2,482,127	-	2,482,127
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		425,069	329,152	95,917	-	95,917
349			P	CAGE		6,426,317	6,426,317	-	-	-
350			P	JBG		1,951,818	1,513,889	437,930	-	437,930
351			P	CAGE		-	-	-	-	-
352					B2	8,803,205	8,269,358	533,847	-	533,847
353										
354	**Total Steam Power Generation**				B2	**583,044,227**	**513,162,525**	**69,881,702**	**-**	**69,881,702**

12 MONTHS ENDED DECEMBER 2018 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 2018 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		7,470,332	5,784,647	1,685,684	-	1,685,684
409			P	CAGE		1,008,537	1,008,537	-	-	-
410					B2	8,478,869	6,793,184	1,685,684	-	1,685,684
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		38,379	29,719	8,660	-	8,660
417			P	CAGE		-	-	-	-	-
418					B2	38,379	29,719	8,660	-	8,660
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		4,136,172	3,202,843	933,329	-	933,329
425			P	CAGE		402,470	402,470	-	-	-
426					B2	4,538,642	3,605,313	933,329	-	933,329
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		11,441,678	8,859,857	2,581,821	-	2,581,821
441			P	CAGE		7,109,009	7,109,009	-	-	-
442					B2	18,550,687	15,968,866	2,581,821	-	2,581,821
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		1,231,239	953,409	277,830	-	277,830
449			P	CAGE		(8,971)	(8,971)	-	-	-
450					B2	1,222,268	944,438	277,830	-	277,830
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		470	364	106	-	106
457			P	CAGE		-	-	-	-	-
458					B2	470	364	106	-	106
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		690,964	535,048	155,916	-	155,916
465			P	CAGE		26,099	26,099	-	-	-
466					B2	717,063	561,147	155,916	-	155,916
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		947,170	733,440	213,729	-	213,729
476			P	CAGE		479,198	479,198	-	-	-
477					B2	1,426,368	1,212,638	213,729	-	213,729
478										

12 MONTHS ENDED DECEMBER 2018 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		1,490,421	1,154,107	336,314	-	336,314
484			P	CAGE		192,707	192,707	-	-	-
485					B2	1,683,128	1,346,814	336,314	-	336,314
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		3,062,340	2,371,321	691,019	-	691,019
492			P	CAGE		758,562	758,562	-	-	-
493					B2	3,820,902	3,129,884	691,019	-	691,019
494										
495	**Total Hydraulic Power Generation**				B2	**40,476,776**	**33,592,367**	**6,884,409**	**-**	**6,884,409**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		126,746	98,145	28,600	-	28,600
501			P	CAGE		158,856	158,856	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	285,602	257,001	28,600	-	28,600
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		55,434,808	42,762,047	12,672,761	-	12,672,761
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	55,434,808	42,762,047	12,672,761	-	12,672,761
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		9,160,056	7,093,085	2,066,971	-	2,066,971
522			P	CAGE		8,456,627	8,456,627	-	-	-
523			P	S		-	-	-	-	-
524					B2	17,616,683	15,549,712	2,066,971	-	2,066,971
525										
526	549	Miscellaneous Other								
527			0	S		87,015	87,015	-	-	-
528			P	SG		1,085,027	995,745	89,282	-	89,282
529			P	CAGW		1,593,760	1,234,127	359,633	-	359,633
530			P	CAGE		2,342,103	2,342,103	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	5,107,905	4,658,991	448,915	-	448,915
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		329,655	329,655	-	-	-
539			P	SG		38,916	35,713	3,202	-	3,202
540			P	CAGW		2,168,493	1,679,172	489,322	-	489,322
541			P	CAGE		1,823,691	1,823,691	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	4,360,755	3,868,232	492,524	-	492,524
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		37,024	28,670	8,355	-	8,355
554			P	CAGE		4,359,931	4,359,931	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	4,396,955	4,388,601	8,355	-	8,355
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		5,727,174	4,434,834	1,292,340	-	1,292,340
561			P	CAGE		12,032,085	12,032,085	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	17,759,259	16,466,920	1,292,340	-	1,292,340
564										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA 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		409,626	317,193	92,432	-	92,432
568			P	CAGE		961,816	961,816	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	1,371,442	1,279,010	92,432	-	92,432
571										
572	**Total Other Power Generation**				**B2**	**106,333,411**	**89,230,513**	**17,102,898**	**-**	**17,102,898**
573										
574										
575	555	Purchased Power								
576			P	S		(43,057,292)	(49,127,005)	6,069,712	-	6,069,712
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						(43,057,292)	(49,127,005)	6,069,712	-	6,069,712
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		160,093,227	123,968,107	36,125,121	-	36,125,121
585			P	CAGE		-	-	-	-	-
586			P	CAEW		3,756,894	2,898,043	858,851	-	858,851
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		245,420	-	245,420	-	245,420
590						164,095,541	126,866,150	37,229,391	-	37,229,391
591										
592		Total Purchased Power			B2	121,038,249	77,739,145	43,299,103	-	43,299,103
593										
594	556	System Control & Load Dispatch								
595			P	SG		1,211,514	1,111,824	99,690	-	99,690
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	1,211,514	1,111,824	99,690	-	99,690
600										
601										
602										
603	557	Other Expenses								
604			P	S		5,056,017	5,056,017	-	-	-
605			P	SG		25,558,715	23,455,610	2,103,105	-	2,103,105
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		222,142	172,015	50,126	-	50,126
611			P	CAGE		8,722,032	8,722,032	-	-	-
612			P	JBG		2,123,598	1,647,126	476,472	-	476,472
613			P	CAEW		-	-	-	-	-
614			P	JBE		8,659	6,691	1,968	-	1,968
615					B2	41,691,162	39,059,491	2,631,671	-	2,631,671
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**163,940,925**	**117,910,461**	**46,030,464**	**-**	**46,030,464**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**893,795,338**	**753,895,865**	**139,899,473**	**-**	**139,899,473**
630										
631										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	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				(38,141,324)	(44,456,456)	6,315,132	-	6,315,132
634		SG				28,207,370	25,886,320	2,321,050	-	2,321,050
635		SE				(103,324)	(95,389)	(7,935)	-	(7,935)
636		JBG				62,318,290	48,335,933	13,982,357	-	13,982,357
637		TROJP				-	-	-	-	-
638		JBE				2,807,969	2,169,692	638,278	-	638,278
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				218,666,727	169,324,465	49,342,261	-	49,342,261
643		CAGE				284,659,448	284,659,448	-	-	-
644		CAEW				294,428,680	227,120,350	67,308,330	-	67,308,330
645		CAEE				40,951,501	40,951,501	-	-	-
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	893,795,338	753,895,865	139,899,473	-	139,899,473
656	560	Operation Supervision & Engineering								
657			T	SG		6,139,538	5,634,345	505,193	-	505,193
658			T	JBG		-	-	-	-	-
659			T	CAGW		168,810	130,718	38,092	-	38,092
660			T	CAGE		464,302	464,302	-	-	-
661					B2	6,772,651	6,229,366	543,285	-	543,285
662										
663	561	Load Dispatching								
664			T	SG		17,670,189	16,216,194	1,453,996	-	1,453,996
			T	JBG		(196,573)	(152,468)	(44,105)	-	(44,105)
1			T	CAGW		422,533	327,188	95,345	-	95,345
2			T	CAGE		1,997,260	1,997,260	-	-	-
3					B2	19,893,410	18,388,174	1,505,235	-	1,505,235
4	562	Station Expense								
5			T	SG		15,679	14,389	1,290	-	1,290
6			T	JBG		81,047	62,862	18,184	-	18,184
7			T	CAGW		567,307	439,294	128,013	-	128,013
8			T	CAGE		2,237,911	2,237,911	-	-	-
9					B2	2,901,944	2,754,456	147,488	-	147,488
10										
11	563	Overhead Line Expense								
12			T	SG		-	-	-	-	-
13			T	CAGW		100,078	77,495	22,583	-	22,583
14			T	CAGE		764,478	764,478	-	-	-
15					B2	864,556	841,974	22,583	-	22,583
16										
17	564	Underground Line Expense								
18			T	SG		-	-	-	-	-
19			T	CAGW		-	-	-	-	-
20			T	CAGE		-	-	-	-	-
21					B2	-	-	-	-	-
22										
23	565	Transmission of Electricity by Others								
24			T	SG		-	-	-	-	-
25			T	SE		-	-	-	-	-
26			T	CAGW		-	-	-	-	-
27			T	CAGE		-	-	-	-	-
28			T	CAEW		-	-	-	-	-
29			T	CAEE		-	-	-	-	-
30					B2	-	-	-	-	-
31										
32	565NPC	Transmission of Electricity by Others-NPC								
33				SG		-	-	-	-	-
34				SE		-	-	-	-	-
35				CAGW		116,253,654	90,020,956	26,232,698	-	26,232,698
36				CAGE		-	-	-	-	-
37				CAEW		-	-	-	-	-
38				CAEE		-	-	-	-	-
39						116,253,654	90,020,956	26,232,698	-	26,232,698
40										
41		Total Transmission of Electricity by Others				116,253,654	90,020,956	26,232,698	-	26,232,698
42										
43	566	Misc. Transmission Expense								
44			T	SG		2,323,350	2,132,172	191,177	-	191,177
45			T	CAGW		83,738	64,842	18,895	-	18,895
46			T	CAGE		452,082	452,082	-	-	-
47			0	S		-	-	-	-	-
48					B2	2,859,169	2,649,097	210,073	-	210,073
49										
50	567	Rents - Transmission								
51			T	SG		-	-	-	-	-
52			T	CAGW		938,024	726,358	211,666	-	211,666
53			T	JBG		-	-	-	-	-
54			T	CAGE		1,200,322	1,200,322	-	-	-
55					B2	2,138,345	1,926,680	211,666	-	211,666
56										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
57	568	Maint Supervision & Engineering								
58			T	SG		669,070	614,015	55,055	-	55,055
59			T	CAGW		229,627	177,811	51,815	-	51,815
60			T	CAGE		545,884	545,884	-	-	-
61					B2	1,444,581	1,337,711	106,870	-	106,870
62										
63	569	Maintenance of Structures								
64			T	SG		5,696,692	5,227,938	468,754	-	468,754
65			T	CAGW		380,344	294,519	85,825	-	85,825
66			T	CAGE		96,074	96,074	-	-	-
67					B2	6,173,110	5,618,531	554,578	-	554,578
68										
69	570	Maintenance of Station Equipment								
70			T	SG		289,656	265,821	23,834	-	23,834
71			T	JBG		133,613	103,635	29,979	-	29,979
72			T	CAGW		2,506,784	1,941,127	565,657	-	565,657
73			T	CAGE		9,054,804	9,054,804	-	-	-
74					B2	11,984,857	11,365,387	619,470	-	619,470
75										
76	571	Maintenance of Overhead Lines								
77			T	SG		(37,045)	(33,997)	(3,048)	-	(3,048)
78			T	JBG		-	-	-	-	-
79			T	CAGW		7,330,045	5,676,016	1,654,028	-	1,654,028
80			T	CAGE		8,854,739	8,854,739	-	-	-
81					B2	16,147,738	14,496,758	1,650,980	-	1,650,980
82										
83	572	Maintenance of Underground Lines								
84			T	SG		-	-	-	-	-
85			T	CAGW		7,826	6,060	1,766	-	1,766
86			T	CAGE		73,989	73,989	-	-	-
87					B2	81,815	80,049	1,766	-	1,766
88										
89	573	Maint of Misc. Transmission Plant								
90			T	SG		159,548	146,420	13,128	-	13,128
91			T	CAGW		-	-	-	-	-
92			T	CAGE		62,622	62,622	-	-	-
93					B2	222,170	209,042	13,128	-	13,128
94										
95	**TOTAL TRANSMISSION EXPENSE**				B2	**187,738,001**	**155,918,180**	**31,819,821**	**-**	**31,819,821**
96										
97	Summary of Transmission Expense by Factor									
98		SE				-	-	-	-	-
99		SG				32,926,677	30,217,298	2,709,379	-	2,709,379
100		CAGW				128,988,770	99,882,386	29,106,383	-	29,106,383
101		CAGE				25,804,467	25,804,467	-	-	-
102		JBG				18,087	14,029	4,058	-	4,058
103	Total Transmission Expense by Factor				B2	187,738,001	155,918,180	31,819,821	-	31,819,821
104	580	Operation Supervision & Engineering								
105			DPW	S		1,110,997	973,358	137,639	-	137,639
106			DPW	SNPD		7,737,066	7,234,910	502,156	-	502,156
107					B2	8,848,063	8,208,268	639,795	-	639,795
108										
109	581	Load Dispatching								
110			DPW	S		200	200	-	-	-
111			DPW	SNPD		11,541,537	10,792,461	749,076	-	749,076
112					B2	11,541,737	10,792,661	749,076	-	749,076
113										
114	582	Station Expense								
115			DPW	S		4,072,722	3,818,465	254,257	-	254,257
116			DPW	SNPD		3,633	3,397	236	-	236
117					B2	4,076,355	3,821,862	254,493	-	254,493
118										
119	583	Overhead Line Expenses								
120			DPW	S		9,211,450	8,923,989	287,461	-	287,461
121			DPW	SNPD		-	-	-	-	-
122					B2	9,211,450	8,923,989	287,461	-	287,461
123										
124	584	Underground Line Expense								
125			DPW	S		2,063	2,063	-	-	-
126			DPW	SNPD		-	-	-	-	-
127					B2	2,063	2,063	-	-	-
128										
129	585	Street Lighting & Signal Systems								
130			DPW	S		-	-	-	-	-
131			DPW	SNPD		247,795	231,713	16,083	-	16,083
132					B2	247,795	231,713	16,083	-	16,083
133										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
134	586	Meter Expenses								
135			DPW	S		2,778,639	2,483,869	294,770	-	294,770
136			DPW	SNPD		12,034	11,253	781	-	781
137					B2	2,790,673	2,495,122	295,551	-	295,551
138										
139	587	Customer Installation Expenses								
140			DPW	S		14,205,310	12,904,891	1,300,419	-	1,300,419
141			DPW	SNPD		-	-	-	-	-
142					B2	14,205,310	12,904,891	1,300,419	-	1,300,419
143										
144	588	Misc. Distribution Expenses								
145			DPW	S		361,703	382,841	(21,138)	-	(21,138)
146			DPW	SNPD		834,446	780,288	54,158	-	54,158
147					B2	1,196,149	1,163,130	33,020	-	33,020
148										
149	589	Rents								
150			DPW	S		3,168,411	3,024,157	144,254	-	144,254
151			DPW	SNPD		13,805	12,909	896	-	896
152					B2	3,182,216	3,037,066	145,150	-	145,150
153										
154	590	Maint Supervision & Engineering								
155			DPW	S		3,352,376	3,161,611	190,765	-	190,765
156			DPW	SNPD		2,482,983	2,321,831	161,152	-	161,152
157					B2	5,835,359	5,483,442	351,917	-	351,917
158										
159	591	Maintenance of Structures								
160			DPW	S		1,954,127	1,824,741	129,386	-	129,386
161			DPW	SNPD		187,951	175,752	12,199	-	12,199
162					B2	2,142,078	2,000,493	141,584	-	141,584
163										
164	592	Maintenance of Station Equipment								
165			DPW	S		7,239,807	6,782,881	456,926	-	456,926
166			DPW	SNPD		1,823,171	1,704,842	118,329	-	118,329
167					B2	9,062,978	8,487,723	575,255	-	575,255
168	593	Maintenance of Overhead Lines								
169			DPW	S		87,526,673	82,478,974	5,047,699	-	5,047,699
170			DPW	SNPD		1,824,631	1,706,208	118,423	-	118,423
171					B2	89,351,304	84,185,181	5,166,122	-	5,166,122
172										
173	594	Maintenance of Underground Lines								
174			DPW	S		24,629,761	23,379,824	1,249,937	-	1,249,937
175			DPW	SNPD		40,866	38,214	2,652	-	2,652
176					B2	24,670,628	23,418,038	1,252,589	-	1,252,589
177										
178	595	Maintenance of Line Transformers								
179			DPW	S		-	-	-	-	-
180			DPW	SNPD		974,547	911,296	63,251	-	63,251
181					B2	974,547	911,296	63,251	-	63,251
182										
183	596	Maint of Street Lighting & Signal Sys.								
184			DPW	S		2,965,826	2,799,766	166,060	-	166,060
185			DPW	SNPD		-	-	-	-	-
186					B2	2,965,826	2,799,766	166,060	-	166,060
187										
188	597	Maintenance of Meters								
189			DPW	S		588,449	555,432	33,017	-	33,017
190			DPW	SNPD		(363,115)	(339,548)	(23,567)	-	(23,567)
191					B2	225,334	215,884	9,450	-	9,450
192										
193	598	Maint of Misc. Distribution Plant								
194			DPW	S		1,702,553	1,533,803	168,751	-	168,751
195			DPW	SNPD		2,795,133	2,613,722	181,412	-	181,412
196					B2	4,497,687	4,147,525	350,162	-	350,162
197										
198	**TOTAL DISTRIBUTION EXPENSE**				B2	**195,027,553**	**183,230,113**	**11,797,440**	**-**	**11,797,440**
199										
200										
201	Summary of Distribution Expense by Factor									
202		S				164,871,069	155,030,865	9,840,204	-	9,840,204
203		SNPD				30,156,484	28,199,248	1,957,236	-	1,957,236
204										
205	Total Distribution Expense by Factor				B2	195,027,553	183,230,113	11,797,440	-	11,797,440
206										
207	901	Supervision								
208			CUST	S		-	-	-	-	-
209			CUST	CN		2,477,399	2,306,863	170,536	-	170,536
210					B2	2,477,399	2,306,863	170,536	-	170,536
211										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
212	902	Meter Reading Expense								
213			CUST	S		18,276,174	17,650,585	625,589	-	625,589
214			CUST	CN		780,494	726,767	53,727	-	53,727
215					B2	19,056,668	18,377,353	679,316	-	679,316
216										
217	903	Customer Receipts & Collections								
218			CUST	S		7,549,170	6,918,878	630,292	-	630,292
219			CUST	CN		42,787,316	39,841,976	2,945,340	-	2,945,340
220					B2	50,336,486	46,760,854	3,575,632	-	3,575,632
221										
222	904	Uncollectible Accounts								
223			CUST	S		11,622,530	9,895,915	1,726,615	-	1,726,615
224			P	SG		-	-	-	-	-
225			CUST	CN		33,163	30,880	2,283	-	2,283
226					B2	11,655,692	9,926,795	1,728,898	-	1,728,898
227										
228	905	Misc. Customer Accounts Expense								
229			CUST	S		120,043	120,043	-	-	-
230			CUST	CN		15,347	14,291	1,056	-	1,056
231					B2	135,391	134,334	1,056	-	1,056
232										
233	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**83,661,636**	**77,506,198**	**6,155,438**	**-**	**6,155,438**
234										
235	Summary of Customer Accts Exp by Factor									
236		S				37,567,917	34,585,421	2,982,496	-	2,982,496
237		CN				46,093,719	42,920,777	3,172,942	-	3,172,942
238		SG				-	-	-	-	-
239	Total Customer Accounts Expense by Factor				B2	83,661,636	77,506,198	6,155,438	-	6,155,438
240										
241	907	Supervision								
242			CUST	S		-	-	-	-	-
243			CUST	CN		117,633	109,536	8,097	-	8,097
244					B2	117,633	109,536	8,097	-	8,097
245										
246	908	Customer Assistance								
247			CUST	S		88,055,015	87,694,425	360,590	-	360,590
248			CUST	CN		2,065,892	1,923,682	142,209	-	142,209
249					B2	90,120,906	89,618,107	502,799	-	502,799
250										
251	909	Informational & Instructional Adv								
252			CUST	S		3,363,062	3,158,345	204,717	-	204,717
253			CUST	CN		2,457,306	2,288,153	169,153	-	169,153
254					B2	5,820,368	5,446,498	373,870	-	373,870
255										
256	910	Misc. Customer Service								
257			CUST	S		-	-	-	-	-
258			CUST	CN		41,342	38,496	2,846	-	2,846
259										
260					B2	41,342	38,496	2,846	-	2,846
261										
262	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**96,100,250**	**95,212,637**	**887,613**	**-**	**887,613**
263										
264										
265	Summary of Customer Service Exp by Factor									
266		S				91,418,077	90,852,770	565,307	-	565,307
267		CN				4,682,172	4,359,867	322,306	-	322,306
268										
269	Total Customer Service Expense by Factor				B2	96,100,250	95,212,637	887,613	-	887,613
270										
271										
272	911	Supervision								
273			CUST	S		-	-	-	-	-
274			CUST	CN		-	-	-	-	-
275						-	-	-	-	-
276										
277	912	Demonstration & Selling Expense								
278			CUST	S		-	-	-	-	-
279			CUST	CN		-	-	-	-	-
280						-	-	-	-	-
281										
282	913	Advertising Expense								
283			CUST	S		-	-	-	-	-
284			CUST	CN		-	-	-	-	-
285						-	-	-	-	-
286										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287	916	Misc. Sales Expense								
288			CUST	S		-	-	-	-	-
289			CUST	CN		-	-	-	-	-
290					B2	-	-	-	-	-
291										
292	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
293										
294										
295	Total Sales Expense by Factor									
296		S				-	-	-	-	-
297		CN				-	-	-	-	-
298	Total Sales Expense by Factor				B2	-	-	-	-	-
299										
300	**Total Customer Service Exp Including Sales**					**96,100,250**	**95,212,637**	**887,613**	**-**	**887,613**
301	920	Administrative & General Salaries								
302			PTD	S		(39)	(39)	0	-	0
303			CUST	CN		-	-	-	-	-
304			PTD	SO		72,266,002	67,300,059	4,965,943	-	4,965,943
305					B2	72,265,963	67,300,020	4,965,943	-	4,965,943
306										
307	921	Office Supplies & expenses								
308			PTD	S		280,972	270,749	10,223	-	10,223
309			CUST	CN		88,203	82,131	6,072	-	6,072
310			PTD	SO		9,601,856	8,942,040	659,816	-	659,816
311					B2	9,971,031	9,294,920	676,111	-	676,111
312										
313	922	A&G Expenses Transferred								
314			PTD	S		-	-	-	-	-
315			CUST	CN		-	-	-	-	-
316			PTD	SO		(31,909,798)	(29,717,034)	(2,192,763)	-	(2,192,763)
317					B2	(31,909,798)	(29,717,034)	(2,192,763)	-	(2,192,763)
318										
319	923	Outside Services								
320			PTD	S		1,599,429	1,580,954	18,474	-	18,474
321			P	CAGW		-	-	-	-	-
322			PTD	SO		18,291,197	17,034,270	1,256,926	-	1,256,926
323					B2	19,890,625	18,615,225	1,275,401	-	1,275,401
324										
325	924	Property Insurance								
326				S		7,135,301	7,135,301	-	-	-
327				CAGW		-	-	-	-	-
328			PTD	SO		5,203,260	4,845,704	357,555	-	357,555
329					B2	12,338,561	11,981,006	357,555	-	357,555
330										
331	925	Injuries & Damages								
332				S		494,665	494,665	-	-	-
333			PTD	SO		16,245,469	15,129,120	1,116,349	-	1,116,349
334					B2	16,740,134	15,623,785	1,116,349	-	1,116,349
335										
336	926	Employee Pensions & Benefits								
337			LABOR	S		(511,695)	(511,695)	-	-	-
338			CUST	CN		-	-	-	-	-
339			LABOR	SO		114,248,289	106,397,426	7,850,863	-	7,850,863
340					B2	113,736,594	105,885,731	7,850,863	-	7,850,863
341										
342	927	Franchise Requirements								
343			DMSC	S		-	-	-	-	-
344			DMSC	SO		-	-	-	-	-
345					B2	-	-	-	-	-
346										
347	928	Regulatory Commission Expense								
348			DMSC	S		14,416,884	13,718,514	698,370	-	698,370
349			CUST	CAEE		8,760	8,760	-	-	-
350			DMSC	SO		2,843,658	2,648,248	195,409	-	195,409
351			CUST	CAGW		2,612,212	2,022,765	589,447	-	589,447
352			DMSC	CAGE		206,394	206,394	-	-	-
353			FERC	SG		2,396,454	2,199,261	197,193	-	197,193
354					B2	22,484,361	20,803,942	1,680,419	-	1,680,419
355										
356	929	Duplicate Charges								
357			LABOR	S		-	-	-	-	-
358			FERC	CAGW		-	-	-	-	-
359			0	CN		-	-	-	-	-
360			0	JBG		-	-	-	-	-
361			0	SG		-	-	-	-	-
362			LABOR	SNPD		-	-	-	-	-
363			LABOR	SO		(128,629,971)	(119,790,834)	(8,839,137)	-	(8,839,137)
364					B2	(128,629,971)	(119,790,834)	(8,839,137)	-	(8,839,137)
365										
366	930	Misc General Expenses								
367			PTD	S		43,350	36,724	6,626	-	6,626
368			CUST	CAGE		-	-	-	-	-
369			LABOR	SO		2,182,918	2,032,913	150,005	-	150,005
370					B2	2,226,268	2,069,637	156,631	-	156,631
371										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	931	Rents								
373			PTD	S		366,152	324,078	42,074	-	42,074
374			PTD	SO		2,357,217	2,195,234	161,982	-	161,982
375					B2	2,723,369	2,519,313	204,056	-	204,056
376										
377	935	Maintenance of General Plant								
378			G	S		467,016	413,790	53,226	-	53,226
379			CUST	CN		49,168	45,783	3,385	-	3,385
380			G	SO		23,009,649	21,428,482	1,581,167	-	1,581,167
381					B2	23,525,832	21,888,055	1,637,777	-	1,637,777
382										
383	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**135,362,970**	**126,473,764**	**8,889,206**	**-**	**8,889,206**
384										
385	Summary of A&G Expense by Factor									
386		S				24,292,035	23,463,041	828,995	-	828,995
387		SO				105,709,744	98,445,629	7,264,115	-	7,264,115
388		SG				2,396,454	2,199,261	197,193	-	197,193
389		CN				137,371	127,915	9,456	-	9,456
390		CAGW				2,612,212	2,022,765	589,447	-	589,447
391		CAGE				206,394	206,394	-	-	-
392	Total A&G Expense by Factor				B2	135,354,210	126,465,004	8,889,206	-	8,889,206
393										
394	**TOTAL O&M EXPENSE**				B2	**1,591,685,747**	**1,392,236,757**	**199,448,990**	**-**	**199,448,990**

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
395	403SP	Steam Depreciation								
396			P	DGP		-	-	-	-	-
397			P	DGU		-	-	-	-	-
398			P	SG		-	-	-	-	-
399			P	CAGW		4,712,412	3,649,054	1,063,358	-	1,063,358
400			P	CAGE		202,279,425	202,279,425	-	-	-
401			P	JBG		39,231,752	30,429,322	8,802,430	-	8,802,430
402			P	S		-	-	-	-	-
403					B3	246,223,589	236,357,801	9,865,788	-	9,865,788
404										
405	403NP	Nuclear Depreciation								
406			P	DGP		-	-	-	-	-
407						-	-	-	-	-
408										
409	403HP	Hydro Depreciation								
410			P	DGP		-	-	-	-	-
411			P	DGU		-	-	-	-	-
412			P	CAGW		31,377,681	24,297,291	7,080,390	-	7,080,390
413			P	CAGE		7,302,806	7,302,806	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416					B3	38,680,486	31,600,096	7,080,390	-	7,080,390
417										
418	403OP	Other Production Depreciation								
419			P	DGU		-	-	-	-	-
420			P	SG		-	-	-	-	-
421			P	CAGW		41,014,493	31,759,551	9,254,942	-	9,254,942
422			P	CAGE		86,990,632	86,990,632	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGE		-	-	-	-	-
425					B3	128,005,125	118,750,183	9,254,942	-	9,254,942
426										
427	403TP	Transmission Depreciation								
428			T	DGP		-	-	-	-	-
429			T	DGU		-	-	-	-	-
430			T	CAGW		26,071,873	20,188,741	5,883,132	-	5,883,132
431			T	CAGE		80,907,778	80,907,778	-	-	-
432			T	JBG		1,359,222	1,054,254	304,969	-	304,969
433			T	SG		32,238	29,586	2,653	-	2,653
434					B3	108,371,112	102,180,359	6,190,753	-	6,190,753
435										
436										
437										
438	403	Distribution Depreciation								
439	360	Land & Land Rights	DPW	S		427,527	419,989	7,538	-	7,538
440	361	Structures	DPW	S		2,044,010	1,963,742	80,268	-	80,268
441	362	Station Equipment	DPW	S		(4,427,909)	(6,166,873)	1,738,964	-	1,738,964
442	363	Storage Battery Equ	DPW	S		-	-	-	-	-
443	364	Poles & Towers	DPW	S		42,524,471	38,604,720	3,919,751	-	3,919,751
444	365	OH Conductors	DPW	S		20,252,478	18,438,049	1,814,430	-	1,814,430
445	366	UG Conduit	DPW	S		9,227,643	8,702,246	525,397	-	525,397
446	367	UG Conductor	DPW	S		21,625,127	20,901,267	723,860	-	723,860
447	368	Line Trans	DPW	S		33,715,664	30,729,061	2,986,603	-	2,986,603
448	369	Services	DPW	S		18,448,745	16,839,933	1,608,812	-	1,608,812
449	370	Meters	DPW	S		8,240,868	7,732,591	508,277	-	508,277
450	371	Inst Cust Prem	DPW	S		496,974	479,311	17,663	-	17,663
451	372	Leased Property	DPW	S		-	-	-	-	-
452	373	Street Lighting	DPW	S		2,240,031	2,116,042	123,989	-	123,989
453					B3	154,815,630	140,760,077	14,055,552	-	14,055,552
454										
455	403GP	General Depreciation								
456			G-SITUS	S		14,615,494	13,453,365	1,162,130	-	1,162,130
457			G-DGP	DGP		-	-	-	-	-
458			G-DGU	DGU		-	-	-	-	-
459			P	SE		-	-	-	-	-
460			CUST	CN		1,171,117	1,090,501	80,616	-	80,616
461			G-SG	SG		1,452	1,333	120	-	120
462			PTD	SO		15,332,195	14,278,604	1,053,591	-	1,053,591
463			G-SG	CAGW		2,855,718	2,211,324	644,394	-	644,394
464			G-SG	CAGE		6,555,265	6,555,265	-	-	-
465			P	JBG		420,810	326,393	94,417	-	94,417
466			P	JBE		-	-	-	-	-
467			P	CAEE		96,246	96,246	-	-	-
468			G-SG	CAGE		-	-	-	-	-
469			G-SG	CAGE		-	-	-	-	-
470					B3	41,048,299	38,013,031	3,035,268	-	3,035,268
471										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
472	403GV0	General Vehicles								
473			G-SG	SG		-	-	-	-	-
474						-	-	-	-	-
475										
476	403MP	Mining Depreciation								
477			P	CAEE		-	-	-	-	-
478					B3	-	-	-	-	-
479										
480	403EP	Experimental Plant Depreciation								
481			P	DGP		-	-	-	-	-
482			P	SG		-	-	-	-	-
483						-	-	-	-	-
484	4031	ARO Depreciation								
485				S		-	-	-	-	-
486						-	-	-	-	-
487										
488										
489	**TOTAL DEPRECIATION EXPENSE**				B3	**717,144,241**	**667,661,548**	**49,482,693**	**-**	**49,482,693**
490										
491	Summary of Depreciation Expense by Factor									
492		S				169,431,124	154,213,442	15,217,682	-	15,217,682
493		DGP				-	-	-	-	-
494		DGU				-	-	-	-	-
495		SG				33,691	30,919	2,772	-	2,772
496		SO				15,332,195	14,278,604	1,053,591	-	1,053,591
497		CN				1,171,117	1,090,501	80,616	-	80,616
498		SE				-	-	-	-	-
499		CAGW				106,032,178	82,105,961	23,926,216	-	23,926,216
500		CAGE				384,035,906	384,035,906	-	-	-
501		CAEW				-	-	-	-	-
502		CAEE				96,246	96,246	-	-	-
503		JBG				41,011,784	31,809,969	9,201,816	-	9,201,816
504		JBE				-	-	-	-	-
505	Total Depreciation Expense By Factor				B3	717,144,241	667,661,548	49,482,693	-	49,482,693
506										
507	404GP	Amort of LT Plant - Capital Lease Gen								
508			I-SITUS	S		712,281	630,963	81,318	-	81,318
509			I-SG	SG		-	-	-	-	-
510			PTD	SO		355,133	330,729	24,404	-	24,404
511			I-DGU	DGU		-	-	-	-	-
512			CUST	CN		-	-	-	-	-
513			I-SG	CAGW		-	-	-	-	-
514			I-SG	CAGE		-	-	-	-	-
515			I-DGP	DGP		-	-	-	-	-
516					B4	1,067,414	961,692	105,722	-	105,722
517										
518	404SP	Amort of LT Plant - Cap Lease Steam								
519			P	SG		-	-	-	-	-
520			P	DGP		-	-	-	-	-
521						-	-	-	-	-
522										
523	404IP	Amort of LT Plant - Intangible Plant								
524			I-SITUS	S		804,599	801,575	3,024	-	3,024
525			P	SE		-	-	-	-	-
526			I-SG	SG		7,196,271	6,604,125	592,147	-	592,147
527			PTD	SO		11,154,281	10,387,786	766,495	-	766,495
528			CUST	CN		8,739,183	8,137,606	601,577	-	601,577
529			I-SG	CAGW		-	-	-	-	-
530			I-SG	CAGE		-	-	-	-	-
531			I-DGP	DGP		-	-	-	-	-
532			I-SG	CAGE		-	-	-	-	-
533			I-SG	CAGE		-	-	-	-	-
534			I-SG	CAGW		13,383,473	10,363,485	3,019,988	-	3,019,988
535			I-SG	CAGE		4,460,350	4,460,350	-	-	-
536			P	JBG		224,066	173,793	50,274	-	50,274
537			P	CAEW		-	-	-	-	-
538			P	CAEE		2,705	2,705	-	-	-
539			I-DGU	DGU		-	-	-	-	-
540					B4	45,964,927	40,931,423	5,033,504	-	5,033,504
541										
542	404MP	Amort of LT Plant - Mining Plant								
543			P	SE		-	-	-	-	-
544						-	-	-	-	-
545										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
546	404OP	Amort of LT Plant - Other Plant								
547			P	CAGE		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B4	-	-	-	-	-
550										
551										
552	404HP	Amortization of Other Electric Plant								
553			P	DGP		-	-	-	-	-
554			P	DGU		-	-	-	-	-
555			P	CAGW		309,776	239,875	69,901	-	69,901
556			P	CAGE		-	-	-	-	-
557			P	SG		-	-	-	-	-
558					B4	309,776	239,875	69,901	-	69,901
559										
560	**Total Amortization of Limited Term Plant**				B4	47,342,117	42,132,990	5,209,127	-	5,209,127
561										
562										
563	405	Amortization of Other Electric Plant								
564			GP	S		-	-	-	-	-
565										
566					B4	-	-	-	-	-
567										
568	406	Amortization of Plant Acquisition Adj								
569			P	S		301,635	301,635	-	-	-
570			P	DGP		-	-	-	-	-
571			P	DGU		-	-	-	-	-
572			P	CAGW		-	-	-	-	-
573			P	CAGE		4,750,825	4,750,825	-	-	-
574			P	SG		-	-	-	-	-
575			P	SO		-	-	-	-	-
576					B4	5,052,460	5,052,460	-	-	-
577	407	Amort of Prop Losses, Unrec Plant, etc								
578			DPW	S		124,290	124,290	0	-	0
579			GP	SO		-	-	-	-	-
580			P	DGP		-	-	-	-	-
581			P	SE		-	-	-	-	-
582			P	CAGW		-	-	-	-	-
583			P	CAGE		-	-	-	-	-
584			P	CAEW		-	-	-	-	-
585			P	SG-P		-	-	-	-	-
586			P	SG		-	-	-	-	-
587			P	TROJP		-	-	-	-	-
588					B4	124,290	124,290	0	-	0
589										
590	**TOTAL AMORTIZATION EXPENSE**				B4	**52,518,867**	**47,309,740**	**5,209,127**	**-**	**5,209,127**
591										
592										
593										
594	Summary of Amortization Expense by Factor									
595		S				1,942,806	1,858,464	84,342	-	84,342
596		SE				-	-	-	-	-
597		TROJP				-	-	-	-	-
598		SG-P				-	-	-	-	-
599		DGU				-	-	-	-	-
600		SO				11,509,414	10,718,515	790,899	-	790,899
601		JBG				224,066	173,793	50,274	-	50,274
602		SSGCH				-	-	-	-	-
603		CN				8,739,183	8,137,606	601,577	-	601,577
604		CAGW				13,693,248	10,603,360	3,089,889	-	3,089,889
605		CAGE				9,211,174	9,211,174	-	-	-
606		CAEW				-	-	-	-	-
607		CAEE				2,705	2,705	-	-	-
608		SG				7,196,271	6,604,125	592,147	-	592,147
609	Total Amortization Expense by Factor				B4	52,518,867	47,309,740	5,209,127	-	5,209,127
610	408	Taxes Other Than Income								
611			GP	S		47,599,992	35,142,441	12,457,550	-	12,457,550
612			GP	GPS		151,139,518	140,753,580	10,385,938	-	10,385,938
613			GP	SO		(399,455)	(372,006)	(27,450)	-	(27,450)
614			P	SE		410,749	379,203	31,546	-	31,546
615			P	CAGE		2,064,726	2,064,726	-	-	-
616			DMSC	OPRV-ID		-	-	-	-	-
617			GP	EXCTAX		-	-	-	-	-
618			GP	DGP		-	-	-	-	-
619			P	CAEW		-	-	-	-	-
620			P	CAEE		439,825	439,825	-	-	-
621										
622	**TOTAL TAXES OTHER THAN INCOME**				B5	201,255,354	178,407,769	22,847,585	-	22,847,585
623										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624										
625	41140	Deferred Investment Tax Credit - Fed								
626			PTD	CAGE		(3,152,015)	(3,152,015)	-	-	-
627										
628					B7	(3,152,015)	(3,152,015)	-	-	-
629										
630	41141	Deferred Investment Tax Credit - Idaho								
631			PTD	CAGE		-	-	-	-	-
632										
633					B7	-	-	-	-	-
634										
635	**TOTAL DEFERRED ITC**				B7	(3,152,015)	(3,152,015)	-	-	-
636										
637										
638	427	Interest on Long-Term Debt								
639			GP	S		-	-	-	-	-
640			GP	SNP		358,695,455	336,237,843	22,457,612	-	22,457,612
641						358,695,455	336,237,843	22,457,612	-	22,457,612
642										
643	428	Amortization of Debt Disc & Exp								
644			GP	SNP		4,612,327	4,323,553	288,774	-	288,774
645						4,612,327	4,323,553	288,774	-	288,774
646										
647	429	Amortization of Premium on Debt								
648			GP	SNP		(11,026)	(10,336)	(690)	-	(690)
649						(11,026)	(10,336)	(690)	-	(690)
650										
651	431	Other Interest Expense								
652			NUTIL	OTH		-	-	-	-	-
653			GP	SO		-	-	-	-	-
654			GP	SNP		17,922,378	16,800,274	1,122,105	-	1,122,105
655						17,922,378	16,800,274	1,122,105	-	1,122,105
656										
657	432	AFUDC - Borrowed								
658			GP	SNP		(18,446,680)	(17,291,749)	(1,154,931)	-	(1,154,931)
659						(18,446,680)	(17,291,749)	(1,154,931)	-	(1,154,931)
660										
661		Total Elec. Interest Deductions for Tax			B6	362,772,454	340,059,585	22,712,869	-	22,712,869
662										
663		Non-Utility Portion of Interest								
664			427 NUTIL	NUTIL		-	-	-	-	-
665			428 NUTIL	NUTIL		-	-	-	-	-
666			429 NUTIL	NUTIL		-	-	-	-	-
667			431 NUTIL	NUTIL		-	-	-	-	-
668										
669		Total Non-utility Interest				-	-	-	-	-
670										
671		Total Interest Deductions for Tax				362,772,454	340,059,585	22,712,869	-	22,712,869
672										
673										
674	419	Interest & Dividends								
675			GP	S		-	-	-	-	-
676			GP	SNP		(34,835,895)	(32,654,850)	(2,181,045)	-	(2,181,045)
677		Total Operating Deductions for Tax				(34,835,895)	(32,654,850)	(2,181,045)	-	(2,181,045)
678										
679										
680	41010	Deferred Income Tax - Federal-DR								
681			P	S		11,431,288	11,431,288	-	-	-
682			P	TROJD		-	-	-	-	-
683			IBT	CIAC		-	-	-	-	-
684			LABOR	SO		(296,700)	(276,312)	(20,388)	-	(20,388)
685			GP	SNP		13,052,444	12,235,242	817,202	-	817,202
686			P	SE		-	-	-	-	-
687			PT	SG		39,164,499	35,941,839	3,222,660	-	3,222,660
688			GP	GPS		12,697,257	11,824,733	872,524	-	872,524
689			TAXDEPR	TAXDEPR		138,388,063	132,132,914	6,255,149	-	6,255,149
690			CUST	CAEW		-	-	-	-	-
691			CUST	CN		-	-	-	-	-
692			P	JBE		228,898	176,867	52,031	-	52,031
693			PT	CAGW		(58,353)	(45,186)	(13,167)	-	(13,167)
694			PT	CAGE		70,634	70,634	-	-	-
695			P	JBG		-	-	-	-	-
696			P	CAEE		1,733,078	1,733,078	-	-	-
697			DPW	SNPD		8,661	8,099	562	-	562
698					B7	216,419,769	205,233,197	11,186,572	-	11,186,572
699										
700										
701										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
702	41110	Deferred Income Tax - Federal-CR								
703			GP	S		(52,144,227)	(50,256,843)	(1,887,384)	-	(1,887,384)
704			DPW	CIAC		(26,469,362)	(24,751,430)	(1,717,932)	-	(1,717,932)
705			GP	SCHMDEXP		(237,942,889)	(221,524,916)	(16,417,973)	-	(16,417,973)
706			GP	SNP		(7,485,854)	(7,017,171)	(468,683)	-	(468,683)
707			PT	SG		(150)	(138)	(12)	-	(12)
708			PT	SNPD		(516,039)	(482,547)	(33,492)	-	(33,492)
709			LABOR	SO		(2,140,170)	(1,993,103)	(147,067)	-	(147,067)
710			IBT	TAXDEPR		-	-	-	-	-
711			CUST	JBG		-	-	-	-	-
712			CUST	BADDEBT		520,743	443,501	77,242	-	77,242
713			GP	GPS		48,538	45,203	3,335	-	3,335
714			P	SGCT		-	-	-	-	-
715			P	JBE		(4,376,003)	(3,381,297)	(994,706)	-	(994,706)
716			PT	CAGW		17,579	13,612	3,967	-	3,967
717			PT	CAGE		(352,586)	(352,586)	-	-	-
718			P	SE		-	-	-	-	-
719			P	CAEE		(6,023,309)	(6,023,309)	-	-	-
720					B7	(336,863,729)	(315,281,023)	(21,582,706)	-	(21,582,706)
721										
722	**TOTAL DEFERRED INCOME TAXES**				B7	(120,443,960)	(110,047,826)	(10,396,134)	-	(10,396,134)
723	SCHMAF	Additions - Flow Through								
724			SCHMAF	S		-	-	-	-	-
725			SCHMAF	SNP		-	-	-	-	-
726			SCHMAF	SO		-	-	-	-	-
727			SCHMAF	SE		-	-	-	-	-
728			SCHMAF	TROJP		-	-	-	-	-
729			SCHMAF	DGP		-	-	-	-	-
730					B6	-	-	-	-	-
731										
732	SCHMAP	Additions - Permanent								
733			P	S		-	-	-	-	-
734			P	BADDEBT		-	-	-	-	-
735			P	JBE		49,907	38,563	11,344	-	11,344
736			P	SCHMDEXP		73,079	68,037	5,042	-	5,042
737			P	CAEE		-	-	-	-	-
738			P	CAGW		-	-	-	-	-
739			P	CAGE		-	-	-	-	-
740			LABOR	SNP		-	-	-	-	-
741			SCHMAP-SO	SO		175,768	163,690	12,078	-	12,078
742										
743					B6	298,754	270,289	28,465	-	28,465
744										
745	SCHMAT	Additions - Temporary								
746			SCHMAT-SITUS	S		127,063,624	115,225,619	11,838,005	-	11,838,005
747			P	JBE		17,798,327	13,752,602	4,045,725	-	4,045,725
748			DPW	CIAC		107,657,673	100,670,404	6,987,269	-	6,987,269
749			SCHMAT-SNP	SNP		30,446,888	28,540,635	1,906,253	-	1,906,253
750			P	TROJD		-	-	-	-	-
751			P	CN		-	-	-	-	-
752			SCHMAT-SE	SE		-	-	-	-	-
753			P	SG		612	562	50	-	50
754			SCHMAT	GPS		(197,416)	(183,850)	(13,566)	-	(13,566)
755			SCHMAT-SO	SO		8,704,625	8,106,464	598,161	-	598,161
756			SCHMAT-SNP	SNPD		2,098,862	1,962,640	136,222	-	136,222
757			P	JBG		-	-	-	-	-
758			CUST	BADDEBT		(2,117,994)	(1,803,830)	(314,164)	-	(314,164)
759			P	CAGW		(65,645)	(50,832)	(14,813)	-	(14,813)
760			P	CAGE		15,474	15,474	-	-	-
761			SCHMAT-SE	CAEW		-	-	-	-	-
762			SCHMAT-SE	CAEE		24,498,339	24,498,339	-	-	-
763			BOOKDEPR	SCHMDEXP		967,774,681	900,998,578	66,776,103	-	66,776,103
764					B6	1,283,678,050	1,191,732,804	91,945,246	-	91,945,246
765										
766	TOTAL SCHEDULE - M ADDITIONS				B6	1,283,976,804	1,192,003,093	91,973,711	-	91,973,711
767										
768	SCHMDF	Deductions - Flow Through								
769			SCHMDF	S		-	-	-	-	-
770			SCHMDF	CAGW		-	-	-	-	-
771			SCHMDF	CAGE		-	-	-	-	-
772			SCHMDF	DGP		-	-	-	-	-
773			SCHMDF	DGU		-	-	-	-	-
774					B6	-	-	-	-	-

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
775	SCHMDP	Deductions - Permanent								
776			SCHMDP	S		-	-	-	-	-
777			P	SE		-	-	-	-	-
778			P	JBE		-	-	-	-	-
779			P	CAEE		-	-	-	-	-
780			PTD	SNP		107,935	101,177	6,758	-	6,758
781			SCHMDP	SG		-	-	-	-	-
782			P	SCHMDEXP		(19,357)	(18,021)	(1,336)	-	(1,336)
783			SCHMDP-SO	SO		-	-	-	-	-
784					B6	88,578	83,156	5,422	-	5,422
785										
786	SCHMDT	Deductions - Temporary								
787			GP	S		46,493,953	46,493,953	-	-	-
788			CUST	BADDEBT		-	-	-	-	-
789			CUST	CN		-	-	-	-	-
790			SCHMDT-SNP	SNP		53,087,628	49,763,858	3,323,770	-	3,323,770
791			DPW	SNPD		35,221	32,935	2,286	-	2,286
792			P	JBE		930,985	719,363	211,622	-	211,622
793			P	SE		-	-	-	-	-
794			SCHMDT-SG	SG		159,292,045	146,184,663	13,107,382	-	13,107,382
795			SCHMDT-GPS	GPS		51,643,000	48,094,219	3,548,781	-	3,548,781
796			SCHMDT-SO	SO		(1,206,766)	(1,123,840)	(82,926)	-	(82,926)
797			TAXDEPR	TAXDEPR		562,859,697	537,418,404	25,441,293	-	25,441,293
798			SCHMDT-SG	CAGW		(237,338)	(183,783)	(53,555)	-	(53,555)
799			SCHMDT-SG	CAGE		287,285	287,285	-	-	-
800			P	JBG		-	-	-	-	-
801			P	CAEE		7,048,871	7,048,871	-	-	-
802			P	TROJD		-	-	-	-	-
803					B6	880,234,581	834,735,928	45,498,653	-	45,498,653
804										
805	TOTAL SCHEDULE - M DEDUCTIONS				B6	880,323,159	834,819,084	45,504,075	-	45,504,075
806										
807	TOTAL SCHEDULE - M ADJUSTMENTS				B6	403,653,645	357,184,009	46,469,636	-	46,469,636
808										
809										
810	40911	State Income Taxes								
811			IBT	IBT		106,737,236	106,737,236	-	-	-
812		Credits	IBT	IBT		-	-	-	-	-
813				CAGE		-	-	-	-	-
814			IBT	IBT		-	-	-	-	-
815	**TOTAL STATE TAXES**				B6	106,737,236	106,737,236	-	-	-
816										
817										
818	Calculation of Taxable Income:									
819		Operating Revenues				4,923,439,819	4,586,028,815	337,411,004	-	337,411,004
820		Operating Deductions:								
821		O & M Expenses				1,591,685,747	1,392,236,757	199,448,990	-	199,448,990
822		Depreciation Expense				717,144,241	667,661,548	49,482,693	-	49,482,693
823		Amortization Expense				52,518,867	47,309,740	5,209,127	-	5,209,127
824		Taxes Other Than Income				201,255,354	178,407,769	22,847,585	-	22,847,585
825		Interest & Dividends (AFUDC-Equity)				(34,835,895)	(32,654,850)	(2,181,045)	-	(2,181,045)
826		Misc Revenue & Expense				(852,053)	(796,374)	(55,679)	-	(55,679)
827		Total Operating Deductions				2,526,916,261	2,252,164,591	274,751,671	-	274,751,671
828		Other Deductions:								
829		Interest Deductions				362,772,454	340,059,585	22,712,869	-	22,712,869
830		Interest on PCRBS				-	-	-	-	-
831		Schedule M Adjustments				403,653,645	357,184,009	46,469,636	-	46,469,636
832										
833		Income Before State Taxes				2,437,404,748	2,350,988,648	86,416,101	-	86,416,101
834										
835		State Income Taxes				106,737,236	106,737,236	-	-	-
836										
837	Total Taxable Income					2,330,667,513	2,244,251,412	86,416,101	-	86,416,101
838										
839	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
840										
841	Federal Income Tax - Calculated					489,440,178	471,292,797	18,147,381	-	18,147,381
842										
843	Adjustments to Calculated Tax:									
844	40910	Fed. Credit	P	SE		-	-	-	-	-
845	40910	Fed. Credit	P	JBE		(17,636)	(13,627)	(4,009)	-	(4,009)
846	40910	Fed. Credit	P	SO		(9,007)	(8,388)	(619)	-	(619)
847	40910	Fed. Credit	P	SG		-	-	-	-	-
848	40910	Fed. Credit		CAGW		(2,362,228)	(1,829,190)	(533,038)	-	(533,038)
849	40910	Fed. Credit		CAEE		-	-	-	-	-
850	**FEDERAL INCOME TAX**					487,051,307	469,441,591	17,609,715	-	17,609,715
851										
852	**TOTAL OPERATING EXPENSES**					**3,031,944,723**	**2,747,798,426**	**284,146,298**	**-**	**284,146,298**

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
853	310	Land and Land Rights								
854			P	DGP		-	-	-	-	-
855			P	DGU		-	-	-	-	-
856			P	SG		-	-	-	-	-
857			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
858			P	CAGE		90,007,497	90,007,497	-	-	-
859			P	JBG		1,193,761	925,917	267,844	-	267,844
860			P	S		-	-	-	-	-
861			P	CAGE		-	-	-	-	-
862					B8	92,989,902	92,318,450	671,453	-	671,453
863										
864	311	Structures and Improvements								
865			P	DGP		-	-	-	-	-
866			P	DGU		-	-	-	-	-
867			P	SG		-	-	-	-	-
868			P	CAGW		62,874,521	48,686,852	14,187,669	-	14,187,669
869			P	CAGE		820,877,373	820,877,373	-	-	-
870			P	JBG		147,502,188	114,407,116	33,095,072	-	33,095,072
871			P	CAGE		-	-	-	-	-
872					B8	1,031,254,081	983,971,341	47,282,741	-	47,282,741
873										
874	312	Boiler Plant Equipment								
875			P	DGP		-	-	-	-	-
876			P	DGU		-	-	-	-	-
877			P	SG		-	-	-	-	-
878			P	CAGW		122,264,202	94,675,221	27,588,981	-	27,588,981
879			P	CAGE		3,521,775,625	3,521,775,625	-	-	-
880			P	JBG		984,631,980	763,710,062	220,921,918	-	220,921,918
881			P	S		-	-	-	-	-
882					B8	4,628,671,807	4,380,160,907	248,510,900	-	248,510,900
883										
884	314	Turbogenerator Units								
885			P	DGP		-	-	-	-	-
886			P	DGU		-	-	-	-	-
887			P	SG		-	-	-	-	-
888			P	CAGW		39,085,331	30,265,706	8,819,625	-	8,819,625
889			P	CAGE		747,974,867	747,974,867	-	-	-
890			P	JBG		205,446,306	159,350,310	46,095,996	-	46,095,996
891			P	CAGE		-	-	-	-	-
892					B8	992,506,504	937,590,883	54,915,622	-	54,915,622
893										
894	315	Accessory Electric Equipment								
895			P	DGP		-	-	-	-	-
896			P	DGU		-	-	-	-	-
897			P	SG		-	-	-	-	-
898			P	CAGW		9,319,831	7,216,806	2,103,025	-	2,103,025
899			P	CAGE		417,893,799	417,893,799	-	-	-
900			P	JBG		60,703,578	47,083,514	13,620,064	-	13,620,064
901			P	CAGE		-	-	-	-	-
902					B8	487,917,208	472,194,119	15,723,089	-	15,723,089
903										
904										
905										
906	316	Misc Power Plant Equipment								
907			P	DGP		-	-	-	-	-
908			P	DGU		-	-	-	-	-
909			P	SG		-	-	-	-	-
910			P	CAGW		415,247	321,546	93,701	-	93,701
911			P	CAGE		26,907,522	26,907,522	-	-	-
912			P	JBG		5,021,478	3,894,809	1,126,669	-	1,126,669
913			P	CAGE		-	-	-	-	-
914					B8	32,344,246	31,123,876	1,220,370	-	1,220,370
915										
916	317	Steam Plant ARO								
917			P	S		-	-	-	-	-
918						-	-	-	-	-
919										
920	SP	Unclassified Steam Plant - Account 300								
921			P	CAGW		553,173	428,349	124,824	-	124,824
922			P	CAGE		(11,414,396)	(11,414,396)	-	-	-
923			P	SG		49,055,765	45,019,200	4,036,565	-	4,036,565
924						38,194,541	34,033,153	4,161,388	-	4,161,388
925										
926										
927	**Total Steam Production Plant**				B8	**7,303,878,290**	**6,931,392,728**	**372,485,562**	**-**	**372,485,562**
928										
929										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
930	Summary of Steam Production Plant by Factor									
931		S				-	-	-	-	-
932		JBG				1,404,499,291	1,089,371,727	315,127,564	-	315,127,564
933		JBE				-	-	-	-	-
934		SG				49,055,765	45,019,200	4,036,565	-	4,036,565
935		CAGW				236,300,948	182,979,515	53,321,433	-	53,321,433
936		CAGE				5,614,022,287	5,614,022,287	-	-	-
937		SSGCH				-	-	-	-	-
938	Total Steam Production Plant by Factor				B8	7,303,878,290	6,931,392,728	372,485,562	-	372,485,562
939	320	Land and Land Rights								
940			P	DGP		-	-	-	-	-
941			P	SG		-	-	-	-	-
942						-	-	-	-	-
943										
944	321	Structures and Improvements								
945			P	DGP		-	-	-	-	-
946			P	SG		-	-	-	-	-
947						-	-	-	-	-
948										
949	322	Reactor Plant Equipment								
950			P	DGP		-	-	-	-	-
951			P	SG		-	-	-	-	-
952						-	-	-	-	-
953										
954	323	Turbogenerator Units								
955			P	DGP		-	-	-	-	-
956			P	SG		-	-	-	-	-
957						-	-	-	-	-
958										
959	324	Land and Land Rights								
960			P	DGP		-	-	-	-	-
961			P	SG		-	-	-	-	-
962						-	-	-	-	-
963										
964	325	Misc. Power Plant Equipment								
965			P	DGP		-	-	-	-	-
966			P	SG		-	-	-	-	-
967						-	-	-	-	-
968										
969										
970	NP	Unclassified Nuclear Plant - Acct 300								
971			P	SG		-	-	-	-	-
972						-	-	-	-	-
973										
974										
975	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
976										
977										
978										
979	Summary of Nuclear Production Plant by Factor									
980		DGP				-	-	-	-	-
981		DGU				-	-	-	-	-
982		SG				-	-	-	-	-
983										
984	Total Nuclear Plant by Factor					-	-	-	-	-
985										
986	330	Land and Land Rights								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	CAGW		29,750,856	23,037,559	6,713,296	-	6,713,296
990			P	CAGE		6,553,227	6,553,227	-	-	-
991			P	CAGW		-	-	-	-	-
992			P	CAGE		-	-	-	-	-
993					B8	36,304,083	29,590,787	6,713,296	-	6,713,296
994										
995	331	Structures and Improvements								
996			P	DGP		-	-	-	-	-
997			P	DGU		-	-	-	-	-
998			P	CAGW		258,478,417	200,152,627	58,325,790	-	58,325,790
999			P	CAGE		16,735,949	16,735,949	-	-	-
1000			P	CAGW		-	-	-	-	-
1001			P	CAGE		-	-	-	-	-
1002					B8	275,214,366	216,888,576	58,325,790	-	58,325,790
1003										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1004	332	Reservoirs, Dams & Waterways								
1005			P	DGP		-	-	-	-	-
1006			P	DGU		-	-	-	-	-
1007			P	CAGW		406,007,128	314,391,407	91,615,721	-	91,615,721
1008			P	CAGE		100,362,973	100,362,973	-	-	-
1009			P	CAGW		-	-	-	-	-
1010			P	CAGE		-	-	-	-	-
1011					B8	506,370,100	414,754,379	91,615,721	-	91,615,721
1012										
1013	333	Water Wheel, Turbines, & Generators								
1014			P	DGP		-	-	-	-	-
1015			P	DGU		-	-	-	-	-
1016			P	CAGW		88,527,848	68,551,493	19,976,355	-	19,976,355
1017			P	CAGE		44,442,732	44,442,732	-	-	-
1018			P	CAGW		-	-	-	-	-
1019			P	CAGE		-	-	-	-	-
1020					B8	132,970,580	112,994,225	19,976,355	-	19,976,355
1021										
1022	334	Accessory Electric Equipment								
1023			P	DGP		-	-	-	-	-
1024			P	DGU		-	-	-	-	-
1025			P	CAGW		68,928,531	53,374,772	15,553,759	-	15,553,759
1026			P	CAGE		14,141,758	14,141,758	-	-	-
1027			P	CAGW		-	-	-	-	-
1028			P	CAGE		-	-	-	-	-
1029					B8	83,070,290	67,516,530	15,553,759	-	15,553,759
1030										
1031										
1032										
1033	335	Misc. Power Plant Equipment								
1034			P	DGP		-	-	-	-	-
1035			P	DGU		-	-	-	-	-
1036			P	CAGW		2,189,476	1,695,419	494,056	-	494,056
1037			P	CAGE		175,579	175,579	-	-	-
1038			P	CAGW		-	-	-	-	-
1039			P	CAGE		-	-	-	-	-
1040					B8	2,365,055	1,870,999	494,056	-	494,056
1041										
1042	336	Roads, Railroads & Bridges								
1043			P	DGP		-	-	-	-	-
1044			P	DGU		-	-	-	-	-
1045			P	CAGW		21,591,166	16,719,108	4,872,058	-	4,872,058
1046			P	CAGE		2,256,829	2,256,829	-	-	-
1047			P	CAGW		-	-	-	-	-
1048			P	CAGE		-	-	-	-	-
1049					B8	23,847,995	18,975,937	4,872,058	-	4,872,058
1050										
1051	337	Hydro Plant ARO								
1052			P	S		-	-	-	-	-
1053						-	-	-	-	-
1054										
1055	HP	Unclassified Hydro Plant - Acct 300								
1056			P	S		-	-	-	-	-
1057			P	DGU		-	-	-	-	-
1058			P	CAGW		-	-	-	-	-
1059			P	CAGE		-	-	-	-	-
1060			P	CAGW		-	-	-	-	-
1061			P	CAGE		-	-	-	-	-
1062						-	-	-	-	-
1063										
1064	**Total Hydraulic Plant**				B8	**1,060,142,469**	**862,591,432**	**197,551,036**	**-**	**197,551,036**
1065										
1066	Summary of Hydraulic Plant by Factor									
1067		S				-	-	-	-	-
1068		SG				-	-	-	-	-
1069		CAGW				875,473,421	677,922,385	197,551,036	-	197,551,036
1070		CAGE				184,669,047	184,669,047	-	-	-
1071		DGP				-	-	-	-	-
1072		DGU				-	-	-	-	-
1073	Total Hydraulic Plant by Factor				B8	1,060,142,469	862,591,432	197,551,036	-	197,551,036
1074										
1075	340	Land and Land Rights								
1076				S		74,986	74,986	-	-	-
1077			P	SG		-	-	-	-	-
1078			P	DGU		-	-	-	-	-
1079			P	CAGW		4,555,778	3,527,764	1,028,014	-	1,028,014
1080			P	CAGE		40,830,447	40,830,447	-	-	-
1081			P	CAGE		-	-	-	-	-
1082					B8	45,461,211	44,433,198	1,028,014	-	1,028,014
1083										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1084	341	Structures and Improvements								
1085			P	SG		-	-	-	-	-
1086			P	DGU		-	-	-	-	-
1087			P	CAGW		58,079,647	44,973,944	13,105,703	-	13,105,703
1088			P	CAGE		169,870,093	169,870,093	-	-	-
1089			P	CAGE		-	-	-	-	-
1090					B8	227,949,740	214,844,037	13,105,703	-	13,105,703
1091										
1092	342	Fuel Holders, Producers & Accessories								
1093			P	SG		-	-	-	-	-
1094			P	DGU		-	-	-	-	-
1095			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1096			P	CAGE		14,565,436	14,565,436	-	-	-
1097			P	CAGE		-	-	-	-	-
1098					B8	16,188,103	15,821,948	366,156	-	366,156
1099										
1100	343	Prime Movers								
1101			P	S		-	-	-	-	-
1102			P	DGU		-	-	-	-	-
1103			P	SG		-	-	-	-	-
1104			P	CAGW		977,758,212	757,126,559	220,631,653	-	220,631,653
1105			P	CAGE		1,945,714,301	1,945,714,301	-	-	-
1106			P	CAGE		-	-	-	-	-
1107					B8	2,923,472,513	2,702,840,860	220,631,653	-	220,631,653
1108										
1109	344	Generators								
1110			P	S		-	-	-	-	-
1111			P	DGU		-	-	-	-	-
1112			P	SG		-	-	-	-	-
1113			P	CAGW		134,492,173	104,143,944	30,348,229	-	30,348,229
1114			P	CAGE		340,800,841	340,800,841	-	-	-
1115			P	CAGE		-	-	-	-	-
1116					B8	475,293,014	444,944,785	30,348,229	-	30,348,229
1117										
1118	345	Accessory Electric Plant								
1119			P	SG		-	-	-	-	-
1120			P	DGU		-	-	-	-	-
1121			P	CAGW		88,414,511	68,463,730	19,950,781	-	19,950,781
1122			P	CAGE		238,730,842	238,730,842	-	-	-
1123			P	CAGE		-	-	-	-	-
1124					B8	327,145,353	307,194,572	19,950,781	-	19,950,781
1125										
1126										
1127										
1128	346	Misc. Power Plant Equipment								
1129			P	SG		-	-	-	-	-
1130			P	DGU		-	-	-	-	-
1131			P	CAGW		4,073,173	3,154,060	919,114	-	919,114
1132			P	CAGE		11,837,628	11,837,628	-	-	-
1133					B8	15,910,801	14,991,687	919,114	-	919,114
1134										
1135	347	Other Production ARO								
1136			P	S		-	-	-	-	-
1137						-	-	-	-	-
1138										
1139	OP	Unclassified Other Prod Plant-Acct 300								
1140			P	S		-	-	-	-	-
1141			P	SG		-	-	-	-	-
1142			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1143			P	CAGE		-	-	-	-	-
1144						(553,173)	(428,349)	(124,824)	-	(124,824)
1145										
1146	**Total Other Production Plant**				B8	**4,030,867,564**	**3,744,642,739**	**286,224,825**	**-**	**286,224,825**
1147										
1148	Summary of Other Production Plant by Factor									
1149		S				74,986	74,986	-	-	-
1150		DGU				-	-	-	-	-
1151		SG				-	-	-	-	-
1152		CAGW				1,268,442,989	982,218,164	286,224,825	-	286,224,825
1153		CAGE				2,762,349,589	2,762,349,589	-	-	-
1154		SSGCT				-	-	-	-	-
1155	Total of Other Production Plant by Factor				B8	4,030,867,564	3,744,642,739	286,224,825	-	286,224,825
1156										
1157	Experimental Plant									
1158	103	Experimental Plant								
1159			P	DGP		-	-	-	-	-
1160	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1161										
1162	**TOTAL PRODUCTION PLANT**				B8	**12,394,888,322**	**11,538,626,899**	**856,261,423**	**-**	**856,261,423**

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1163	350	Land and Land Rights								
1164			T	DGP		-	-	-	-	-
1165			T	DGU		-	-	-	-	-
1166			T	CAGW		36,211,368	28,040,254	8,171,114	-	8,171,114
1167			T	CAGE		229,791,485	229,791,485	-	-	-
1168			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1169			T	SG		100,388	92,127	8,260	-	8,260
1170					B8	268,412,692	259,715,146	8,697,546	-	8,697,546
1171										
1172	352	Structures and Improvements								
1173			T	S		-	-	-	-	-
1174			T	DGP		-	-	-	-	-
1175			T	DGU		-	-	-	-	-
1176			T	CAGW		66,122,698	51,202,077	14,920,621	-	14,920,621
1177			T	CAGE		196,018,690	196,018,690	-	-	-
1178			T	JBG		1,674,149	1,298,520	375,629	-	375,629
1179			T	SG		3,167	2,907	261	-	261
1180					B8	263,818,704	248,522,193	15,296,511	-	15,296,511
1181										
1182	353	Station Equipment								
1183			T	DGP		-	-	-	-	-
1184			T	DGU		-	-	-	-	-
1185			T	CAGW		567,151,197	439,173,232	127,977,965	-	127,977,965
1186			T	CAGE		1,511,572,973	1,511,572,973	-	-	-
1187			T	JBG		40,005,932	31,029,800	8,976,133	-	8,976,133
1188			T	SG		952,147	873,799	78,348	-	78,348
1189					B8	2,119,682,249	1,982,649,804	137,032,445	-	137,032,445
1190										
1191	354	Towers and Fixtures								
1192			T	DGP		-	-	-	-	-
1193			T	DGU		-	-	-	-	-
1194			T	CAGW		167,992,551	130,084,944	37,907,607	-	37,907,607
1195			T	CAGE		1,089,801,447	1,089,801,447	-	-	-
1196			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1197			T	SG		123,630	113,457	10,173	-	10,173
1198					B8	1,279,668,164	1,236,870,215	42,797,949	-	42,797,949
1199										
1200	355	Poles and Fixtures								
1201			T	DGP		-	-	-	-	-
1202			T	DGU		-	-	-	-	-
1203			T	CAGW		272,246,723	210,814,107	61,432,616	-	61,432,616
1204			T	CAGE		667,680,912	667,680,912	-	-	-
1205			T	JBG		691,320	536,209	155,112	-	155,112
1206			T	SG		706,948	648,776	58,171	-	58,171
1207					B8	941,325,903	879,680,005	61,645,899	-	61,645,899
1208										
1209	356	Clearing and Grading								
1210			T	DGP		-	-	-	-	-
1211			T	DGU		-	-	-	-	-
1212			T	CAGW		305,906,791	236,878,763	69,028,028	-	69,028,028
1213			T	CAGE		907,278,406	907,278,406	-	-	-
1214			T	JBG		13,943,798	10,815,228	3,128,571	-	3,128,571
1215			T	SG		1,509,970	1,385,721	124,248	-	124,248
1216					B8	1,228,638,966	1,156,358,119	72,280,847	-	72,280,847
1217										
1218	357	Underground Conduit								
1219			T	DGP		-	-	-	-	-
1220			T	DGU		-	-	-	-	-
1221			T	CAGW		173,221	134,133	39,087	-	39,087
1222			T	CAGE		3,346,256	3,346,256	-	-	-
1223			T	SG		-	-	-	-	-
1224					B8	3,519,476	3,480,389	39,087	-	39,087
1225										
1226	358	Underground Conductors								
1227			T	DGP		-	-	-	-	-
1228			T	DGU		-	-	-	-	-
1229			T	CAGW		306,562	237,386	69,176	-	69,176
1230			T	CAGE		7,728,792	7,728,792	-	-	-
1231			T	SG		-	-	-	-	-
1232					B8	8,035,354	7,966,178	69,176	-	69,176
1233										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1234	359	Roads and Trails								
1235			T	DGP		-	-	-	-	-
1236			T	JBG		4,929	3,823	1,106	-	1,106
1237			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1238			T	CAGE		4,861,159	4,861,159	-	-	-
1239			T	SG		15,883	14,576	1,307	-	1,307
1240					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1241										
1242	TP	Unclassified Trans Plant - Acct 300								
1243			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1244			T	CAGW		31,841,130	24,656,162	7,184,968	-	7,184,968
1245			T	CAGE		60,683,177	60,683,177	-	-	-
1246						83,545,725	77,099,562	6,446,163	-	6,446,163
1247										
1248	TS0	Unclassified Trans Sub Plant - Acct 300								
1249			T	SG		-	-	-	-	-
1250						-	-	-	-	-
1251										
1252	**TOTAL TRANSMISSION PLANT**				B8	**6,208,584,434**	**5,862,684,382**	**345,900,051**	**-**	**345,900,051**
1253	Summary of Transmission Plant by Factor									
1254		JBG				80,380,116	62,345,226	18,034,890	-	18,034,890
1255		JBE				-	-	-	-	-
1256		CAGW				1,455,007,469	1,126,684,271	328,323,198	-	328,323,198
1257		CAGE				4,678,763,298	4,678,763,298	-	-	-
1258		SG				(5,566,450)	(5,108,413)	(458,037)	-	(458,037)
1259	Total Transmission Plant by Factor				B8	6,208,584,434	5,862,684,382	345,900,051	-	345,900,051
1260	360	Land and Land Rights								
1261			DPW	S		63,691,406	61,828,008	1,863,398	-	1,863,398
1262					B8	63,691,406	61,828,008	1,863,398	-	1,863,398
1263										
1264	361	Structures and Improvements								
1265			DPW	S		117,542,677	112,687,987	4,854,689	-	4,854,689
1266					B8	117,542,677	112,687,987	4,854,689	-	4,854,689
1267										
1268	362	Station Equipment								
1269			DPW	S		998,329,664	927,483,326	70,846,337	-	70,846,337
1270					B8	998,329,664	927,483,326	70,846,337	-	70,846,337
1271										
1272	363	Storage Battery Equipment								
1273			DPW	S		-	-	-	-	-
1274					B8	-	-	-	-	-
1275										
1276	364	Poles, Towers & Fixtures								
1277			DPW	S		1,192,713,996	1,084,958,151	107,755,845	-	107,755,845
1278					B8	1,192,713,996	1,084,958,151	107,755,845	-	107,755,845
1279										
1280	365	Overhead Conductors								
1281			DPW	S		762,022,998	689,891,414	72,131,583	-	72,131,583
1282					B8	762,022,998	689,891,414	72,131,583	-	72,131,583
1283										
1284	366	Underground Conduit								
1285			DPW	S		375,141,787	356,648,359	18,493,428	-	18,493,428
1286					B8	375,141,787	356,648,359	18,493,428	-	18,493,428
1287										
1288										
1289										
1290										
1291	367	Underground Conductors								
1292			DPW	S		875,966,970	847,714,083	28,252,888	-	28,252,888
1293					B8	875,966,970	847,714,083	28,252,888	-	28,252,888
1294										
1295	368	Line Transformers								
1296			DPW	S		1,359,704,334	1,246,575,739	113,128,595	-	113,128,595
1297					B8	1,359,704,334	1,246,575,739	113,128,595	-	113,128,595
1298										
1299	369	Services								
1300			DPW	S		798,084,040	733,754,105	64,329,935	-	64,329,935
1301					B8	798,084,040	733,754,105	64,329,935	-	64,329,935
1302										
1303	370	Meters								
1304			DPW	S		215,183,840	202,284,261	12,899,579	-	12,899,579
1305					B8	215,183,840	202,284,261	12,899,579	-	12,899,579
1306										
1307	371	Installations on Customers' Premises								
1308			DPW	S		8,804,308	8,296,503	507,805	-	507,805
1309					B8	8,804,308	8,296,503	507,805	-	507,805
1310										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1311	372	Leased Property								
1312			DPW	S		-	-	-	-	-
1313					B8	-	-	-	-	-
1314										
1315	373	Street Lights								
1316			DPW	S		62,751,533	58,062,243	4,689,291	-	4,689,291
1317					B8	62,751,533	58,062,243	4,689,291	-	4,689,291
1318										
1319	DP	Unclassified Dist Plant - Acct 300								
1320			DPW	S		57,764,910	49,924,742	7,840,168	-	7,840,168
1321						57,764,910	49,924,742	7,840,168	-	7,840,168
1322										
1323	DS0	Unclassified Dist Sub Plant - Acct 300								
1324			DPW	S		-	-	-	-	-
1325						-	-	-	-	-
1326										
1327										
1328	**TOTAL DISTRIBUTION PLANT**				B8	**6,887,702,463**	**6,380,108,921**	**507,593,542**	**-**	**507,593,542**
1329										
1330	Summary of Distribution Plant by Factor									
1331		S				6,887,702,463	6,380,108,921	507,593,542	-	507,593,542
1332										
1333	Total Distribution Plant by Factor				B8	6,887,702,463	6,380,108,921	507,593,542	-	507,593,542
1334	389	Land and Land Rights								
1335			G-SITUS	S		13,038,554	11,939,728	1,098,826	-	1,098,826
1336			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
1337			G-DGU	DGU		-	-	-	-	-
1338			G-SG	SG		-	-	-	-	-
1339			G-SG	CAGW		-	-	-	-	-
1340			G-SG	CAGE		1,560	1,560	-	-	-
1341			PTD	SO		7,516,302	6,999,800	516,502	-	516,502
1342					B8	21,684,922	19,991,911	1,693,011	-	1,693,011
1343										
1344	390	Structures and Improvements								
1345			G-SITUS	S		131,320,602	117,451,225	13,869,377	-	13,869,377
1346			G-DGP	CAEE		1,056,549	1,056,549	-	-	-
1347			G-DGU	DGU		-	-	-	-	-
1348			CUST	CN		8,155,167	7,593,792	561,375	-	561,375
1349			G-SG	SG		-	-	-	-	-
1350			G-SG	CAGW		3,330,617	2,579,061	751,555	-	751,555
1351			G-SG	CAGE		4,252,120	4,252,120	-	-	-
1352			PTD	JBG		22,429	17,397	5,032	-	5,032
1353			PTD	SO		96,602,855	89,964,543	6,638,312	-	6,638,312
1354					B8	244,740,339	222,914,688	21,825,652	-	21,825,652
1355										
1356	391	Office Furniture & Equipment								
1357			G-SITUS	S		7,599,133	7,239,660	359,473	-	359,473
1358			G-DGP	DGP		-	-	-	-	-
1359			G-DGU	DGU		-	-	-	-	-
1360			CUST	CN		5,165,130	4,809,579	355,551	-	355,551
1361			G-SG	SG		-	-	-	-	-
1362			P	SE		-	-	-	-	-
1363			PTD	SO		64,403,214	59,977,583	4,425,631	-	4,425,631
1364			G-SG	CAGW		554,154	429,109	125,045	-	125,045
1365			G-SG	CAGE		1,911,534	1,911,534	-	-	-
1366			P	JBG		196,752	152,607	44,145	-	44,145
1367			P	JBE		-	-	-	-	-
1368			P	CAEE		38,688	38,688	-	-	-
1369			G-SG	CAGE		-	-	-	-	-
1370			G-SG	CAGE		-	-	-	-	-
1371					B8	79,868,605	74,558,760	5,309,846	-	5,309,846
1372										
1373	392	Transportation Equipment								
1374			G-SITUS	S		86,215,317	80,928,528	5,286,790	-	5,286,790
1375			PTD	SO		8,639,909	8,046,195	593,713	-	593,713
1376			G-SG	SG		-	-	-	-	-
1377			CUST	CN		-	-	-	-	-
1378			G-DGU	DGU		-	-	-	-	-
1379			P	SE		-	-	-	-	-
1380			G-DGP	DGP		-	-	-	-	-
1381			G-SG	CAGW		5,678,149	4,396,871	1,281,277	-	1,281,277
1382			G-SG	CAGE		13,707,958	13,707,958	-	-	-
1383			P	JBG		2,502,243	1,940,814	561,428	-	561,428
1384			P	CAEW		-	-	-	-	-
1385			P	CAEE		529,527	529,527	-	-	-
1386			G-SG	CAGE		-	-	-	-	-
1387			G-SG	CAGE		-	-	-	-	-
1388					B8	117,273,103	109,549,894	7,723,209	-	7,723,209
1389										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1390	393	Stores Equipment								
1391			G-SITUS	S		8,511,325	7,773,946	737,380	-	737,380
1392			G-DGP	DGP		-	-	-	-	-
1393			G-DGU	DGU		-	-	-	-	-
1394			PTD	SO		255,371	237,822	17,548	-	17,548
1395			G-SG	SG		-	-	-	-	-
1396			G-SG	CAGW		747,485	578,815	168,670	-	168,670
1397			G-SG	CAGE		4,332,255	4,332,255	-	-	-
1398			G-SG	JBG		718,485	557,278	161,206	-	161,206
1399			G-SG	CAGE		-	-	-	-	-
1400					B8	14,564,921	13,480,116	1,084,805	-	1,084,805
1401										
1402	394	Tools, Shop & Garage Equipment								
1403			G-SITUS	S		34,134,320	31,321,760	2,812,560	-	2,812,560
1404			G-DGP	DGP		-	-	-	-	-
1405			G-SG	SG		-	-	-	-	-
1406			PTD	SO		3,021,639	2,813,999	207,640	-	207,640
1407			P	SE		-	-	-	-	-
1408			G-DGU	DGU		-	-	-	-	-
1409			G-SG	CAGW		2,798,441	2,166,971	631,470	-	631,470
1410			G-SG	CAGE		18,443,825	18,443,825	-	-	-
1411			P	JBG		2,946,323	2,285,256	661,067	-	661,067
1412			P	CAEW		-	-	-	-	-
1413			P	CAEE		110,229	110,229	-	-	-
1414			G-SG	CAGE		-	-	-	-	-
1415			G-SG	CAGE		-	-	-	-	-
1416					B8	61,454,777	57,142,041	4,312,736	-	4,312,736
1417										
1418	395	Laboratory Equipment								
1419			G-SITUS	S		20,752,808	19,456,011	1,296,797	-	1,296,797
1420			G-DGP	DGP		-	-	-	-	-
1421			G-DGU	DGU		-	-	-	-	-
1422			PTD	SO		4,683,719	4,361,865	321,854	-	321,854
1423			P	SE		-	-	-	-	-
1424			G-SG	SG		-	-	-	-	-
1425			G-SG	CAGW		1,338,964	1,036,826	302,138	-	302,138
1426			G-SG	CAGE		4,683,086	4,683,086	-	-	-
1427			P	JBG		277,548	215,275	62,273	-	62,273
1428			P	CAEW		-	-	-	-	-
1429			P	CAEE		1,195,298	1,195,298	-	-	-
1430			G-SG	CAGE		-	-	-	-	-
1431			G-SG	CAGE		-	-	-	-	-
1432					B8	32,931,422	30,948,360	1,983,062	-	1,983,062
1433										
1434	396	Power Operated Equipment								
1435			G-SITUS	S		130,550,913	121,738,294	8,812,620	-	8,812,620
1436			G-DGP	DGP		-	-	-	-	-
1437			G-SG	SG		-	-	-	-	-
1438			PTD	SO		5,014,547	4,669,960	344,587	-	344,587
1439			G-DGU	DGU		-	-	-	-	-
1440			P	SE		-	-	-	-	-
1441			G-SG	CAGW		3,297,664	2,553,544	744,120	-	744,120
1442			G-SG	CAGE		32,229,987	32,229,987	-	-	-
1443			P	JBG		9,972,928	7,735,302	2,237,626	-	2,237,626
1444			P	CAEW		-	-	-	-	-
1445			P	CAEE		403,876	403,876	-	-	-
1446			G-SG	CAGE		-	-	-	-	-
1447			G-SG	CAGE		-	-	-	-	-
1448					B8	181,469,915	169,330,962	12,138,953	-	12,138,953
1449	397	Communication Equipment								
1450			G-SITUS	S		192,106,959	178,429,084	13,677,876	-	13,677,876
1451			COM_EQ	DGP		-	-	-	-	-
1452			COM_EQ	DGU		-	-	-	-	-
1453			PTD	SO		89,800,901	83,630,003	6,170,898	-	6,170,898
1454			CUST	CN		3,848,470	3,583,554	264,916	-	264,916
1455			G-SG	SG		138,684	127,272	11,412	-	11,412
1456			COM_EQ	SE		-	-	-	-	-
1457			G-SG	CAGW		50,697,528	39,257,604	11,439,924	-	11,439,924
1458			COM_EQ	CAGE		119,739,541	119,739,541	-	-	-
1459			COM_EQ	JBG		4,790,809	3,715,895	1,074,914	-	1,074,914
1460			COM_EQ	CAEW		-	-	-	-	-
1461			COM_EQ	CAEE		341,558	341,558	-	-	-
1462			COM_EQ	CAGE		-	-	-	-	-
1463			COM_EQ	CAGE		-	-	-	-	-
1464					B8	461,464,450	428,824,511	32,639,940	-	32,639,940
1465										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1466	398	Misc. Equipment								
1467			G-SITUS	S		2,837,107	2,653,151	183,955	-	183,955
1468			G-DGP	DGP		-	-	-	-	-
1469			G-DGU	DGU		-	-	-	-	-
1470			CUST	CN		79,740	74,251	5,489	-	5,489
1471			PTD	SO		2,432,958	2,265,771	167,187	-	167,187
1472			P	SE		-	-	-	-	-
1473			G-SG	SG		-	-	-	-	-
1474			G-SG	CAGW		402,790	311,900	90,890	-	90,890
1475			G-SG	CAGE		2,026,372	2,026,372	-	-	-
1476			P	JBG		156,101	121,076	35,024	-	35,024
1477			P	CAEW		-	-	-	-	-
1478			P	CAEE		4,527	4,527	-	-	-
1479			G-SG	CAGE		-	-	-	-	-
1480					B8	7,939,595	7,457,049	482,545	-	482,545
1481										
1482	399	Coal Mine								
1483			P	SE		-	-	-	-	-
1484			P	CAEW		-	-	-	-	-
1485			P	CAEE		1,854,828	1,854,828	-	-	-
1486	MP		P	JBE		-	-	-	-	-
1487					B8	1,854,828	1,854,828	-	-	-
1488										
1489	399L	WIDCO Capital Lease								
1490			P	SE		-	-	-	-	-
1491						-	-	-	-	-
1492										
1493		Remove Capital Leases				-	-	-	-	-
1494						-	-	-	-	-
1495										
1496	1011390	General Capital Leases								
1497			G-SITUS	S		4,210,846	4,210,846	-	-	-
1498			P	CAGW		3,643,401	2,821,266	822,135	-	822,135
1499			P	CAGE		8,718,565	8,718,565	-	-	-
1500			PTD	SO		2,376,200	2,212,913	163,287	-	163,287
1501					B9	18,949,012	17,963,590	985,422	-	985,422
1502										
1503		Remove Capital Leases				(18,949,012)	(17,963,590)	(985,422)	-	(985,422)
1504					B9	-	-	-	-	-
1505										
1506	1011392	General Vehicles Capital Leases								
1507			LABOR	SO		-	-	-	-	-
1508					B9	-	-	-	-	-
1509										
1510		Remove Capital Leases				-	-	-	-	-
1511					B9	-	-	-	-	-
1512										
1513	GP	Unclassified Gen Plant - Acct 300								
1514			G-SITUS	S		-	-	-	-	-
1515			PTD	SO		19,312,830	17,985,699	1,327,130	-	1,327,130
1516			CUST	CN		-	-	-	-	-
1517			G-SG	SG		(88,995)	(81,672)	(7,323)	-	(7,323)
1518			G-SG	CAGE		88,995	88,995	-	-	-
1519			G-DGU	CAGW		-	-	-	-	-
1520						19,312,830	17,993,022	1,319,807	-	1,319,807
1521										
1522	399G	Unclassified Gen Plant - Acct 300								
1523			G-SITUS	S		-	-	-	-	-
1524			PTD	SO		-	-	-	-	-
1525			G-SG	SG		-	-	-	-	-
1526			G-DGP	DGP		-	-	-	-	-
1527			G-DGU	DGU		-	-	-	-	-
1528						-	-	-	-	-
1529										
1530	**TOTAL GENERAL PLANT**				B8	**1,244,559,707**	**1,154,046,142**	**90,513,565**	**-**	**90,513,565**
1531										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1532	Summary of General Plant by Factor									
1533		S				631,277,885	583,142,232	48,135,653	-	48,135,653
1534		JBG				21,583,617	16,740,900	4,842,717	-	4,842,717
1535		JBE				-	-	-	-	-
1536		SG				49,689	45,600	4,089	-	4,089
1537		SO				304,060,444	283,166,154	20,894,290	-	20,894,290
1538		SE				-	-	-	-	-
1539		CN				18,377,013	17,111,999	1,265,014	-	1,265,014
1540		DEU				-	-	-	-	-
1541		CAGW				72,489,193	56,131,969	16,357,224	-	16,357,224
1542		CAGE				210,135,796	210,135,796	-	-	-
1543		CAEW				-	-	-	-	-
1544		CAEE				5,535,081	5,535,081	-	-	-
1545		SSGCT				-	-	-	-	-
1546		SSGCH				-	-	-	-	-
1547		Less Capital Leases				(18,949,012)	(17,963,590)	(985,422)	-	(985,422)
1548	Total General Plant by Factor				B8	1,244,559,707	1,154,046,142	90,513,565	-	90,513,565
1549	301	Organization								
1550			I-SITUS	S		-	-	-	-	-
1551			PTD	SO		-	-	-	-	-
1552			I-SG	CAGW		-	-	-	-	-
1553			I-SG	CAGE		-	-	-	-	-
1554			I-SG	SG		-	-	-	-	-
1555					B8	-	-	-	-	-
1556	302	Franchise & Consent								
1557			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
1558			I-SG	SG		-	-	-	-	-
1559			I-SG	CAGW		-	-	-	-	-
1560			I-SG	CAGE		-	-	-	-	-
1561			I-SG	CAGW		181,426,245	140,487,318	40,938,927	-	40,938,927
1562			I-SG	CAGE		14,386,245	14,386,245	-	-	-
1563			I-DGP	DGP		-	-	-	-	-
1564			I-DGU	DGU		-	-	-	-	-
1565					B8	164,731,275	123,792,347	40,938,927	-	40,938,927
1566										
1567	303	Miscellaneous Intangible Plant								
1568			I-SITUS	S		18,294,076	16,259,603	2,034,473	-	2,034,473
1569			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
1570			PTD	SO		380,385,498	354,246,337	26,139,161	-	26,139,161
1571			P	SE		-	-	-	-	-
1572			CUST	CN		163,309,545	152,067,848	11,241,697	-	11,241,697
1573			I-SG	CAGW		76,566,878	59,289,522	17,277,356	-	17,277,356
1574			I-SG	CAGE		84,977,702	84,977,702	-	-	-
1575			P	JBG		2,137,918	1,658,233	479,685	-	479,685
1576			P	CAEW		-	-	-	-	-
1577			P	CAEE		14,043	14,043	-	-	-
1578			I-SG	CAGE		-	-	-	-	-
1579			I-SG	CAGE		-	-	-	-	-
1580					B8	727,285,847	669,981,802	57,304,044	-	57,304,044
1581	303	Less Non-Utility Plant								
1582			I-SITUS	S		-	-	-	-	-
1583					B8	727,285,847	669,981,802	57,304,044	-	57,304,044
1584	IP	Unclassified Intangible Plant - Acct 300								
1585			I-SITUS	S		-	-	-	-	-
1586			I-SG	SG		-	-	-	-	-
1587			I-DGU	DGU		-	-	-	-	-
1588			PTD	SO		-	-	-	-	-
1589						-	-	-	-	-
1590										
1591	**TOTAL INTANGIBLE PLANT**				B8	**892,017,121**	**793,774,150**	**98,242,972**	**-**	**98,242,972**
1592										
1593	Summary of Intangible Plant by Factor									
1594		S				(12,787,139)	(14,821,612)	2,034,473	-	2,034,473
1595		JBG				2,137,918	1,658,233	479,685	-	479,685
1596		JBE				-	-	-	-	-
1597		SG				1,600,187	1,468,515	131,672	-	131,672
1598		SO				380,385,498	354,246,337	26,139,161	-	26,139,161
1599		CN				163,309,545	152,067,848	11,241,697	-	11,241,697
1600		CAGW				257,993,123	199,776,839	58,216,283	-	58,216,283
1601		CAGE				99,363,947	99,363,947	-	-	-
1602		CAEW				-	-	-	-	-
1603		CAEE				14,043	14,043	-	-	-
1604		SSGCT				-	-	-	-	-
1605		SSGCH				-	-	-	-	-
1606		SE				-	-	-	-	-
1607	Total Intangible Plant by Factor				B8	892,017,121	793,774,150	98,242,972	-	98,242,972
1608	Summary of Unclassified Plant (Account 106)									
1609		DP				57,764,910	49,924,742	7,840,168	-	7,840,168
1610		DS0				-	-	-	-	-
1611		GP				19,312,830	17,993,022	1,319,807	-	1,319,807
1612		HP				-	-	-	-	-
1613		NP				-	-	-	-	-
1614		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
1615		TP				83,545,725	77,099,562	6,446,163	-	6,446,163
1616		TS0				-	-	-	-	-
1617		IP				-	-	-	-	-
1618		MP								
1619		SP				38,194,541	34,033,153	4,161,388	-	4,161,388
1620	Total Unclassified Plant by Factor					198,264,833	178,622,129	19,642,703	-	19,642,703
1621										
1622	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,627,752,047**	**25,729,240,494**	**1,898,511,553**	**-**	**1,898,511,553**

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1623	Summary of Electric Plant by Factor									
1624		S				7,506,268,195	6,948,504,527	557,763,668	-	557,763,668
1625		SE				-	-	-	-	-
1626		JBG				1,508,600,942	1,170,116,085	338,484,856	-	338,484,856
1627		JBE				-	-	-	-	-
1628		SG				45,139,191	41,424,902	3,714,289	-	3,714,289
1629		SO				684,445,942	637,412,491	47,033,451	-	47,033,451
1630		CN				181,686,559	169,179,847	12,506,711	-	12,506,711
1631		DEU				-	-	-	-	-
1632		CAGW				4,165,707,143	3,225,713,144	939,994,000	-	939,994,000
1633		CAGE				13,549,303,964	13,549,303,964	-	-	-
1634		CAEW				-	-	-	-	-
1635		CAEE				5,549,124	5,549,124	-	-	-
1636		SSGCH				-	-	-	-	-
1637		SSGCT				-	-	-	-	-
1638		Less Capital Leases				(18,949,012)	(17,963,590)	(985,422)	-	(985,422)
1639					B8	27,627,752,047	25,729,240,494	1,898,511,553	-	1,898,511,553
1640	105	Plant Held For Future Use								
1641			DPW	S		13,611,728	13,611,728	-	-	-
1642			P	SG		-	-	-	-	-
1643			T	SG		-	-	-	-	-
1644			P	SG		-	-	-	-	-
1645			P	SE		-	-	-	-	-
1646			P	SG		-	-	-	-	-
1647			P	CAGW		161,944	125,401	36,543	-	36,543
1648			P	CAGE		12,418,892	12,418,892	-	-	-
1649			P	CAEW		-	-	-	-	-
1650			P	CAEE		-	-	-	-	-
1651	**Total Plant Held For Future Use**				B10	26,192,564	26,156,022	36,543	-	36,543
1652										
1653	114	Electric Plant Acquisition Adjustments								
1654			P	S		11,763,784	11,763,784	-	-	-
1655			P	SG		-	-	-	-	-
1656			P	CAGW		-	-	-	-	-
1657			P	CAGE		143,167,971	143,167,971	-	-	-
1658			P	DGP		-	-	-	-	-
1659	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
1660										
1661	115	Accum Provision for Asset Acquisition Adjustments								
1662			P	S		(992,635)	(992,635)	-	-	-
1663			P	SG		-	-	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		(123,558,963)	(123,558,963)	-	-	-
1666			P	DGP		-	-	-	-	-
1667					B15	(124,551,597)	(124,551,597)	-	-	-
1668										
1669	120	Nuclear Fuel								
1670			P	SE		-	-	-	-	-
1671	**Total Nuclear Fuel**					-	-	-	-	-
1672										
1673	124	Weatherization								
1674			DMSC	S		864,746	858,445	6,302	-	6,302
1675			DMSC	SO		(5,008)	(4,664)	(344)	-	(344)
1676					B16	859,738	853,781	5,958	-	5,958
1677										
1678	182W	Weatherization								
1679			DMSC	S		(2,062,108)	(2,062,108)	-	-	-
1680			DMSC	SG		-	-	-	-	-
1681			DMSC	CAGE		-	-	-	-	-
1682			DMSC	SO		-	-	-	-	-
1683					B16	(2,062,108)	(2,062,108)	-	-	-
1684										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1685	186W	Weatherization								
1686			DMSC	S		-	-	-	-	-
1687			DMSC	CN		-	-	-	-	-
1688			DMSC	CNP		-	-	-	-	-
1689			DMSC	SG		-	-	-	-	-
1690			DMSC	SO		-	-	-	-	-
1691					B16	-	-	-	-	-
1692										
1693	**Total Weatherization**					(1,202,370)	(1,208,327)	5,958	-	5,958
1694										
1695	151	Fuel Stock								
1696			P	DEU		-	-	-	-	-
1697			P	SE		-	-	-	-	-
1698			P	CAEW		1,753,591	1,352,708	400,882	-	400,882
1699			P	CAEE		170,745,029	170,745,029	-	-	-
1700			P	JBE		26,083,205	20,154,250	5,928,955	-	5,928,955
1701			P	CAEE		-	-	-	-	-
1702			P	CAEE		-	-	-	-	-
1703	**Total Fuel Stock**				B13	198,581,824	192,251,987	6,329,838	-	6,329,838
1704										
1705	152	Fuel Stock - Undistributed								
1706			P	SE		-	-	-	-	-
1707			P	CAEW		-	-	-	-	-
1708			P	CAEE		-	-	-	-	-
1709						-	-	-	-	-
1710										
1711	25316	DG&T Working Capital Deposit								
1712			P	SE		-	-	-	-	-
1713			P	CAEW		-	-	-	-	-
1714			P	CAEE		(2,712,500)	(2,712,500)	-	-	-
1715					B13	(2,712,500)	(2,712,500)	-	-	-
1716										
1717	25317	DG&T Working Capital Deposit								
1718			P	SE		-	-	-	-	-
1719			P	CAEW		-	-	-	-	-
1720			P	CAEE		(2,595,206)	(2,595,206)	-	-	-
1721					B13	(2,595,206)	(2,595,206)	-	-	-
1722										
1723	25319	Provo Working Capital Deposit								
1724			P	SE		-	-	-	-	-
1725			P	CAEW		-	-	-	-	-
1726			P	CAEE		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729		Total Fuel Stock			B13	193,274,119	186,944,281	6,329,838	-	6,329,838
1730	154	Materials and Supplies								
1731			MSS	S		109,222,809	103,570,316	5,652,493	-	5,652,493
1732			MSS	SG		450,638	413,557	37,081	-	37,081
1733			MSS	SE		-	-	-	-	-
1734			MSS	SO		82,617	76,939	5,677	-	5,677
1735			MSS	SNPPS		-	-	-	-	-
1736			MSS	SNPPH		-	-	-	-	-
1737			MSS	SNPD		(1,722,304)	(1,610,522)	(111,782)	-	(111,782)
1738			MSS	SNPT		-	-	-	-	-
1739			MSS	DGU		-	-	-	-	-
1740			MSS	DGP		-	-	-	-	-
1741			MSS	JBE		-	-	-	-	-
1742			MSS	SNPP		-	-	-	-	-
1743			MSS	CAGW		7,661,317	5,932,537	1,728,780	-	1,728,780
1744			MSS	CAGE		119,469,722	119,469,722	-	-	-
1745			MSS	JBG		4,872,382	3,779,165	1,093,217	-	1,093,217
1746			MSS	CAEW		-	-	-	-	-
1747			MSS	CAEE		-	-	-	-	-
1748			MSS	CAGE		-	-	-	-	-
1749	**Total Materials and Supplies**				B13	240,037,181	231,631,716	8,405,466	-	8,405,466
1750										
1751	163	Stores Expense Undistributed								
1752			MSS	SO		-	-	-	-	-
1753										
1754					B13	-	-	-	-	-
1755										
1756	25318	Provo Working Capital Deposit								
1757			MSS	SNPPS		-	-	-	-	-
1758			MSS	CAGW		-	-	-	-	-
1759			MSS	CAGE		(273,000)	(273,000)	-	-	-
1760					B13	(273,000)	(273,000)	-	-	-
1761										
1762		Total Materials & Supplies			B13	239,764,181	231,358,716	8,405,466	-	8,405,466
1763										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1764	165	Prepayments								
1765			DMSC	S		30,283,897	30,283,897	-	-	-
1766			GP	GPS		5,051,564	4,704,433	347,131	-	347,131
1767			PT	SG		1,108,308	1,017,111	91,197	-	91,197
1768			PT	CAGW		994,008	769,710	224,298	-	224,298
1769			PT	CAGE		1,098,515	1,098,515	-	-	-
1770			P	CAEW		4,055	3,128	927	-	927
1771			P	CAEE		(21,538)	(21,538)	-	-	-
1772			P	SE		-	-	-	-	-
1773			PTD	SO		21,975,051	20,464,979	1,510,072	-	1,510,072
1774	**Total Prepayments**				B15	60,493,860	58,320,234	2,173,626	-	2,173,626
1775										
1776	182M	Misc Regulatory Assets								
1777			P	S		84,628,251	84,493,402	134,849	-	134,849
1778			DEFSG	SG		-	-	-	-	-
1779			P	CAGE		-	-	-	-	-
1780			P	CAGE		3,448,669	3,448,669	-	-	-
1781			P	CAGW		-	-	-	-	-
1782			DEFSG	JBG		-	-	-	-	-
1783			P	SE		-	-	-	-	-
1784			P	CAEW		-	-	-	-	-
1785			P	CAEE		195,385,692	195,385,692	-	-	-
1786			T	SO		(2,461,475)	(2,292,328)	(169,147)	-	(169,147)
1787					B11	281,001,138	281,035,436	(34,298)	-	(34,298)
1788										
1789	186M	Misc Deferred Debits								
1790			LABOR	S		4,565,806	4,565,806	-	-	-
1791			P	CAEW		-	-	-	-	-
1792			P	CAEE		-	-	-	-	-
1793			P	SG		12,729,529	11,682,077	1,047,452	-	1,047,452
1794			LABOR	SO		263,083	245,004	18,078	-	18,078
1795			P	SE		-	-	-	-	-
1796			P	CAGW		14,230,377	11,019,285	3,211,092	-	3,211,092
1797			DEFSG	CAGE		37,699,438	37,699,438	-	-	-
1798			P	CAEW		-	-	-	-	-
1799			P	CAEE		1,819,933	1,819,933	-	-	-
1800			P	JBE		2,038	1,575	463	-	463
1801			GP	EXCTAX		-	-	-	-	-
1802	**Total Misc. Deferred Debits**				B11	71,310,203	67,033,117	4,277,086	-	4,277,086
1803										
1804	Working Capital									
1805	CWC	Cash Working Capital								
1806			CWC	S		-	-	-	-	-
1807			CWC	SO		-	-	-	-	-
1808			CWC	SE		-	-	-	-	-
1809					B14	-	-	-	-	-
1810										
1811	OWC	Other Work. Cap.								
1812	131	Cash	GP	SNP		-	-	-	-	-
1813	135	Working Funds	GP	SG		-	-	-	-	-
1814	141	Other A/R	GP	SO		-	-	-	-	-
1815	143	Other A/R	PTD	SO		54,237,624	50,510,547	3,727,077	-	3,727,077
1816	232	A/P	PTD	SG		(245,720)	(225,500)	(20,219)	-	(20,219)
1817	232	A/P	P	SO		(7,077,228)	(6,590,898)	(486,330)	-	(486,330)
1818	232	A/P	P	CAEE		(3,048,556)	(3,048,556)	-	-	-
1819	232	A/P	T	CAGE		-	-	-	-	-
1820	232	A/P	P	S		(16,765)	(16,765)	-	-	-
1821	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
1822	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
1823	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
1824	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
1825	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
1826	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
1827	230	Asset Retir. Oblig.	P	S		(10,422,648)	(10,422,648)	-	-	-
1828	254105	ARO Reg Liability	P	S		-	-	-	-	-
1829	254105	ARO Reg Liability	P	SE		-	-	-	-	-
1830	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
1831	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
1832	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
1833					B14	33,426,707	30,206,179	3,220,528	-	3,220,528
1834										
1835	**Total Working Capital**					33,426,707	30,206,179	3,220,528	-	3,220,528

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1836	Miscellaneous Rate Base									
1837	18221	Unrec Plant & Reg Study Costs								
1838			P	S		-	-	-	-	-
1839										
1840						-	-	-	-	-
1841										
1842	18222	Nuclear Plant - Trojan								
1843			P	S		-	-	-	-	-
1844			P	TROJP		-	-	-	-	-
1845			P	TROJD		-	-	-	-	-
1846					B14	-	-	-	-	-
1847										
1848										
1849										
1850	1869	Misc Deferred Debits-Trojan								
1851			P	S		-	-	-	-	-
1852			P	SNPPN		-	-	-	-	-
1853						-	-	-	-	-
1854										
1855	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
1856										
1857	**TOTAL RATE BASE ADDITIONS**					**934,640,559**	**910,225,814**	**24,414,745**	**-**	**24,414,745**
1858	235	Customer Service Deposits								
1859			CUST	S		-	-	-	-	-
1860			CUST	CN		-	-	-	-	-
1861	**Total Customer Service Deposits**				B15	-	-	-	-	-
1862										
1863	2281	Prop Ins	PTD	S		(7,325,791)	(7,325,791)	-	-	-
1864	2282	Inj & Dam	PTD	SO		(8,421,092)	(7,842,415)	(578,677)	-	(578,677)
1865	2283	Pen & Ben	PTD	SO		(2,516,260)	(2,343,349)	(172,911)	-	(172,911)
1866	2282	Inj & Dam	PTD	S		(8,196,359)	(8,196,359)	-	-	-
1867	254	Ins Prov	PTD	SO		-	-	-	-	-
1868					B15	(26,459,503)	(25,707,915)	(751,588)	-	(751,588)
1869										
1870	22841	Accum Misc Oper Provisions - Other								
1871			P	S		-	-	-	-	-
1872			P	CAGW		(656,663)	(508,487)	(148,176)	-	(148,176)
1873					B15	(656,663)	(508,487)	(148,176)	-	(148,176)
1874										
1875	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
1876	230	ARO	P	TROJP		-	-	-	-	-
1877	254105	ARO	P	S		-	-	-	-	-
1878	254	Regulatory Liabil	P	CAEE		19,803	19,803	-	-	-
1879	254	Regulatory Liabil	P	CAGE		(19,803)	(19,803)	-	-	-
1880	254		P	S		(268,646,422)	(246,173,345)	(22,473,078)	-	(22,473,078)
1881					B15	(268,646,422)	(246,173,345)	(22,473,078)	-	(22,473,078)
1882										
1883	252	Customer Advances for Construction								
1884			DPW	S		(1,560,329)	(1,551,520)	(8,809)	-	(8,809)
1885			T	SG		322,409	295,879	26,529	-	26,529
1886			T	CAGE		(40,897,694)	(40,897,694)	-	-	-
1887			DPW	CAGW		-	-	-	-	-
1888			CUST	CN		-	-	-	-	-
1889	**Total Customer Advances for Constr.**				B19	(42,135,614)	(42,153,334)	17,721	-	17,721
1890										
1891	25398	SO2 Emissions								
1892			P	S		-	-	-	-	-
1893						-	-	-	-	-
1894										
1895	25399	Other Deferred Credits								
1896			P	S		(2,737,678)	(2,422,238)	(315,440)	-	(315,440)
1897			GP	GPS		-	-	-	-	-
1898			GP	SO		(55,674,550)	(51,848,731)	(3,825,819)	-	(3,825,819)
1899			P	CAGW		(319,000)	(247,017)	(71,983)	-	(71,983)
1900			P	CAGE		(284,089)	(284,089)	-	-	-
1901			P	SG		(6,815,868)	(6,255,023)	(560,845)	-	(560,845)
1902			P	CAEW		-	-	-	-	-
1903			P	CAEE		(6,401,559)	(6,401,559)	-	-	-
1904			P	SE		-	-	-	-	-
1905					B19	(72,232,744)	(67,458,657)	(4,774,087)	-	(4,774,087)
1906										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1907	190	Accumulated Deferred Income Taxes								
1908			P	S		71,065,724	65,540,337	5,525,387	-	5,525,387
1909			CUST	CN		-	-	-	-	-
1910			LABOR	SO		26,629,438	24,799,528	1,829,910	-	1,829,910
1911			P	IBT		-	-	-	-	-
1912			CUST	BADDEBT		2,588,173	2,204,267	383,906	-	383,906
1913			P	TROJD		-	-	-	-	-
1914			P	SG		7,658,178	7,028,023	630,155	-	630,155
1915			P	SE		-	-	-	-	-
1916			PTD	SNP		-	-	-	-	-
1917			P	CAGW		161,451	125,020	36,432	-	36,432
1918			P	CAGE		0	0	-	-	-
1919			P	CAEW		-	-	-	-	-
1920			P	CAEE		31,905,098	31,905,098	-	-	-
1921			DPW	JBE		(14,594,341)	(11,276,911)	(3,317,430)	-	(3,317,430)
1922			DPW	SNPD		1,361,724	1,273,344	88,379	-	88,379
1923										
1924	**Total Accum Deferred Income Taxes**				B19	126,775,446	121,598,707	5,176,739	-	5,176,739
1925										
1926	281	Accumulated Deferred Income Taxes								
1927			P	S		-	-	-	-	-
1928			PT	SG		(0)	(0)	(0)	-	(0)
1929			PT	CAGW		-	-	-	-	-
1930			PT	CAGE		-	-	-	-	-
1931			T	SNPT		-	-	-	-	-
1932					B19	(0)	(0)	(0)	-	(0)
1933										
1934	282	Accumulated Deferred Income Taxes								
1935			GP	S		(4,500,269,121)	(4,222,315,989)	(277,953,132)	-	(277,953,132)
1936			ACCMDIT	CIAC		75,246	70,362	4,884	-	4,884
1937			ACCMDIT	DITBAL		(1)	(0)	(0)	-	(0)
1938			GP	JBE		(9,148,345)	(7,068,841)	(2,079,504)	-	(2,079,504)
1939			LABOR	SO		(1,832,862)	(1,706,912)	(125,950)	-	(125,950)
1940			PTD	SNPD		(751,476)	(702,703)	(48,773)	-	(48,773)
1941			P	SNP		(6,571,938)	(6,160,475)	(411,463)	-	(411,463)
1942			P	CAGW		-	-	-	-	-
1943			P	CAGE		(1,091,502)	(1,091,502)	-	-	-
1944			P	SE		-	-	-	-	-
1945			P	CAEE		158,447	158,447	-	-	-
1946			P	CN		-	-	-	-	-
1947			P	JBG		5,825	4,518	1,307	-	1,307
1948			P	SG		14,548,215	13,351,112	1,197,103	-	1,197,103
1949					B19	(4,504,877,512)	(4,225,461,984)	(279,415,528)	-	(279,415,528)
1950										
1951	283	Accumulated Deferred Income Taxes								
1952			GP	S		(25,281,808)	(25,736,579)	454,772	-	454,772
1953			P	SG		(5,275)	(4,841)	(434)	-	(434)
1954			P	SE		-	-	-	-	-
1955			LABOR	SO		(21,564,405)	(20,082,551)	(1,481,853)	-	(1,481,853)
1956			GP	GPS		(3,389,213)	(3,156,315)	(232,898)	-	(232,898)
1957			PTD	SNP		(1,191,794)	(1,117,177)	(74,617)	-	(74,617)
1958			P	TROJD		-	-	-	-	-
1959			PTD	SGCT		-	-	-	-	-
1960			P	CAGW		(763,362)	(591,109)	(172,253)	-	(172,253)
1961			P	CAGE		(1,021,077)	(1,021,077)	-	-	-
1962			P	CAEW		-	-	-	-	-
1963			P	CAEE		(46,447,389)	(46,447,389)	-	-	-
1964			P	JBE		(3,740)	(2,890)	(850)	-	(850)
1965			P	SGCT		-	-	-	-	-
1966										
1967					B19	(99,668,061)	(98,159,927)	(1,508,134)	-	(1,508,134)
1968										
1969	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,477,770,128)	(4,202,023,204)	(275,746,923)	-	(275,746,923)
1970	255	Accumulated Investment Tax Credit								
1971			PTD	S		-	-	-	-	-
1972			PTD	ITC84		-	-	-	-	-
1973			PTD	ITC85		-	-	-	-	-
1974			PTD	ITC86		-	-	-	-	-
1975			PTD	ITC88		-	-	-	-	-
1976			PTD	ITC89		(2,069)	(1,753)	(316)	-	(316)
1977			PTD	ITC90		(71,310)	(68,519)	(2,791)	-	(2,791)
1978			PTD	SG		(228,223)	(209,444)	(18,779)	-	(18,779)
1979	**Total Accumulated ITC**				B19	(301,602)	(279,716)	(21,886)	-	(21,886)
1980										
1981	**TOTAL RATE BASE DEDUCTIONS**					**(4,888,202,676)**	**(4,584,304,658)**	**(303,898,018)**	**-**	**(303,898,018)**
1982										
1983										
1984										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1985	108SP	Steam Prod Plant Accumulated Depr								
1986			P	S		11,611,271	11,611,271	-	-	-
1987			P	DGP		-	-	-	-	-
1988			P	DGU		-	-	-	-	-
1989			P	SG		-	-	-	-	-
1990			P	CAGW		(126,146,288)	(97,681,312)	(28,464,976)	-	(28,464,976)
1991			P	CAGE		(2,420,973,298)	(2,420,973,298)	-	-	-
1992			P	JBG		(574,550,120)	(445,638,286)	(128,911,834)	-	(128,911,834)
1993			P	CAGE		-	-	-	-	-
1994					B17	(3,110,058,435)	(2,952,681,625)	(157,376,810)	-	(157,376,810)
1995										
1996	108NP	Nuclear Prod Plant Accumulated Depr								
1997			P	DGP		-	-	-	-	-
1998			P	DGU		-	-	-	-	-
1999			P	SG		-	-	-	-	-
2000						-	-	-	-	-
2001										
2002										
2003	108HP	Hydraulic Prod Plant Accum Depr								
2004			P	S		2,575,667	2,575,667	-	-	-
2005			P	DGP		-	-	-	-	-
2006			P	DGU		-	-	-	-	-
2007			P	CAGW		(332,789,563)	(257,695,423)	(75,094,139)	-	(75,094,139)
2008			P	CAGE		(81,831,058)	(81,831,058)	-	-	-
2009			P	CAGW		-	-	-	-	-
2010			P	CAGE		-	-	-	-	-
2011					B17	(412,044,953)	(336,950,814)	(75,094,139)	-	(75,094,139)
2012										
2013	108OP	Other Production Plant - Accum Depr								
2014			P	S		-	-	-	-	-
2015			P	DGU		-	-	-	-	-
2016			P	DGP		-	-	-	-	-
2017			P	SG		-	-	-	-	-
2018			P	CAGW		(455,759,909)	(352,917,447)	(102,842,462)	-	(102,842,462)
2019			P	CAGE		(635,793,330)	(635,793,330)	-	-	-
2020			P	CAGE		-	-	-	-	-
2021					B17	(1,091,553,239)	(988,710,777)	(102,842,462)	-	(102,842,462)
2022										
2023	108EP	Experimental Plant - Accum Depr								
2024			P	DGP		-	-	-	-	-
2025			P	SG		-	-	-	-	-
2026						-	-	-	-	-
2027										
2028	**TOTAL PRODUCTION PLANT DEPR**					**(4,613,656,628)**	**(4,278,343,216)**	**(335,313,412)**	**-**	**(335,313,412)**
2029										
2030	Summary of Prod Plant Depreciation by Factor									
2031		S				14,186,938	14,186,938	-	-	-
2032		DGP				-	-	-	-	-
2033		DGU				-	-	-	-	-
2034		SG				-	-	-	-	-
2035		CAGW				(914,695,759)	(708,294,182)	(206,401,577)	-	(206,401,577)
2036		CAGE				(3,138,597,686)	(3,138,597,686)	-	-	-
2037		JBG				(574,550,120)	(445,638,286)	(128,911,834)	-	(128,911,834)
2038		SSGCT				-	-	-	-	-
2039	Total of Prod Plant Depreciation by Factor					(4,613,656,628)	(4,278,343,216)	(335,313,412)	-	(335,313,412)
2040										
2041										
2042	108TP	Transmission Plant Accumulated Depr								
2043			T	DGP		-	-	-	-	-
2044			T	DGU		-	-	-	-	-
2045			T	CAGW		(522,247,379)	(404,401,984)	(117,845,395)	-	(117,845,395)
2046			T	CAGE		(1,141,737,831)	(1,141,737,831)	-	-	-
2047			T	JBG		(42,190,448)	(32,724,175)	(9,466,273)	-	(9,466,273)
2048			T	SG		8,542,035	7,839,152	702,883	-	702,883
2049	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,697,633,622)**	**(1,571,024,838)**	**(126,608,784)**	**-**	**(126,608,784)**
2050	108360	Land and Land Rights								
2051			DPW	S		(9,972,131)	(9,787,465)	(184,666)	-	(184,666)
2052					B17	(9,972,131)	(9,787,465)	(184,666)	-	(184,666)
2053										
2054	108361	Structures and Improvements								
2055			DPW	S		(26,735,479)	(25,607,647)	(1,127,832)	-	(1,127,832)
2056					B17	(26,735,479)	(25,607,647)	(1,127,832)	-	(1,127,832)
2057										
2058	108362	Station Equipment								
2059			DPW	S		(283,240,600)	(261,202,935)	(22,037,665)	-	(22,037,665)
2060					B17	(283,240,600)	(261,202,935)	(22,037,665)	-	(22,037,665)
2061										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2062	108363	Storage Battery Equipment								
2063			DPW	S		-	-	-	-	-
2064					B17	-	-	-	-	-
2065										
2066	108364	Poles, Towers & Fixtures								
2067			DPW	S		(643,582,339)	(574,937,535)	(68,644,805)	-	(68,644,805)
2068					B17	(643,582,339)	(574,937,535)	(68,644,805)	-	(68,644,805)
2069										
2070	108365	Overhead Conductors								
2071			DPW	S		(329,032,858)	(295,648,319)	(33,384,539)	-	(33,384,539)
2072					B17	(329,032,858)	(295,648,319)	(33,384,539)	-	(33,384,539)
2073										
2074	108366	Underground Conduit								
2075			DPW	S		(166,262,297)	(155,416,181)	(10,846,117)	-	(10,846,117)
2076					B17	(166,262,297)	(155,416,181)	(10,846,117)	-	(10,846,117)
2077										
2078	108367	Underground Conductors								
2079			DPW	S		(392,133,818)	(379,056,389)	(13,077,428)	-	(13,077,428)
2080					B17	(392,133,818)	(379,056,389)	(13,077,428)	-	(13,077,428)
2081										
2082	108368	Line Transformers								
2083			DPW	S		(531,912,606)	(472,664,397)	(59,248,209)	-	(59,248,209)
2084					B17	(531,912,606)	(472,664,397)	(59,248,209)	-	(59,248,209)
2085										
2086	108369	Services								
2087			DPW	S		(312,484,401)	(284,496,826)	(27,987,574)	-	(27,987,574)
2088					B17	(312,484,401)	(284,496,826)	(27,987,574)	-	(27,987,574)
2089										
2090	108370	Meters								
2091			DPW	S		(92,484,843)	(87,524,645)	(4,960,198)	-	(4,960,198)
2092					B17	(92,484,843)	(87,524,645)	(4,960,198)	-	(4,960,198)
2093										
2094										
2095										
2096	108371	Installations on Customers' Premises								
2097			DPW	S		(7,277,070)	(6,913,172)	(363,897)	-	(363,897)
2098					B17	(7,277,070)	(6,913,172)	(363,897)	-	(363,897)
2099										
2100	108372	Leased Property								
2101			DPW	S		-	-	-	-	-
2102					B17	-	-	-	-	-
2103										
2104	108373	Street Lights								
2105			DPW	S		(31,557,207)	(29,411,876)	(2,145,332)	-	(2,145,332)
2106					B17	(31,557,207)	(29,411,876)	(2,145,332)	-	(2,145,332)
2107										
2108	108D00	Unclassified Dist Plant - Acct 300								
2109			DPW	S		-	-	-	-	-
2110						-	-	-	-	-
2111										
2112	108DS	Unclassified Dist Sub Plant - Acct 300								
2113			DPW	S		-	-	-	-	-
2114						-	-	-	-	-
2115										
2116	108DP	Unclassified Dist Sub Plant - Acct 300								
2117			DPW	S		5,094,867	4,778,052	316,815	-	316,815
2118						5,094,867	4,778,052	316,815	-	316,815
2119										
2120										
2121	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,821,580,782)**	**(2,577,889,335)**	**(243,691,447)**	**-**	**(243,691,447)**
2122										
2123	Summary of Distribution Plant Depr by Factor									
2124		S				(2,821,580,782)	(2,577,889,335)	(243,691,447)	-	(243,691,447)
2125										
2126	Total Distribution Depreciation by Factor				B17	(2,821,580,782)	(2,577,889,335)	(243,691,447)	-	(243,691,447)

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2127	108GP	General Plant Accumulated Depr								
2128			G-SITUS	S		(237,368,826)	(213,818,073)	(23,550,753)	-	(23,550,753)
2129			G-DGP	DGP		-	-	-	-	-
2130			G-DGU	DGU		-	-	-	-	-
2131			G-SG	SG		33,674	30,903	2,771	-	2,771
2132			CUST	CN		(6,748,309)	(6,283,777)	(464,532)	-	(464,532)
2133			PTD	SO		(112,506,900)	(104,775,701)	(7,731,199)	-	(7,731,199)
2134			P	SE		-	-	-	-	-
2135			G-SG	CAGW		(29,688,054)	(22,988,929)	(6,699,125)	-	(6,699,125)
2136			G-SG	CAGE		(75,296,090)	(75,296,090)	-	-	-
2137			P	JBG		(6,404,761)	(4,967,725)	(1,437,037)	-	(1,437,037)
2138			P	CAEW		-	-	-	-	-
2139			P	CAEE		(1,627,776)	(1,627,776)	-	-	-
2140			G-SG	CAGE		-	-	-	-	-
2141			G-SG	CAGE		-	-	-	-	-
2142					B17	(469,607,042)	(429,727,168)	(39,879,874)	-	(39,879,874)
2143										
2144										
2145	108MP	Mining Plant Accumulated Depr.								
2146			P	S		-	-	-	-	-
2147			P	CAEW		-	-	-	-	-
2148			P	CAEE		-	-	-	-	-
2149			P	JBE		-	-	-	-	-
2150					B17	-	-	-	-	-
2151	108MP	Less Centralia Situs Depreciation								
2152			P	S		-	-	-	-	-
2153					B17	-	-	-	-	-
2154										
2155	1081390	Accum Depr - Capital Lease								
2156			PTD	SO		-	-	-	-	-
2157						-	-	-	-	-
2158										
2159		Remove Capital Leases				-	-	-	-	-
2160						-	-	-	-	-
2161										
2162	1081399	Accum Depr - Capital Lease								
2163			P	S		-	-	-	-	-
2164			P	SE		-	-	-	-	-
2165						-	-	-	-	-
2166										
2167		Remove Capital Leases				-	-	-	-	-
2168						-	-	-	-	-
2169										
2170										
2171	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(469,607,042)**	**(429,727,168)**	**(39,879,874)**	**-**	**(39,879,874)**
2172										
2173										
2174										
2175	Summary of General Depreciation by Factor									
2176		S				(237,368,826)	(213,818,073)	(23,550,753)	-	(23,550,753)
2177		DGP				-	-	-	-	-
2178		DGU				-	-	-	-	-
2179		SE				-	-	-	-	-
2180		SO				(112,506,900)	(104,775,701)	(7,731,199)	-	(7,731,199)
2181		CN				(6,748,309)	(6,283,777)	(464,532)	-	(464,532)
2182		SG				33,674	30,903	2,771	-	2,771
2183		DEU				-	-	-	-	-
2184		CAGW				(29,688,054)	(22,988,929)	(6,699,125)	-	(6,699,125)
2185		CAGE				(75,296,090)	(75,296,090)	-	-	-
2186		CAEW				-	-	-	-	-
2187		CAEE				(1,627,776)	(1,627,776)	-	-	-
2188		SSGCT				-	-	-	-	-
2189		JBG				(6,404,761)	(4,967,725)	(1,437,037)	-	(1,437,037)
2190		Remove Capital Leases				-	-	-	-	-
2191	Total General Depreciation by Factor				B17	(469,607,042)	(429,727,168)	(39,879,874)	-	(39,879,874)
2192										
2193										
2194	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,602,478,073)**	**(8,856,984,557)**	**(745,493,516)**	**-**	**(745,493,516)**
2195	111SP	Accum Prov for Amort-Steam								
2196			P	CAGW		-	-	-	-	-
2197			P	CAGW		-	-	-	-	-
2198			P	CAGE		-	-	-	-	-
2199			P	SG		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2203	111GP	Accum Prov for Amort-General								
2204			G-SITUS	S		(12,801,827)	(11,192,589)	(1,609,239)	-	(1,609,239)
2205			CUST	CN		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207			PTD	SO		(3,447,544)	(3,210,637)	(236,907)	-	(236,907)
2208			I-SG	CAGW		-	-	-	-	-
2209			I-SG	CAGE		-	-	-	-	-
2210			P	CAEW		-	-	-	-	-
2211			P	CAEE		-	-	-	-	-
2212			P	SE		-	-	-	-	-
2213					B18	(16,249,372)	(14,403,226)	(1,846,145)	-	(1,846,145)
2214										
2215										
2216	111HP	Accum Prov for Amort-Hydro								
2217			P	DGP		-	-	-	-	-
2218			P	DGU		-	-	-	-	-
2219			P	SG		-	-	-	-	-
2220			P	CAGW		(2,205,804)	(1,708,063)	(497,741)	-	(497,741)
2221			P	CAGE		-	-	-	-	-
2222			P	CAGE		-	-	-	-	-
2223					B18	(2,205,804)	(1,708,063)	(497,741)	-	(497,741)
2224										
2225										
2226	111IP	Accum Prov for Amort-Intangible Plant								
2227			I-SITUS	S		25,760,414	25,761,905	(1,491)	-	(1,491)
2228			I-DGP	DGP		-	-	-	-	-
2229			I-DGU	DGU		-	-	-	-	-
2230			P	CAEW		-	-	-	-	-
2231			P	CAEE		(12,790)	(12,790)	-	-	-
2232			P	SE		-	-	-	-	-
2233			I-SG	SG		(17,509,772)	(16,068,976)	(1,440,796)	-	(1,440,796)
2234			I-SG	CAGW		-	-	-	-	-
2235			I-SG	CAGE		-	-	-	-	-
2236			CUST	CN		(127,311,529)	(118,547,818)	(8,763,711)	-	(8,763,711)
2237			P	CAGE		-	-	-	-	-
2238			P	CAGE		-	-	-	-	-
2239			I-SG	CAGW		(127,185,072)	(98,485,694)	(28,699,378)	-	(28,699,378)
2240			I-SG	CAGE		(33,717,740)	(33,717,740)	-	-	-
2241			PTD	JBG		(1,091,159)	(846,335)	(244,823)	-	(244,823)
2242			PTD	SO		(283,220,855)	(263,758,610)	(19,462,244)	-	(19,462,244)
2243					B18	(564,288,502)	(505,676,059)	(58,612,443)	-	(58,612,443)
2244	111IP	Less Non-Utility Plant								
2245			NUTIL	OTH		-	-	-	-	-
2246					B18	(564,288,502)	(505,676,059)	(58,612,443)	-	(58,612,443)
2247										
2248	111390	Accum Amtr - Capital Lease								
2249			G-SITUS	S		16,515	16,515	-	-	-
2250			G-SITUS	SG		37,929	34,808	3,121	-	3,121
2251			P	CAGE		-	-	-	-	-
2252			PTD	CAGW		-	-	-	-	-
2253			PTD	SO		361,387	336,553	24,834	-	24,834
2254						415,831	387,876	27,955	-	27,955
2255										
2256		Remove Capital Lease Amtr				(415,831)	(387,876)	(27,955)	-	(27,955)
2257										
2258	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(582,743,678)**	**(521,787,348)**	**(60,956,330)**	**-**	**(60,956,330)**
2259	AMA									
2260										
2261										
2262										
2263	Summary of Amortization by Factor									
2264		S				12,975,102	14,585,831	(1,610,729)	-	(1,610,729)
2265		DGP				-	-	-	-	-
2266		DGU				-	-	-	-	-
2267		SE				-	-	-	-	-
2268		SO				(286,307,012)	(266,632,694)	(19,674,318)	-	(19,674,318)
2269		CN				(127,311,529)	(118,547,818)	(8,763,711)	-	(8,763,711)
2270		SSGCT				-	-	-	-	-
2271		JBG				(1,091,159)	(846,335)	(244,823)	-	(244,823)
2272		CAGW				(129,390,876)	(100,193,757)	(29,197,119)	-	(29,197,119)
2273		CAGE				(33,717,740)	(33,717,740)	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				(12,790)	(12,790)	-	-	-
2276		SG				(17,471,842)	(16,034,168)	(1,437,675)	-	(1,437,675)
2277		Less Capital Lease				(415,831)	(387,876)	(27,955)	-	(27,955)
2278	Total Provision For Amortization by Factor				B18	(582,743,678)	(521,787,348)	(60,956,330)	-	(60,956,330)