Washington Jurisdiction

RESULTS OF OPERATIONS

October 2021

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2021
FILE:	WA JAM - October 2021
PREPARED BY:	Revenue Requirement Department
DATE:	March 29, 2022
TIME:	3:39:57 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
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	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.17%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.

OCTOBER 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

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	365,981,292	335,941,554	30,039,738	0	30,039,738
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,268,896	1,201,059	67,836	0	67,836
5	Other Operating Revenues	2.4	23,155,791	21,640,855	1,514,935	0	1,514,935
6	Total Operating Revenues	2.4	390,405,978	358,783,469	31,622,509	0	31,622,509
7							
8	Operating Expenses:						
9	Steam Production	2.6	23,361,094	18,047,156	5,313,937	0	5,313,937
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	3,404,161	3,138,258	265,903	0	265,903
12	Other Power Supply	2.9 & 2.10	5,255,316	963,902	4,291,414	0	4,291,414
13	Transmission	2.12	7,269,737	5,758,470	1,511,267	0	1,511,267
14	Distribution	2.13	27,212,400	25,593,844	1,618,556	0	1,618,556
15	Customer Accounts	2.14	6,406,498	5,864,634	541,864	0	541,864
16	Customer Service	2.14	8,681,873	8,603,885	77,988	0	77,988
17	Sales	2.15	293	293	0	0	0
18	Administrative & General	2.16	15,754,934	14,668,892	1,086,042	0	1,086,042
19							
20	Total O & M Expenses	2.16	97,346,305	82,639,334	14,706,971	0	14,706,971
21							
22	Depreciation	2.17	80,640,317	75,126,222	5,514,095	0	5,514,095
23	Amortization Expense	2.19	6,144,273	5,791,597	352,676	0	352,676
24	Taxes Other Than Income	2.19	18,443,701	16,260,760	2,182,940	0	2,182,940
25	Income Taxes - Federal	2.23	31,642,346	30,198,302	1,444,044	0	1,444,044
26	Income Taxes - State	2.22	6,839,079	6,839,079	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(106,906)	(106,906)	0	0	0
29	Misc Revenue & Expense	2.5	(65,161)	(60,555)	(4,606)	0	(4,606)
30							
31	Total Operating Expenses	2.23	240,883,954	216,687,834	24,196,120	0	24,196,120
32							
33	Operating Revenue for Return		149,522,024	142,095,635	7,426,389	0	7,426,389
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	31,638,270,739	29,393,336,365	2,244,934,374	0	2,244,934,374
37	Plant Held for Future Use	2.33	23,896,248	23,068,020	828,228	0	828,228
38	Misc Deferred Debits	2.35	609,291,625	599,645,277	9,646,348	0	9,646,348
39	Elec Plant Acq Adj	2.33 & 2.34	12,509,836	12,395,845	113,991	0	113,991
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	86,692,517	83,432,542	3,259,975	0	3,259,975
42	Fuel Stock	2.34	182,466,286	174,807,903	7,658,384	0	7,658,384
43	Material & Supplies	2.35	276,269,260	264,142,730	12,126,530	0	12,126,530
44	Working Capital	2.36	24,086,525	21,440,519	2,646,006	0	2,646,006
45	Weatherization Loans	2.34	196,662,577	196,659,265	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,050,145,613	30,768,928,466	2,281,217,147	0	2,281,217,147
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(9,912,176,249)	(9,131,758,032)	(780,418,217)	0	(780,418,217)
52	Accum Prov For Amort	2.42	(704,286,874)	(633,544,414)	(70,742,459)	0	(70,742,459)
53	Accum Def Income Taxes	2.38	(2,620,090,532)	(2,476,235,943)	(143,854,589)	0	(143,854,589)
54	Unamortized ITC	2.38	(2,498,974)	(2,484,193)	(14,782)	0	(14,782)
55	Customer Adv for Const	2.37	(106,463,699)	(100,821,633)	(5,642,066)	0	(5,642,066)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,093,481,623)	(1,913,580,764)	(179,900,859)	0	(179,900,859)
58							
59	Total Rate Base Deductions		(15,438,997,951)	(14,258,424,979)	(1,180,572,972)	0	(1,180,572,972)
60							
61	Total Rate Base		17,611,147,662	16,510,503,487	1,100,644,175	0	1,100,644,175

OCTOBER 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	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		131,138,168	120,091,346	11,046,821	-	11,046,821
65										
66					B1	131,138,168	120,091,346	11,046,821	-	11,046,821
67										
68	442	Commercial & Industrial Sales								
69			0	S		233,653,206	214,699,265	18,953,941	-	18,953,941
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	233,653,206	214,699,265	18,953,941	-	18,953,941
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,189,919	1,150,943	38,975	-	38,975
78			0	SO		-	-	-	-	-
79					B1	1,189,919	1,150,943	38,975	-	38,975
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**					**365,981,292**	**335,941,554**	**30,039,738**	**-**	**30,039,738**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,201,059	1,201,059	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,201,059	1,201,059	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	S		67,836	-	67,836	-	67,836
103			P	SG		-	-	-	-	-
104			P	SE		-	-	-	-	-
105			P	CAGW		-	-	-	-	-
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	67,836	-	67,836	-	67,836
110										
111		Total Sales for Resale				1,268,896	1,201,059	67,836	-	67,836
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**367,250,188**	**337,142,614**	**30,107,574**	**-**	**30,107,574**
121	450	Forfeited Discounts & Interest								
122			CUST	S		547,482	547,499	(17)	-	(17)
123			CUST	SO		-	-	-	-	-
124					B1	547,482	547,499	(17)	-	(17)
125										
126	451	Misc Electric Revenue								
127			CUST	S		557,843	545,166	12,677	-	12,677
128			GP	SG		-	-	-	-	-
129			GP	SO		-	-	-	-	-
130					B1	557,843	545,166	12,677	-	12,677
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										

OCTOBER 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property								
140			DPW	S		857,207	785,313	71,895	-	71,895
141			T	CAGW		-	-	-	-	-
142			T	CAGE		7,766	7,766	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		392,264	361,623	30,640	-	30,640
145			GP	SO		220,730	205,126	15,604	-	15,604
146					B1	1,477,967	1,359,828	118,139	-	118,139
147										
148										
149										
150	456	Other Electric Revenue								
151			DMSC	S		5,788,151	5,788,151	-	-	-
152			CUST	CAGE		73,628	73,628	-	-	-
153			OTHSE	CAGW		40,122	31,465	8,657	-	8,657
154			OTHSC	SO		271	252	19	-	19
155			OTHSC	SG		11,628,434	10,720,125	908,309	-	908,309
156			OTHSC	JBG		1,703,868	1,336,221	367,647	-	367,647
157			OTHSC	WRG		-	-	-	-	-
158			OTHSC	WRE		-	-	-	-	-
159			P	CN		-	-	-	-	-
160			P	SE		1,338,026	1,238,522	99,504	-	99,504
161					B1	20,572,499	19,188,363	1,384,136	-	1,384,136
162										
163		**Total Other Electric Revenues**				**23,155,791**	**21,640,855**	**1,514,935**	**-**	**1,514,935**
164										
165		**Total Electric Operating Revenues**			**B1**	**390,405,978**	**358,783,469**	**31,622,509**	**-**	**31,622,509**
166										
167		Summary of Revenues by Factor								
168		S				375,000,871	344,808,741	30,192,129	-	30,192,129
169		JBG				1,703,868	1,336,221	367,647	-	367,647
170		SE				1,338,026	1,238,522	99,504	-	99,504
171		SO				221,001	205,377	15,623	-	15,623
172		SG				12,020,698	11,081,749	938,949	-	938,949
173		CAEW				-	-	-	-	-
174		CN				-	-	-	-	-
175		CAGW				40,122	31,465	8,657	-	8,657
176		CAGE				81,394	81,394	-	-	-
177		WRG				-	-	-	-	-
178		WRE				-	-	-	-	-
179		Total Electric Operating Revenues			B1	390,405,978	358,783,469	31,622,509	-	31,622,509
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		-	-	-	-	-
201					B1	-	-	-	-	-
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										

OCTOBER 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		-	-	-	-	-
213			T	DGP		-	-	-	-	-
214			T	CAEE		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(65,161)	(60,555)	(4,606)	-	(4,606)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(65,161)	(60,555)	(4,606)	-	(4,606)
221										
222	**Total Miscellaneous Revenues**					**(65,161)**	**(60,555)**	**(4,606)**	**-**	**(4,606)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(65,161)**	**(60,555)**	**(4,606)**	**-**	**(4,606)**
230										
231	500	Operation Supervision & Engineering								
232			P	SG		265	244	21	-	21
233			P	CAGW		1,688	1,323	364	-	364
234			P	CAGE		73,946	73,946	-	-	-
235			P	JBG		767,444	601,851	165,593	-	165,593
236			P	CAGE		-	-	-	-	-
237					B2	843,343	677,365	165,978	-	165,978
238										
239	501	Fuel Related								
240			P	SE		(18,428)	(17,057)	(1,370)	-	(1,370)
241			P	S		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		110,528	86,679	23,849	-	23,849
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		960,185	960,185	-	-	-
247			P	JBE		248,833	192,618	56,215	-	56,215
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	1,301,118	1,222,424	78,694	-	78,694
251										
252	501NPC	Fuel Related								
253				S		4,119,878	-	4,119,878	-	4,119,878
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				SE		-	-	-	-	-
257				CAGW		-	-	-	-	-
258				CAGE		-	-	-	-	-
259				CAEW		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBE		-	-	-	-	-
262				CAEE		-	-	-	-	-
263				JBG		-	-	-	-	-
264					B2	4,119,878	-	4,119,878	-	4,119,878
265										
266		Total Fuel Related				5,420,996	1,222,424	4,198,571	-	4,198,571
267										
268	502	Steam Expenses								
269			P	SG		9,609	8,858	751	-	751
270			P	CAGW		90,953	71,328	19,625	-	19,625
271			P	CAGE		4,587,712	4,587,712	-	-	-
272			P	JBG		1,759,181	1,379,599	379,582	-	379,582
273			P	CAGE		-	-	-	-	-
274					B2	6,447,455	6,047,497	399,958	-	399,958
275										
276	503	Steam From Other Sources								
277			P	SE		-	-	-	-	-
278			P	CAEW		-	-	-	-	-
279			P	CAEE		-	-	-	-	-
280					B2	-	-	-	-	-
281										
282	503NPC	Steam From Other Sources-NPC								
283				S		27,851	-	27,851	-	27,851
284				SE		-	-	-	-	-
285				CAEE	B2	-	-	-	-	-
286						27,851	-	27,851	-	27,851

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287										
288	505	Electric Expenses								
289			P	SG		-	-	-	-	-
290			P	CAGW		4,365	3,423	942	-	942
291			P	CAGE		77,967	77,967	-	-	-
292			P	JBG		2,503	1,963	540	-	540
293			P	CAGE		-	-	-	-	-
294					B2	84,835	83,353	1,482	-	1,482
295										
296	506	Misc. Steam Expense								
297			P	SG		188,040	173,352	14,688	-	14,688
298			P	SE		-	-	-	-	-
299			P	CAGW		690,362	541,401	148,961	-	148,961
300			P	CAGE		3,155,191	3,155,191	-	-	-
301			P	JBG		(1,256,040)	(985,022)	(271,018)	-	(271,018)
302			P	CAGE		-	-	-	-	-
303					B2	2,777,553	2,884,922	(107,369)	-	(107,369)
304										
305	507	Rents								
306			P	SG		-	-	-	-	-
307			P	CAGW		-	-	-	-	-
308			P	CAGE		26,093	26,093	-	-	-
309			P	JBG		19,444	15,249	4,196	-	4,196
310			P	CAGE		-	-	-	-	-
311					B2	45,537	41,342	4,196	-	4,196
312										
313	510	Maint Supervision & Engineering								
314			P	SG		-	-	-	-	-
315			P	CAGW		29,154	22,864	6,291	-	6,291
316			P	CAGE		299,111	299,111	-	-	-
317			P	JBG		42,436	33,280	9,156	-	9,156
318			P	CAGE		-	-	-	-	-
319					B2	370,702	355,255	15,447	-	15,447
320										
321										
322										
323	511	Maintenance of Structures								
324			P	SG		74,302	68,498	5,804	-	5,804
325			P	CAGW		14,162	11,106	3,056	-	3,056
326			P	CAGE		725,355	725,355	-	-	-
327			P	JBG		545,123	427,501	117,622	-	117,622
328			P	CAGE		-	-	-	-	-
329					B2	1,358,941	1,232,460	126,482	-	126,482
330										
331	512	Maintenance of Boiler Plant								
332			P	SG		1,394	1,285	109	-	109
333			P	CAGW		210,737	165,266	45,471	-	45,471
334			P	CAGE		1,975,643	1,975,643	-	-	-
335			P	JBG		1,391,174	1,090,998	300,176	-	300,176
336			P	CAGE		-	-	-	-	-
337					B2	3,578,948	3,233,192	345,756	-	345,756
338										
339	513	Maintenance of Electric Plant								
340			P	SG		28,671	26,432	2,240	-	2,240
341			P	CAGW		102,892	80,691	22,201	-	22,201
342			P	CAGE		1,296,608	1,296,608	-	-	-
343			P	JBG		329,199	258,167	71,032	-	71,032
344			P	CAGE		-	-	-	-	-
345					B2	1,757,370	1,661,897	95,473	-	95,473
346										
347	514	Maintenance of Misc. Steam Plant								
348			P	SG		1,762	1,625	138	-	138
349			P	CAGW		13,083	10,260	2,823	-	2,823
350			P	CAGE		460,530	460,530	-	-	-
351			P	JBG		172,188	135,034	37,153	-	37,153
352			P	CAGE		-	-	-	-	-
353					B2	647,562	607,449	40,114	-	40,114
354										
355	**Total Steam Power Generation**				B2	**23,361,094**	**18,047,156**	**5,313,937**	**-**	**5,313,937**
356	517	Operation Super & Engineering								
357			P	SG		-	-	-	-	-
358						-	-	-	-	-
359										
360	518	Nuclear Fuel Expense								
361			P	SE		-	-	-	-	-
362										
363						-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364										
365	519	Coolants and Water								
366			P	SG		-	-	-	-	-
367						-	-	-	-	-
368										
369	520	Steam Expenses								
370			P	SG		-	-	-	-	-
371						-	-	-	-	-
372										
373										
374										
375	523	Electric Expenses								
376			P	SG		-	-	-	-	-
377						-	-	-	-	-
378										
379	524	Misc. Nuclear Expenses								
380			P	SG		-	-	-	-	-
381						-	-	-	-	-
382										
383	528	Maintenance Super & Engineering								
384			P	SG		-	-	-	-	-
385						-	-	-	-	-
386										
387	529	Maintenance of Structures								
388			P	SG		-	-	-	-	-
389						-	-	-	-	-
390										
391	530	Maintenance of Reactor Plant								
392			P	SG		-	-	-	-	-
393						-	-	-	-	-
394										
395	531	Maintenance of Electric Plant								
396			P	SG		-	-	-	-	-
397						-	-	-	-	-
398										
399	532	Maintenance of Misc Nuclear								
400			P	SG		-	-	-	-	-
401						-	-	-	-	-
402										
403	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
404										
405	535	Operation Super & Engineering								
406			P	DGP		-	-	-	-	-
407			P	CN		-	-	-	-	-
408			P	SG		-	-	-	-	-
409			P	SG-P		566,576	522,320	44,256	-	44,256
410			P	SG-U		137,796	127,033	10,763	-	10,763
411					B2	704,372	649,353	55,019	-	55,019
412										
413	536	Water For Power								
414			P	SG		-	-	-	-	-
415			P	CAGW		-	-	-	-	-
416			P	CAGE		-	-	-	-	-
417			P	SG-P		11,060	10,196	864	-	864
418			P	CAGE		-	-	-	-	-
419					B2	11,060	10,196	864	-	864
420										
421	537	Hydraulic Expenses								
422			P	SG		-	-	-	-	-
423			P	SG-P		425,102	391,897	33,205	-	33,205
424			P	SG-U		25,181	23,214	1,967	-	1,967
425			P	CAGW		-	-	-	-	-
426			P	CAGE		-	-	-	-	-
427					B2	450,283	415,111	35,172	-	35,172
428										
429	538	Electric Expenses								
430			P	DGP		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433			P	CAGW		-	-	-	-	-
434			P	CAGE		-	-	-	-	-
435					B2	-	-	-	-	-
436										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses								
438			P	SG		-	-	-	-	-
439			P	SG-P		1,010,378	931,456	78,922	-	78,922
440			P	SG-U		364,324	335,866	28,458	-	28,458
441			P	CAGW		-	-	-	-	-
442			P	CAGE		-	-	-	-	-
443					B2	1,374,702	1,267,323	107,379	-	107,379
444										
445	540	Rents (Hydro Generation)								
446			P	SG		-	-	-	-	-
447			P	SG-P		166,115	153,139	12,975	-	12,975
448			P	SG-U		1,697	1,564	133	-	133
449			P	CAGW		-	-	-	-	-
450			P	CAGE		-	-	-	-	-
451					B2	167,811	154,703	13,108	-	13,108
452										
453	541	Maint Supervision & Engineering								
454			P	SG		-	-	-	-	-
455			P	SG-P		-	-	-	-	-
456			P	CAGE		-	-	-	-	-
457			P	CAGW		-	-	-	-	-
458			P	CAGE		-	-	-	-	-
459					B2	-	-	-	-	-
460										
461	542	Maintenance of Structures								
462			P	SG		-	-	-	-	-
463			P	SG-P		114,804	105,837	8,967	-	8,967
464			P	SG-U		2,606	2,402	204	-	204
465			P	CAGW		-	-	-	-	-
466			P	CAGE		-	-	-	-	-
467					B2	117,410	108,239	9,171	-	9,171
468										
469										
470										
471										
472	543	Maintenance of Dams & Waterways								
473			P	SG		-	-	-	-	-
474			P	SG-P		34,009	31,353	2,657	-	2,657
475			P	SG-U		16,064	14,809	1,255	-	1,255
476			P	CAGW		-	-	-	-	-
477			P	CAGE		-	-	-	-	-
478					B2	50,073	46,162	3,911	-	3,911
479										
480	544	Maintenance of Electric Plant								
481			P	SG		-	-	-	-	-
482			P	SG-P		127,625	117,656	9,969	-	9,969
483			P	SG-U		33,818	31,176	2,642	-	2,642
484			P	CAGW		-	-	-	-	-
485			P	CAGE		-	-	-	-	-
486					B2	161,443	148,833	12,610	-	12,610
487										
488	545	Maintenance of Misc. Hydro Plant								
489			P	SG		-	-	-	-	-
490			P	SG-P		282,184	260,142	22,042	-	22,042
491			P	SG-U		84,822	78,196	6,626	-	6,626
492			P	CAGW		-	-	-	-	-
493			P	CAGE		-	-	-	-	-
494					B2	367,006	338,338	28,667	-	28,667
495										
496	**Total Hydraulic Power Generation**				B2	**3,404,161**	**3,138,258**	**265,903**	**-**	**265,903**
497										
498	546	Operation Super & Engineering								
499			P	SG		-	-	-	-	-
500			P	SE		-	-	-	-	-
501			P	CAGW		4,200	3,294	906	-	906
502			P	CAGE		49,886	49,886	-	-	-
503			P	CAGE		-	-	-	-	-
504					B2	54,086	53,180	906	-	906
505										
506	547	Fuel								
507			P	SE		-	-	-	-	-
508			P	CAEW		-	-	-	-	-
509			P	CAEE		-	-	-	-	-
510			P	SSECT		-	-	-	-	-
511					B2	-	-	-	-	-
512										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC								
514				S		2,636,956	-	2,636,956	-	2,636,956
515				CAEW		-	-	-	-	-
516				CAEE		-	-	-	-	-
517				SE		-	-	-	-	-
518					B2	2,636,956	-	2,636,956	-	2,636,956
519										
520	548	Generation Expense								
521			P	SG		25,052	23,095	1,957	-	1,957
522			P	CAGW		523,297	410,384	112,913	-	112,913
523			P	CAGE		684,242	684,242	-	-	-
524			P	S		-	-	-	-	-
525					B2	1,232,590	1,117,721	114,870	-	114,870
526										
527	549	Miscellaneous Other								
528			0	S		935	935	-	-	-
529			P	SG		562,947	518,975	43,972	-	43,972
530			P	CAGW		83,434	65,431	18,003	-	18,003
531			P	CAGE		137,502	137,502	-	-	-
532			P	CAGE		-	-	-	-	-
533					B2	784,817	722,842	61,975	-	61,975
534										
535										
536										
537										
538	550	Rents								
539				S		31,474	31,474	-	-	-
540			P	SG		745,515	687,282	58,233	-	58,233
541			P	CAGW		-	-	-	-	-
542			P	CAGE		-	-	-	-	-
543			P	CAGE		-	-	-	-	-
544					B2	776,989	718,756	58,233	-	58,233
545										
546	551	Maint Supervision & Engineering								
547			P	SG		-	-	-	-	-
548			P	CAGW		-	-	-	-	-
549			P	CAGE		-	-	-	-	-
550					B2	-	-	-	-	-
551										
552	552	Maintenance of Structures								
553			P	SG		-	-	-	-	-
554			P	CAGW		2,952	2,315	637	-	637
555			P	CAGE		518,338	518,338	-	-	-
556			P	CAGE		-	-	-	-	-
557					B2	521,290	520,653	637	-	637
558										
559	553	Maint of Generation & Electric Plant								
560			P	SG		1,376,741	1,269,202	107,539	-	107,539
561			P	CAGW		87,418	68,556	18,862	-	18,862
562			P	CAGE		946,735	946,735	-	-	-
563			P	CAGE		-	-	-	-	-
564					B2	2,410,894	2,284,493	126,401	-	126,401
565										
566	554	Maintenance of Misc. Other								
567			P	SG		79,908	73,666	6,242	-	6,242
568			P	CAGW		-	-	-	-	-
569			P	CAGE		6,342	6,342	-	-	-
570			P	CAGE		-	-	-	-	-
571					B2	86,250	80,009	6,242	-	6,242
572										
573	**Total Other Power Generation**				**B2**	**8,503,873**	**5,497,653**	**3,006,219**	**-**	**3,006,219**
574										
575										
576	555	Purchased Power								
577			P	S		(11,512,360)	(7,022,146)	(4,490,214)	-	(4,490,214)
578				CAEW		-	-	-	-	-
579				CAGW		-	-	-	-	-
580						(11,512,360)	(7,022,146)	(4,490,214)	-	(4,490,214)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC								
582			P	SG		-	-	-	-	-
583			P	SE		-	-	-	-	-
584			P	CAGW		-	-	-	-	-
585			P	CAGW		-	-	-	-	-
586			P	CAGE		-	-	-	-	-
587			P	CAEW		-	-	-	-	-
588			P	CAEE		-	-	-	-	-
589				DGP		-	-	-	-	-
590				S		5,555,532	-	5,555,532	-	5,555,532
591						5,555,532	-	5,555,532	-	5,555,532
592										
593		Total Purchased Power			B2	(5,956,828)	(7,022,146)	1,065,318	-	1,065,318
594										
595	556	System Control & Load Dispatch								
596			P	SG		(2,564)	(2,364)	(200)	-	(200)
597			P	CAGW		-	-	-	-	-
598			P	CAGE		-	-	-	-	-
599										
600					B2	(2,564)	(2,364)	(200)	-	(200)
601										
602										
603										
604	557	Other Expenses								
605			P	S		217,753	217,753	-	-	-
606			P	SG		2,347,370	2,164,015	183,356	-	183,356
607			P	SGCT		-	-	-	-	-
608			P	SO		-	-	-	-	-
609			P	CAEE		-	-	-	-	-
610			P	TROJP		-	-	-	-	-
611			P	CAGW		30,128	23,627	6,501	-	6,501
612			P	CAGE		(24,441)	(24,441)	-	-	-
613			P	JBG		139,271	109,220	30,051	-	30,051
614			P	CAEW		-	-	-	-	-
615			P	JBE		755	585	171	-	171
616					B2	2,710,836	2,490,758	220,078	-	220,078
617										
618										
619	**Total Other Power Supply**				B2	**(3,248,556)**	**(4,533,751)**	**1,285,195**	**-**	**1,285,195**
620										
621	**TOTAL PRODUCTION EXPENSE**				B2	**32,020,570**	**22,149,316**	**9,871,254**	**-**	**9,871,254**
622										
623										
624	Summary of Production Expense by Factor									
625		S				1,078,019	(6,771,983)	7,850,002	-	7,850,002
626		SG				5,439,010	5,014,164	424,847	-	424,847
627		SE				(18,428)	(17,057)	(1,370)	-	(1,370)
628		JBG				3,911,923	3,067,840	844,083	-	844,083
629		TROJP				-	-	-	-	-
630		JBE				249,588	193,202	56,386	-	56,386
631		DGP				-	-	-	-	-
632		DEU				-	-	-	-	-
633		DEP				-	-	-	-	-
634		CAGW				1,999,352	1,567,948	431,404	-	431,404
635		CAGE				14,996,760	14,996,760	-	-	-
636		CAEW				-	-	-	-	-
637		CAEE				960,185	960,185	-	-	-
638		SNPPS				-	-	-	-	-
639		SNPPO				-	-	-	-	-
640		DGU				-	-	-	-	-
641		MC				-	-	-	-	-
642		SSGCT				-	-	-	-	-
643		SSECT				-	-	-	-	-
644		SSGC				-	-	-	-	-
645		SSGCH				-	-	-	-	-
646		SSECH				-	-	-	-	-
647	Total Production Expense by Factor				B2	28,616,410	19,011,058	9,605,351	-	9,605,351

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering								
649			T	SG		1,044,054	962,502	81,552	-	81,552
650			T	JBG		-	-	-	-	-
651			T	CAGW		-	-	-	-	-
652			T	CAGE		-	-	-	-	-
653					B2	1,044,054	962,502	81,552	-	81,552
654										
655	561	Load Dispatching								
656			T	SG		1,688,517	1,556,625	131,892	-	131,892
657			T	JBG		-	-	-	-	-
658			T	CAGW		-	-	-	-	-
659			T	CAGE		-	-	-	-	-
660					B2	1,688,517	1,556,625	131,892	-	131,892
661	562	Station Expense								
662			T	SG		261,141	240,743	20,398	-	20,398
663			T	JBG		-	-	-	-	-
664			T	CAGW		-	-	-	-	-
665			T	CAGE		-	-	-	-	-
666					B2	261,141	240,743	20,398	-	20,398
667										
668	563	Overhead Line Expense								
669			T	SG		52,199	48,122	4,077	-	4,077
670			T	CAGW		-	-	-	-	-
671			T	CAGE		-	-	-	-	-
672					B2	52,199	48,122	4,077	-	4,077
673										
674	564	Underground Line Expense								
675			T	SG		-	-	-	-	-
676			T	CAGW		-	-	-	-	-
677			T	CAGE		-	-	-	-	-
678					B2	-	-	-	-	-
679										
680	565	Transmission of Electricity by Others								
681			T	SG		-	-	-	-	-
682			T	SE		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685			T	CAEW		-	-	-	-	-
686			T	CAEE		-	-	-	-	-
687					B2	-	-	-	-	-
688										
689	565NPC	Transmission of Electricity by Others-NPC								
690				S		1,023,356	-	1,023,356	-	1,023,356
691				SE		-	-	-	-	-
692				CAGW		-	-	-	-	-
693				CAGE		-	-	-	-	-
694				CAEW		-	-	-	-	-
695				SG		-	-	-	-	-
696						1,023,356	-	1,023,356	-	1,023,356
697										
698		Total Transmission of Electricity by Others				1,023,356	-	1,023,356	-	1,023,356
699										
700	566	Misc. Transmission Expense								
701			T	SG		220,495	203,272	17,223	-	17,223
702			T	CAGW		-	-	-	-	-
703			T	CAGE		-	-	-	-	-
704			0	S		-	-	-	-	-
705					B2	220,495	203,272	17,223	-	17,223
706										
707	567	Rents - Transmission								
708			T	SG		209,336	192,985	16,351	-	16,351
709			T	JBG		-	-	-	-	-
710			T	CAGW		-	-	-	-	-
711			T	CAGE		-	-	-	-	-
712					B2	209,336	192,985	16,351	-	16,351
713										
714	568	Maint Supervision & Engineering								
715			T	SG		82,705	76,245	6,460	-	6,460
716			T	CAGW		-	-	-	-	-
717			T	CAGE		-	-	-	-	-
718					B2	82,705	76,245	6,460	-	6,460
719										
720	569	Maintenance of Structures								
721			T	SG		413,045	380,782	32,263	-	32,263
722			T	CAGW		-	-	-	-	-
723			T	CAGE		-	-	-	-	-
724					B2	413,045	380,782	32,263	-	32,263

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725										
726	570	Maintenance of Station Equipment								
727			T	SG		995,109	917,380	77,729	-	77,729
728			T	JBG		-	-	-	-	-
729			T	CAGW		-	-	-	-	-
730			T	CAGE		-	-	-	-	-
731					B2	995,109	917,380	77,729	-	77,729
732										
733	571	Maintenance of Overhead Lines								
734			T	SG		1,272,648	1,173,240	99,408	-	99,408
735			T	JBG		-	-	-	-	-
736			T	CAGW		-	-	-	-	-
737			T	CAGE		-	-	-	-	-
738					B2	1,272,648	1,173,240	99,408	-	99,408
739										
740	572	Maintenance of Underground Lines								
741			T	SG		1,495	1,379	117	-	117
742			T	CAGW		-	-	-	-	-
743			T	CAGE		-	-	-	-	-
744					B2	1,495	1,379	117	-	117
745										
746	573	Maint of Misc. Transmission Plant								
747			T	SG		5,636	5,196	440	-	440
748			T	CAGW		-	-	-	-	-
749			T	CAGE		-	-	-	-	-
750					B2	5,636	5,196	440	-	440
751										
752	**TOTAL TRANSMISSION EXPENSE**				B2	**7,269,737**	**5,758,470**	**1,511,267**	**-**	**1,511,267**
753										
754	Summary of Transmission Expense by Factor									
755		SE				-	-	-	-	-
756		SG				6,246,381	5,758,470	487,911	-	487,911
757		CAGW				-	-	-	-	-
758		CAGE				-	-	-	-	-
759		JBG				-	-	-	-	-
760	Total Transmission Expense by Factor				B2	6,246,381	5,758,470	487,911	-	487,911
761	580	Operation Supervision & Engineering								
762			DPW	S		173,084	166,319	6,765	-	6,765
763			DPW	SNPD		846,177	792,807	53,370	-	53,370
764					B2	1,019,261	959,127	60,135	-	60,135
765										
766	581	Load Dispatching								
767			DPW	S		-	-	-	-	-
768			DPW	SNPD		1,193,757	1,118,465	75,293	-	75,293
769					B2	1,193,757	1,118,465	75,293	-	75,293
770										
771	582	Station Expense								
772			DPW	S		706,065	653,691	52,375	-	52,375
773			DPW	SNPD		-	-	-	-	-
774					B2	706,065	653,691	52,375	-	52,375
775										
776	583	Overhead Line Expenses								
777			DPW	S		766,651	740,268	26,384	-	26,384
778			DPW	SNPD		-	-	-	-	-
779					B2	766,651	740,268	26,384	-	26,384
780										
781	584	Underground Line Expense								
782			DPW	S		-	-	-	-	-
783			DPW	SNPD		-	-	-	-	-
784					B2	-	-	-	-	-
785										
786	585	Street Lighting & Signal Systems								
787			DPW	S		-	-	-	-	-
788			DPW	SNPD		25,841	24,211	1,630	-	1,630
789					B2	25,841	24,211	1,630	-	1,630
790										
791	586	Meter Expenses								
792			DPW	S		189,537	176,134	13,403	-	13,403
793			DPW	SNPD		-	-	-	-	-
794					B2	189,537	176,134	13,403	-	13,403
795										
796	587	Customer Installation Expenses								
797			DPW	S		1,541,193	1,405,640	135,553	-	135,553
798			DPW	SNPD		-	-	-	-	-
799					B2	1,541,193	1,405,640	135,553	-	135,553
800										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses								
802			DPW	S		(126,019)	(124,948)	(1,071)	-	(1,071)
803			DPW	SG		-	-	-	-	-
804			DPW	SNPD		150,055	140,591	9,464	-	9,464
805					B2	24,036	15,642	8,394	-	8,394
806										
807	589	Rents								
808			DPW	S		292,538	255,217	37,321	-	37,321
809			DPW	SNPD		1,903	1,783	120	-	120
810					B2	294,441	257,000	37,441	-	37,441
811										
812	590	Maint Supervision & Engineering								
813			DPW	S		316,516	305,531	10,986	-	10,986
814			DPW	SNPD		234,512	219,721	14,791	-	14,791
815					B2	551,028	525,251	25,777	-	25,777
816										
817	591	Maintenance of Structures								
818			DPW	S		302,993	293,402	9,591	-	9,591
819			DPW	SNPD		5,523	5,174	348	-	348
820					B2	308,516	298,577	9,939	-	9,939
821										
822	592	Maintenance of Station Equipment								
823			DPW	S		588,219	503,500	84,719	-	84,719
824			DPW	SNPD		100,970	94,602	6,368	-	6,368
825					B2	689,189	598,102	91,088	-	91,088
826	593	Maintenance of Overhead Lines								
827			DPW	S		9,078,256	8,680,520	397,736	-	397,736
828			DPW	SNPD		112,277	105,196	7,082	-	7,082
829					B2	9,190,533	8,785,716	404,817	-	404,817
830										
831	594	Maintenance of Underground Lines								
832			DPW	S		3,094,286	2,890,011	204,274	-	204,274
833			DPW	SNPD		1,113	1,042	70	-	70
834					B2	3,095,398	2,891,054	204,345	-	204,345
835										
836	595	Maintenance of Line Transformers								
837			DPW	S		-	-	-	-	-
838			DPW	SNPD		109,312	102,417	6,895	-	6,895
839					B2	109,312	102,417	6,895	-	6,895
840										
841	596	Maint of Street Lighting & Signal Sys.								
842			DPW	S		167,205	163,241	3,964	-	3,964
843			DPW	SNPD		-	-	-	-	-
844					B2	167,205	163,241	3,964	-	3,964
845										
846	597	Maintenance of Meters								
847			DPW	S		51,442	49,454	1,988	-	1,988
848			DPW	SNPD		(63,429)	(59,429)	(4,001)	-	(4,001)
849					B2	(11,987)	(9,975)	(2,012)	-	(2,012)
850										
851	598	Maint of Misc. Distribution Plant								
852			DPW	S		126,491	119,107	7,384	-	7,384
853			DPW	SNPD		7,225,932	6,770,178	455,754	-	455,754
854					B2	7,352,423	6,889,286	463,137	-	463,137
855										
856	**TOTAL DISTRIBUTION EXPENSE**				B2	**27,212,400**	**25,593,844**	**1,618,556**	**-**	**1,618,556**
857										
858										
859	Summary of Distribution Expense by Factor									
860			S			17,268,458	16,277,086	991,372	-	991,372
861			SNPD			9,943,942	9,316,759	627,184	-	627,184
862										
863	Total Distribution Expense by Factor				B2	27,212,400	25,593,844	1,618,556	-	1,618,556
864										
865	901	Supervision								
866			CUST	S		48	48	-	-	-
867			CUST	CN		273,472	254,504	18,968	-	18,968
868					B2	273,521	254,553	18,968	-	18,968
869										
870	902	Meter Reading Expense								
871			CUST	S		1,134,407	1,053,757	80,651	-	80,651
872			CUST	CN		(6,392)	(5,949)	(443)	-	(443)
873					B2	1,128,015	1,047,808	80,207	-	80,207
874										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections								
876			CUST	S		280,241	232,167	48,074	-	48,074
877			CUST	CN		3,145,441	2,927,271	218,171	-	218,171
878					B2	3,425,683	3,159,438	266,245	-	266,245
879										
880	904	Uncollectible Accounts								
881			CUST	S		1,571,955	1,396,019	175,936	-	175,936
882			P	SG		-	-	-	-	-
883			CUST	CN		7,324	6,816	508	-	508
884					B2	1,579,279	1,402,835	176,444	-	176,444
885										
886	905	Misc. Customer Accounts Expense								
887			CUST	S		-	-	-	-	-
888				CAGE		-	-	-	-	-
889				CAGW		-	-	-	-	-
890			CUST	CN		-	-	-	-	-
891					B2	-	-	-	-	-
892										
893	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,406,498**	**5,864,634**	**541,864**	**-**	**541,864**
894										
895	Summary of Customer Accts Exp by Factor									
896		S				2,986,652	2,681,991	304,660	-	304,660
897		CN				3,419,846	3,182,642	237,204	-	237,204
898		SG				-	-	-	-	-
899	Total Customer Accounts Expense by Factor				B2	6,406,498	5,864,634	541,864	-	541,864
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		48	44	3	-	3
904					B2	48	44	3	-	3
905										
906	908	Customer Assistance								
907			CUST	S		8,216,968	8,199,314	17,654	-	17,654
908			CUST	CN		175,196	163,044	12,152	-	12,152
909					B2	8,392,164	8,362,358	29,806	-	29,806
910										
911	909	Informational & Instructional Adv								
912			CUST	S		118,602	82,288	36,314	-	36,314
913			CUST	CN		170,961	159,103	11,858	-	11,858
914			CUST	CAGW		-	-	-	-	-
915			CUST	CAGE		-	-	-	-	-
916					B2	289,563	241,390	48,172	-	48,172
917										
918	910	Misc. Customer Service								
919			CUST	S		-	-	-	-	-
920			CUST	CN		99	92	7	-	7
921										
922					B2	99	92	7	-	7
923										
924	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**8,681,873**	**8,603,885**	**77,988**	**-**	**77,988**
925										
926										
927	Summary of Customer Service Exp by Factor									
928		S				8,335,570	8,281,602	53,968	-	53,968
929		CN				346,303	322,283	24,020	-	24,020
930		CAGW				-	-	-	-	-
931		CAGE				-	-	-	-	-
932										
933	Total Customer Service Expense by Factor				B2	8,681,873	8,603,885	77,988	-	77,988
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		293	293	-	-	-
948			CUST	CN		-	-	-	-	-
949						293	293	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**				**B2**	**293**	**293**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				293	293	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	293	293	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**8,682,166**	**8,604,178**	**77,988**	**-**	**77,988**
965	920	Administrative & General Salaries								
966			PTD	S		-	-	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		6,684,789	6,212,221	472,568	-	472,568
969					B2	6,684,789	6,212,221	472,568	-	472,568
970										
971	921	Office Supplies & expenses								
972			PTD	S		14,196	13,531	665	-	665
973			CUST	CN		11,826	11,006	820	-	820
974			PTD	SO		1,094,031	1,016,690	77,340	-	77,340
975					B2	1,120,052	1,041,227	78,825	-	78,825
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(3,448,986)	(3,205,167)	(243,819)	-	(243,819)
981					B2	(3,448,986)	(3,205,167)	(243,819)	-	(243,819)
982										
983	923	Outside Services								
984			PTD	S		120,660	120,660	-	-	-
985				JBG		-	-	-	-	-
986				CAGE		-	-	-	-	-
987			P	CAGW		-	-	-	-	-
988			PTD	SO		1,186,375	1,102,507	83,869	-	83,869
989			P	SG		-	-	-	-	-
990					B2	1,307,035	1,223,166	83,869	-	83,869
991										
992	924	Property Insurance								
993				S		1,023,319	928,709	94,611	-	94,611
994				CAGW		-	-	-	-	-
995			PTD	SO		412,090	382,958	29,132	-	29,132
996					B2	1,435,409	1,311,667	123,742	-	123,742
997										
998	925	Injuries & Damages								
999				S		91,438	91,438	-	-	-
1000			PTD	SO		3,465,835	3,220,824	245,011	-	245,011
1001					B2	3,557,273	3,312,262	245,011	-	245,011
1002										
1003	926	Employee Pensions & Benefits								
1004			LABOF	S		95,000	85,619	9,381	-	9,381
1005			CUST	CN		-	-	-	-	-
1006			LABOF	SO		155,979	144,952	11,027	-	11,027
1007					B2	250,979	230,572	20,408	-	20,408
1008										
1009	927	Franchise Requirements								
1010			DMSC	S		-	-	-	-	-
1011			DMSC	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	928	Regulatory Commission Expense								
1015			DMSC	S		1,648,940	1,575,522	73,418	-	73,418
1016			CUST	CAEE		-	-	-	-	-
1017			DMSC	SO		768,822	714,472	54,350	-	54,350
1018			CUST	CAGW		-	-	-	-	-
1019			DMSC	CAGE		-	-	-	-	-
1020			FERC	SG		492,476	454,008	38,468	-	38,468
1021					B2	2,910,238	2,744,002	166,237	-	166,237
1022										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges								
1024			LABOF	S		-	-	-	-	-
1025			FERC	CAGW		-	-	-	-	-
1026			0	CN		-	-	-	-	-
1027			0	JBG		-	-	-	-	-
1028			0	SG		-	-	-	-	-
1029			LABOF	SNPD		-	-	-	-	-
1030			LABOF	SO		(385,458)	(358,209)	(27,249)	-	(27,249)
1031					B2	(385,458)	(358,209)	(27,249)	-	(27,249)
1032										
1033	930	Misc General Expenses								
1034			PTD	S		1,250	1,250	-	-	-
1035			CUST	CN		-	-	-	-	-
1036			LABOF	CAGW		-	-	-	-	-
1037			LABOF	SO		183,490	170,519	12,971	-	12,971
1038					B2	184,740	171,769	12,971	-	12,971
1039										
1040	931	Rents								
1041			PTD	S		14,870	13,699	1,172	-	1,172
1042			PTD	SO		38,125	35,430	2,695	-	2,695
1043					B2	52,995	49,129	3,867	-	3,867
1044										
1045	935	Maintenance of General Plant								
1046			G	S		36,322	31,576	4,746	-	4,746
1047			CUST	CN		16,012	14,901	1,111	-	1,111
1048			G	SO		2,033,533	1,889,777	143,757	-	143,757
1049					B2	2,085,867	1,936,254	149,613	-	149,613
1050										
1051	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**15,754,934**	**14,668,892**	**1,086,042**	**-**	**1,086,042**
1052										
1053	Summary of A&G Expense by Factor									
1054		S				3,045,996	2,862,004	183,992	-	183,992
1055		SO				12,188,625	11,326,973	861,652	-	861,652
1056		SG				492,476	454,008	38,468	-	38,468
1057		CN				27,838	25,907	1,931	-	1,931
1058		CAEE				-	-	-	-	-
1059		CAGW				-	-	-	-	-
1060		CAGE				-	-	-	-	-
1061	Total A&G Expense by Factor				B2	15,754,934	14,668,892	1,086,042	-	1,086,042
1062										
1063	**TOTAL O&M EXPENSE**				B2	**97,346,305**	**82,639,334**	**14,706,971**	**-**	**14,706,971**
1064	403SP	Steam Depreciation								
1065			P	DGP		-	-	-	-	-
1066			P	DGU		-	-	-	-	-
1067			P	SG		450,914	415,692	35,221	-	35,221
1068			P	CAGW		1,659,977	1,301,800	358,176	-	358,176
1069			P	CAGE		21,238,760	21,238,760	-	-	-
1070			P	JBG		5,634,499	4,418,732	1,215,767	-	1,215,767
1071			P	S		(562,411)	(562,411)	-	-	-
1072					B3	28,421,737	26,812,573	1,609,164	-	1,609,164
1073										
1074	403NP	Nuclear Depreciation								
1075			P	DGP		-	-	-	-	-
1076						-	-	-	-	-
1077										
1078	403HP	Hydro Depreciation								
1079			P	SG-P		1,811,724	1,670,208	141,516	-	141,516
1080			P	DGU		-	-	-	-	-
1081			P	CAGW		-	-	-	-	-
1082			P	CAGE		-	-	-	-	-
1083			P	SG		-	-	-	-	-
1084			P	SG-U		736,085	678,589	57,496	-	57,496
1085					B3	2,547,809	2,348,797	199,012	-	199,012
1086										
1087	403OP	Other Production Depreciation								
1088			P	S		1,671	1,671	-	-	-
1089			P	SG		4,952	4,565	387	-	387
1090			P	CAGW		1,760,213	1,380,409	379,805	-	379,805
1091			P	CAGE		4,466,323	4,466,323	-	-	-
1092			P	SG		11,967,053	11,032,294	934,759	-	934,759
1093			P	CAGE		-	-	-	-	-
1094					B3	18,200,212	16,885,262	1,314,950	-	1,314,950
1095										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation								
1097			T	DGP		-	-	-	-	-
1098			T	DGU		-	-	-	-	-
1099			T	CAGW		2,922	2,292	631	-	631
1100			T	CAGE		-	-	-	-	-
1101			T	JBG		-	-	-	-	-
1102			T	SG		11,269,797	10,389,502	880,296	-	880,296
1103					B3	11,272,719	10,391,793	880,926	-	880,926
1104										
1105										
1106										
1107	403	Distribution Depreciation								
1108	360	Land & Land Rights	DPW	S		36,717	36,087	630	-	630
1109	361	Structures	DPW	S		184,861	174,108	10,754	-	10,754
1110	362	Station Equipment	DPW	S		2,242,082	2,072,220	169,862	-	169,862
1111	363	Storage Battery Equipment	DPW	S		-	-	-	-	-
1112	364	Poles & Towers	DPW	S		3,887,213	3,551,278	335,935	-	335,935
1113	365	OH Conductors	DPW	S		1,697,666	1,527,482	170,184	-	170,184
1114	366	UG Conduit	DPW	S		802,633	762,410	40,223	-	40,223
1115	367	UG Conductor	DPW	S		1,653,824	1,594,815	59,008	-	59,008
1116	368	Line Trans	DPW	S		3,002,610	2,760,516	242,094	-	242,094
1117	369	Services	DPW	S		1,770,056	1,624,789	145,267	-	145,267
1118	370	Meters	DPW	S		852,059	790,671	61,388	-	61,388
1119	371	Inst Cust Prem	DPW	S		38,200	36,527	1,674	-	1,674
1120	372	Leased Property	DPW	S		-	-	-	-	-
1121	373	Street Lighting	DPW	S		187,027	177,243	9,784	-	9,784
1122					B3	16,354,949	15,108,147	1,246,802	-	1,246,802
1123										
1124	403GP	General Depreciation								
1125			G-SITU	S		1,332,211	1,243,607	88,604	-	88,604
1126			G-DGP	DGP		-	-	-	-	-
1127			G-DGU	DGU		-	-	-	-	-
1128			P	SE		-	-	-	-	-
1129			CUST	CN		75,726	70,474	5,252	-	5,252
1130			G-SG	SG		611,778	563,991	47,787	-	47,787
1131			PTD	SO		1,563,024	1,452,529	110,495	-	110,495
1132			G-SG	CAGW		15,346	12,035	3,311	-	3,311
1133			G-SG	CAGE		199,186	199,186	-	-	-
1134			P	JBG		36,106	28,315	7,791	-	7,791
1135			P	JBE		-	-	-	-	-
1136			P	CAEE		9,513	9,513	-	-	-
1137			G-SG	CAGE		-	-	-	-	-
1138			G-SG	CAGE		-	-	-	-	-
1139					B3	3,842,889	3,579,650	263,240	-	263,240
1140										
1141	403GV0	General Vehicles								
1142			G-SG	SG		-	-	-	-	-
1143						-	-	-	-	-
1144										
1145	403MP	Mining Depreciation								
1146			P	CAEE		-	-	-	-	-
1147					B3	-	-	-	-	-
1148										
1149	403EP	Experimental Plant Depreciation								
1150			P	DGP		-	-	-	-	-
1151			P	SG		-	-	-	-	-
1152						-	-	-	-	-
1153	4031	ARO Depreciation								
1154				S		-	-	-	-	-
1155						-	-	-	-	-
1156										
1157										
1158	**TOTAL DEPRECIATION EXPENSE**				B3	**80,640,317**	**75,126,222**	**5,514,095**	**-**	**5,514,095**
1159										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor									
1161		S				17,126,420	15,791,014	1,335,406	-	1,335,406
1162		DGP				-	-	-	-	-
1163		DGU				-	-	-	-	-
1164		SG				24,304,493	22,406,044	1,898,449	-	1,898,449
1165		SO				1,563,024	1,452,529	110,495	-	110,495
1166		CN				75,726	70,474	5,252	-	5,252
1167		SE				-	-	-	-	-
1168		CAGW				3,438,458	2,696,535	741,923	-	741,923
1169		CAGE				25,904,269	25,904,269	-	-	-
1170		CAEW				-	-	-	-	-
1171		CAEE				9,513	9,513	-	-	-
1172		JBG				5,670,604	4,447,047	1,223,557	-	1,223,557
1173		JBE				-	-	-	-	-
1174	Total Depreciation Expense By Factor				B3	78,092,508	72,777,425	5,315,083	-	5,315,083
1175										
1176	404GP	Amort of LT Plant - Capital Lease Gen								
1177			I-SITUS	S		34,059	26,034	8,025	-	8,025
1178			I-SG	SG		-	-	-	-	-
1179			PTD	SO		9,024	8,386	638	-	638
1180			I-DGU	DGU		-	-	-	-	-
1181			CUST	CN		-	-	-	-	-
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185					B4	43,083	34,420	8,663	-	8,663
1186										
1187	404SP	Amort of LT Plant - Cap Lease Steam								
1188			P	SG		-	-	-	-	-
1189			P	DGP		-	-	-	-	-
1190						-	-	-	-	-
1191										
1192	404IP	Amort of LT Plant - Intangible Plant								
1193			I-SITUS	S		366,412	366,149	262	-	262
1194			P	SE		-	-	-	-	-
1195			I-SG	SG		972,370	896,417	75,953	-	75,953
1196			PTD	SO		1,671,523	1,553,358	118,165	-	118,165
1197			CUST	CN		1,184,834	1,102,652	82,181	-	82,181
1198			I-SG	CAGW		224,765	176,267	48,498	-	48,498
1199			I-SG	CAGE		28,054	28,054	-	-	-
1200			I-DGP	DGP		-	-	-	-	-
1201			I-SG	CAGE		-	-	-	-	-
1202			I-SG	CAGE		-	-	-	-	-
1203			I-SG	CAGW		39,355	30,864	8,492	-	8,492
1204			I-SG	CAGE		213,298	213,298	-	-	-
1205			P	JBG		26,574	20,840	5,734	-	5,734
1206			P	CAEW		-	-	-	-	-
1207			P	CAEE		152	152	-	-	-
1208			I-DGU	DGU		-	-	-	-	-
1209					B4	4,727,337	4,388,052	339,285	-	339,285
1210										
1211	404MP	Amort of LT Plant - Mining Plant								
1212			P	SE		-	-	-	-	-
1213						-	-	-	-	-
1214										
1215	404OP	Amort of LT Plant - Other Plant								
1216			P	S		2,764	2,764	-	-	-
1217			P	CAGE		-	-	-	-	-
1218					B4	2,764	2,764	-	-	-
1219										
1220										
1221	404HP	Amortization of Other Electric Plant								
1222			P	DGP		25,975	21,701	4,273	-	4,273
1223			P	DGU		-	-	-	-	-
1224			P	CAGW		-	-	-	-	-
1225			P	CAGE		-	-	-	-	-
1226			P	SG		-	-	-	-	-
1227					B4	25,975	21,701	4,273	-	4,273
1228										
1229	**Total Amortization of Limited Term Plant**				B4	4,799,158	4,446,937	352,221	-	352,221
1230										
1231										
1232	405	Amortization of Other Electric Plant								
1233			GP	S		-	-	-	-	-
1234										
1235					B4	-	-	-	-	-
1236										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj								
1238			P	S		25,136	25,136	-	-	-
1239			P	DGP		-	-	-	-	-
1240			P	DGU		-	-	-	-	-
1241			P	CAGW		-	-	-	-	-
1242			P	CAGE		224,438	224,438	-	-	-
1243			P	SG		-	-	-	-	-
1244			P	SO		-	-	-	-	-
1245					B4	249,574	249,574	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc								
1247			DPW	S		1,093,433	1,093,433	-	-	-
1248			GP	SO		-	-	-	-	-
1249			P	DGP		-	-	-	-	-
1250			P	SE		-	-	-	-	-
1251			P	CAGW		2,107	1,653	455	-	455
1252			P	CAGE		-	-	-	-	-
1253			P	CAEW		-	-	-	-	-
1254			P	JBG		-	-	-	-	-
1255			P	SG		-	-	-	-	-
1256			P	TROJP		-	-	-	-	-
1257					B4	1,095,541	1,095,086	455	-	455
1258										
1259	**TOTAL AMORTIZATION EXPENSE**				B4	**6,144,273**	**5,791,597**	**352,676**	**-**	**352,676**
1260										
1261										
1262										
1263	Summary of Amortization Expense by Factor									
1264		S				1,521,804	1,513,517	8,287	-	8,287
1265		SE				-	-	-	-	-
1266		TROJP				-	-	-	-	-
1267		SG-P				-	-	-	-	-
1268		DGU				-	-	-	-	-
1269		SO				1,680,548	1,561,744	118,803	-	118,803
1270		JBG				26,574	20,840	5,734	-	5,734
1271		SSGCH				-	-	-	-	-
1272		CN				1,184,834	1,102,652	82,181	-	82,181
1273		CAGW				266,228	208,783	57,444	-	57,444
1274		CAGE				465,789	465,789	-	-	-
1275		CAEW				-	-	-	-	-
1276		CAEE				152	152	-	-	-
1277		SG				972,370	896,417	75,953	-	75,953
1278	Total Amortization Expense by Factor				B4	6,118,298	5,769,896	348,403	-	348,403
1279	408	Taxes Other Than Income								
1280			GP	S		4,033,723	2,857,257	1,176,466	-	1,176,466
1281			GP	GPS		14,184,633	13,181,878	1,002,756	-	1,002,756
1282			GP	SO		(36,839)	(34,235)	(2,604)	-	(2,604)
1283			P	SE		85,022	78,699	6,323	-	6,323
1284			P	CAGE		177,162	177,162	-	-	-
1285			DMSC	OPRV-ID		-	-	-	-	-
1286			GP	EXCTAX		-	-	-	-	-
1287			GP	DGP		-	-	-	-	-
1288			P	SG		-	-	-	-	-
1289			P	CAEE		-	-	-	-	-
1290										
1291	**TOTAL TAXES OTHER THAN INCOME**				**B5**	**18,443,701**	**16,260,760**	**2,182,940**	**-**	**2,182,940**
1292										
1293										
1294	41140	Deferred Investment Tax Credit - Fed								
1295			PTD	CAGE		(106,906)	(106,906)	-	-	-
1296										
1297					B7	(106,906)	(106,906)	-	-	-
1298										
1299	41141	Deferred Investment Tax Credit - Idaho								
1300			PTD	CAGE		-	-	-	-	-
1301										
1302					B7	-	-	-	-	-
1303										
1304	**TOTAL DEFERRED ITC**				**B7**	**(106,906)**	**(106,906)**	**-**	**-**	**-**
1305										
1306										
1307	427	Interest on Long-Term Debt								
1308			GP	S		-	-	-	-	-
1309			GP	SNP		34,654,115	32,379,518	2,274,597	-	2,274,597
1310						34,654,115	32,379,518	2,274,597	-	2,274,597
1311										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp								
1313			GP	SNP		442,493	413,449	29,044	-	29,044
1314						442,493	413,449	29,044	-	29,044
1315										
1316	429	Amortization of Premium on Debt								
1317			GP	SNP		(919)	(859)	(60)	-	(60)
1318						(919)	(859)	(60)	-	(60)
1319										
1320	431	Other Interest Expense								
1321			NUTIL	OTH		-	-	-	-	-
1322			GP	SO		-	-	-	-	-
1323			GP	SNP		1,585,540	1,481,470	104,070	-	104,070
1324						1,585,540	1,481,470	104,070	-	104,070
1325										
1326	432	AFUDC - Borrowed								
1327			GP	SNP		(2,025,145)	(1,892,220)	(132,925)	-	(132,925)
1328						(2,025,145)	(1,892,220)	(132,925)	-	(132,925)
1329										
1330		Total Elec. Interest Deductions for Tax			B6	34,656,085	32,381,358	2,274,726	-	2,274,726
1331										
1332		Non-Utility Portion of Interest								
1333			427 NUTIL	NUTIL		-	-	-	-	-
1334			428 NUTIL	NUTIL		-	-	-	-	-
1335			429 NUTIL	NUTIL		-	-	-	-	-
1336			431 NUTIL	NUTIL		-	-	-	-	-
1337										
1338		Total Non-utility Interest				-	-	-	-	-
1339										
1340		Total Interest Deductions for Tax				34,656,085	32,381,358	2,274,726	-	2,274,726
1341										
1342										
1343	419	Interest & Dividends								
1344			GP	S		-	-	-	-	-
1345			GP	SNP		(4,276,460)	(3,995,766)	(280,695)	-	(280,695)
1346		Total Operating Deductions for Tax			B6	(4,276,460)	(3,995,766)	(280,695)	-	(280,695)
1347										
1348										
1349	41010	Deferred Income Tax - Federal-DR								
1350			P	S		-	-	-	-	-
1351			P	SCHMDEXP		-	-	-	-	-
1352			IBT	CIAC		-	-	-	-	-
1353			LABOF	SO		-	-	-	-	-
1354			GP	SNP		-	-	-	-	-
1355			P	SE		-	-	-	-	-
1356			PT	SG		-	-	-	-	-
1357			GP	GPS		-	-	-	-	-
1358			TAXDE	TAXDEPR		-	-	-	-	-
1359			CUST	CAEW		-	-	-	-	-
1360			CUST	CN		-	-	-	-	-
1361			P	JBE		-	-	-	-	-
1362			PT	CAGW		-	-	-	-	-
1363			PT	CAGE		-	-	-	-	-
1364			P	JBG		-	-	-	-	-
1365			P	CAEE		-	-	-	-	-
1366			DPW	SNPD		-	-	-	-	-
1367					B7	-	-	-	-	-
1368										
1369										
1370										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR								
1372			GP	S		-	-	-	-	-
1373			DPW	CIAC		-	-	-	-	-
1374			GP	SCHMDEXP		-	-	-	-	-
1375			GP	SNP		-	-	-	-	-
1376			PT	SG		-	-	-	-	-
1377			PT	SNPD		-	-	-	-	-
1378			LABOF	SO		-	-	-	-	-
1379			IBT	TAXDEPR		-	-	-	-	-
1380			CUST	JBG		-	-	-	-	-
1381			CUST	BADDEBT		-	-	-	-	-
1382			GP	GPS		-	-	-	-	-
1383			P	CN		-	-	-	-	-
1384			P	JBE		-	-	-	-	-
1385			PT	CAGW		-	-	-	-	-
1386			PT	CAGE		-	-	-	-	-
1387			P	SE		-	-	-	-	-
1388			P	CAEE		-	-	-	-	-
1389					B7	-	-	-	-	-
1390										
1391	**TOTAL DEFERRED INCOME TAXES**				**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through								
1393			SCHM/	S		-	-	-	-	-
1394			SCHM/	SNP		-	-	-	-	-
1395			SCHM/	SO		-	-	-	-	-
1396			SCHM/	SE		-	-	-	-	-
1397			SCHM/	TROJP		-	-	-	-	-
1398			SCHM/	DGP		-	-	-	-	-
1399					B6	-	-	-	-	-
1400										
1401	SCHMAP	Additions - Permanent								
1402			P	S		-	-	-	-	-
1403			P	BADDEBT		-	-	-	-	-
1404			P	JBE		-	-	-	-	-
1405			P	SCHMDEXP		-	-	-	-	-
1406			P	CAEE		-	-	-	-	-
1407			P	CAGW		-	-	-	-	-
1408			P	CAGE		-	-	-	-	-
1409			LABOF	SNP		-	-	-	-	-
1410			SCHM/	SO		-	-	-	-	-
1411										
1412					B6	-	-	-	-	-
1413										
1414	SCHMAT	Additions - Temporary								
1415			SCHM/	S		-	-	-	-	-
1416			P	JBE		-	-	-	-	-
1417			DPW	CIAC		-	-	-	-	-
1418			SCHM/	SNP		-	-	-	-	-
1419			P	TROJD		-	-	-	-	-
1420			P	CN		-	-	-	-	-
1421			SCHM/	SE		-	-	-	-	-
1422			P	SG		-	-	-	-	-
1423			SCHM/	GPS		-	-	-	-	-
1424			SCHM/	SO		-	-	-	-	-
1425			SCHM/	SNPD		-	-	-	-	-
1426			P	JBG		-	-	-	-	-
1427			CUST	BADDEBT		-	-	-	-	-
1428			P	CAGW		-	-	-	-	-
1429			P	CAGE		-	-	-	-	-
1430			SCHM/	CAEW		-	-	-	-	-
1431			SCHM/	CAEE		-	-	-	-	-
1432			BOOKI	SCHMDEXP		-	-	-	-	-
1433					B6	-	-	-	-	-
1434										
1435	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1436										
1437	SCHMDF	Deductions - Flow Through								
1438			SCHMI	S		-	-	-	-	-
1439			SCHMI	CAGW		-	-	-	-	-
1440			SCHMI	CAGE		-	-	-	-	-
1441			SCHMI	DGP		-	-	-	-	-
1442			SCHMI	DGU		-	-	-	-	-
1443					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1444	SCHMDP	Deductions - Permanent								
1445			SCHMI	S		-	-	-	-	-
1446			P	SE		-	-	-	-	-
1447			P	CAEE		-	-	-	-	-
1448			P	JBE		-	-	-	-	-
1449			PTD	SNP		-	-	-	-	-
1450			SCHMI	SG		-	-	-	-	-
1451			P	SCHMDEXP		-	-	-	-	-
1452			SCHMI	SO		-	-	-	-	-
1453					B6	-	-	-	-	-
1454										
1455	SCHMDT	Deductions - Temporary								
1456			GP	S		-	-	-	-	-
1457			CUST	BADDEBT		-	-	-	-	-
1458			CUST	CN		-	-	-	-	-
1459			SCHMI	SNP		-	-	-	-	-
1460			DPW	SNPD		-	-	-	-	-
1461			P	JBE		-	-	-	-	-
1462			P	SE		-	-	-	-	-
1463			SCHMI	SG		-	-	-	-	-
1464			SCHMI	GPS		-	-	-	-	-
1465			SCHMI	SO		-	-	-	-	-
1466			TAXDE	TAXDEPR		-	-	-	-	-
1467			SCHMI	CAGW		-	-	-	-	-
1468			SCHMI	CAGE		-	-	-	-	-
1469			P	JBG		-	-	-	-	-
1470			P	CAEE		-	-	-	-	-
1471			P	TROJD		-	-	-	-	-
1472					B6	-	-	-	-	-
1473										
1474	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1475										
1476	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1477										
1478										
1479	40911	State Income Taxes								
1480			IBT	IBT		6,839,079	6,839,079	-	-	-
1481		Credits	IBT	IBT		-	-	-	-	-
1482				CAGE		-	-	-	-	-
1483			IBT	IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**					**6,839,079**	**6,839,079**	**-**	**-**	**-**
1485										
1486										
1487	Calculation of Taxable Income:									
1488		Operating Revenues				390,405,978	358,783,469	31,622,509	-	31,622,509
1489		Operating Deductions:								
1490		O & M Expenses				97,346,305	82,639,334	14,706,971	-	14,706,971
1491		Depreciation Expense				80,640,317	75,126,222	5,514,095	-	5,514,095
1492		Amortization Expense				6,144,273	5,791,597	352,676	-	352,676
1493		Taxes Other Than Income				18,443,701	16,260,760	2,182,940	-	2,182,940
1494		Interest & Dividends (AFUDC-Equity)				(4,276,460)	(3,995,766)	(280,695)	-	(280,695)
1495		Misc Revenue & Expense				(65,161)	(60,555)	(4,606)	-	(4,606)
1496		Total Operating Deductions				198,232,974	175,761,593	22,471,381	-	22,471,381
1497		Other Deductions:								
1498		Interest Deductions				34,656,085	32,381,358	2,274,726	-	2,274,726
1499		Interest on PCRBS				-	-	-	-	-
1500		Schedule M Adjustments				-	-	-	-	-
1501										
1502		Income Before State Taxes				157,516,919	150,640,517	6,876,402	-	6,876,402
1503										
1504		State Income Taxes				6,839,079	6,839,079	-	-	-
1505										
1506	Total Taxable Income					150,677,840	143,801,438	6,876,402	-	6,876,402
1507										
1508	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
1509										
1510	Federal Income Tax - Calculated					31,642,346	30,198,302	1,444,044	-	1,444,044
1511										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:									
1513	40910	Fed. Credit	P	SE		-	-	-	-	-
1514	40910	Fed. Credit	P	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	P	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	P	SG		-	-	-	-	-
1517	40910	Fed. Credit		CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit		CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**					**31,642,346**	**30,198,302**	**1,444,044**	**-**	**1,444,044**
1520										
1521	**TOTAL OPERATING EXPENSES**					**240,883,954**	**216,687,834**	**24,196,120**	**-**	**24,196,120**
1522	310	Land and Land Rights								
1523			P	DGP		-	-	-	-	-
1524			P	DGU		-	-	-	-	-
1525			P	SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			P	CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			P	CAGE		47,417,159	47,417,159	-	-	-
1528			P	JBG		1,193,761	936,181	257,580	-	257,580
1529			P	S		-	-	-	-	-
1530			P	CAGE		-	-	-	-	-
1531					B8	91,595,159	87,733,809	3,861,350	-	3,861,350
1532										
1533	311	Structures and Improvements								
1534			P	DGP		-	-	-	-	-
1535			P	DGU		-	-	-	-	-
1536			P	SG		8,450,953	7,790,840	660,113	-	660,113
1537			P	CAGW		68,847,061	53,991,798	14,855,263	-	14,855,263
1538			P	CAGE		770,446,788	770,446,788	-	-	-
1539			P	JBG		150,643,559	118,138,908	32,504,651	-	32,504,651
1540			P	CAGE		-	-	-	-	-
1541					B8	998,388,361	950,368,334	48,020,027	-	48,020,027
1542										
1543	312	Boiler Plant Equipment								
1544			P	DGP		-	-	-	-	-
1545			P	DGU		-	-	-	-	-
1546			P	SG		60,391,260	55,674,036	4,717,224	-	4,717,224
1547			P	CAGW		122,757,675	96,270,015	26,487,660	-	26,487,660
1548			P	CAGE		3,137,387,392	3,137,387,392	-	-	-
1549			P	JBG		1,016,272,794	796,989,654	219,283,140	-	219,283,140
1550			P	S		-	-	-	-	-
1551					B8	4,336,809,121	4,086,321,097	250,488,024	-	250,488,024
1552										
1553	314	Turbogenerator Units								
1554			P	DGP		-	-	-	-	-
1555			P	DGU		-	-	-	-	-
1556			P	SG		35,448,551	32,679,628	2,768,923	-	2,768,923
1557			P	CAGW		39,878,679	31,273,979	8,604,699	-	8,604,699
1558			P	CAGE		663,022,729	663,022,729	-	-	-
1559			P	JBG		207,772,227	162,940,813	44,831,414	-	44,831,414
1560			P	CAGE		-	-	-	-	-
1561					B8	946,122,186	889,917,149	56,205,037	-	56,205,037
1562										
1563	315	Accessory Electric Equipment								
1564			P	DGP		-	-	-	-	-
1565			P	DGU		-	-	-	-	-
1566			P	SG		8,555,197	7,886,942	668,255	-	668,255
1567			P	CAGW		9,719,907	7,622,624	2,097,283	-	2,097,283
1568			P	CAGE		343,100,842	343,100,842	-	-	-
1569			P	JBG		62,216,898	48,792,238	13,424,660	-	13,424,660
1570			P	CAGE		-	-	-	-	-
1571					B8	423,592,844	407,402,646	16,190,198	-	16,190,198
1572										
1573										
1574										
1575	316	Misc Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
1577			P	DGU		-	-	-	-	-
1578			P	SG		1,385,927	1,277,671	108,256	-	108,256
1579			P	CAGW		434,734	340,931	93,803	-	93,803
1580			P	CAGE		23,376,586	23,376,586	-	-	-
1581			P	JBG		5,741,190	4,502,402	1,238,788	-	1,238,788
1582			P	CAGE		-	-	-	-	-
1583					B8	30,938,438	29,497,591	1,440,847	-	1,440,847
1584										
1585	317	Steam Plant ARO								
1586			P	S		-	-	-	-	-
1587						-	-	-	-	-
1588										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300								
1590			P	CAGW		553,173	433,814	119,359	-	119,359
1591			P	CAGE		(27,318,264)	(27,318,264)	-	-	-
1592			P	SG		86,777,942	79,999,627	6,778,315	-	6,778,315
1593						60,012,851	53,115,176	6,897,675	-	6,897,675
1594										
1595										
1596	**Total Steam Production Plant**				B8	**6,887,458,960**	**6,504,355,803**	**383,103,158**	**-**	**383,103,158**
1597										
1598										
1599	Summary of Steam Production Plant by Factor									
1600		S				-	-	-	-	-
1601		JBG				1,443,840,429	1,132,300,196	311,540,232	-	311,540,232
1602		JBE				-	-	-	-	-
1603		SG				242,205,427	223,286,509	18,918,918	-	18,918,918
1604		CAGW				243,979,873	191,335,865	52,644,007	-	52,644,007
1605		CAGE				4,957,433,232	4,957,433,232	-	-	-
1606		SSGCH				-	-	-	-	-
1607	Total Steam Production Plant by Factor				B8	6,887,458,960	6,504,355,803	383,103,158	-	383,103,158
1608	320	Land and Land Rights								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	321	Structures and Improvements								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	322	Reactor Plant Equipment								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	323	Turbogenerator Units								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	324	Land and Land Rights								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633	325	Misc. Power Plant Equipment								
1634			P	DGP		-	-	-	-	-
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	NP	Unclassified Nuclear Plant - Acct 300								
1640			P	SG		-	-	-	-	-
1641						-	-	-	-	-
1642										
1643										
1644	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1645										
1646										
1647										
1648	Summary of Nuclear Production Plant by Factor									
1649		DGP				-	-	-	-	-
1650		DGU				-	-	-	-	-
1651		SG				-	-	-	-	-
1652										
1653	Total Nuclear Plant by Factor					-	-	-	-	-
1654										
1655	330	Land and Land Rights								
1656			P	SG-P		32,298,685	29,775,801	2,522,884	-	2,522,884
1657			P	SG-U		6,585,077	6,070,710	514,367	-	514,367
1658			P	CAGW		-	-	-	-	-
1659			P	CAGE		-	-	-	-	-
1660			P	SG		-	-	-	-	-
1661			P	CAGE		-	-	-	-	-
1662					B8	38,883,761	35,846,510	3,037,251	-	3,037,251
1663										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements								
1665			P	SG-P		269,328,385	248,290,865	21,037,521	-	21,037,521
1666			P	SG-U		19,249,323	17,745,739	1,503,585	-	1,503,585
1667			P	CAGW		-	-	-	-	-
1668			P	CAGE		-	-	-	-	-
1669			P	SG		-	-	-	-	-
1670			P	CAGE		-	-	-	-	-
1671					B8	288,577,709	266,036,603	22,541,105	-	22,541,105
1672										
1673	332	Reservoirs, Dams & Waterways								
1674			P	SG-P		434,249,226	400,329,567	33,919,659	-	33,919,659
1675			P	SG-U		98,919,807	91,193,078	7,726,729	-	7,726,729
1676			P	CAGW		-	-	-	-	-
1677			P	CAGE		-	-	-	-	-
1678			P	SG		-	-	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	533,169,034	491,522,645	41,646,388	-	41,646,388
1681										
1682	333	Water Wheel, Turbines, & Generators								
1683			P	SG-P		96,464,502	88,929,559	7,534,943	-	7,534,943
1684			P	SG-U		50,617,596	46,663,803	3,953,793	-	3,953,793
1685			P	CAGW		-	-	-	-	-
1686			P	CAGE		-	-	-	-	-
1687			P	SG		-	-	-	-	-
1688			P	CAGE		-	-	-	-	-
1689					B8	147,082,098	135,593,362	11,488,736	-	11,488,736
1690										
1691	334	Accessory Electric Equipment								
1692			P	SG-P		71,503,614	65,918,393	5,585,222	-	5,585,222
1693			P	SG-U		14,533,477	13,398,252	1,135,225	-	1,135,225
1694			P	CAGW		-	-	-	-	-
1695			P	CAGE		-	-	-	-	-
1696			P	SG		-	-	-	-	-
1697			P	CAGE		-	-	-	-	-
1698					B8	86,037,091	79,316,644	6,720,447	-	6,720,447
1699										
1700										
1701										
1702	335	Misc. Power Plant Equipment								
1703			P	SG-P		2,391,634	2,204,821	186,813	-	186,813
1704			P	SG-U		172,270	158,813	13,456	-	13,456
1705			P	CAGW		-	-	-	-	-
1706			P	CAGE		-	-	-	-	-
1707			P	SG		-	-	-	-	-
1708			P	CAGE		-	-	-	-	-
1709					B8	2,563,904	2,363,635	200,269	-	200,269
1710										
1711	336	Roads, Railroads & Bridges								
1712			P	SG-P		23,207,136	21,394,402	1,812,734	-	1,812,734
1713			P	SG-U		3,067,830	2,828,199	239,631	-	239,631
1714			P	CAGW		-	-	-	-	-
1715			P	CAGE		-	-	-	-	-
1716			P	SG		-	-	-	-	-
1717			P	CAGE		-	-	-	-	-
1718					B8	26,274,965	24,222,601	2,052,365	-	2,052,365
1719										
1720	337	Hydro Plant ARO								
1721			P	S		-	-	-	-	-
1722						-	-	-	-	-
1723										
1724	HP	Unclassified Hydro Plant - Acct 300								
1725			P	S		-	-	-	-	-
1726			P	DGU		-	-	-	-	-
1727			P	CAGW		-	-	-	-	-
1728			P	CAGE		-	-	-	-	-
1729			P	SG		-	-	-	-	-
1730			P	CAGE		-	-	-	-	-
1731						-	-	-	-	-
1732										
1733	**Total Hydraulic Plant**				B8	**1,122,588,562**	**1,034,902,001**	**87,686,562**	**-**	**87,686,562**
1734										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor									
1736		S				-	-	-	-	-
1737		SG				-	-	-	-	-
1738		CAGW				-	-	-	-	-
1739		CAGE				-	-	-	-	-
1740		DGP				-	-	-	-	-
1741		DGU				-	-	-	-	-
1742	Total Hydraulic Plant by Factor				B8	-	-	-	-	-
1743										
1744	340	Land and Land Rights								
1745				S		74,986	74,986	-	-	-
1746			P	SG		-	-	-	-	-
1747			P	DGU		-	-	-	-	-
1748			P	CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			P	CAGE		34,730,178	34,730,178	-	-	-
1750			P	SG		11,778,739	10,858,689	920,050	-	920,050
1751					B8	51,111,358	49,214,411	1,896,947	-	1,896,947
1752										
1753	341	Structures and Improvements								
1754			P	SG		-	-	-	-	-
1755			P	S		73,237	73,237	-	-	-
1756			P	CAGW		37,327,563	29,273,323	8,054,240	-	8,054,240
1757			P	CAGE		137,205,383	137,205,383	-	-	-
1758			P	SG		97,562,493	89,941,785	7,620,708	-	7,620,708
1759					B8	272,168,676	256,493,728	15,674,948	-	15,674,948
1760										
1761	342	Fuel Holders, Producers & Accessories								
1762			P	SG		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			P	CAGE		14,565,556	14,565,556	-	-	-
1766			P	CAGE		-	-	-	-	-
1767					B8	16,382,540	15,990,486	392,054	-	392,054
1768										
1769	343	Prime Movers								
1770			P	S		-	-	-	-	-
1771			P	DGU		-	-	-	-	-
1772			P	SG		-	-	-	-	-
1773			P	CAGW		332,428,653	260,699,882	71,728,771	-	71,728,771
1774			P	CAGE		802,084,274	802,084,274	-	-	-
1775			P	SG		2,883,558,768	2,658,320,989	225,237,778	-	225,237,778
1776					B8	4,018,071,695	3,721,105,145	296,966,549	-	296,966,549
1777										
1778	344	Generators								
1779			P	S		284,866	284,866	-	-	-
1780			P	DGU		-	-	-	-	-
1781			P	SG		116,955	107,819	9,135	-	9,135
1782			P	CAGW		114,333,539	89,663,571	24,669,968	-	24,669,968
1783			P	CAGE		310,872,933	310,872,933	-	-	-
1784			P	SG		165,057,869	152,165,027	12,892,842	-	12,892,842
1785					B8	590,666,162	553,094,217	37,571,946	-	37,571,946
1786										
1787	345	Accessory Electric Plant								
1788			P	SG		-	-	-	-	-
1789			P	S		318,205	318,205	-	-	-
1790			P	CAGW		48,300,058	37,878,261	10,421,797	-	10,421,797
1791			P	CAGE		165,862,909	165,862,909	-	-	-
1792			P	SG		240,998,589	222,173,939	18,824,651	-	18,824,651
1793					B8	455,479,762	426,233,315	29,246,447	-	29,246,447
1794										
1795										
1796										
1797	346	Misc. Power Plant Equipment								
1798			P	SG		-	-	-	-	-
1799			P	SG		11,824,783	10,901,137	923,646	-	923,646
1800			P	CAGW		3,481,452	2,730,252	751,200	-	751,200
1801			P	CAGE		9,136,773	9,136,773	-	-	-
1802					B8	24,443,008	22,768,162	1,674,846	-	1,674,846
1803										
1804	347	Other Production ARO								
1805			P	S		-	-	-	-	-
1806						-	-	-	-	-
1807										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300								
1809			P	S		-	-	-	-	-
1810			P	SG		-	-	-	-	-
1811			P	CAGW		(553,173)	(433,814)	(119,359)	-	(119,359)
1812			P	CAGE		-	-	-	-	-
1813						(553,173)	(433,814)	(119,359)	-	(119,359)
1814										
1815	**Total Other Production Plant**				B8	**5,427,770,028**	**5,044,465,649**	**383,304,379**	**-**	**383,304,379**
1816										
1817	Summary of Other Production Plant by Factor									
1818		S				751,294	751,294	-	-	-
1819		DGU				-	-	-	-	-
1820		SG				3,410,898,195	3,144,469,385	266,428,810	-	266,428,810
1821		CAGW				541,662,531	424,786,963	116,875,568	-	116,875,568
1822		CAGE				1,474,458,007	1,474,458,007	-	-	-
1823		SSGCT				-	-	-	-	-
1824	Total of Other Production Plant by Factor				B8	5,427,770,028	5,044,465,649	383,304,379	-	383,304,379
1825										
1826	Experimental Plant									
1827	103	Experimental Plant								
1828			P	DGP		-	-	-	-	-
1829	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1830										
1831	**TOTAL PRODUCTION PLANT**				B8	**13,437,817,551**	**12,583,723,452**	**854,094,098**	**-**	**854,094,098**
1832	350	Land and Land Rights								
1833			T	DGP		-	-	-	-	-
1834			T	DGU		-	-	-	-	-
1835			T	CAGW		-	-	-	-	-
1836			T	CAGE		-	-	-	-	-
1837			T	JBG		-	-	-	-	-
1838			T	SG		313,854,526	289,339,022	24,515,504	-	24,515,504
1839					B8	313,854,526	289,339,022	24,515,504	-	24,515,504
1840										
1841	352	Structures and Improvements								
1842			T	S		-	-	-	-	-
1843			T	DGP		-	-	-	-	-
1844			T	DGU		-	-	-	-	-
1845			T	CAGW		-	-	-	-	-
1846			T	CAGE		-	-	-	-	-
1847			T	JBG		-	-	-	-	-
1848			T	SG		320,093,332	295,090,509	25,002,824	-	25,002,824
1849					B8	320,093,332	295,090,509	25,002,824	-	25,002,824
1850										
1851	353	Station Equipment								
1852			T	DGP		-	-	-	-	-
1853			T	DGU		-	-	-	-	-
1854			T	CAGW		1,969,943	1,544,885	425,058	-	425,058
1855			T	CAGE		-	-	-	-	-
1856			T	JBG		-	-	-	-	-
1857			T	SG		2,399,555,914	2,212,124,102	187,431,811	-	187,431,811
1858					B8	2,401,525,857	2,213,668,987	187,856,870	-	187,856,870
1859										
1860	354	Towers and Fixtures								
1861			T	DGP		-	-	-	-	-
1862			T	DGU		-	-	-	-	-
1863			T	CAGW		-	-	-	-	-
1864			T	CAGE		-	-	-	-	-
1865			T	JBG		-	-	-	-	-
1866			T	SG		1,333,668,956	1,229,494,685	104,174,271	-	104,174,271
1867					B8	1,333,668,956	1,229,494,685	104,174,271	-	104,174,271
1868										
1869	355	Poles and Fixtures								
1870			T	DGP		-	-	-	-	-
1871			T	DGU		-	-	-	-	-
1872			T	CAGW		-	-	-	-	-
1873			T	CAGE		-	-	-	-	-
1874			T	JBG		-	-	-	-	-
1875			T	SG		1,154,428,858	1,064,255,217	90,173,640	-	90,173,640
1876					B8	1,154,428,858	1,064,255,217	90,173,640	-	90,173,640
1877										

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1878	356	Clearing and Grading								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		-	-	-	-	-
1882			T	CAGE		-	-	-	-	-
1883			T	JBG		-	-	-	-	-
1884			T	SG		1,414,333,435	1,303,858,377	110,475,057	-	110,475,057
1885					B8	1,414,333,435	1,303,858,377	110,475,057	-	110,475,057
1886										
1887	357	Underground Conduit								
1888			T	DGP		-	-	-	-	-
1889			T	DGU		-	-	-	-	-
1890			T	CAGW		-	-	-	-	-
1891			T	CAGE		-	-	-	-	-
1892			T	SG		3,857,985	3,556,634	301,351	-	301,351
1893					B8	3,857,985	3,556,634	301,351	-	301,351
1894										
1895	358	Underground Conductors								
1896			T	DGP		-	-	-	-	-
1897			T	DGU		-	-	-	-	-
1898			T	CAGW		-	-	-	-	-
1899			T	CAGE		-	-	-	-	-
1900			T	SG		9,080,617	8,371,321	709,296	-	709,296
1901					B8	9,080,617	8,371,321	709,296	-	709,296
1902										
1903	359	Roads and Trails								
1904			T	DGP		-	-	-	-	-
1905			T	JBG		-	-	-	-	-
1906			T	CAGW		-	-	-	-	-
1907			T	CAGE		-	-	-	-	-
1908			T	SG		12,141,468	11,193,086	948,383	-	948,383
1909					B8	12,141,468	11,193,086	948,383	-	948,383
1910										
1911	TP	Unclassified Trans Plant - Acct 300								
1912			T	SG		894,993,000	825,084,165	69,908,835	-	69,908,835
1913			T	CAGW		(105,153)	(82,464)	(22,689)	-	(22,689)
1914			T	CAGE		(377,700)	(377,700)	-	-	-
1915						894,510,147	824,624,001	69,886,146	-	69,886,146
1916										
1917	TS0	Unclassified Trans Sub Plant - Acct 300								
1918			T	SG		-	-	-	-	-
1919						-	-	-	-	-
1920										
1921	**TOTAL TRANSMISSION PLANT**				B8	**7,857,495,181**	**7,243,451,839**	**614,043,343**	**-**	**614,043,343**
1922	Summary of Transmission Plant by Factor									
1923		JBG				-	-	-	-	-
1924		JBE				-	-	-	-	-
1925		CAGW				1,864,790	1,462,421	402,369	-	402,369
1926		CAGE				(377,700)	(377,700)	-	-	-
1927		SG				7,856,008,091	7,242,367,118	613,640,973	-	613,640,973
1928	Total Transmission Plant by Factor				B8	7,857,495,181	7,243,451,839	614,043,343	-	614,043,343
1929	360	Land and Land Rights								
1930			DPW	S		66,513,863	64,643,198	1,870,665	-	1,870,665
1931					B8	66,513,863	64,643,198	1,870,665	-	1,870,665
1932										
1933	361	Structures and Improvements								
1934			DPW	S		129,321,944	120,821,161	8,500,783	-	8,500,783
1935					B8	129,321,944	120,821,161	8,500,783	-	8,500,783
1936										
1937	362	Station Equipment								
1938			DPW	S		1,060,309,256	976,435,419	83,873,837	-	83,873,837
1939					B8	1,060,309,256	976,435,419	83,873,837	-	83,873,837
1940										
1941	363	Storage Battery Equipment								
1942			DPW	S		-	-	-	-	-
1943					B8	-	-	-	-	-
1944										
1945	364	Poles, Towers & Fixtures								
1946			DPW	S		1,382,009,944	1,261,730,763	120,279,182	-	120,279,182
1947					B8	1,382,009,944	1,261,730,763	120,279,182	-	120,279,182
1948										
1949	365	Overhead Conductors								
1950			DPW	S		870,225,009	785,149,033	85,075,976	-	85,075,976
1951					B8	870,225,009	785,149,033	85,075,976	-	85,075,976
1952										

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1953	366	Underground Conduit								
1954			DPW	S		433,163,926	412,206,908	20,957,018	-	20,957,018
1955					B8	433,163,926	412,206,908	20,957,018	-	20,957,018
1956										
1957										
1958										
1959										
1960	367	Underground Conductors								
1961			DPW	S		1,008,737,494	974,941,273	33,796,222	-	33,796,222
1962					B8	1,008,737,494	974,941,273	33,796,222	-	33,796,222
1963										
1964	368	Line Transformers								
1965			DPW	S		1,521,543,804	1,397,273,780	124,270,024	-	124,270,024
1966					B8	1,521,543,804	1,397,273,780	124,270,024	-	124,270,024
1967										
1968	369	Services								
1969			DPW	S		946,893,198	872,419,964	74,473,234	-	74,473,234
1970					B8	946,893,198	872,419,964	74,473,234	-	74,473,234
1971										
1972	370	Meters								
1973			DPW	S		255,380,648	240,763,769	14,616,878	-	14,616,878
1974					B8	255,380,648	240,763,769	14,616,878	-	14,616,878
1975										
1976	371	Installations on Customers' Premises								
1977			DPW	S		8,799,577	8,284,663	514,914	-	514,914
1978					B8	8,799,577	8,284,663	514,914	-	514,914
1979										
1980	372	Leased Property								
1981			DPW	S		-	-	-	-	-
1982					B8	-	-	-	-	-
1983										
1984	373	Street Lights								
1985			DPW	S		62,855,622	58,871,191	3,984,430	-	3,984,430
1986					B8	62,855,622	58,871,191	3,984,430	-	3,984,430
1987										
1988	DP	Unclassified Dist Plant - Acct 300								
1989			DPW	S		156,826,653	150,624,851	6,201,802	-	6,201,802
1990						156,826,653	150,624,851	6,201,802	-	6,201,802
1991										
1992	DS0	Unclassified Dist Sub Plant - Acct 300								
1993			DPW	S		-	-	-	-	-
1994						-	-	-	-	-
1995										
1996										
1997	**TOTAL DISTRIBUTION PLANT**				B8	**7,902,580,938**	**7,324,165,972**	**578,414,966**	**-**	**578,414,966**
1998										
1999	Summary of Distribution Plant by Factor									
2000			S			7,902,580,938	7,324,165,972	578,414,966	-	578,414,966
2001										
2002	Total Distribution Plant by Factor				B8	7,902,580,938	7,324,165,972	578,414,966	-	578,414,966
2003	389	Land and Land Rights								
2004			G-SITU	S		15,079,558	13,980,732	1,098,826	-	1,098,826
2005			CUST	CN		1,128,506	1,050,232	78,274	-	78,274
2006			G-DGU	DGU		-	-	-	-	-
2007			G-SG	SG		1,228	1,132	96	-	96
2008			G-SG	CAGW		-	-	-	-	-
2009			G-SG	CAGE		332	332	-	-	-
2010			PTD	SO		7,611,617	7,073,528	538,089	-	538,089
2011					B8	23,821,241	22,105,956	1,715,285	-	1,715,285
2012										
2013	390	Structures and Improvements								
2014			G-SITU	S		140,212,322	126,055,431	14,156,891	-	14,156,891
2015			G-DGP	CAEE		893,893	893,893	-	-	-
2016			G-DGU	DGU		-	-	-	-	-
2017			CUST	CN		8,207,715	7,638,421	569,294	-	569,294
2018			G-SG	SG		11,433,910	10,540,796	893,115	-	893,115
2019			G-SG	CAGW		10,644	8,347	2,297	-	2,297
2020			G-SG	CAGE		497,786	497,786	-	-	-
2021			PTD	JBG		-	-	-	-	-
2022			PTD	SO		104,146,124	96,783,713	7,362,411	-	7,362,411
2023					B8	265,402,394	242,418,386	22,984,008	-	22,984,008
2024										

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2025	391	Office Furniture & Equipment								
2026			G-SITL	S		7,190,385	6,820,337	370,048	-	370,048
2027			G-DGP	DGP		-	-	-	-	-
2028			G-DGL	DGU		-	-	-	-	-
2029			CUST	CN		3,474,865	3,233,845	241,020	-	241,020
2030			G-SG	SG		1,015,968	936,609	79,358	-	79,358
2031			P	SE		-	-	-	-	-
2032			PTD	SO		65,534,033	60,901,230	4,632,803	-	4,632,803
2033			G-SG	CAGW		246,001	192,921	53,080	-	53,080
2034			G-SG	CAGE		2,580,618	2,580,618	-	-	-
2035			P	JBG		273,249	214,289	58,959	-	58,959
2036			P	JBE		-	-	-	-	-
2037			P	CAEE		31,954	31,954	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	80,347,071	74,911,802	5,435,269	-	5,435,269
2041										
2042	392	Transportation Equipment								
2043			G-SITL	S		102,779,356	96,852,895	5,926,462	-	5,926,462
2044			PTD	SO		7,444,607	6,918,325	526,282	-	526,282
2045			G-SG	SG		11,853,157	10,927,294	925,862	-	925,862
2046			CUST	CN		-	-	-	-	-
2047			G-DGL	DGU		-	-	-	-	-
2048			P	SE		-	-	-	-	-
2049			G-DGP	DGP		-	-	-	-	-
2050			G-SG	CAGW		213,777	167,650	46,127	-	46,127
2051			G-SG	CAGE		9,169,343	9,169,343	-	-	-
2052			P	JBG		2,919,941	2,289,899	630,041	-	630,041
2053			P	CAEW		-	-	-	-	-
2054			P	CAEE		327,360	327,360	-	-	-
2055			G-SG	CAGE		-	-	-	-	-
2056			G-SG	CAGE		-	-	-	-	-
2057					B8	134,707,541	126,652,766	8,054,775	-	8,054,775
2058										
2059	393	Stores Equipment								
2060			G-SITL	S		9,157,127	8,452,595	704,532	-	704,532
2061			G-DGP	DGP		-	-	-	-	-
2062			G-DGL	DGU		-	-	-	-	-
2063			PTD	SO		248,585	231,012	17,573	-	17,573
2064			G-SG	SG		1,534,833	1,414,946	119,887	-	119,887
2065			G-SG	CAGW		235,570	184,740	50,829	-	50,829
2066			G-SG	CAGE		3,347,338	3,347,338	-	-	-
2067			G-SG	JBG		962,320	754,679	207,642	-	207,642
2068			G-SG	CAGE		-	-	-	-	-
2069					B8	15,485,773	14,385,310	1,100,464	-	1,100,464
2070										
2071	394	Tools, Shop & Garage Equipment								
2072			G-SITL	S		36,455,835	33,797,334	2,658,501	-	2,658,501
2073			G-DGP	DGP		-	-	-	-	-
2074			G-SG	SG		3,175,399	2,927,365	248,034	-	248,034
2075			PTD	SO		1,947,744	1,810,052	137,692	-	137,692
2076			P	SE		-	-	-	-	-
2077			G-DGL	DGU		-	-	-	-	-
2078			G-SG	CAGW		715,421	561,053	154,368	-	154,368
2079			G-SG	CAGE		15,053,106	15,053,106	-	-	-
2080			P	JBG		2,898,818	2,273,335	625,484	-	625,484
2081			P	CAEW		-	-	-	-	-
2082			P	CAEE		125,691	125,691	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084			G-SG	CAGE		-	-	-	-	-
2085					B8	60,372,014	56,547,936	3,824,079	-	3,824,079
2086										
2087	395	Laboratory Equipment								
2088			G-SITL	S		23,373,700	21,958,532	1,415,168	-	1,415,168
2089			G-DGP	DGP		-	-	-	-	-
2090			G-DGL	DGU		-	-	-	-	-
2091			PTD	SO		4,813,569	4,473,283	340,286	-	340,286
2092			P	SE		-	-	-	-	-
2093			G-SG	SG		2,343,243	2,160,210	183,033	-	183,033
2094			G-SG	CAGW		212,865	166,935	45,930	-	45,930
2095			G-SG	CAGE		3,421,860	3,421,860	-	-	-
2096			P	JBG		469,177	367,942	101,235	-	101,235
2097			P	CAEW		-	-	-	-	-
2098			P	CAEE		1,341,574	1,341,574	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100			G-SG	CAGE		-	-	-	-	-
2101					B8	35,975,988	33,890,335	2,085,653	-	2,085,653

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2102										
2103	396	Power Operated Equipment								
2104			G-SITU	S		157,782,004	148,065,137	9,716,867	-	9,716,867
2105			G-DGP	DGP		-	-	-	-	-
2106			G-SG	SG		7,308,724	6,737,832	570,892	-	570,892
2107			PTD	SO		6,192,979	5,755,178	437,801	-	437,801
2108			G-DGU	DGU		-	-	-	-	-
2109			P	SE		-	-	-	-	-
2110			G-SG	CAGW		191,644	150,293	41,351	-	41,351
2111			G-SG	CAGE		28,445,062	28,445,062	-	-	-
2112			P	JBG		10,463,493	8,205,765	2,257,728	-	2,257,728
2113			P	CAEW		-	-	-	-	-
2114			P	CAEE		236,686	236,686	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116			G-SG	CAGE		-	-	-	-	-
2117					B8	210,620,591	197,595,951	13,024,639	-	13,024,639
2118	397	Communication Equipment								
2119			G-SITU	S		205,586,877	192,639,734	12,947,143	-	12,947,143
2120			COM_E	DGP		-	-	-	-	-
2121			COM_E	DGU		-	-	-	-	-
2122			PTD	SO		95,616,596	88,857,164	6,759,432	-	6,759,432
2123			CUST	CN		3,848,526	3,581,589	266,937	-	266,937
2124			G-SG	SG		153,230,971	141,261,940	11,969,031	-	11,969,031
2125			COM_E	SE		-	-	-	-	-
2126			G-SG	CAGW		1,193,085	935,651	257,434	-	257,434
2127			COM_E	CAGE		27,172,800	27,172,800	-	-	-
2128			COM_E	JBG		4,250,399	3,333,282	917,117	-	917,117
2129			COM_E	CAEW		-	-	-	-	-
2130			COM_E	CAEE		361,776	361,776	-	-	-
2131			COM_E	JBE		-	-	-	-	-
2132			COM_E	CAGE		-	-	-	-	-
2133					B8	491,261,029	458,143,935	33,117,094	-	33,117,094
2134										
2135	398	Misc. Equipment								
2136			G-SITU	S		3,160,538	2,981,533	179,006	-	179,006
2137			G-DGP	DGP		-	-	-	-	-
2138			G-DGU	DGU		-	-	-	-	-
2139			CUST	CN		78,664	73,208	5,456	-	5,456
2140			PTD	SO		2,226,318	2,068,933	157,385	-	157,385
2141			P	SE		-	-	-	-	-
2142			G-SG	SG		759,427	700,107	59,320	-	59,320
2143			G-SG	CAGW		24,068	18,875	5,193	-	5,193
2144			G-SG	CAGE		1,827,722	1,827,722	-	-	-
2145			P	JBG		266,410	208,926	57,484	-	57,484
2146			P	CAEW		-	-	-	-	-
2147			P	CAEE		3,966	3,966	-	-	-
2148			G-SG	CAGE		-	-	-	-	-
2149					B8	8,347,114	7,883,270	463,844	-	463,844
2150										
2151	399	Coal Mine								
2152			P	SE		-	-	-	-	-
2153			P	CAEW		-	-	-	-	-
2154			P	CAEE		1,822,901	1,822,901	-	-	-
2155	MP		P	JBE		-	-	-	-	-
2156					B8	1,822,901	1,822,901	-	-	-
2157										
2158	399L	WIDCO Capital Lease								
2159			P	SE		-	-	-	-	-
2160						-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163						-	-	-	-	-
2164										
2165	1011390	General Capital Leases								
2166			G-SITU	S		2,566,245	2,566,245	-	-	-
2167			P	CAGW		2,490,712	1,953,286	537,426	-	537,426
2168			P	CAGE		7,086,348	7,086,348	-	-	-
2169			PTD	SO		-	-	-	-	-
2170					B9	12,143,305	11,605,879	537,426	-	537,426
2171										
2172		Remove Capital Leases				(12,143,305)	(11,605,879)	(537,426)	-	(537,426)
2173					B9	-	-	-	-	-
2174										
2175	1011392	General Vehicles Capital Leases								
2176			LABOF	SO		-	-	-	-	-
2177					B9	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2178										
2179		Remove Capital Leases				-	-	-	-	-
2180					B9	-	-	-	-	-
2181										
2182	GP	Unclassified Gen Plant - Acct 300								
2183			G-SITU	S		-	-	-	-	-
2184			PTD	SO		58,723,149	54,571,828	4,151,321	-	4,151,321
2185			CUST	CN		-	-	-	-	-
2186			G-SG	SG		-	-	-	-	-
2187			G-SG	CAGE		-	-	-	-	-
2188			G-DGU	CAGW		-	-	-	-	-
2189						58,723,149	54,571,828	4,151,321	-	4,151,321
2190										
2191	399G	Unclassified Gen Plant - Acct 300								
2192			G-SITU	S		-	-	-	-	-
2193			PTD	SO		-	-	-	-	-
2194			G-SG	SG		-	-	-	-	-
2195			G-DGP	DGP		-	-	-	-	-
2196			G-DGU	DGU		-	-	-	-	-
2197						-	-	-	-	-
2198										
2199	**TOTAL GENERAL PLANT**				B8	**1,386,886,807**	**1,290,930,377**	**95,956,429**	**-**	**95,956,429**
2200										
2201	Summary of General Plant by Factor									
2202		S				703,343,948	654,170,504	49,173,444	-	49,173,444
2203		JBG				22,503,806	17,648,116	4,855,690	-	4,855,690
2204		JBE				-	-	-	-	-
2205		SG				192,656,858	177,608,231	15,048,628	-	15,048,628
2206		SO				354,505,320	329,444,244	25,061,076	-	25,061,076
2207		SE				-	-	-	-	-
2208		CN				16,738,275	15,577,294	1,160,982	-	1,160,982
2209		DEU				-	-	-	-	-
2210		CAGW				5,533,787	4,339,751	1,194,036	-	1,194,036
2211		CAGE				98,602,316	98,602,316	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				5,145,799	5,145,799	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		Less Capital Leases				(12,143,305)	(11,605,879)	(537,426)	-	(537,426)
2217	Total General Plant by Factor				B8	1,386,886,807	1,290,930,377	95,956,429	-	95,956,429
2218	301	Organization								
2219			I-SITUS	S		-	-	-	-	-
2220			PTD	SO		-	-	-	-	-
2221			I-SG	CAGW		-	-	-	-	-
2222			I-SG	CAGE		-	-	-	-	-
2223			I-SG	SG		-	-	-	-	-
2224					B8	-	-	-	-	-
2225	302	Franchise & Consent								
2226			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2227			I-SG	SG		13,159,840	12,131,911	1,027,929	-	1,027,929
2228			I-SG	CAGW		177,566,825	139,252,889	38,313,936	-	38,313,936
2229			I-SG	CAGE		10,497,733	10,497,733	-	-	-
2230			I-SG	CAGW		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232			I-DGP	DGP		-	-	-	-	-
2233			I-DGU	DGU		-	-	-	-	-
2234					B8	170,143,183	130,801,318	39,341,865	-	39,341,865
2235										
2236	303	Miscellaneous Intangible Plant								
2237			I-SITUS	S		22,087,412	20,050,425	2,036,986	-	2,036,986
2238			I-SG	SG		96,683,116	89,131,097	7,552,019	-	7,552,019
2239			PTD	SO		431,593,919	401,083,212	30,510,707	-	30,510,707
2240			P	SE		-	-	-	-	-
2241			CUST	CN		232,101,735	216,002,954	16,098,782	-	16,098,782
2242			I-SG	CAGW		29,275,161	22,958,403	6,316,758	-	6,316,758
2243			I-SG	CAGE		68,962,271	68,962,271	-	-	-
2244			P	JBG		2,634,359	2,065,938	568,421	-	568,421
2245			P	CAEW		-	-	-	-	-
2246			P	CAEE		9,106	9,106	-	-	-
2247			I-SG	CAGE		-	-	-	-	-
2248			I-SG	CAGE		-	-	-	-	-
2249					B8	883,347,079	820,263,406	63,083,673	-	63,083,673
2250	303	Less Non-Utility Plant								
2251			I-SITUS	S		-	-	-	-	-
2252					B8	883,347,079	820,263,406	63,083,673	-	63,083,673

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300								
2254			I-SITUS	S		-	-	-	-	-
2255			I-SG	SG		-	-	-	-	-
2256			I-DGU	DGU		-	-	-	-	-
2257			PTD	SO		-	-	-	-	-
2258						-	-	-	-	-
2259										
2260	**TOTAL INTANGIBLE PLANT**				B8	**1,053,490,262**	**951,064,724**	**102,425,538**	**-**	**102,425,538**
2261										
2262	Summary of Intangible Plant by Factor									
2263		S				(8,993,803)	(11,030,789)	2,036,986	-	2,036,986
2264		JBG				2,634,359	2,065,938	568,421	-	568,421
2265		JBE				-	-	-	-	-
2266		SG				109,842,956	101,263,008	8,579,948	-	8,579,948
2267		SO				431,593,919	401,083,212	30,510,707	-	30,510,707
2268		CN				232,101,735	216,002,954	16,098,782	-	16,098,782
2269		CAGW				206,841,986	162,211,292	44,630,694	-	44,630,694
2270		CAGE				79,460,004	79,460,004	-	-	-
2271		CAEW				-	-	-	-	-
2272		CAEE				9,106	9,106	-	-	-
2273		SSGCT				-	-	-	-	-
2274		SSGCH				-	-	-	-	-
2275		SE				-	-	-	-	-
2276	Total Intangible Plant by Factor				B8	1,053,490,262	951,064,724	102,425,538	-	102,425,538
2277	Summary of Unclassified Plant (Account 106)									
2278		DP				156,826,653	150,624,851	6,201,802	-	6,201,802
2279		DS0				-	-	-	-	-
2280		GP				58,723,149	54,571,828	4,151,321	-	4,151,321
2281		HP				-	-	-	-	-
2282		NP				-	-	-	-	-
2283		OP				(553,173)	(433,814)	(119,359)	-	(119,359)
2284		TP				894,510,147	824,624,001	69,886,146	-	69,886,146
2285		TS0				-	-	-	-	-
2286		IP				-	-	-	-	-
2287		MP								
2288		SP				60,012,851	53,115,176	6,897,675	-	6,897,675
2289	Total Unclassified Plant by Factor					1,169,519,627	1,082,502,043	87,017,584	-	87,017,584
2290										
2291	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**31,638,270,739**	**29,393,336,365**	**2,244,934,374**	**-**	**2,244,934,374**
2292	Summary of Electric Plant by Factor									
2293		S				8,597,682,378	7,968,056,981	629,625,396	-	629,625,396
2294		SE				-	-	-	-	-
2295		JBG				1,468,978,594	1,152,014,251	316,964,343	-	316,964,343
2296		JBE				-	-	-	-	-
2297		SG				11,811,611,527	10,888,994,250	922,617,277	-	922,617,277
2298		SO				786,099,240	730,527,457	55,571,783	-	55,571,783
2299		CN				248,840,011	231,580,247	17,259,763	-	17,259,763
2300		DEU				-	-	-	-	-
2301		CAGW				999,882,967	784,136,292	215,746,675	-	215,746,675
2302		CAGE				6,609,575,859	6,609,575,859	-	-	-
2303		CAEW				-	-	-	-	-
2304		CAEE				5,154,905	5,154,905	-	-	-
2305		SSGCH				-	-	-	-	-
2306		SSGCT				-	-	-	-	-
2307		Less Capital Leases				(12,143,305)	(11,605,879)	(537,426)	-	(537,426)
2308					B8	30,515,682,176	28,358,434,364	2,157,247,812	-	2,157,247,812
2309	105	Plant Held For Future Use								
2310			DPW	S		13,293,032	13,293,032	-	-	-
2311			P	SG		1,679,914	1,548,694	131,220	-	131,220
2312			T	SG		-	-	-	-	-
2313			P	SG		-	-	-	-	-
2314			P	SE		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	SG		8,923,302	8,226,293	697,008	-	697,008
2317			P	CAGE		-	-	-	-	-
2318			P	CAEW		-	-	-	-	-
2319			P	CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**				B10	**23,896,248**	**23,068,020**	**828,228**	**-**	**828,228**
2321										
2322	114	Electric Plant Acquisition Adjustments								
2323			P	S		11,763,784	11,763,784	-	-	-
2324			P	SG		1,981,728	1,826,933	154,795	-	154,795
2325			P	CAGW		-	-	-	-	-
2326			P	CAGE		141,186,242	141,186,242	-	-	-
2327			P	DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**				B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments								
2331			P	S		(3,026,873)	(3,026,873)	-	-	-
2332			P	SG		(522,388)	(481,584)	(40,804)	-	(40,804)
2333			P	CAGW		-	-	-	-	-
2334			P	CAGE		(138,872,657)	(138,872,657)	-	-	-
2335			P	DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**				B15	**(142,421,919)**	**(142,381,114)**	**(40,804)**	**-**	**(40,804)**
2337										
2338	128	Pensions								
2339			P	SO		-	-	-	-	-
2340	**Total Pensions**					**-**	**-**	**-**	**-**	**-**
2341										
2342	124	Weatherization								
2343			DMSC	S		608,260	604,949	3,312	-	3,312
2344			DMSC	SO		-	-	-	-	-
2345					B16	608,260	604,949	3,312	-	3,312
2346										
2347	182W	Weatherization								
2348			DMSC	S		196,054,316	196,054,316	-	-	-
2349			DMSC	SG		-	-	-	-	-
2350			DMSC	CAGE		-	-	-	-	-
2351			DMSC	SO		-	-	-	-	-
2352					B16	196,054,316	196,054,316	-	-	-
2353										
2354	186W	Weatherization								
2355			DMSC	S		-	-	-	-	-
2356			DMSC	CN		-	-	-	-	-
2357			DMSC	CNP		-	-	-	-	-
2358			DMSC	SG		-	-	-	-	-
2359			DMSC	SO		-	-	-	-	-
2360					B16	-	-	-	-	-
2361										
2362	**Total Weatherization**					**196,662,577**	**196,659,265**	**3,312**	**-**	**3,312**
2363										
2364	151	Fuel Stock								
2365			P	DEU		-	-	-	-	-
2366			P	SE		-	-	-	-	-
2367			P	CAEW		2,024,645	1,567,246	457,399	-	457,399
2368			P	CAEE		154,048,518	154,048,518	-	-	-
2369			P	JBE		31,874,647	24,673,662	7,200,984	-	7,200,984
2370			P	CAEE		-	-	-	-	-
2371			P	CAEE		-	-	-	-	-
2372	Total Fuel Stock				B13	187,947,809	180,289,426	7,658,384	-	7,658,384
2373										
2374	152	Fuel Stock - Undistributed								
2375			P	SE		-	-	-	-	-
2376			P	CAEW		-	-	-	-	-
2377			P	CAEE		-	-	-	-	-
2378						-	-	-	-	-
2379										
2380	25316	DG&T Working Capital Deposit								
2381			P	SE		-	-	-	-	-
2382			P	CAEW		-	-	-	-	-
2383			P	CAEE		(2,806,000)	(2,806,000)	-	-	-
2384					B13	(2,806,000)	(2,806,000)	-	-	-
2385										
2386	25317	DG&T Working Capital Deposit								
2387			P	SE		-	-	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		(2,675,523)	(2,675,523)	-	-	-
2390					B13	(2,675,523)	(2,675,523)	-	-	-
2391										
2392	25319	Provo Working Capital Deposit								
2393			P	SE		-	-	-	-	-
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		-	-	-	-	-
2396						-	-	-	-	-
2397										
2398	**Total Fuel Stock**				B13	**182,466,286**	**174,807,903**	**7,658,384**	**-**	**7,658,384**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies								
2400			MSS	S		146,642,840	136,885,286	9,757,554	-	9,757,554
2401			MSS	SG		1,890,178	1,742,535	147,644	-	147,644
2402			MSS	SE		-	-	-	-	-
2403			MSS	SO		(911,759)	(847,303)	(64,455)	-	(64,455)
2404			MSS	SNPPS		-	-	-	-	-
2405			MSS	SNPPH		-	-	-	-	-
2406			MSS	SNPD		(1,332,785)	(1,248,724)	(84,061)	-	(84,061)
2407			MSS	SNPT		-	-	-	-	-
2408			MSS	DGU		-	-	-	-	-
2409			MSS	DGP		-	-	-	-	-
2410			MSS	JBE		-	-	-	-	-
2411			MSS	SNPP		-	-	-	-	-
2412			MSS	CAGW		9,585,807	7,517,459	2,068,348	-	2,068,348
2413			MSS	CAGE		119,270,667	119,270,667	-	-	-
2414			MSS	JBG		1,397,311	1,095,811	301,501	-	301,501
2415			MSS	CAEW		-	-	-	-	-
2416			MSS	CAEE		-	-	-	-	-
2417			MSS	CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154				B13	276,542,260	264,415,730	12,126,530	-	12,126,530
2419										
2420	163	Stores Expense Undistributed								
2421			MSS	SO		-	-	-	-	-
2422										
2423					B13	-	-	-	-	-
2424										
2425	25318	Provo Working Capital Deposit								
2426			MSS	SNPPS		-	-	-	-	-
2427			MSS	CAGW		-	-	-	-	-
2428			MSS	CAGE		(273,000)	(273,000)	-	-	-
2429					B13	(273,000)	(273,000)	-	-	-
2430										
2431	**Total Materials & Supplies (Net)**				B13	**276,269,260**	**264,142,730**	**12,126,530**	**-**	**12,126,530**
2432										
2433	165	Prepayments								
2434			DMSC	S		40,001,806	40,001,806	-	-	-
2435			GP	GPS		103,165	95,872	7,293	-	7,293
2436			PT	SG		3,681,241	3,393,696	287,546	-	287,546
2437			PT	CAGW		-	-	-	-	-
2438			PT	CAGE		922,711	922,711	-	-	-
2439			P	CAEW		4,055	3,139	916	-	916
2440			P	CAEE		48,705	48,705	-	-	-
2441			P	SE		-	-	-	-	-
2442			PTD	SO		41,930,835	38,966,615	2,964,220	-	2,964,220
2443	**Total Prepayments**				B15	**86,692,517**	**83,432,542**	**3,259,975**	**-**	**3,259,975**
2444										
2445	182M	Misc Regulatory Assets								
2446			P	S		304,389,538	303,812,252	577,286	-	577,286
2447			DEFSC	SG		-	-	-	-	-
2448			P	CAGE		-	-	-	-	-
2449			P	CAGE		6,984,837	6,984,837	-	-	-
2450			P	CAGW		-	-	-	-	-
2451			DEFSC	JBG		-	-	-	-	-
2452			P	SE		-	-	-	-	-
2453			P	CAEW		-	-	-	-	-
2454			P	CAEE		193,578,812	193,578,812	-	-	-
2455			T	SO		-	-	-	-	-
2456					B16	**504,953,186**	**504,375,900**	**577,286**	**-**	**577,286**
2457										
2458	186M	Misc Deferred Debits								
2459			LABOF	S		2,176,404	2,176,404	-	-	-
2460			P	CAEW		-	-	-	-	-
2461			P	CAEE		-	-	-	-	-
2462			P	SG		34,350,473	31,667,322	2,683,151	-	2,683,151
2463			LABOF	SO		582,464	541,288	41,176	-	41,176
2464			P	SE		-	-	-	-	-
2465			P	CAGW		29,404,089	23,059,512	6,344,577	-	6,344,577
2466			DEFSC	CAGE		37,126,755	37,126,755	-	-	-
2467			P	CAEW		-	-	-	-	-
2468			P	CAEE		697,555	697,555	-	-	-
2469			P	JBE		699	541	158	-	158
2470			GP	EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**				B11	**104,338,439**	**95,269,377**	**9,069,062**	**-**	**9,069,062**
2472										

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2473	Working Capital									
2474	CWC	Cash Working Capital								
2475			CWC	S		-	-	-	-	-
2476			CWC	SO		-	-	-	-	-
2477			CWC	SE		-	-	-	-	-
2478					B14	-	-	-	-	-
2479										
2480	OWC	Other Work. Cap.								
2481	131	Cash	GP	SNP		-	-	-	-	-
2482	135	Working Funds	GP	SG		-	-	-	-	-
2483	141	Other A/R	GP	SO		-	-	-	-	-
2484	143	Other A/R	PTD	SO		46,936,614	43,618,519	3,318,094	-	3,318,094
2485	232	A/P	PTD	SE		-	-	-	-	-
2486	232	A/P	P	SO		(6,089,245)	(5,658,777)	(430,468)	-	(430,468)
2487	232	A/P	P	CAEE		(3,410,616)	(3,410,616)	-	-	-
2488	232	A/P	T	SG		(3,093,300)	(2,851,679)	(241,621)	-	(241,621)
2489	232	A/P	P	S		(18,933)	(18,933)	-	-	-
2490	2533	Other Msc. Df. Crd.	P	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	P	CAGE		(7,551,508)	(7,551,508)	-	-	-
2492	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	P	S		(2,686,487)	(2,686,487)	-	-	-
2497	254105	ARO Reg Liability	P	S		-	-	-	-	-
2498	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2502					B14	24,086,525	21,440,519	2,646,006	-	2,646,006
2503										
2504	**Total Working Capital**					**24,086,525**	**21,440,519**	**2,646,006**	**-**	**2,646,006**
2505	Miscellaneous Rate Base									
2506	18221	Unrec Plant & Reg Study Costs								
2507			P	S		-	-	-	-	-
2508										
2509						-	-	-	-	-
2510										
2511	18222	Nuclear Plant - Trojan								
2512			P	S		-	-	-	-	-
2513			P	TROJP		-	-	-	-	-
2514			P	TROJD		-	-	-	-	-
2515					B16	-	-	-	-	-
2516										
2517										
2518										
2519	1869	Misc Deferred Debits-Trojan								
2520			P	S		-	-	-	-	-
2521			P	SNPPN		-	-	-	-	-
2522						-	-	-	-	-
2523										
2524	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2525										
2526	**TOTAL RATE BASE ADDITIONS**					**1,411,874,875**	**1,375,592,101**	**36,282,773**	**-**	**36,282,773**
2527	235	Customer Service Deposits								
2528			CUST	S		-	-	-	-	-
2529			CUST	CN		-	-	-	-	-
2530	**Total Customer Service Deposits**				B15	**-**	**-**	**-**	**-**	**-**
2531										
2532	2281	Prop Ins	PTD	S		(6,669,208)	(6,617,320)	(51,888)	-	(51,888)
2533	2282	Inj & Dam	PTD	SO		(140,183,665)	(130,273,649)	(9,910,016)	-	(9,910,016)
2534	2283	Pen & Ben	PTD	SO		(2,066,822)	(1,920,712)	(146,110)	-	(146,110)
2535	2282	Inj & Dam	PTD	S		(12,762,592)	(12,762,592)	-	-	-
2536	254	Ins Prov	PTD	SO		-	-	-	-	-
2537					B15	(161,682,287)	(151,574,272)	(10,108,014)	-	(10,108,014)
2538										
2539	22841	Accum Misc Oper Provisions - Other								
2540			P	S		-	-	-	-	-
2541			P	CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2542					B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2543										

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2544	254		P	JBG		-	-	-	-	-
2545	254		P	CAGW		-	-	-	-	-
2546	254105	ARO	P	S		-	-	-	-	-
2547	2533	Regulatory Liability	P	CAEE		(115,119,099)	(115,119,099)	-	-	-
2548	254	Regulatory Liability	P	CAGE		-	-	-	-	-
2549	254	Accum. - WA Accel. De	P	S		(1,733,423,480)	(1,568,962,643)	(164,460,837)	-	(164,460,837)
2550					B15	(1,848,542,580)	(1,684,081,743)	(164,460,837)	-	(164,460,837)
2551										
2552	252	Customer Advances for Construction								
2553			DPW	S		(1,844,059)	(1,842,109)	(1,950)	-	(1,950)
2554			T	SG		(72,195,831)	(66,556,540)	(5,639,292)	-	(5,639,292)
2555			T	CAGE		(32,419,989)	(32,419,989)	-	-	-
2556			DPW	CAGW		(3,820)	(2,996)	(824)	-	(824)
2557			CUST	CN		-	-	-	-	-
2558	**Total Customer Advances for Constr.**				B20	**(106,463,699)**	**(100,821,633)**	**(5,642,066)**	**-**	**(5,642,066)**
2559										
2560	25398	SO2 Emissions								
2561			P	S		-	-	-	-	-
2562						-	-	-	-	-
2563										
2564	25399	Other Deferred Credits								
2565			P	S		(4,601,684)	(4,149,838)	(451,846)	-	(451,846)
2566			GP	GPS		-	-	-	-	-
2567			GP	SO		-	-	-	-	-
2568			P	CAGW		-	-	-	-	-
2569			P	CAGE		(1,826,480)	(1,826,480)	-	-	-
2570			P	SG		(61,828,383)	(56,998,903)	(4,829,479)	-	(4,829,479)
2571			P	CAEW		-	-	-	-	-
2572			P	CAEE		(14,765,321)	(14,765,321)	-	-	-
2573			P	SE		-	-	-	-	-
2574					B15	(83,021,868)	(77,740,542)	(5,281,325)	-	(5,281,325)
2575										
2576	190	Accumulated Deferred Income Taxes								
2577			P	S		433,289,675	392,844,815	40,444,860	-	40,444,860
2578			CUST	CN		-	-	-	-	-
2579			LABOF	SO		51,808,282	48,145,794	3,662,487	-	3,662,487
2580			P	IBT		-	-	-	-	-
2581			CUST	BADDEBT		4,773,297	4,240,005	533,293	-	533,293
2582			P	TROJD		-	-	-	-	-
2583			P	SG		1,705,452	1,572,238	133,215	-	133,215
2584			P	SE		-	-	-	-	-
2585			PTD	SNP		-	-	-	-	-
2586			P	CAGW		57,745	45,286	12,460	-	12,460
2587			P	CAGE		731,301	731,301	-	-	-
2588			P	JBG		-	-	-	-	-
2589			P	CAEE		34,390,220	34,390,220	-	-	-
2590			DPW	JBE		(1,615,651)	(1,250,650)	(365,001)	-	(365,001)
2591			DPW	SNPD		1,518,772	1,422,980	95,792	-	95,792
2592										
2593	Total Accum Deferred Income Taxes				B19	526,659,093	482,141,988	44,517,105	-	44,517,105
2594										
2595	281	Accumulated Deferred Income Taxes								
2596			P	S		-	-	-	-	-
2597			PT	SG		(144,964,293)	(133,640,981)	(11,323,312)	-	(11,323,312)
2598			PT	CAGW		-	-	-	-	-
2599			PT	CAGE		-	-	-	-	-
2600			T	SNPT		-	-	-	-	-
2601					B19	(144,964,293)	(133,640,981)	(11,323,312)	-	(11,323,312)
2602										
2603	282	Accumulated Deferred Income Taxes								
2604			GP	S		8,447,259	8,447,259	-	-	-
2605			ACCMI	CIAC		-	-	-	-	-
2606			ACCMI	DITBAL		(2,800,525,384)	(2,626,043,130)	(174,482,254)	-	(174,482,254)
2607			GP	JBE		(1,935,707)	(1,498,400)	(437,307)	-	(437,307)
2608			LABOF	SO		40,382	37,527	2,855	-	2,855
2609			PTD	SNPD		-	-	-	-	-
2610			P	SNP		(90,695)	(84,742)	(5,953)	-	(5,953)
2611			P	CAGW		-	-	-	-	-
2612			P	CAGE		-	-	-	-	-
2613			P	SE		-	-	-	-	-
2614			P	CAEE		101,006	101,006	-	-	-
2615			P	CN		-	-	-	-	-
2616			P	JBG		-	-	-	-	-
2617			P	SG		-	-	-	-	-
2618					B19	(2,793,963,139)	(2,619,040,480)	(174,922,659)	-	(174,922,659)
2619										

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2620	283	Accumulated Deferred Income Taxes								
2621			GP	S		(132,599,434)	(133,126,492)	527,058	-	527,058
2622			P	SG		(854,490)	(787,744)	(66,745)	-	(66,745)
2623			P	SE		-	-	-	-	-
2624			LABOF	SO		(28,857,736)	(26,817,694)	(2,040,042)	-	(2,040,042)
2625			GP	GPS		(5,160,440)	(4,795,633)	(364,807)	-	(364,807)
2626			PTD	SNP		(713,758)	(666,909)	(46,849)	-	(46,849)
2627			P	TROJD		-	-	-	-	-
2628			PTD	SGCT		-	-	-	-	-
2629			P	CAGW		(622,589)	(488,252)	(134,337)	-	(134,337)
2630			P	CAGE		(425,241)	(425,241)	-	-	-
2631			P	CAEW		-	-	-	-	-
2632			P	CAEE		(38,588,506)	(38,588,506)	-	-	-
2633			P	JBE		-	-	-	-	-
2634			P	SGCT		-	-	-	-	-
2635										
2636					B19	(207,822,194)	(205,696,470)	(2,125,723)	-	(2,125,723)
2637										
2638	**TOTAL ACCUM DEF INCOME TAX**				B19	**(2,620,090,532)**	**(2,476,235,943)**	**(143,854,589)**	**-**	**(143,854,589)**
2639	255	Accumulated Investment Tax Credit								
2640			PTD	S		(2,309,737)	(2,309,737)	-	-	-
2641			PTD	ITC84		-	-	-	-	-
2642			PTD	ITC85		-	-	-	-	-
2643			PTD	ITC86		-	-	-	-	-
2644			PTD	ITC88		-	-	-	-	-
2645			PTD	ITC89		-	-	-	-	-
2646			PTD	ITC90		-	-	-	-	-
2647			PTD	SG		(189,238)	(174,456)	(14,782)	-	(14,782)
2648	**Total Accumulated ITC**				B19	**(2,498,974)**	**(2,484,193)**	**(14,782)**	**-**	**(14,782)**
2649										
2650	**TOTAL RATE BASE DEDUCTIONS**					**(4,822,534,828)**	**(4,493,122,533)**	**(329,412,295)**	**-**	**(329,412,295)**
2651										
2652										
2653										
2654	108SP	Steam Prod Plant Accumulated Depr								
2655			P	S		(15,628,475)	(14,887,895)	(740,579)	-	(740,579)
2656			P	SG-P		(15,291)	(14,097)	(1,194)	-	(1,194)
2657			P	SG-U		-	-	-	-	-
2658			P	SG		(81,950,096)	(75,548,889)	(6,401,207)	-	(6,401,207)
2659			P	CAGW		(145,350,880)	(113,988,241)	(31,362,640)	-	(31,362,640)
2660			P	CAGE		(2,552,844,810)	(2,552,844,810)	-	-	-
2661			P	JBG		(690,469,427)	(541,485,508)	(148,983,919)	-	(148,983,919)
2662			P	CAGE		-	-	-	-	-
2663					B17	(3,486,258,980)	(3,298,769,440)	(187,489,540)	-	(187,489,540)
2664										
2665	108NP	Nuclear Prod Plant Accumulated Depr								
2666			P	DGP		-	-	-	-	-
2667			P	DGU		-	-	-	-	-
2668			P	SG		-	-	-	-	-
2669						-	-	-	-	-
2670										
2671										
2672	108HP	Hydraulic Prod Plant Accum Depr								
2673			P	S		1,636,806	1,636,806	-	-	-
2674			P	SG		-	-	-	-	-
2675			P	DGU		-	-	-	-	-
2676			P	CAGW		-	-	-	-	-
2677			P	CAGE		-	-	-	-	-
2678			P	CAGW		(409,783,206)	(321,363,494)	(88,419,712)	-	(88,419,712)
2679			P	CAGE		(96,693,963)	(96,693,963)	-	-	-
2680					B17	(504,840,363)	(416,420,651)	(88,419,712)	-	(88,419,712)
2681										
2682	108OP	Other Production Plant - Accum Depr								
2683			P	S		(11,317)	(11,317)	-	-	-
2684			P	DGU		-	-	-	-	-
2685			P	DGP		-	-	-	-	-
2686			P	SG		(147,780)	(136,237)	(11,543)	-	(11,543)
2687			P	CAGW		(240,391,650)	(188,521,880)	(51,869,770)	-	(51,869,770)
2688			P	CAGE		(305,734,019)	(305,734,019)	-	-	-
2689			P	SG		353,717,454	326,088,215	27,629,239	-	27,629,239
2690					B17	(192,567,312)	(168,315,238)	(24,252,074)	-	(24,252,074)
2691										
2692	108EP	Experimental Plant - Accum Depr								
2693			P	DGP		-	-	-	-	-
2694			P	SG		-	-	-	-	-
2695						-	-	-	-	-

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2696										
2697	**TOTAL PRODUCTION PLANT DEPR**					**(4,183,666,655)**	**(3,883,505,329)**	**(300,161,326)**	**-**	**(300,161,326)**
2698										
2699	Summary of Prod Plant Depreciation by Factor									
2700		S				(14,002,986)	(13,262,406)	(740,579)	-	(740,579)
2701		DGP				-	-	-	-	-
2702		DGU				-	-	-	-	-
2703		SG				271,619,577	250,403,089	21,216,488	-	21,216,488
2704		CAGW				(795,525,736)	(623,873,615)	(171,652,122)	-	(171,652,122)
2705		CAGE				(2,955,272,792)	(2,955,272,792)	-	-	-
2706		JBG				(690,469,427)	(541,485,508)	(148,983,919)	-	(148,983,919)
2707		SSGCT				-	-	-	-	-
2708	Total of Prod Plant Depreciation by Factor					(4,183,651,364)	(3,883,491,232)	(300,160,132)	-	(300,160,132)
2709										
2710										
2711	108TP	Transmission Plant Accumulated Depr								
2712			T	DGP		-	-	-	-	-
2713			T	DGU		-	-	-	-	-
2714			T	CAGW		(771,084)	(604,705)	(166,378)	-	(166,378)
2715			T	CAGE		-	-	-	-	-
2716			T	JBG		-	-	-	-	-
2717			T	SG		(2,038,601,010)	(1,879,363,762)	(159,237,248)	-	(159,237,248)
2718	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(2,039,372,093)**	**(1,879,968,467)**	**(159,403,626)**	**-**	**(159,403,626)**
2719	108360	Land and Land Rights								
2720			DPW	S		(10,183,932)	(9,981,039)	(202,893)	-	(202,893)
2721					B17	(10,183,932)	(9,981,039)	(202,893)	-	(202,893)
2722										
2723	108361	Structures and Improvements								
2724			DPW	S		(33,732,194)	(32,337,029)	(1,395,164)	-	(1,395,164)
2725					B17	(33,732,194)	(32,337,029)	(1,395,164)	-	(1,395,164)
2726										
2727	108362	Station Equipment								
2728			DPW	S		(359,860,016)	(332,156,641)	(27,703,375)	-	(27,703,375)
2729					B17	(359,860,016)	(332,156,641)	(27,703,375)	-	(27,703,375)
2730										
2731	108363	Storage Battery Equipment								
2732			DPW	S		-	-	-	-	-
2733					B17	-	-	-	-	-
2734										
2735	108364	Poles, Towers & Fixtures								
2736			DPW	S		(685,438,324)	(608,682,235)	(76,756,089)	-	(76,756,089)
2737					B17	(685,438,324)	(608,682,235)	(76,756,089)	-	(76,756,089)
2738										
2739	108365	Overhead Conductors								
2740			DPW	S		(353,964,035)	(316,177,419)	(37,786,615)	-	(37,786,615)
2741					B17	(353,964,035)	(316,177,419)	(37,786,615)	-	(37,786,615)
2742										
2743	108366	Underground Conduit								
2744			DPW	S		(181,952,769)	(170,720,165)	(11,232,604)	-	(11,232,604)
2745					B17	(181,952,769)	(170,720,165)	(11,232,604)	-	(11,232,604)
2746										
2747	108367	Underground Conductors								
2748			DPW	S		(386,011,295)	(372,246,435)	(13,764,860)	-	(13,764,860)
2749					B17	(386,011,295)	(372,246,435)	(13,764,860)	-	(13,764,860)
2750										
2751	108368	Line Transformers								
2752			DPW	S		(612,669,709)	(546,992,385)	(65,677,323)	-	(65,677,323)
2753					B17	(612,669,709)	(546,992,385)	(65,677,323)	-	(65,677,323)
2754										
2755	108369	Services								
2756			DPW	S		(367,865,182)	(334,460,347)	(33,404,835)	-	(33,404,835)
2757					B17	(367,865,182)	(334,460,347)	(33,404,835)	-	(33,404,835)
2758										
2759	108370	Meters								
2760			DPW	S		(108,886,398)	(100,695,858)	(8,190,540)	-	(8,190,540)
2761					B17	(108,886,398)	(100,695,858)	(8,190,540)	-	(8,190,540)
2762										
2763										
2764										
2765	108371	Installations on Customers' Premises								
2766			DPW	S		(7,329,668)	(6,899,661)	(430,007)	-	(430,007)
2767					B17	(7,329,668)	(6,899,661)	(430,007)	-	(430,007)
2768										
2769	108372	Leased Property								
2770			DPW	S		-	-	-	-	-
2771					B17	-	-	-	-	-

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2772										
2773	108373	Street Lights								
2774			DPW	S		(34,164,193)	(32,384,916)	(1,779,277)	-	(1,779,277)
2775					B17	(34,164,193)	(32,384,916)	(1,779,277)	-	(1,779,277)
2776										
2777	108D00	Unclassified Dist Plant - Acct 300								
2778			DPW	S		-	-	-	-	-
2779						-	-	-	-	-
2780										
2781	108DS	Unclassified Dist Sub Plant - Acct 300								
2782			DPW	S		-	-	-	-	-
2783						-	-	-	-	-
2784										
2785	108DP	Unclassified Dist Sub Plant - Acct 300								
2786			DPW	S		5,622,882	5,104,152	518,730	-	518,730
2787						5,622,882	5,104,152	518,730	-	518,730
2788										
2789										
2790	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(3,136,434,833)**	**(2,858,629,979)**	**(277,804,854)**	**-**	**(277,804,854)**
2791										
2792	Summary of Distribution Plant Depr by Factor									
2793		S				(3,136,434,833)	(2,858,629,979)	(277,804,854)	-	(277,804,854)
2794										
2795	Total Distribution Depreciation by Factor				B17	(3,136,434,833)	(2,858,629,979)	(277,804,854)	-	(277,804,854)
2796	108GP	General Plant Accumulated Depr								
2797			G-SITU	S		(288,251,728)	(262,775,045)	(25,476,683)	-	(25,476,683)
2798			G-DGP	DGP		-	-	-	-	-
2799			G-DGU	DGU		-	-	-	-	-
2800			G-SG	SG		(84,411,215)	(77,817,767)	(6,593,448)	-	(6,593,448)
2801			CUST	CN		(7,040,622)	(6,552,278)	(488,344)	-	(488,344)
2802			PTD	SO		(120,498,985)	(111,980,540)	(8,518,445)	-	(8,518,445)
2803			P	SE		-	-	-	-	-
2804			G-SG	CAGW		(1,795,517)	(1,408,095)	(387,422)	-	(387,422)
2805			G-SG	CAGE		(41,769,956)	(41,769,956)	-	-	-
2806			P	JBG		(7,341,403)	(5,757,335)	(1,584,069)	-	(1,584,069)
2807			P	JBE		-	-	-	-	-
2808			P	CAEE		(1,593,240)	(1,593,240)	-	-	-
2809			G-SG	CAGE		-	-	-	-	-
2810			G-SG	CAGE		-	-	-	-	-
2811					B17	(552,702,668)	(509,654,257)	(43,048,411)	-	(43,048,411)
2812										
2813										
2814	108MP	Mining Plant Accumulated Depr.								
2815			P	S		-	-	-	-	-
2816			P	CAEW		-	-	-	-	-
2817			P	CAEE		-	-	-	-	-
2818			P	JBE		-	-	-	-	-
2819					B17	-	-	-	-	-
2820	108MP	Less Centralia Situs Depreciation								
2821			P	S		-	-	-	-	-
2822					B17	-	-	-	-	-
2823										
2824	1081390	Accum Depr - Capital Lease								
2825			PTD	SO		-	-	-	-	-
2826						-	-	-	-	-
2827										
2828		Remove Capital Leases				-	-	-	-	-
2829						-	-	-	-	-
2830										
2831	1081399	Accum Depr - Capital Lease								
2832			P	S		-	-	-	-	-
2833			P	SE		-	-	-	-	-
2834						-	-	-	-	-
2835										
2836		Remove Capital Leases				-	-	-	-	-
2837						-	-	-	-	-
2838										
2839										
2840	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(552,702,668)**	**(509,654,257)**	**(43,048,411)**	**-**	**(43,048,411)**
2841										
2842										
2843										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2844	Summary of General Depreciation by Factor									
2845		S				(288,251,728)	(262,775,045)	(25,476,683)	-	(25,476,683)
2846		DGP				-	-	-	-	-
2847		DGU				-	-	-	-	-
2848		SE				-	-	-	-	-
2849		SO				(120,498,985)	(111,980,540)	(8,518,445)	-	(8,518,445)
2850		CN				(7,040,622)	(6,552,278)	(488,344)	-	(488,344)
2851		SG				(84,411,215)	(77,817,767)	(6,593,448)	-	(6,593,448)
2852		DEU				-	-	-	-	-
2853		CAGW				(1,795,517)	(1,408,095)	(387,422)	-	(387,422)
2854		CAGE				(41,769,956)	(41,769,956)	-	-	-
2855		CAEW				-	-	-	-	-
2856		CAEE				(1,593,240)	(1,593,240)	-	-	-
2857		SSGCT				-	-	-	-	-
2858		JBG				(7,341,403)	(5,757,335)	(1,584,069)	-	(1,584,069)
2859		Remove Capital Leases				-	-	-	-	-
2860	Total General Depreciation by Factor				B17	(552,702,668)	(509,654,257)	(43,048,411)	-	(43,048,411)
2861										
2862										
2863	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,912,176,249)**	**(9,131,758,032)**	**(780,418,217)**	**-**	**(780,418,217)**
2864	111SP	Accum Prov for Amort-Steam								
2865			P	CAGW		-	-	-	-	-
2866			P	CAGW		-	-	-	-	-
2867			P	CAGE		-	-	-	-	-
2868			P	SG		-	-	-	-	-
2869						-	-	-	-	-
2870										
2871										
2872	111GP	Accum Prov for Amort-General								
2873			G-SITU	S		(12,050,043)	(10,162,462)	(1,887,581)	-	(1,887,581)
2874			CUST	CN		-	-	-	-	-
2875			I-SG	SG		-	-	-	-	-
2876			PTD	SO		(1,210,954)	(1,125,348)	(85,606)	-	(85,606)
2877			I-SG	CAGW		-	-	-	-	-
2878			I-SG	CAGE		-	-	-	-	-
2879			P	CAEW		-	-	-	-	-
2880			P	CAEE		-	-	-	-	-
2881			P	SE		-	-	-	-	-
2882					B18	(13,260,997)	(11,287,810)	(1,973,188)	-	(1,973,188)
2883										
2884										
2885	111HP	Accum Prov for Amort-Hydro								
2886			P	SG-P		(3,243,133)	(2,989,809)	(253,325)	-	(253,325)
2887			P	DGU		-	-	-	-	-
2888			P	SG		-	-	-	-	-
2889			P	CAGW		-	-	-	-	-
2890			P	CAGE		-	-	-	-	-
2891			P	CAGE		-	-	-	-	-
2892					B18	(3,243,133)	(2,989,809)	(253,325)	-	(253,325)
2893										
2894										
2895	111IP	Accum Prov for Amort-Intangible Plant								
2896			I-SITUS	S		30,428,674	30,440,416	(11,741)	-	(11,741)
2897			I-DGP	DGP		-	-	-	-	-
2898			I-DGU	DGU		-	-	-	-	-
2899			P	CAEW		-	-	-	-	-
2900			P	CAEE		(2,505)	(2,505)	-	-	-
2901			P	SE		-	-	-	-	-
2902			I-SG	SG		(54,294,503)	(50,053,503)	(4,241,000)	-	(4,241,000)
2903			I-SG	CAGW		(115,443,757)	(90,534,235)	(24,909,522)	-	(24,909,522)
2904			I-SG	CAGE		(6,264,703)	(6,264,703)	-	-	-
2905			CUST	CN		(167,601,084)	(155,976,124)	(11,624,960)	-	(11,624,960)
2906			P	CAGE		-	-	-	-	-
2907			P	CAGE		-	-	-	-	-
2908			I-SG	CAGW		(20,746,770)	(16,270,199)	(4,476,570)	-	(4,476,570)
2909			I-SG	CAGE		(28,811,440)	(28,811,440)	-	-	-
2910			PTD	JBG		(1,885,886)	(1,478,964)	(406,921)	-	(406,921)
2911			PTD	SO		(323,160,771)	(300,315,538)	(22,845,233)	-	(22,845,233)
2912					B18	(687,782,743)	(619,266,796)	(68,515,947)	-	(68,515,947)
2913	111IP	Less Non-Utility Plant								
2914			NUTIL	OTH		-	-	-	-	-
2915					B18	(687,782,743)	(619,266,796)	(68,515,947)	-	(68,515,947)
2916										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2917	111390	Accum Amtr - Capital Lease								
2918			G-SITU	S		-	-	-	-	-
2919			G-SITU	SG		-	-	-	-	-
2920			P	CAGE		-	-	-	-	-
2921			PTD	CAGW		-	-	-	-	-
2922			PTD	SO		-	-	-	-	-
2923						-	-	-	-	-
2924										
2925		Remove Capital Lease Amtr				-	-	-	-	-
2926										
2927	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(704,286,874)**	**(633,544,414)**	**(70,742,459)**	**-**	**(70,742,459)**
2928										
2929										
2930										
2931										
2932	Summary of Amortization by Factor									
2933		S				18,378,631	20,277,954	(1,899,323)	-	(1,899,323)
2934		SG-P				(3,243,133)	(2,989,809)	(253,325)	-	(253,325)
2935		DGU				-	-	-	-	-
2936		SE				-	-	-	-	-
2937		SO				(324,371,725)	(301,440,886)	(22,930,839)	-	(22,930,839)
2938		CN				(167,601,084)	(155,976,124)	(11,624,960)	-	(11,624,960)
2939		SSGCT				-	-	-	-	-
2940		JBG				(1,885,886)	(1,478,964)	(406,921)	-	(406,921)
2941		CAGW				(136,190,527)	(106,804,435)	(29,386,093)	-	(29,386,093)
2942		CAGE				(35,076,143)	(35,076,143)	-	-	-
2943		CAEW				-	-	-	-	-
2944		CAEE				(2,505)	(2,505)	-	-	-
2945		SG				(54,294,503)	(50,053,503)	(4,241,000)	-	(4,241,000)
2946		Less Capital Lease				-	-	-	-	-
2947	Total Provision For Amortization by Factor				B18	(704,286,874)	(633,544,414)	(70,742,459)	-	(70,742,459)