Washington Jurisdiction
RESULTS OF OPERATIONS

December 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2023
FILE:	WA JAM - December 2023
PREPARED BY:	Revenue Requirement Department
DATE:	March 22, 2024
TIME:	3:28:59 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.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 09/07/12 in UE-191024 issued 12-14-2020.

DECEMBER 2023 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	477,102,112	439,038,426	38,063,686	0	38,063,686
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,434,452	1,338,228	96,224	0	96,224
5	Other Operating Revenues	2.4	15,855,181	14,489,452	1,365,729	0	1,365,729
6	Total Operating Revenues	2.4	494,391,745	454,866,106	39,525,638	0	39,525,638
7							
8	Operating Expenses:						
9	Steam Production	2.6	26,164,588	21,210,241	4,954,347	0	4,954,347
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	10,246,481	9,446,117	800,363	0	800,363
12	Other Power Supply	2.9 & 2.10	(40,370,650)	(55,047,368)	14,676,719	0	14,676,719
13	Transmission	2.12	7,990,326	6,377,155	1,613,171	0	1,613,171
14	Distribution	2.13	25,454,499	24,837,577	616,922	0	616,922
15	Customer Accounts	2.14	15,226,521	14,403,784	822,737	0	822,737
16	Customer Service	2.14	17,803,151	17,722,092	81,059	0	81,059
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	42,539,667	39,541,975	2,997,693	0	2,997,693
19							
20	Total O & M Expenses	2.16	105,054,583	78,491,572	26,563,010	0	26,563,010
21							
22	Depreciation	2.17	84,874,303	79,088,876	5,785,428	0	5,785,428
23	Amortization Expense	2.19	(2,601,933)	(3,023,672)	421,739	0	421,739
24	Taxes Other Than Income	2.19	18,667,426	16,267,330	2,400,096	0	2,400,096
25	Income Taxes - Federal	2.23	52,183,571	51,658,225	525,345	0	525,345
26	Income Taxes - State	2.22	11,699,158	11,699,158	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(63,740)	(63,740)	0	0	0
29	Misc Revenue & Expense	2.5	(1,145,837)	(1,065,757)	(80,080)	0	(80,080)
30							
31	Total Operating Expenses	2.23	268,667,532	233,051,993	35,615,539	0	35,615,539
32							
33	Operating Revenue for Return		225,724,213	221,814,113	3,910,100	0	3,910,100
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,541,532,537	31,197,395,392	2,344,137,145	0	2,344,137,145
37	Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38	Misc Deferred Debits	2.35	1,665,819,312	1,656,357,642	9,461,671	0	9,461,671
39	Elec Plant Acq Adj	2.33 & 2.34	10,474,824	10,368,385	106,440	0	106,440
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	220,946,972	211,875,064	9,071,908	0	9,071,908
42	Fuel Stock	2.34	103,923,863	98,157,891	5,765,972	0	5,765,972
43	Material & Supplies	2.35	428,441,000	405,730,296	22,710,704	0	22,710,704
44	Working Capital	2.36	89,193,549	81,859,496	7,334,054	0	7,334,054
45	Weatherization Loans	2.34	244,374,326	244,371,014	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,318,880,959	33,920,124,773	2,398,756,186	0	2,398,756,186
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,326,655,104)	(10,451,962,405)	(874,692,698)	0	(874,692,698)
52	Accum Prov For Amort	2.42	(757,054,948)	(701,373,598)	(55,681,349)	0	(55,681,349)
53	Accum Def Income Taxes	2.38	(2,824,849,942)	(2,668,980,807)	(155,869,135)	0	(155,869,135)
54	Unamortized ITC	2.38	(2,164,863)	(2,152,061)	(12,802)	0	(12,802)
55	Customer Adv for Const	2.37	(245,410,591)	(236,502,563)	(8,908,028)	0	(8,908,028)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,330,858,323)	(3,103,109,538)	(227,748,785)	0	(227,748,785)
58							
59	Total Rate Base Deductions		(18,486,993,771)	(17,164,080,974)	(1,322,912,798)	0	(1,322,912,798)
60							
61	Total Rate Base		17,831,887,188	16,756,043,799	1,075,843,388	0	1,075,843,388
62							

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		213,199,778	192,334,054	20,865,724	-	20,865,724
65									
66				B1	213,199,778	192,334,054	20,865,724	-	20,865,724
67									
68	442	Commercial & Industrial Sales							
69			S		262,671,042	245,523,861	17,147,181	-	17,147,181
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	262,671,042	245,523,861	17,147,181	-	17,147,181
75									
76	444	Public Street & Highway Lighting							
77			S		1,231,292	1,180,511	50,781	-	50,781
78			SO		-	-	-	-	-
79				B1	1,231,292	1,180,511	50,781	-	50,781
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**477,102,112**	**439,038,426**	**38,063,686**	**-**	**38,063,686**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,338,228	1,338,228	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,338,228	1,338,228	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		96,224	-	96,224	-	96,224
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	96,224	-	96,224	-	96,224
110									
111		Total Sales for Resale			1,434,452	1,338,228	96,224	-	96,224
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**478,536,564**	**440,376,654**	**38,159,910**	**-**	**38,159,910**
121	450	Forfeited Discounts & Interest							
122			S		1,317,472	1,314,081	3,391	-	3,391
123			SO		-	-	-	-	-
124				B1	1,317,472	1,314,081	3,391	-	3,391
125									
126	451	Misc Electric Revenue							
127			S		531,744	517,304	14,440	-	14,440
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	531,744	517,304	14,440	-	14,440
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,231,925	1,142,702	89,224	-	89,224
141			CAGW		13	10	3	-	3
142			CAGE		4,250	4,250	-	-	-
143			JBG		-	-	-	-	-
144			SG		97,272	89,674	7,598	-	7,598
145			SO		393,373	365,882	27,492	-	27,492
146				B1	1,726,834	1,602,517	124,316	-	124,316
147									
148									
149									
150	456	Other Electric Revenue							
151			S		(1,349,008)	(1,349,008)	-	-	-
152			CAGE		36,208	36,208	-	-	-
153			CAGW		204,078	160,044	44,034	-	44,034
154			SO		-	-	-	-	-
155			SG		10,296,387	9,492,125	804,261	-	804,261
156			JBG		1,028,141	806,297	221,844	-	221,844
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,063,326	1,909,884	153,441	-	153,441
161				B1	12,279,131	11,055,550	1,223,581	-	1,223,581
162									
163		**Total Other Electric Revenues**			**15,855,181**	**14,489,452**	**1,365,729**	**-**	**1,365,729**
164									
165		**Total Electric Operating Revenues**		**B1**	**494,391,745**	**454,866,106**	**39,525,638**	**-**	**39,525,638**
166									
167		Summary of Revenues by Factor							
168			S		480,268,697	442,001,733	38,266,964	-	38,266,964
169			JBG		1,028,141	806,297	221,844	-	221,844
170			SE		2,063,326	1,909,884	153,441	-	153,441
171			SO		393,373	365,882	27,492	-	27,492
172			SG		10,393,658	9,581,799	811,859	-	811,859
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		204,091	160,054	44,037	-	44,037
176			CAGE		40,458	40,458	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	494,391,745	454,866,106	39,525,638	-	39,525,638
180		Miscellaneous Revenues							
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(1,145,837)	(1,065,757)	(80,080)	-	(80,080)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(1,145,837)	(1,065,757)	(80,080)	-	(80,080)
221									
222		**Total Miscellaneous Revenues**			**(1,145,837)**	**(1,065,757)**	**(80,080)**	**-**	**(80,080)**

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(1,145,837)**	**(1,065,757)**	**(80,080)**	**-**	**(80,080)**
230									
231	500	Operation Supervision & Engineering							
232			SG		192	177	15	-	15
233			CAGW		2,429	1,905	524	-	524
234			CAGE		107,150	107,150	-	-	-
235			JBG		943,894	740,228	203,666	-	203,666
236			JBE		-	-	-	-	-
237				B2	1,053,665	849,460	204,205	-	204,205
238									
239	501	Fuel Related							
240			SE		(29,452)	(27,261)	(2,190)	-	(2,190)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		174,677	136,987	37,690	-	37,690
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,249,646	1,249,646	-	-	-
247			JBE		207,762	160,825	46,937	-	46,937
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,602,633	1,520,197	82,437	-	82,437
251									
252	501NPC	Fuel Related							
253			S		3,583,995	-	3,583,995	-	3,583,995
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,583,995	-	3,583,995	-	3,583,995
265									
266		Total Fuel Related			5,186,629	1,520,197	3,666,432	-	3,666,432
267									
268	502	Steam Expenses							
269			SG		29,092	26,820	2,272	-	2,272
270			CAGW		73,229	57,428	15,801	-	15,801
271			CAGE		4,224,916	4,224,916	-	-	-
272			JBG		1,922,553	1,507,720	414,833	-	414,833
273			CAGE		-	-	-	-	-
274				B2	6,249,790	5,816,884	432,906	-	432,906
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		6,832	-	6,832	-	6,832
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					6,832	-	6,832	-	6,832
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		5,202	4,079	1,122	-	1,122
291			CAGE		87,901	87,901	-	-	-
292			JBG		(21)	(16)	(5)	-	(5)
293			CAGE		-	-	-	-	-
294				B2	93,082	91,964	1,118	-	1,118
295									
296	506	Misc. Steam Expense							
297			SG		314,855	290,261	24,594	-	24,594
298			SE		-	-	-	-	-
299			CAGW		793,817	622,534	171,283	-	171,283
300			CAGE		4,197,652	4,197,652	-	-	-
301			JBG		(1,063,553)	(834,068)	(229,485)	-	(229,485)
302			CAGE		-	-	-	-	-
303				B2	4,242,771	4,276,379	(33,608)	-	(33,608)
304									

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		8,911	8,911	-	-	-
309			JBG		23,611	18,516	5,095	-	5,095
310			CAGE		-	-	-	-	-
311				B2	32,522	27,427	5,095	-	5,095
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		12,316	9,659	2,658	-	2,658
316			CAGE		334,988	334,988	-	-	-
317			JBG		25,812	20,242	5,570	-	5,570
318			CAGE		-	-	-	-	-
319				B2	373,116	364,889	8,227	-	8,227
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		59,874	55,197	4,677	-	4,677
325			CAGW		10,347	8,115	2,233	-	2,233
326			CAGE		933,193	933,193	-	-	-
327			JBG		1,142,096	895,664	246,432	-	246,432
328			CAGE		-	-	-	-	-
329				B2	2,145,511	1,892,169	253,342	-	253,342
330									
331	512	Maintenance of Boiler Plant							
332			SG		78,756	72,604	6,152	-	6,152
333			CAGW		282,525	221,564	60,961	-	60,961
334			CAGE		2,784,522	2,784,522	-	-	-
335			JBG		1,053,725	826,361	227,364	-	227,364
336			SG-U		-	-	-	-	-
337				B2	4,199,529	3,905,052	294,477	-	294,477
338									
339	513	Maintenance of Electric Plant							
340			SG		89,318	82,342	6,977	-	6,977
341			CAGW		10,486	8,224	2,263	-	2,263
342			CAGE		1,453,560	1,453,560	-	-	-
343			JBG		297,551	233,348	64,203	-	64,203
344			CAGE		-	-	-	-	-
345				B2	1,850,916	1,777,473	73,443	-	73,443
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		13,900	12,814	1,086	-	1,086
349			CAGW		27,337	21,438	5,899	-	5,899
350			CAGE		527,273	527,273	-	-	-
351			JBG		161,715	126,821	34,894	-	34,894
352			CAGE		-	-	-	-	-
353				B2	730,225	688,347	41,878	-	41,878
354									
355	**Total Steam Power Generation**			B2	**26,164,588**	**21,210,241**	**4,954,347**	**-**	**4,954,347**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		363,765	335,351	28,414	-	28,414
410			SG-U		198,369	182,874	15,495	-	15,495
411				B2	562,133	518,225	43,909	-	43,909
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		35,026	32,291	2,736	-	2,736
418			CAGE		-	-	-	-	-
419				B2	35,026	32,291	2,736	-	2,736
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		1,097,281	1,011,571	85,710	-	85,710
424			SG-U		15,408	14,205	1,204	-	1,204
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	1,112,689	1,025,776	86,913	-	86,913
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		6,416,812	5,915,588	501,224	-	501,224
440			SG-U		661,515	609,844	51,672	-	51,672
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	7,078,327	6,525,432	552,896	-	552,896
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		286,821	264,417	22,404	-	22,404
448			SG-U		146,830	135,360	11,469	-	11,469
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	433,650	399,777	33,873	-	33,873
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		588	542	46	-	46
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	588	542	46	-	46
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		60,786	56,038	4,748	-	4,748
464			SG-U		(24,066)	(22,186)	(1,880)	-	(1,880)
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	36,720	33,852	2,868	-	2,868
468									
469									
470									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		18,438	16,998	1,440	-	1,440
475			SG-U		172,392	158,926	13,466	-	13,466
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	190,830	175,924	14,906	-	14,906
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		43,769	40,350	3,419	-	3,419
483			SG-U		38,333	35,339	2,994	-	2,994
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	82,102	75,689	6,413	-	6,413
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		623,317	574,629	48,688	-	48,688
491			SG-U		91,098	83,982	7,116	-	7,116
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	714,415	658,611	55,804	-	55,804
495									
496	**Total Hydraulic Power Generation**			B2	**10,246,481**	**9,446,117**	**800,363**	**-**	**800,363**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		15,329	12,021	3,308	-	3,308
502			CAGE		36,587	36,587	-	-	-
503			CAGE		-	-	-	-	-
504				B2	51,915	48,608	3,308	-	3,308
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		1,987,865	-	1,987,865	-	1,987,865
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	1,987,865	-	1,987,865	-	1,987,865
519									
520	548	Generation Expense							
521			SG		9,270,033	8,545,941	724,092	-	724,092
522			CAGW		(952,392)	(746,892)	(205,499)	-	(205,499)
523			CAGE		763,388	763,388	-	-	-
524			S		-	-	-	-	-
525				B2	9,081,030	8,562,437	518,593	-	518,593
526									
527	549	Miscellaneous Other							
528			S		932	932	-	-	-
529			SG		585,182	539,473	45,709	-	45,709
530			CAGW		59,288	46,495	12,793	-	12,793
531			CAGE		77,992	77,992	-	-	-
532			CAGE		-	-	-	-	-
533				B2	723,393	664,891	58,502	-	58,502
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		1,005,462	926,924	78,538	-	78,538
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	1,036,414	957,876	78,538	-	78,538
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		8,701	6,824	1,877	-	1,877
555			CAGE		200,203	200,203	-	-	-
556			CAGE		-	-	-	-	-
557				B2	208,904	207,027	1,877	-	1,877
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,593,029	1,468,596	124,433	-	124,433
561			CAGW		95,444	74,850	20,594	-	20,594
562			CAGE		(115,312)	(115,312)	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,573,161	1,428,133	145,027	-	145,027
565									
566	554	Maintenance of Misc. Other							
567			SG		337,769	311,386	26,383	-	26,383
568			CAGW		-	-	-	-	-
569			CAGE		42,803	42,803	-	-	-
570			CAGE		-	-	-	-	-
571				B2	380,572	354,188	26,383	-	26,383
572									
573	**Total Other Power Generation**			**B2**	**15,043,254**	**12,223,161**	**2,820,093**	**-**	**2,820,093**
574									
575									
576	555	Purchased Power							
577			S		(71,737,757)	(71,737,757)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(71,737,757)	(71,737,757)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		11,639,412	-	11,639,412	-	11,639,412
591					11,639,412	-	11,639,412	-	11,639,412
592									
593		Total Purchased Power		B2	(60,098,344)	(71,737,757)	11,639,412	-	11,639,412
594									
595	556	System Control & Load Dispatch							
596			SG		296,354	273,205	23,149	-	23,149
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	296,354	273,205	23,149	-	23,149
601									
602									
603									
604	557	Other Expenses							
605			S		838,305	838,305	-	-	-
606			SG		1,997,073	1,841,079	155,993	-	155,993
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		59,942	47,008	12,934	-	12,934
612			CAGE		1,376,299	1,376,299	-	-	-
613			JBG		115,811	90,822	24,989	-	24,989
614			CAEW		-	-	-	-	-
615			JBE		657	509	149	-	149
616				B2	4,388,087	4,194,022	194,064	-	194,064
617									
618									
619	**Total Other Power Supply**			B2	**(55,413,904)**	**(67,270,529)**	**11,856,625**	**-**	**11,856,625**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**(3,959,581)**	**(24,391,010)**	**20,431,428**	**-**	**20,431,428**
622									
623									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(53,649,463)	(70,867,569)	17,218,105	-	17,218,105
626		SG			15,670,889	14,446,820	1,224,069	-	1,224,069
627		SE			(29,452)	(27,261)	(2,190)	-	(2,190)
628		JBG			4,623,196	3,625,640	997,556	-	997,556
629		TROJP			-	-	-	-	-
630		JBE			208,419	161,334	47,085	-	47,085
631		SG-P			8,946,602	8,247,773	698,828	-	698,828
632		SG-U			1,299,879	1,198,344	101,535	-	101,535
633		DEP			-	-	-	-	-
634		CAGW			678,678	532,238	146,440	-	146,440
635		CAGE			17,042,024	17,042,024	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,249,646	1,249,646	-	-	-
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	(3,959,581)	(24,391,010)	20,431,428	-	20,431,428
648	560	Operation Supervision & Engineering							
649			SG		407,633	375,792	31,841	-	31,841
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	407,633	375,792	31,841	-	31,841
654									
655	561	Load Dispatching							
656			SG		1,338,778	1,234,204	104,573	-	104,573
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,338,778	1,234,204	104,573	-	104,573
661	562	Station Expense							
662			SG		325,982	300,519	25,463	-	25,463
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	325,982	300,519	25,463	-	25,463
667									
668	563	Overhead Line Expense							
669			SG		153,769	141,758	12,011	-	12,011
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	153,769	141,758	12,011	-	12,011
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,072,839	-	1,072,839	-	1,072,839
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,072,839	-	1,072,839	-	1,072,839
697									
698		Total Transmission of Electricity by Others			1,072,839	-	1,072,839	-	1,072,839
699									
700	566	Misc. Transmission Expense							
701			SG		750,242	691,640	58,602	-	58,602
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	750,242	691,640	58,602	-	58,602
706									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
707	567	Rents - Transmission							
708			SG		(251,768)	(232,102)	(19,666)	-	(19,666)
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	(251,768)	(232,102)	(19,666)	-	(19,666)
713									
714	568	Maint Supervision & Engineering							
715			SG		6,015	5,546	470	-	470
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	6,015	5,546	470	-	470
719									
720	569	Maintenance of Structures							
721			SG		918,408	846,670	71,738	-	71,738
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	918,408	846,670	71,738	-	71,738
725									
726	570	Maintenance of Station Equipment							
727			SG		1,080,082	995,716	84,366	-	84,366
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,080,082	995,716	84,366	-	84,366
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,081,003	1,918,454	162,549	-	162,549
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,081,003	1,918,454	162,549	-	162,549
739									
740	572	Maintenance of Underground Lines							
741			SG		1,572	1,449	123	-	123
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	1,572	1,449	123	-	123
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		105,772	97,510	8,262	-	8,262
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	105,772	97,510	8,262	-	8,262
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**7,990,326**	**6,377,155**	**1,613,171**	**-**	**1,613,171**
753									
754	Summary of Transmission Expense by Factor								
755			S		1,072,839	-	1,072,839	-	1,072,839
756			SG		6,917,487	6,377,155	540,332	-	540,332
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	7,990,326	6,377,155	1,613,171	-	1,613,171
761	580	Operation Supervision & Engineering							
762			S		340,660	352,228	(11,568)	-	(11,568)
763			SNPD		1,557,811	1,462,482	95,330	-	95,330
764				B2	1,898,472	1,814,710	83,762	-	83,762
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,380,720	1,296,227	84,493	-	84,493
769				B2	1,380,720	1,296,227	84,493	-	84,493
770									
771	582	Station Expense							
772			S		359,202	349,824	9,377	-	9,377
773			SNPD		57	54	3	-	3
774				B2	359,259	349,878	9,381	-	9,381
775									
776	583	Overhead Line Expenses							
777			S		952,076	921,499	30,577	-	30,577
778			SNPD		-	-	-	-	-
779				B2	952,076	921,499	30,577	-	30,577
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		20,508	19,253	1,255	-	1,255
789				B2	20,508	19,253	1,255	-	1,255
790									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
791	586	Meter Expenses							
792			S		160,167	148,721	11,446	-	11,446
793			SNPD		-	-	-	-	-
794				B2	160,167	148,721	11,446	-	11,446
795									
796	587	Customer Installation Expenses							
797			S		1,638,333	1,478,266	160,067	-	160,067
798			SNPD		-	-	-	-	-
799				B2	1,638,333	1,478,266	160,067	-	160,067
800									
801	588	Misc. Distribution Expenses							
802			S		(535,369)	(517,265)	(18,103)	-	(18,103)
803			SG		-	-	-	-	-
804			SNPD		171,324	160,840	10,484	-	10,484
805				B2	(364,044)	(356,425)	(7,619)	-	(7,619)
806									
807	589	Rents							
808			S		494,891	512,610	(17,719)	-	(17,719)
809			SNPD		60,411	56,715	3,697	-	3,697
810				B2	555,303	569,324	(14,022)	-	(14,022)
811									
812	590	Maint Supervision & Engineering							
813			S		406,579	398,776	7,802	-	7,802
814			SNPD		268,515	252,084	16,432	-	16,432
815				B2	675,094	650,860	24,234	-	24,234
816									
817	591	Maintenance of Structures							
818			S		368,160	328,946	39,214	-	39,214
819			SNPD		21,470	20,156	1,314	-	1,314
820				B2	389,630	349,102	40,528	-	40,528
821									
822	592	Maintenance of Station Equipment							
823			S		931,931	913,686	18,245	-	18,245
824			SNPD		60,011	56,339	3,672	-	3,672
825				B2	991,942	970,024	21,918	-	21,918
826	593	Maintenance of Overhead Lines							
827			S		8,717,704	8,919,346	(201,642)	-	(201,642)
828			SNPD		192,490	180,711	11,779	-	11,779
829				B2	8,910,194	9,100,056	(189,862)	-	(189,862)
830									
831	594	Maintenance of Underground Lines							
832			S		2,909,814	2,827,795	82,019	-	82,019
833			SNPD		-	-	-	-	-
834				B2	2,909,814	2,827,795	82,019	-	82,019
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		72,208	67,790	4,419	-	4,419
839				B2	72,208	67,790	4,419	-	4,419
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		268,300	256,838	11,462	-	11,462
843			SNPD		-	-	-	-	-
844				B2	268,300	256,838	11,462	-	11,462
845									
846	597	Maintenance of Meters							
847			S		41,061	37,786	3,275	-	3,275
848			SNPD		71,727	67,337	4,389	-	4,389
849				B2	112,788	105,124	7,664	-	7,664
850									
851	598	Maint of Misc. Distribution Plant							
852			S		444,803	439,212	5,591	-	5,591
853			SNPD		4,078,934	3,829,325	249,609	-	249,609
854				B2	4,523,737	4,268,536	255,200	-	255,200
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**25,454,499**	**24,837,577**	**616,922**	**-**	**616,922**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		17,498,312	17,368,267	130,045	-	130,045
861			SNPD		7,956,187	7,469,310	486,877	-	486,877
862									
863	Total Distribution Expense by Factor			B2	25,454,499	24,837,577	616,922	-	616,922
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		170,153	158,351	11,802	-	11,802
868				B2	170,153	158,351	11,802	-	11,802
869									
870	902	Meter Reading Expense							
871			S		668,132	589,951	78,181	-	78,181
872			CN		64,176	59,725	4,451	-	4,451
873				B2	732,308	649,676	82,632	-	82,632
874									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		498,691	319,776	178,915	-	178,915
877			CN		2,927,727	2,724,657	203,070	-	203,070
878				B2	3,426,418	3,044,433	381,985	-	381,985
879									
880	904	Uncollectible Accounts							
881			S		10,897,820	10,551,502	346,318	-	346,318
882			SG		-	-	-	-	-
883			CN		(0)	(0)	(0)	-	(0)
884				B2	10,897,820	10,551,502	346,318	-	346,318
885									
886	905	Misc. Customer Accounts Expense							
887			S		(178)	(178)	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	(178)	(178)	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**15,226,521**	**14,403,784**	**822,737**	**-**	**822,737**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		12,064,466	11,461,051	603,414	-	603,414
897			CN		3,162,056	2,942,733	219,323	-	219,323
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	15,226,521	14,403,784	822,737	-	822,737
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		17,092,647	17,080,171	12,476	-	12,476
908			CN		120,479	112,123	8,357	-	8,357
909				B2	17,213,127	17,192,294	20,833	-	20,833
910									
911	909	Informational & Instructional Adv							
912			S		237,383	201,617	35,767	-	35,767
913			CN		352,577	328,122	24,455	-	24,455
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	589,960	529,739	60,222	-	60,222
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		64	60	4	-	4
921									
922				B2	64	60	4	-	4
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**17,803,151**	**17,722,092**	**81,059**	**-**	**81,059**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		17,330,030	17,281,787	48,243	-	48,243
929			CN		473,120	440,304	32,816	-	32,816
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	17,803,151	17,722,092	81,059	-	81,059
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
958									
959	Total Sales Expense by Factor								
960			S		-	-	-	-	-
961			CN		-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**17,803,151**	**17,722,092**	**81,059**	**-**	**81,059**
965	920	Administrative & General Salaries							
966			S		(533,037)	(533,037)	-	-	-
967			CN		-	-	-	-	-
968			SO		6,824,425	6,347,482	476,943	-	476,943
969				B2	6,291,387	5,814,445	476,943	-	476,943
970									
971	921	Office Supplies & expenses							
972			S		10,327	9,713	614	-	614
973			CN		9,699	9,027	673	-	673
974			SO		879,600	818,127	61,473	-	61,473
975				B2	899,627	836,867	62,760	-	62,760
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(3,452,815)	(3,211,506)	(241,309)	-	(241,309)
981				B2	(3,452,815)	(3,211,506)	(241,309)	-	(241,309)
982									
983	923	Outside Services							
984			S		539,256	539,256	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,561,253	3,312,366	248,887	-	248,887
989			SG		-	-	-	-	-
990				B2	4,100,509	3,851,622	248,887	-	248,887
991									
992	924	Property Insurance							
993			S		1,271,477	1,179,672	91,806	-	91,806
994			CAGW		-	-	-	-	-
995			SO		(307,302)	(285,825)	(21,477)	-	(21,477)
996				B2	964,176	893,847	70,329	-	70,329
997									
998	925	Injuries & Damages							
999			S		(1,955,173)	(1,955,173)	-	-	-
1000			SO		30,527,750	28,394,239	2,133,511	-	2,133,511
1001				B2	28,572,577	26,439,066	2,133,511	-	2,133,511
1002									
1003	926	Employee Pensions & Benefits							
1004			S		617,544	597,897	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		30,140,074	28,033,657	2,106,417	-	2,106,417
1007				B2	30,757,618	28,631,554	2,126,065	-	2,126,065
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,512,440	2,457,715	54,725	-	54,725
1016			CAEE		-	-	-	-	-
1017			SO		69,544	64,684	4,860	-	4,860
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	554,457	46,979	-	46,979
1021				B2	3,183,420	3,076,855	106,564	-	106,564
1022									
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(31,541,404)	(29,337,051)	(2,204,353)	-	(2,204,353)
1031				B2	(31,541,404)	(29,337,051)	(2,204,353)	-	(2,204,353)
1032									
1033	930	Misc General Expenses							
1034			S		386	386	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		216,462	201,334	15,128	-	15,128
1038				B2	216,848	201,720	15,128	-	15,128
1039									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1040	931	Rents							
1041			S		32,463	19,537	12,927	-	12,927
1042			SO		(640,792)	(596,008)	(44,783)	-	(44,783)
1043				B2	(608,329)	(576,472)	(31,857)	-	(31,857)
1044									
1045	935	Maintenance of General Plant							
1046			S		62,066	43,270	18,797	-	18,797
1047			CN		7,636	7,107	530	-	530
1048			SO		3,086,350	2,870,653	215,698	-	215,698
1049				B2	3,156,053	2,921,029	235,024	-	235,024
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**42,539,667**	**39,541,975**	**2,997,693**	**-**	**2,997,693**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		2,557,750	2,359,234	198,516	-	198,516
1055			SO		39,363,146	36,612,151	2,750,996	-	2,750,996
1056			SG		601,435	554,457	46,979	-	46,979
1057			CN		17,336	16,133	1,202	-	1,202
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	42,539,667	39,541,975	2,997,693	-	2,997,693
1062									
1063	**TOTAL O&M EXPENSE**			B2	**105,054,583**	**78,491,572**	**26,563,010**	**-**	**26,563,010**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,067	416,755	35,311	-	35,311
1068			CAGW		1,685,011	1,321,433	363,578	-	363,578
1069			CAGE		21,814,636	21,814,636	-	-	-
1070			JBG		5,792,340	4,542,516	1,249,824	-	1,249,824
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,181,643	27,532,929	1,648,714	-	1,648,714
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,826,268	1,683,616	142,652	-	142,652
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		772,573	712,227	60,347	-	60,347
1085				B3	2,598,841	2,395,843	202,998	-	202,998
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,671	1,671	-	-	-
1089			SG		226,716	209,007	17,709	-	17,709
1090			CAGW		1,846,258	1,447,887	398,371	-	398,371
1091			CAGE		4,695,380	4,695,380	-	-	-
1092			SG		12,124,921	11,177,831	947,090	-	947,090
1093			CAGE		-	-	-	-	-
1094				B3	18,894,946	17,531,777	1,363,170	-	1,363,170
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,702,154	10,788,086	914,067	-	914,067
1103				B3	11,705,699	10,790,866	914,832	-	914,832
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		44,687	43,849	838	-	838
1109	361	Structures	S		216,381	204,275	12,106	-	12,106
1110	362	Station Equipment	S		2,453,046	2,271,096	181,950	-	181,950
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,490,828	4,108,256	382,572	-	382,572
1113	365	OH Conductors	S		1,989,175	1,793,543	195,632	-	195,632
1114	366	UG Conduit	S		937,609	888,532	49,076	-	49,076
1115	367	UG Conductor	S		1,880,492	1,814,041	66,452	-	66,452
1116	368	Line Trans	S		3,261,060	3,001,523	259,537	-	259,537
1117	369	Services	S		1,984,189	1,824,536	159,652	-	159,652
1118	370	Meters	S		1,082,018	1,014,175	67,843	-	67,843
1119	371	Inst Cust Prem	S		38,562	36,828	1,734	-	1,734
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		189,185	179,756	9,429	-	9,429
1122				B3	18,567,233	17,180,410	1,386,822	-	1,386,822
1123									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1124	403GP	General Depreciation							
1125			S		1,361,995	1,270,832	91,163	-	91,163
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		65,237	60,712	4,525	-	4,525
1130			SG		683,092	629,735	53,357	-	53,357
1131			SO		1,578,844	1,468,502	110,342	-	110,342
1132			CAGW		13,033	10,221	2,812	-	2,812
1133			CAGE		184,123	184,123	-	-	-
1134			JBG		31,013	24,321	6,692	-	6,692
1135			JBE		-	-	-	-	-
1136			CAEE		8,603	8,603	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	3,925,941	3,657,050	268,891	-	268,891
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**84,874,303**	**79,088,876**	**5,785,428**	**-**	**5,785,428**
1159									
1160	Summary of Depreciation Expense by Factor								
1161			S		19,368,488	17,890,502	1,477,986	-	1,477,986
1162			SG-P		1,826,268	1,683,616	142,652	-	142,652
1163			SG-U		772,573	712,227	60,347	-	60,347
1164			SG		25,188,950	23,221,415	1,967,535	-	1,967,535
1165			SO		1,578,844	1,468,502	110,342	-	110,342
1166			CN		65,237	60,712	4,525	-	4,525
1167			SE		-	-	-	-	-
1168			CAGW		3,547,847	2,782,322	765,526	-	765,526
1169			CAGE		26,694,140	26,694,140	-	-	-
1170			CAEW		-	-	-	-	-
1171			CAEE		8,603	8,603	-	-	-
1172			JBG		5,823,353	4,566,837	1,256,516	-	1,256,516
1173			JBE		-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	84,874,303	79,088,876	5,785,428	-	5,785,428
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		36,437	27,448	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		20,611	19,171	1,440	-	1,440
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	57,048	46,619	10,429	-	10,429
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,345	15,334	10	-	10
1194			SE		-	-	-	-	-
1195			SG		828,294	763,595	64,699	-	64,699
1196			SO		2,685,152	2,497,493	187,659	-	187,659
1197			CN		1,316,101	1,224,815	91,286	-	91,286
1198			CAGW		224,809	176,302	48,508	-	48,508
1199			CAGE		28,070	28,070	-	-	-
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,950	25,056	6,894	-	6,894
1204			CAGE		112,241	112,241	-	-	-
1205			JBG		8,209	6,438	1,771	-	1,771
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,250,324	4,849,497	400,827	-	400,827
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		6,688	6,688	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	6,688	6,688	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,156	24,113	2,043	-	2,043
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,156	24,113	2,043	-	2,043
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,340,217	4,926,918	413,299	-	413,299
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		(8,073,657)	(8,073,657)	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		99,589	91,810	7,779	-	7,779
1256			TROJP		-	-	-	-	-
1257				B4	(7,971,003)	(7,979,444)	8,440	-	8,440
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**(2,601,933)**	**(3,023,672)**	**421,739**	**-**	**421,739**
1260									
1261									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1262									
1263	Summary of Amortization Expense by Factor								
1264		S			(7,990,051)	(7,999,050)	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			26,156	24,113	2,043	-	2,043
1268		SG-U			-	-	-	-	-
1269		SO			2,705,763	2,516,664	189,099	-	189,099
1270		JBG			8,209	6,438	1,771	-	1,771
1271		SSGCH			-	-	-	-	-
1272		CN			1,316,101	1,224,815	91,286	-	91,286
1273		CAGW			259,824	203,762	56,063	-	56,063
1274		CAGE			144,029	144,029	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			927,884	855,406	72,478	-	72,478
1278	Total Amortization Expense by Factor			B4	(2,601,933)	(3,023,672)	421,739	-	421,739
1279	408	Taxes Other Than Income							
1280			S		4,841,810	3,380,175	1,461,635	-	1,461,635
1281			GPS		12,477,195	11,605,194	872,001	-	872,001
1282			SO		839,800	781,108	58,692	-	58,692
1283			SE		104,458	96,690	7,768	-	7,768
1284			CAGE		404,164	404,164	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,667,426**	**16,267,330**	**2,400,096**	**-**	**2,400,096**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(63,740)	(63,740)	-	-	-
1296									
1297				B7	(63,740)	(63,740)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(63,740)**	**(63,740)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		42,071,306	39,299,410	2,771,896	-	2,771,896
1310					42,071,306	39,299,410	2,771,896	-	2,771,896
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		433,142	404,604	28,538	-	28,538
1314					433,142	404,604	28,538	-	28,538
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		10,023,163	9,362,781	660,383	-	660,383
1324					10,023,163	9,362,781	660,383	-	660,383
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(8,162,338)	(7,624,556)	(537,781)	-	(537,781)
1328					(8,162,338)	(7,624,556)	(537,781)	-	(537,781)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	44,365,274	41,442,238	2,923,036	-	2,923,036
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338			Total Non-utility Interest		-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			44,365,274	41,442,238	2,923,036	-	2,923,036
1341									
1342									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(15,014,424)	(14,025,189)	(989,235)	-	(989,235)
1346		Total Operating Deductions for Tax		B6	(15,014,424)	(14,025,189)	(989,235)	-	(989,235)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			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		11,699,158	11,699,158	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**11,699,158**	**11,699,158**	-	-	-
1485									
1486									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1487	Calculation of Taxable Income:								
1488		Operating Revenues			494,391,745	454,866,106	39,525,638	-	39,525,638
1489		Operating Deductions:							
1490		O & M Expenses			105,054,583	78,491,572	26,563,010	-	26,563,010
1491		Depreciation Expense			84,874,303	79,088,876	5,785,428	-	5,785,428
1492		Amortization Expense			(2,601,933)	(3,023,672)	421,739	-	421,739
1493		Taxes Other Than Income			18,667,426	16,267,330	2,400,096	-	2,400,096
1494		Interest & Dividends (AFUDC-Equity)			(15,014,424)	(14,025,189)	(989,235)	-	(989,235)
1495		Misc Revenue & Expense			(1,145,837)	(1,065,757)	(80,080)	-	(80,080)
1496		Total Operating Deductions			189,834,119	155,733,161	34,100,958	-	34,100,958
1497		Other Deductions:							
1498		Interest Deductions			44,365,274	41,442,238	2,923,036	-	2,923,036
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			260,192,352	257,690,707	2,501,645	-	2,501,645
1503									
1504		State Income Taxes			11,699,158	11,699,158	-	-	-
1505									
1506	Total Taxable Income				248,493,194	245,991,549	2,501,645	-	2,501,645
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				52,183,571	51,658,225	525,345	-	525,345
1511									
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**52,183,571**	**51,658,225**	**525,345**	**-**	**525,345**
1520									
1521	**TOTAL OPERATING EXPENSES**				**268,667,532**	**233,051,993**	**35,615,539**	**-**	**35,615,539**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	936,181	257,580	-	257,580
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,906,043	669,874	-	669,874
1537			CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			CAGE		777,269,058	777,269,058	-	-	-
1539			JBG		191,638,038	150,287,929	41,350,109	-	41,350,109
1540			CAGE		-	-	-	-	-
1541				B8	1,047,784,966	990,595,795	57,189,171	-	57,189,171
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			CAGE		3,236,067,701	3,236,067,701	-	-	-
1549			JBG		1,031,130,967	808,641,851	222,489,116	-	222,489,116
1550			S		-	-	-	-	-
1551				B8	4,458,342,547	4,203,032,282	255,310,265	-	255,310,265
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,980,837	33,170,336	2,810,501	-	2,810,501
1557			CAGW		40,464,553	31,733,438	8,731,115	-	8,731,115
1558			CAGE		707,612,018	707,612,018	-	-	-
1559			JBG		210,663,737	165,208,416	45,455,321	-	45,455,321
1560			CAGE		-	-	-	-	-
1561				B8	994,721,145	937,724,209	56,996,936	-	56,996,936
1562									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,886,942	668,255	-	668,255
1567			CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			CAGE		346,890,054	346,890,054	-	-	-
1569			JBG		63,348,652	49,679,791	13,668,861	-	13,668,861
1570			CAGE		-	-	-	-	-
1571				B8	428,710,205	412,233,429	16,476,776	-	16,476,776
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,314,884	111,409	-	111,409
1579			CAGW		478,845	375,524	103,321	-	103,321
1580			CAGE		25,989,770	25,989,770	-	-	-
1581			JBG		6,359,373	4,987,199	1,372,174	-	1,372,174
1582			CAGE		-	-	-	-	-
1583				B8	34,254,280	32,667,376	1,586,905	-	1,586,905
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(84,103,167)	(84,103,167)	-	-	-
1592			SG		59,424,286	54,782,593	4,641,693	-	4,641,693
1593					(24,678,881)	(29,320,574)	4,641,693	-	4,641,693
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,030,849,213**	**6,634,786,119**	**396,063,094**	**-**	**396,063,094**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,504,334,527	1,179,741,366	324,593,161	-	324,593,161
1602			JBE		-	-	-	-	-
1603			SG		216,339,881	199,441,347	16,898,533	-	16,898,533
1604			CAGW		252,912,420	198,341,020	54,571,400	-	54,571,400
1605			CAGE		5,057,262,385	5,057,262,385	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,030,849,213	6,634,786,119	396,063,094	-	396,063,094
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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			SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663									
1664	331	Structures and Improvements							
1665			SG-P		261,191,718	240,789,761	20,401,957	-	20,401,957
1666			SG-U		22,183,572	20,450,790	1,732,782	-	1,732,782
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	283,375,290	261,240,551	22,134,739	-	22,134,739
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		408,605,665	376,689,051	31,916,614	-	31,916,614
1675			SG-U		106,415,681	98,103,441	8,312,240	-	8,312,240
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	515,021,345	474,792,492	40,228,854	-	40,228,854
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,328,902	73,132,439	6,196,463	-	6,196,463
1684			SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,613,424	120,411,073	10,202,351	-	10,202,351
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,419,085	53,855,910	4,563,176	-	4,563,176
1693			SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,139,087	67,426,117	5,712,970	-	5,712,970
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		2,471,059	2,278,042	193,017	-	193,017
1704			SG-U		211,143	194,650	16,493	-	16,493
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	2,682,202	2,472,692	209,510	-	209,510
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,438,833	21,608,001	1,830,832	-	1,830,832
1713			SG-U		4,301,258	3,965,282	335,976	-	335,976
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,740,091	25,573,283	2,166,807	-	2,166,807
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,071,042,538**	**987,382,290**	**83,660,248**	**-**	**83,660,248**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736			S		-	-	-	-	-
1737			SG		-	-	-	-	-
1738			CAGW		-	-	-	-	-
1739			CAGE		-	-	-	-	-
1740			SG-P		865,328,017	797,736,344	67,591,673	-	67,591,673
1741			SG-U		205,714,521	189,645,946	16,068,575	-	16,068,575
1742	Total Hydraulic Plant by Factor			B8	1,071,042,538	987,382,290	83,660,248	-	83,660,248
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,208,122	1,373,303	-	1,373,303
1751				B8	56,914,044	54,563,843	2,350,201	-	2,350,201
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,100,430	95,047,148	8,053,282	-	8,053,282
1759				B8	278,711,941	262,546,795	16,165,146	-	16,165,146
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,047,299	392,054	-	392,054
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		338,399,953	265,382,743	73,017,210	-	73,017,210
1774			CAGE		823,278,051	823,278,051	-	-	-
1775			SG		2,950,264,517	2,719,816,283	230,448,234	-	230,448,234
1776				B8	4,111,942,521	3,808,477,077	303,465,444	-	303,465,444
1777									
1778	344	Generators							
1779			S		284,866	284,866	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,923	4,399	-	4,399
1782			CAGW		117,560,187	92,193,999	25,366,188	-	25,366,188
1783			CAGE		311,630,342	311,630,342	-	-	-
1784			SG		169,030,570	155,827,416	13,203,154	-	13,203,154
1785				B8	598,562,287	559,988,545	38,573,741	-	38,573,741
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		590,815	590,815	-	-	-
1790			CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		250,917,524	231,318,095	19,599,429	-	19,599,429
1793				B8	466,273,425	436,242,470	30,030,955	-	30,030,955
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,886,460	11,879,885	1,006,575	-	1,006,575
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,443,927	9,443,927	-	-	-
1802				B8	25,889,660	24,115,094	1,774,566	-	1,774,566
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,554,733,231**	**5,161,981,123**	**392,752,108**	**-**	**392,752,108**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,023,904	1,023,904	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,503,837,248	3,230,148,872	273,688,376	-	273,688,376
1821			CAGW		551,803,624	432,739,892	119,063,731	-	119,063,731
1822			CAGE		1,498,068,455	1,498,068,455	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,554,733,231	5,161,981,123	392,752,108	-	392,752,108
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,656,624,982**	**12,784,149,532**	**872,475,450**	**-**	**872,475,450**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,829,986	319,738,735	27,091,251	-	27,091,251
1839				B8	346,829,986	319,738,735	27,091,251	-	27,091,251
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		387,409,875	357,148,887	30,260,989	-	30,260,989
1849				B8	387,409,875	357,148,887	30,260,989	-	30,260,989
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,738,271,020	2,524,381,819	213,889,201	-	213,889,201
1858				B8	2,740,660,754	2,526,255,916	214,404,839	-	214,404,839
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,529,717,816	1,410,229,964	119,487,852	-	119,487,852
1867				B8	1,529,717,816	1,410,229,964	119,487,852	-	119,487,852
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,306,243,943	1,204,211,868	102,032,075	-	102,032,075
1876				B8	1,306,243,943	1,204,211,868	102,032,075	-	102,032,075
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,689,786,559	1,557,795,571	131,990,988	-	131,990,988
1885				B8	1,689,786,559	1,557,795,571	131,990,988	-	131,990,988
1886									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,884,750	3,581,308	303,442	-	303,442
1893				B8	3,884,750	3,581,308	303,442	-	303,442
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,624	8,374,092	709,531	-	709,531
1901				B8	9,083,624	8,374,092	709,531	-	709,531
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			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			SG		185,686,796	171,182,607	14,504,189	-	14,504,189
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					185,686,796	171,182,607	14,504,189	-	14,504,189
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,211,445,572**	**7,569,712,034**	**641,733,538**	**-**	**641,733,538**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,874,097	515,638	-	515,638
1926			CAGE		-	-	-	-	-
1927			SG		8,209,055,838	7,567,837,937	641,217,900	-	641,217,900
1928	Total Transmission Plant by Factor			B8	8,211,445,572	7,569,712,034	641,733,538	-	641,733,538
1929	360	Land and Land Rights							
1930			S		77,561,898	74,728,756	2,833,143	-	2,833,143
1931				B8	77,561,898	74,728,756	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		151,047,617	141,494,415	9,553,202	-	9,553,202
1935				B8	151,047,617	141,494,415	9,553,202	-	9,553,202
1936									
1937	362	Station Equipment							
1938			S		1,274,340,144	1,179,770,861	94,569,282	-	94,569,282
1939				B8	1,274,340,144	1,179,770,861	94,569,282	-	94,569,282
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,598,891,137	1,461,123,848	137,767,289	-	137,767,289
1947				B8	1,598,891,137	1,461,123,848	137,767,289	-	137,767,289
1948									
1949	365	Overhead Conductors							
1950			S		1,024,043,323	926,011,907	98,031,416	-	98,031,416
1951				B8	1,024,043,323	926,011,907	98,031,416	-	98,031,416
1952									
1953	366	Underground Conduit							
1954			S		506,348,802	480,810,002	25,538,800	-	25,538,800
1955				B8	506,348,802	480,810,002	25,538,800	-	25,538,800
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,150,584,790	1,112,558,526	38,026,264	-	38,026,264
1962				B8	1,150,584,790	1,112,558,526	38,026,264	-	38,026,264
1963									
1964	368	Line Transformers							
1965			S		1,654,019,942	1,520,779,893	133,240,049	-	133,240,049
1966				B8	1,654,019,942	1,520,779,893	133,240,049	-	133,240,049
1967									
1968	369	Services							
1969			S		1,061,860,377	980,044,359	81,816,018	-	81,816,018
1970				B8	1,061,860,377	980,044,359	81,816,018	-	81,816,018

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1971									
1972	370	Meters							
1973			S		309,973,925	293,835,816	16,138,110	-	16,138,110
1974				B8	309,973,925	293,835,816	16,138,110	-	16,138,110
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,907,757	8,374,175	533,582	-	533,582
1978				B8	8,907,757	8,374,175	533,582	-	533,582
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,684,814	59,816,133	3,868,680	-	3,868,680
1986				B8	63,684,814	59,816,133	3,868,680	-	3,868,680
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		167,993,313	161,980,647	6,012,666	-	6,012,666
1990					167,993,313	161,980,647	6,012,666	-	6,012,666
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,049,257,838**	**8,401,329,338**	**647,928,500**	**-**	**647,928,500**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,049,257,838	8,401,329,338	647,928,500	-	647,928,500
2001									
2002	Total Distribution Plant by Factor			B8	9,049,257,838	8,401,329,338	647,928,500	-	647,928,500
2003	389	Land and Land Rights							
2004			S		16,330,314	15,231,488	1,098,826	-	1,098,826
2005			CN		1,128,506	1,050,232	78,274	-	78,274
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,132	96	-	96
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,079,660	531,958	-	531,958
2011				B8	25,071,997	23,362,843	1,709,154	-	1,709,154
2012									
2013	390	Structures and Improvements							
2014			S		151,387,495	136,885,559	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,648,764	570,065	-	570,065
2018			SG		11,515,090	10,615,634	899,456	-	899,456
2019			CAGW		10,644	8,347	2,297	-	2,297
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,067,957	108,886,359	8,181,598	-	8,181,598
2023				B8	289,638,754	265,483,401	24,155,352	-	24,155,352
2024									
2025	391	Office Furniture & Equipment							
2026			S		7,062,646	6,692,511	370,135	-	370,135
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,802,536	2,608,150	194,386	-	194,386
2030			SG		1,154,285	1,064,122	90,162	-	90,162
2031			SE		-	-	-	-	-
2032			SO		73,381,458	68,253,004	5,128,454	-	5,128,454
2033			CAGW		141,067	110,629	30,438	-	30,438
2034			CAGE		2,262,970	2,262,970	-	-	-
2035			JBG		274,976	215,644	59,332	-	59,332
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	87,106,521	81,233,613	5,872,908	-	5,872,908
2041									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2042	392	Transportation Equipment							
2043			S		119,026,096	112,119,966	6,906,130	-	6,906,130
2044			SO		6,530,088	6,073,716	456,372	-	456,372
2045			SG		12,742,226	11,746,918	995,309	-	995,309
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,350,419	9,350,419	-	-	-
2052			JBG		2,833,940	2,222,456	611,485	-	611,485
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	150,953,723	141,938,300	9,015,423	-	9,015,423
2058									
2059	393	Stores Equipment							
2060			S		10,800,794	10,059,149	741,644	-	741,644
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		242,940	225,961	16,978	-	16,978
2064			SG		2,714,446	2,502,418	212,028	-	212,028
2065			CAGW		181,719	142,509	39,210	-	39,210
2066			CAGE		3,456,042	3,456,042	-	-	-
2067			JBG		967,416	758,675	208,741	-	208,741
2068			CAGE		-	-	-	-	-
2069				B8	18,363,357	17,144,755	1,218,602	-	1,218,602
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,561,666	35,569,248	2,992,418	-	2,992,418
2073			DGP		-	-	-	-	-
2074			SG		4,100,391	3,780,105	320,286	-	320,286
2075			SO		1,802,347	1,676,385	125,962	-	125,962
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		721,277	565,646	155,631	-	155,631
2079			CAGE		15,507,089	15,507,089	-	-	-
2080			JBG		2,665,539	2,090,390	575,148	-	575,148
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,484,000	59,314,555	4,169,445	-	4,169,445
2086									
2087	395	Laboratory Equipment							
2088			S		28,264,487	26,791,579	1,472,908	-	1,472,908
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,840,522	4,502,229	338,292	-	338,292
2092			SE		-	-	-	-	-
2093			SG		2,763,465	2,547,607	215,857	-	215,857
2094			CAGW		220,133	172,634	47,498	-	47,498
2095			CAGE		3,815,317	3,815,317	-	-	-
2096			JBG		595,909	467,328	128,580	-	128,580
2097			CAEW		-	-	-	-	-
2098			CAEE		1,326,848	1,326,848	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,826,680	39,623,543	2,203,137	-	2,203,137
2102									
2103	396	Power Operated Equipment							
2104			S		177,641,301	167,791,842	9,849,459	-	9,849,459
2105			DGP		-	-	-	-	-
2106			SG		7,568,970	6,977,750	591,220	-	591,220
2107			SO		5,181,498	4,819,375	362,122	-	362,122
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,618,389	30,618,389	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	232,010,810	218,850,515	13,160,296	-	13,160,296

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment							
2119			S		201,938,053	188,739,569	13,198,484	-	13,198,484
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		94,757,739	88,135,348	6,622,391	-	6,622,391
2123			CN		3,440,878	3,202,216	238,662	-	238,662
2124			SG		170,782,577	157,442,572	13,340,005	-	13,340,005
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	804,752	221,419	-	221,419
2127			CAGE		26,495,753	26,495,753	-	-	-
2128			JBG		3,754,505	2,944,388	810,117	-	810,117
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	502,475,313	468,044,235	34,431,078	-	34,431,078
2134									
2135	398	Misc. Equipment							
2136			S		3,803,284	3,593,680	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		69,363	64,552	4,811	-	4,811
2140			SO		1,634,024	1,519,826	114,198	-	114,198
2141			SE		-	-	-	-	-
2142			SG		958,509	883,639	74,870	-	74,870
2143			CAGW		28,776	22,567	6,209	-	6,209
2144			CAGE		1,820,393	1,820,393	-	-	-
2145			JBG		310,804	243,741	67,063	-	67,063
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,629,119	8,152,364	476,755	-	476,755
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		2,620,183	2,620,183	-	-	-
2167			CAGW		1,660,475	1,302,191	358,284	-	358,284
2168			CAGE		5,941,969	5,941,969	-	-	-
2169			SO		-	-	-	-	-
2170				B9	10,222,626	9,864,342	358,284	-	358,284
2171									
2172		Remove Capital Leases			(10,222,626)	(9,864,342)	(358,284)	-	(358,284)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		122,496,423	113,935,442	8,560,981	-	8,560,981
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					122,496,423	113,935,442	8,560,981	-	8,560,981
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,543,879,597**	**1,438,906,467**	**104,973,130**	**-**	**104,973,130**
2200									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2201	Summary of General Plant by Factor								
2202		S			757,436,319	706,094,773	51,341,546	-	51,341,546
2203		JBG			22,137,303	17,360,695	4,776,609	-	4,776,609
2204		JBE			-	-	-	-	-
2205		SG			214,301,186	197,561,897	16,739,289	-	16,739,289
2206		SO			435,546,613	405,107,306	30,439,307	-	30,439,307
2207		SE			-	-	-	-	-
2208		CN			15,660,112	14,573,913	1,086,199	-	1,086,199
2209		DEU			-	-	-	-	-
2210		CAGW			4,395,684	3,447,218	948,465	-	948,465
2211		CAGE			99,766,459	99,766,459	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			4,858,548	4,858,548	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(10,222,626)	(9,864,342)	(358,284)	-	(358,284)
2217	Total General Plant by Factor			B8	1,543,879,597	1,438,906,467	104,973,130	-	104,973,130
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,333,830	21,311,962	2,021,868	-	2,021,868
2238			SG		101,044,325	93,151,648	7,892,677	-	7,892,677
2239			SO		504,045,876	468,819,320	35,226,556	-	35,226,556
2240			SE		-	-	-	-	-
2241			CN		232,118,881	216,018,910	16,099,971	-	16,099,971
2242			CAGW		25,608,349	20,082,786	5,525,563	-	5,525,563
2243			CAGE		64,539,697	64,539,697	-	-	-
2244			JBG		1,546,542	1,212,842	333,700	-	333,700
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			CAGE		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	952,246,605	885,146,270	67,100,336	-	67,100,336
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	952,246,605	885,146,270	67,100,336	-	67,100,336
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,080,324,548**	**1,003,298,022**	**77,026,526**	**-**	**77,026,526**
2261									
2262	Summary of Intangible Plant by Factor								
2263		S			24,333,830	22,311,962	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			114,165,380	105,247,803	8,917,577	-	8,917,577
2267		SO			504,045,876	468,819,320	35,226,556	-	35,226,556
2268		CN			232,118,881	216,018,910	16,099,971	-	16,099,971
2269		CAGW			25,608,349	20,082,786	5,525,563	-	5,525,563
2270		CAGE			64,539,697	64,539,697	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,080,324,548	1,003,298,022	77,026,526	-	77,026,526

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			167,993,313	161,980,647	6,012,666	-	6,012,666
2279		DS0			-	-	-	-	-
2280		GP			122,496,423	113,935,442	8,560,981	-	8,560,981
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			185,686,796	171,182,607	14,504,189	-	14,504,189
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			(24,678,881)	(29,320,574)	4,641,693	-	4,641,693
2289	Total Unclassified Plant by Factor				451,497,651	417,778,122	33,719,529	-	33,719,529
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,541,532,537**	**31,197,395,392**	**2,344,137,145**	**-**	**2,344,137,145**
2292	Summary of Electric Plant by Factor								
2293		S			9,832,051,891	9,130,759,977	701,291,914	-	701,291,914
2294		SE			-	-	-	-	-
2295		JBG			1,528,018,372	1,198,314,903	329,703,469	-	329,703,469
2296		JBE			-	-	-	-	-
2297		SG			12,257,699,532	11,300,237,857	957,461,676	-	957,461,676
2298		SO			939,592,488	873,926,626	65,665,862	-	65,665,862
2299		CN			247,778,994	230,592,823	17,186,170	-	17,186,170
2300		DEU			-	-	-	-	-
2301		CAGW			837,109,811	656,485,013	180,624,797	-	180,624,797
2302		CAGE			6,719,636,995	6,719,636,995	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			4,867,653	4,867,653	-	-	-
2305		SG-P			968,783,092	893,110,436	75,672,656	-	75,672,656
2306		SG-U			216,216,334	199,327,451	16,888,883	-	16,888,883
2307		Less Capital Leases			(10,222,626)	(9,864,342)	(358,284)	-	(358,284)
2308				B8	33,541,532,537	31,197,395,392	2,344,137,145	-	2,344,137,145
2309	105	Plant Held For Future Use							
2310			S		12,062,430	12,062,430	-	-	-
2311			SG		2,112,145	1,947,163	164,982	-	164,982
2312			SG-P		-	-	-	-	-
2313			SG-U		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,174,575**	**14,009,593**	**164,982**	**-**	**164,982**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,826,933	154,795	-	154,795
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**			B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329									
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,651,630)	(2,651,630)	-	-	-
2332			SG		(619,058)	(570,702)	(48,355)	-	(48,355)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,456,930)**	**(144,408,575)**	**(48,355)**	**-**	**(48,355)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		505,537	502,225	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	505,537	502,225	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		243,868,788	243,868,788	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	243,868,788	243,868,788	-	-	-
2353									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**244,374,326**	**244,371,014**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		1,936,207	1,498,787	437,420	-	437,420
2368			CAEE		78,401,197	78,401,197	-	-	-
2369			JBE		23,586,458	18,257,906	5,328,552	-	5,328,552
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	103,923,863	98,157,891	5,765,972	-	5,765,972
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**103,923,863**	**98,157,891**	**5,765,972**	**-**	**5,765,972**
2399	154	Materials and Supplies							
2400			S		282,647,042	262,517,630	20,129,412	-	20,129,412
2401			SG		2,856,382	2,633,267	223,115	-	223,115
2402			SE		-	-	-	-	-
2403			SO		(1,073,849)	(998,800)	(75,049)	-	(75,049)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,432,127)	(1,344,488)	(87,639)	-	(87,639)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		10,865,815	8,521,277	2,344,538	-	2,344,538
2413			CAGE		133,833,969	133,833,969	-	-	-
2414			JBG		743,768	583,284	160,484	-	160,484
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	428,441,000	405,746,138	22,694,862	-	22,694,862
2419									
2420	158	Allowance Inventory							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	257,158	15,842	-	15,842
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(15,842)	15,842	-	15,842
2430									
2431	**Total Materials & Supplies (Net)**			B13	**428,441,000**	**405,730,296**	**22,710,704**	**-**	**22,710,704**
2432									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2433	165	Prepayments							
2434			S		90,093,934	90,093,934	-	-	-
2435			GPS		24,138,271	22,451,305	1,686,966	-	1,686,966
2436			SG		2,922,611	2,694,322	228,288	-	228,288
2437			CAGW		-	-	-	-	-
2438			CAGE		1,330,839	1,330,839	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		68,021	68,021	-	-	-
2441			SE		-	-	-	-	-
2442			SO		102,389,241	95,233,503	7,155,738	-	7,155,738
2443	**Total Prepayments**			B15	**220,946,972**	**211,875,064**	**9,071,908**	**-**	**9,071,908**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,369,482,797	1,369,223,894	258,904	-	258,904
2447			SG		4,730,495	4,360,991	369,504	-	369,504
2448			CAGE		-	-	-	-	-
2449			CAGE		5,205,343	5,205,343	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		155,459,632	155,459,632	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,534,878,267**	**1,534,249,860**	**628,408**	**-**	**628,408**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,739,322	3,739,322	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		65,667,648	60,538,279	5,129,368	-	5,129,368
2463			SO		41,596	38,689	2,907	-	2,907
2464			SE		-	-	-	-	-
2465			CAGW		17,151,783	13,450,910	3,700,873	-	3,700,873
2466			CAGE		44,033,679	44,033,679	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	114	-	114
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**130,941,045**	**122,107,782**	**8,833,263**	**-**	**8,833,263**
2472									
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		117,917,134	109,676,188	8,240,945	-	8,240,945
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,360,034)	(6,845,659)	(514,375)	-	(514,375)
2487	232	A/P	CAEE		(3,599,395)	(3,599,395)	-	-	-
2488	232	A/P	SG		(5,025,110)	(4,632,593)	(392,517)	-	(392,517)
2489	232	A/P	S		(39,591)	(39,591)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(10,775,509)	(10,775,509)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,923,947)	(1,923,947)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	89,193,549	81,859,496	7,334,054	-	7,334,054
2503									
2504	**Total Working Capital**				**89,193,549**	**81,859,496**	**7,334,054**	**-**	**7,334,054**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**2,777,348,422**	**2,722,729,380**	**54,619,042**	**-**	**54,619,042**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		9,902,400	9,515,612	386,787	-	386,787
2533	2281	Prop Ins	SO		(10,797,000)	(10,042,424)	(754,576)	-	(754,576)
2534	2282	Inj & Dam	SO		(1,574,539,668)	(1,464,498,873)	(110,040,795)	-	(110,040,795)
2535	2283	Pen & Ben	SO		(1,000,189)	(930,288)	(69,901)	-	(69,901)
2536	2282	Inj & Dam	S		1,895,973	1,895,973	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,574,538,484)	(1,464,059,999)	(110,478,485)	-	(110,478,485)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543				B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544									
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. De	S		(1,407,101,281)	(1,309,411,792)	(97,689,489)	-	(97,689,489)
2551				B15	(1,486,958,240)	(1,389,268,751)	(97,689,489)	-	(97,689,489)
2552									
2553	252	Customer Advances for Construction							
2554			S		(68,720,674)	(68,713,924)	(6,750)	-	(6,750)
2555			SG		(113,946,167)	(105,045,713)	(8,900,454)	-	(8,900,454)
2556			CAGE		(62,739,931)	(62,739,931)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(245,410,591)**	**(236,502,563)**	**(8,908,028)**	**-**	**(8,908,028)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(4,425,372)	(4,049,922)	(375,450)	-	(375,450)
2567			GPS		-	-	-	-	-
2568			SO		(10,564,734)	(9,826,390)	(738,344)	-	(738,344)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,263,000)	(2,263,000)	-	-	-
2571			SG		(235,771,204)	(217,354,870)	(18,416,334)	-	(18,416,334)
2572			CAEW		-	-	-	-	-
2573			CAEE		(16,102,400)	(16,102,400)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(269,126,710)	(249,596,582)	(19,530,128)	-	(19,530,128)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		348,570,279	324,646,853	23,923,426	-	23,923,426
2579			CN		-	-	-	-	-
2580			SO		348,421,637	324,071,286	24,350,351	-	24,350,351
2581			IBT		-	-	-	-	-
2582			BADDEBT		7,674,455	7,430,571	243,884	-	243,884
2583			TROJD		-	-	-	-	-
2584			SG		1,102,158	1,016,067	86,091	-	86,091
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,632,942	2,632,942	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		29,865,764	29,865,764	-	-	-
2591			JBE		(3,836,988)	(2,970,152)	(866,836)	-	(866,836)
2592			SNPD		1,470,219	1,380,249	89,970	-	89,970
2593									
2594	Total Accum Deferred Income Taxes			B19	735,958,215	688,118,869	47,839,347	-	47,839,347
2595									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		58,220,372	59,147,227	(926,855)	-	(926,855)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,042,577,971)	(2,853,015,017)	(189,562,953)	-	(189,562,953)
2608			JBE		(1,355,177)	(1,049,022)	(306,156)	-	(306,156)
2609			SO		(1)	(1)	(0)	-	(0)
2610			SNPD		-	-	-	-	-
2611			SNP		(302,952)	(282,992)	(19,960)	-	(19,960)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		53,099	53,099	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,985,962,631)	(2,795,146,706)	(190,815,924)	-	(190,815,924)
2620									
2621	283	Accumulated Deferred Income Taxes							
2622			S		(381,504,043)	(381,440,387)	(63,656)	-	(63,656)
2623			SG		(1,546,494)	(1,425,696)	(120,798)	-	(120,798)
2624			SE		-	-	-	-	-
2625			SO		(35,814,673)	(33,311,672)	(2,503,001)	-	(2,503,001)
2626			GPS		(6,470,234)	(6,018,045)	(452,189)	-	(452,189)
2627			SNP		(491,194)	(458,831)	(32,363)	-	(32,363)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(531,187)	(416,572)	(114,615)	-	(114,615)
2631			CAGE		(241,525)	(241,525)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,268,237)	(25,268,237)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(451,867,587)	(448,580,965)	(3,286,622)	-	(3,286,622)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,824,849,942)**	**(2,668,980,807)**	**(155,869,135)**	**-**	**(155,869,135)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(2,000,966)	(2,000,966)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(163,897)	(151,095)	(12,802)	-	(12,802)
2649	**Total Accumulated ITC**			B19	**(2,164,863)**	**(2,152,061)**	**(12,802)**	**-**	**(12,802)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,403,283,720)**	**(6,010,744,970)**	**(392,538,750)**	**-**	**(392,538,750)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(73,078,656)	(70,412,571)	(2,666,085)	-	(2,666,085)
2657			SG-P		-	-	-	-	-
2658			SG-U		-	-	-	-	-
2659			SG		(93,172,881)	(85,895,050)	(7,277,831)	-	(7,277,831)
2660			CAGW		(186,602,608)	(146,339,004)	(40,263,604)	-	(40,263,604)
2661			CAGE		(2,929,876,531)	(2,929,876,531)	-	-	-
2662			JBG		(813,696,878)	(638,123,934)	(175,572,944)	-	(175,572,944)
2663			CAGE		-	-	-	-	-
2664				B17	(4,096,427,554)	(3,870,647,090)	(225,780,464)	-	(225,780,464)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(354,119,131)	(277,710,164)	(76,408,968)	-	(76,408,968)
2680			CAGE		(113,403,612)	(113,403,612)	-	-	-
2681				B17	(467,522,743)	(391,113,775)	(76,408,968)	-	(76,408,968)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(54,774)	(54,774)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(62,003)	(5,253)	-	(5,253)
2688			CAGW		(260,815,974)	(204,539,209)	(56,276,765)	-	(56,276,765)
2689			CAGE		(370,840,140)	(370,840,140)	-	-	-
2690			SG		48,410,444	44,629,053	3,781,390	-	3,781,390
2691				B17	(583,367,702)	(530,867,073)	(52,500,629)	-	(52,500,629)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,147,317,998)**	**(4,792,627,938)**	**(354,690,060)**	**-**	**(354,690,060)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(73,133,429)	(70,467,345)	(2,666,085)	-	(2,666,085)
2702			SG-P		-	-	-	-	-
2703			SG-U		-	-	-	-	-
2704			SG		(44,829,694)	(41,328,000)	(3,501,694)	-	(3,501,694)
2705			CAGW		(801,537,713)	(628,588,376)	(172,949,337)	-	(172,949,337)
2706			CAGE		(3,414,120,283)	(3,414,120,283)	-	-	-
2707			JBG		(813,696,878)	(638,123,934)	(175,572,944)	-	(175,572,944)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,147,317,998)	(4,792,627,938)	(354,690,060)	-	(354,690,060)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(790,885)	(620,235)	(170,651)	-	(170,651)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,256,801,307)	(2,080,520,206)	(176,281,100)	-	(176,281,100)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,257,592,192)**	**(2,081,140,441)**	**(176,451,751)**	**-**	**(176,451,751)**
2720	108360	Land and Land Rights							
2721			S		(10,580,679)	(10,359,047)	(221,632)	-	(221,632)
2722				B17	(10,580,679)	(10,359,047)	(221,632)	-	(221,632)
2723									
2724	108361	Structures and Improvements							
2725			S		(37,767,256)	(36,094,970)	(1,672,287)	-	(1,672,287)
2726				B17	(37,767,256)	(36,094,970)	(1,672,287)	-	(1,672,287)
2727									
2728	108362	Station Equipment							
2729			S		(386,157,540)	(355,696,059)	(30,461,481)	-	(30,461,481)
2730				B17	(386,157,540)	(355,696,059)	(30,461,481)	-	(30,461,481)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(731,858,954)	(649,944,969)	(81,913,985)	-	(81,913,985)
2738				B17	(731,858,954)	(649,944,969)	(81,913,985)	-	(81,913,985)
2739									
2740	108365	Overhead Conductors							
2741			S		(368,766,242)	(328,538,671)	(40,227,571)	-	(40,227,571)
2742				B17	(368,766,242)	(328,538,671)	(40,227,571)	-	(40,227,571)
2743									
2744	108366	Underground Conduit							
2745			S		(193,528,421)	(181,300,114)	(12,228,307)	-	(12,228,307)
2746				B17	(193,528,421)	(181,300,114)	(12,228,307)	-	(12,228,307)
2747									
2748	108367	Underground Conductors							
2749			S		(413,591,560)	(398,419,780)	(15,171,780)	-	(15,171,780)
2750				B17	(413,591,560)	(398,419,780)	(15,171,780)	-	(15,171,780)
2751									
2752	108368	Line Transformers							
2753			S		(647,229,352)	(577,847,673)	(69,381,680)	-	(69,381,680)
2754				B17	(647,229,352)	(577,847,673)	(69,381,680)	-	(69,381,680)
2755									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2756	108369	Services							
2757			S		(405,104,313)	(368,523,056)	(36,581,257)	-	(36,581,257)
2758				B17	(405,104,313)	(368,523,056)	(36,581,257)	-	(36,581,257)
2759									
2760	108370	Meters							
2761			S		(111,452,635)	(102,069,565)	(9,383,070)	-	(9,383,070)
2762				B17	(111,452,635)	(102,069,565)	(9,383,070)	-	(9,383,070)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,376,244)	(6,944,427)	(431,817)	-	(431,817)
2768				B17	(7,376,244)	(6,944,427)	(431,817)	-	(431,817)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(34,156,246)	(32,498,590)	(1,657,657)	-	(1,657,657)
2776				B17	(34,156,246)	(32,498,590)	(1,657,657)	-	(1,657,657)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		5,140,948	4,508,968	631,980	-	631,980
2788					5,140,948	4,508,968	631,980	-	631,980
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,342,428,495)**	**(3,043,727,953)**	**(298,700,542)**	**-**	**(298,700,542)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,342,428,495)	(3,043,727,953)	(298,700,542)	-	(298,700,542)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,342,428,495)	(3,043,727,953)	(298,700,542)	-	(298,700,542)
2797	108GP	General Plant Accumulated Depr							
2798			S		(307,209,315)	(280,155,220)	(27,054,095)	-	(27,054,095)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(89,339,504)	(82,361,103)	(6,978,402)	-	(6,978,402)
2802			CN		(6,659,237)	(6,197,346)	(461,891)	-	(461,891)
2803			SO		(116,826,235)	(108,661,530)	(8,164,705)	-	(8,164,705)
2804			SE		-	-	-	-	-
2805			CAGW		(1,717,934)	(1,347,252)	(370,682)	-	(370,682)
2806			CAGE		(47,481,892)	(47,481,892)	-	-	-
2807			JBG		(8,437,479)	(6,616,908)	(1,820,571)	-	(1,820,571)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,644,822)	(1,644,822)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(579,316,419)	(534,466,074)	(44,850,345)	-	(44,850,345)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(579,316,419)**	**(534,466,074)**	**(44,850,345)**	**-**	**(44,850,345)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846		S			(307,209,315)	(280,155,220)	(27,054,095)	-	(27,054,095)
2847		SG-P			-	-	-	-	-
2848		SG-U			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(116,826,235)	(108,661,530)	(8,164,705)	-	(8,164,705)
2851		CN			(6,659,237)	(6,197,346)	(461,891)	-	(461,891)
2852		SG			(89,339,504)	(82,361,103)	(6,978,402)	-	(6,978,402)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,717,934)	(1,347,252)	(370,682)	-	(370,682)
2855		CAGE			(47,481,892)	(47,481,892)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,644,822)	(1,644,822)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,437,479)	(6,616,908)	(1,820,571)	-	(1,820,571)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(579,316,419)	(534,466,074)	(44,850,345)	-	(44,850,345)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,326,655,104)**	**(10,451,962,405)**	**(874,692,698)**	**-**	**(874,692,698)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(132,430)	(132,430)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(132,430)	(132,430)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,847,105)	(10,744,166)	(2,102,939)	-	(2,102,939)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,581,910)	(1,471,354)	(110,556)	-	(110,556)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,429,015)	(12,215,520)	(2,213,495)	-	(2,213,495)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,921,687)	(3,615,360)	(306,327)	-	(306,327)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,921,687)	(3,615,360)	(306,327)	-	(306,327)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,753,079)	(1,752,658)	(421)	-	(421)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(6,450)	(6,450)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(60,954,407)	(56,193,195)	(4,761,212)	-	(4,761,212)
2904			SG-P		(47,176,167)	(43,491,188)	(3,684,980)	-	(3,684,980)
2905			SG-U		(6,994,318)	(6,447,984)	(546,333)	-	(546,333)
2906			CN		(193,794,139)	(180,352,406)	(13,441,733)	-	(13,441,733)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,087,220)	(14,184,506)	(3,902,714)	-	(3,902,714)
2910			CAGE		(28,610,474)	(28,610,474)	-	-	-
2911			JBG		(1,256,420)	(985,320)	(271,100)	-	(271,100)
2912			SO		(379,939,142)	(353,386,108)	(26,553,034)	-	(26,553,034)
2913				B18	(738,571,815)	(685,410,288)	(53,161,528)	-	(53,161,528)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(738,571,815)	(685,410,288)	(53,161,528)	-	(53,161,528)
2917									

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(757,054,948)**	**(701,373,598)**	**(55,681,349)**	**-**	**(55,681,349)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,732,613)	(12,629,254)	(2,103,360)	-	(2,103,360)
2935		SG-P			(51,097,855)	(47,106,548)	(3,991,307)	-	(3,991,307)
2936		SG-U			(6,994,318)	(6,447,984)	(546,333)	-	(546,333)
2937		SE			-	-	-	-	-
2938		SO			(381,521,052)	(354,857,462)	(26,663,590)	-	(26,663,590)
2939		CN			(193,794,139)	(180,352,406)	(13,441,733)	-	(13,441,733)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,256,420)	(985,320)	(271,100)	-	(271,100)
2942		CAGW			(18,087,220)	(14,184,506)	(3,902,714)	-	(3,902,714)
2943		CAGE			(28,610,474)	(28,610,474)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(6,450)	(6,450)	-	-	-
2946		SG			(60,954,407)	(56,193,195)	(4,761,212)	-	(4,761,212)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(757,054,948)	(701,373,598)	(55,681,349)	-	(55,681,349)